



City of Columbia

Adopted Budget

FY 2012

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OUR VISION FOR OUR CITY

We are committed to achieving excellence in what we value: customers, communication, integrity, teamwork and resources

CORE VALUES

CUSTOMERS:

We EXIST to provide the best possible service to our customers – the men, women, children and businesses who make up our community.

COMMUNICATION:

We LISTEN to the members of our community and respond with clear, compassionate and timely communication to build awareness, share information and open ourselves to ideas and suggestions.

INTEGRITY:

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

TEAMWORK:

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

RESOURCES:

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

COUNCIL-MANAGER FORM OF GOVERNMENT

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Mayor, Bob McDavid
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City Manager
Mike Matthes
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia
Missouri**

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbia, Missouri for its annual budget for the fiscal year beginning October 1, 2010 (FY 2011).

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

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

This is the 15th consecutive year the City of Columbia has received this award.

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CITY OF COLUMBIA, MISSOURI

OFFICE OF CITY MANAGER

October 1, 2011

Honorable Mayor and Members of the City Council
City of Columbia, Missouri

This document reflects your adopted budget and policy guidance for FY 2012. When you appointed me as City Manager five months ago, you asked me to break new ground in the budget process. We did so with your guidance and the remarkable dedication of City staff members. Let me recognize, in particular, City Finance Director John Blattel, Budget Officer Laura Peveler, Financial Analyst Kim Chick and Public Communications Director Toni Messina for helping us rise to your challenge.

I think of the budget as the public statement of what Columbia City government cares about. We, as a community, pool our resources to do together what we cannot do as individuals. At the very least, I have a duty to justify the recommendations that follow in a form and language that the community as a whole can clearly understand. As you directed, we redesigned the FY 2012 budget to convert a lot of previously scattered facts into true knowledge.

The document is a little shorter than it has been. It's also more transparent. You can find everything you want to know about a specific department (plans, trends, revenue, proposed spending and capital improvements) in one spot. Even our Budget-in-Brief is a little "briefer," but more direct. I am proud of the staff work to make this change, and improvements will continue.

Transparency is one of the four principles guiding the budget this year. Others include: living within our means; creating a more intensive customer-centered culture in City government; and supporting high performance and accountability in our organization. I will say more about these principles but want to give you the bottom-line up front, so you know where we're heading.

- While the General Fund is only 19% of the total City budget, it represents our greatest financial pain. In FY 2012, this fund is projected to take in \$75.7 million from all revenue sources and spend \$78 million for all services. Clearly, that's a \$2.3 million mismatch that cannot be sustained for long. In this budget, you authorized approximately \$600,000 worth of changes that begin to close the gap between revenues and expenses. By FY 2014, we will end the practice of using fund balance (our savings account) to operate, an approach that will require reductions in total spending each year.
- According to our recent survey, citizens are hugely dissatisfied with City street conditions, and better pavement is their top priority. You added \$585,000 for paving in this budget, for a total of \$1.6 million. We also have identified a way to add another \$700,000 to the street maintenance budget over the next four years.
- After two years with no pay raises and much sacrifice, you authorized an across-the-board increase of \$0.25/hour for all City employees at a total City-wide cost of about \$1 million, with half coming from the General Fund. In this economic environment, this approach maximizes the impact of the raise for those who are paid the least and having the hardest time making ends meet. This is an extra \$20 per pay check for our employees, or \$520 per year.

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- I have included a "Top 9" list of things that we will explore in FY 2012 and do in FY 2013. Unresolved pension and transit issues are on the list.

Living Within our Means

As I said in my May 26, 2011 State-of-the-City message, Columbia is in as fine a financial shape as any city I've seen. I am committed to ending the use of General Fund reserves for City services by FY 2014. We will reasonably raise revenues, reasonably limit services and be extremely disciplined in our spending to reach this goal.

FY 2012 Actions

- No tax increases.
- Selected fee increases for solid waste service, parks programs and Health Department food handler cards; higher bus fares; and operational and voter-approved rate increases for City water and sewer service. There are no scheduled electric or solid waste residential rate increases, resulting in an average, residential utility rate hike of \$4.49 per month...the lowest since FY 2004.
- Reduced evening bus service hours and an end to City financial support for school crossing guards.
- Savings in street lighting; pharmacy, medical services and vaccines provided by the Health Department; and Police vehicle purchases.
- Fewer positions in our community development programs and in our City mailroom.
- A new Water & Light Department line crew at a cost lower than our current vendor contract.

General Fund services are most vulnerable to economic conditions and to any increases in internal service costs. Staff knows that no department is exempt. We sink or swim together.

Customer-Centered Culture

According to our recent survey, citizen satisfaction with our customer service quality is 67 percent. That beats national and regional benchmarks, but it's down ten points from 2007. We will respond to top community priorities, improve our service relationships with specific customer groups, deliver the programs you authorize and keep the promises we made in voter-approved bond issues.

FY 2012 Actions

- In response to the results of our recent survey, you increased funds for paving streets. This includes adding an equipment operator and \$585,000 for contracting, to the extent possible, with local companies to resurface as many miles of streets as we can. We also have identified a way to add roughly \$700,000, through FY 2016, to the paving budget.

- Creation of a new Community Development Department to improve service to business owners and residents wishing to invest in their property. The department's mission will be to help them succeed. From concept to ribbon-cutting (whether a multi-million dollar commercial enterprise or a garage in the back yard) we will help citizens navigate the complex rules that affect development. Rather than bouncing them among three separate offices in different locations, we will provide a "one-stop-shop" approach with all department employees housed at City Hall. The new department merges staff from the Office of Neighborhood Services, the Building and Site Development Division of the Public Works Department and the Planning and Development Department. This will provide the structure needed to significantly improve our ability to help our customers.
- Additional staff to promptly and reliably answer utility customer calls.
- Funds for work needed to complete road projects, staff to manage sewer system improvements and staff to maintain parks approved by voters.
- Resources for a marketing initiative to bring visitors to Columbia, business to our hospitality industry and new dollars circulating in the community.

Dedicated funds will support most of this work, and we are very creatively and carefully leveraging more results from limited General Fund resources. I am passionate about using this kind of innovation and organizational sharing to keep expanding our customer service orientation.

Supporting High Performance

We are committed not just to serving, but to serving well. Even in my brief time with the city, I've recognized some barriers to high performance. Our employee engagement survey and an assessment of our internal processes both tell us that we can do better. I prefer to replace micro-management with supportive management, to effectively measure performance, remove technological barriers and get better returns from our time, money and talent.

FY 2012 Actions

- Support all City employees with an across-the-board, \$0.25/hour pay raise and with health plan options that, if chosen, could increase employee take-home pay.
- Support City department directors and improve focus on the Community Vision through staff realignments in the City Manager's Office. The Manager will support transportation, governance, environment, economic development and City facilities goals; an upgraded Deputy City Manager position will support parks, health, community development and community character goals; and the Assistant City Manager will support arts and community pride goals and strategies to keep Columbia citizens connected, informed and engaged.
- Prepare the organization for higher performance by continuing the Journey to Excellence and participating in national benchmarking through the International City/County Management Association (ICMA).

- Upgrade key technology that improves our productivity, including our financial data management system; court case management system; broadcast and video technology; public safety dispatch and records systems; parking ticket management system; and others.
- New employees in areas that enhance sustainability and improve return on investments, including GIS mapping, recycling and energy efficiency. Reassign Police officers back to the streets from School Resource Officer positions.

I am extremely excited about opportunities to move leaders into more supportive roles. In my opinion, this can liberate all of us to make the organization more agile and responsive to citizens.

Top 9 list to work on in FY 2012 and implement in FY 2013

The thing about budgeting is that we're never finished. Although our process covers only one year, I have a duty to acknowledge and prepare for what comes next. With you, we will explore and assess the items on this list, doing what we can now, then more in FY 2013.

Pensions: We are fortunate to still have pension plans, but the financial hemorrhaging to continue our current path cannot continue. The FY 2012 budget includes more than \$1 million in increased costs for the pension plans. Three-fourths of the \$100 million liability affects the Fire and Police plans, and new employees must not enter the plans as they exist; rather they should enter the Missouri Local Government Employees Retirement System (LAGERS) or something similar, which will begin to rein in the staggering annual increases in the Fire and Police pension system. In addition, we will contract with an independent investment manager, with the goal of increasing the rate-of-return on the Police and Fire plan assets. Over the course of the coming year, I will work in partnership with employees to find a solution to these unfunded pension liabilities.

Transit: A great bus system – appropriately funded – can help support jobs and quality of life and reduce air pollution. I wish we had that system. Columbia Transit costs about \$800,000 more annually than we have to spend. While citizens said, in our recent survey, that their top priority is paving streets, expanding public transit was eighth in a list of 14 choices. For FY 2012, you considered several possible funding and service options for a self-sustaining transit system. The Mayor's Transit Task Force will produce a new vision for our transit system, and the results will be reflected in future budgets.

Airport: Whether it becomes a new City department, an independent regional authority or some other type of entity, I propose freeing Columbia Regional Airport from the friendly confines of the Public Works Department. The City Council, City staff and the Airport Advisory Board never gave up on this asset. All of you should be proud of the astounding success in increasing passenger loads, creating a profit center for our air carrier and really making it "so easy to fly" from our airport. In FY 2012, we will explore ways to elevate the airport to its next stage of success.

Strategic Plan: In FY 2012, we will engage you and City staff in setting our future direction as a local government. With a united sense of mission and goals, we will know exactly what to measure and how to rate our performance. We will increase our accountability to you and to citizens. This effort will include all City departments.

Contact Center: According to our recent survey, citizens are pretty satisfied with our customer service quality. Most citizens said it was easy to reach the right person for their questions, but no one should have to guess where to get started. During FY 2012, we will lay the groundwork needed to launch the contact center the following year. It will be budget-neutral. It will cause a little organizational pain, but we will serve the community better.

City Fleet: By centralizing the purchase and maintenance of City vehicles, I believe we can save money and time and assure more consistent performance. I plan to include this in the FY 2013 budget.


Building Inspections: In FY 2013, I propose changing our approach to inspections to allow the private sector to handle some of our inspection load. This would free-up City resources, reduce wait time for building projects and still allow us to certify safe construction. Boulder, Colorado offers a possible model.

Stormwater: In our recent survey, 87% of citizens said it's important to fund stormwater improvements. Fifty-nine percent said they were likely, to some degree, to vote for stormwater rate increases. During FY 2012, we will work with you to find options to address our infrastructure needs with the minimum financial impact on the community.

Tourism and Arts Partnership: After significant consultation with the volunteer advisers of the Convention and Visitors Bureau, the Office of Cultural Affairs and the community at-large, I will not propose merging these departments. I heard the concerns of the community and the boards of these excellent institutions. As a result of their input, instead of becoming "one," I recommend they retain their distinct identities but begin to coordinate their efforts intentionally. To aid that effort, the Office of Cultural Affairs staff will move from the Gentry Building into the Walton Building where the Convention and Visitors Bureau offices are housed. During FY 2012, we will look to both the Commission on Cultural Affairs and the Convention and Visitors Advisory Board for a strategic plan that captures opportunities for more collaboration.

Citizens may read the adopted budget online at GoColumbiaMo.com. I commend all those who came forward during your public hearings and who participated in the budget debate in other ways. It is an honor to live in a community with such a strong passion for civic life. I look forward working with you and the citizens of Columbia in the months ahead.

Regards,


Mike Matthes
City Manager

CERTIFICATION

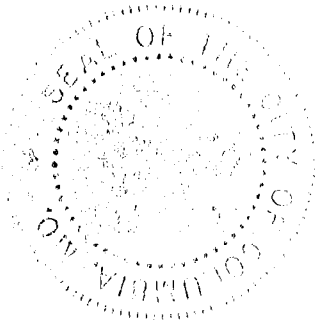
The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2011 and ending on September 30, 2012, as finally adopted by the City Council on September 19, 2011.

IN WITNESS WHEREOF, I have executed this certification on this **20th** day of **September, 2011**.



City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this **20th** day of **September, 2011**.





Sheela Amin, City Clerk

**FY 2012 Budget Amendments
Adopted September 19, 2011**

Council Reserve and Council Decisions:	
Council Reserve Available	\$98,000
Use of Reserve instead of raising Para-transit Fees	\$28,666
Revised Council Reserve Amount	<u><u>\$69,334</u></u>
Staff Administrative Requests:	
General Fund - Health and Human Services:	
Revenues: Tobacco Cessation Grant	\$118,293
Expenses: Tobacco Cessation Grant	\$118,293
Revenues: David B. Lichtenstein Foundation funds to provide flu immunizations in schools	\$122,340
Expenses: Flu immunizations in Columbia Public schools	<u>\$122,340</u>
Net Change	<u><u>\$0</u></u>
General Fund - Police	
Revenues: Additional DWI Grant funds	\$6,985
Expenses: Training	\$1,500
Expenses: Overtime	\$5,485
Net Change	<u><u>\$0</u></u>
General Fund - Non-Motorized Grant	
Revenues: Non-Motorized Grant	\$35,000
Expenses: (2) Wavetronix Radar Bicycle Detectors <i>(Broadway/Fairview and Stadium/Southampton)</i>	\$15,000
Expenses: Strobe Ped Crossing Signal <i>(Waugh and Broadway)</i>	<u>\$20,000</u>
Net Change	<u><u>\$0</u></u>
Convention and Visitors Bureau:	
Expenses: Mo Division of Tourism Cooperative Marketing Program	\$49,994
<i>In the proposed FY 2012 budget, the grant revenues were budgeted, but the expenses were not. This will increase the expenses.</i>	
Expenses: Football Shuttle	\$7,470
<i>In the proposed FY 2012 transit budget, the football shuttle service was cut. The CVB will contribute the funds necessary to restore this service.</i>	
Total Expenditure Change	<u><u>\$57,464</u></u>
Capital Projects Fund:	
<i>Parks and Recreation projects approved in the 2010 ballot issue were not reflected in the FY 2011 Budget with Appropriations and Transfers or the FY 2011 Estimated Budget. These projects are reflected correctly in the CIP section but not in the financial system.</i>	
Revenues: Transfer from Parks Sales Tax Fund	\$1,075,000
Expenses: Parks Sales Tax Projects for FY 2011	\$1,075,000
Parks and Recreation - New project for Adding Fiber to both golf courses and updating software	
<i>Project would be funded with recreation services user fee funds</i>	
Revenues: Recreation Service User Fees	\$70,000
Expenses: Fiber to Nichols and Lake of the Woods Golf Courses	\$70,000
Streets and Sidewalk Stadium TDD projects: <i>Timing of projects has been moved up from 2013 to 2012</i>	
FY 2012 Revenues: Stadium TDD: Brndt Dr/Mall Parking Lot	\$1,554,624
FY 2012 Revenues: Stadium TDD I-70 and Stadium Blvd Corridor	\$1,350,000
FY 2012 Revenues: MoDot Loan	\$1,350,000
FY 2012 Expenses: Stadium TDD projects	<u>\$4,254,624</u>
FY 2012 Revenues - Cap Fund Balance	\$460,000
FY 2012 Expenses - Capital Project: Short Street Garage Traffic Mitigation	<u>\$460,000</u>
Net Change	<u><u>\$0</u></u>

FY 2012 Budget Amendments
Adopted September 19, 2011

Recreation Services:

Due to the addition of fiber optics at the two golf courses, there will be an annual charge of \$6,000 for this. The increase in expenses will be offset by Parks Sales Tax funds.

Revenues: Transfer from Parks Sales Tax	\$6,000
Expenses: Fiber optic fee for two sites	\$6,000
Net Change	\$0

Transit:

Half fare eligibility - will not be changed with the exception of defining junior as ages 5 to 17. Students 18 and over will now pay full fares.

Revenues: FTA Operating Grant	\$228,126
<i>In further review of the FTA operating grant calculation, the City is exceeding the maximum amount that can be reimbursed; therefore, the changes in the Proposed FY 2012 budget will not impact the amount of FTA operating grant funds to be received in FY 2012</i>	

Revenues: Eliminate Para-transit Fee increase	(\$28,666)
Revenues: Transfer from General Fund instead of Para-transit fee increase	\$28,666

Expenses: Change the expense cuts with no service impact	
<i>The City Manager's budget included \$249,966 for these cuts. However, further calculation revealed the amount to be \$154,881</i>	\$95,085

Revenues: Add back service to 209 Black (the Pointe)	\$1,428
Expenses: Add back service to 209 Black (the Pointe)	\$5,160

Revenues: Add back service to 104 SE (Discovery Ridge)	\$2,606
Expenses: Add back service to 104 SE (Discovery Ridge)	\$13,106

Revenues: Add back service to 207 W Gold (Log Hill Run)	\$3,045
Expenses: Add back service to 207 W Gold (Log Hill Run)	\$10,321

Revenues: Add back service to the Reserve and Campus Lodge	\$2,000
Expenses: Add back service to the Reserve and Campus Lodge	\$13,708

Revenues: Add back Saturday service for one trip	\$2,389
Expenses: Add back Saturday service for one trip	\$15,817

Revenues: Add back Thursday-Friday service until 9:30 PM	\$6,374
Expenses: Add back Thursday-Friday service until 9:30 PM	\$168,262

Revenues: Transfer from Convention and Visitors Bureau for Football shuttle	\$7,470
Expenses: Restore Football Shuttle Service	\$7,470

Capital Project: Replace 2 40 foot LF Buses - move from 2012 to 2013	
Revenues: FTA Grant	(\$755,040)
Revenues: Transportation Sales Tax Transfer	(\$188,760)
Expenses	(\$943,800)
Net Change	(\$75,491)

Airport:

FY 2012 Revenues - FAA Grant for Taxi-way Alpha Reconstruction	\$7,645,077
FY 2012 Revenues - Transportation Sales Tax Transfer for Taxi-way Alpha Reconstruction	\$402,373
FY 2012 Revenues - FAA Grant for Wildlife Fence	\$1,795,752
FY 2012 Revenues - Transportation Sales Tax for Wildlife Fence	\$39,513
FY 2012 Expenses - Taxi-way Alpha Reconstruction	\$8,047,450
FY 2012 Expenses - Wildlife Fence	\$1,835,265
FY 2012 Revenues - Transportation Sales Tax Transfer for An. Gen. Improvements	(\$50,000)
FY 2012 Expenses - Annual General Improvements	(\$50,000)
Net Change	\$0

**FY 2012 Budget Amendments
Adopted September 19, 2011**

Public Communications:

Expenses - Print Shop	(\$19,791)
Expenses - Mailroom	\$19,791
Net Change	\$0

Need to move FTE allocation from Print Shop to Mailroom

CIP Changes:

Streets and Sidewalks:

Stadium TDD: Brndt Dr/Mall Prk Lot - moved construction year and funding from 2013 to 2012
Stadium TDD: Fairview Rd: Worley-Brndt - project will now only include the traffic signal improvements so the total project cost in FY 2011 has been reduced from \$801,781 to \$150,000.
Stadium TDD: I-70 & Stadm Blvd Intrc (ID 1379) - project has been deleted
Stadium TDD: Stadium I70 Dr SW-Rollins (ID 1378) - project has been deleted
Stadium TDD: I-70 & Stdm Blvd Corridor (ID 1470) - project has been added with construction and funding in FY 2012.

The City is working with MoDOT and the Stadium TDD to make improvements to the Stadium Blvd Corridor. In early August, the City and MoDOT developed a final plan to move these projects forward in FY 2012. The above changes are necessary to reflect this new schedule.

New Project: Short Street Garage Traffic Mitigation: \$460,000

Parks and Recreation

New Project: Add Fiber to LA Nickell and Lake of the Woods Golf Course and updating software: Recreation service user fees funding and construction in FY 2012

Airport:

Taxiway Alpha Reconstruction: *Move from FY 2011 to FY 2012 and increase the total project cost to \$8,047,450 from \$6,897,564 due to new engineering project estimates received. Additional Transportation Sales Tax funds of \$402,373 will be required.*

Wildlife Fence: *Move from FY 2011 to FY 2012 and increase the total project cost to \$1,890,265 from \$1,100,000 due to new engineering project estimates received. Additional Transportation Sales Tax funds of \$39,513 will be required.*

Annual General Improvements: *Decrease FY 2012 funding by \$50,000 in Transportation Sales Tax funds.*

Transit:

Replace 2 40 foot LF Buses: 1851, 1852: *moved funding from 2012 to 2013.*
Rpl. (7) New Flyer Buses #1885-1891: *moved funding from 2013 to 2014.*

BUDGET IN BRIEF

Introductory Comments

The annual budget is the mechanism used to allocate city resources to departments in order to be able to deliver effective and efficient services to our customers. This budget in brief section will provide readers with a snapshot view of the various funding sources and uses and highlight the significant changes in the FY 2012 budget.

The FY 2012 budget will cover the time period of October 1, 2011 through September 30, 2012. Our city's population is estimated to be 113,685 during FY 2012 and our city government workforce will include 1,331.70 permanent positions.

The City Manager has utilized three guiding principles in the preparation of this budget:

- Increase funding for street paving and maintenance as was identified as a need on the citizen's survey. (*increased by \$585,000 for FY 2012*)
- Continue closing the gap between revenues and expenses in the General Fund. This will be accomplished through a series of cuts and revenue adjustments which will take place in the FY 2012 - FY 2014 budgets. (*approximately \$600,000 gap closed for 2012*)
- Provide a \$0.25 cents per hour across-the-board raise to permanent city employees (\$0.178/ hour for firefighters) as there have not been any raises given for the past two years.

Extreme Makeover - Budget Edition!

For FY 2012, the budget document has been **completely redesigned** to make it more user friendly and provide better information to the Council and to our citizens. Previous documents grouped information by type of information (fund statements, performance measurements, capital projects, etc.) which left users searching multiple places in the document to locate all of the information about a specific department. Additionally, the document did not provide the revenues and expenses associated with any given department in one place.

Our new document fixes those weaknesses and goes a step further to group departments by function, provide trend and rate information, and include a new statement which combines the funding sources, financial uses, and the impact on cash and other resources by fund. Readers will have a much more thorough view of the financial situation of the department over time and how the proposed budget affects the future financial condition. Readers will also be able to determine how much funding is dedicated to the department (cannot be allocated to another department) and how much is general and can be allocated among a variety of departments.

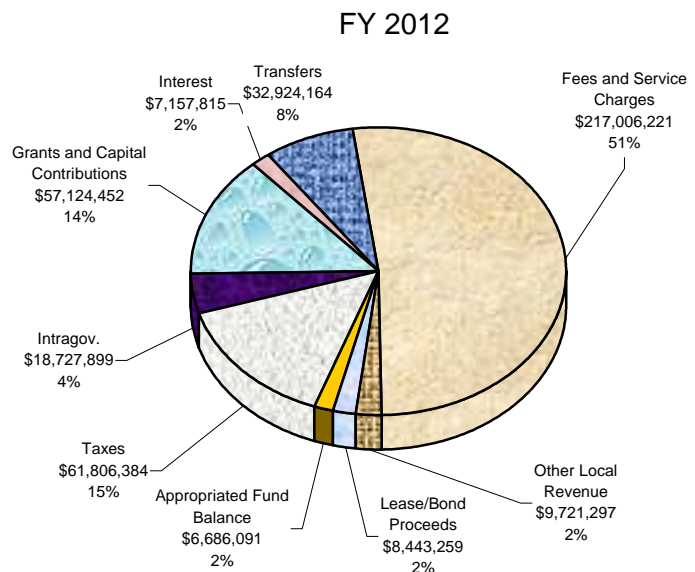
Our overall city budget is actually 52 separate budgets which are accounted for in seven different fund types! We are simplifying the presentation of these budgets by grouping the departments into seven functional groups which include administrative, health and environment, parks and recreation, public safety, supporting activities, transportation, and utilities.

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

Readers will note that the FY 2012 total funding sources of \$419,597,582 are lower than financial uses of \$447,476,917. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines.

Funding Sources - Where the Money Comes From

	FY 2012
Taxes	\$61,806,384
Intragovernmental (PILOT & G&A)	\$18,727,899
Grants and Capital Contributions	\$57,124,452
Interest	\$7,157,815
Transfers	\$32,924,164
Fees and Service Charges	\$217,006,221
Other Local Revenue	\$9,721,297
Lease/Bond Proceeds	\$8,443,259
Appropriated Fund Balance	\$6,686,091
	<u>\$419,597,582</u>
Increase over Estimated FY 2011	\$48,556,664 13.1%



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

When looking at the increases or decreases in funding sources (revenues), the City compares the amount projected for next year to the amount that was estimated for the current year rather than comparing it to the amount that was budgeted. The reason is that the estimated amounts take into account the most current economic conditions and other factors.

Fees and Service charges are the largest source of revenue for the city and are comprised of the charges users pay for a wide variety of services offered by the city. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2012, this revenue source reflects an increase of \$18,322. Increases are shown in Water, Recreation Services, Transit, Sewer, Parking, and Solid Waste due to rate and fee increases. These rate increases are offset by a significant decrease in Electric due to the utility projecting to have no excess energy to sell in the non-summer months as the IATAN II and Prairie State facilities will not be on-line until later in the fiscal year.

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2012, sales taxes are projected at a 2% growth, or \$796,571 over Estimated FY 2011. This reflects an improvement in the economic condition. Estimated growth for FY 2011 has been revised to reflect a current trend of 4% growth over FY 2010. FY 2012 property taxes are projected to increase 2% over FY 2011 and there is no change proposed in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected to be flat with the exception of hotel/motel taxes which are projected to be 2% over Estimated FY 2011.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2012 these revenues are projected to be relatively flat when compared to Estimated FY 2011.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to be \$39.8 million or 230.1% over Estimated FY 2011. This increase is primarily in Airport which includes federal grant funding of \$37.4 million for airport capital projects. Federal funding is anticipated to be \$0.4 million lower in CDBG (due to program cuts at the federal level), \$0.5 million lower in sustainability (due to funding for specific sustainability projects in FY 2011, and \$3.3 million lower in Transit (due to lower federal capital funding being sought to replace buses).

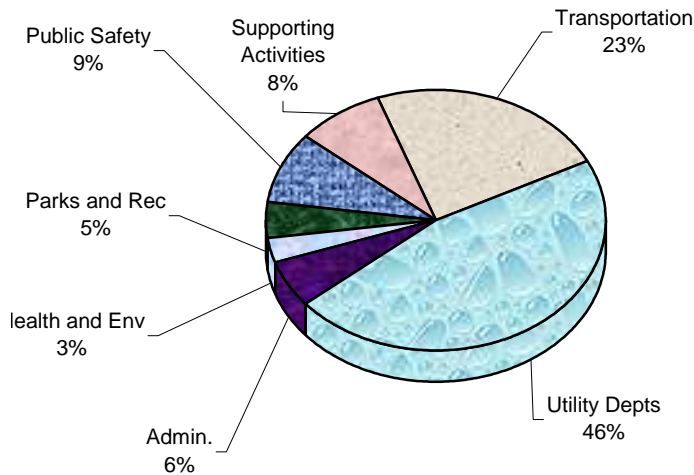
Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, quarter cent sales tax, and transportation sales tax) to the capital projects fund to fund specific projects. Other transfers are done to move funds into debt service funds to pay debt. For FY 2012, transfers into funds are projected to be 1.7% or \$578,853 lower. This is primarily due to the transfer into the Railroad Fund during FY 2011 to purchase the transload facility.

Intragovernmental Revenues are revenues for the General Fund that come from other departments. PILOT (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a PILOT which is equivalent to 7% gross receipts they would pay if the operation was not owned by the city. General and Administrative Fees are the fees charged to departments outside of the general fund for services that general fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2012, PILOT is increasing \$1.2 million due to the purchase of the Columbia Energy Center during FY 2011. General and Administrative Fees are down \$32,000.

Lease/Bond Proceeds are projected to be \$6 million above Estimated FY 2011 due to an \$5.1 million loan from the Missouri Department of Transportation to expedite completion of the Stadium I-70 corridor project.

Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. It could be thought of as the savings account or "rainy day" account for the General Fund. The General Fund use of appropriated fund balance will be approximately \$600,000 lower than FY 2011 due to expenditure reductions taken to lower the use of this source to balance the budget. The city's General Fund balance is projected to be 28% for FY 2012 which is well above the city's 16% policy requirement. The city's long term fiscal plan is to eliminate the use of appropriated fund balance by FY 2014.

Financial Uses - Where the Money Goes (By Function)



	FY 2012
Administrative	\$26,677,771
Health and Environment	\$13,042,750
Parks and Recreation	\$20,257,291
Public Safety	\$40,026,598
Supporting Activities	\$36,653,605
Transportation	\$103,017,584
Utilities	\$207,801,318
	\$447,476,917
Inc/(Dec) from FY 2011 Budget	\$4,840,980
	1.1%

Financial Uses - Explanations and Significant Changes

The City's budgets are now grouped by function in an effort to help readers locate and better understand the types of budgets found in the City's annual budget.

When looking at increases and decreases in financial uses (expenditures) the City compares the amount projected for next year to the last year's adjusted budget amount. The adjusted budget amount is the original budget that has been adjusted to reflect any additional appropriations or transfers that have occurred during the current fiscal year. For FY 2012, total financial uses are \$4.8 million higher than the FY 2011 budget and this is due to increased costs associated with the combined Energy Center and a partial year of the Waste Water Treatment Plant additions.

Due to a change in budgeting procedures, most intra-governmental charges (charges that fund supporting activity departments) in the General Fund departments have been moved to the City General department for FY 2012. This will allow the departmental budgets to consist primarily of operating costs the departments can control through the daily management of their operation and still provide the necessary funding to the supporting activity departments. Supporting activity departments provide services to other departments such as custodial, building maintenance, computer, and fleet services.

In the General Fund, the City Manager is proposing to close the gap between revenues and expenditures by FY 2014. For FY 2012, an approximate \$600,000 in expenditure cuts have been included. Departments have identified another \$520,000 in cuts that may be taken in FY 2013 unless revenues increase enough to cover that gap.

Transportation departments include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, transportation related capital projects, and special revenue funds that fund the capital projects including the one-quarter capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, Special Road District Tax Fund, and the Stadium TDD Fund.

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 expenses.

Transportation-related departments are projected to increase \$48.9 million or 90%. Highlights and significant changes for these departments include:

- Increase in street paving and maintenance funding by \$585,000 to bring the annual street repair funding to \$1.6 million. The City will work to increase this amount annually in response to the need identified in the citizen survey.
- Streets and Sidewalk capital project funding reflects a \$12 million increase for several Stadium and I-70 infrastructure improvements to be funded with Stadium TDD revenues and a MoDOT loan.
- Airport capital project funding reflects a \$38.4 million increase for major runway reconstruction and extension projects. Most of this funding (\$37.4 million) will come from FAA grant funding. The local match (\$1.9 million) will be provided by Transportation Sales Tax funds.
- Transit reflects a \$3.3 million decrease in Transit primarily due to fewer fleet replacements requested in the capital improvement plan.
- In the operations area, the poor financial condition of the Transit fund has led to several changes in fees and services approved. Fare increases will occur for semester passes as well as full and half fares. Students 18 & over will be eliminated from the half fare eligibility. Thursday - Friday evening service will stop at 9:30 pm. These changes will go into effect on October 1, 2011. These changes will allow the Transit system to continue service for 2012. However, either additional revenue sources will need to be identified prior to FY 2013, or additional service reductions will be necessary such as elimination of Saturday service, reduction in the Black and Gold Route and elimination of non-peak service.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility departments are projected to decrease \$48.7 million, or (19%) over the FY 2011 budget. The significant decrease is primarily due to the lower funding required for capital projects in the Electric Fund. FY 2011 included the \$45.2 million purchase of the Columbia Energy Center.

Highlights for utility departments include:

- The Electric budget reflects a full year of operations for the Columbia Energy Center which was purchased during FY 2011. This includes a \$6.5 million decrease in the cost of purchased power, \$2.3 million increase in operating expenses, \$1.2 million in increased PILOT costs, \$1.5 million increased depreciation. Five positions have been added which include four for a line crew which will replace higher capital project contract costs and one position to keep up with the installation and maintenance of fiber optic cable. Electric's capital project funding includes \$1 million for the landfill gas generator expansion.
- Water reflects an increase of \$2.3 million. Of this increase, \$0.8 million is for interest expenses after the additional bond sale in 2011, \$0.2 million is related to tower and ground storage contracts due to changes in DNR regulations, \$0.2 million in personnel costs due to the addition of two positions to oversee the mandatory cross-connection program and reduce unaccounted for water loss, and there is a \$0.6 million increase in capital projects funding for replacement of water mains on Oakland Church Road and other 2008 ballot issue projects..
- Sewer is projecting a \$5.6 million decrease which is primarily due to lower amount of capital project funding required. FY 2011 included \$18.7 million in funding for the waste water treatment plant expansion. The city anticipates substantial completion of the waste water treatment plant expansion in 2012 and operating expenses have been increased by \$0.6 million. Additional operating increases of \$1 million will occur in FY 2013 to reflect a full year of operation.
- Solid Waste is projecting a \$1.4 million decrease. Capital projects are decreasing \$3.5 million due to the funding of landfill cell #5 in FY 2011. In the operating budget, fuel is increasing \$0.6 million and fleet replacements are increasing \$0.9 million. An additional 4.95 FTE positions have been added to provide better coverage at the materials recovery facility, lower overtime on the trash routes, and promote safety within the operation.

Public Safety Departments include Police, Fire, Public Safety Joint Communications (PSJC), Emergency Management, public safety capital projects, and Municipal Court. Public safety departments are projected to decrease by \$729,482. A significant decrease (\$1.2 million) is due to a change in budgeting procedures that moved most of the intragovernmental charges (except for self insurance and fiber optics) into the City General budget. Fleet replacements are down \$0.5 million. Personnel costs are up \$0.5 million due to pension increases. Highlights for public safety departments include:

- The police department has significantly reduced the number of take-home vehicles in an effort to lower their costs. Due to budget constraints at Columbia Public Schools, the Police Department will no longer be providing two school resource officers at the middle/junior high schools. In addition, school crossing guards will now be handled by the school instead of by the police department and will result in a savings to the city of \$50,000.
- The fire department's budget reflects a \$0.2 million increase. Pension funding increases of approximately \$390,000 have been combined with \$139,000 in cuts including an authorized but unfunded of an Fire Division Chief position.
- Public Safety Joint Communications and Emergency Management budgets are partially offset reimbursements from user agencies. These budgets reflect a \$0.3 million decrease primarily from the change in budgetary procedure which moved many of the intragovernmental charges into the City General department. Capital project funding for FY 2012 will include additional funding for the radio enhancement project as well as siren upgrades necessary to meet the 2013 FCC mandates.
- Municipal Court budget reflects a decrease of \$0.3 million due to the intragovernmental charge budgeting change and due to lower amounts expected to be paid out for the red-light camera program as no new locations are anticipated to be added for FY 2012.

Supporting Activity Departments are those departments whose customers are other city departments. These departments include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, GIS Fund, Information Technologies Fund, Public Communications Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds and, as such, set fees in order to recover the cost of their operation. When these departments come in under budget over time, they develop a cash balance. As the goal of these departments is not to make a profit, the cash balances are used up by either lowering charges to departments or utilizing the excess cash reserves to fund one-time capital expenditures. In total, supporting activity departments are increasing \$2.9 million, or 8.5% for FY 2012. Highlights and significant changes for these departments include:

- Claims costs increases of \$0.6 million are budgeted between the Employee Benefit Fund and the Self Insurance Fund.
- \$1.3 million of existing cash balances (\$1 million in Information Technologies and \$300,000 in Utility Customer Services Fund) will be transferred to the capital projects fund to assist in funding the replacement of the city's financial software (enterprise resource group software).
- Fleet operations includes a \$0.6 million increase in fuel costs due to rising fuel prices. Fleet operations purchases most of the fuel used by departments and operates a centralized fueling station.
- The GIS Fund includes a \$0.2 million increase for FY 2012 which reflects a full year of funding for the operation which was set up in mid-2011 as well as an additional GIS technician position.

- The Information Technologies budget includes funding to purchase a case management system for the prosecutor's office and replacement of the outdated parking ticket processing system in Municipal Court which was purchased in 1992. These two systems will greatly enhance the efficiency of those departments.
- The Public Communications budget reflects a \$132,031 decrease which is due to the elimination of a position in the mailroom due to decreased mail volume and a change in the intragovernmental charge methodology which removes all intragovernmental charges, with the exception of fiber optics and self insurance charges, from supporting activity department budgets.
- The Utility Customer Services budget reflects the addition of two customer service representatives to improve customer service and lower the number of abandoned calls.

Administrative Departments include City Council, City Clerk, City manager, Finance, Human Resources, Law, City General, Public Works Administration, General government debt, and other general government capital projects. As a total, administrative departments are projected to increase \$3.7 million. Highlights and significant changes include:

- General government capital projects include \$5 million budgeted for replacement of the city's financial software with enterprise resource group software.
- The City General budget reflects a \$3.3 million increase due to the budgeting procedure change which removed most of the General Fund intragovernmental charges from departments and moved them to the City General budget. It should be noted that total intragovernmental charges for the General Fund are only increasing \$27,605 or 0.5%. Street lighting costs have been decreased \$568,000 through a change in methodology of calculating these charges. The General Fund subsidy to Recreation Services has been decreased by \$200,000. An amount of \$200,000 has been set aside to fund the significant vacation accrual payouts that are expected to occur in FY 2012 due to the retirement of personnel in the General Fund. An amount of \$446,011 has been set aside to pay a payment-in-lieu-of-taxes for the property tax revenues lost when the City purchased the Columbia Energy Center in FY 2011. This phase out will occur from FY 2012 to FY 2016 and will pay amounts to the Columbia Public School, Daniel Boone Regional Library, and the Boone County Family Resources. Council Reserve budget is \$69,334 and Contingency is \$50,000.
- Finance Department's budget includes a full year of funding for the Assistant Finance Director added during FY 2011 as well as funding for an additional Financial Analyst which will be offset by dedicated funding from General and Administrative fees.

Parks and Recreation includes general operations, recreation services, capital projects, and the parks sales tax special revenue fund. In total, these department budgets are projected to increase \$1 million. Capital projects are projected to increase \$664,240 with additional projects being funded by the 2010 ballot issue. Parks includes the addition of three positions which will be funded by the permanent Parks Sales Tax and one position in the CARE budget which is offset by decreases in other costs.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, Community Development Block Grant (CDBG) Fund, and Contributions Fund. In total, these departments project a \$2.2 million decrease. Highlights and significant changes include:

- The Health and Human Services budget reflects a \$0.7 million decrease which is primarily due to the ending of the H1N1 grant, the reallocation of intragovernmental charges, and cost savings through renegotiated pharmacy contracts, medical service agreements, and an influenza vaccination program. Other changes include \$5,000 funding to improve feral cat sterilization efforts with local animal welfare organizations, \$10,000 for emergency veterinary services to provide basic comfort care or euthanasia, if needed to alleviate suffering of animals picked up after hours, and the purchase of a new identification system for food service workers.
- The Community Development department is newly created for FY 2012 and is a combination of the Planning, Neighborhood Services, and Building and Site Development departments. The objective is to improve coordination and customer service from the beginning to end of the development process. Due to efforts to close the gap between revenues and expenses in the General Fund, conditions, two positions (a building construction coordinator and a chief building inspector) are being eliminated from the Building and Site Development division.
- The Community Development Block Grant (CDBG) Fund budget reflects a 17% reduction in federal grant funds for FY 2012. A building inspector position will be eliminated and the inspection function will be outsourced in an effort to provide the same level of service at a lower cost. Also, a grant funded housing planner position will be eliminated by the end of December as the grant will expire. This budget will need to be monitored closely as the city does not receive award of the FY 2012 funding until the spring of 2012.
- The Office of Sustainability budget projects a \$425,611 decrease due to sustainability project funding approved in 2011. Projects will continue in FY 2012. During FY 2012, savings will be identified and used to fund this budget for FY 2013.

Financial Impact of the Budget on Citizens

Property Taxes

There are no proposed City property tax increases for FY 2012. The property tax rate will remain at \$0.41 per \$100 assessed valuation

Gross Receipts Taxes

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

Sales Taxes

There are no city sales tax increases proposed. The current total sales tax rate is 7.35% in all areas of the City except those located in transportation development districts (TDDs).

Residential Utility Rate Changes

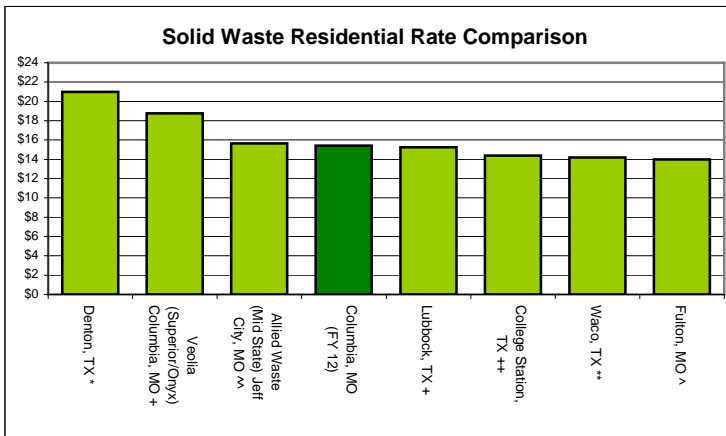
Average Monthly Customer Impact of Rate Increases

Electric - No rate increase	\$0.00
Water (8% rate increase) 5% voter approved and 3% for operations	\$2.07
Sewer (15% rate increase) 8% voter approved and 7% for operations	\$2.42
Solid Waste - No rate increase	\$0.00
	\$4.49

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

Other Solid Waste fee changes:

- Increase in major appliance residential pickup rate (from \$10 to \$15)
- Increase in landfill tonnage fee (from \$32.50/ton to \$38/ton)
- Rate increase in refuse collection rates for the Community Improvement District (CID)



* Price varies depending on type of container and recycle option (\$16 - 21/month) charge of \$5.05/month per container

+ No recycling or yard waste options available.

** Includes 3 containers for trash, yard waste, and recycling.

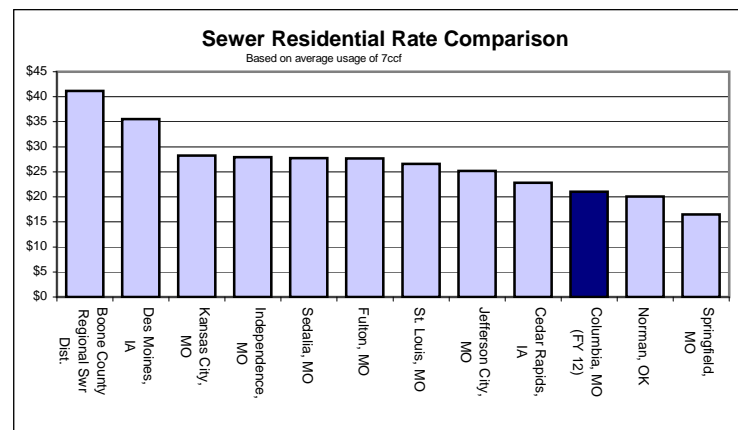
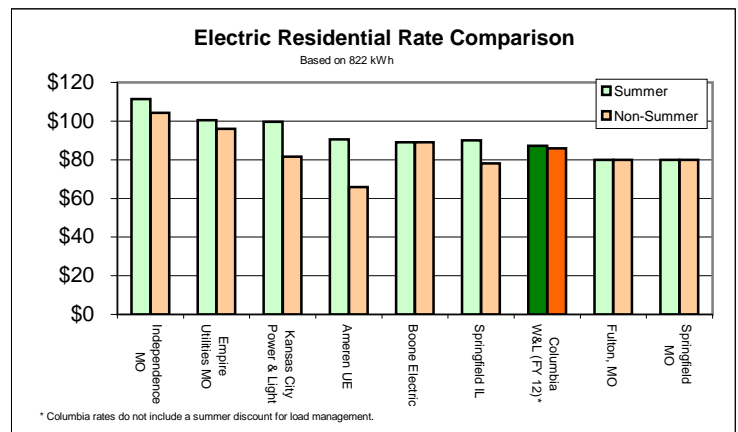
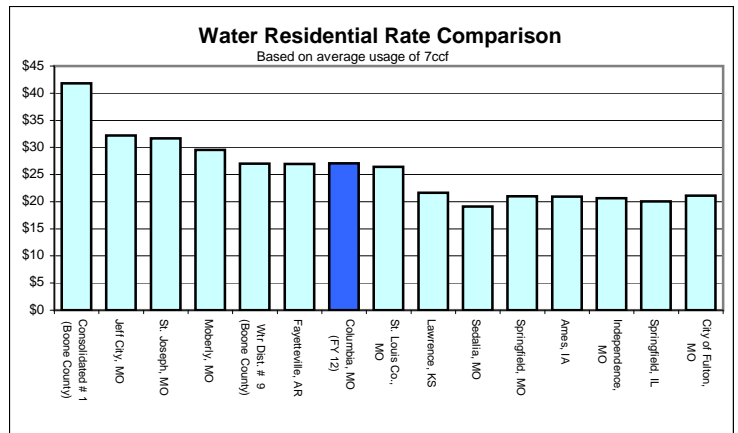
++ \$14.40 base fee, \$10.10 for additional cart for recycling and yard waste.

^ \$14 base fee for one can, \$14 for each additional can. Services include weekly pick-up of recycling and yard waste.

^^ No yard waste option available

City's Sales Tax Rate Breakdown:

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



Food Handler Cards fees will increase from \$10 to \$15. These cards are valid for three years.

Transit Fee Increases/Changes: (fees have not been increased since FY 2009)

- Regular fares increase from \$1 to \$1.50
- 30 Day Full Fare Tickets/Fast Passes inc. from \$35 to \$55
- 25 Ride Full Fare Tickets/Fast passes inc. from \$20 to \$30
- Half fare increase from \$0.50 to \$0.75
- 30 Day Half Fare Tickets/Fast Passes inc. from \$15 to \$25
- 25 Ride Half Fare Tickets/Fast passes inc. from \$10 to \$15
- Student Semester pass inc. from \$60 to \$100
- The Half fare eligibility is being changed to only exclude students 18 & over.

Recreation Fee increases:

Park Rental Fees:

- \$3 increase for small and large shelter rentals
- \$3 increase for special park use and wedding fees

Community Recreation:

- \$5/hour increase for Armory Gym rental - two hour minimum
- Established an all day Armory gym rental fee of \$180
- Armory classroom hourly rental fee of \$10; two hour minimum
- Stars Summer Camp (10 weeks) raised from \$10 to \$15 per week
- Douglass baseball activity fee increased \$3 per person (\$22 to \$25)
- Moonlight hoops youth activity fee increased \$25 (proposed fee \$125)
- Moonlight hoops adult activity fee increased \$15 (proposed fee \$175)

Aquatics:

- Learn to Swim - Infant/Toddler lessons increased by \$5 per person (last increase FY 2006)
- Learn to Swim - Youth lessons increased by \$5 per person (last increase FY 2006)
- Private swim lessons increased 10% or \$8; new fee \$88
- Semi-private (2) swim lessons increased by 10% or \$10; new fee \$110
- Established private group lesson fee of \$140 for 3 students and \$155 for 4 students
- Lifeguard certification fee 10% increase; \$150 - \$165
- Increased rental fees for outdoor aquatic center and Hickman pool by 15%; range of fees \$87-\$218.50 (last increase FY 2009)

Golf:

- Green fees raised \$1; range \$17 - \$22
- Increased 10/20 punch cards and annual passes based on \$1 increase to green fees; based on 35 rounds of golf

Life Enrichment:

- Established a Stephen's Lake Activity Center (SLAC) couple rate of \$35
- Established a SLAC/Oak Tours individual rate of \$30

Recreation Fee increases continued:

Activity and Recreation Center:

- Camp Adventure summer day camp fee increased \$5 per week (last increase FY 2010)
- "School's Out" day camp fee increased by \$5 per week
- All swim lesson fee increases also apply to ARC participants

Impact of the Budget on our City Workforce

Employee Pay Package Changes:

- Across the board pay increase Effective 10/2/11 of \$0.25/hour or \$0.178/hour for Firefighters (\$20.00/pay check)
- The City will now pay the \$25 annual maintenance fees on employee PEHP accounts starting 10/1/11
- The City has negotiated lower administration fees for the Nationwide Retirement 457 account participants.
- Continue the Sick Leave Buyback benefit at 50% for hours sold over 1,040 hours or accumulated sick leave.
- Continue funding for employee health screenings on a two year rotation.
- No pension plan changes are budgeted for existing employees for FY 2012 and will be discussed during the fiscal year.

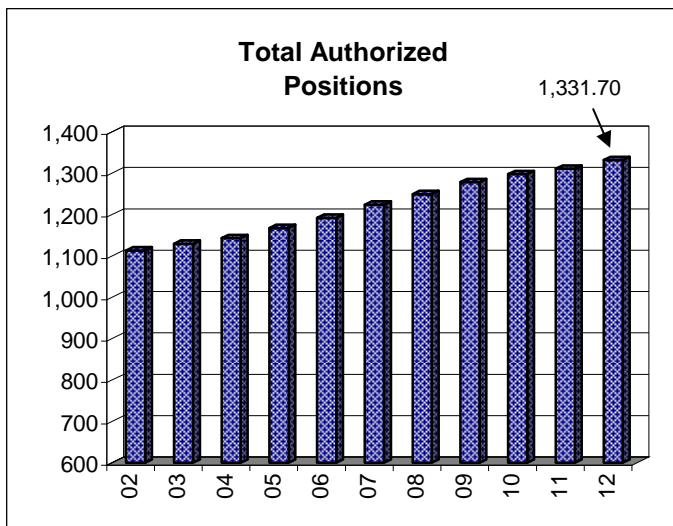
Health/Dental Insurance:

- NO health insurance premiums will be withheld from employee paychecks during December, 2011 as we switch from pre-paying health/dental premiums to paying premiums as due. Employees with full family coverage will save \$481 in health premiums for the month of December.
- Similarly, premiums will not be charged for newborns until the first of the month after birth.
- NO changes to the prescription plan, dental plan or vision plan
- All employees will now pay a portion of their health insurance premiums for the \$750 deductible plan (\$13.62 bi-weekly). There is no employee cost for single coverage if employees move to the \$1,500 deductible plan or the high deductible health plan.
- Married or domestic partners who both work for the City and who have dependent coverage will now pay a portion of the premium for their dependent health and dental insurance. FY 2012 will include 50% of this cost increase and FY 2013 will include the rest of this cost increase.
- Emergency room co-pay will increase from \$125 to \$200. Colds, flu, and back pain are the top reasons for emergency room visits and can be better treated in more appropriate settings such as the doctor's office or an urgent care clinic. Emergency room visits should be used for emergency conditions; using the appropriate facility can end up costing less.

- City contributions to Health Savings Accounts (HSAs) will remain at \$50 per month for single coverage and \$100 per month for family coverage for those employees who enroll in the \$1,500 HDHP medical plan.
- Pre-65 retiree health premium rates average a 6% increase
- Retiree health insurance rate subsidies remain at a fixed rate as set by Council Resolution. Premium rates reach appropriate actuarial ratios in FY 2012, as required by Council Resolution. The budget includes full funding of the required City contribution for the post-employment health benefit liability.
- The City will increase stop loss insurance from \$225,000 to \$250,000 for large claim exposure.

Other Items:

- For FY 2012 the only classifications reviews conducted were for new position requests, reorganization reviews, and special department requests (the same as was done in FY 2011). Departments submitted six reorganization reviews and twenty-four special review requests. Twenty were approved, impacting forty-seven employees.
- Full funding for pension requirements which reflect a \$1.1 million increase for FY 2012, with the LAGERS increase at \$570,879 and the Police and Fire pension increase at \$576,442.



Authorized Position Changes

- There is a net of 20.75 FTE positions added for FY 2012.
- The General Fund will increase by a net of 4.05 FTE positions with all of the additional positions being offset by either dedicated revenue sources or other expenditure reductions.
- A net of 16.70 FTE positions are being added to other funds.
- A total of seven positions are being eliminated in an effort to close the gap between revenues and expenses.

4 Positions Being Eliminated in the General Fund

- Assistant City Manager (*City Manager's Office*)
- Assistant to the City Manager (*City Manager's Office*)
- Building Construction Coordinator (*Building & Site Development*)
- Chief Building Inspector (*Building & Site Development*)

3 Positions Being Eliminated in Other Funds

- CDBG Building Inspector (*CDBG Fund*)
- Housing Planner (*CDBG 2 year grant funded position*)
- Administrative Support Assistant I (*Mailroom*)

Positions Being Added:

- There will be 8.05 FTE positions added in the General Fund
- There will be 19.70 FTE positions added in other funds

Administrative

- Deputy City Manager (*City Manager's office*). This will be offset by the Assistant City Manager position being deleted and other position turnover.
- Management Fellow position (*City Manager's Office*) is being added to enhance the research and analysis function in the office. The cost of this position is being offset by the elimination of the Assistant to the City Manager position.
- Financial Analyst (*Finance*) will be offset by General and Administrative Fees.

Parks and Recreation

- Groundskeeper, Park Ranger and Assistant Parks and Recreation Director (*Parks and Recreation*) will be funded by the permanent parks sales tax
- Administrative position (*CARE*) will be offset by other cost reductions in the department.

Supporting Activities

- Part of a Risk Management Specialist (*Fleet*) to improve safety within the operation.
- GIS Technician (*GIS Fund*) to provide GIS technical assistance and support for City departments.
- Two Customer Service Representative positions (*Utility Customer Services*) to improve customer service and lower the number of abandoned calls.

Transportation

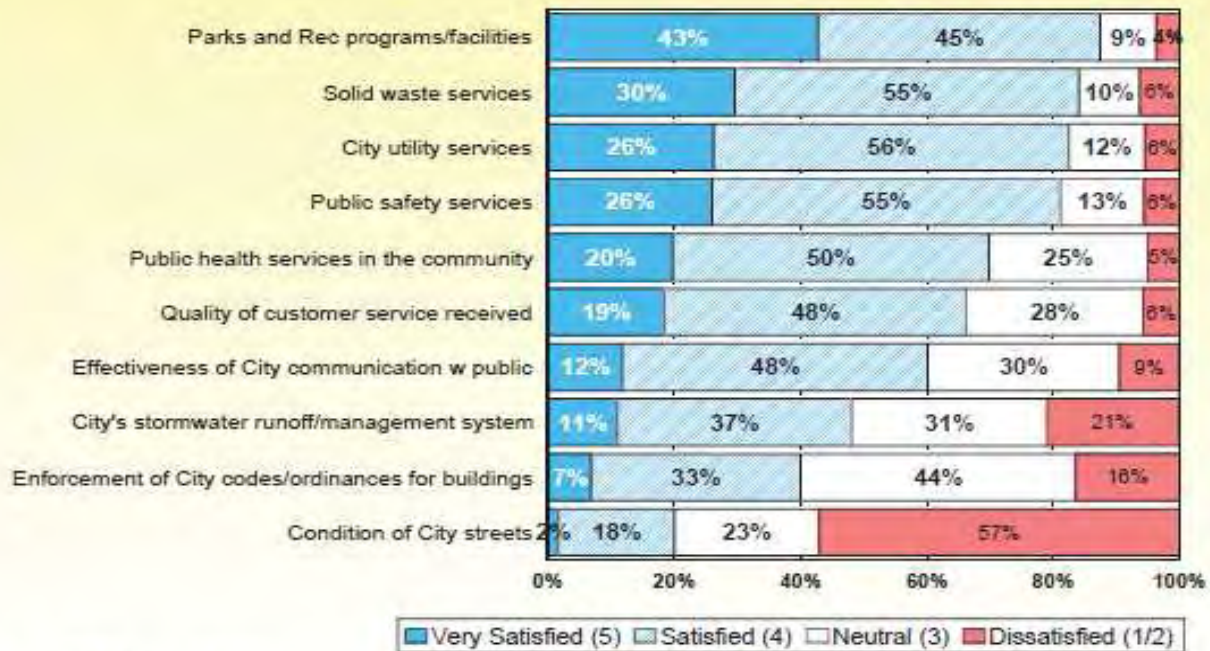
- Equipment Operator (*Streets*) to improve street repair and snow removal efforts.
- Part of a Risk Management Specialist (*Streets, Transit, and Airport*) to improve safety within these operations.

Utilities

- Two positions have been added in Water to oversee the mandatory cross-connection program and reduce unaccounted for water loss.
- Five positions have been added in Electric which include four for a line crew which will replace higher capital project contract costs and one position to keep up with the installation and maintenance of fiber optic cable.
- A total of 4.45 FTE positions have been added to Sewer, one due to the expansion of the waste water treatment plant, three in line maintenance to perform routine cleaning and inspection, and part of a Risk Management Specialist position to improve safety within the operation.
- An additional 4.95 FTE positions have been added in Solid Waste to provide better coverage at the materials recovery facility, lower overtime on the trash routes, and promote safety within the operation.

Overall Satisfaction with City Services by Major Category

by percentage of respondents (excluding don't knows)



Source: ETC Institute (2011)

Major Findings

Overall Satisfaction with Perceptions of Columbia.

Eighty percent (80%) of those surveyed who had an opinion were satisfied (ratings of 4 or 5 on a 5-point scale) with the overall quality of services in Columbia and 78% were also satisfied with the overall quality of life in the City. Residents were least satisfied with how well the City is planning for growth (37%).

Overall Satisfaction with Major City Services. Eighty-eight percent (88%) of those surveyed who had an opinion were satisfied (ratings of 4 or 5 on a 5-point scale) with the quality of City parks and recreation programs/facilities; 85% were satisfied with the solid waste services, 82% were satisfied with City utility services, and 81% were satisfied with public safety services. Residents were least satisfied with the condition of City streets (20%).

Major City Services that residents thought should receive the most increase in emphasis over the next two years.

The areas that residents thought should receive the most increase in emphasis from the City of Columbia over the next two years were: (1) public safety services, (2) City utility services, and (3) the condition of City streets.

Public Safety Services. Eighty-nine percent (89%) of those surveyed, who had an opinion, indicated that they were satisfied (ratings of 4 or 5 on a 5-point scale) with how quickly the fire department respond to emergencies. Eighty-eight percent (88%) indicated they were satisfied with the overall quality of the City fire protection and 69% were satisfied with the overall quality of local police services. Residents were least satisfied with the City's municipal court (54%). The public safety service that residents thought should receive the most emphasis over the next two years was the police department's efforts to prevent crime.

Source: ETC Institute 2011

To view the entire citizen survey results go to:

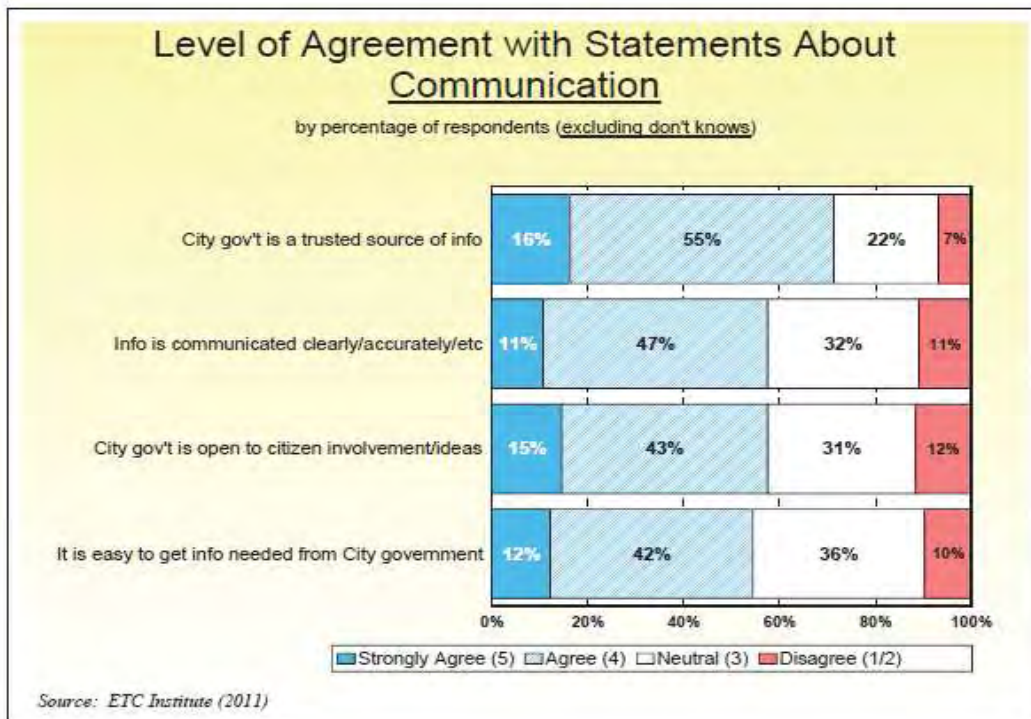
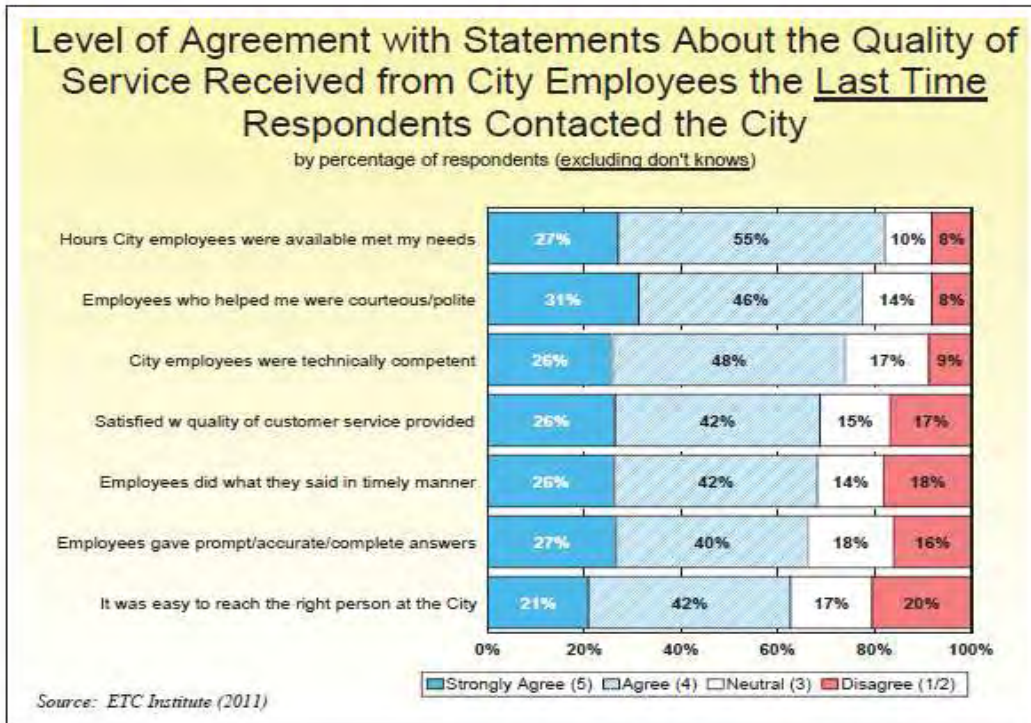
<http://www.gocolumbiamo.com/Feedback/documents/CityofColumbia2011FinalReport.pdf>

Streets and Sidewalks. Sixty-five percent (65%) of those surveyed, who had an opinion, were satisfied (ratings of 4 or 5 on a 5-point scale) with the maintenance of City street lighting. Sixty-three percent (63%) indicated that they were satisfied with the overall maintenance of street signs/traffic signals and 60% indicated satisfaction with the adequacy of City street lighting.

Code Enforcement and Neighborhood Services. Fifty-eight (58%) of those surveyed, who had an opinion, were satisfied with the maintenance of business property; 57% were satisfied with animal regulations, and 51% were

satisfied the maintenance of residential property. The clean-up of litter and debris on private property is the code enforcement and neighborhood service that residents think is most important for the City to provide.

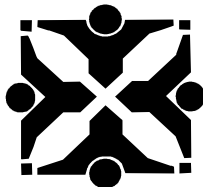
City Communication. Seventy-one percent (71%) of those surveyed, who had an opinion, agreed with the statement that the City government is a trusted source of information about programs/services; 58% of those surveyed agreed with the statement information is communicated clearly, accurately and in a form that meets my needs. Residents least agreed with the statement that it is easy to get information needed from City government (54%).



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General Information

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



City of Columbia
Columbia, Missouri

How Our Budget is Organized

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix - contains the Glossary

City of Columbia Profile

History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's.

The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1892 and became a charter city in 1949.

Columbia is a growing city and currently takes up 63.4 square miles of land.

Government:

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

Culture and Recreation:

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

Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	13
Athletic Fields (w/ lights & irrigation)	25
Community Activity & Recreation Center (ARC).....	1
Number of Pools (Private & Public).....	9
Golf Courses (Municipal).....	2
Golf Courses (College).....	1
Golf Courses (Private).....	5
Frisbee Golf Course.....	3
Parks (Total Acres 2,996).....	66
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	1
Roller Hockey Facilities.....	2
Skate Park.....	1
Soccer Fields.....	19
Tennis Courts.....	27
Trails (miles).....	47
Volleyball Courts.....	18

Cultural Arts: (Cultural Affairs 874-7512)

Movie Theaters (screens).....	25
Performing Arts Organizations/Companies*.....	20
Visual Art Venues, Museums & Galleries*.....	18
Arts Festivals*.....	5

*Estimated Numbers

Community:

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

Community Facilities:

Hospitals.....	8
Hospital beds.....	1,213
Hotels/Motels.....	36
Hotel/Motel Rooms.....	3,691
Restaurants.....	253
Shopping Centers.....	15
Shopping Malls.....	1

Communications:

Print Media.....	13
Boone County Radio Stations.....	11
TV Stations.....	7
Cable TV/Satellite.....	3

Education:

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

Public Schools (Number) & Enrollment (Number)

Total Public Schools (30).....	17,388
Elementary Schools (22).....	8,390
Middle Schools (3).....	2,473
Junior High Schools (4).....	2,435
Senior High Schools (4).....	7,090
Vocational Schools (1).....	4,090
Non-Public Schools (17).....	N/A
Stephens College.....	964
Columbia College (day, evening & ext).....	14,200
Univ. Of Missouri-Columbia.....	32,415

Libraries:

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

City Streets: (Public Works 874-6230)

Paved (miles).....	507.30
Unimproved (miles).....	9.70

City Sewers: (Public Works 445-9427 or 874-6287)

Sewers (miles).....	680
---------------------	-----

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	135
Number FF/Eng./Lieuts./Capts/Bat Chiefs.....	125
Number of vehicles.....	39
Number of hydrants.....	5,436

Police Protection: (874-7506)

Number of stations.....	1
Number of training facilities.....	1
Number of sub-stations.....	3
Total number of employees.....	192
Number of Sworn Positions.....	160
Number of vehicles.....	103

City of Columbia Profile

Parking: (Public Works 874-7751)

Unmetered Off-Street

On-Street Meters.....	1,683
Off-Street Meters.....	138
Permit Spaces (lots/garages).....	1,611
Hourly Garage Spaces.....	438

Airport: (Public Works 442-9770)

Airport Facilities.....	1
Airlines: Mesaba (Northwest Airlines)	1

Utilities:

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

Electricity - Water & Light Department.....	874-7380
Water - Water & Light Department.....	874-7380
Recycling - Public Works Department.....	874-6280
Trash Collection - Public Works Department.....	874-6291
Sewer - Public Works Department.....	874-6287
Sewer - Public Works Department.....	445-9427

City Employees (FTE for FY 2012): **1,331.70**

Climate:

Annual rainfall is approximately 39.43 inches/year.
Annual snowfall is approximately 20.7 inches/year.
Warmest month and average (August – 79.1 degrees)
Coolest month and average (January – 25.5 degrees)

Top 5 Employers in Columbia

University of Missouri	8,630
University Hospital & Clinics	4,279
Columbia Public Schools	2,140
Boone Hospital Center	1,647
City of Columbia	1,286

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

Sales Tax:

Sales tax in Columbia is 7.35% except in TDD designated areas which have a tax rate of 7.85%. The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital Projects Tax.....	0.250%
Parks Sales Tax.....	0.250%

Office of Volunteer Services: (874-7499)

There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful.

There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2010, volunteers contributed more than 45,000 hours at a value of more than \$945,000.

Annual Unemployment Rates for Columbia

Year	Population	Rate
2005	91,657	3.00%
2006	92,935	2.90%
2007	92,937	3.60%
2008	95,782	4.40%
2009	97,403	5.10%
2010 *	108,207	6.20%

**Updated census population*

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average. For the third quarter in 2010 Columbia was at 91.1%. Columbia area has a median household income of \$45,505. According to the Columbia REDI website reporting economic conditions.

<http://www.columbiamochamber.com/community/livingcost.php>

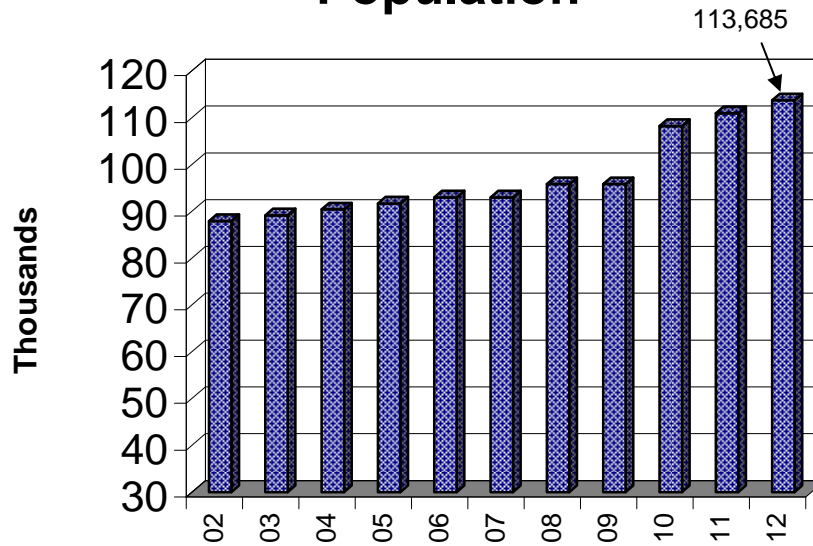
http://www.clrsearch.com/Columbia_Demographics/MO/Household-Income

The city of Columbia has historically experienced a population growth rate of about 1.1%-2.0%. However, according to the 2010 census data, the actual population growth rate was closer to 2.5% each year in the last 10 year span. Columbia is a progressive city offering its citizens a wide variety of experiences from fine dining to theater to rides on the trail to exciting sporting events. Columbia offers it all. The City of Columbia works hard to help keep the city as one of the best places to live and raise a family!

Columbia, Boone County, Missouri, offers small-town friendliness with big-city features.

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

City of Columbia Population*

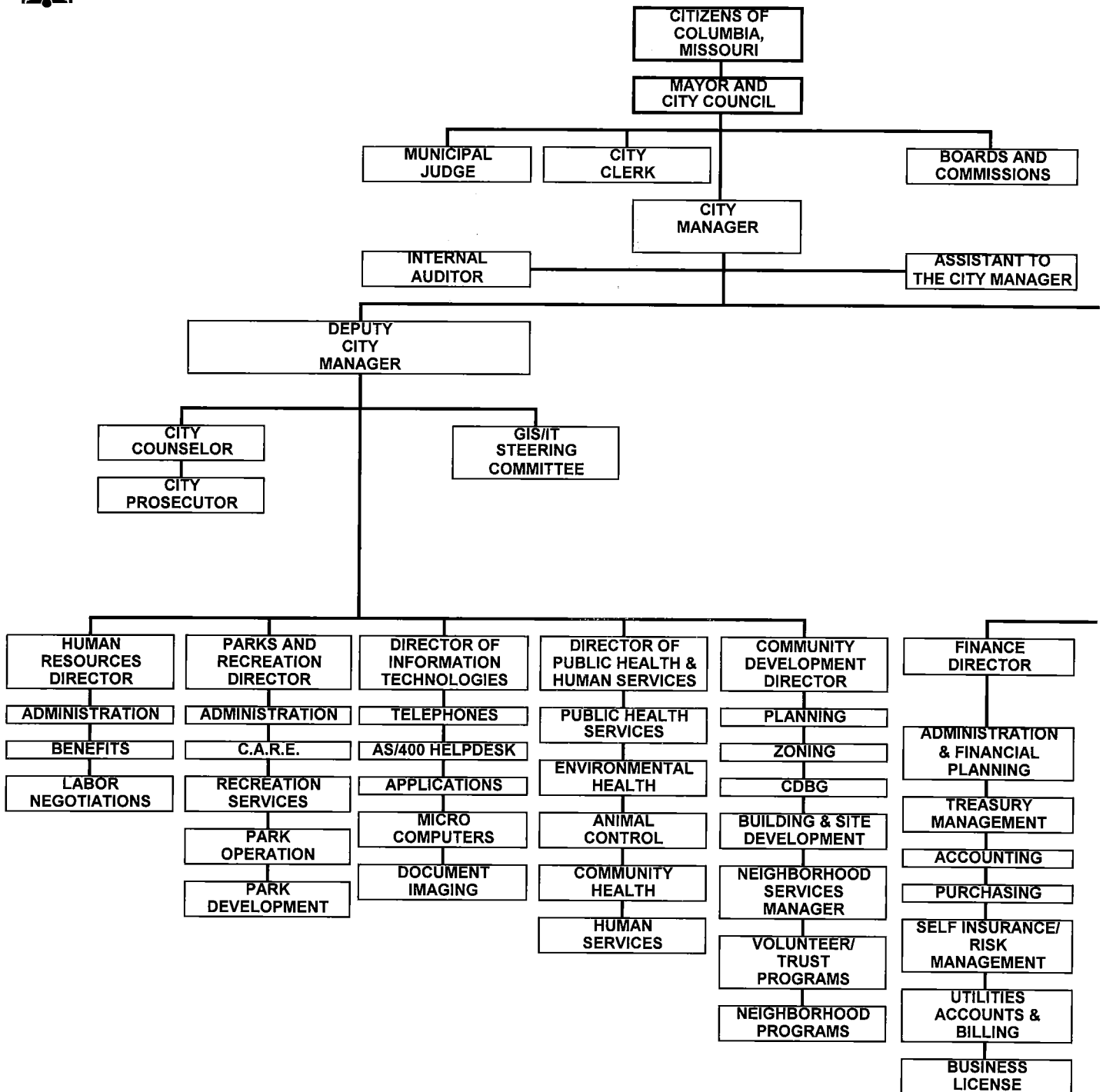


<u>Principal Tax Payers</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
State Farm Mutual Auto Ins Company	Insurance	7,807,371	1	0.53%
Columbia Mall Limited Partnership	Property/Developer	6,705,078	2	0.45%
TKG Biscayne LLS	Property/Developer	6,270,499	3	0.43%
Shelter Insurance	Insurance	4,985,290	4	0.34%
Spicer Axle/Dana Corporation	Manufacturer	4,297,694	5	0.29%
CDG Leasing Company LLP	Health Services	4,002,304	6	0.27%
Rayman Columbia Center Trust	Property/Developer	3,935,232	7	0.27%
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	8	0.26%
Rusk Rehabilitation Center	Health Services	3,783,072	9	0.26%
3M Company	Manufacturer	3,756,790	10	0.25%

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



FUNCTIONAL ORGANIZATIONAL CHART

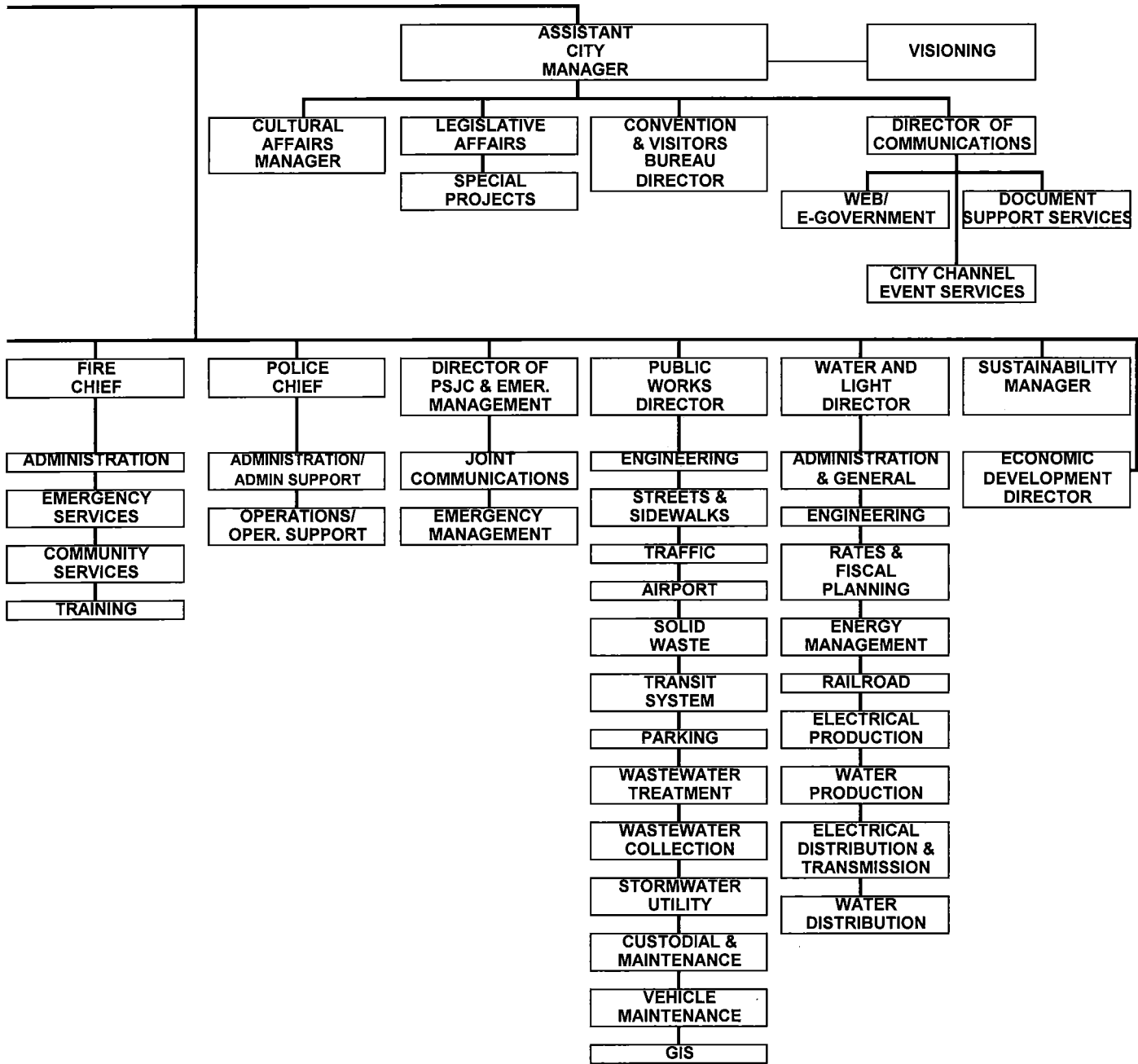


Approved

10-1-11
date

[Signature]
City Manager

CITY OF COLUMBIA, MISSOURI



City of Columbia, Missouri

Columbia Website Address: www.gocolumbiamo.com

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

City Clerk 573-874-7208

Records and maintains all City records.

City Clerk: Sheela Amin

City Manager 573-874-7214

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

City Manager: Mike Matthes

Convention & Visitor's 573-875-1231

Promotes Columbia as a tour destination.

Acting Director: Amy Schneider

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.

Acting Manager: Connie Kacprowicz

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy.

Director: James Michael (Mike) Brooks

Finance 573-874-7111

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

Director: John Blattell

Fire 573-874-7393

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

Fire Chief: Chuck Witt

Human Resources 573-874-7235

Coordinates all personnel issues regarding employment and benefits.

Director: Margrace Buckler

Information Technologies 573-874-7284

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

Director: Robert Simms

Law 573-874-7223

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

City Counselor: Fred Boeckmann

Municipal Court 573-874-7231

Processes violations of laws and City ordinances.

Judge: Robert Aulgur

Office of Sustainability 573-817-5025

Promotes sustainability and energy efficiency in the community and local government.

Manager: Barbara Buffaloe

Parks and Recreation 573-874-7460

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

Director: Mike Hood

Community Development 573-874-7239

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

Director: Timothy Teddy

Police 573-874-7404

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

Police Chief: Ken Burton

Public Communications 573-874-7660

Promotes the City of Columbia's public affairs.

Director: Toni Messina

Public Health & Human Services 573-874-7347

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

Includes community and social services programs.

Director: Stephanie Browning

Public Safety, Joint Comm. and Office of Emergency Management 573-874-7400

Emergency contact for all citizens to all public safety entities.

Director: Zim Schwartze

Public Works 573-874-7253

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

Director: John Glascock

Water and Light 573-874-7613

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

Director: Tad Johnsen

Functional Groups, Departments & Fund Types

Administration:

City Council (GF)
City Clerk (GF)
City Manager (GF)
Finance Department (GF)
Human Resources (GF)
Law Department (GF)
City General (GF)
Public Works Administration (GF)
Other Gen. Govt. Capital Projects (CIP)
Debt Service Funds (DSF)

Health & Environment

Public Health & Human Services (GF)
Community Development (GF)
Economic Development (GF)
Cultural Affairs (GF)
Convention & Tourism Fund (SRF)
Office of Sustainability (SRF)
CDBG Fund (SRF)
Contributions Fund (TF)

Parks & Recreation

General Fund Operations (GF)
Recreation Services Fund (EF)
Parks Capital Projects (CIP)
Parks Sales Tax Fund (SRF)

Public Safety

Police Department (GF)
Fire Department (GF)
Public Safety Joint Communications (GF)
Emergency Management (GF)
Public Safety Capital Projects (CIP)
Municipal Court (GF)

** Refer to the glossary for a description of each fund type.*

Supporting Activities

Employee Benefit Fund (ISF)
Self Insurance Reserve Fund (ISF)
Custodial & Building Maint. Fund (ISF)
Fleet Operations Fund (ISF)
GIS Fund (ISF)
Information Technologies Fund (ISF)
Public Communications Fund (ISF)
Utility Customer Services Fund (ISF)

Transportation

Engineering (GF)
Non-Motorized Grant (GF)
Streets and Sidewalks (GF)
Streets & Sidewalks Cap Proj (CIP)
Parking Enforcement (GF)
Public Transportation Fund (EF)
Regional Airport Fund (EF)
Parking Facilities Fund (EF)
Railroad Utility Fund (EF)
Capital 1/4 Cent Sales Tax Fd (SRF)
Transportation Sales Tax Fd (SRF)
Public Improvement Fund (SRF)
Special Road District Tax Fund (SRF)
Stadium TDD Fund (SRF)

Utilities

Water Utility Fund (EF)
Electric Utility Fund (EF)
Sanitary Sewer Utility Fund (EF)
Solid Waste Utility Fund (EF)
Storm Water Utility Fund (EF)

Fund Types

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

Components of the Budget Process

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

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

Ten Year Trend Manual - includes financial information on general government funds, enterprise funds, internal service funds, and special revenue funds. This information is generally completed by February of each year. This information is used during the forecasting process to assess the revenue trends and determine what percentage growth estimates will be prudent for the upcoming fiscal year.

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

Fleet Replacement Process - The budget staff provides reports to the various departments that own rolling stock to determine which pieces need to be replaced. The vehicle replacement is based on year purchased, mileage, usage, cost of new vehicle etc. Then departments prioritize those items needing replacement in the next fiscal year during the supplemental budget process.

Forecasting - Budget staff reviews historical information in conjunction with the latest current year financial statements to prepare a set of forecasts. Assumptions are developed in a model which forecasts general government revenues and expenditures over the next three years. These forecasts are presented to and reviewed with the City Manager so that general budget guidelines for the next year may be developed. This generally takes place beginning in March-April and is continually reviewed until the budget is adopted.

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

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

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

Council Retreat - Fiscal and capital improvement issues start to merge with City policy in May and June. The City Manager briefs the Council on the status of the current budget, provides a fiscal outlook for the upcoming year and discusses short-range and long-range capital improvement plans in detail. This background prepares the Council, City Manager and department heads for discussions held during a special retreat where Council members and City staff identify program and policy priorities. To the extent possible, continuing development of the Budget reflects those discussions.

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

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

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

Budget Calendar

October

- New Fiscal Year begins Oct. 1
- Budget document on website and available to public at the city clerk's office and Daniel Boone Regional Library
- CIP document is prepared and can be viewed on the city's website

November

- Begin work on the Ten Year Financial Trend

December

- Fiscal year End Review with Council

January

- Begin preparing Intragovernmental Charges for upcoming fiscal year
- Departments begin work on the next year's Capital Improvement Plan (CIP).
- Complete computer inventory

February

- Meet with City Manager to finalize Intragovernmental Charges for upcoming fiscal year
- Update Council with 10 yr Trend Information and prior fiscal year audit

March

- Preliminary Financial Forecasting for upcoming Fiscal Year
- Departments and City Manager develop next year's CIP.

April

- Draft CIP document prepared
- Budget guidelines prepared and distributed to Departments.
- Budget training provided to Departments.
- Departments prepare their budget requests.

May

- Council Mini-Retreat - review 6 month numbers and CIP draft document
- Additional forecasting prepared
- Departments prepare and submit budget requests to Finance for review
- Planning & Zoning Commission reviews draft CIP document and provides feedback to council

June

- Council Retreat - to meet with Department heads and set guidelines for next year's budget
- Review of 6 month numbers.
- City Manager meets with each Department head to review their budget requests

July

- Departments prepare performance measurements
- City Manager makes final budget decisions
- Department review budget document with City Manager recommendations
- City Manager's Budget Document prepared and submitted to Council

August

- Public hearings and department work sessions held on budget.
- City Council works on budget amendments

September

- City Council adopts budget
- After budget is adopted, document is prepared and released to the public

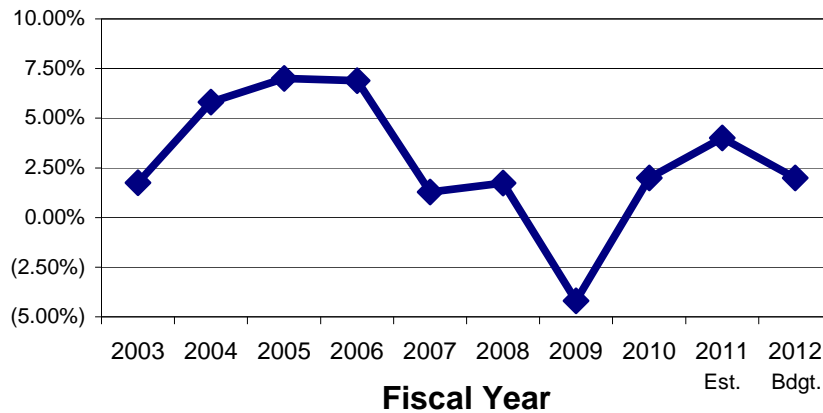
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2003	6,486,398	854,784,262	206,788,704	1,068,059,364
2004	6,967,420	891,032,480	217,649,475	1,115,649,375
2005	6,625,558	938,654,305	219,486,364	1,164,766,227
2006	6,488,268	1,122,375,072	242,354,182	1,371,217,522
2007	6,122,350	1,207,930,492	260,021,334	1,474,074,176
2008	5,843,391	1,292,414,862	273,363,667	1,571,621,920
2009	5,522,897	1,347,522,235	275,394,049	1,628,439,181
2010	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2011 Prelim	4,609,234	1,415,716,722	254,427,078	1,674,753,034

Property Tax Rates (Per \$100 Assessed Value)

<u>Fiscal Year</u>	<u>General Fund</u>	<u>G.O Fund Bond</u>	<u>Total Fund</u>
2003	0.41	0.00	0.41
2004	0.41	0.00	0.41
2005	0.41	0.00	0.41
2006	0.41	0.00	0.41
2007	0.41	0.00	0.41
2008	0.41	0.00	0.41
2009	0.41	0.00	0.41
2010	0.41	0.00	0.41
2011	0.41	0.00	0.41
2012	0.41	0.00	0.41

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



<u>Fiscal Year</u>	<u>Sales Tax Revenue</u>	<u>Over Previous Year</u>
2003	\$15,422,815	1.75%
2004	\$16,318,575	5.81%
2005	\$17,462,255	7.01%
2006	\$18,666,198	6.89%
2007	\$18,905,219	1.28%
2008	\$19,234,271	1.74%
2009	\$18,427,197	(4.20%)
2010	\$18,794,534	1.99%
2011	\$19,546,315	4.00%
2012	\$19,937,241	2.00%

Fiscal Notes & Policies

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

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

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

REVENUE POLICY

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

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

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

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

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

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

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

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

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

BUDGET POLICY

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Notes & Policies

CAPITAL IMPROVEMENTS POLICY

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

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

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

ACCOUNTING POLICY

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

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

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

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

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

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

PURCHASING POLICY

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

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

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

DEBT POLICY

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

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

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

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

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

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

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

RESERVE POLICY

The City calculates an unreserved, undesignated fund balance equal to 16% of expenditures for the adopted budget. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

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

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

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced. Expenditures must equal revenues with the use of appropriated fund balance. The use of fund balance cannot reduce the ending projected balance below the Council's established guidelines of 16% of expenditures.

ENTERPRISE FUND POLICY

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

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

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

INTERNAL SERVICE FUND POLICY

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

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

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

Vision Statements and Goals

Arts & Culture

Vision Statement: Arts and culture resources, artists and institutions are accessible to all, are supported by the community and provide a rich network of creative opportunities.

Goal 1: Columbia will both sustain and creatively expand its foundation for arts and culture in our community.

Goal 2: Arts and culture will be central to daily life and accessible to all equally in Columbia.

Community Character

Vision Statement: Columbia protects and encourages the expression of its historic and natural character, uniting the community with sustainable, healthy planning and design, beautifying the streets and lives of its citizens.

Goal 1: Columbia will preserve its existing character and enhance the city's natural and man-made aesthetics.

Goal 2: Historic areas will be identified, valued, and preserved through education, enforcement, and incentives.

Goal 3: Columbia will utilize, encourage, reward and enforce urban planning designs to promote walking and visiting, to screen for noise and lights, to preserve and restore historic areas both green and civic, and to increase a spirit of community. Columbia will provide and advertise incentives for building and retrofitting homes and businesses for energy efficiency and tailored renewable energy sources, and for restoring neighborhoods with abandoned and substandard structures.

Community Facilities & Services

Vision Statement: High level, comprehensive, responsive services---from library, to police, emergency, substance abuse, and public works-- keep the city clean, safe, and beautiful and citizens informed and knowledgeable; provide equitable treatment to all, incorporate input from citizens, and support the high quality of life of the community.

Goal 1: Access to library services, facilities, and community meeting spaces will be increased.

Goal 2: The relationship between the Columbia Police Department and the community will be positive and mutually respected.

Goal 3: Community members will be safe and secure.

Goal 4: City services will be efficient, effective, and expanded.

Community Pride & Human Relations

Vision Statement: Our vision of Columbia's future is one where we all embrace and help create a welcoming, just, responsive, proactive, understanding, and respectful environment for residents and visitors alike; celebrating, rather than denigrating our collective diversity.

Goal 1: Columbia will develop and promote a central resource creating environments that will cultivate responsible citizenship among young people.

Goal 2: Columbia will be an inclusive community where people from all walks of life hear, appreciate, understand, respect, and trust each other, and where positive relationships are fostered and human rights are advanced.

Goal 3: Connections between families, neighborhoods, and the community-at-large will be actively promoted through events, through broad, effective, and all-inclusive communication, and through interactive and fun community challenges.

Development

Vision Statement: Columbia, Boone County and the surrounding region protect and preserve the natural environment, agricultural areas, and cultural resources; provide adequate infrastructure; included diverse, mixed-use, walkable and bicycle friendly neighborhoods; and develop in ways that positively contribute to and sustain community culture, heritage, and character. Our community accomplishes these ends through an open, inclusive, transparent, predictable, and accountable planning process with fair allocation of costs.

Goal 1: We envision a community with a well planned, proactive growth strategy that addresses the manner in which infrastructure (including but not limited to roads, utilities and other common facilities used by the community) is developed and maintained, that offers a fair and balanced approach regarding how payment for infrastructure is shared, that offers flexibility to accommodate change, and that provides coordination among all potential stakeholders.

Goal 2: Land will be preserved throughout Columbia and Boone County to protect farmland, scenic views, natural topographies, rural atmosphere, watersheds, healthy streams, natural areas, native species, and unique environmentally sensitive areas, thereby enhancing quality of life.

Goal 3: Columbians will live in well maintained, environmentally sound neighborhoods that include a range of housing options and prices; that are within walking distance of amenities such as schools, places of worship, shopping and recreation facilities; and that are supported by citywide bicycle, pedestrian, and transit systems.

Vision Statements and Goals

Development (cont)

Goal 4: We envision a community with an open, transparent, inclusive planning process that values and manages growth, that protects the environment and the city character, and that is beneficial and equitable to all.

Downtown

Vision Statement: Downtown Columbia is a hip and vibrant district with a diversity of easily accessible businesses, residences, attractions and institutions; it is an exciting gathering place for all types of people.

Goal 1: Significant investments in the physical, community, and business environment, as well as the tools to leverage economic strength, will bring vibrancy and diversity of culture, professions, and businesses, and lead to major attractions and exciting destinations.

Goal 2: Downtown Columbia will have a variety of safe housing options, including new and revitalized units, for all age groups and income levels with easy access to desirable amenities. Development and design guidelines will be instituted.

Goal 3: People and vehicles will have easy access to downtown businesses and services and enhanced movement within and through the downtown area.

Economic Development

Vision Statement: Columbia will attract, retain, and encourage business growth by establishing a business-friendly climate, enhancing regional economic partnerships, and fostering a digital infrastructure.

Goal 1: Columbia will attract, retain, and encourage the growth of new businesses by establishing a business-friendly climate, enhancing regional economic partnerships, and promoting reciprocal business relationships.

Goal 2: In the future, it will be possible to efficiently and cost effectively fly into and out of Columbia to save time and money.

Goal 3: In the future, Columbia will have an employment base that is trained and qualified to work in a variety of industries. Employers will provide decent wages with benefits that provide opportunities for professional development, further education, good health, and quality of life.

Goal 4: By 2020, Columbia and Boone County will be known internationally as a leader of science and technology innovation, having produced more than 25 successful new high technology business start-ups in Boone County.

Education

Vision Statement: Excellent education programs and facilities are available to students of all ages in a variety of programs that both support each individual's goals and address the diverse social, economic, and environmental needs of the community.

Goal 1: Educational facilities in Columbia will benefit and meet the current and long range needs of the entire community through plans for shared usage and focused attention to technology, the environment, and energy efficiency.

Goal 2: The community and all its public and private entities will work together to ensure that resources for education are allocated effectively through all life stages.

Goal 3: Columbia will provide a continuum of high quality educational opportunities that enable students of all ages and abilities to achieve individualized learning and training goals that ultimately improve quality of life.

Environment

Vision Statement: Columbia residents and businesses conserve all the community's natural resources, work cooperatively to apply best planning practices, model energy efficiency, transition to renewable energy, and approach zero waste generation.

Goal 1: Columbia and its neighboring communities will be a place where the air, water, land, and natural aesthetic qualities of our environment shall be protected by a combination of conservation strategies including, but not limited to, regulations and ordinances, conservation incentives, education programs, and smart growth planning.

Goal 2: Columbia will be a model community that approaches zero waste of all primary and secondary forms of energy and goods, and that implement best management practices in order to protect and conserve its natural resources and intrinsic beauty for future generations.

Goal 3: Columbia will work toward achieving maximum energy efficiency and transition to renewable energy

Governance & Decision Making

Vision Statement: Columbia's governance is a model of transparency, efficiency and citizen participation that enjoys the strong confidence of its residents.

Goal 1: Columbia's governance is a model of transparency, efficiency, and citizen participation that enjoys the strong confidence of its residents.

Vision Statements and Goals

Health, Social Serv. & Affordable Housing

Vision Statement: Columbia is a supportive, compassionate, healthy community with high quality social services; a first-rate health care system and safe, quality affordable housing that are accessible to all.

Goal 1: Columbia will support quality points of entry to access information for high quality and affordable social services to support children, youth, adults, seniors, persons with disabilities, and people with cultural barriers. All social services will be sufficiently funded to work toward the elimination of poverty.

Goal 2: A diversity of housing choices will be dispersed throughout the community to achieve an adequate supply of affordable, energy efficient, and accessible housing.

Goal 3: Columbia will be a healthy community. All residents will have timely access to appropriate health care. Effective prevention initiatives will contribute to a healthy community.

Parks & Recreation & Greenways

Vision Statement: A network of attractive and safe parks and recreational amenities are connected by trails and greenways that provide area residents with access to nature, recreation, and facilities for active play, both indoors and out.

Goal 1: A variety of attractive, well-maintained parks throughout Columbia-including neighborhood parks, regional parks, nature parks, and urban parks-will ensure all residents have access to a full range of outdoor and indoor recreational opportunities.

Goal 2: Columbia's recreational needs and desires will be met through effective public and private partnerships that provide outstanding, exciting, and diverse recreational facilities such as, but not limited to, an ice skating rink, golf courses, tennis courts, soccer fields, ball fields, ball parks, and swimming pools. These facilities will be placed appropriately throughout the city to allow easy access for everyone.

Goal 3: An extensive network of greenways will play a significant role in providing transportation options, protecting wildlife corridors, watersheds and floodplains, and increasing public access to natural open spaces.

Goal 4: An extensive, safe network of trails will accommodate a variety of users ranging from recreational to non-motorized travelers. This network may include roadway and public transportation infrastructure to connect parks, neighborhoods, schools, and businesses.

Transportation

Vision Statement: Columbia and central Missouri, a growing urban-community, will have a modern transportation system, which allows its citizens to move about freely within the region using whatever means are desired - automobile, bus, bicycle, walking - and to do so safely, within a reasonable time frame, and without encountering needless congestion.

Goal 1: Columbia will enjoy a safe, interconnected, non motorized transportation network. It will be culturally supported by the citizens as it will encourage social interaction and healthy lifestyles. The roadway, sidewalk, public transit, and trail systems will all tie together into an effective integrated transportation network.

Goal 2: Columbia will have diverse travel options that allow for safe and efficient travel to and through destination points. Travel options will be compatible with adjacent land uses and coordinated with the transportation timing needs of the community.

Goal 3: A network of safe roadways in and around the City will provide sustainable, efficient mobility to vehicular travel and other modes in a complimentary manner.

Goal 4: An efficient, innovative, accessible public and human services transportation system will be fully integrated with all other forms of transportation in Columbia and surrounding communities. It will be possible for all residents to live easily in Columbia without a vehicle.



Overall Summary Section



DESCRIPTION

The City of Columbia is considered to be a full-service city. Thus, the budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 52 separate departmental budgets.

As requested by Council, the Finance Department has completely reformatted the budget document to divide the departmental budgets into seven functional groups which include: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation, and Utilities.

This overall summary section is divided into seven distinct sections.

OVERALL & EXPENDITURE SUMMARIES

The overall summaries provide a look at the revenues, or where the money for the city comes from, and expenditures, or where the money goes. There are summaries by major revenue categories (page 20) as well as by fund (page 24). On the expenditure side, there are summaries by function (page 22), fund (page 25), expense category (page 26) and by department (page 28).

SOURCES AND USES

This summary, which begins on page 40 summarizes both the financial sources (or revenues), the financial uses (or expenditures), and shows how the combination impacts cash and other resources. This summary is divided into General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, Enterprise Funds, and Internal Service Funds. Within the functional group budget sections, there are Financial Sources and Uses Summaries for each fund. Those individual statements are combined into the overall sources and uses statement

OPERATING STATEMENT SUMMARY

This summary, which begins on page 46, provides the following information by fund, Beginning Fund Balance, Revenues, Expenses, Net Income, and Total Resources Provided by Operations.

CIP SUMMARY

The CIP Summary, which begins on page 49, provides a summary of the capital improvement plan projects that are planned for the next five fiscal years. The individual department capital projects listing has been moved into the department sections within the various functional groups.

DEBT SUMMARY

The Debt Summary, which begins on page 71, shows the City's legal debt margin as well as a summary of all of the outstanding debt for the city. The individual debt requirement pages for the outstanding debt are included in the respective department sections within the various functional groups.

PERSONNEL SUMMARY

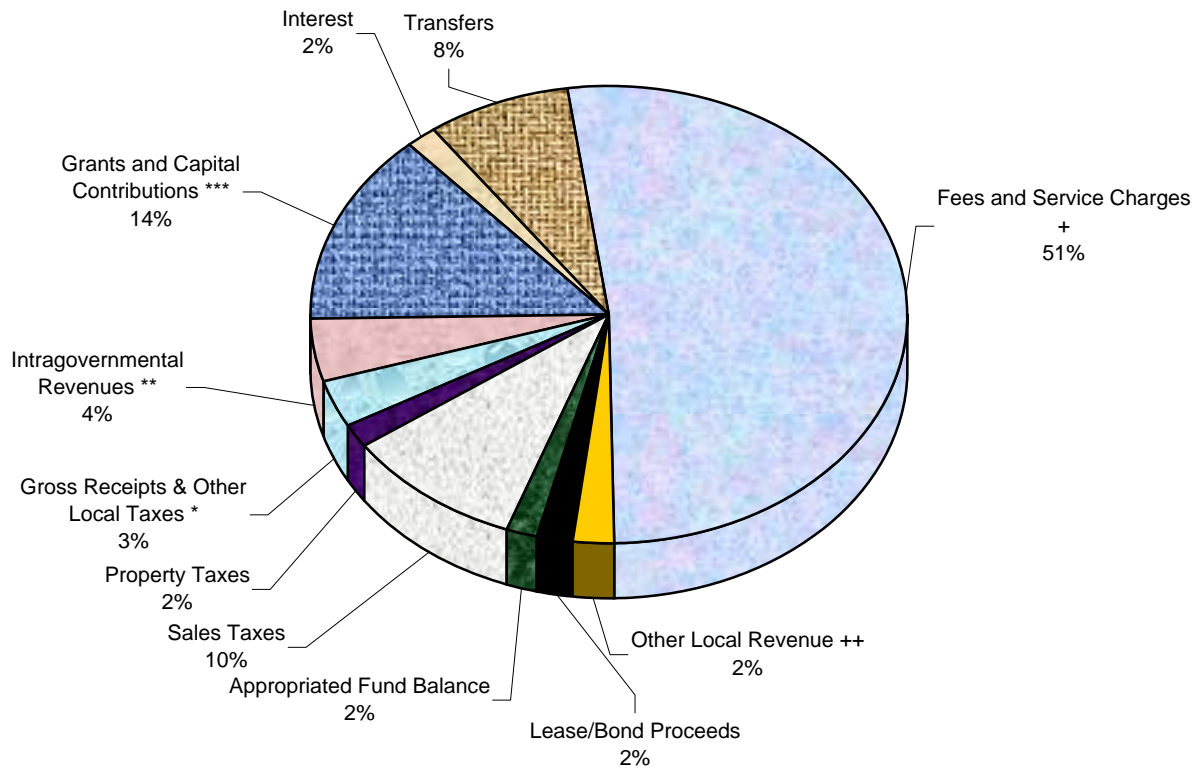
The Personnel Summary, which begins on page 77, provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

GENERAL FUND SUMMARY

The General Fund Summary, which begins on page 81, provides summaries on the revenues by category (page 82,) and expenditure summaries by function (page 86) and category (page 84), a position count by function and department (page 87) and major General Fund trends (page 92).

Overall Revenue Summary (Where the Money Comes From)

FY 2012 Total Revenues By Category



REVENUES BY CATEGORY (Where the Money Comes From)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Estimated FY 2011
Sales Taxes	\$38,296,730	\$38,391,900	\$39,828,600	\$40,625,171	2.0%
Property Taxes	\$6,893,193	\$6,990,200	\$6,764,162	\$6,899,203	2.0%
Gross Receipts & Other Local Taxes *	\$14,148,024	\$13,947,274	\$14,248,351	\$14,282,010	0.2%
Intragovernmental Revenues **	\$16,880,859	\$16,842,602	\$17,559,602	\$18,727,899	6.7%
Grants and Capital Contributions ***	\$28,724,513	\$16,235,014	\$17,307,505	\$57,124,452	230.1%
Interest	\$10,807,688	\$8,640,356	\$7,286,151	\$7,157,815	(1.8%)
Transfers	\$30,155,896	\$32,701,488	\$33,503,017	\$32,924,164	(1.7%)
Fees and Service Charges +	\$205,304,313	\$211,350,904	\$216,987,899	\$217,006,221	0.0%
Other Local Revenue ++	\$13,122,929	\$9,464,145	\$9,917,575	\$9,721,297	(2.0%)
Lease/Bond Proceeds	\$0	\$2,550,000	\$2,550,000	\$8,443,259	231.1%
Appropriated Fund Balance	\$3,627,974	\$5,088,056	\$5,088,056	\$6,686,091	31.4%
Total	\$367,962,119	\$362,201,939	\$371,040,918	\$419,597,582	13.1%

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

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

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

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

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

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

Overall Revenue Summary (Where the Money Comes From)

HIGHLIGHTS / SIGNIFICANT CHANGES

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

Fees and Service charges are the largest source of revenue for the city and are comprised of the charges users pay for a wide variety of services offered by the city. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2012, this revenue source reflects an increase of \$18,322. Increases are shown in Water, Recreation Services, Transit, Sewer, Parking, and Solid Waste due to rate and fee increases. These rate increases are offset by a significant decrease in Electric due to the utility projecting to have no excess energy to sell in the non-summer months as the IATAN II and Prairie State facilities will not be on-line until later in the fiscal year.

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes. For FY 2012, sales taxes are projected at a 2% growth, or \$796,571 over Estimated FY 2011. This reflects an improvement in the economic conditions. Estimated growth for FY 2011 has been revised to reflect a current trend of 4% growth over FY 2010. FY 2012 property taxes are projected to increase 2% over FY 2011 and there is no change in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected to be flat with the exception of hotel/motel taxes which are projected to be 2% over Estimated FY 2011.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2012 these revenues are projected to be relatively flat when compared to Estimated FY 2011.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to be \$39.8 million or 230.1% over Estimated FY 2011. This increase is primarily in the anticipated federal funding of \$37.4 million for airport capital improvements. Federal funding is anticipated to be \$0.4 million lower in CDBG (due to program cuts at the federal level), \$0.5 million lower in sustainability (due to funding for specific sustainability projects in FY 2011, and \$3.3 million in Transit due to necessary changes in service as well as lower federal capital funding being sought to replace buses.

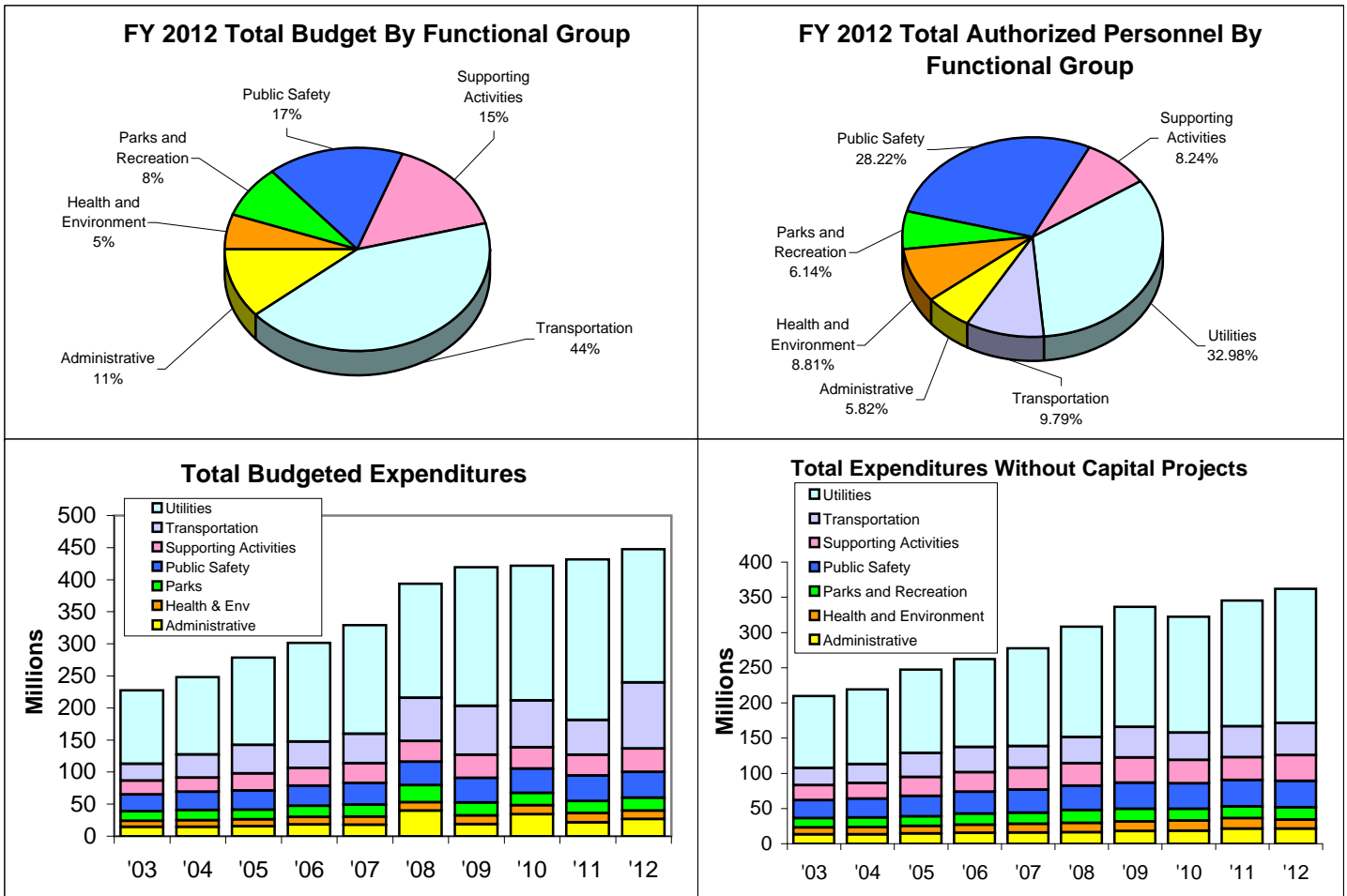
Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, quarter cent sales tax, and transportation sales tax) to the capital projects to fund specific projects. Other transfers are done to move funds into debt service funds to pay debt. For FY 2012, transfers into funds are projected to be 1.7% or \$578,853 lower. This is primarily due to the transfer into the Railroad Fund during FY 2011 to purchase the transload facility.

Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a PILOT which is equivalent to 7.5% gross receipts they would pay if the operation was not owned by the city. General and Administrative Fees are the fees charged to departments outside of the general fund for services that general fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2012, PILOT is increasing \$1.2 million due to the purchase of the Columbia Energy Center during FY 2011. General and Administrative Fees are down \$32,000.

Lease/Bond Proceeds are projected to be \$6 million above Estimated FY 2011. The Missouri Department of Transportation is providing a loan of \$5.1 million to expedite the completion of the Stadium I-70 corridor project.

Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, staff has proposed to reduce the General Fund appropriated fund balance by approximately \$600,000 from FY 2011. The city's General Fund balance is projected to be 28% for FY 2012 which is well above the city's 16% policy requirement. The city's long term fiscal plan requires decreased use of fund balance as a revenue source in the General Fund.

Overall Expenditures By Function (Where the Money Goes)



EXPENDITURES (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change *
Administrative	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	16.2%
Health and Environment	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(14.4%)
Parks and Recreation	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	5.5%
Public Safety	\$37,770,436	\$40,756,080	\$39,591,241	\$40,026,598	(1.8%)
Supporting Activities	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%
Transportation	\$73,133,232	\$54,209,821	\$54,568,935	\$103,017,584	90.0%
Utilities	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(19.0%)
Total	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administrative	78.00	77.00	77.00	77.50	0.50
Health and Environment	112.10	119.68	119.68	117.35	(2.33)
Parks and Recreation	77.75	77.75	77.75	81.75	4.00
Public Safety	377.75	375.75	375.75	375.75	0.00
Supporting Activities	99.40	105.45	107.95	109.75	1.80
Utilities	415.00	424.22	423.92	439.25	15.33
Transportation	137.95	129.60	128.90	130.35	1.45
Total	1,297.95	1,309.45	1,310.95	1,331.70	20.75

* The Percent change for Expenditures is calculated between Adopted FY 2012 and Budget FY 2011.

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

All Funds Expenditure Summary (Where the Money Goes)

FUNCTIONAL GROUP EXPENDITURE COMMENTS

Transportation departments include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, transportation related capital projects, and special revenue funds that fund the capital projects including the one-quarter capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, Special Road District Tax Fund, and the Stadium TDD Fund. Transportation-related departments are projected to increase \$48.8 million or 90%. Capital projects increased by approximately \$45.9 million with the Regional Airport Fund increasing by \$38.2 million and street projects increasing \$12 million. There is a \$585,000 Increase in street paving funds to bring the annual street repair funding to \$1.6 million. Fuel costs are increasing 17%.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility departments are projected to decrease \$48.7 million, or (19%) over the FY 2011 budget. The significant decrease is primarily due to the lower funding required for capital projects in the Electric Fund. A total of 16.35 positions have been added. Operating cost increases have been included for the operation of the Columbia Energy Center and the waste water treatment plant expansion.

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court. Public safety departments are projected to decrease by \$729,482. A significant decrease (\$1.2 million) is due to the movement of some intragovernmental charges to the City General due to a change in budgeting procedures. Pension costs are up by more than \$0.5 million.

Supporting Activity Departments are those departments whose customers are other city departments. These departments include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, GIS Fund, Information Technologies Fund, Public Communications Fund, and the Utility Customer Services Fund. Claims costs increases of \$0.6 million are budgeted between the Employee Benefit Fund and the Self Insurance Fund. Transfers of \$1.3 million from IT and UCS will be used to fund replacement of the city's financial software (enterprise resource group software). Fleet operations includes a \$0.6 million increase in fuel costs due to rising fuel prices. Fleet operations purchases most of the fuel used by departments and operates a centralized fueling station.

Administrative Departments include City Council, City Clerk, City manager, Finance, Human Resources, Law, City General, Public Works Administration, General government debt, and other general government capital projects. As a total, administrative departments are projected to increase \$3.7 million. Other general government capital projects include \$5 million for replacement of the city's financial software with enterprise resource group software. A change in budget procedures resulted in a reallocation \$3.3 million of intragovernmental charges to the City General budget. General government debt reflects a \$3.8 million decrease due to the retirement of the Park Acquisition Special Obligation Notes and the Robert M. LeMone Trust transactions.

Parks and Recreation includes general operations, recreation services, capital projects, and the parks sales tax special revenue fund. In total, these department budgets are projected to increase \$1 million. Capital projects are projected to increase \$664,240 with additional projects being funded by the 2010 ballot issue. Parks includes the addition of three positions which will be funded by the permanent Parks Sales Tax and one position in the CARE budget which is offset by decreases in other costs.

Health and Environment departments include Health and Human Services, Community Development Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, the Community Development Block Grant (CDBG) Fund, and the Contributions Fund. In total, these departments project a \$2.2 million decrease. The Community Development Block Grant (CDBG) Fund budget reflects a 17% reduction in federal grant funds and required the reduction of two positions. Sustainability projects grant appropriations decreased \$0.4 million.

Summary of Total Revenues By Fund Type

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change **
General Government Revenues:					
110 General Fund	\$79,023,392	\$76,712,910	\$77,952,213	\$77,979,472	0.03%
219 Capital Quarter Cent Sales Tax Fund	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211	1.99%
220 Parks Sales Tax Fund	\$4,666,660	\$4,926,000	\$4,864,389	\$4,961,620	2.00%
221 Transportation Sales Tax Fund	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780	2.06%
222 Public Improvement Fund	\$1,399,734	\$1,559,328	\$1,624,365	\$1,637,374	0.80%
227 Special Road District Tax Fund	\$1,677,403	\$1,418,476	\$1,756,581	\$0	(100.00%)
229 Convention & Tourism Fund	\$1,978,396	\$1,718,787	\$1,999,783	\$2,036,920	1.86%
230 Stadium TDD Fund	\$482,743	\$0	\$1,040,285	\$9,261,246	790.26%
260 Office of Sustainability	\$187,559	\$796,310	\$795,300	\$291,787	(63.31%)
266 CDBG	\$2,198,205	\$807,353	\$796,948	\$335,901	(57.85%)
3xx Debt Service Funds (combined)	\$8,801,762	\$9,505,643	\$8,420,736	\$5,653,510	(32.86%)
440 Capital Projects Fund	\$18,258,703	\$15,179,000	\$15,892,550	\$29,525,905	85.78%
753 Contributions Fund	\$98,394	\$371,553	\$189,696	\$15,000	(92.09%)
Total Govt. Funds	\$132,912,820	\$127,105,176	\$129,952,281	\$146,615,726	12.82%
Enterprise Fund Revenues:					
503 Railroad Fund	\$4,556,742	\$3,514,328	\$3,529,743	\$936,050	(73.48%)
550 Water Utility Fund	\$18,221,433	\$20,535,600	\$20,780,180	\$22,628,681	8.90%
551 Electric Utility Fund	\$124,944,008	\$123,843,602	\$127,863,088	\$122,540,264	(4.16%)
552 Recreation Services Fund	\$6,409,524	\$6,815,181	\$6,597,929	\$6,686,433	1.34%
553 Public Transportation Fund	\$6,730,158	\$8,625,413	\$8,698,869	\$5,029,967	(42.18%)
554 Airport Fund	\$2,890,949	\$2,666,589	\$2,729,099	\$41,058,486	1404.47%
555 Sanitary Sewer Utility Fund	\$16,870,906	\$16,557,555	\$16,482,800	\$18,759,528	13.81%
556 Parking Utility Fund	\$2,716,925	\$2,561,677	\$3,020,702	\$3,452,741	14.30%
557 Solid Waste Utility Fund	\$15,582,798	\$15,736,638	\$16,558,038	\$16,886,622	1.98%
558 Storm Water Utility Fund	\$1,212,535	\$1,279,050	\$1,227,085	\$1,209,900	(1.40%)
Total Enterprise Funds	\$200,135,978	\$202,135,633	\$207,487,533	\$239,188,672	15.28%
Internal Service Fund Revenues:					
659 Employee Benefit Fund	\$14,605,437	\$12,048,485	\$12,144,995	\$12,336,423	1.58%
669 Self Insurance Reserve Fund	\$3,751,358	\$4,070,362	\$4,094,008	\$4,458,820	8.91%
671 Custodial / Maintenance Fund	\$1,244,659	\$1,656,069	\$1,650,039	\$1,502,607	(8.94%)
672 Fleet Operations Fund	\$7,318,061	\$7,187,562	\$7,711,004	\$7,684,712	(0.34%)
673 GIS Fund	\$0	\$155,353	\$155,627	\$402,334	158.52%
674 Information Technologies Fund	\$4,353,525	\$4,279,670	\$4,257,181	\$4,016,552	(5.65%)
675 Public Communications Fund	\$1,600,166	\$1,598,167	\$1,566,640	\$1,406,323	(10.23%)
676 Utility Customer Services Fund	\$2,040,115	\$1,965,462	\$2,021,610	\$1,985,413	(1.79%)
Total Internal Service Funds	\$34,913,321	\$32,961,130	\$33,601,104	\$33,793,184	0.57%
TOTAL CITY REVENUES	\$367,962,119	\$362,201,939	\$371,040,918	\$419,597,582	13.09%

** The Percent change for Revenues is calculated between Adopted FY 2012 and Estimated FY 2011.

Summary of Total Expenditures By Fund Type

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change ***
General Government Exp.:					
110 General Fund	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.36%
219 Capital Quarter Cent Sales Tax Fund	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.60%)
220 Parks Sales Tax Fund	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	3.52%
221 Transportation Sales Tax Fund	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.89%
222 Public Improvement Fund	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.62%)
227 Special Road District Tax Fund	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.00%)
229 Convention & Tourism Fund	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.27%
230 Stadium TDD Fund	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.00%
260 Office of Sustainability	\$161,363	\$717,398	\$705,519	\$291,787	(59.33%)
266 CDBG	\$1,654,260	\$807,353	\$796,948	\$335,901	(58.39%)
3xx Debt Service Funds (combined)	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.73%)
440 Capital Projects Fund	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.47%
753 Contributions Fund	\$121,301	\$435,012	\$434,512	\$15,603	(96.41%)
Total Govt. Funds	\$143,825,160	\$124,288,421	\$121,484,993	\$142,524,881	14.67%
Enterprise Fund Expenditures:*					
503 Railroad Fund	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.15%)
550 Water Utility Fund	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.03%
551 Electric Utility Fund	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.12%)
552 Recreation Services Fund	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.33%
553 Public Transportation Fund	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.17%)
554 Airport Fund	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.83%
555 Sanitary Sewer Utility Fund	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.45%)
556 Parking Utility Fund	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	(12.04%)
557 Solid Waste Utility Fund	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.13%)
558 Storm Water Utility Fund	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.11%
Total Enterprise Funds	\$244,663,178	\$284,559,974	\$277,940,144	\$268,298,431	(5.71%)
Internal Service Fund Expenditures:*					
659 Employee Benefit Fund	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	3.45%
669 Self Insurance Reserve Fund	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	6.19%
671 Custodial / Maintenance Fund	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.90%)
672 Fleet Operations Fund	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	7.56%
673 GIS Fund	\$0	\$155,353	\$155,353	\$392,871	152.89%
674 Information Technologies Fund	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	23.74%
675 Public Communications Fund	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.79%)
676 Utility Customer Services Fund	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	25.01%
Total Internal Service Funds	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.48%
TOTAL CITY EXPENDITURES	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.09%

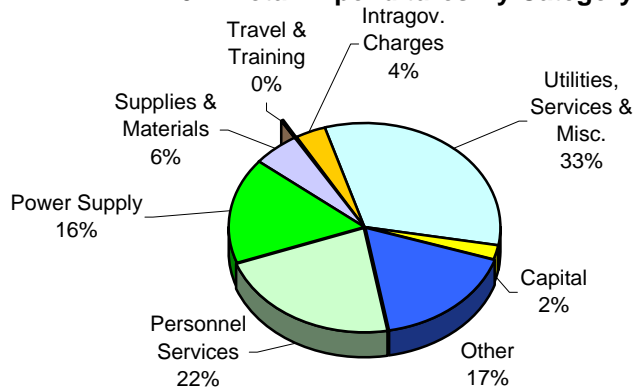
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.

Funding for many CIP Projects is from accumulated balances.

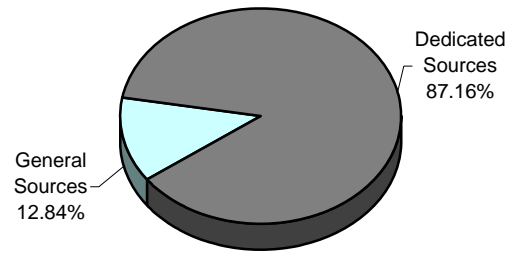
*** The Percent change for Expenditures is calculated between Adopted FY 2012 and Budget FY 2011.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2012 Total Expenditures By Category

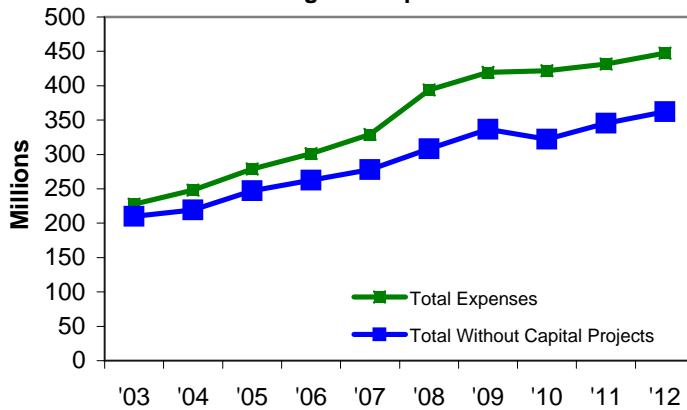


FY 2012 Totals By Funding Source

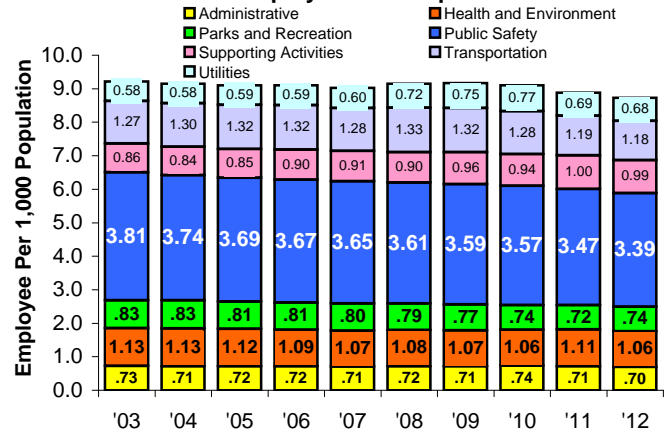


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$91,225,078	\$96,562,384	\$93,296,079	\$99,238,830	2.8%
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies & Materials	\$23,012,095	\$22,730,586	\$23,064,144	\$25,385,470	11.7%
Travel & Training	\$616,932	\$690,594	\$616,614	\$755,423	9.4%
Intragov. Charges	\$15,406,147	\$16,164,079	\$16,151,765	\$16,290,402	0.8%
Utilities, Services & Misc.	\$118,546,996	\$99,353,596	\$94,751,312	\$145,657,166	46.6%
Capital	\$34,804,898	\$52,660,277	\$52,964,715	\$9,846,021	(81.3%)
Other	\$64,494,705	\$74,417,321	\$74,799,638	\$76,763,605	3.2%
Total	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%
Operating Expenses	\$244,455,814	\$265,180,224	\$252,642,471	\$266,089,641	0.3%
Non-Operating Expenses	\$59,496,212	\$68,080,991	\$69,581,063	\$72,815,063	7.0%
Debt Service	\$14,846,100	\$19,461,261	\$18,843,433	\$18,458,742	(5.2%)
Capital Additions	\$3,199,911	\$3,387,757	\$3,385,179	\$4,610,021	36.1%
TI. Excluding Cap Impr. Plan	\$321,998,037	\$356,110,233	\$344,452,146	\$361,973,467	1.6%
Capital Projects	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(1.2%)
Total Expenses	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%

FUNDING SOURCES

Dedicated Sources	\$371,103,057	\$388,432,394	\$379,895,340	\$390,674,446
General Sources	\$51,236,976	\$54,923,543	\$52,615,654	\$57,562,441
Total Funding Sources	\$422,340,033	\$443,355,937	\$432,510,994	\$448,236,887

Overall Expenditures By Category (Where the Money Goes)

HIGHLIGHTS / SIGNIFICANT CHANGES

Personnel Services: Increase of 2.8% includes a net addition of 20.75 permanent positions. The General Fund will increase by a net of 4.05 FTE positions with all of the additional positions being offset by either dedicated revenue sources or other expenditure reductions. A net of 16.70 FTE positions are being added to other funds. An across-the-board raise of \$0.25/hour is included for a cost of \$925,000. Pension increases required amount to \$1.1 million. Employees will now pay a portion of their health care coverage if they choose to stay in the \$750 deductible plan.

Power Supply reflects a \$6.5 million decrease. This is a result of the City purchasing the Columbia Energy Center in FY 2011.

Supplies and Materials: reflect a \$2.7 million increase. Fuel budgets are increasing \$1.6 million due to rising fuel costs. The Waste Water Treatment Plant expansion is expected to be substantially complete for part of FY 2012 resulting in a \$0.2 million increase operating costs. An increase of \$0.5 million in street paving and maintenance funds has been budgeted.

Travel and Training: reflects an increase of \$64,829 due to the addition of a line crew in the Electric utility and an increase in required training in the Sewer utility.

Intragovernmental Charges: are relatively flat with an increase of \$126,323 or 0.80%.

Utilities, Services & Miscellaneous: reflects a \$46.3 million increase, primarily in capital projects for the airport (\$38.4 million) and Stadium TDD projects (\$12 million) in Streets capital projects.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital plan. FY 2012 reflects a \$42.8 million decrease which is primarily due to the purchase of the Columbia Energy Center in FY 2011.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2012 shows an increase of \$2.3 million due to transfers from the Transportation Sales Tax fund for the local match needed for Airport capital projects.

Operating Expenses: include the daily costs of operating our city. These costs include personnel, purchased power costs, supplies, training, intragovernmental charges (charges between departments for services such as custodial, computers, and fleet), utilities, and contractual services. For FY 2012, the operating expenses show an increase of \$0.9 million. This is primarily due to the significant decrease in the cost of Purchased Power (\$7.4 million) which is a result of the City purchasing the Columbia Energy Center. Operating expenses without including purchased power increased \$6.8 million. Personnel services are up due to pension increases, positions additions, and a raise. Street paving and maintenance funds have been increased by \$585,000 through allocation of increased sales tax projections in transportation and general sales taxes. This will bring the funding for street paving and maintenance up to almost \$1.6 million annually. Fuel budgets are increasing \$1.6 million due to rising fuel costs. The Waste Water Treatment Plant expansion is expected to be fully operational for the last few months of fiscal year 2012. This budget includes \$1.3 million in additional non-personnel operating costs for this facility.

Capital Projects are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects have decreased by \$1 million for FY 2012. Other General Government CIP is increasing \$5 million due to the funding for replacement of the city's financial software system. Parks CIP is increasing \$664,240 as more 2010 ballot issue projects are being funded. Streets and Sidewalk CIP is increasing \$12 million to fund some Stadium TDD projects as well as additional funding for Scott Blvd Phase II. The Airport CIP is increasing \$38.4 million (\$37.4 million in FTA grants) and includes funding to rehabilitate the primary taxi-way. Electric CIP reflects a decrease of \$43.6 million due to the purchase of the Columbia Energy Center in FY 2011. Sewer CIP reflects a decrease of \$6.8 million as the city continues work on the 2008 ballot issue projects and plan to go back to the voters in 2013 to identify the next projects to be approved and funded. Solid Waste reflects a decrease of \$3.5 million which included the construction of Landfill cell 5 in FY 2011.

Dedicated Sources are revenues that are either generated by a departments or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. The graph on the left illustrates that 87.16% of the city's revenues fall within this category.

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

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administrative:					
City Council (GF)	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
City Clerk (GF)	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
City Manager (GF)	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Finance Department (GF)	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Human Resources (GF)	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Law Department (GF)	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
City General (GF)	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%
Public Works Administration (GF)	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Other Gen. Govt. Capital Projects (CIP)	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Debt Service Funds (DSF)	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Total Administrative	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	16.2%
Health and Environment:					
Public Health & Human Services (GF)	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)
Community Development (GF)	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Economic Development (GF)	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)
Cultural Affairs (GF)	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Convention & Tourism Fund (SRF)	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.3%
Office of Sustainability (SRF)	\$161,363	\$717,398	\$705,519	\$291,787	(59.3%)
CDBG Fund (SRF)	\$1,654,260	\$807,353	\$796,948	\$335,901	(58.4%)
Contributions Fund (TF)	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)
Total Health and Environment	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(14.4%)
Parks and Recreation:					
General Fund Operations (GF)	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	4.1%
Recreation Services Fund (EF)	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.3%
Parks Capital Projects (CIP)	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Parks Sales Tax Fund (SRF)	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	3.5%
Total Parks and Recreation	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	5.5%
Public Safety:					
Police Department (GF)	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)
Fire Department (GF)	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%
Emergency Mgmt and Com. (GF)	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)
Public Safety Capital Projects (CIP)	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Municipal Court (GF)	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)
Total Public Safety	\$37,770,436	\$40,756,080	\$39,591,241	\$40,026,598	(1.8%)
Supporting Activities:					
Employee Benefit Fund (ISF)	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	3.4%
Self Insurance Reserve Fund (ISF)	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	6.2%
Custodial & Building Maint. Fund (ISF)	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.9%)
Fleet Operations Fund (ISF)	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	7.6%
GIS Fund (ISF)	\$0	\$155,353	\$155,353	\$392,871	152.9%
Information Technologies Fund (ISF)	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	23.7%
Public Communications Fund (ISF)	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.8%)
Utility Customer Services Fund (ISF)	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	25.0%
Total Supporting Activities	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%

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

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Transportation:					
Engineering (GF)	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(17.5%)
Non-Motorized Grant (GF)	\$1,433,349	\$231,431	\$225,065	\$231,429	(0.0%)
Streets and Sidewalks (GF)	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%
Streets & Sidewalks Cap Proj (CIP)	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Parking Enforcement (GF)	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Public Transportation Fund (EF)	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.2%)
Regional Airport Fund (EF)	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.8%
Parking Facilities Fund (EF)	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	(12.0%)
Railroad Utility Fund (EF)	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.2%)
Capital 1/4 Cent Sales Tax Fd (SRF)	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Transportation Sales Tax Fd (SRF)	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Public Improvement Fund (SRF)	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)
Special Road District Tax Fund (SRF)	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Stadium TDD Fund (SRF)	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Total Transportation	\$73,133,232	\$54,209,821	\$54,568,935	\$103,017,584	90.0%
Utilities:					
Water Utility Fund (EF)	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.0%
Electric Utility Fund (EF)	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.1%)
Sanitary Sewer Utility Fund (EF)	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.4%)
Solid Waste Utility Fund (EF)	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.1%)
Storm Water Utility Fund (EF)	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.1%
Total Utilities	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(19.0%)
TOTAL	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%
Total By Fund Type:					
General Fund (GF)	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.4%
Special Revenue Funds (SRF)	\$26,028,918	\$27,574,708	\$28,156,518	\$30,788,900	11.7%
Debt Service Fund (DSF)	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Trust Funds (TF)	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)
Capital Projects Fund (CIP)	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.5%
Total Governmental Funds	\$143,825,160	\$124,288,421	\$121,484,993	\$142,524,881	14.7%
Total Enterprise Funds (EF)	\$244,663,178	\$284,559,974	\$277,940,144	\$268,298,431	(5.7%)
Total Internal Services Funds (ISF)	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%
Total All Funds	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Administrative:					
City Council (GF)					
Operating Expenses	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
City Clerk (GF)					
Operating Expenses	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
City Manager (GF)					
Operating Expenses	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Finance Department (GF)					
Operating Expenses	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Human Resources (GF)					
Operating Expenses	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Law Department (GF)					
Operating Expenses	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
City General (GF)					
Operating Expenses	\$2,446,948	\$2,288,940	\$2,200,985	\$5,883,595	157.0%
Non-Operating Expenses	\$2,903,690	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Administrative Continued:					
Public Works Administration (GF)					
Operating Expenses	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Other Gen. Govt. Capital Projects (CIP)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Total Expenses	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Debt Service Funds (DSF)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Total Administrative					
Operating Expenses	\$9,902,785	\$10,219,278	\$9,891,395	\$12,972,219	26.9%
Non-Operating Expenses	\$2,903,690	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
Debt Service	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Total Expenses	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	16.2%
Health and Environment:					
Public Health & Human Services (GF)					
Operating Expenses	\$7,295,908	\$7,366,288	\$6,785,927	\$6,725,314	(8.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$48,063	\$57,103	\$13,000	(73.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)
Community Development (GF)					
Operating Expenses	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Economic Development (GF)					
Operating Expenses	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Health and Environment Continued:					
Cultural Affairs (GF)					
Operating Expenses	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Convention & Tourism Fund (SRF)					
Operating Expenses	\$1,577,912	\$1,820,302	\$1,765,652	\$1,927,752	5.9%
Non-Operating Expenses	\$12,000	\$12,000	\$12,000	\$19,470	62.3%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.3%
Office of Sustainability (SRF)					
Operating Expenses	\$161,363	\$491,373	\$479,494	\$291,787	(40.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$226,025	\$226,025	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$161,363	\$717,398	\$705,519	\$291,787	(59.3%)
CDBG Fund (SRF)					
Operating Expenses	\$972,869	\$807,353	\$796,948	\$335,901	(58.4%)
Non-Operating Expenses	\$681,391	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,654,260	\$807,353	\$796,948	\$335,901	(58.4%)
Contributions Fund (TF)					
Operating Expenses	\$6,698	\$12,122	\$11,622	\$15,603	28.7%
Non-Operating Expenses	\$114,603	\$422,890	\$422,890	\$0	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)
Total Health and Environment					
Operating Expenses	\$13,254,484	\$14,534,766	\$13,713,846	\$13,010,280	(10.5%)
Non-Operating Expenses	\$807,994	\$434,890	\$434,890	\$19,470	(95.5%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$274,088	\$283,128	\$13,000	(95.3%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(14.4%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Parks and Recreation					
General Fund Operations (GF)					
Operating Expenses	\$4,567,855	\$4,776,232	\$4,681,877	\$4,939,298	3.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$138,593	\$205,500	\$197,650	\$245,000	19.2%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	4.1%
Recreation Services Fund (EF)					
Operating Expenses	\$6,197,440	\$6,680,057	\$6,462,602	\$6,754,122	1.1%
Non-Operating Expenses	\$678,277	\$647,424	\$659,924	\$657,526	1.6%
Debt Service	\$13,207	\$7,625	\$7,625	\$1,902	(75.1%)
Capital Additions	\$34,032	\$73,126	\$71,892	\$30,000	(59.0%)
Capital Projects	\$64,806	\$130,000	\$130,000	\$270,000	107.7%
Total Expenses	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.3%
Parks Capital Projects (CIP)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Total Expenses	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Parks Sales Tax Fund (SRF)					
Operating Expenses	\$962	\$805	\$805	\$946	17.5%
Non-Operating Expenses	\$4,915,012	\$4,570,599	\$4,525,768	\$4,731,257	3.5%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	3.5%
Total Parks and Recreation					
Operating Expenses	\$10,766,257	\$11,457,094	\$11,145,284	\$11,694,366	2.1%
Non-Operating Expenses	\$5,593,289	\$5,218,023	\$5,185,692	\$5,388,783	3.3%
Debt Service	\$13,207	\$7,625	\$7,625	\$1,902	(75.1%)
Capital Additions	\$172,625	\$278,626	\$269,542	\$275,000	(1.3%)
Capital Projects	\$2,753,654	\$2,233,000	\$2,233,000	\$2,897,240	29.7%
Total Expenses	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	5.5%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Public Safety					
Police Department (GF)					
Operating Expenses	\$18,393,345	\$19,457,794	\$19,016,840	\$18,868,760	(3.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$881,380	\$455,464	\$455,464	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)
Fire Department (GF)					
Operating Expenses	\$13,861,618	\$14,564,799	\$14,325,174	\$14,783,778	1.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$10,786	\$6,294	\$6,294	\$25,000	297.2%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%
Emergency Mgmt and Com. (GF)					
Operating Expenses	\$2,489,788	\$3,012,385	\$2,722,678	\$2,803,971	(6.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$22,896	\$53,578	\$53,578	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)
Public Safety Capital Projects (CIP)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Total Expenses	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Municipal Court (GF)					
Operating Expenses	\$835,072	\$1,179,766	\$985,213	\$905,389	(23.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$26,262	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)
Total Public Safety					
Operating Expenses	\$35,579,823	\$38,214,744	\$37,049,905	\$37,361,898	(2.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$941,324	\$515,336	\$515,336	\$25,000	(95.1%)
Capital Projects	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Total Expenses	\$37,770,436	\$40,756,080	\$39,591,241	\$40,026,598	(1.8%)
Supporting Activities					
Employee Benefit Fund (ISF)					
Operating Expenses	\$13,308,125	\$12,135,164	\$11,618,551	\$12,542,553	3.4%
Non-Operating Expenses	\$21,868	\$21,868	\$21,868	\$21,868	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$12,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	3.4%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Supporting Activities Continued					
Self Insurance Reserve Fund (ISF)					
Operating Expenses	\$3,509,831	\$4,354,371	\$3,265,622	\$4,626,264	6.2%
Non-Operating Expenses	\$35,845	\$35,845	\$35,845	\$35,845	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	6.2%
Custodial & Building Maint. Fund (ISF)					
Operating Expenses	\$1,187,626	\$1,542,541	\$1,437,406	\$1,493,644	(3.2%)
Non-Operating Expenses	\$82,855	\$82,936	\$87,358	\$82,936	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$27,069	\$37,995	\$37,189	\$22,000	(42.1%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.9%)
Fleet Operations Fund (ISF)					
Operating Expenses	\$6,842,007	\$7,059,233	\$7,385,896	\$7,489,422	6.1%
Non-Operating Expenses	\$75,428	\$40,551	\$43,826	\$40,551	0.0%
Debt Service	\$665	\$0	\$0	\$0	
Capital Additions	\$0	\$9,800	\$7,175	\$117,000	1093.9%
Capital Projects	\$72,620	\$0	\$0	\$0	
Total Expenses	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	7.6%
GIS Fund (ISF)					
Operating Expenses	\$0	\$155,353	\$155,353	\$392,871	152.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$155,353	\$155,353	\$392,871	152.9%
Information Technologies Fund (ISF)					
Operating Expenses	\$3,704,048	\$3,902,335	\$3,861,152	\$3,915,215	0.3%
Non-Operating Expenses	\$398,251	\$468,338	\$409,384	\$1,366,720	191.8%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$147,796	\$195,531	\$195,531	\$368,362	88.4%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	23.7%
Public Communications Fund (ISF)					
Operating Expenses	\$1,576,646	\$1,529,682	\$1,525,597	\$1,353,623	(11.5%)
Non-Operating Expenses	\$168,332	\$166,034	\$175,062	\$175,062	5.4%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$115,677	\$0	\$0	\$35,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.8%)
Utility Customer Services Fund (ISF)					
Operating Expenses	\$1,921,324	\$1,943,677	\$1,960,027	\$2,156,375	10.9%
Non-Operating Expenses	\$106,288	\$106,288	\$106,288	\$406,294	282.3%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	25.0%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Total Supporting Activities					
Operating Expenses	\$32,049,607	\$32,622,356	\$31,209,604	\$33,969,967	4.1%
Non-Operating Expenses	\$888,867	\$921,860	\$879,631	\$2,129,276	131.0%
Debt Service	\$665	\$0	\$0	\$0	
Capital Additions	\$290,542	\$243,326	\$239,895	\$554,362	127.8%
Capital Projects	\$72,620	\$0	\$0	\$0	
Total Expenses	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%
Transportation					
Engineering (GF)					
Operating Expenses	\$1,804,416	\$1,623,246	\$1,594,006	\$1,285,872	(20.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$29,000	\$28,604	\$78,000	169.0%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(17.5%)
Non-Motorized Grant (GF)					
Operating Expenses	\$1,433,349	\$231,431	\$225,065	\$196,429	(15.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$35,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,433,349	\$231,431	\$225,065	\$231,429	(0.0%)
Streets and Sidewalks (GF)					
Operating Expenses	\$6,040,934	\$6,006,907	\$6,018,752	\$6,637,255	10.5%
Non-Operating Expenses	\$0	\$0	\$0	\$81,087	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$393,580	\$438,400	\$426,555	\$724,479	65.3%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%
Streets & Sidewalks Cap Proj (CIP)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Total Expenses	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Parking Enforcement (GF)					
Operating Expenses	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Transit Fund (EF)					
Operating Expenses	\$4,915,222	\$5,203,347	\$5,400,091	\$5,823,884	11.9%
Non-Operating Expenses	\$654,708	\$600,000	\$701,238	\$642,000	7.0%
Debt Service	\$443	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$1,752,987	\$4,073,885	\$4,073,885	\$135,000	(96.7%)
Total Expenses	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.2%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Transportation Continued					
Regional Airport Fund (EF)					
Operating Expenses	\$1,786,636	\$1,997,917	\$1,890,245	\$1,903,569	(4.7%)
Non-Operating Expenses	\$702,311	\$607,744	\$621,598	\$607,744	0.0%
Debt Service	\$0	\$0	\$4,347	\$8,127	
Capital Additions	\$124,271	\$72,500	\$72,500	\$0	(100.0%)
Capital Projects	\$419,638	\$953,900	\$953,900	\$39,315,861	4021.6%
Total Expenses	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.8%
Parking Facilities Fund (EF)					
Operating Expenses	\$734,020	\$1,041,363	\$988,662	\$986,059	(5.3%)
Non-Operating Expenses	\$359,366	\$658,665	\$552,477	\$879,795	33.6%
Debt Service	\$692,742	\$907,831	\$913,019	\$885,326	(2.5%)
Capital Additions	\$130,524	\$108,000	\$107,920	\$80,000	(25.9%)
Capital Projects	\$9,978,326	\$503,000	\$0	\$0	(100.0%)
Total Expenses	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	(12.0%)
Railroad Utility Fund (EF)					
Operating Expenses	\$508,669	\$618,456	\$583,276	\$647,191	4.6%
Non-Operating Expenses	\$334,897	\$2,851,152	\$3,029,677	\$541,320	(81.0%)
Debt Service	\$34,883	\$45,540	\$45,325	\$42,687	(6.3%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$4,327,850	\$290,000	\$290,000	\$285,000	(1.7%)
Total Expenses	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.2%)
Capital 1/4 Cent Sales Tax Fd (SRF)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Transportation Sales Tax Fd (SRF)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Public Improvement Fund (SRF)					
Operating Expenses	\$106,687	\$39,122	\$39,122	\$96,979	147.9%
Non-Operating Expenses	\$638,500	\$2,012,542	\$2,012,542	\$526,415	(73.8%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Transportation Continued					
Special Road District Tax Fund (SRF)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Stadium TDD Fund (SRF)					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Total Transportation					
Operating Expenses	\$17,538,269	\$16,976,167	\$16,950,278	\$17,772,701	4.7%
Non-Operating Expenses	\$19,652,004	\$24,324,690	\$25,215,694	\$26,136,754	7.4%
Debt Service	\$728,068	\$953,371	\$962,691	\$936,140	(1.8%)
Capital Additions	\$648,375	\$647,900	\$635,579	\$917,479	41.6%
Capital Projects	\$34,566,516	\$11,307,693	\$10,804,693	\$57,254,510	406.3%
Total Expenses	\$73,133,232	\$54,209,821	\$54,568,935	\$103,017,584	90.0%
Utilities					
Water Utility Fund (EF)					
Operating Expenses	\$9,570,954	\$12,000,090	\$10,509,077	\$12,543,133	4.5%
Non-Operating Expenses	\$5,205,220	\$5,676,765	\$5,656,765	\$5,826,165	2.6%
Debt Service	\$2,421,808	\$2,374,902	\$2,680,300	\$3,222,000	35.7%
Capital Additions	\$131,521	\$224,000	\$224,000	\$341,680	52.5%
Capital Projects	\$4,094,976	\$8,160,200	\$8,160,200	\$8,785,000	7.7%
Total Expenses	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.0%
Electric Utility Fund (EF)					
Operating Expenses	\$95,389,398	\$105,892,639	\$99,726,365	\$101,122,369	(4.5%)
Non-Operating Expenses	\$18,692,661	\$22,999,011	\$23,576,510	\$24,887,859	8.2%
Debt Service	\$3,963,056	\$3,979,248	\$4,726,200	\$6,016,400	51.2%
Capital Additions	\$607,148	\$536,500	\$562,268	\$870,500	62.3%
Capital Projects	\$28,445,969	\$49,350,000	\$49,350,000	\$5,780,000	(88.3%)
Total Expenses	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.1%)
Sanitary Sewer Utility Fund (EF)					
Operating Expenses	\$7,576,703	\$9,344,711	\$8,646,507	\$10,492,698	12.3%
Non-Operating Expenses	\$3,320,717	\$3,321,131	\$3,390,811	\$3,483,037	4.9%
Debt Service	\$1,759,110	\$2,602,402	\$1,938,508	\$2,524,077	(3.0%)
Capital Additions	\$88,135	\$390,139	\$379,967	\$404,000	3.6%
Capital Projects	\$10,730,644	\$9,118,811	\$10,389,998	\$2,312,000	(74.6%)
Total Expenses	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.4%)
Solid Waste Utility Fund (EF)					
Operating Expenses	\$12,023,130	\$12,992,199	\$12,930,478	\$14,242,957	9.6%
Non-Operating Expenses	\$1,888,685	\$1,634,673	\$1,675,980	\$1,635,951	0.1%
Debt Service	\$297,794	\$315,208	\$315,648	\$288,506	(8.5%)
Capital Additions	\$307,274	\$277,842	\$275,464	\$1,174,000	322.5%
Capital Projects	\$1,859,833	\$3,830,000	\$3,830,000	\$350,000	(90.9%)
Total Expenses	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.1%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Proposed FY 2012	% Change From Budget FY 2011
Utilities Continued					
Storm Water Utility Fund (EF)					
Operating Expenses	\$804,404	\$926,180	\$869,732	\$907,053	(2.1%)
Non-Operating Expenses	\$543,085	\$541,791	\$556,933	\$556,933	2.8%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$12,967	\$0	\$0	\$35,000	
Capital Projects	\$482,731	\$0	\$8,230	\$0	
Total Expenses	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.1%
Total Utilities					
Operating Expenses	\$125,364,589	\$141,155,819	\$132,682,159	\$139,308,210	(1.3%)
Non-Operating Expenses	\$29,650,368	\$34,173,371	\$34,856,999	\$36,389,945	6.5%
Debt Service	\$8,441,768	\$9,271,760	\$9,660,656	\$12,050,983	30.0%
Capital Additions	\$1,147,045	\$1,428,481	\$1,441,699	\$2,825,180	97.8%
Capital Projects	\$45,614,153	\$70,459,011	\$71,738,428	\$17,227,000	(75.6%)
Total Expenses	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(19.0%)
Total for All Funds					
Operating Expenses	\$244,455,814	\$265,180,224	\$252,642,471	\$266,089,641	0.3%
Non-Operating Expenses	\$59,496,212	\$68,080,991	\$69,581,063	\$72,815,063	7.0%
Debt Service	\$14,846,100	\$19,461,261	\$18,843,433	\$18,458,742	(5.2%)
Capital Additions	\$3,199,911	\$3,387,757	\$3,385,179	\$4,610,021	36.1%
Capital Projects	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(1.2%)
Total Expenses	\$421,790,639	\$442,635,937	\$431,754,267	\$447,476,917	1.1%

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

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

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

Financial Summary of Funding Sources and Uses

General Government Funds

	General Fund			Special Revenue Funds		
	Actual	Estimated	Adopted	Actual	Estimated	Adopted
	FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012
Financial Sources						
Sales Taxes	\$18,794,534	\$19,546,315	\$19,937,241	\$19,502,196	\$20,282,285	\$20,687,930
Property Taxes	\$6,893,193	\$6,764,162	\$6,899,203	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,606,208	\$11,716,210	\$11,712,510	\$1,897,885	\$1,897,141	\$1,934,500
Intragovernmental Revenues **	\$16,880,859	\$17,559,602	\$18,727,899	\$0	\$0	\$0
Grants	\$6,486,581	\$4,641,014	\$4,287,337	\$4,453,828	\$4,305,067	\$1,629,081
Interest	\$1,035,128	\$676,000	\$689,500	\$275,886	\$153,647	\$129,328
Fees and Service Charges +	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,061,670	\$6,266,138	\$6,367,507	\$623,641	\$948,642	\$776,000
	\$67,758,173	\$67,169,441	\$68,621,197	\$26,753,436	\$27,586,782	\$25,156,839
Other Funding Sources/Transfers^	\$7,637,245	\$7,894,716	\$6,801,625	\$75,527	\$100,000	\$8,300,000
Total Financial Sources: Less						
Appropriated Fund Balance	\$75,395,418	\$75,064,157	\$75,422,822	\$26,828,963	\$27,686,782	\$33,456,839
Financial Uses						
Operating Expenses	\$70,073,140	\$70,332,189	\$74,027,671	\$2,826,491	\$3,093,643	\$3,165,449
Operating Transfers to Other Funds	\$2,903,136	\$3,007,603	\$2,831,368	\$23,323,728	\$25,271,362	\$27,639,054
Interest and Other Non-Oper Cash Exp	\$554	\$554	\$554	\$0	\$0	\$108,042
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$388,439
Capital Additions	\$1,473,497	\$1,225,248	\$1,120,479	\$0	\$226,025	\$0
Enterprise Rev. for Capital Projects		\$0	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$74,450,327	\$74,565,594	\$77,980,072	\$26,150,219	\$28,591,030	\$31,300,984
Increase/(Decrease) to Cash	\$0	\$498,563	(\$2,557,250)		(\$904,248)	\$2,155,855
Beginning Cash and Other Resources	\$0	\$19,029,812	\$19,528,375		\$6,404,488	\$5,500,240
Projected Ending	\$19,029,812	\$19,528,375	\$16,971,125	\$6,404,488	\$5,500,240	\$7,656,095
Cash and Other Resources						
16% of Total Expenditures	\$11,912,052	\$11,930,495	\$12,476,812	\$4,184,035	\$4,574,565	\$5,008,157
Cash Above/(Below) 16% requirement	\$7,117,760	\$7,597,880	\$4,494,313	\$2,220,453	\$925,675	\$2,647,938

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

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

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

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

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

Financial Summary of Funding Sources and Uses

General Government Funds

Debt Service Funds			Capital Projects		
Actual	Estimated	Adopted	Actual	Estimated	Adopted
FY 2010	FY 2011	FY 2012	FY 2010	FY 2011	FY 2012
\$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	\$6,684,326	\$40,000	\$8,549,646
\$280,174	\$175,793	\$183,793	\$2,196,589	\$1,255,316	\$1,255,316
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1,246,858	\$208,000	\$0
\$280,174	\$175,793	\$183,793	\$10,127,773	\$1,503,316	\$9,804,962
\$8,521,588	\$8,244,943	\$5,469,717	\$8,130,930	\$12,189,234	\$15,348,243
<u>\$8,801,762</u>	<u>\$8,420,736</u>	<u>\$5,653,510</u>	<u>\$18,258,703</u>	<u>\$13,692,550</u>	<u>\$25,153,205</u>
\$5,662,392	\$5,662,461	\$5,469,717	\$34,541,279	\$10,050,039	\$28,270,589
\$0	\$2,550,000	\$0	\$3,020,943	\$65,869	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$5,662,392</u>	<u>\$8,212,461</u>	<u>\$5,469,717</u>	<u>\$37,562,222</u>	<u>\$10,115,908</u>	<u>\$28,270,589</u>
	\$208,275	\$183,793		\$3,576,642	(\$3,117,384)
	\$1,589,742	\$1,798,017		\$47,322,971	\$50,899,613
<u>\$1,589,742</u>	<u>\$1,798,017</u>	<u>\$1,981,810</u>	<u>\$47,322,971</u>	<u>\$50,899,613</u>	<u>\$47,782,229</u>
\$905,983	\$1,313,994	\$875,155	\$6,009,956	\$1,618,545	\$4,523,294
\$683,759	\$484,023	\$1,106,655	\$41,313,015	\$49,281,068	\$43,258,935

Financial Summary of Funding Sources and Uses

General Government Funds

	Total Governmental Funds		
	Actual	Estimated	Adopted
Financial Sources	FY 2010	FY 2011	FY 2012
Sales Taxes	\$38,296,730	\$39,828,600	\$40,625,171
Property Taxes	\$6,893,193	\$6,764,162	\$6,899,203
Gross Receipts & Other Local Taxes *	\$13,504,093	\$13,613,351	\$13,647,010
Intragovernmental Revenues **	\$16,880,859	\$17,559,602	\$18,727,899
Grants	\$17,624,735	\$8,986,081	\$14,466,064
Interest	\$3,787,777	\$2,260,756	\$2,257,937
Fees and Service Charges +	\$0	\$0	\$0
Other Local Revenues ++	\$7,932,169	\$7,422,780	\$7,143,507
	\$104,919,556	\$96,435,332	\$103,766,791
Other Funding Sources/Transfers	\$24,365,290	\$28,428,893	\$35,919,585
Total Financial Sources: Less			
Appropriated Fund Balance	\$102,224,381	\$102,750,939	\$108,879,661
Financial Uses			
Operating Expenses	\$113,103,302	\$89,138,332	\$110,933,426
Operating Transfers to Other Funds	\$29,247,807	\$30,894,834	\$30,470,422
Interest Expense	\$554	\$554	\$108,596
Principal Payments	\$0	\$0	\$388,439
Capital Additions	\$1,473,497	\$1,451,273	\$1,120,479
Ent Revenues used for Capital Projects	\$0	\$0	\$0
Total Expenditure Uses	\$143,825,160	\$121,484,993	\$143,021,362
Increase/(Decrease) to Cash	\$0	\$3,379,232	(\$3,334,986)
Beginning Cash and Other Resources	\$0	\$74,347,013	\$77,726,245
Projected Ending Cash and Other Resources	\$74,347,013	\$77,726,245	\$74,391,259
16% of Total Expenditures	\$23,012,026	\$19,437,599	\$22,883,418
Cash Above/(Below) 16% requirement	\$51,334,987	\$58,288,646	\$51,507,841

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

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

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

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

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

Financial Summary of Funding Sources and Uses

Enterprise and Internal Service Funds

Enterprise Funds			Internal Service Funds		
Actual FY 2010	Estimated FY 2011	Adopted FY 2012	Actual FY 2010	Estimated FY 2011	Adopted FY 2012
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$643,931	\$635,000	\$635,000
\$0	\$0	\$0	\$0	\$0	\$0
\$1,723,698	\$1,682,440	\$1,557,197	\$0	\$21,257	\$80,330
\$6,651,582	\$4,730,709	\$4,614,589	\$368,329	\$294,686	\$285,289
\$174,813,529	\$185,313,788	\$185,138,028	\$30,490,784	\$31,674,111	\$31,868,193
\$1,780,483	\$1,657,841	\$1,703,418	\$3,410,277	\$841,954	\$874,372
\$184,969,292	\$193,384,778	\$193,013,232	\$34,913,321	\$33,467,008	\$33,743,184
\$5,806,917	\$7,490,028	\$5,154,579	\$0	\$134,096	\$50,000
\$0	\$0	\$0	\$0	\$0	\$0
\$190,776,209	\$200,874,806	\$198,167,811	\$34,913,321	\$33,601,104	\$33,793,184
\$139,506,576	\$148,007,035	\$155,423,035	\$32,049,607	\$31,209,604	\$33,969,967
\$353,166	\$5,747,497	\$2,653,253	\$564,924	\$576,057	\$1,830,065
\$21,974,978	\$24,139,639	\$27,459,225	\$665	\$0	\$0
\$7,090,575	\$7,534,278	\$7,758,344	\$0	\$0	\$0
\$1,435,872	\$1,694,011	\$2,935,180	\$290,542	\$239,895	\$554,362
\$28,062,076	\$10,213,350	\$10,777,000	\$0	\$0	\$0
\$198,423,243	\$197,335,810	\$207,006,037	\$32,905,738	\$32,025,556	\$36,354,394
	\$3,538,996	(\$8,838,226)	\$0	\$1,575,548	(\$2,561,210)
	\$60,961,542	\$64,500,538	\$0	\$11,268,279	\$12,843,827
\$60,961,542	\$64,500,538	\$55,662,312	\$11,268,279	\$12,843,827	\$10,282,617
\$6,965,129	\$8,534,132	\$8,612,789	\$5,264,918	\$5,124,089	\$5,816,703
\$53,996,413	\$55,966,406	\$47,049,523	\$6,003,361	\$7,719,738	\$4,465,914

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Financial Summary of Funding Sources and Uses

Overall Summary Total - All Funds Combined

	Overall Summary Total		
	Actual	Estimated	Adopted
	FY 2010	FY 2011	FY 2012
Financial Sources			
Sales Taxes	\$38,296,730	\$39,828,600	\$40,625,171
Property Taxes	\$6,893,193	\$6,764,162	\$6,899,203
Gross Receipts & Other Local Taxes *	\$14,148,024	\$14,248,351	\$14,282,010
Intragovernmental Revenues **	\$16,880,859	\$17,559,602	\$18,727,899
Grants	\$19,348,433	\$10,689,778	\$16,103,591
Interest	\$10,807,688	\$7,286,151	\$7,157,815
Fees and Service Charges +	\$205,304,313	\$216,987,899	\$217,006,221
Other Local Revenues ++	\$13,122,929	\$9,922,575	\$9,721,297
	<u>\$324,802,169</u>	<u>\$323,287,118</u>	<u>\$330,523,207</u>
Other Funding Sources/Transfers	\$30,172,207	\$36,053,017	\$41,124,164
Total Financial Sources: Less			
Appropriated Fund Balance	<u><u>\$354,974,376</u></u>	<u><u>\$359,340,135</u></u>	<u><u>\$371,647,371</u></u>
Financial Uses			
Operating Expenses	\$284,659,485	\$268,354,971	\$300,326,428
Operating Transfers to Other Funds	\$30,165,897	\$37,218,388	\$34,953,740
Interest Expense	\$21,976,197	\$24,140,193	\$27,567,821
Principal Payments	\$7,090,575	\$7,534,278	\$8,146,783
Capital Additions	\$3,199,911	\$3,385,179	\$4,610,021
Enterprise Revenues used for Capital Projects	\$28,062,076	\$10,213,350	\$10,777,000
Total Expenditure Uses	<u><u>\$375,154,141</u></u>	<u><u>\$350,846,359</u></u>	<u><u>\$386,381,793</u></u>
Increase/(Decrease) to Cash		\$8,493,776	(\$14,734,422)
Beginning Unrestricted Cash Balance		\$146,576,834	\$155,070,610
Cash and Other Resources	<u><u>\$146,576,834</u></u>	<u><u>\$155,070,610</u></u>	<u><u>\$140,336,188</u></u>
16% of Total Expenditures	\$35,242,073	\$33,095,820	\$37,312,910
Cash Above/(Below) 16% requirement	<u><u>\$111,334,761</u></u>	<u><u>\$121,974,790</u></u>	<u><u>\$103,023,278</u></u>

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

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

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

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

FY 2012 Operating Statements Summary For All Funds

	Estimated Beginning Balance	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Balance
Governmental Funds:					
General Fund **	\$23,843,426	\$75,422,822	\$77,980,072	(\$2,557,250) ^	\$21,286,176
Capital Quarter Cent Sales Tax	\$2,280,661	\$4,989,211	\$5,124,238	(\$135,027) ^	\$2,145,634
Parks Sales Tax Fund	\$739,710	\$4,961,620	\$4,732,203	\$229,417	\$969,127
Transportation Sales Tax Fund	\$1,673,014	\$9,927,780	\$10,136,534	(\$208,754) ^	\$1,464,260
Public Improvement Fund	\$1,314,661	\$1,637,374	\$623,394	\$1,013,980	\$2,328,641
Special Road District Tax Fund	\$0	\$0	\$0	\$0	\$0
Stadium TDD Fund	\$908,591	\$1,061,246	\$7,597,621	(\$6,536,375) ^	(\$5,627,784)
Convention & Tourism Fund	\$1,639,193	\$2,036,920	\$1,947,222	\$89,698	\$1,728,891
Office of Sustainability	\$115,977	\$291,787	\$291,787	\$0	\$115,977
Debt Service Funds (Combined)	\$9,126,640	\$5,653,510	\$5,469,717	\$183,793	\$9,310,433
Capital Projects Fund	\$45,042,405	\$25,153,205	\$28,270,589	(\$3,117,384) ^	\$41,925,021
Contributions Fund	\$623,752	\$15,000	\$15,603	(\$603) ^	\$623,149
Total Govt. Funds****	\$87,308,030	\$131,150,475	\$142,188,980	(\$11,038,505)	\$76,269,525
Enterprise Funds:					
Railroad Fund	\$6,032,168	\$936,050	\$1,231,198	(\$295,148) ~	\$5,737,020
Water & Electric Funds (Combined) ***	\$182,250,751	\$145,168,945	\$153,617,926	(\$8,448,981) ~	\$173,801,770
Recreation Services Fund	\$16,042,344	\$6,686,433	\$7,413,550	(\$727,117) ~	\$15,315,227
Public Transportation Fund	\$12,348,957	\$5,029,967	\$6,465,884	(\$1,435,917)	\$10,913,040
Airport Fund	\$17,418,850	\$41,058,486	\$2,519,440	\$38,539,046	\$55,957,896
Sanitary Sewer Utility Fund	\$134,256,910	\$18,759,528	\$16,499,812	\$2,259,716	\$136,516,626
Parking Utility Fund	\$14,116,644	\$3,452,741	\$2,751,180	\$701,561	\$14,818,205
Solid Waste Utility Fund	\$14,538,549	\$16,886,622	\$16,167,414	\$719,208	\$15,257,757
Storm Water Utility Fund	\$9,677,703	\$1,209,900	\$1,463,986	(\$254,086) ~	\$9,423,617
Total Enterprise Funds	\$406,682,876	\$239,188,672	\$208,130,390	\$31,058,282	\$437,741,158
Internal Service Funds:					
Employee Benefit Fund	\$3,560,700	\$12,336,423	\$12,564,421	(\$227,998) +	\$3,332,702
Self Insurance Reserve Fund	\$3,194,573	\$4,458,820	\$4,662,109	(\$203,289) +	\$2,991,284
Custodial / Maintenance Fund	\$788,672	\$1,502,607	\$1,576,580	(\$73,973) +	\$714,699
Fleet Operations Fund	\$2,033,291	\$7,684,712	\$7,529,973	\$154,739	\$2,188,030
GIS Fund	\$274	\$402,334	\$392,871	\$9,463	\$9,737
Information Technologies Fund	\$2,336,268	\$4,016,552	\$5,281,935	(\$1,265,383) +	\$1,070,885
Public Communications Fund	\$1,706,564	\$1,406,323	\$1,528,685	(\$122,362) +	\$1,584,202
Utility Customer Services Fund	\$669,560	\$1,985,413	\$2,562,669	(\$577,256) +	\$92,304
Total Internal Service Funds	\$14,289,902	\$33,793,184	\$36,099,243	(\$2,306,059)	\$11,983,843
Total All Funds	\$508,280,808	\$404,132,331	\$386,418,613	\$17,713,718	\$525,994,526

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

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

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

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

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

*** Water Utility Fund	\$22,628,681	\$21,591,298	\$1,037,383
Electric Utility Fund	\$122,540,264	\$132,026,628	(\$9,486,364)

****Does not include CDBG Revenues or Expenses

FY 2012 Operating Statements Summary For All Funds

	Operating Income Before Depreciation	Net Transfers & Subsidies	Net Non- Oper. Rev & Expenses	Oper. Income Before Depr. w/Net Trnsfrs & Net Non-Oper
Governmental Funds:				
General Fund **	(\$6,527,507)	\$4,213,516	\$0	(\$2,313,991)
Capital Quarter Cent Sales Tax	\$4,989,211	(\$5,124,238)	\$0	(\$135,027)
Parks Sales Tax Fund	\$4,960,674	(\$4,731,257)	\$0	\$229,417
Transportation Sales Tax Fund	\$9,927,780	(\$10,136,534)	\$0	(\$208,754)
Public Improvement Fund	\$1,540,395	(\$526,415)	\$0	\$1,013,980
Special Road District Tax Fund	\$0	\$0	\$0	\$0
Stadium TDD Fund	\$564,765	\$1,098,860	\$0	\$1,663,625
Convention & Tourism Fund	\$109,168	(\$19,470)	\$0	\$89,698
Office of Sustainability	(\$100,000)	\$100,000	\$0	\$0
Debt Service Funds (Combined)	(\$5,285,924)	\$5,469,717	\$0	\$183,793
Capital Projects Fund	(\$18,465,627)	\$15,348,243	\$0	(\$3,117,384)
Contributions Fund	(\$603)	\$0	\$0	(\$603)
Total Govt. Funds****	(\$8,287,668)	\$5,692,422	\$0	(\$2,595,246)
Enterprise Funds:				
Railroad Fund	\$113,859	\$50,000	\$82,313	\$246,172
Water & Electric Funds (Combined) ***	\$27,686,573	(\$2,262,324)	(\$19,923,230)	\$5,501,019
Recreation Services Fund	(\$2,363,022)	\$2,219,015	\$38,416	(\$105,591)
Public Transportation Fund	(\$4,133,926)	\$1,693,334	\$1,510,675	(\$929,917)
Airport Fund	(\$1,375,934)	\$1,192,230	\$44,633	(\$139,071)
Sanitary Sewer Utility Fund	\$5,744,244	(\$116,555)	(\$1,762,325)	\$3,865,364
Parking Utility Fund	\$1,535,009	(\$202,220)	\$28,772	\$1,361,561
Solid Waste Utility Fund	\$2,248,243	(\$11,101)	\$97,616	\$2,334,758
Storm Water Utility Fund	\$259,947	(\$61,053)	\$42,900	\$241,794
Total Enterprise Funds	\$29,714,993	\$2,501,326	(\$19,840,230)	\$12,376,089
Internal Service Funds:				
Employee Benefit Fund	(\$316,130)	(\$21,868)	\$110,000	(\$227,998)
Self Insurance Reserve Fund	(\$189,569)	(\$35,845)	\$22,125	(\$203,289)
Custodial / Maintenance Fund	(\$5,956)	(\$69,646)	\$14,919	(\$60,683)
Fleet Operations Fund	\$119,238	(\$3,330)	\$76,052	\$191,960
GIS Fund	(\$70,867)	\$0	\$80,330	\$9,463
Information Technologies Fund	\$41,337	(\$1,173,520)	\$60,000	(\$1,072,183)
Public Communications Fund	(\$36,968)	(\$69,562)	\$39,668	(\$66,862)
Utility Customer Services Fund	(\$571,482)	(\$406,294)	\$400,520	(\$577,256)
Total Internal Service Funds	(\$1,030,397)	(\$1,780,065)	\$803,614	(\$2,006,848)
Total All Funds	\$20,396,928	\$6,413,683	(\$19,036,616)	\$7,773,995

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

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

*** Water Utility Fund	\$9,084,658	(\$92,465)	(\$5,254,810)	\$3,737,383
Electric Utility Fund	\$18,601,915	(\$2,169,859)	(\$14,668,420)	\$1,763,636

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions

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Capital Projects Summary Section



DESCRIPTION

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

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

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

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

City of Columbia Master Plans

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

PROCESS

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

ORGANIZATION

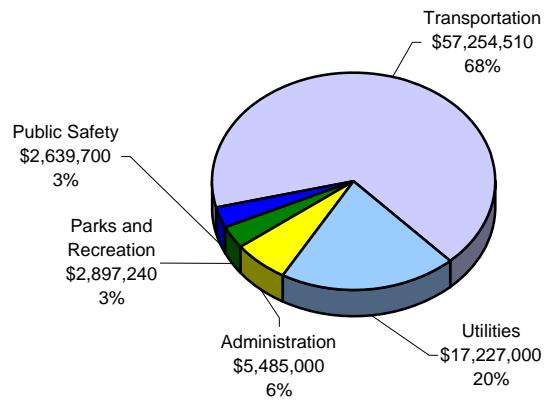
The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government facilities. Enterprise capital projects are those projects that are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

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

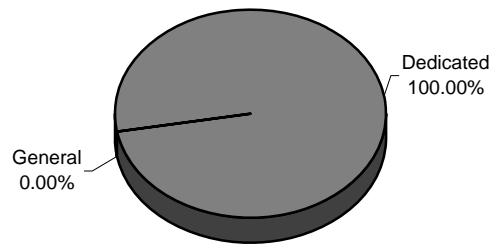
- Other General Government CIP - page 139
- Parks and Recreation CIP - page 231
- Public Safety CIP - page 271
- Streets and Sidewalks CIP - page 349
- Transit - page 371
- Airport - page 383
- Parking - page 392
- Railroad - page 401
- Water - page 457
- Electric - page 472
- Sewer - page 486
- Solid Waste - page 506
- Storm Water - page 517

All Funds Capital Projects Summary

FY 2012 Total Expenditures By Category

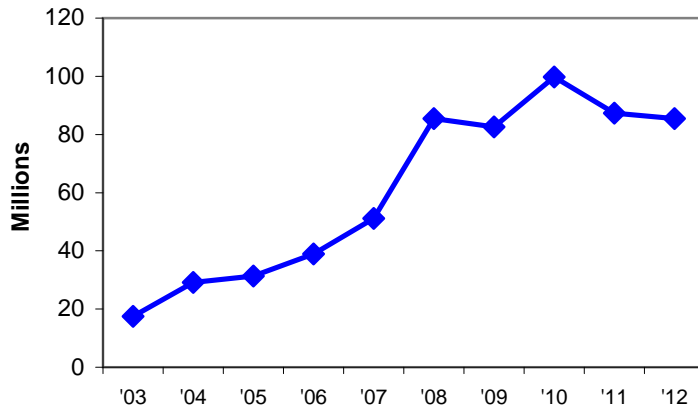


FY 2012 Totals By Funding Source



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

Total Budgeted Capital Expenditures



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Health and Environment	\$0	\$0	\$0	\$0	
Parks and Recreation	\$2,753,654	\$2,233,000	\$2,233,000	\$2,897,240	29.7%
Public Safety	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Supporting Activities	\$72,620	\$0	\$0	\$0	
Transportation	\$34,566,516	\$11,307,693	\$10,804,693	\$57,254,510	406.3%
Utilities	\$45,614,153	\$70,459,011	\$71,738,428	\$17,227,000	(75.6%)
Total	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(1.2%)
Summary					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(1.2%)
Total Expenses	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(1.2%)

FUNDING SOURCES (Where the Money Comes From)

Dedicated	\$99,792,602	\$86,525,704	\$87,302,121	\$85,503,450	(2.1%)
General	#REF!	#REF!	\$0	\$0	
Total Funding Sources	#REF!	#REF!	\$87,302,121	\$85,503,450	(2.1%)

MAJOR CAPITAL PROJECTS

Our continued emphasis will be maintaining the facilities and infrastructure we have and to construct new infrastructure needed for a growing community. In November of 2005, Columbia voters passed several ballot initiatives that approved funding for public safety and transportation needs for ten years. The FY 2012 CIP continues to implement projects identified and funded in that ballot as well as the Parks ballot passed in 2010. In addition, this plan continues to fund projects that were funded with a Sewer ballot that was approved by voters in April 2008. It was once again necessary this year to move out all Storm Water projects while the City develops a plan to finance the needs identified. In November 2008 a ballot initiative to fund capital projects for the Water utility was approved by voters for system improvement, in many of the older areas of the city. An electric project ballot was passed in FY 2011.

- **Streets and Sidewalks:** Continued implementation of the transportation plan approved in the 2005 ballot and major projects in the Stadium and I-70 corridor.
- **Public Safety:** Includes additional funding for radio enhancement as well as siren upgrades to meet the 2013 FCC mandates.
- **Parks:** \$1.2 million funding for Grindstone Creek Trail, improvements at Atkins Field, and other 2010 ballot issue projects.
- **Other General Government:** \$5 million for replacement of the city's financial software system.
- **Water:** Includes \$3.1 million for replacement of water mains on Oakland Church Road and other 2008 ballot issue projects.
- **Electric:** includes \$1 million for landfill gas generator expansion
- **Railroad:** includes funding for improvements to crossings and enhanced tie replacement program that is funded through a \$5 per ton capital project charge paid by the electric utility on coal.
- **Sewer:** Utilizes enterprise revenues for many of the annual project needs and includes \$250,000 for the Sunset Lane 2008 ballot project.
- **Solid Waste:** Includes funding for methane gas extraction wells.
- **Airport:** includes \$37.4 million in FAA grants primarily for runway reconstruction and extension projects. These grants are matched with \$1.9 million in Transportation Sales Tax funds.

BUDGET CONSIDERATIONS

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

OPERATING IMPACT

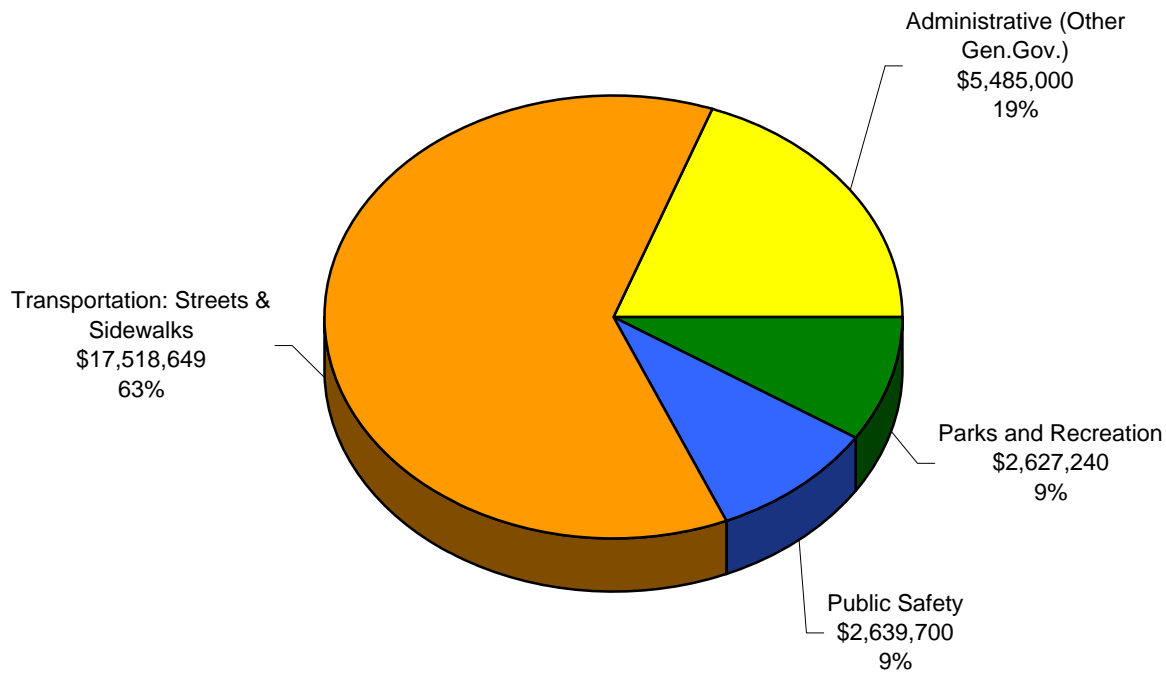
Enterprise operations for Electric will be impacted primarily due to expansion of existing facilities which include the waste water treatment plant and the Columbia Energy Center. Actual dollar amounts will be more readily available after FY 2012 and FY 2013 once both facilities are fully operational.

FUNDING SOURCES

The City utilizes a variety of funding sources to fund the CIP. A detailed list of the sources and a description of each begins on page 67.

General Government Capital Projects

FY 2012



General Government Capital Project Expenditures

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Administrative (Other Gen.Gov.)	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Health and Environment	\$0	\$0	\$0	\$0	
Parks and Recreation	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Public Safety	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Transportation: Streets & Sidewalks	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Total Capital Projects Fund	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.5%
Budgeted in Other Funds:					
Recreation Services	\$64,806	\$130,000	\$130,000	\$270,000	107.7%
Total General Govt Capital Projects	\$37,627,028	\$10,245,908	\$10,245,908	\$28,540,589	178.6%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$6,684,326	\$40,000	\$40,000	\$8,549,646	21274.1%
Investment Revenue	\$2,196,589	\$2,200,000	\$1,255,316	\$1,255,316	(42.9%)
Other Local Revenues	\$1,246,858	\$208,000	\$208,000	\$0	(100.0%)
Operating Transfers In	\$8,130,930	\$10,531,000	\$12,189,234	\$15,348,243	45.7%
Use of Fund Balance	\$19,368,325	\$2,200,000	\$2,200,000	\$4,372,700	98.8%
Less: Amount Added to Fund Balance	\$0	(\$4,933,092)	(\$5,646,642)	(\$985,316)	(80.0%)
Dedicated Sources	\$37,627,028	\$10,245,908	\$10,245,908	\$28,540,589	178.6%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$37,627,028	\$10,245,908	\$10,245,908	\$28,540,589	178.6%

Capital Projects Fund - General Government Summary

PURPOSE

This budget adopts the FY 2012 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Road District Fund, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

RESOURCES (Where the Money Comes From)

		Adopted FY 2012
Capital Fund Balance		\$4,372,700
Grants (CDBG, MoDOT, STP, County Road Tax Rebate and Other Grants)		\$8,549,646
Transfers from Other Funds:		\$15,348,243
1/4% Capital Improvement Sales Tax Fund	\$2,194,863	
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$404,367	
1/4% Parks Sales Tax Fund	\$2,627,240	
TDD Sales Tax Receipts Fund	\$7,101,140	
1/2% Transportation Sales Tax Fund	\$20,633	
Contributions from Utilities and Support Activity Funds	\$3,000,000	
Total Resources in Capital Projects Fund		\$28,270,589
Resources in Other Funds:		
RSR (user fees for capital purposes)		\$270,000
Total Available Resources		\$28,540,589

EXPENDITURES (Where the Money Goes)

	Adopted FY 2012
Parks and Recreation	\$2,627,240
Public Safety	\$2,639,700
Streets and Sidewalks	\$17,518,649
Other General Government:	\$5,485,000
Total Capital Projects Fund Expenditures	\$28,270,589
Expenditures Budgeted in Recreation Services Fund	\$270,000
Total General Government Capital Projects	\$28,540,589

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$355,760	\$230,093	\$230,093	\$0	(100.0%)
Supplies & Materials	\$1,618,490	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$30,359,103	\$9,819,946	\$9,819,946	\$28,270,589	187.9%
Capital	\$2,207,926	\$0	\$0	\$0	
Other	\$3,020,943	\$65,869	\$65,869	\$0	-100.0%
Total	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.5%
Summary					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.5%
Total Expenses	\$37,562,222	\$10,115,908	\$10,115,908	\$28,270,589	179.5%

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2012	Prior Year Appr	Total New Funding	CAP FB	Cap Imp Sales Tax	Contrib From Utilities	County Rd Tx Rebate
Streets, Sidewalks and Major Maintenance							
Annual City/County Projects C40161 [ID: 9]	\$375,000		\$375,000		\$375,000		
Annual Downtown Sidewalk Improvements C00171 [ID: 10]	\$287,500		\$287,500		\$287,500		
Annual Landscaping C40163 [ID: 13]	\$75,000		\$75,000				
Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]	\$75,000		\$75,000				
Annual Streets/Corridor Preservation C40158 [ID: 18]	\$500,000		\$500,000		\$500,000		
Fairview Rd Sdwk - School to N of Rollins C00411 [ID: 57]	\$281,000	\$281,000					
Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]	\$283,000	\$33,000	\$250,000				
Prairie Lane Connection C00492 [ID: 1371]	\$317,000	\$317,000					
Providence Study- Burnham Intersction C00290 [ID: 39]	\$1,483,130		\$1,483,130				
Scott Blvd Phase 2: Vawter Sch Rd-MKT - C00319 [ID: 128]	\$1,770,363		\$1,770,363		\$95,363		\$1,675,000
Short Street Garage Traffic Mitigation C00493 [ID: 1473]	\$460,000		\$460,000	\$460,000			
Stadium TDD: Brndt Dr/Mall Prk lot C00494 [ID: 1377]	\$1,554,624		\$1,554,624				
Stadium TDD: Stadium Blvd (corridor) C00475 [ID: 1470]	\$10,688,032		\$10,688,032				
Total	\$18,149,649	\$631,000	\$17,518,649	\$460,000	\$1,257,863	\$0	\$1,675,000
Parks and Recreation							
2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]	\$200,000		\$200,000				
ADA Compliance - Parks and Facilities C00484 [ID: 1427]	\$157,240		\$157,240				
Annual City/School Park Improvement C00249 [ID: 257]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]	\$0						
Annual Park Roads & Parking Improvements C00242 [ID: 260]	\$150,000		\$150,000				
Antimi Sports Complex: Field Improvements C46073 [ID: 1384]	\$10,000		\$10,000				
Atkins: Concession/RR & 3rd Field Lights C00473 [ID: 449]	\$400,000		\$400,000				
Comprehensive Park Master Plan C00481 [ID: 1465]	\$40,000	\$40,000					
Cosmo Rec Area: New Restroom C00488 [ID: 1266]	\$125,000		\$125,000				
Cosmo Rec: Football/Lacrosse Imprvmnts C00487 [ID: 318]	\$150,000		\$150,000				
Fitness/Exercise Station Replacements C00444 [ID: 1113]	\$15,000		\$15,000				
Golf Course Fiber and POS Software C46074 [ID: 1472]	\$70,000		\$70,000				
Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]	\$1,220,000		\$1,220,000				
Lions-Stephens Park--Fitness Trail Imprvmt C00489 [ID: 1386]	\$45,000		\$45,000				
Providence Boardwalk Repair C00490 [ID: 1385]	\$30,000		\$30,000				
Rainbow Sftball Ctr Imprvmt PhII C46075 [ID: 282]	\$200,000		\$200,000				
Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]	\$100,000		\$100,000				
Total	\$2,937,240	\$40,000	\$2,897,240	\$0	\$0	\$0	\$0
Public Safety							
Radio System Enhancement C00449 [ID: 507]	\$538,550		\$538,550	\$538,550			
Records Management System C00498 [ID: 1307]	\$1,000,000		\$1,000,000	\$1,000,000			
Rpl. 2001 Ladder Truck (11 Years Old) C00496 [ID: 479]	\$937,000		\$937,000		\$937,000		
Siren Upgrade C00497 [ID: 1469]	\$164,150		\$164,150	\$164,150			
Total	\$2,639,700		\$2,639,700	\$1,702,700	\$937,000	\$0	\$0
Other General Government							
Annual - Contingency C40138 [ID: 518]	\$100,000		\$100,000				
Annual - Downtown Special Projects C00140 [ID: 519]	\$100,000		\$100,000				
Enterprise Resource Group Software - C00476 [ID: 1397]	\$5,000,000		\$5,000,000	\$2,000,000		\$3,000,000	
Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]	\$75,000		\$75,000				
Salt Brine Improvement Project C00499 [ID: 1389]	\$60,000		\$60,000	\$60,000			
Salt Storage Facility Augur System C00500 [ID: 1388]	\$150,000		\$150,000	\$150,000			
Satellite Ops - Location in SW Columbia C00077 [ID: 517]	\$155,000	\$155,000					
Total	\$5,640,000	\$155,000	\$5,485,000	\$2,210,000	\$0	\$3,000,000	\$0
Total General Government CIP	\$29,366,589	\$826,000	\$28,540,589	\$4,372,700	\$2,194,863	\$3,000,000	\$1,675,000

GENERAL GOVERNMENT CIP FUNDING SOURCES

Dev Fees	FAL	Gen FD/PI	Grant	MoDot	Parks Sales Tax	RSR	STP Enh/ STP	TDD	Transp Sales Tax
		\$75,000							
		\$54,367							\$20,633
			\$250,000						
							\$1,483,130		
								\$1,554,624	
				\$5,141,516				\$5,546,516	
\$0	\$0	\$129,367	\$250,000	\$5,141,516	\$0	\$0	\$1,483,130	\$7,101,140	\$20,633
					\$200,000				
					\$157,240				
					\$25,000				
					\$150,000				
					\$10,000				
					\$400,000				
					\$125,000				
					\$150,000				
					\$15,000				
						\$70,000			
					\$1,220,000				
					\$45,000				
					\$30,000				
						\$200,000			
					\$100,000				
\$0	\$0	\$0	\$0	\$0	\$2,627,240	\$270,000	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$100,000							
		\$100,000							
		\$75,000							
\$0	\$0	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$404,367	\$250,000	\$5,141,516	\$2,627,240	\$270,000	\$1,483,130	\$7,101,140	\$20,633

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
CAP FB		\$460,000			
Cap Imp S Tax	\$937,538	\$1,257,863	\$1,222,500	\$2,903,500	
CDBG				\$340,000	
Co Rd Tax Reb	\$703,575	\$1,675,000	\$1,675,000	\$5,025,000	
Development Fees			\$1,384,376		
Gen Fd/Pl		\$129,367	\$129,367	\$388,101	
Grant		\$250,000			
MoDot		\$5,141,516			
STP		\$1,483,130			
TDD	\$2,201,255	\$7,101,140			
Transp S Tax	\$9,131	\$20,633	\$20,633	\$61,899	
New Funding	\$3,851,499	\$17,518,649	\$4,431,876	\$8,718,500	\$0
PYA Cap Imp S Tax		\$631,000			
Prior Year Funding		\$631,000			\$0
Future Ballot				\$60,236,680	\$82,943,000
Future Ballot				\$60,236,680	\$82,943,000
Unfunded			\$1,225,393	\$8,438,241	\$12,386,750
Unfunded			\$1,225,393	\$8,438,241	\$12,386,750
Total Streets, Sidewalks & Major Maint	\$3,851,499	\$18,149,649	\$5,657,269	\$77,393,421	\$95,329,750
Parks and Recreation Funding Source Summary					
Donation	\$60,000				
Insurance Reimb	\$145,155				
Park Sales Tax	\$1,595,000	\$2,627,240	\$2,576,820	\$5,753,214	
RSR		\$270,000			
New Funding	\$1,800,155	\$2,897,240	\$2,576,820	\$5,753,214	\$0
PYA Park Sales Tax	\$706	\$40,000			
Prior Year Funding	\$706	\$40,000			\$0
Unfunded			\$110,000	\$9,822,000	\$28,011,491
Unfunded			\$110,000	\$9,822,000	\$28,011,491
Total Parks and Recreation	\$1,800,861	\$2,937,240	\$2,686,820	\$15,575,214	\$28,011,491
Public Safety Funding Source Summary					
CAP FB	\$660,000	\$1,702,700	\$80,850		
Cap Imp S Tax		\$937,000	\$1,695,000	\$1,246,000	
New Funding	\$660,000	\$2,639,700	\$1,775,850	\$1,246,000	\$0
Future Ballot				\$9,150,000	
Future Ballot				\$9,150,000	\$0
Unfunded			\$110,000	\$7,118,200	\$9,500,000
Unfunded			\$110,000	\$7,118,200	\$9,500,000
Total Public Safety	\$660,000	\$2,639,700	\$1,885,850	\$17,514,200	\$9,500,000

General Government

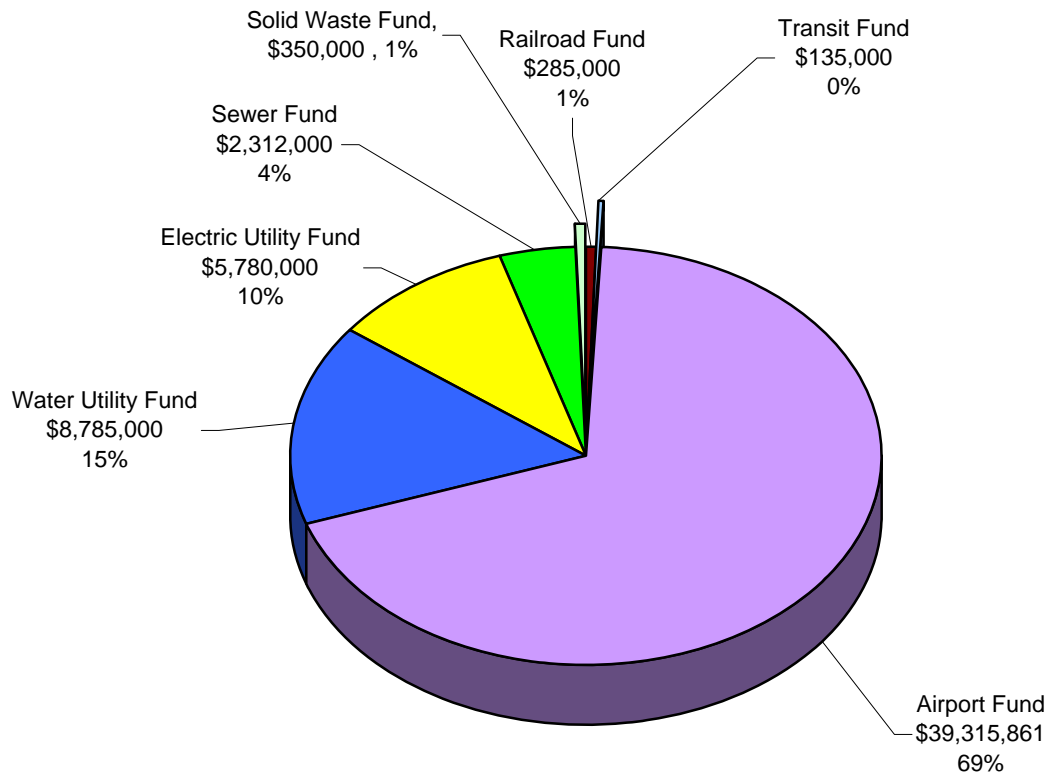
Capital Projects Summary

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost
Other General Government Funding Source Summary					
CAP FB		\$2,210,000			
Contrib from Utilities	\$275,450	\$3,000,000			
Gen Fd/PI	\$300,000	\$275,000	\$275,000	\$825,000	\$400,000
New Funding	\$575,450	\$5,485,000	\$275,000	\$825,000	\$400,000
PYA - various	\$500,000				
PYA Gen Fd/PI		\$155,000			
Prior Year Funding	\$500,000	\$155,000			\$0
Total Other General Government	\$1,075,450	\$5,640,000	\$275,000	\$825,000	\$400,000

Overall Funding Source Summary					
CAP FB	\$460,000	\$4,372,700	\$80,850		
Cap Imp S Tax	\$937,538	\$2,194,863	\$2,917,500	\$4,149,500	
CDBG				\$340,000	
Co Rd Tax Reb	\$703,575	\$1,675,000	\$1,675,000	\$5,025,000	
Contrib from Utilities	\$275,450	\$3,000,000			
Development Fees			\$1,384,376		
Donation	\$60,000				
Gen Fd/PI	\$300,000	\$404,367	\$404,367	\$1,213,101	\$400,000
Grant		\$250,000			
Insurance Reimb	\$145,155				
MoDot		\$5,141,516			
Park Sales Tax	\$1,595,000	\$2,627,240	\$2,576,820	\$5,753,214	
RSR		\$270,000			
STP		\$1,483,130			
TDD	\$2,201,255	\$7,101,140			
Transp S Tax	\$9,131	\$20,633	\$20,633	\$61,899	
New Funding	\$6,687,104	\$28,540,589	\$9,059,546	\$16,542,714	\$400,000
PYA - various	\$500,000				
PYA Cap Imp S Tax		\$631,000			
PYA Gen Fd/PI		\$155,000			
PYA Park Sales Tax	\$706	\$40,000			
Prior Year Funding	\$500,706	\$826,000			\$0
Future Ballot				\$69,386,680	\$82,943,000
Future Ballot				\$69,386,680	\$82,943,000
Unfunded			\$1,445,393	\$25,378,441	\$49,898,241
Unfunded			\$1,445,393	\$25,378,441	\$49,898,241
Total	\$7,187,810	\$29,366,589	\$10,504,939	\$111,307,835	\$133,241,241

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Enterprise Fund Capital Projects FY 2012



Enterprise Capital Project Expenditures

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Budget FY 2011
Parks and Recreation:					
Recreation Services Fund	64,806	130,000	130,000	270,000	107.7%
Supporting Activities:					
Fleet Operations Fund	\$72,620	\$0	\$0	\$0	
Transportation:					
Railroad Fund	\$4,327,850	\$290,000	\$290,000	\$285,000	(1.7%)
Transit Fund	\$1,752,987	\$4,073,885	\$4,073,885	\$135,000	(96.7%)
Airport Fund	\$419,638	\$953,900	\$953,900	\$39,315,861	4021.6%
Parking Fund	\$9,978,326	\$503,000	\$0	\$0	(100.0%)
	\$16,478,801	\$5,820,785	\$5,317,785	\$39,735,861	582.7%
Utilities:					
Water Utility Fund	\$4,094,976	\$8,160,200	\$8,160,200	\$8,785,000	7.7%
Electric Utility Fund	\$28,445,969	\$49,350,000	\$49,350,000	\$5,780,000	(88.3%)
Sewer Fund	\$10,730,644	\$9,118,811	\$10,389,998	\$2,312,000	(74.6%)
Solid Waste Fund	\$1,859,833	\$3,830,000	\$3,830,000	\$350,000	(90.9%)
Storm Water Fund	\$482,731	\$0	\$8,230	\$0	
	\$45,614,153	\$70,459,011	\$71,738,428	\$17,227,000	(75.6%)
Total Enterprise Fund CIP	\$62,230,380	\$76,409,796	\$77,186,213	\$57,232,861	(25.1%)

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2012	Prior Year Appr	Total New Funding	2008 Ballot	Ent Rev	FAA Grant	FTA Grant
Electric							
69 Kv Relay Upgrade - Phase 2 - EL0145 [ID: 984]	\$280,000		\$280,000		\$280,000		
Annual Commercial Expansion - EL0117 [ID: 556]	\$600,000		\$600,000		\$600,000		
Annual Ent Rev Contingency - EL0003 [ID: 1359]	\$300,000		\$300,000		\$300,000		
Annual Fiber Optic Cable - EL0082 [ID: 560]	\$80,000		\$80,000		\$80,000		
Annual Load Management - EL0049 [ID: 561]	\$100,000		\$100,000		\$100,000		
Annual New Electric Connections - EL0053 [ID: 563]	\$800,000		\$800,000		\$800,000		
Annual Replace Circuit Breakers - EL0153 [ID: 1109]	\$250,000		\$250,000		\$250,000		
Annual Replacement of Existing Overhead - EL0118 [ID: 651]	\$600,000		\$600,000		\$600,000		
Annual Replacement of Existing UG System EL0107 [ID: 562]	\$200,000		\$200,000		\$200,000		
Annual Street Light Additions - EL0052 [ID: 565]	\$100,000		\$100,000		\$100,000		
Annual Substation Feeder Additions - EL0115 [ID: 566]	\$500,000		\$500,000		\$500,000		
Annual Transmission System Replacement - EL0101 [ID: 567]	\$250,000		\$250,000		\$250,000		
Annual Underground Conversion - EL0027 [ID: 555]	\$600,000		\$600,000		\$600,000		
Hickman HS Providence Sidewalk UG'ing - EL0167 [ID: 1390]	\$120,000		\$120,000		\$120,000		
Landfill Gas Generator Expansion - EL0155 [ID: 1166]	\$1,000,000		\$1,000,000		\$1,000,000		
Total	\$5,780,000		\$5,780,000		\$5,780,000		
Water							
Annual Close Loops - WT0123 [ID: 586]	\$250,000		\$250,000	\$250,000			
Annual Differential Payments - WT0143 [ID: 642]	\$100,000		\$100,000		\$100,000		
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]	\$250,000		\$250,000	\$250,000			
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]	\$330,000		\$330,000	\$330,000			
Annual Meter Replacement Program - WT0231 [ID: 1362]	\$600,000		\$600,000		\$600,000		
Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]	\$500,000		\$500,000		\$500,000		
Annual Water Main Replacements - WT0130 [ID: 590]	\$505,000		\$505,000	\$505,000			
Heller Road (E) 10,000' of 16" Main - WT0178 [ID: 698]	\$900,000		\$900,000	\$385,000	\$515,000		
Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]	\$3,065,000		\$3,065,000	\$3,065,000			
Quail Drive - Main Relocation - WT0188 [ID: 709]	\$170,000		\$170,000	\$170,000			
Replace Lime Sludge Valves @ WTP - WT0232 [ID: 1363]	\$40,000		\$40,000		\$40,000		
S Section of 24" East Transmsn Main WT0137 [ID: 584]	\$1,830,000		\$1,830,000	\$1,230,000	\$600,000		
Sexton Main Repl-Bus Lp 70-Mikel - WT0233 [ID: 1419]	\$245,000		\$245,000	\$245,000			
Total	\$8,785,000		\$8,785,000	\$6,430,000	\$2,355,000		
Railroad							
Annual Capital Maintenance - ER0045 [ID: 626]	\$20,000		\$20,000		\$20,000		
Annual Rail Replacement Program - ER0014 [ID: 627]	\$30,000		\$30,000		\$30,000		
Annual Roadway Program - ER0007 [ID: 628]	\$0						
Annual Surfacing Program - ER0013 [ID: 629]	\$30,000		\$30,000		\$30,000		
Annual Tie Program - ER0012 [ID: 630]	\$130,000		\$130,000		\$130,000		
Bridge 674 - ER0066 [ID: 1275]	\$20,000		\$20,000		\$20,000		
Waco Road Crossing Surface - ER0051 [ID: 622]	\$55,000		\$55,000		\$55,000		
Total	\$285,000		\$285,000		\$285,000		
Sewer							
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]	\$500,000		\$500,000		\$500,000		
Annual Sewer System Improvements - C43183 [ID: 750]	\$500,000		\$500,000		\$500,000		
Haystack Acres Pump Station Interceptor C43230 [ID: 1304]	\$420,000		\$420,000		\$420,000		
PCCE #15 - Anderson Ave. C43223 [ID: 1193]	\$85,000		\$85,000	\$85,000			
PCCE #19 - Sunset Lane C43227 [ID: 1342]	\$250,000		\$250,000	\$250,000			
Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]	\$330,000		\$330,000		\$330,000		
Stadium & I-70 Sewer Relocation C43236 [ID: 1387]	\$27,000		\$27,000		\$27,000		

ENTERPRISE FUNDS CIP FUNDING SOURCES

Transp
S Tax

\$0

\$0

\$0

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2012	Prior Year Appr	Total New Funding	2008 Ballot	Ent Rev	FAA Grant	FTA Grant
Sewer							
Valley View Pump Station Interceptor C43233 [ID: 1305]	\$200,000		\$200,000		\$200,000		
WWTP Improvement Project Phase I - C43194 [ID: 791]	\$4,700,000	\$4,700,000					
Total	\$7,012,000	\$4,700,000	\$2,312,000	\$335,000	\$1,977,000		
Storm Water							
Total	\$0						
Solid Waste							
Methane Gas Extraction Wells - C48031 [ID: 883]	\$250,000		\$250,000		\$250,000		
Parkside Mulch Site Drop-Off C48045 [ID: 967]	\$100,000		\$100,000		\$100,000		
Total	\$350,000		\$350,000		\$350,000		
Parking							
Short St. Parking Garage - C45051 [ID: 971]	\$0						
Total	\$0						
Transit							
Bus Priority-Traffic Signal System C47046 [ID: 1354]	\$100,000		\$100,000				\$80,000
Rpl. #1967 - 15 Passenger Van C47047 [ID: 914]	\$35,000		\$35,000				\$28,000
Total	\$135,000		\$135,000				\$108,000
Airport							
CMA Hangar Improvements C44094 [ID: 1343]	\$30,000		\$30,000		\$30,000		
Design of Runway 2/20 Pavement Sections C44108 [ID: 1260]	\$220,000		\$220,000			\$209,000	
Land Acquisition-Phase I - 95% elig(FAA) C44105 [ID: 935]	\$495,000		\$495,000			\$470,250	
Realign Route H for RW Expansion-95% FAA C44090 [ID: 1184]	\$2,716,946		\$2,716,946			\$2,581,099	
Rehab of Crosswind RW & TW 'B' C44106 [ID: 1262]	\$7,881,200		\$7,881,200			\$7,487,140	
Runway 2-20 Intrstns Reconst 95%FAA C44107 [ID: 960]	\$3,990,000		\$3,990,000			\$3,790,500	
Taxi-way Alpha Reconstruction C44101 [ID: 1422]	\$8,047,450		\$8,047,450			\$7,645,077	
Upgrade Crosswind Runway 13-31: 95% FAA C44092 [ID: 940]	\$14,100,000		\$14,100,000			\$13,395,000	
Wildlife Fence C44100 [ID: 1421]	\$1,835,265		\$1,835,265			\$1,795,752	
Total	\$39,315,861		\$39,315,861		\$30,000	\$37,373,818	
Total Enterprise Fund CIP	\$61,662,861	\$4,700,000	\$56,962,861	\$6,765,000	\$10,777,000	\$37,373,818	\$108,000

ENTERPRISE FUNDS CIP FUNDING SOURCES

Transp
S Tax

\$0

\$0

\$0

\$0

\$20,000

\$7,000

\$27,000

\$11,000

\$24,750

\$135,847

\$394,060

\$199,500

\$402,373

\$705,000

\$39,513

\$1,912,043

\$1,939,043

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost
Electric Funding Source Summary					
2011 Ballot	\$45,200,000				
Ent Rev	\$2,150,000	\$5,780,000	\$6,330,000	\$17,400,000	
New Funding	\$47,350,000	\$5,780,000	\$6,330,000	\$17,400,000	\$0
Future Ballot				\$23,625,000	
Future Ballot				\$23,625,000	\$0
Unfunded				\$19,880,000	
Unfunded				\$19,880,000	\$0
Total Electric	\$47,350,000	\$5,780,000	\$6,330,000	\$60,905,000	\$0
Water Funding Source Summary					
2008 Ballot	\$5,396,300	\$6,430,000	\$2,010,000	\$1,950,000	
Ent Rev	\$850,000	\$2,355,000	\$2,600,000	\$7,265,000	
New Funding	\$6,246,300	\$8,785,000	\$4,610,000	\$9,215,000	\$0
Unfunded				\$9,962,000	\$1,090,900
Unfunded				\$9,962,000	\$1,090,900
Total Water	\$6,246,300	\$8,785,000	\$4,610,000	\$19,177,000	\$1,090,900
Railroad Funding Source Summary					
Ent Rev	\$190,000	\$285,000	\$455,000	\$976,000	
EU Loan				\$850,000	
New Funding	\$190,000	\$285,000	\$455,000	\$1,826,000	\$0
Unfunded			\$41,000	\$200,000	
Unfunded			\$41,000	\$200,000	\$0
Total Railroad	\$190,000	\$285,000	\$496,000	\$2,026,000	\$0
Sewer Funding Source Summary					
2008 Ballot	\$2,188,000	\$335,000	\$491,000		
Ent Rev	\$590,000	\$1,977,000	\$1,153,000		
New Funding	\$2,778,000	\$2,312,000	\$1,644,000		\$0
PYA Ballot		\$4,700,000			
PYA Ent Rev			\$60,000		
Prior Year Funding		\$4,700,000	\$60,000		\$0
Future Bond				\$2,000,000	
Future Bond				\$2,000,000	\$0
Future Ballot			\$8,424,950	\$16,390,050	\$8,103,000
Future Ballot			\$8,424,950	\$16,390,050	\$8,103,000
Unfunded			\$16,000	\$3,000,000	\$5,000,000
Unfunded			\$16,000	\$3,000,000	\$5,000,000
Total Sewer	\$2,778,000	\$7,012,000	\$10,144,950	\$21,390,050	\$13,103,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost
Storm Water Funding Source Summary					
Ent Rev			\$566,800	\$220,000	
Grant			\$250,000		
New Funding			\$816,800	\$220,000	\$0
Future Ballot			\$1,667,218	\$6,751,500	
Future Ballot			\$1,667,218	\$6,751,500	\$0
Unfunded				\$190,000	\$950,000
Unfunded				\$190,000	\$950,000
Total Storm Water			\$2,484,018	\$7,161,500	\$950,000

Solid Waste Funding Source Summary					
Ent Rev		\$350,000	\$5,500,000	\$4,536,200	
New Funding		\$350,000	\$5,500,000	\$4,536,200	\$0
Total Solid Waste		\$350,000	\$5,500,000	\$4,536,200	\$0

Parking Funding Source Summary					
Ent Rev	\$503,000		\$6,000	\$34,000	
New Funding	\$503,000		\$6,000	\$34,000	\$0
Future Bond		\$7,714,500			
Future Bond		\$7,714,500			\$0
Total Parking	\$503,000	\$7,714,500	\$6,000	\$34,000	\$0

Transit Funding Source Summary					
FTA Grant	\$3,423,255	\$108,000	\$1,043,040	\$2,885,739	
Transp S Tax	\$650,630	\$27,000	\$260,760	\$605,561	
New Funding	\$4,073,885	\$135,000	\$1,303,800	\$3,491,300	\$0
PYA Transp S Tax	\$149,613				
Prior Year Funding	\$149,613				\$0
Total Transit	\$4,223,498	\$135,000	\$1,303,800	\$3,491,300	\$0

Airport Funding Source Summary					
Ent Rev	\$30,000	\$30,000	\$30,000	\$90,000	\$90,000
FAA Grant	\$754,205	\$37,373,818	\$25,796,200	\$2,140,540	
Transp S Tax	\$89,695	\$1,912,043	\$1,490,800	\$470,593	
New Funding	\$873,900	\$39,315,861	\$27,317,000	\$2,701,133	\$90,000
PYA Ent Rev	\$55,000				
Prior Year Funding	\$55,000				\$0
Total Airport	\$928,900	\$39,315,861	\$27,317,000	\$2,701,133	\$90,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost
Overall Funding Source Summary					
2008 Ballot	\$7,584,300	\$6,765,000	\$2,501,000	\$1,950,000	\$90,000
2011 Ballot	\$45,200,000				
Ent Rev	\$4,244,000	\$10,777,000	\$16,640,800	\$30,521,200	
EU Loan				\$850,000	
FAA Grant	\$754,205	\$37,373,818	\$25,796,200	\$2,140,540	
FTA Grant	\$3,423,255	\$108,000	\$1,043,040	\$2,885,739	
Grant			\$250,000		
Transp S Tax	\$740,325	\$1,939,043	\$1,751,560	\$1,076,154	
New Funding	\$61,946,085	\$56,962,861	\$47,982,600	\$39,423,633	\$90,000
PYA Ballot		\$4,700,000			
PYA Ent Rev	\$55,000		\$60,000		
PYA Transp S Tax	\$149,613				
Prior Year Funding	\$204,613	\$4,700,000	\$60,000		\$0
Future Bond		\$7,714,500		\$2,000,000	
Future Bond		\$7,714,500		\$2,000,000	
Future Ballot			\$10,092,168	\$46,766,550	\$8,103,000
Future Ballot			\$10,092,168	\$46,766,550	\$8,103,000
Unfunded			\$57,000	\$33,232,000	\$7,040,900
Unfunded			\$57,000	\$33,232,000	\$7,040,900
Total	\$62,150,698	\$69,377,361	\$58,191,768	\$121,422,183	\$15,233,900

Capital Project Funding Sources FY 2012 Adopted Budget

Abbreviations	Funding Source Descriptions
Ballot - All Dates	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
Capital Improvements Sales Tax	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2005.
CAP-FB	<u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.
CDBG	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
Contrib. From Utilities	<u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.
Co rd tax reb	<u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.
Development fee	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.15 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
EU loans	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
Ent Rev	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
FAA Gr	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for local matching funds.
F I A	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
Future Bonds Future Financing/Ballot	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.
Gen Fd/PI	<u>General Fund/Public Improvement</u> - Local funds generated through the sales tax.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
MODOT	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.

Capital Project Funding Sources FY 2012 Adopted Budget

Abbreviations	Funding Source Descriptions
Park Sales Tax	<u>Parks Sales Tax</u> - Funds generated from the 2005 Local Parks Tax issue for the amount of one-quarter for five years and one-eighth thereafter.
Prior Yr App (PYA)	<u>Prior Year Appropriation</u> - Funds approved in previous years.
RSR Fd	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
STP	<u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program - 20% local match.
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
Unfunded	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.

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

	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Estimated FY 2011</u>	<u>Adopted FY 2012</u>
REVENUES:				
Sales Taxes	\$0	\$0	\$0	\$0
Grant Revenues	\$6,684,326	\$40,000	\$40,000	\$8,549,646
Investment Revenue	\$2,196,589	\$2,200,000	\$1,255,316	\$1,255,316
Miscellaneous Revenue	\$1,246,858	\$208,000	\$208,000	\$0
Total Revenues	\$10,127,773	\$2,448,000	\$1,503,316	\$9,804,962
EXPENDITURES:				
Personnel Services	\$355,760	\$230,093	\$230,093	\$0
Supplies & Materials	\$1,618,490	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$30,359,103	\$9,819,946	\$9,819,946	\$28,270,589
Capital	\$2,207,926	\$0	\$0	\$0
Total Expenditures	\$34,541,279	\$10,050,039	\$10,050,039	\$28,270,589
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$24,413,506)</u>	<u>(\$7,602,039)</u>	<u>(\$8,546,723)</u>	<u>(\$18,465,627)</u>
OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Fds.	\$8,130,930	\$10,531,000	\$12,189,234	\$15,348,243
Operating Transfers To Other Funds	<u>(\$3,020,943)</u>	<u>(\$65,869)</u>	<u>(\$65,869)</u>	<u>\$0</u>
Total Otr. Financing Sources/ (Uses)	\$5,109,987	\$10,465,131	\$12,123,365	\$15,348,243
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$19,303,519)</u>	<u>\$2,863,092</u>	<u>\$3,576,642</u>	<u>(\$3,117,384)</u> ^
Fund Balance, Beg. of Year	\$60,769,282	\$57,411,864	\$41,465,763	\$45,042,405
FUND BALANCE END OF YEAR	<u>\$41,465,763</u>	<u>\$60,274,956</u>	<u>\$45,042,405</u>	<u>\$41,925,021</u>
Percent Change in Fund Equity	(31.77%)		8.63%	(6.92%)

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

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

	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Estimated FY 2011</u>	<u>Adopted FY 2012</u>
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$6,684,326	\$40,000	\$40,000	\$8,549,646
Interest	\$2,196,589	\$2,200,000	\$1,255,316	\$1,255,316
Fees and Service Charges +				
Other Local Revenues ++	\$1,246,858	\$208,000	\$208,000	\$0
	<u>\$10,127,773</u>	<u>\$2,448,000</u>	<u>\$1,503,316</u>	<u>\$9,804,962</u>
Other Funding Sources/Transfers	\$8,130,930	\$10,531,000	\$12,189,234	\$15,348,243
Total Financial Sources: Less Appropriated Fund Balance	<u>\$18,258,703</u>	<u>\$12,979,000</u>	<u>\$13,692,550</u>	<u>\$25,153,205</u>
Financial Uses				
Operating Expenses	\$34,541,279	\$10,050,039	\$10,050,039	\$28,270,589
Operating Transfers to Other Funds	\$3,020,943	\$65,869	\$65,869	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$37,562,222</u>	<u>\$10,115,908</u>	<u>\$10,115,908</u>	<u>\$28,270,589</u>
Increase/(Decrease) to Cash		\$2,863,092	\$3,576,642	(\$3,117,384)
Beginning Cash and other Resources		<u>\$47,322,971</u>	<u>\$47,322,971</u>	<u>\$50,899,613</u>
Projected Ending Cash and Other Resources	<u>\$47,322,971</u>	<u>\$50,186,063</u>	<u>\$50,899,613</u>	<u>\$47,782,229</u>
16% of Total Expenditures	\$6,009,956	\$1,618,545	\$1,618,545	\$4,523,294
Cash Above/(Below) 16% requirement	\$41,313,015	\$48,567,518	\$49,281,068	\$43,258,935

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

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

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

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



Debt Service Summary Section



GENERAL INFORMATION

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

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

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

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

MISSOURI STATUTES

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

DEBT REQUIREMENT SCHEDULES

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

Enterprise Fund Debt:

- Water and Electric - page 444
- Sewer - page 493
- Parking - page 394
- Solid Waste - page 508

General Government Debt:

- 2006B Special Obligation Revenue Refunding and Improvement Bonds - page 148
- 2008B Special Obligation Improvement Bonds - page 148
- Robert M. Lemone Trust - page 149
- 2006B Special Obligation Bonds - page 149

All Funds - Debt Service Summary

COMPUTATION OF LEGAL DEBT MARGIN

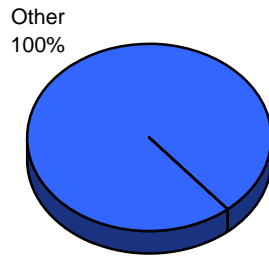
Assessed Value 2011 - Preliminary*		\$1,674,753,034
Constitutional Debt Limit**	(20% Assessed Value)	\$334,950,607
Total Bonded Debt		\$368,698,373
Less:		
Revenue Bonds	\$234,720,000	
Special Obligation Bonds	\$131,560,000	
Special Obligation Notes	<u>\$2,418,373</u>	
		\$368,698,373
Total Amount of General Obligation Debt Applicable to Debt Limit		\$0
(City currently has no general obligation debt)		
Legal Debt Margin		<u>\$334,950,607</u>
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

SUMMARY OF OUTSTANDING DEBT

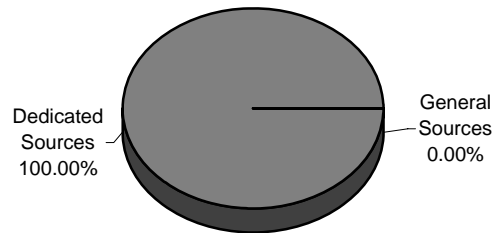
As of 09/30/2010

	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
General Obligation Bonds: Paid off in FY 2003				
REVENUE BONDS:				
'98 Water & Electric (3/1/98)	28,295,000	3.75% - 6.00%	10/01/12	1,720,000
'02 Water & Elec Imprvmnt Bond (02/01/02)	16,490,000	3.00% - 6.00%	10/01/26	1,135,000
'03 Water & Elec Refunding Bond (02/15/03)	8,950,000	2.00% - 5.00%	12/01/15	4,755,000
'04 Water & Elec Imprvmnt Bond (03/30/04)	17,095,000	2.00% - 4.25%	10/01/28	14,510,000
'05 Wtr & Elc Ref. & Imprv Bond (05/17/05)	30,630,000	3.00% - 5.25%	10/01/29	26,805,000
'09 Wtr & Elc Imprv Bond (09/29/09)	16,725,000	3.00% - 4.125%	10/01/34	16,725,000
'11 Wtr & Elc Ref. & Imprv Bond	84,180,000	3.00% - 5.00%	10/01/41	84,180,000
'92 San. Sewer SeriesB (6/1/92)	870,000	4.25% - 6.55%	01/01/13	145,000
'99 San. Sewer Bonds Series A (6/1/99)	3,730,000	3.625% - 5.25%	01/01/20	1,850,000
'99 San. Sewer Bonds Series B (12/1/99)	1,420,000	4.125%-6.00%	07/01/20	705,000
'00 San. Sewer Bonds Series B (11/11/00)	2,445,000	4.35% - 5.625%	07/01/21	1,340,000
'02 San. Sewer Bonds Series A (05/01/02)	2,230,000	3.00% - 5.375%	01/01/23	1,425,000
'02 San. Sewer Refunding (09/15/02)	7,940,000	2.00% - 4.00%	01/01/17	4,415,000
'03 San. Sewer Bonds Series B (04/01/03)	3,620,000	2.00% - 5.25%	01/01/24	2,485,000
'04 San. Sewer Bonds Series B (05/28/04)	650,000	2.00% - 5.25%	01/01/25	485,000
'06 San. Sewer Bonds Series B (11/01/06)	915,000	4.00% - 5.00%	07/01/26	730,000
'07 San. Sewer Bonds Series B (11/01/07)	1,800,000	4.00% - 5.00%	01/01/28	1,570,000
'09 San. Sewer Taxable Bonds (09/29/09)	10,405,000	5.44% - 6.02%	10/01/34	10,405,000
'10 San. Sewer Revenue Bonds (01/14/10)	59,335,000	1.49%	07/01/32	59,335,000
Total Revenue Bonds				<u>234,720,000</u>
SPECIAL OBLIGATION BONDS:				
'01 Solid Waste Special Oblig. Bonds (11/13/01)	4,640,000	3.65% - 4.80%	02/01/21	2,865,000
'01Sewer Special Oblig. Bonds (11/13/01)	2,685,000	3.65% - 4.80%	02/01/21	1,660,000
'06 Sewer Special Oblig. Bonds	8,380,000	4.00% - 5.00%	02/01/26	6,905,000
'06 Solid Waste Special Oblig. Bonds	2,000,000	4.00% - 5.00%	02/01/26	1,635,000
'06 Solid Waste S.O. Bonds (Ref. - 96 S.O.)	2,915,000	4.00% - 5.00%	02/01/16	1,605,000
'06 Parking S.O. Bonds (Ref. - 95 Rev.)	2,575,000	4.00% - 5.00%	02/01/21	1,885,000
'06 Parking S.O. Bonds (Ref. - 96 S.O.)	4,135,000	4.00% - 5.00%	02/01/16	2,275,000
'06 Public Bldg Exp/Renv. (06/29/06) - GF portion	2,335,000	5.00% - 5.00%	02/01/16	1,310,000
'06 Capital Improvements (06/29/06)	23,280,000	5.00% - 5.00%	02/01/16	12,860,000
'06 Water & Electric	38,535,000	4.25% - 5.00%	10/01/32	38,535,000
'08 Water & Electric	21,465,000	4.00% - 5.50%	10/01/33	21,465,000
'08 Improv. Downtown Govt. Center	26,795,000	3.50% - 5.00%	03/01/28	25,530,000
'09 Parking Taxable Spec. Oblig. Impr (09/01/09)	13,030,000	4.30% - 6.20%	03/01/34	13,030,000
Total Special Obligation Bonds				<u>131,560,000</u>
SPECIAL OBLIGATION NOTES:				
'11 Robert M. LeMone Trust	2,550,000	5.352%	11/01/21	2,418,373
Total Special Obligation Notes				<u>2,418,373</u>
TOTAL:				<u>\$ 368,698,373</u>

FY 2012 Total Expenditures By Category

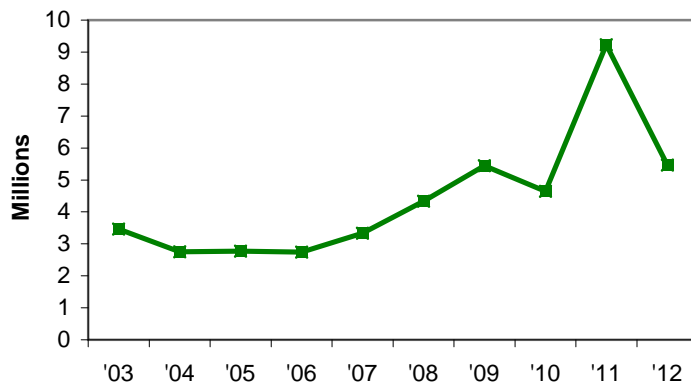


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

EXPENDITURES (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$661	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$5,661,731	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Total	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)

REVENUES (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0	
Investment Revenue	\$280,174	\$244,656	\$175,793	\$183,793	4.6%
Lease/Bond Proceeds	\$0	\$2,550,000	\$2,550,000	\$0	(100.0%)
Operating Transfers	\$8,521,588	\$6,710,987	\$5,694,943	\$5,469,717	(4.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$3,139,370)	(\$277,138)	(\$208,275)	(\$183,793)	(11.8%)
Dedicated Sources	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(33.4%)
General Sources	\$0	\$0	\$0	\$0	
Total Sources	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(33.4%)

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

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Property Taxes	\$0	\$0	\$0	\$0
Investment Revenue	\$280,174	\$244,656	\$175,793	\$183,793
Total Revenues	\$280,174	\$244,656	\$175,793	\$183,793
 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.	\$661	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$5,661,731	\$6,678,505	\$5,662,461	\$5,469,717
Total Expenditures	\$5,662,392	\$6,678,505	\$5,662,461	\$5,469,717
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,382,218)	(\$6,433,849)	(\$5,486,668)	(\$5,285,924)
 OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	\$0	\$2,550,000	\$2,550,000	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$8,521,588	\$6,710,987	\$5,694,943	\$5,469,717
Operating Transfer To Other Funds	\$0	(\$2,550,000)	(\$2,550,000)	\$0
Total Other Financing Sources (Uses):	\$8,521,588	\$6,710,987	\$5,694,943	\$5,469,717
 EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$3,139,370	\$277,138	\$208,275	\$183,793
 Fund Balance as Restated	\$5,778,995	\$6,333,308	\$8,918,365	\$9,126,640
FUND BALANCE END OF PERIOD	\$8,918,365	\$6,610,446	\$9,126,640	\$9,310,433
 Percent Change in Fund Equity	54.32%		2.34%	2.01%

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

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$280,174	\$244,656	\$175,793	\$183,793
Fees and Service Charges +				
Other Local Revenues ++				
	\$280,174	\$244,656	\$175,793	\$183,793
Other Funding Sources/Transfers	\$8,521,588	\$9,260,987	\$8,244,943	\$5,469,717
Total Financial Sources: Less				
Appropriated Fund Balance	\$8,801,762	\$9,505,643	\$8,420,736	\$5,653,510
Financial Uses				
Operating Expenses	\$5,662,392	\$6,678,505	\$5,662,461	\$5,469,717
Operating Transfers to Other Funds	\$0	\$2,550,000	\$2,550,000	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717
Increase/(Decrease) to Cash		\$277,138	\$208,275	\$183,793
Beginning Cash and Other Resources		\$1,589,742	\$1,589,742	\$1,798,017
Projected Ending Cash and Other Resources	\$1,589,742	\$1,866,880	\$1,798,017	\$1,981,810
16% of Total Expenditures	\$905,983	\$1,476,561	\$1,313,994	\$875,155
Cash Above/(Below) 16% requirement	\$683,759	\$390,319	\$484,023	\$1,106,655

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

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

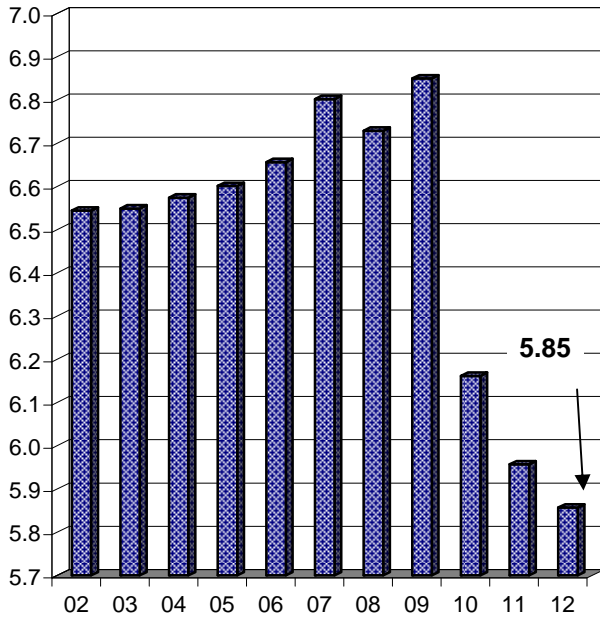
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

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

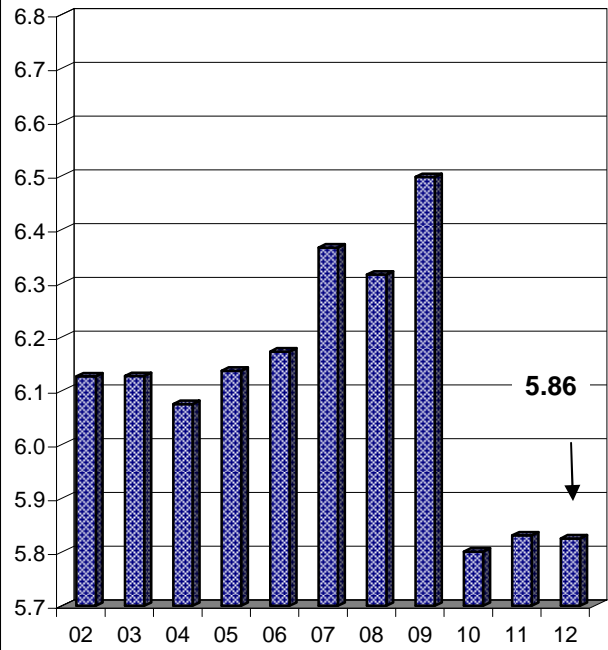
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PERSONNEL SUMMARY INFORMATION

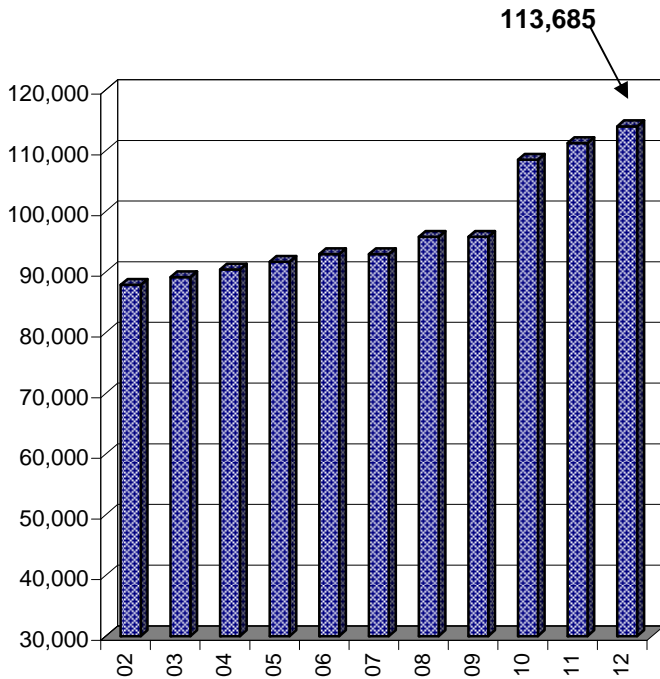
General Fund Growth Rate*
Employees Per 1,000 Population



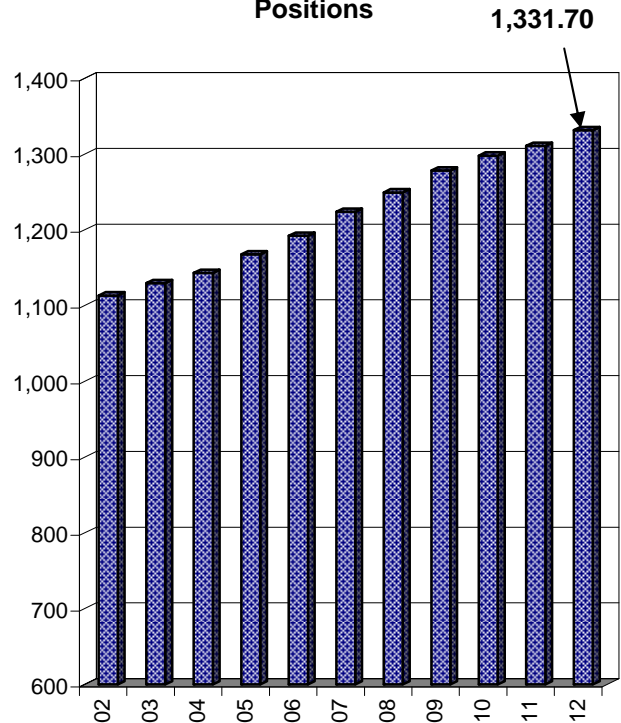
Enterprise & Internal Serv. Fund
Growth Rate *
Employees Per 1,000 Population



City of Columbia
Population*



Total Authorized
Positions



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

Position Changes City Manager Budget FY 2012

Department - Division	Number of Positions	Position Added
Administrative		
City Manager (GF)	1.00	(1) 1.00 FTE Deputy City Manager (9905)
City Manager (GF)	1.00	(1) 1.00 FTE City Management Fellow (9950)
City Manager (GF)	(1.00)	(1) 1.00 FTE Asst to the City Manager (9911)
City Manager (GF)	(1.00)	(1) 1.00 FTE Assistant City Manager (9901)
Finance (GF)	1.00	(1) 1.00 FTE Financial Analyst (6204)
	<u>1.00</u>	
Health and Environment		
CDBG (SRF)	(1.00)	(1) 1.00 FTE Building Inspector (3202)
CDBG (SRF)	(1.00)	(1) 1.00 FTE Planner (4101) Funded until Dec 2011 when grant funding expires
Building and Site Development (GF)	(1.00)	(1) 1.00 FTE Building Construction Coordinator (2409)
Building and Site Development (GF)	(1.00)	(1) 1.00 FTE Chief Building Inspector (3204)
	<u>(4.00)</u>	
Parks and Recreation		
Parks and Recreation (GF)	1.00	(1) 1.00 FTE Groundskeeper I (2413) *
Parks and Recreation (GF)	1.00	(1) 1.00 FTE Park Ranger (8690) *
Parks and Recreation (GF)	1.00	(1) 1.00 FTE ASA II - CARE (1002) **
Parks and Recreation (GF)	1.00	(1) 1.00 FTE Asst. Parks & Recreation Director (8760) *
	<u>4.00</u>	
Public Safety		
Supporting Activities		
Fleet Operations (ISF)	0.10	(1) 0.10 FTE Risk Management Specialist (6595)
GIS (ISF)	1.00	(1) 1.00 FTE GIS Technician (2190)
Utility Customer Services (ISF)	2.00	(2) 1.00 FTE Customer Service Rep I (1211)
Public Communications (ISF)	(1.00)	(1) 1.00 FTE Administrative Support Assistant I (1001)
	<u>2.10</u>	
Transportation		
Streets and Sidewalks (GF)	1.00	(1) 1.00 FTE Equipment Operator I (2299)
Streets and Sidewalks (GF)	0.05	(1) .05 FTE Risk Management Specialist (6595)
Transit (EF)	0.20	(1) .20 FTE Risk Management Specialist (6595)
Airport (EF)	0.05	(1) .05 FTE Risk Management Specialist (6595)
	<u>1.30</u>	
Utilities		
Water (EF)	1.00	(1) 1.00 FTE Water Distribution Supervisor I (2315)
Water (EF)	1.00	(1) 1.00 FTE Water Distribution Technician (2312)
Electric (EF)	1.00	(1) 1.00 FTE Line Supervisor II (2710)
Electric (EF)	3.00	(3) 1.00 FTE Lineworkers (2703)
Electric (EF)	1.00	(1) 1.00 FTE Communication Technician (2331)
Sewer (EF)	0.10	(1) 0.10 FTE Risk Management Specialist (6595)
Sewer (EF)	0.25	(1) 0.25 FTE Engineer II (5100) (Increase from .50 to .75 FTE)
Sewer (EF)	1.00	(1) 1.00 FTE Lab Technician II (5033) - 3 months
Sewer (EF)	3.00	(3) 1.00 FTE Equipment Oper. II - 773 (2300) - 6 months
Solid Waste (EF)	0.50	(1) 0.50 FTE Risk Management Specialist (6595)
Solid Waste (EF)	0.50	(1) 0.50 FTE Refuse Collector III (2214)
Solid Waste (EF)	1.00	(1) 1.00 FTE Refuse Collector II (2213)
Solid Waste (EF)	0.50	(1) 0.50 FTE PW Supervisor I (2305)
Solid Waste (EF)	2.00	(2) 1.00 FTE Refuse Collector I (2212)
Solid Waste (EF)	0.50	(1) 0.50 FTE Refuse Collector I (2212)
	<u>16.35</u>	
General Fund (GF)	4.05	
Special Revenue Funds (SRF)	(2.00)	
Enterprise Funds (EF)	16.60	
Internal Services Funds (ISF)	2.10	
	<u>20.75</u>	

* 100% funded by Parks Sales Tax

** 100% offset by reductions in temporary help and other operational expense decreases.

PERSONNEL POSITION SUMMARY

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administrative					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	8.00	8.00	7.00	7.00	0.00
Finance Department (GF)	38.25	38.25	39.25	40.25	1.00
Human Resources (GF)	9.00	9.00	9.00	9.00	0.00
Law Department (GF)	13.50	12.50	12.50	12.50	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	6.25	6.25	6.25	5.75	(0.50)
Other Gen. Govt. Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
Total Administrative	78.00	77.00	77.00	77.50	0.50
Health and Environment:					
Public Health & Human Services (GF)	62.35	62.35	62.35	62.35	0.00
Community Development (GF)	29.00	36.08	36.08	35.50	(0.58)
Economic Development (GF)	3.00	3.00	3.00	3.00	0.00
Cultural Affairs (GF)	2.75	2.75	2.75	3.00	0.25
Convention & Tourism Fund (SRF)	9.00	9.00	9.00	9.00	0.00
Office of Sustainability (SRF)	1.00	1.00	1.00	1.00	0.00
CDBG Fund (SRF)	5.00	5.50	5.50	3.50	(2.00)
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	112.10	119.68	119.68	117.35	(2.33)
Parks and Recreation:					
General Fund Operations (GF)	43.50	43.50	43.50	47.50	4.00
Recreation Services Fund (EF)	34.25	34.25	34.25	34.25	0.00
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	77.75	77.75	77.75	81.75	4.00
Public Safety:					
Police Department (GF)	191.00	192.00	192.00	192.00	0.00
Fire Department (GF)	140.00	136.00	136.00	136.00	0.00
Emergency Mgmt and Com. (GF)	33.75	35.75	35.75	35.75	0.00
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	13.00	12.00	12.00	12.00	0.00
Total Public Safety	377.75	375.75	375.75	375.75	0.00
Supporting Activities:					
Employee Benefit Fund (ISF)	4.00	4.00	4.00	4.00	0.00
Self Insurance Reserve Fund (ISF)	3.00	3.00	3.00	3.00	0.00
Custodial & Building Maint. Fund (ISF)	13.25	16.25	16.25	16.00	(0.25)
Fleet Operations Fund (ISF)	28.40	31.45	31.45	31.50	0.05
GIS Fund (ISF)	0.00	0.00	3.50	4.50	1.00
Information Technologies Fund (ISF)	28.00	28.00	27.00	27.00	0.00
Public Communications Fund (ISF)	10.75	10.75	10.75	9.75	(1.00)
Utility Customer Services Fund (ISF)	12.00	12.00	12.00	14.00	2.00
	99.40	105.45	107.95	109.75	1.80

PERSONNEL POSITION SUMMARY

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Transportation					
Engineering (GF)	26.90	18.25	17.60	16.35	(1.25)
Non-Motorized Grant (GF)	2.00	1.10	1.10	2.35	1.25
Streets and Sidewalks (GF)	39.30	39.35	39.35	40.35	1.00
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement (GF)	4.00	4.00	4.00	4.00	0.00
Public Transportation Fund (EF)	37.75	37.85	37.80	38.20	0.40
Regional Airport Fund (EF)	17.20	17.20	17.20	17.25	0.05
Parking Facilities Fund (EF)	6.80	7.85	7.85	7.85	0.00
Railroad Utility Fund (EF)	4.00	4.00	4.00	4.00	0.00
Capital 1/4 Cent Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Special Road District Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	137.95	129.60	128.90	130.35	1.45
Utilities:					
Water Utility Fund (EF)	81.10	82.40	82.40	84.30	1.90
Electric Utility Fund (EF)	168.50	170.20	170.20	175.30	5.10
Sanitary Sewer Utility Fund (EF)	73.10	77.17	76.97	80.35	3.38
Solid Waste Utility Fund (EF)	85.90	88.05	87.95	92.90	4.95
Storm Water Utility Fund (EF)	6.40	6.40	6.40	6.40	0.00
Total Utilities	415.00	424.22	423.92	439.25	15.33
Total Authorized Number of Positions	1,297.95	1,309.45	1,310.95	1,331.70	20.75
Total By Fund Type:					
General Fund (GF)	668.55	663.13	662.48	667.65	5.17
Special Revenue Funds (SRF)	15.00	15.50	15.50	13.50	(2.00)
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Trust Funds (TF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds	683.55	678.63	677.98	681.15	3.17
Total Enterprise Funds (EF)	515.00	525.37	525.02	540.80	15.78
Total Internal Services Funds (ISF)	99.40	105.45	107.95	109.75	1.80
Total All Funds	1,297.95	1,309.45	1,310.95	1,331.70	20.75

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



General Fund Summary



DESCRIPTION

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities.

These operations can be broken down into five separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of- Taxes (PILOT), Transfers, and Property Taxes.

Of the total funding available, 26% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 74% comes from general sources which can be moved from one department to another department.

The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

ADMINISTRATIVE

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration.

Of the total funding 26% comes from dedicated sources and 74% is from general sources. The Administrative budgets begin on page 97.

HEALTH AND ENVIRONMENT

Four General Fund departments are included in the Health and Environment section. These include: Health and Human Services, Community Development, Economic Development and Cultural Affairs.

Of the total funding, 46% is dedicated sources and 54% is from general sources. The Health and Environment budgets begin on page 151.

PARKS AND RECREATION

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program.

Of the total funding, 25% comes from dedicated sources and 75% is general sources. This section begins on page 209.

PUBLIC SAFETY

Four General Fund departments are included in the Public Safety section. These include: Police, Fire, Emergency Management and Communications, and Municipal Court.

Of the total funding, 4% is from dedicated sources and 96% is from general sources. The Public Safety budgets begin on page 251.

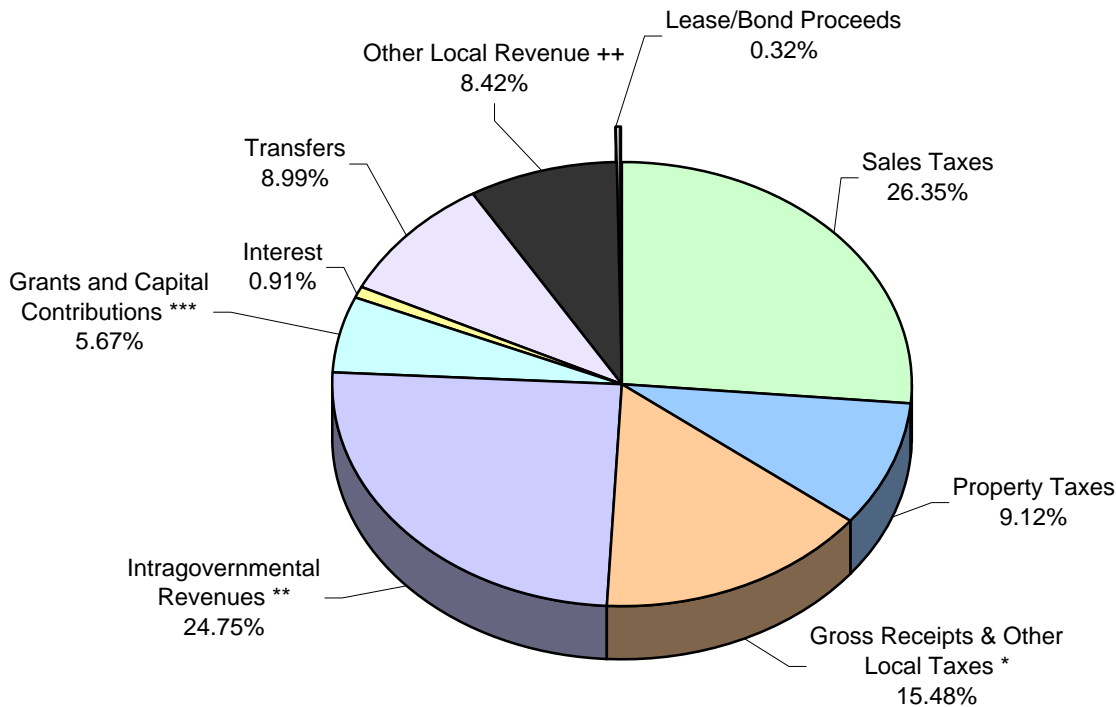
TRANSPORTATION

Four General Fund departments are included in the Transportation Section. These include: Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, and Parking Enforcement. Of the total funding, 94% is from dedicated sources and 6% is from general sources. The Transportation budgets begin on page 335.

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2012



REVENUES BY CATEGORY (Where the Money Comes From)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Estimated FY 2011
Sales Taxes	\$18,794,534	\$18,685,000	\$19,546,315	\$19,937,241	2.0%
Property Taxes	\$6,893,193	\$6,990,200	\$6,764,162	\$6,899,203	2.0%
Gross Receipts & Other Local Taxes *	\$11,606,208	\$11,721,250	\$11,716,210	\$11,712,510	(0.0%)
Intragovernmental Revenues **	\$16,880,859	\$16,842,602	\$17,559,602	\$18,727,899	6.7%
Grants and Capital Contributions ***	\$6,486,581	\$4,760,452	\$4,641,014	\$4,287,337	(7.6%)
Interest	\$1,035,128	\$875,000	\$676,000	\$689,500	2.0%
Transfers	\$7,637,245	\$7,871,113	\$7,894,716	\$6,801,625	(13.8%)
Fees and Service Charges +	\$0	\$0	\$0	\$0	
Other Local Revenue ++	\$6,061,670	\$6,079,237	\$6,266,138	\$6,367,507	1.6%
Lease/Bond Proceeds	\$0	\$0	\$0	\$243,259	0.0%
Appropriated Fund Balance	\$3,627,974	\$2,888,056	\$2,888,056	\$2,313,391	
	\$79,023,392	\$76,712,910	\$77,952,213	\$77,979,472	0.0%

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

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

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

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

Revenue Category Highlights / Significant Changes

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

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Estimated FY 2011 to FY 2012.

Property Taxes: The growth in Property Taxes is projected to be 2.0% over Estimated FY 2011. The growth of assessed valuation of real property for new construction is projected to be 2.0%, personal property is reflecting an 2.0% growth. No change is projected for penalties and other property taxes. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

Sales Taxes: The growth in Sales Taxes is projected at 2.0% over Estimated FY 2011. This reflects a slight improvement in economic conditions. Estimated growth for FY 2011 has been revised to reflect current collection of sales tax collections. Staff is closely monitoring sales tax receipts to determine if further adjustments will be necessary. General retail sales remain steady, home improvement/construction and dining and entertainment sectors are showing some sign of improvement.

Gross Receipt/Other Local Taxes: No changes projected from 2011 Estimated.

PILOT: (Payment-In-Lieu-Of-Taxes) The Water and Electric Fund pays the General Fund annually an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. PILOT payments are projected to grow at 8.9% over Estimated FY 2011 based upon modest growth trends and projected rate increases in the Electric Utility and Water Utility. PILOT revenue is highly weather dependent.

General and Administrative Fees: (G&A) The City charges proportionately for all services performed by General Fund departments for enterprise, internal services, and other City funds. They are based on an account of actions performed for the various enterprise and internal service funds (i.e.. Bids, purchase orders issued, investments, payroll functions etc.). The fee does still include a payment-in-lieu-of-taxes from some of our other City-owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a 0.8% decrease over Estimated FY 2011 due to tight budget controls in the administrative departments.

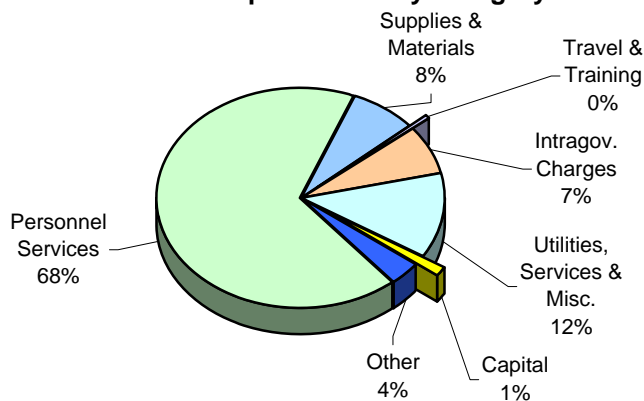
Grants: A decrease of 7.6% over Estimated FY 2011 is due to the expiration of some Health, and Police grants. Due to budget constraints at the State and Federal level grant opportunities may be less than in past years, however if and when they do become available in 2012 the budget will be amended.

Appropriated Fund Balance: Typically the city appropriates funds in excess of reserve requirement to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, staff has proposed to reduce the amount General Fund Appropriated Fund Balance by almost \$600,000 from FY 2011. The City's General Fund Balance is projected to be 28% at 2012 year end, well above the 16% policy requirement. However the City's long term fiscal plan is to eliminate the use of Fund Balance by FY 2014.

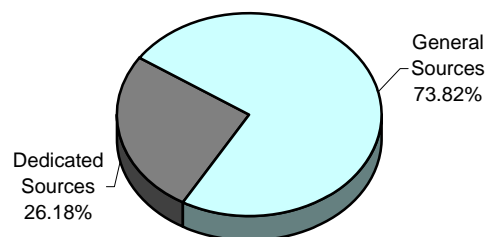
Please refer to pages 92 - 95 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2012 Total Expenditures By Category

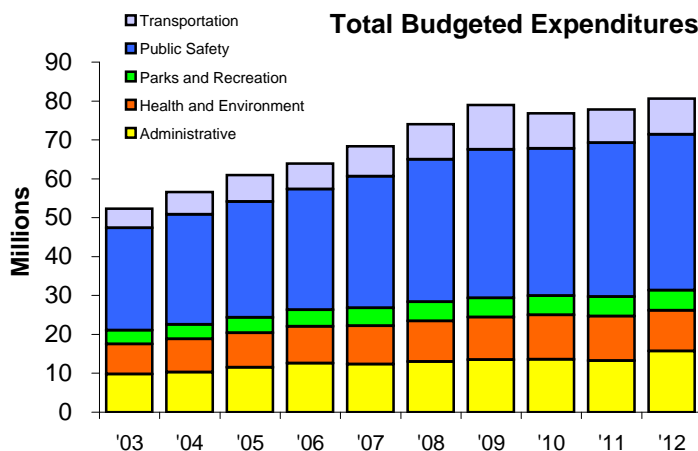


FY 2012 Totals By Funding Source

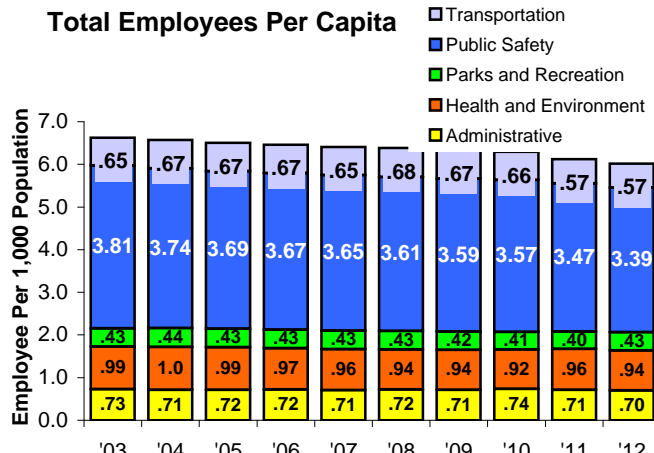


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$48,525,898	\$51,164,416	\$49,927,590	\$52,443,062	2.5%
Supplies & Materials	\$4,912,203	\$5,435,547	\$5,568,456	\$5,887,662	8.3%
Travel & Training	\$337,876	\$354,153	\$338,206	\$356,184	0.6%
Intragov. Charges	\$5,393,277	\$5,654,534	\$5,646,852	\$5,682,139	0.5%
Utilities, Services & Misc.	\$10,903,886	\$10,081,182	\$8,851,085	\$9,658,624	(4.2%)
Capital	\$1,473,497	\$1,236,299	\$1,225,248	\$1,120,479	(9.4%)
Other	\$2,903,690	\$3,008,157	\$3,008,157	\$2,831,922	(5.9%)
Total	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.4%
Operating Expenses	\$70,073,140	\$72,689,832	\$70,332,189	\$74,027,671	1.8%
Non-Operating Expenses	\$2,903,690	\$3,008,157	\$3,008,157	\$2,831,922	(5.9%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$1,473,497	\$1,236,299	\$1,225,248	\$1,120,479	(9.4%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.4%

FUNDING SOURCES (Where the Money Comes From)

Dedicated Sources	\$23,652,199	\$22,010,745	\$21,949,940	\$20,417,631	(7.0%)
General Sources	\$50,798,128	\$54,923,543	\$52,615,654	\$57,562,441	9.4%
Total Funding Sources	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	4.6%

General Fund Expenditures By Category (Where the Money Goes)

HIGHLIGHTS / SIGNIFICANT CHANGES

Personnel Services: The General Fund will increase by a net of 4.05 FTE positions with all of the additional positions being offset by either dedicated revenue sources or other expenditure reductions. Pension increases required for FY 2012 will total \$802,339. An across the board pay increase of \$0.25/hour is included.

Supplies and Materials: The Streets budget includes an increase of \$0.5 million in street paving and maintenance materials. Fuel is budgeted to increase by over \$100,000. There are decreases in many of the materials and supplies accounts as departments have submitted budget cuts to close the gap between revenues and expenses. The Health Department has renegotiated some pharmacy and vaccination contracts that have resulted in savings as well.

Travel and Training: remains relatively flat for FY 2012.

Intragovernmental Charges: remain relatively flat for FY 2012. Changes in the allocation of these charges have lowered the total amount to be charged out to departments and all of these charges for the General Fund (with the exception of Self Insurance charges and fiber optic fees) will now be reflected in the City General department's budget.

Utilities, Services & Miscellaneous: is down \$0.4 million. This is primarily due to the change in calculation of street lighting fees which resulted in a \$568,000 decrease. A total of \$585,000 has been added to the Street budget to increase the street paving and maintenance funds to \$1.6 million. Note that \$0.5 million of the existing funds have been moved to the supplies and materials category to purchase the materials to do the work instead of contracting the work out. There is a Council Reserve amount of \$69,334 set aside which Council can allocate.

Capital is down \$115,820. There are lower fleet replacements in the Police Department and increased fleet replacements in the Streets Department. The Police Department is implementing a fleet reduction plan by eliminating some take-home cars. The Street Department will be utilizing a two year capital lease to replace a wheel loader.

Other is down \$0.2 million. This is primarily due to the General Fund subsidy to the Recreation Services Fund decreasing by \$200,000. The amount will now come from the Parks Sales Tax Fund.

General Fund Expenditures By Category (Where the Money Goes)

Fund 110

EXPENDITURE SUMMARY - BY FUNCTION

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administrative	\$12,806,475	\$13,227,435	\$12,899,552	\$15,723,054	18.9%
Health and Environment	\$10,535,642	\$11,451,679	\$10,717,233	\$10,452,237	(8.7%)
Parks and Recreation	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	4.1%
Public Safety	\$36,521,147	\$38,730,080	\$37,565,241	\$37,386,898	(3.5%)
Transportation	\$9,880,615	\$8,543,362	\$8,504,041	\$9,233,585	8.1%
	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.4%

EXPENDITURE SUMMARY - BY DEPARTMENT

City Council	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
City Clerk	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
City Manager	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Finance	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Human Resources	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Law	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
General City (Nondepartmental)	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%
Public Works Administration	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Health and Human Services	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)
Community Development	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Economic Development	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)
Cultural Affairs	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Parks & Recreation	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	4.1%
Police	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)
Fire	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%
Emergency Mgmt & Communications	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)
Municipal Court	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)
Engineering	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(17.5%)
Non-Motorized Grant	\$1,433,349	\$231,431	\$225,065	\$231,429	(0.0%)
Streets and Sidewalks	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%
Parking Enforcement	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Total	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	1.4%

EXPENDITURE SUMMARY - BY FUNCTION AND FUNDING SOURCE

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent of Total
Administrative					
Dedicated Funding	\$5,842,510	\$5,442,660	\$5,442,696	\$4,108,999	26%
Discretionary Funding	\$6,963,965	\$7,784,775	\$7,456,856	\$11,614,055	74%
Total Funding	\$12,806,475	\$13,227,435	\$12,899,552	\$15,723,054	
Health and Environment					
Dedicated Funding	\$5,378,535	\$4,965,259	\$4,853,224	\$4,766,610	46%
Discretionary Funding	\$5,157,107	\$6,486,420	\$5,864,009	\$5,685,627	54%
Total Funding	\$10,535,642	\$11,451,679	\$10,717,233	\$10,452,237	
Parks and Recreation					
Dedicated Funding	\$1,099,411	\$1,131,170	\$1,142,213	\$1,314,619	25%
Discretionary Funding	\$3,607,037	\$3,850,562	\$3,737,314	\$3,869,679	75%
Total Funding	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	
Public Safety					
Dedicated Funding	\$1,909,594	\$2,166,422	\$2,248,396	\$1,566,941	4%
Discretionary Funding	\$34,611,553	\$36,563,658	\$35,316,845	\$35,819,957	96%
Total Funding	\$36,521,147	\$38,730,080	\$37,565,241	\$37,386,898	
Transportation					
Dedicated Funding	\$9,422,149	\$8,305,234	\$8,263,411	\$8,660,462	94%
Discretionary Funding	\$458,466	\$238,128	\$240,630	\$573,123	6%
Total Funding	\$9,880,615	\$8,543,362	\$8,504,041	\$9,233,585	
Total Dedicated Funding	\$23,652,199	\$22,010,745	\$21,949,940	\$20,417,631	26%
Total Discretionary Fund	\$50,798,128	\$54,923,543	\$52,615,654	\$57,562,441	74%
Total Funding	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072	

General Fund Authorized Position Summary

Fund 110

PERSONNEL SUMMARY - BY FUNCTION

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administrative	78.00	77.00	77.00	77.50	0.50
Health and Environment	97.10	104.18	104.18	103.85	(0.33)
Parks and Recreation	43.50	43.50	43.50	47.50	4.00
Public Safety	377.75	375.75	375.75	375.75	0.00
Transportation	72.20	62.70	62.05	63.05	1.00
Total Personnel	668.55	663.13	662.48	667.65	5.17

PERSONNEL SUMMARY - BY DEPARTMENT

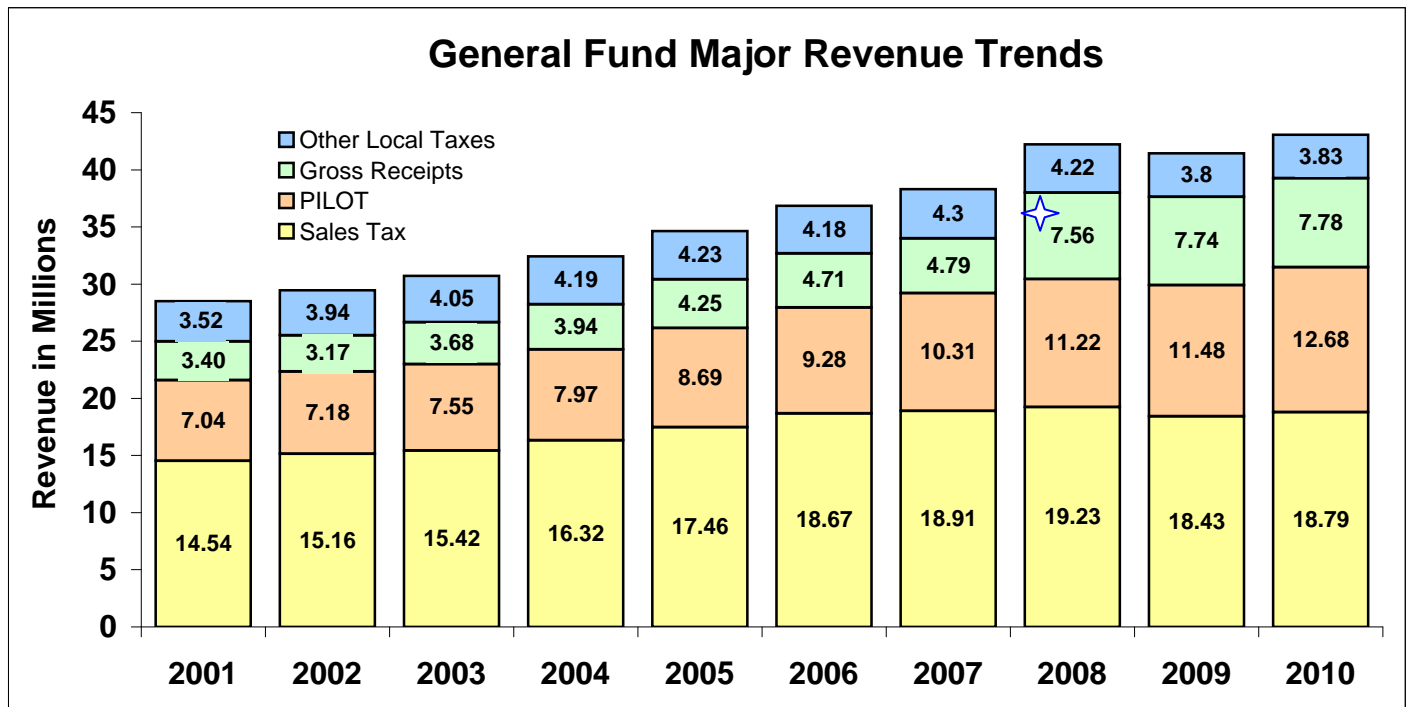
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	8.00	8.00	7.00	7.00	0.00
Finance	38.25	38.25	39.25	40.25	1.00
Human Resources	9.00	9.00	9.00	9.00	0.00
Law	13.50	12.50	12.50	12.50	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	6.25	6.25	6.25	5.75	(0.50)
Health and Human Services	62.35	62.35	62.35	62.35	0.00
Community Development	29.00	36.08	36.08	35.50	(0.58)
Economic Development	3.00	3.00	3.00	3.00	0.00
Cultural Affairs	2.75	2.75	2.75	3.00	0.25
Parks & Recreation	43.50	43.50	43.50	47.50	4.00
Police	191.00	192.00	192.00	192.00	0.00
Fire	140.00	136.00	136.00	136.00	0.00
Emergency Mgmt & Communications	33.75	35.75	35.75	35.75	0.00
Municipal Court	13.00	12.00	12.00	12.00	0.00
Engineering	26.90	18.25	17.60	16.35	(1.25)
Non-Motorized Grant	2.00	1.10	1.10	2.35	1.25
Streets and Sidewalks	39.30	39.35	39.35	40.35	1.00
Parking Enforcement	4.00	4.00	4.00	4.00	0.00
Total Personnel	668.55	663.13	662.48	667.65	5.17

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
TAXES:					
PROPERTY TAXES:					
Real Estate	\$5,629,699	\$5,742,300	\$5,500,408	\$5,610,416	2.0%
Personal Property	\$1,065,653	\$1,065,900	\$1,065,900	\$1,086,966	2.0%
Other	\$197,841	\$182,000	\$197,854	\$201,821	2.0%
Total Property Taxes	\$6,893,193	\$6,990,200	\$6,764,162	\$6,899,203	2.0%
SALES TAX	\$18,794,534	\$18,685,000	\$19,546,315	\$19,937,241	2.0%
GROSS RECEIPTS TAX:					
Telephone	\$3,710,320	\$3,500,000	\$3,600,000	\$3,600,000	0.0%
Natural Gas	\$2,872,683	\$3,250,000	\$3,150,000	\$3,150,000	0.0%
Electric	\$917,470	\$875,000	\$890,000	\$890,000	0.0%
CATV	\$275,970	\$281,250	\$275,970	\$275,970	0.0%
Total Gross Receipts Tax	\$7,776,443	\$7,906,250	\$7,915,970	\$7,915,970	0.0%
OTHER LOCAL TAXES:					
Cigarette Tax	\$619,780	\$620,000	\$616,500	\$612,800	(0.6%)
Gasoline Tax	\$2,377,582	\$2,375,000	\$2,343,740	\$2,343,740	0.0%
Motor Vehicle License Tax	\$365,729	\$370,000	\$370,000	\$370,000	0.0%
Motor Vehicle Sales Tax	\$466,674	\$450,000	\$470,000	\$470,000	0.0%
Total Other Local Taxes	\$3,829,765	\$3,815,000	\$3,800,240	\$3,796,540	(0.1%)
Total Taxes	\$37,293,935	\$37,396,450	\$38,026,687	\$38,548,954	1.4%
INTRAGOVERNMENTAL REVENUES:					
PILOT:					
PILOT - Electric	\$10,065,448	\$9,920,000	\$10,520,000	\$11,720,000	11.4%
PILOT - Water	\$2,615,022	\$2,783,000	\$2,900,000	\$2,900,000	0.0%
Total PILOT	\$12,680,470	\$12,703,000	\$13,420,000	\$14,620,000	8.9%
Gen. & Admin. Revenue	\$4,200,389	\$4,139,602	\$4,139,602	\$4,107,899	(0.8%)
Total Intragovernmental	\$16,880,859	\$16,842,602	\$17,559,602	\$18,727,899	6.7%
INTERGOVERNMENTAL REVENUES:					
Federal / State Revenues	\$4,659,208	\$2,561,030	\$2,567,662	\$2,166,157	(15.6%)
County Revenues	\$1,827,373	\$2,199,422	\$2,073,352	\$2,121,180	2.3%
Total Intergovernmental (Grants)	\$6,486,581	\$4,760,452	\$4,641,014	\$4,287,337	(7.6%)
INTEREST & INVESTMENT REVENUE:					
Investment Earnings & Interest	\$1,035,128	\$875,000	\$676,000	\$689,500	2.0%
Total Investment Revenue	\$1,035,128	\$875,000	\$676,000	\$689,500	2.0%
OPERATING TRANSFERS:					
Parks Sales Tax	\$1,045,000	\$1,055,450	\$1,055,450	\$1,253,912	18.8%
Transportation Sales Tax	\$6,142,500	\$6,203,925	\$6,203,925	\$5,527,430	(10.9%)
Public Improvement Fund	\$113,500	\$112,975	\$112,975	\$0	(100.0%)
Special Road District Tax	\$113,425	\$113,425	\$113,425	\$0	(100.0%)
Special Business District	\$7,500	\$7,500	\$7,500	\$7,500	0.0%
Capital Projects Fund	\$98,440	\$284,561	\$284,561	\$0	(100.0%)
Contributions Fund	\$104,103	\$80,500	\$104,103	\$0	(100.0%)
Utility Customer Services Fund	\$12,777	\$12,777	\$12,777	\$12,783	0.0%
Total Operating Transfers	\$7,637,245	\$7,871,113	\$7,894,716	\$6,801,625	(13.8%)

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	% Change From Percent Change
OTHER LOCAL REVENUE:					
LICENSES & PERMITS:					
Business License	\$634,557	\$633,000	\$630,600	\$627,800	(0.4%)
Liquor License	\$151,292	\$136,000	\$138,500	\$142,300	2.7%
Animal License	\$32,251	\$36,000	\$36,600	\$35,100	(4.1%)
Total Licenses and Permits	\$818,100	\$805,000	\$805,700	\$805,200	(0.1%)
FINES:					
Municipal Court Fines	\$1,472,333	\$1,916,000	\$1,706,000	\$1,766,000	3.5%
Uniform Ticket Fines	\$111,023	\$108,000	\$135,000	\$150,000	11.1%
Meter Fines	\$299,713	\$265,000	\$500,000	\$550,000	10.0%
Alarm Violations	\$17,800	\$16,500	\$16,500	\$16,500	0.0%
Total Fines	\$1,900,869	\$2,305,500	\$2,357,500	\$2,482,500	5.3%
FEES:					
Construction Fees	\$582,994	\$611,460	\$614,745	\$688,030	11.9%
Municipal Court Fees	\$272,351	\$285,000	\$283,000	\$288,000	1.8%
Street Maintenance Fees	\$170,024	\$155,000	\$150,000	\$150,000	0.0%
Animal Control Fees	\$49,506	\$21,000	\$31,730	\$26,450	(16.6%)
Health Fees	\$519,727	\$773,255	\$708,059	\$726,650	2.6%
Other Fees	\$70,692	\$61,716	\$57,505	\$57,505	0.0%
Total Fees	\$1,665,294	\$1,907,431	\$1,845,039	\$1,936,635	5.0%
Miscellaneous Revenue	\$1,677,407	\$1,061,306	\$1,257,899	\$1,143,172	(9.1%)
Total Other Local Revenue	\$6,061,670	\$6,079,237	\$6,266,138	\$6,367,507	1.6%
LEASE/BOND PROCEEDS	\$0	\$0	\$0	\$243,259	
APPROPRIATED FUND BALANCE	\$3,627,974	\$2,888,056	\$2,888,056	\$2,313,391	(19.9%)
Total Revenue and Other Sources	\$79,023,392	\$76,712,910	\$77,952,213	\$77,979,472	0.0%



* PILOT - Payment in Lieu of Taxes

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

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

Revenues, Expenses, and Changes in Fund Balance
General Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Taxes	\$37,293,935	\$37,396,450	\$38,026,687	\$38,548,954
Other Local Revenue	\$4,384,263	\$5,017,931	\$5,008,239	\$5,224,335
Intragovernmental Revenue	\$16,880,859	\$16,842,602	\$17,559,602	\$18,727,899
Grant Revenue	\$6,486,581	\$4,760,452	\$4,641,014	\$4,287,337
Interest and Investment Revenue	\$1,035,128	\$875,000	\$676,000	\$689,500
Miscellaneous Revenue	\$1,677,407	\$1,061,306	\$1,257,899	\$1,143,172
Total Revenues	\$67,758,173	\$65,953,741	\$67,169,441	\$68,621,197
EXPENDITURES:				
Personnel Services	\$48,525,898	\$51,164,416	\$49,927,590	\$52,443,062
Supplies & Materials	\$4,912,203	\$5,435,547	\$5,568,456	\$5,887,662
Travel & Training	\$337,876	\$354,153	\$338,206	\$356,184
Intragovernmental Charges	\$5,393,277	\$5,654,534	\$5,646,852	\$5,682,139
Utilities, Services & Other Misc.*	\$10,903,886	\$10,081,182	\$8,851,085	\$9,658,624
Capital Additions	\$1,473,497	\$1,236,299	\$1,225,248	\$1,120,479
Interest & Lease Payment	\$554	\$554	\$554	\$554
Total Expenditures	\$71,547,191	\$73,926,685	\$71,557,991	\$75,148,704
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$3,789,018)	(\$7,972,944)	(\$4,388,550)	(\$6,527,507)
OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$243,259
Operating Transfers From Other Funds	\$7,637,245	\$7,871,113	\$7,894,716	\$6,801,625
Operating Transfers To Other Funds	(\$2,903,136)	(\$3,007,603)	(\$3,007,603)	(\$2,831,368)
Total Otr. Financing Sources (Uses)	\$4,734,109	\$4,863,510	\$4,887,113	\$4,213,516
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$945,091	(\$3,109,434)	\$498,563	(\$2,313,991) ^
Fund Balance - Beginning of Year	\$22,066,660	\$19,438,520	\$23,344,863	\$23,843,426
Adj. for Unrealized Gains & Reserves for Encumbrances	\$333,112			
FUND BALANCE, END OF YEAR	\$23,344,863	\$16,329,086	\$23,843,426	\$21,529,435

* Includes Council Reserve of \$69,334.

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

Expenditures and Fund Balance

	Expenditures	Adjusted Fund Balance *	Fund Balance As a Percent Of Expenditures
2000	\$41,975,779	\$9,592,424	23%
2001	\$44,601,765	\$11,940,602	27%
2002	\$48,626,769	\$13,024,849	27%
2003	\$49,723,710	\$15,077,548	30%
2004	\$52,905,363	\$16,277,385	31%
2005	\$57,935,849	\$15,494,288	27%
2006	\$61,530,716	\$16,760,474	27%
2007	\$66,433,679	\$16,644,435	25%
2008	\$69,468,759	\$22,335,565	32%
2009	\$72,554,174	\$22,066,660	30%
2010	\$74,450,327	\$23,344,863	31%
2011 Est.	\$74,565,594	\$23,843,426	32%
FY 2012 Adopted	\$77,980,072	\$21,529,435	28%

**Funding Sources and Uses
General Fund**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$18,794,534	\$18,685,000	\$19,546,315	\$19,937,241
Property Taxes	\$6,893,193	\$6,990,200	\$6,764,162	\$6,899,203
Gross Receipts & Other Local Taxes *	\$11,606,208	\$11,721,250	\$11,716,210	\$11,712,510
Intragovernmental Revenues **	\$16,880,859	\$16,842,602	\$17,559,602	\$18,727,899
Grants	\$6,486,581	\$4,760,452	\$4,641,014	\$4,287,337
Interest	\$1,035,128	\$875,000	\$676,000	\$689,500
Fees and Service Charges +	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,061,670	\$6,079,237	\$6,266,138	\$6,367,507
	\$67,758,173	\$65,953,741	\$67,169,441	\$68,621,197
Other Funding Sources/Transfers	\$7,637,245	\$7,871,113	\$7,894,716	\$6,801,625
Total Financial Sources: Less Appropriated Fund Balance	\$75,395,418	\$73,824,854	\$75,064,157	\$75,422,822
Financial Uses				
Operating Expenses	\$70,073,140	\$72,689,832	\$70,332,189	\$74,027,671
Operating Transfers to Other Funds	\$2,903,136	\$3,007,603	\$3,007,603	\$2,831,368
Interest Expense	\$554	\$554	\$554	\$554
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,473,497	\$1,236,299	\$1,225,248	\$1,120,479
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$74,450,327	\$76,934,288	\$74,565,594	\$77,980,072
Increase/(Decrease) to Cash		(\$3,109,434)	\$498,563	(\$2,557,250)
Beginning Cash and Other Resources		\$19,029,812	\$19,029,812	\$19,528,375
Projected Ending Cash and Other Resources	\$19,029,812	\$15,920,378	\$19,528,375	\$16,971,125
16% of Total Expenditures	\$11,912,052	\$12,309,486	\$11,930,495	\$12,476,812
Cash Above/(Below) 16% requirement	\$7,117,760	\$3,610,892	\$7,597,880	\$4,494,313

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

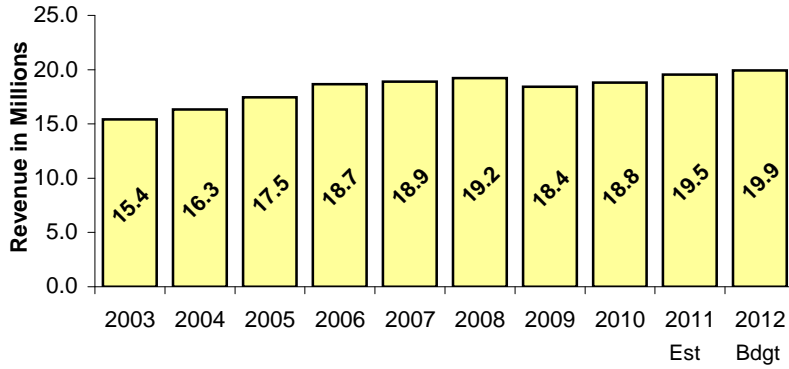
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

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

General Fund Revenue Trends

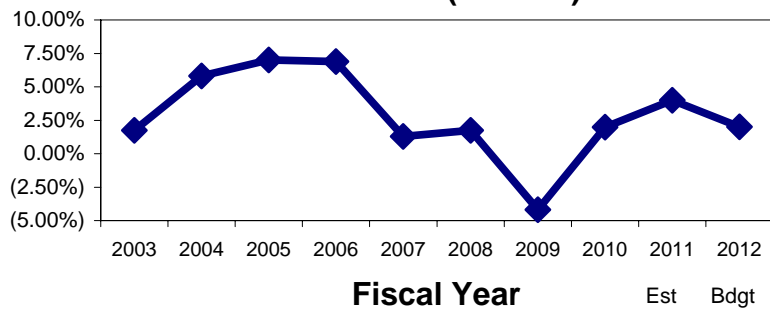
General Fund Major Revenue Trends - Sales Tax



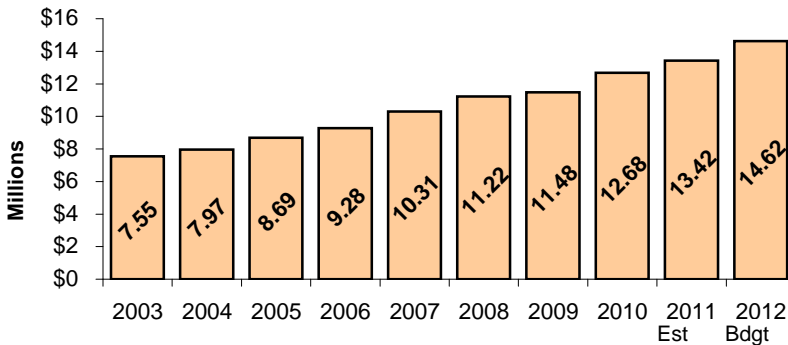
Sales Tax: Sales tax revenue is a substantial revenue source (26.35%) for the General Fund. Sales tax growth increased slightly from 2003 - 2006 with a slow down beginning in 2007. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such as delaying the purchase of equipment until later in the year or until the following year. As a result, the City has been able to weather the economic storm without significant layoffs or reductions in core services.

Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile changes have been in sales taxes for the period of FY 2003 to FY 2012. This trend indicates that the City has experienced growth in this source since FY 2009. The City is projecting a 4% growth in sales taxes over FY 2010 and a 2% growth for FY 2012 over the Estimated FY 2011 amounts. The City will continue to closely monitor this revenue source and make expense adjustments if needed.

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



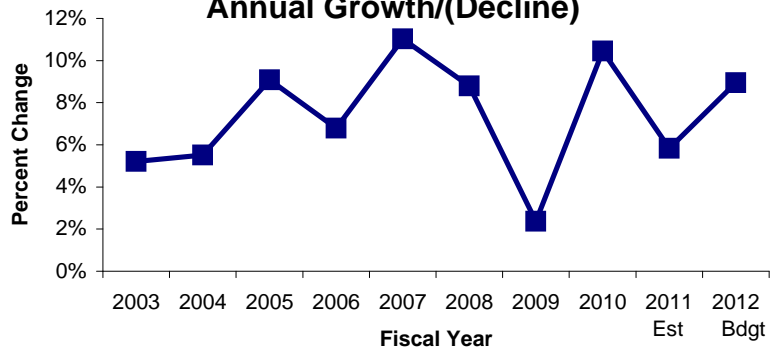
Revenue Trends - PILOT



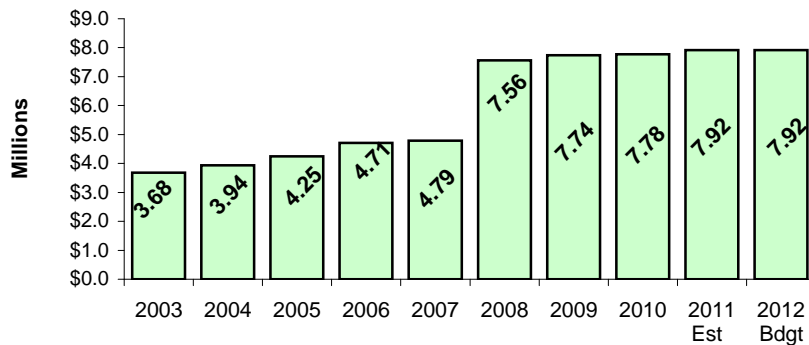
PILOT (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets.

PILOT Growth/(Decline): Increases are effected by growth in the population of the city, customer usage and rate increases which are used to support operations, major capital projects or expansions in the utilities which in turn impacts the fix assets of the utilities. PILOT is a substantial general fund revenue source and is monitored on a monthly basis. The years of declines indicate years when the amount of major capital projects was lower.

Revenue Trends - PILOT Annual Growth/(Decline)



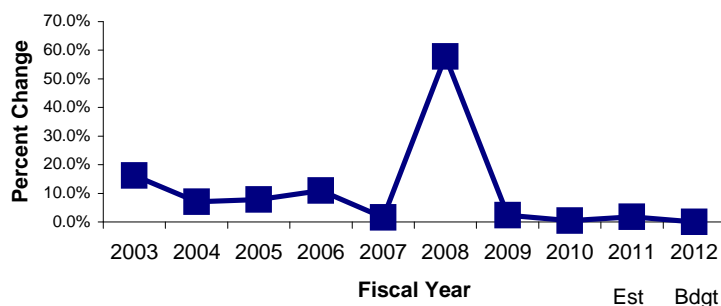
General Fund Major Revenue Trends - Gross Receipts



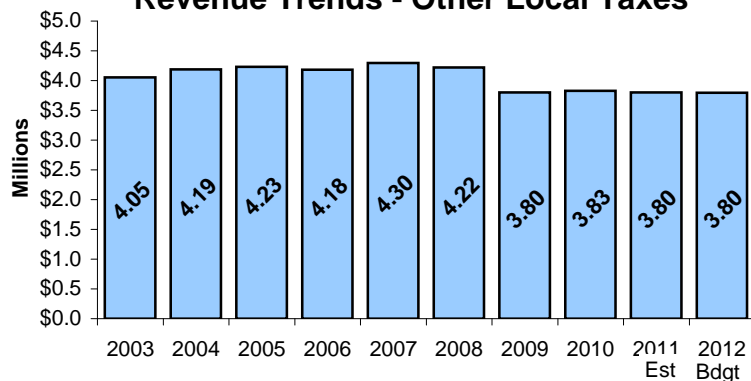
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. The major increase from 2007 to 2008 was due to a large settlement agreement with mobile phone carriers requiring them to pay a business license tax on their wireless communications. Telephone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

Gross Receipts: The growth trend has been relatively flat for the period shown with the exception of FY 2008. In FY 2008, a settlement was awarded to local municipalities which now requires cellular providers to pay a gross receipts tax. The agreement does not permit cellular providers to challenge the legislation for two years.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



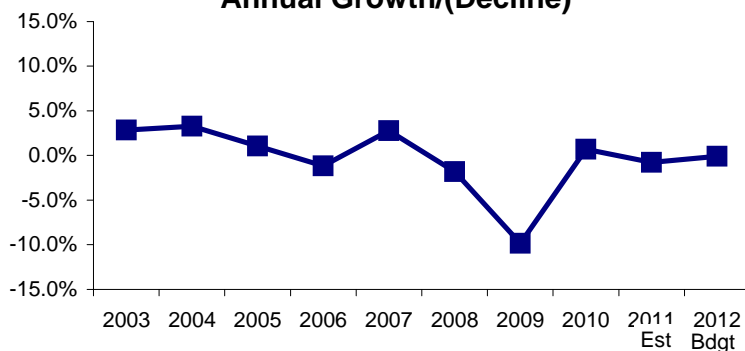
General Fund Major Revenue Trends - Other Local Taxes



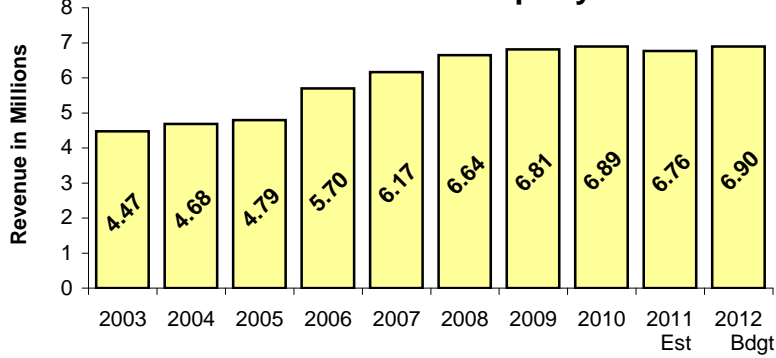
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of highways. This revenue fluctuates with the consumption and the price of gas. A ten cent occupation tax is collected on every package of cigarette sold. A motor vehicle sales tax fee is assessed on every vehicle sold. The state collects the tax and the city receives 1.5 cents for every \$1.00. This tax is effected by the decrease in the number of vehicles sold. All three of these revenues are monitored on a monthly basis. Estimates are adjusted accordingly based on forecasting methods.

Other Local Taxes: The growth trend has been relatively flat for the period shown with the exception of FY 2009. The decline in FY 2009 was a result of the economic downturn as all of these taxes are greatly impacted by the amount of discretionary consumer spending available.

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



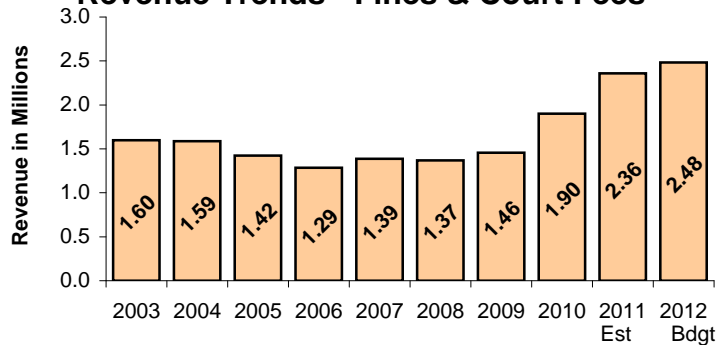
General Fund Major Revenue Trends - General Property Taxes



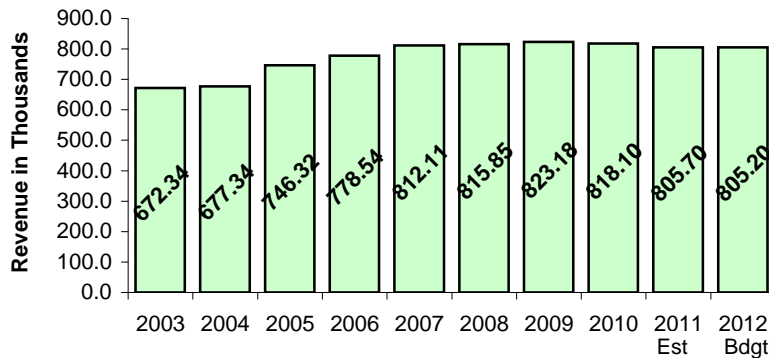
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the city based on millage rates. These taxes are used for support and improvements within City. The county assessor reassesses property every 2 or 3 years so the increase in 2006 was due to a reassessment. Personal property tax declarations are filled out each year and revenue received is a representation of the declarations. These revenues are monitored twice a year. The city receives preliminary assessment values in June and the final assessments in December.

Fines & Court Fees: Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. These fees have fluctuated over the 10 year period due to the addition of parking enforcement officers, change in hours, parking cards (making it easier to pay) inability to send out notices regarding past dues parking fines. The large increase in 2010 was due to the implementation of the red light camera program. The fees are monitored on a monthly basis.

General Fund Revenue Trends - Fines & Court Fees



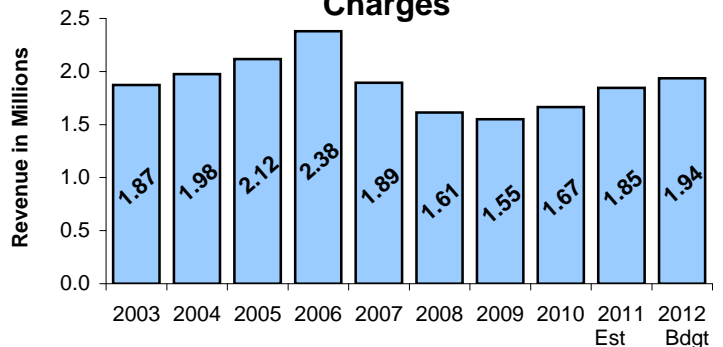
General Fund Revenue Trends - Licenses & Permits



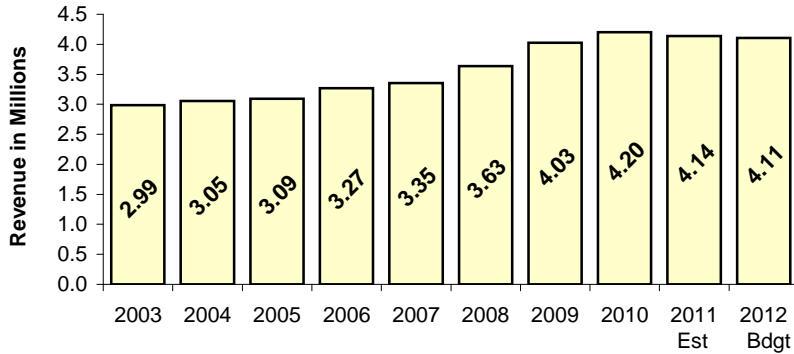
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued for each year. This trend has been closed monitored as it represents business growth in the community. The city issued 4,859 business license for FY 2010. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). In FY 2010 262 liquor licenses were issued in Columbia.

Fees & Service Charges: Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost to provide the service. Fees for street resurfacing and maintenance are somewhat dependent on weather conditions and cost of materials and labor needed.

General Fund Revenue Trends - Fees & Service Charges



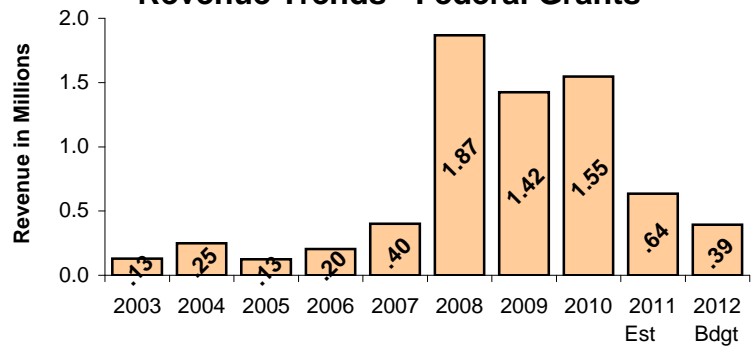
General Fund Major Revenue Trends - G & A Fees



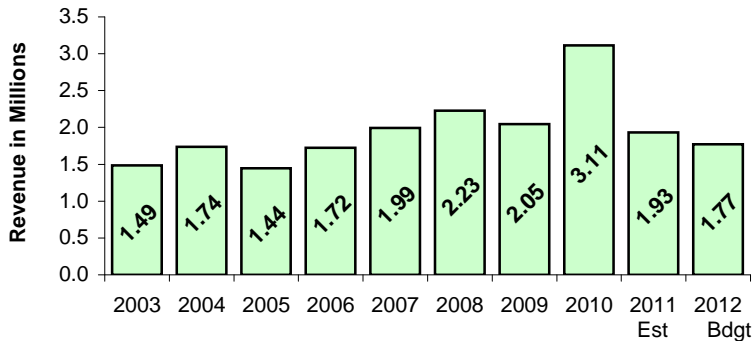
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise, internal services and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There have been slight decreases since FY 2010 due to expenditure reductions in the departments.

Federal Grants: Federal grants consist of money received from a variety of federal entities. Grants can provide a 100% of the funding for a particular project or program or can require a percent match from the City. The City has received grants for Fire, Police, transportation, capital projects, non-motorized project etc. This money is restricted for use by only the project or program that requested the funds. This revenue source is highly dependant upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered consistent revenue sources.

General Fund Revenue Trends - Federal Grants



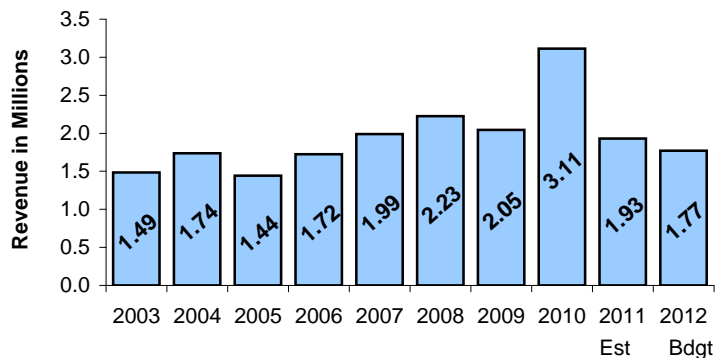
General Fund Revenue Trends - State Grants



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

County Grants: County grants have a purpose of providing basic community services. The county provides reimbursement to the city for a portion of the functions performed by city employees/operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC) Public Health, Animal Control and notifications of county nuisance abatements. Fluctuations occur from year to year mainly due to approved one-time capital purchases that the county provides a percent of reimbursement for or more efficient procedures in operations resulting in a reduction in the amount of reimbursement from the county.

General Fund Revenue Trends - County Grants



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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 discretionary funds 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. The City Council section begins on page 99.

CITY CLERK

The City Clerk serves as the depository for all official records of the City, and the Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions. The City Clerk also acts as secretary to the Board of Adjustment. The City Clerk section begins on page 103.

CITY MANAGER

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, and 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager's section begins on page 109.

FINANCE

Finance is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, business licensing, 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. The Finance section begins on page 113.

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. The Human Resources section begins on page 121.

LAW

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. The Law Department section begins on page 125.

CITY GENERAL

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department. Street Lighting is accounted for in this department. The City General budget begins on page 131.

PUBLIC WORKS - ADMINISTRATION

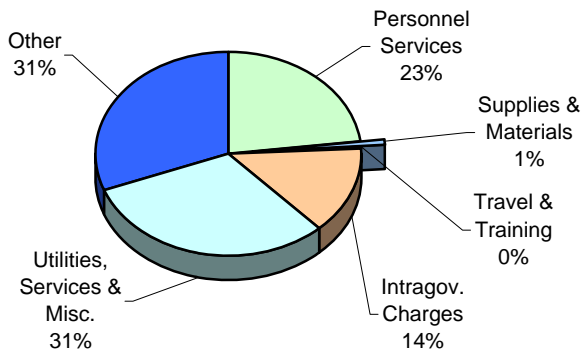
The Administration section provides management of all divisions and functions of the Department including Solid Waste, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition. The Public Works Administration budget begins on page 135.

OTHER GEN. GOVT CAPITAL PROJECTS

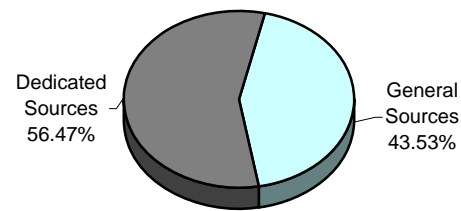
General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects. This budget begins on page 139.

ADMINISTRATIVE DEPARTMENTS - COMBINED

FY 2012 Total Expenditures By Category

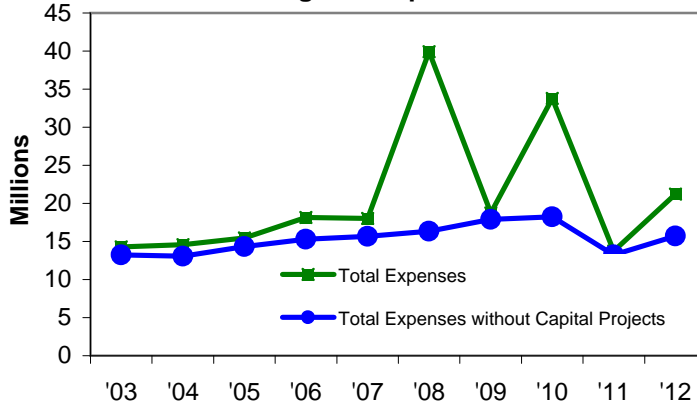


FY 2012 Totals By Funding Source

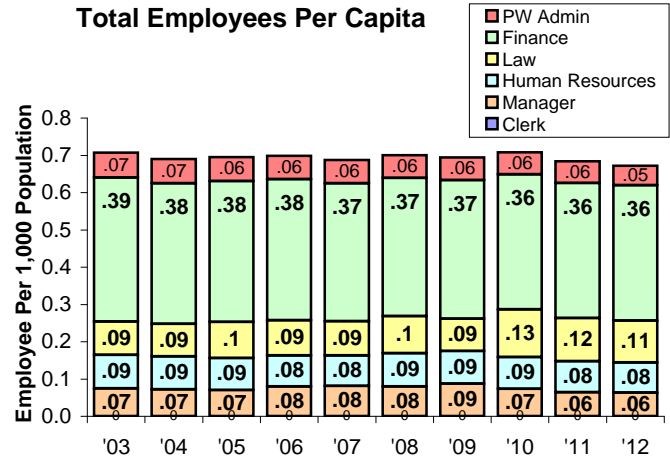


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

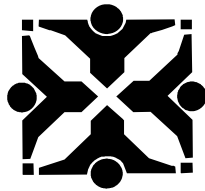
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$5,508,740	\$5,683,753	\$5,575,978	\$6,115,933	7.6%
Supplies & Materials	\$1,400,864	\$270,848	\$221,048	\$236,825	(12.6%)
Travel & Training	\$72,340	\$78,883	\$73,943	\$78,874	(0.0%)
Intragov. Charges	\$1,263,666	\$1,262,260	\$1,262,153	\$3,711,711	194.1%
Utilities, Services & Misc.	\$14,264,201	\$3,423,534	\$3,258,273	\$8,313,876	142.8%
Capital	\$7,502	\$0	\$0	\$0	
Other	\$11,487,924	\$12,236,662	\$11,220,618	\$8,220,552	(32.8%)
Total	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	16.2%
Operating Expenses	\$9,902,785	\$10,219,278	\$9,891,395	\$12,972,219	26.9%
Non-Operating Expenses	\$2,903,690	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
Debt Service	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Total Expenses	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	16.2%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes	\$50,000	\$50,000	\$50,000	\$0	(100.0%)
Intragov. Revenues (G&A Fees)	\$4,200,389	\$4,139,602	\$4,139,602	\$4,107,899	(0.8%)
Grant Revenue	\$0	\$0	\$0	\$0	
Interest Revenue	\$276,415	\$238,190	\$175,793	\$183,793	4.6%
Fees and Service Charges	\$0	\$0	\$0	\$0	
Other Local Revenues	\$17,121	\$25,538	\$25,574	\$1,100	
Lease/Bond Proceeds	\$0	\$2,550,000	\$2,550,000	\$0	(100.0%)
Operating Transfers	\$9,604,301	\$7,422,463	\$7,422,463	\$8,744,717	17.8%
Use of Fund Balance	\$15,011,370	\$745,372	\$0	\$2,210,000	
Less: Amt. Added to Fund Balance	(\$2,118,324)	\$0	(\$208,275)	(\$183,793)	(11.8%)
Dedicated Sources	\$27,041,272	\$15,171,165	\$14,155,157	\$15,063,716	6.4%
General Sources	\$6,963,965	\$7,784,775	\$7,456,856	\$11,614,055	55.8%
Total Funding Sources	\$34,005,237	\$22,955,940	\$21,612,013	\$26,677,771	23.4%

City Council

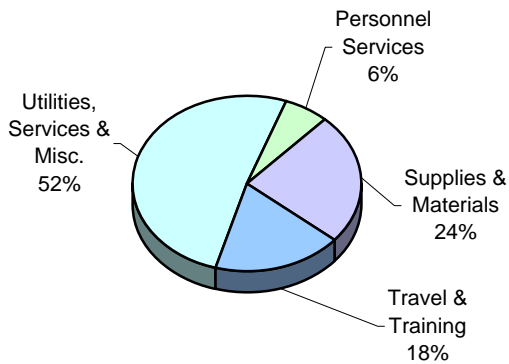
(General Fund)



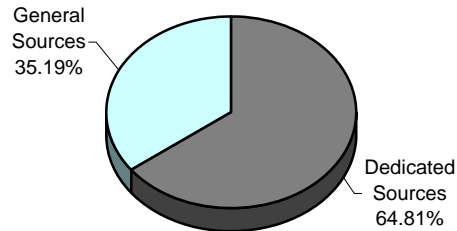
City of Columbia
Columbia, Missouri

CITY COUNCIL - SUMMARY

FY 2012 Total Expenditures By Category

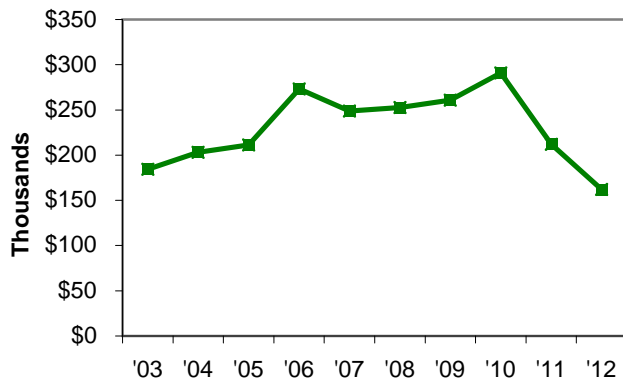


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$2,726	\$10,282	\$3,932	\$10,415	1.3%
Supplies & Materials	\$28,839	\$38,929	\$32,022	\$38,954	0.1%
Travel & Training	\$30,754	\$29,883	\$29,883	\$29,883	0.0%
Intragov. Charges	\$75,554	\$44,690	\$44,690	\$0	(100.0%)
Utilities, Services & Misc.	\$50,475	\$88,082	\$82,543	\$83,007	(5.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
Operating Expenses	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$115,931	\$122,946	\$115,909	\$105,162	(9.3%)
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues					
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$115,931	\$122,946	\$115,909	\$105,162	(9.3%)
General Sources	\$72,417	\$88,920	\$77,161	\$57,097	(26.0%)
Total Funding Sources	\$188,348	\$211,866	\$193,070	\$162,259	(16.0%)

DESCRIPTION

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

HIGHLIGHTS / SIGNIFICANT CHANGES

- Funding for Bike Walk Wheel Week was removed from the budget as it is not a board or commission.

AUTHORIZED PERSONNEL

Actual
FY 2010

Budget
FY 2011

Estimated
FY 2011

Adopted
FY 2012

There are no personnel assigned to this budget, however, there are 7 volunteer staff members - 1 Mayor and 6 Council members.

City Council - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
City Council					
Personnel Services	\$2,726	\$10,282	\$3,932	\$10,415	1.3%
Supplies and Materials	\$15,864	\$16,242	\$11,500	\$16,242	0.0%
Travel and Training	\$24,594	\$20,250	\$20,250	\$20,250	0.0%
Intragovernmental Charges	\$70,927	\$40,079	\$40,079	\$0	(100.0%)
Utilities, Services, & Misc.	\$41,903	\$54,384	\$49,870	\$54,334	(0.1%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$156,014	\$141,237	\$125,631	\$101,241	(28.3%)
Boards and Commissions					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$12,975	\$22,687	\$20,522	\$22,712	0.1%
Travel and Training	\$6,160	\$9,633	\$9,633	\$9,633	0.0%
Intragovernmental Charges	\$4,627	\$4,611	\$4,611	\$0	(100.0%)
Utilities, Services, & Misc.	\$8,572	\$33,698	\$32,673	\$28,673	(14.9%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$32,334	\$70,629	\$67,439	\$61,018	(13.6%)
Department Totals					
Personnel Services	\$2,726	\$10,282	\$3,932	\$10,415	1.3%
Supplies and Materials	\$28,839	\$38,929	\$32,022	\$38,954	0.1%
Travel and Training	\$30,754	\$29,883	\$29,883	\$29,883	0.0%
Intragovernmental Charges	\$75,554	\$44,690	\$44,690	\$0	(100.0%)
Utilities, Services, & Misc.	\$50,475	\$88,082	\$82,543	\$83,007	(5.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$188,348	\$211,866	\$193,070	\$162,259	(23.4%)
Boards and Commissions Budget by Board/Commission					
Airport Advisory Board	\$2,002	\$2,100	\$2,100	\$2,100	0.0%
Bike Commission	\$86	\$1,190	\$700	\$1,190	0.0%
Bike, Walk, and Wheel Event	\$4,214	\$5,000	\$5,000	\$0	(100.0%)
Board of Adjustment	\$611	\$4,000	\$3,250	\$4,000	0.0%
Citizens Police Review Board	\$3,767	\$8,700	\$8,700	\$8,700	0.0%
Commissions - General	\$50	\$4,000	\$3,975	\$4,000	0.0%
Disabilities	\$1,058	\$1,300	\$1,300	\$1,300	0.0%
Historic Preservation	\$3,678	\$10,542	\$10,342	\$10,542	0.0%
Mayor's Council on Physical Fitness	\$5,261	\$6,423	\$6,423	\$6,423	0.0%
Other Boards	\$7	\$7,110	\$5,385	\$7,110	0.0%
Parks and Recreation Commission	\$2,002	\$2,750	\$2,750	\$2,750	0.0%
Planning and Zoning	\$4,972	\$5,053	\$5,053	\$5,053	0.0%
Sister Cities		\$7,850	\$7,850	\$7,850	0.0%
Intrg. Charge: Web Design	\$1,494	\$1,711	\$1,711	\$0	(100.0%)
Intrg. Charge: Print Shop	\$3,132	\$2,900	\$2,900	\$0	(100.0%)
Total	\$32,334	\$70,629	\$67,439	\$61,018	(13.6%)

City Council - Authorized Personnel

City Council

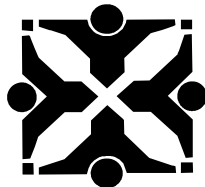
There are no personnel assigned to this budget.

Boards and Commissions

There are no personnel assigned to this budget.

City Clerk and Elections

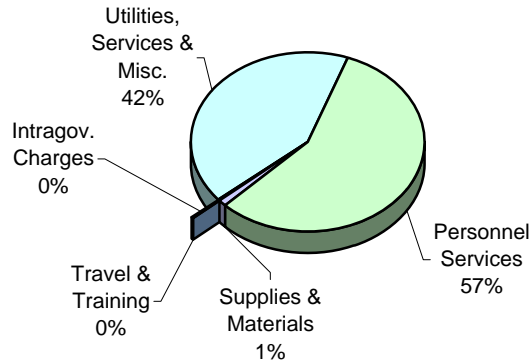
(General Fund)



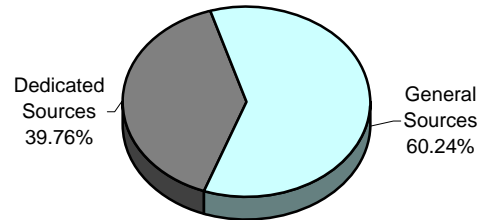
City of Columbia
Columbia, Missouri

CITY CLERK - SUMMARY

FY 2012 Total Expenditures By Category

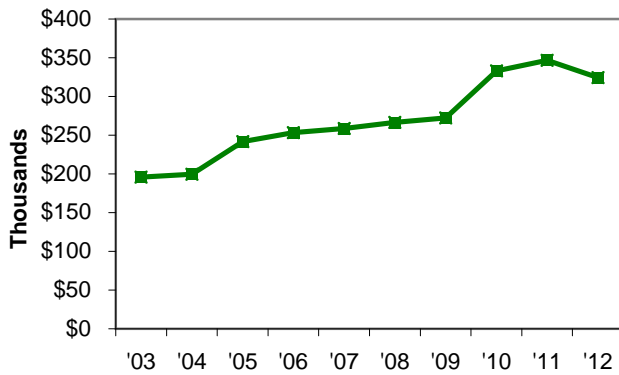


FY 2012 Totals By Funding Source

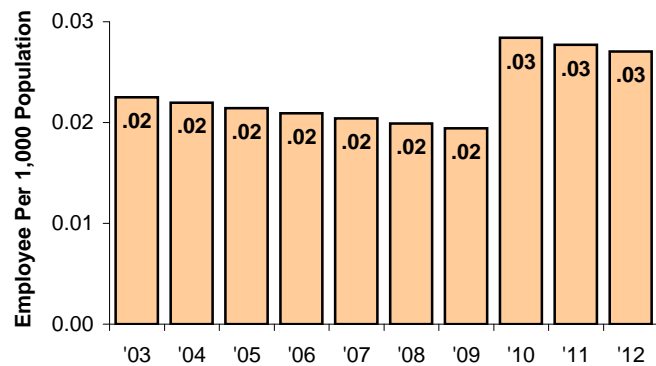


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$141,962	\$175,526	\$168,114	\$184,581	5.2%
Supplies & Materials	\$3,397	\$3,361	\$1,650	\$3,361	0.0%
Travel & Training	\$203	\$1,319	\$500	\$1,319	0.0%
Intragov. Charges	\$33,309	\$37,371	\$37,371	\$213	(99.4%)
Utilities, Services & Misc.	\$46,772	\$129,026	\$125,035	\$134,961	4.6%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
Operating Expenses	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$113,411	\$132,053	\$128,328	\$128,988	0.5%
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$149	\$0	\$120	\$0	(100.0%)
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$113,560	\$132,053	\$128,448	\$128,988	0.4%
General Sources	\$112,083	\$214,550	\$204,222	\$195,447	(4.3%)
Total Funding Sources	\$225,643	\$346,603	\$332,670	\$324,435	(2.5%)

DESCRIPTION

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

DEPARTMENT OBJECTIVES

Maintain and provide access to official city documents in the most expedient and efficient manner; and to expeditiously respond to the citizenry, City Council, Boards and Commissions, and City staff requests for services as provided by this department.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Increase in personnel costs is due to change from ASA II position to ASA III position.
- Increase in utilities, services & misc. is due to an increase in the election budget as the cost of elections continue to rise.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
City Clerk - General	3.00	3.00	3.00	3.00	
City Clerk - Elections	0.00	0.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Council Meeting Web Agendas				
Workload:				
* Number of Regular and Special Council Meetings	26	26	26	26
Efficiency:				
* Number of Times Web Agenda is Finalized by 5:00 p.m. on the Thursday prior to the Council Meeting	N/A	N/A	23	26
Effectiveness:				
* Percentage of Times the Web Agenda is Finalized by 5:00 p.m. on the Thursday prior to the Council Meeting	N/A	N/A	88.46%	100.00%
Comment:				
* This measures whether or not agenda information is provided timely by other departments and whether after hours work is required by the Clerk's Office.				

KEY PERFORMANCE INDICATORS - Continued

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Goal</u>
Post Council Meeting Information on the Web				
Workload:				
* Number of Regular and Special Council Meetings	26	26	26	26
Efficiency:				
* Number of Times the Post Meeting Results are Posted on the Web within 48 hours of the Council Meeting	N/A	N/A	25	26
Effectiveness:				
* Percentage of Times the Post Meeting results are available on the Web within 48 hours of the Council Meeting	N/A	N/A	96.15%	100.00%
Comment:				
* This includes Updated Links to Web Stream; Actions Taken by Council on the Web Agenda; Approved Minutes; Ordinances/Resolutions/Updated Code (in format of CodeMaster); etc. This shows how quickly information is available to the public after a Council Meeting.				

City Clerk - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
General					
Personnel Services	\$141,962	\$175,526	\$168,114	\$184,581	5.2%
Supplies and Materials	\$3,397	\$3,361	\$1,650	\$3,361	0.0%
Travel and Training	\$203	\$1,319	\$500	\$1,319	0.0%
Intragovernmental Charges	\$33,309	\$37,371	\$37,371	\$213	(99.4%)
Utilities, Services, & Misc.	\$5,732	\$9,961	\$5,970	\$9,961	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$184,603	\$227,538	\$213,605	\$199,435	(12.4%)

Elections

Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$41,040	\$119,065	\$119,065	\$125,000	5.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$41,040	\$119,065	\$119,065	\$125,000	5.0%

Department Totals

Personnel Services	\$141,962	\$175,526	\$168,114	\$184,581	5.2%
Supplies and Materials	\$3,397	\$3,361	\$1,650	\$3,361	0.0%
Travel and Training	\$203	\$1,319	\$500	\$1,319	0.0%
Intragovernmental Charges	\$33,309	\$37,371	\$37,371	\$213	(99.4%)
Utilities, Services & Misc.	\$46,772	\$129,026	\$125,035	\$134,961	4.6%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$225,643	\$346,603	\$332,670	\$324,435	(6.4%)

City Council - Authorized Personnel

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
General					
8803 - City Clerk	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst. III	0.00	0.00	1.00	1.00	
1002 - Admin. Support Asst. II	1.00	1.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

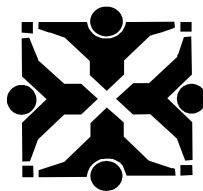
Elections

There are no personnel assigned to this budget.

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City Manager

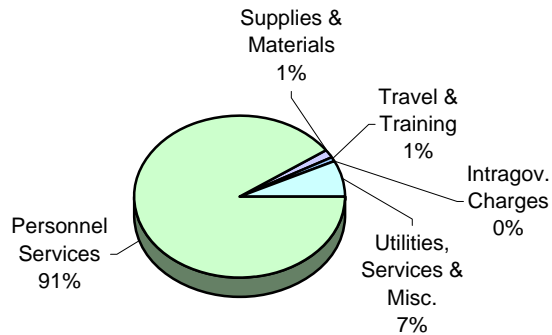
(General Fund)



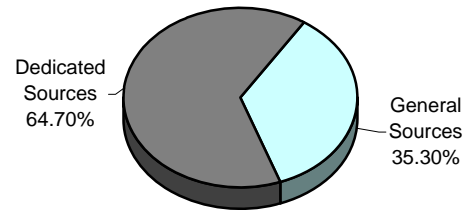
City of Columbia
Columbia, Missouri

CITY MANAGER

FY 2012 Total Expenditures By Category

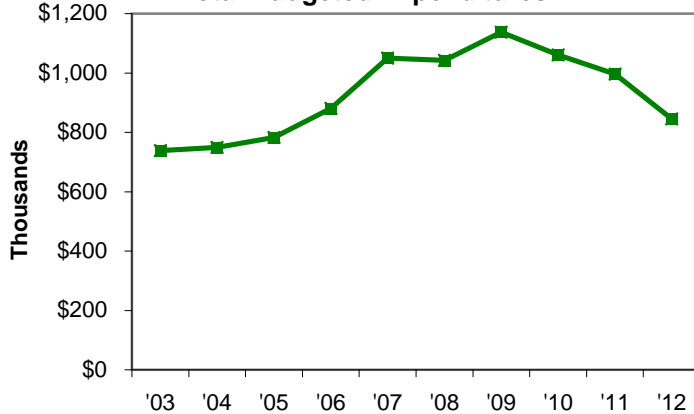


FY 2012 Totals By Funding Source

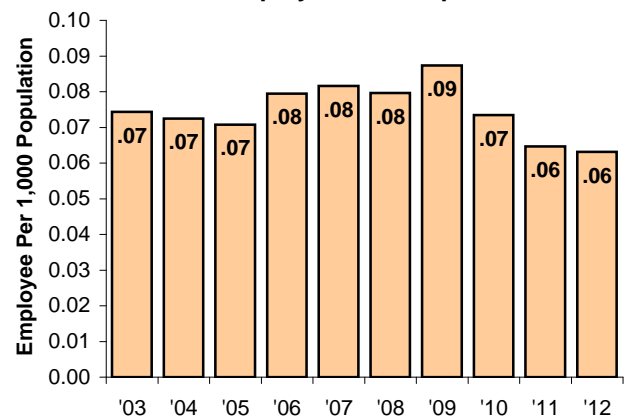


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$843,137	\$801,440	\$767,551	\$764,307	(4.6%)
Supplies & Materials	\$16,353	\$16,702	\$12,676	\$12,500	(25.2%)
Travel & Training	\$9,478	\$6,750	\$6,750	\$6,750	0.0%
Intragov. Charges	\$89,030	\$103,734	\$103,734	\$1,355	(98.7%)
Utilities, Services & Misc.	\$44,985	\$67,775	\$61,205	\$60,760	(10.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Operating Expenses	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,002,983	\$996,401	\$951,916	\$845,672	(15.1%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$616,617	\$579,130	\$571,265	\$547,172	(4.2%)
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$46	\$0	\$100	\$0	(100.0%)
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$616,663	\$579,130	\$571,365	\$547,172	(4.2%)
General Sources	\$386,320	\$417,271	\$380,551	\$298,500	(21.6%)
Total Funding Sources	\$1,002,983	\$996,401	\$951,916	\$845,672	(11.2%)

DESCRIPTION

The City Manager's Office is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, and 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. City Counselor is appointed subject to approval of Council. Appointment of subordinates is generally delegated to the appropriate Department Director.

HIGHLIGHTS / SIGNIFICANT CHANGES

Significant reductions in nearly all budget categories; including changes in functional organization chart.

Join the Center for Performance Management (CPM) of the International City/County Management Association.

Focus on two Guiding Principles - **public service**: we're here to serve; and, **performance**: accountability and performance at its highest level.

Contact Center - develop a two-year implementation plan (budget neutral) for a fully operational center by 2013.

Develop an overall Strategic Plan that incorporates individual department/division business plans that align with the vision and budget.

HIGHLIGHTS / SIGNIFICANT CHANGES (cont)

Commit necessary resources to continue the city's efforts to achieve Missouri Quality Award: official state recognition for excellence in quality leadership; and, Journey to Excellence (J2E) Vision, Mission and Values: we are committed to achieving excellence in what we value; customers, communication, integrity, teamwork and resources.

DEPARTMENT OBJECTIVES

Adopt "**Servant Leadership**" philosophy and practice of leadership within the city organization.

Create a **Customer-Centered Culture**: we are public servants, and we are here to serve. Help employees engage with customers and satisfy customer needs.

Provide effective and efficient delivery of services to our customers by improving/expanding customer service orientation across all city departments.

Enhance communication with City Council and citizens; making citizens the center of their government and serving them as if we could lose their business and loyalty to the city.

Proactively communicate information about services and policies to the City Council and citizens.

Maintain both short and long-term fiscal stability of the city while maintaining service levels that meet the needs of the community.

Proactively seek new revenue streams.

Implement policies as authorized by the City Council; and create meaningful and credible communication with the community.

Exercise direction over all day-to-day operations of the city.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	0.00	0.00	0.00	1.00	1.00
9911 - Assistant to City Manager	1.00	1.00	2.00	1.00	(1.00)
9905 - Deputy City Manager	0.00	0.00	0.00	1.00	1.00
9901 - Assistant City Manager	2.00	2.00	2.00	1.00	(1.00)
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
4103 - Sr. Planner - GIS Coord.	1.00	1.00	0.00	0.00	
1102 - Secretary to City Manager	1.00	1.00	0.00	0.00	
1003 - Admin. Support Assistant III	1.00	1.00	0.00	0.00	
1002 - Admin. Support Assistant II	0.00	0.00	1.00	1.00	
Total Personnel	8.00	8.00	7.00	7.00	
Permanent Full-Time	8.00	8.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	7.00	7.00	

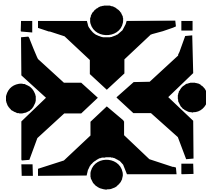
*FY 2012 (1) Assistant City Manager reclassified to a Deputy City Manager.

Reclassifications will be effective January 2012. (1) Assistant City Manager position and (1) Assistant to the City Manager position have been eliminated.

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Finance Department

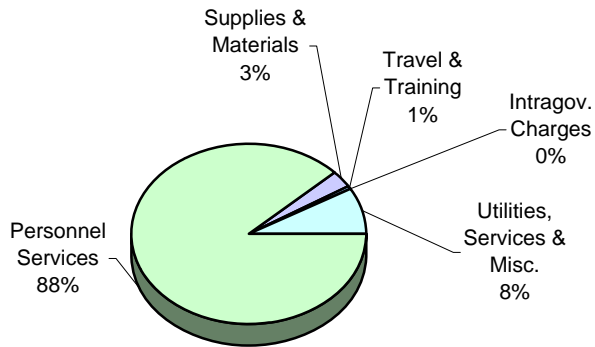
(General Fund)



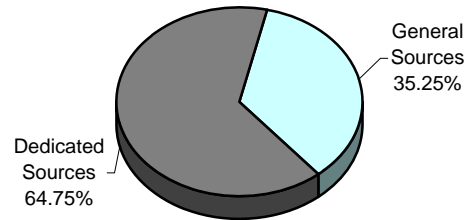
City of Columbia
Columbia, Missouri

FINANCE - SUMMARY

FY 2012 Total Expenditures By Category

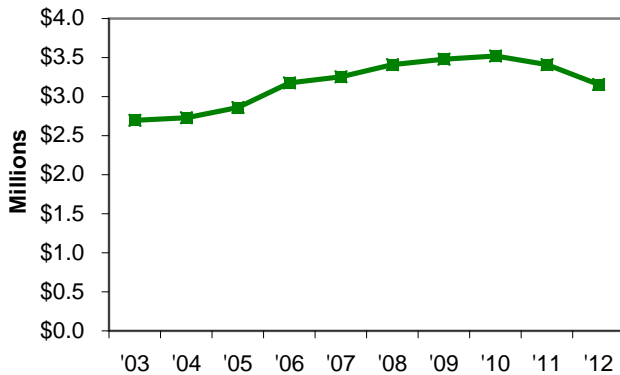


FY 2012 Totals By Funding Source

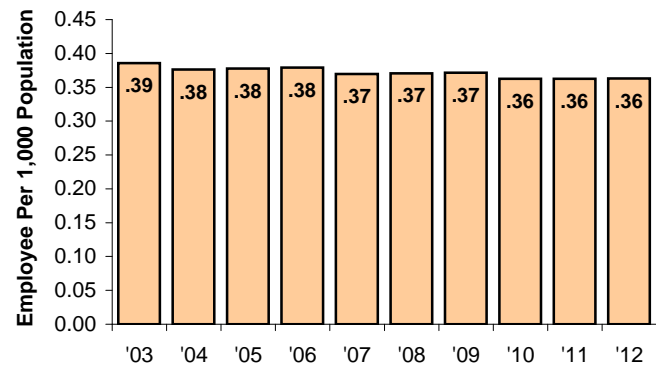


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$2,505,044	\$2,514,757	\$2,500,870	\$2,775,389	10.4%
Supplies & Materials	\$110,115	\$113,026	\$94,609	\$100,504	(11.1%)
Travel & Training	\$18,508	\$17,525	\$14,171	\$17,516	(0.1%)
Intragov. Charges	\$488,867	\$506,328	\$506,221	\$4,521	(99.1%)
Utilities, Services & Misc.	\$264,545	\$258,036	\$245,963	\$258,685	0.3%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Operating Expenses	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$2,082,133	\$1,981,214	\$2,017,228	\$2,043,269	1.3%
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$4,108	\$700	\$500	\$500	0.0%
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$2,086,241	\$1,981,914	\$2,017,728	\$2,043,769	1.3%
General Sources	\$1,300,838	\$1,427,758	\$1,344,106	\$1,112,846	(17.2%)
Total Funding Sources	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(6.1%)

DESCRIPTION

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

DEPARTMENT OBJECTIVES

The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day to day processing activity, providing accurate and timely management information, external financial reports that adhere to professional standards, and managing the city's capital needs through investing and borrowing activities. In addition, the Finance Department is responsible for ensuring the City adheres to all federal, state and local requirements that relate to purchasing, budgeting, and related activities.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Administration:** The Director and budgeting staff have completely reformatted the budget document in response to requests from the City Council. Additional enhancements will be developed during FY 2012. Efforts will be made in FY 2012 to assess the needs for replacement of the City's financial software system.

- **Accounting:** The Accounting staff will be implementing changes for the city's financial reports, with new definitions and disclosure required for the fund balance numbers presented on the balance sheets. Also, we will continue to digitize and integrate documents in the city's document imaging system with the city's financial management accounting systems. This electronic file storage and retrieval increases the efficiency of file management significantly, and also provides much better business recovery procedures in regard to disaster recovery planning.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Purchasing:** As a result of the Federal Highways Audit in 2008 and their continued monitoring, the Federal Transit Triennial Review in 2011 and various agency audits due to ARRA funded projects; Purchasing now reviews 100% of all city contractor payrolls and has significant interaction with state and federal agencies which we did not have in the past. To date Purchasing has recouped \$ \$37,569.72 for workers who were underpaid by city contractors.

Purchasing now serves a significant role in the administrative compliance of Title VI, DBE, Limited English Proficiency and the Public Involvement Plans required of the city due to the receipt of Federal contracts.

- **Business License:** The Business License Division renewed 4,849 business licenses and issued 465 new business licenses during license year 2011. The number of business licenses issued remains fairly stable while the quantity of new business licenses issued increased almost 17%. In addition, 605 annual and temporary liquor licenses were issued, as well as 164 security guard licenses, 246 taxi/limousine drivers' and vehicle permits, and numerous animal licenses, solicitors permits and temporary business licenses. The purchase of an eGovernment portal designed to provide a system for online applications and payment options, as well as citizen access to licensing information, is currently being explored which will significantly enhance the licensing process for our customers. Staff will continue to review pertinent sections of the City Code of Ordinances to identify areas of improvement in an effort to provide the highest level of customer service.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration & Financial Planning	4.50	4.50	5.50	6.50	1.00
Accounting	17.50	17.50	17.50	17.50	
Treasury Management	7.75	7.75	7.75	7.75	
Purchasing	7.00	7.00	7.00	7.00	
Business License	1.50	1.50	1.50	1.50	
Total Personnel	38.25	38.25	39.25	40.25	1.00
Permanent Full-Time	37.00	37.00	38.00	39.00	1.00
Permanent Part-Time	1.25	1.25	1.25	1.25	
Total Permanent	38.25	38.25	39.25	40.25	1.00

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Budget Review/Forecasting				
Workload:				
* Number of Department Line Items Reviewed^	14,942	14,314	17,764	14,350
* Number of Budget Staff Performing Reviews	2	2	2	2
Efficiency:				
* Percent of budgets prepared and provided to depts. 24 hours prior to budget meeting with City Manager.	95%	95%	100%	100%
Effectiveness:				
* General Fund Actual Expenses as a Percent of Estimated Expenses ^^	N/A	96%	98%	98%
* General Fund Actual Revenues as a Percent of Estimated Revenues ^^	N/A	+2%	' +/- 2%	+/- 2% - 5%

Comments:

^ Line items reviewed are counted twice as both staff members review every line item

^^Effectiveness measures how closely the city's estimates are to actual expenditures

Budget staff makes every effort to provide all necessary information to the departments prior to the department meeting with the City Manager. However there are times when circumstances beyond staff's control effect this measurement.

Administration - Police and Fire Pension Management

Workload:				
* Number of dedicated employees	0.50	0.50	0.50	0.50
* Number of Police and Fire retirees and beneficiaries	243	254	262	270
* Number of pension payments issued (annual)	2,916	3,048	3,144	3,240
Efficiency:				
* Number of staff hours dedicated to Police and Fire Pension	720	750	800	850
Effectiveness:				
* Percent of Fire/Police pension checks reissued	0.20%	0.10%	0.10%	0.00%
* Percent of time pension checks are issued by the last day of the month	100.00%	100.00%	100.00%	100.00%

Comments:

* 1.00 Finance Employee is split 50% in Business License and 50% in Administration to administer Police and Fire pensions.

Accounting - Payroll

Workload:				
* Number of payroll checks written	47,944	46,859	47,000	47,500
* Number of payroll staff	2	2	2	2
Efficiency:				
* Payroll checks processed per payroll employee	23,972	23,450	23,500	23,750
* Cost per check process ^				
Effectiveness:				
* Percent of payroll records corrected	0.11%	0.03%	0.02%	0.02%

Comments:

Our goal is to minimize this number and pay employees correctly and timely.

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Accounting - AP Transactions				
Workload:				
* Total number of AP Transactions processed	76,853	75,480	76,000	76,500
* Number of AP staff members^	5.5	5.5	5.5	5.5
Efficiency:				
* Invoices processed per A/P employee	15,370	13,724	13,818	13,909
Effectiveness:				
* Percent of A/P transactions corrected	0.23%	0.21%	0.17%	0.13%

Comments:

^The number of A/P checks voided is an important indicator of effectiveness of this system.
Our goal is to minimize this number and pay our vendors correctly and timely.

Treasury Management - Payment Receipts

Workload:				
* Number of cashiers^	6.75	6.75	6.75	6.75
* Number of receipts processed	567,500	580,200	586,000	590,000
* Number of on site customer visits	112,100	115,300	109,200	108,000
Efficiency:				
* Cost per payment processed ^^	\$0.299	\$0.292	\$0.289	\$0.287
* Number of payments processed per cashier	84,074	85,956	86,815	87,407
* Number of on site customer visits per cashier	16,607	17,081	16,178	16,000
Effectiveness:				
* Percent of payments processed and deposited within 24 hours	100%	100%	100%	100%
* Percent of payments requiring corrections	0.080%	0.079%	0.080%	0.100%

Comments:

^ Number of cashiers includes temporary employees- 2080 hours equals 1 FTE

^^ Only salary and benefits of staff members included in costs

The goal for the cashiering operation is to process and deposit all payments within 24 hours of receipt with an accuracy rate of 99%. The Treasury operation strives to maintain the lowest bank expenses for the required processes.

Treasury Management - Investment of funds

Workload:				
* Total dollar amount of Investment portfolio	\$336,971,025	\$354,033,383	\$335,764,962	\$345,000,000
* Total dollar amount of pension funds	\$73,606,019	\$74,818,537	\$90,061,960	\$92,000,000
* Total dollar amount of pooled cash funds	\$257,218,936	\$272,342,674	\$239,631,908	\$240,000,000
* Number of securities held	183	223	205	235
Efficiency:				
* Percent of funds invested	100.0%	100.0%	100.0%	100.0%
Effectiveness:				
* Meet or exceed defined benchmarks for pension funds 90% of the time over a 3 year rolling average	Yes	Yes	Yes	Yes
* Meet or exceed defined benchmarks for pooled cash funds 80% of the time over a 3 year rolling average	Yes	Yes	Yes	Yes

Comments:

To optimize investment returns, funds should be invested according to a targeted asset allocation plan. Returns should consistently exceed a reasonable benchmark for each fund. The Police and Fire Pension benchmark is based on a composite of a portfolio made up of 50% S&P and 50% Barclays Aggregate. Pooled cash benchmark is based on Barclays Govt. 1-3 year index.

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Formal & Informal Bids				
Workload:				
* Number of buyers	5	5	5	5
* Number of Formal and Informal bids prepared	750	755	760	800
Efficiency:				
* Cost per bid (only buyers cost included)	\$213	\$213	\$212	\$220
* Number of bids per buyer	150	151	152	160
Effectiveness:				
* % of informal bids are completed with in 7 days	80.00%	82.00%	86.00%	85.00%
* % of informal bids are completed with in 21 days (close of bid to purchase order prep)	80.00%	82.00%	94.00%	90.00%
* % of Formal bids are completed with in 50 days (close of bid to purchase order prep)^	80.00%	82.00%	64.00%	75.00%

Comments:

^Some formal bids may take longer than 50 days due to federal bidding regulations.

Any purchase over \$15,000 requires a written formal bid and open competitive process soliciting bids from interested parties. Any purchase over \$1,000 but less than \$15,000 can be obtained acquiring 3 bids and selecting according to city charter. Monitoring these bid processes helps to determine the purchasing department's efficiency in assisting departments with their purchasing needs as well as timely communication with the vendors.

Purchasing has seen an increase in complexity due to regulations and oversight required from federal funding sources.

Bids tend to take longer to develop and award. Continued increase in use of coop-contracts or piggyback contracts.

Purchasing continues to support the use of the purchasing card program. Hundreds of term and supply contracts are maintained as well which has increased requirements such as prevailing wage and compliance monitoring.

Business License -Business Licenses Issued

Workload:				
* Number of business licenses and other licenses/permits issued	5,859	6,244	5,894	6,200
* Number of business license employees	2	2	2	2
Efficiency:				
* Number of licenses per business license employee	2,930	3,122	2,992	3,100
* Cost per license/permit (using total cost of business license office)	\$29	\$31	\$32	\$28
Effectiveness:				
* Percent of business licenses issued within 5 business days of receipt of application	82.00%	83.00%	88.00%	95.00%

Comments:

Number of Business License employees includes temporary employees- 2080 hours equals 1 FTE.

Only salary and benefits of Business License employees included in costs

Business License - Complaints

Workload:				
* Number of business license complaints	13	11	10	0
Efficiency:				
* Average number of hours to resolve a complaint	11	10	8	5
Effectiveness:				
* Percent of complaints resolved within five (5) business days	88%	89%	90%	100%

Comments:

Our goal is to reduce the number of complaints and arrive at a resolution in a timely manner. A good measure of quality customer service is a lower percentage of complaints and minimal time required to resolve the complaint. If a complaint can be resolved within five (5) business days, this is an indicator that we are being effective and efficient in providing assistance to our licensing customers as well as enforcing the provisions of our City Code.

Finance - Budget Detail

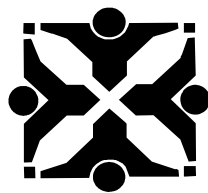
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$468,478	\$461,707	\$450,816	\$679,657	47.2%
Supplies and Materials	\$21,085	\$20,450	\$11,202	\$19,420	(5.0%)
Travel and Training	\$3,030	\$4,261	\$1,000	\$4,261	0.0%
Intragovernmental Charges	\$67,018	\$65,821	\$65,821	\$646	(99.0%)
Utilities, Services, & Misc.	\$156,252	\$125,525	\$113,367	\$125,095	(0.3%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$715,863	\$677,764	\$642,206	\$829,079	22.3%
Accounting					
Personnel Services	\$1,061,969	\$1,075,381	\$1,072,143	\$1,108,598	3.1%
Supplies and Materials	\$45,172	\$42,850	\$36,250	\$36,250	(15.4%)
Travel and Training	\$1,286	\$1,019	\$935	\$1,019	0.0%
Intragovernmental Charges	\$212,951	\$233,810	\$233,810	\$1,348	(99.4%)
Utilities, Services, & Misc.	\$19,643	\$36,100	\$29,950	\$29,950	(17.0%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,341,021	\$1,389,160	\$1,373,088	\$1,177,165	(15.3%)
Treasury Management					
Personnel Services	\$409,439	\$424,985	\$424,546	\$435,012	2.4%
Supplies and Materials	\$14,495	\$22,446	\$22,446	\$19,260	(14.2%)
Travel and Training	\$4,919	\$4,363	\$4,363	\$4,363	0.0%
Intragovernmental Charges	\$122,676	\$98,665	\$98,665	\$856	(99.1%)
Utilities, Services, & Misc.	\$45,761	\$47,439	\$53,139	\$53,265	12.3%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$597,290	\$597,898	\$603,159	\$512,756	(14.2%)
Purchasing					
Personnel Services	\$441,483	\$438,074	\$438,880	\$447,449	2.1%
Supplies and Materials	\$14,805	\$10,600	\$7,800	\$8,500	(19.8%)
Travel and Training	\$7,870	\$6,623	\$6,623	\$6,623	0.0%
Intragovernmental Charges	\$55,559	\$74,742	\$74,635	\$1,564	(97.9%)
Utilities, Services, & Misc.	\$24,189	\$25,282	\$25,517	\$26,385	4.4%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$543,906	\$555,321	\$553,455	\$490,521	(11.7%)
Business License					
Personnel Services	\$123,675	\$114,610	\$114,485	\$104,673	(8.7%)
Supplies and Materials	\$14,558	\$16,680	\$16,911	\$17,074	2.4%
Travel and Training	\$1,403	\$1,259	\$1,250	\$1,250	(0.7%)
Intragovernmental Charges	\$30,663	\$33,290	\$33,290	\$107	(99.7%)
Utilities, Services, & Misc.	\$18,700	\$23,690	\$23,990	\$23,990	1.3%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$188,999	\$189,529	\$189,926	\$147,094	(22.4%)
Department Totals					
Personnel Services	\$2,505,044	\$2,514,757	\$2,500,870	\$2,775,389	10.4%
Supplies and Materials	\$110,115	\$113,026	\$94,609	\$100,504	(11.1%)
Travel and Training	\$18,508	\$17,525	\$14,171	\$17,516	(0.1%)
Intragovernmental Charges	\$488,867	\$506,328	\$506,221	\$4,521	(99.1%)
Utilities, Services, & Misc.	\$264,545	\$258,036	\$245,963	\$258,685	0.3%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$3,387,079	\$3,409,672	\$3,361,834	\$3,156,615	(7.4%)

Finance - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
6800 - Director of Finance	1.00	1.00	1.00	1.00	
6750 - Asst Finance Director	0.00	0.00	1.00	1.00	
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6505 - Bus. Svcs & Pension Mngr.	0.50	0.50	0.50	0.50	
6204 - Financial Analyst	1.00	1.00	1.00	2.00	1.00
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1001 - Admin. Support Assistant I	0.00	0.00	0.00	0.00	
Total Personnel	4.50	4.50	5.50	6.50	1.00
Permanent Full-Time	4.50	4.50	5.50	6.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.50	4.50	5.50	6.50	1.00
Accounting					
6207 - Accountant	0.00	0.00	1.00	1.00	
6205 - Comptroller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	3.00	3.00	3.00	3.00	
6201 - Accounting Supervisor	2.00	2.00	2.00	2.00	
1203 - Accounting Assistant	11.50	11.50	10.50	10.50	
Total Personnel	17.50	17.50	17.50	17.50	
Permanent Full-Time	17.00	17.00	17.00	17.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	17.50	17.50	17.50	17.50	
Treasury Management					
6700 - Treasurer	1.00	1.00	1.00	1.00	
1210 - Treasury Support Supervisor	1.00	1.00	1.00	1.00	
1201 - Cashier	4.75	4.75	4.75	4.75	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	7.75	7.75	7.75	7.75	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	7.75	7.75	7.75	7.75	
Purchasing					
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Offc.	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Business License					
6505 - Bus. Svcs & Pension Mngr.	0.50	0.50	0.50	0.50	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	1.50	1.50	1.50	1.50	
Permanent Full-Time	1.50	1.50	1.50	1.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.50	1.50	1.50	1.50	
Department Totals					
Permanent Full-Time	37.00	37.00	38.00	39.00	1.00
Permanent Part-Time	1.25	1.25	1.25	1.25	
Total Permanent	38.25	38.25	39.25	40.25	1.00

Human Resources

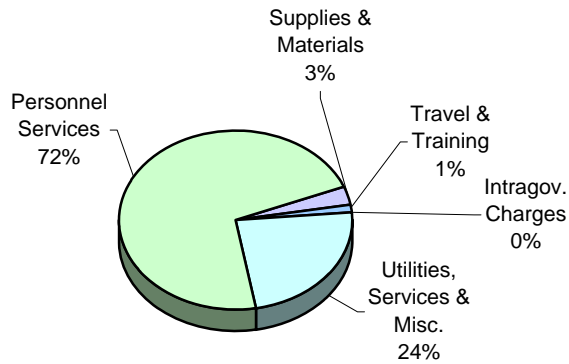
(General Fund)



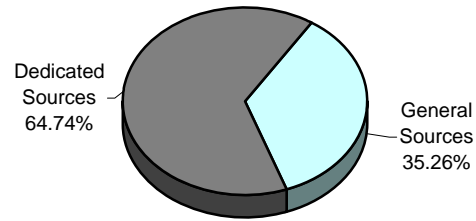
City of Columbia
Columbia, Missouri

HUMAN RESOURCES

FY 2012 Total Expenditures By Category

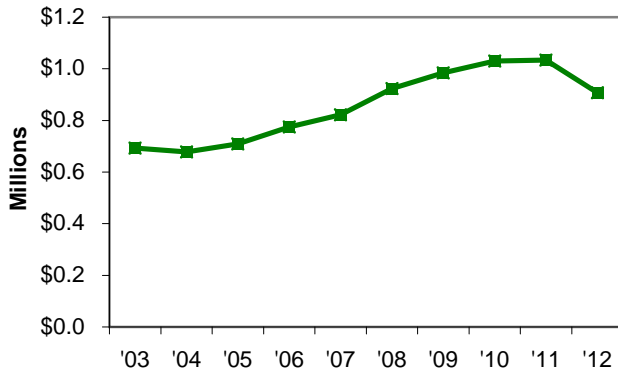


FY 2012 Totals By Funding Source

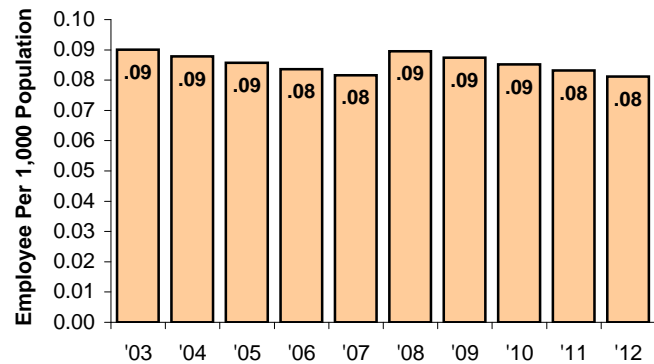


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$620,506	\$629,088	\$631,860	\$649,766	3.3%
Supplies & Materials	\$26,938	\$33,030	\$27,440	\$31,440	(4.8%)
Travel & Training	\$6,370	\$11,407	\$10,640	\$11,407	0.0%
Intragov. Charges	\$117,573	\$121,093	\$121,093	\$789	(99.3%)
Utilities, Services & Misc.	\$123,918	\$238,980	\$208,380	\$213,970	(10.5%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Operating Expenses	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$895,305	\$1,033,598	\$999,413	\$907,372	(12.2%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$550,251	\$600,656	\$599,828	\$587,430	(2.1%)
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$10	\$0	\$8	\$0	(100.0%)
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$550,261	\$600,656	\$599,836	\$587,430	(2.1%)
General Sources	\$345,044	\$432,942	\$399,577	\$319,942	(19.9%)
Total Funding Sources	\$895,305	\$1,033,598	\$999,413	\$907,372	(9.2%)

DESCRIPTION

The Human Resources Department 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, employee relations, work with employee groups, and drug and alcohol testing are also the responsibility of the Department.

DEPARTMENT OBJECTIVES

Assist all departments in recruitment and selection of qualified individuals to staff City positions. Provide employees evaluation, training and development opportunities that will increase retention, provide upward mobility and create high morale, designed to reduce turnover. Provide accurate management information on compensation and benefit issues, and recommend strategies for pay and benefit plans that provide appropriate overall compensation to employees and control costs to the City. Manage the Employee Benefit Fund and the insurance and benefit programs funded in that budget. Those programs include health, vision, dental and prescription drug insurance, life insurance, long term disability insurance and employee recognition. Provide health and wellness programs for City employees. Administer drug and alcohol testing for new and federally-mandated employees. Assist all departments in complying with federal, state and local employment laws, policies and procedures.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Recruitment, selection and retention efforts will continue to be priorities.
- Launch of an on-line employment application and applicant management system is planned for fall 2011.
- Salary data and labor market refinement for positions through the use of an on-line system is now in use.
- Developed a new Affirmative Action Plan format and updated plan data for 2010.
- Developed a more robust employee orientation program. That program was implemented in October 2010.
- Develop recommendations for the City compensation philosophy, including improving the classification and pay plans.
- Coordinated with EdTrek to provide training to over 300 managers and supervisors, and certified internal trainers to continue this training program as a requirement for all managers and supervisors.
- Develop "City University" training program for required job training programs, basic skills improvement and advancement track opportunities.
- Reorganization of the department into functional teams in 2012 is expected to increase customer service and efficiency.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
4604 - Dir. of Human Resources	1.00	1.00	1.00	1.00	
4605 - Human Resources Manager	0.00	0.00	0.00	1.00	1.00
4603 - Human Resources Coord.	2.00	2.00	2.00	0.00	(2.00)
4600 - Human Resources Specialist	1.00	1.00	1.00	2.00	1.00
1402 - Human Resources Technician	3.00	3.00	3.00	3.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	

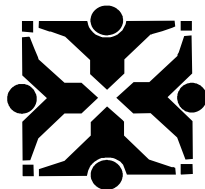
*FY 2012 - (1) Human Resources Coordinator will be reclassified to a Human Resources Manager and (1) Human Resources Coordinator will be reclassified to a Human Resources Specialist, effective Nov. 13.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Internal Employee Promotion				
Workload:				
* Number of permanent jobs posted	143	146	120	120
Efficiency:				
* Ratio of internal applicants to external applicants				1:5
Effectiveness:				
* Percent of internal employees moved	12%	12%	12%	12%
Comments: Align with City Manager's goal to grow our employees and promote from within. Efficiency measure tracking to be calculated and base number established in FY 2011.				
Turnover				
Workload:				
* Number of permanent employees	1,220	1,236	1,309	1,302
Efficiency:				
* Ratio of permanent employees leaving city service to number of permanent employees	1:12	1:13	1:13	1:13
Effectiveness:				
* Citywide employee turnover rate	8.03%	8.00%	8.00%	8.00%
Comments: Align with City Manager's goal to retain talent. National turnover average for local government is 16.2%. Source: Bureau of Labor Statistics, as of 12/31/10.				
Employee Relations				
Workload:				
* Number of grievances and complaints filed	20	30	30	25
Efficiency:				
* Ratio of grievances and complaints appealed at department level versus City administration level (HR, CM, PAB)	4:1	5:1	5:1	4:1
Effectiveness:				
* Percent of grievances resolved at department level	80%	82%	82%	80%
Comments: * Goal is to resolve employee concerns at the lowest possible level.				
Employee Training				
Workload:				
* Number of training classes	312	250	250	300
Efficiency:				
* Cost of program per participant			\$272	\$225
Effectiveness:				
* Percentage of employees trained			20%	30%
Comments: * Align with City Manager's goal to provide appropriate employee training. Efficiency and effectiveness measure tracking to be calculated and base numbers established in FY 2011.				

Law Department

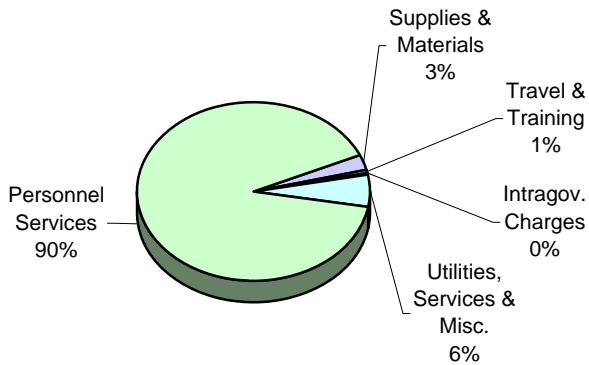
(General Fund)



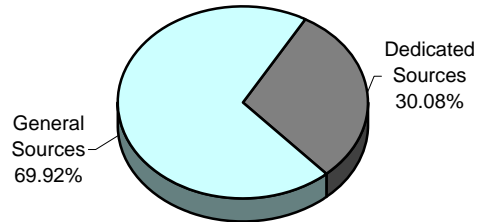
City of Columbia
Columbia, Missouri

LAW DEPARTMENT

FY 2012 Total Expenditures By Category

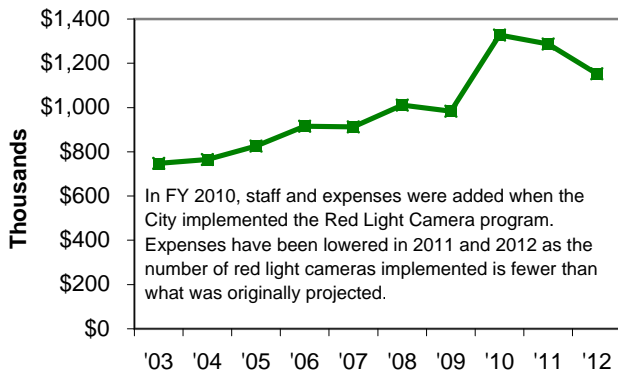


FY 2012 Totals By Funding Source

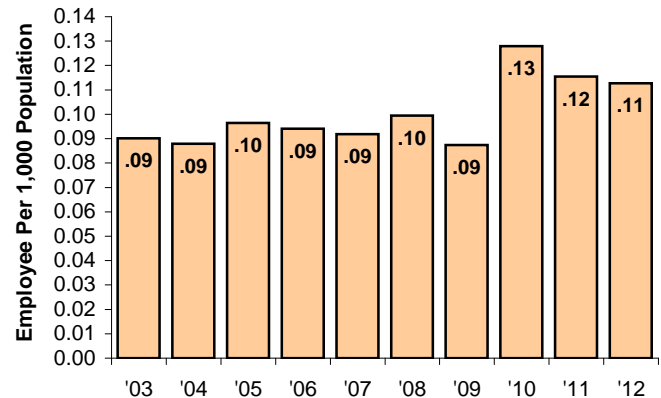


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$920,989	\$1,024,582	\$1,012,680	\$1,045,197	2.0%
Supplies & Materials	\$34,817	\$40,953	\$33,144	\$30,263	(26.1%)
Travel & Training	\$3,727	\$6,914	\$6,914	\$6,914	0.0%
Intragov. Charges	\$122,964	\$139,855	\$139,855	\$1,609	(98.8%)
Utilities, Services & Misc.	\$35,667	\$75,217	\$57,861	\$68,743	(8.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
Operating Expenses	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$329,731	\$348,968	\$346,899	\$346,707	(0.1%)
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$435	\$0	\$353	\$0	(100.0%)
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$330,166	\$348,968	\$347,252	\$346,707	(0.2%)
General Sources	\$787,998	\$938,553	\$903,202	\$806,019	(10.8%)
Total Funding Sources	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(7.8%)

DESCRIPTION

The Law Department 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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Implementation of a new case management software system within the Prosecutor's office will streamline internal processes and eliminate the need to access multiple programs to complete tasks. Once the system is fully functional and interfaces between law enforcement, the Prosecutor and the Court are operational, duplication of effort will decrease significantly and the move to a paperless system will be in sight. Software is being purchased by the Information Technologies Department. (Supporting Activities)

DEPARTMENT OBJECTIVES

The Law Department's primary objective is to assist the Council, Manager and City departments in setting and meeting their objectives by providing high-quality legal support services.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
City Counselor	4.50	4.50	4.50	4.50	
City Prosecutor	9.00	8.00	8.00	8.00	
Total Personnel	13.50	12.50	12.50	12.50	
Permanent Full-Time	12.50	11.50	11.50	11.50	
Permanent Part-Time	1.00	1.00	1.00	1.00	
Total Permanent	13.50	12.50	12.50	12.50	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Number of Ordinances & Resolutions prepared				
Workload:				
* Average number of requests for council bills received per meeting	N/A	N/A	28	N/A
Efficiency:				
* Average time spent per ordinance or resolution (excluding complex legislation)	N/A	N/A	N/A	N/A
Effectiveness:				
* Percent of legislation completed within time requested	N/A	N/A	N/A	97.00%

Comments:

These performance indicators show whether legislation for council consideration is being prepared in a timely and efficient manner.

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Number of charges filed				
Workload:				
* Average number of tickets received per week.	327	386	359	N/A
Efficiency:				
* Average number of tickets reviewed per week.	327	386	359	N/A
Effectiveness:				
* Percentage of cases successfully prosecuted.	86.00%	89.00%	90.00%	90.00%

Comments:

These performance indicators will help determine the adequacy of staffing levels. Also, a significant drop in the successful prosecution rate would flag the need to investigate the cause.

Law - Budget Detail

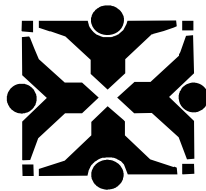
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
City Counselor					
Personnel Services	\$443,070	\$467,831	\$457,782	\$471,581	0.8%
Supplies and Materials	\$19,625	\$17,831	\$16,098	\$15,635	(12.3%)
Travel and Training	\$3,063	\$4,000	\$4,000	\$4,000	0.0%
Intragovernmental Charges	\$49,306	\$60,822	\$60,822	\$663	(98.9%)
Utilities, Services, & Misc.	\$21,579	\$50,434	\$39,080	\$43,960	(12.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$536,643	\$600,918	\$577,782	\$535,839	(10.8%)
City Prosecutor					
Personnel Services	\$477,919	\$556,751	\$554,898	\$573,616	3.0%
Supplies and Materials	\$15,192	\$23,122	\$17,046	\$14,628	(36.7%)
Travel and Training	\$664	\$2,914	\$2,914	\$2,914	0.0%
Intragovernmental Charges	\$73,658	\$79,033	\$79,033	\$946	(98.8%)
Utilities, Services, & Misc.	\$14,088	\$24,783	\$18,781	\$24,783	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$581,521	\$686,603	\$672,672	\$616,887	(10.2%)
Total Department					
Personnel Services	\$920,989	\$1,024,582	\$1,012,680	\$1,045,197	2.0%
Supplies and Materials	\$34,817	\$40,953	\$33,144	\$30,263	(26.1%)
Travel and Training	\$3,727	\$6,914	\$6,914	\$6,914	0.0%
Intragovernmental Charges	\$122,964	\$139,855	\$139,855	\$1,609	(98.8%)
Utilities, Services, & Misc.	\$35,667	\$75,217	\$57,861	\$68,743	(8.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,118,164	\$1,287,521	\$1,250,454	\$1,152,726	(10.5%)

Law - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
City Counselor					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3303 - Assistant City Counselor III	1.50	1.50	1.50	1.50	
3302 - Assistant City Counselor II	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
Total Personnel	4.50	4.50	4.50	4.50	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	4.50	4.50	4.50	4.50	
City Prosecutor					
3303 - Assistant City Counselor III	1.00	1.00	1.00	1.00	
3302 - Assistant City Counselor II	3.00	2.00	2.00	2.00	
1004 - Admin. Support Supervisor	0.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III*	5.00	4.00	4.00	4.00	
Total Personnel	9.00	8.00	8.00	8.00	
Permanent Full-Time	8.50	7.50	7.50	7.50	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	9.00	8.00	8.00	8.00	
Total Department					
Permanent Full-Time	12.50	11.50	11.50	11.50	
Permanent Part-Time	1.00	1.00	1.00	1.00	
Total Permanent	13.50	12.50	12.50	12.50	

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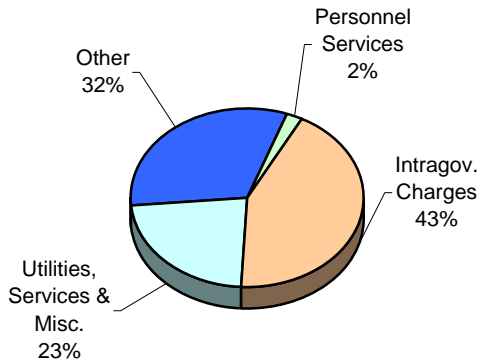
City General Non-Departmental Expenditures (General Fund)



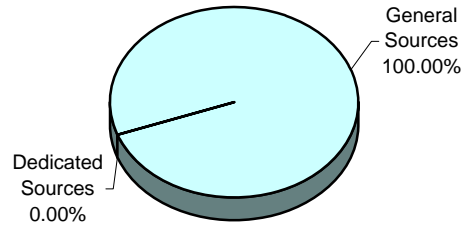
City of Columbia
Columbia, Missouri

CITY GENERAL - NON-DEPARTMENTAL EXP.

FY 2012 Total Expenditures By Category

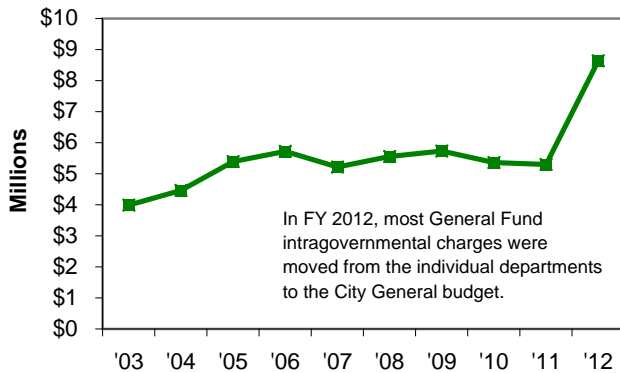


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,507	\$21,085	\$21,085	\$200,000	848.5%
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$208,689	\$226,320	\$226,320	\$3,700,360	1535.0%
Utilities, Services & Misc.	\$2,236,752	\$2,041,535	\$1,953,580	\$1,983,235	(2.9%)
Capital	\$0	\$0	\$0	\$0	
Other	\$2,903,690	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
Total	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%
Operating Expenses	\$2,446,948	\$2,288,940	\$2,200,985	\$5,883,595	157.0%
Non-Operating Expenses	\$2,903,690	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes(CATV Revenues)	\$50,000	\$50,000	\$50,000	\$0	(100.0%)
Intragov. Revenues (G&A Fees)					
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$11,550	\$24,238	\$23,888	\$0	(100.0%)
Lease/Bond Proceeds					
Transfers (Transportation Sales Tax)	\$1,575,000	\$1,227,520	\$1,227,520	\$0	(100.0%)
Dedicated Sources	\$1,636,550	\$1,301,758	\$1,301,408	\$0	(100.0%)
General Sources	\$3,714,088	\$3,995,339	\$3,907,734	\$8,634,430	121.0%
Total Funding Sources	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	65.8%

DESCRIPTION

City General is the part of the budget where non-departmental expenditures are located. These include various subsidies and transfers as well as other items which are not related to a specific department.

- Beginning in FY 2012, most of the intragovernmental charges for the General Fund will be budgeted in the City General budget. The only intragovernmental charges that will still be budgeted in the individual departmental budgets will be Self Insurance and Fiber optics.
- The General Fund subsidy to the Recreation Services Fund has been decreased by \$200,000 and this amount will now come from the Parks Sales Tax Fund.
- FY 2012 will be the last year the General Fund will provide a transfer to the Sustainability Fund. Beginning in FY 2013, that fund will utilize utility savings as a funding source for their operations.

HIGHLIGHTS / SIGNIFICANT CHANGES

- During FY 2011, the City purchased the Columbia Energy Center (CEC) from Ameren Energy Marketing. As a result, there will be a loss of property tax revenues to the Columbia Public School, Daniel Boone Regional Library, and the Boone County Family Resources. In an effort to compensate for the loss of the property tax revenues to these entities, the City has agreed to provide these entities with a property tax phase out which will occur from FY 2012 to FY 2016. The amount for FY 2012 is \$446,011.
- The street lighting expenses have been significantly reduced through an agreement with the utility to change the basis on which the fees are charged.
- A Council Reserve amount of \$69,334 has been set aside for the Council to allocate during FY 2012.
- A Contingency amount of \$50,000 has been budgeted.

SUBSIDIES, TRANSFERS, AND OTHER (DETAIL)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
SUBSIDIES:					
Recreation Services	\$1,556,910	\$1,556,910	\$1,556,910	\$1,356,910	(12.8%)
Total Subsidies	\$1,556,910	\$1,556,910	\$1,556,910	\$1,356,910	(12.8%)
TRANSFERS:					
Storm Water Utility	\$0	\$5,000	\$5,000	\$0	(100.0%)
Transit Fund	\$0	\$0	\$0	\$28,666	
Special Business District	\$17,500	\$17,500	\$17,500	\$17,500	0.0%
2006B S.O. Bond Fund	\$297,125	\$296,125	\$296,125	\$294,625	(0.5%)
2008B S.O. Bond Fund	\$944,524	\$944,524	\$944,524	\$953,134	0.9%
Capital Projects Fund	\$5,000	\$0	\$0	\$0	
Designated Loan Fund	\$29,053	\$0	\$0	\$0	
Sustainability Fund	\$53,024	\$100,000	\$100,000	\$100,000	0.0%
GIS Fund	\$0	\$88,098	\$88,098	\$0	(100.0%)
Total Subsidies & Transfers	\$2,903,136	\$3,008,157	\$3,008,157	\$2,750,835	(8.6%)
OTHER:					
Health Facility - Condo Assoc.	\$10,810	\$20,000	\$17,415	\$20,000	0.0%
Leadership for Perform. Excellence	\$0	\$40,000	\$40,000	\$34,490	(13.8%)
Street Lighting	\$1,525,729	\$1,375,000	\$1,325,000	\$807,000	(41.3%)
Miscellaneous Nonprogrammed	\$684,197	\$737,095	\$747,405	\$1,053,924	43.0%
Council Reserve	\$20,000	\$25,000	\$0	\$69,334	177.3%
Contingency	\$0	\$17,607	\$0	\$50,000	184.0%
General Government Reserve	\$189,836	\$50,000	\$50,000	\$0	(100.0%)
TIFF Fees	\$16,930	\$24,238	\$21,165	\$0	(100.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$3,402,836	
PILOT for CEC Prop. Taxes Lost	\$0	\$0	\$0	\$446,011	
Total	\$5,350,638	\$5,297,097	\$5,209,142	\$8,634,430	63.0%

AUTHORIZED PERSONNEL

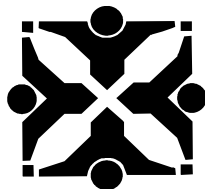
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
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There are no personnel assigned to this budget.

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Public Works - Administration

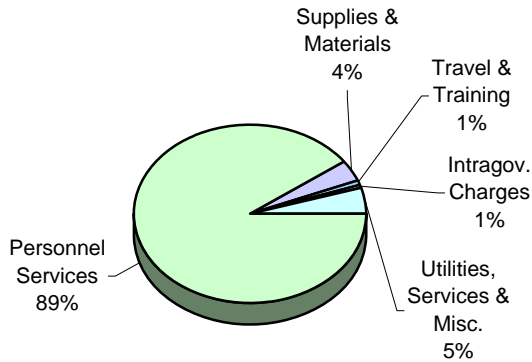
(General Fund)



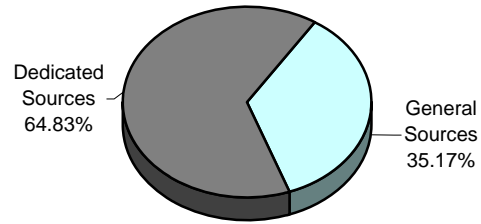
City of Columbia
Columbia, Missouri

PUBLIC WORKS - ADMINISTRATION

FY 2012 Total Expenditures By Category

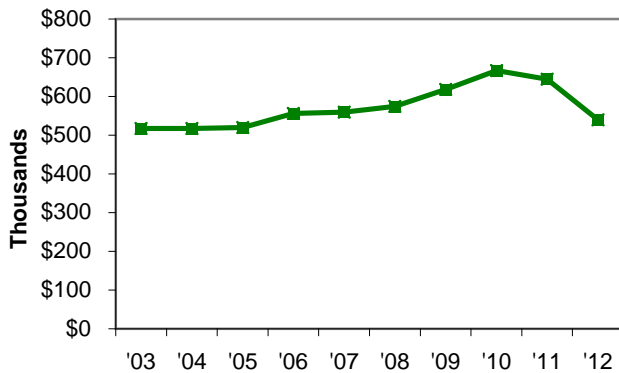


FY 2012 Totals By Funding Source

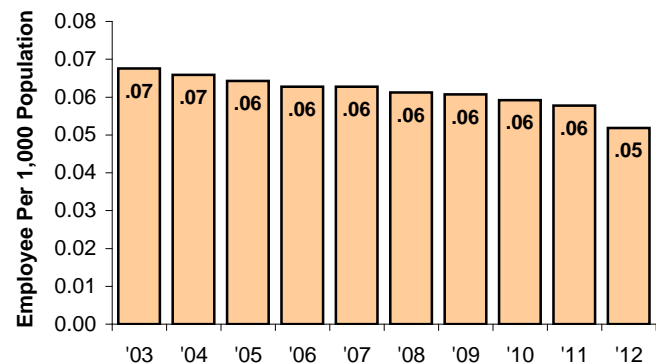


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$472,869	\$506,993	\$469,886	\$486,278	(4.1%)
Supplies & Materials	\$21,003	\$24,847	\$19,507	\$19,803	(20.3%)
Travel & Training	\$3,300	\$5,085	\$5,085	\$5,085	0.0%
Intragov. Charges	\$127,680	\$82,869	\$82,869	\$2,864	(96.5%)
Utilities, Services & Misc.	\$13,463	\$24,883	\$23,706	\$25,515	2.5%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Operating Expenses	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$638,315	\$644,677	\$601,053	\$539,545	(16.3%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)	\$392,315	\$374,635	\$360,145	\$349,171	(3.0%)
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues	\$823	\$600	\$605	\$600	(0.8%)
Lease/Bond Proceeds					
Transfers					
Dedicated Sources	\$393,138	\$375,235	\$360,750	\$349,771	(3.0%)
General Sources	\$245,177	\$269,442	\$240,303	\$189,774	(21.0%)
Total Funding Sources	\$638,315	\$644,677	\$601,053	\$539,545	(10.2%)

DESCRIPTION**HIGHLIGHTS / SIGNIFICANT CHANGES**

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

- None

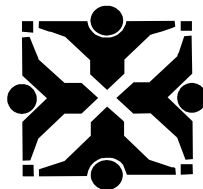
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
5901 - Director of Public Works	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
4502 - Sr. Rate Analyst	0.10	0.10	0.10	0.10	
4501 - Rate Analyst	0.10	0.10	0.10	0.10	
4203 - Management Support Spec.	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III*	2.00	2.00	2.00	2.50	0.50
1002 - Admin. Support Assistant II*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	6.25	6.25	6.25	5.75	(0.50)
Permanent Full-Time	6.25	6.25	6.25	5.75	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.25	6.25	6.25	5.75	(0.50)

*FY 2012 an Administrative Support Assistant II was reclassified to an Administrative Support Assistant III.

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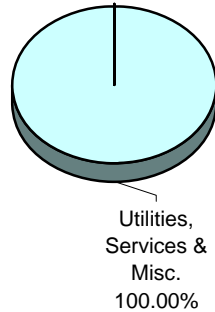
Capital Projects Fund - Other General Government Projects



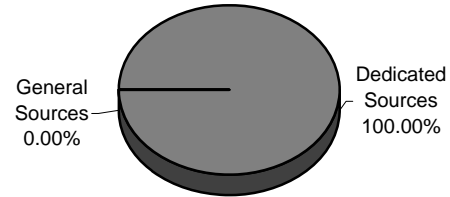
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - OTHER GENERAL GOVERNMENT PROJECTS

FY 2012 Total Expenditures By Category

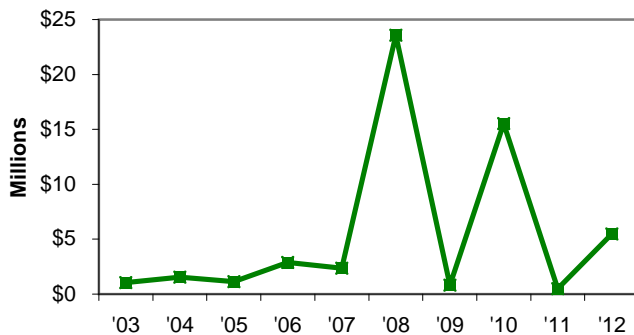


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$1,159,402	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$11,446,963	\$500,000	\$500,000	\$5,485,000	997.0%
Capital	\$7,502	\$0	\$0	\$0	
Other	\$2,922,503	\$0	\$0	\$0	
Total	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
Total Expenses	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)					
Grant Revenue					
Interest Revenue					
Fees and Service Charges					
Other Local Revenues					
Lease/Bond Proceeds					
Operating Transfers *	\$525,000	\$500,000	\$500,000	\$3,275,000	555.0%
Use of Existing Resources	\$15,011,370	\$0	\$0	\$2,210,000	
Dedicated Sources	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$15,536,370	\$500,000	\$500,000	\$5,485,000	997.0%

* Transfer from Electric, Information Technologies, and Utility Customer Services Fund for Enterprise Resource Group software and a Transfer from the Public Improvement Fund.

MAJOR PROJECTS**FISCAL IMPACT**

Enterprise Resource Group Software - to replace our current HTE financial software.

Salt Brine Improvement Project

Salt Storage Facility Augur System

AUTHORIZED PERSONNEL

**Actual
FY 2010**

**Budget
FY 2011**

**Estimated
FY 2011**

**Adopted
FY 2012**

**Position
Changes**

There are no personnel assigned to this budget.

Other General Government	Annual and 5 Year Capital Projects
--------------------------	------------------------------------

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Other General Govt							
1 Adopt A Spot C00100 [ID: 7]						2009	2009
Total							
2 Annual - Contingency C40138 [ID: 518]							
Gen Fd/PI	\$100,000	\$100,000	\$100,000	\$300,000	\$400,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$400,000		
3 Annual - Downtown Special Projects C00140 [ID: 519]							
Gen Fd/PI	\$100,000	\$100,000	\$100,000	\$300,000			
Total	\$100,000	\$100,000	\$100,000	\$300,000			
4 Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]							
Gen Fd/PI	\$100,000	\$75,000	\$75,000	\$225,000			
Total	\$100,000	\$75,000	\$75,000	\$225,000			
5 Enterprise Resource Group Software - C00476 [ID: 1397]						2011	2012
CAP FB		\$2,000,000					
Contrib from Utilities		\$3,000,000					
PYA - various	\$500,000						
Total	\$500,000	\$5,000,000					
6 Salt Brine Improvement Project C00499 [ID: 1389]						2012	2012
CAP FB		\$60,000					
Total		\$60,000					
7 Salt Storage Facility Augur System C00500 [ID: 1388]						2012	2012
CAP FB		\$150,000					
Total		\$150,000					
8 Satellite Ops - Location in SW Columbia C00077 [ID: 517]						2011	2012
Contrib from Utilities	\$275,450						
PYA Gen Fd/PI		\$155,000					
Total	\$275,450	\$155,000					

Other General Government Funding Source Summary							
CAP FB		\$2,210,000					
Contrib from Utilities	\$275,450	\$3,000,000					
Gen Fd/PI	\$300,000	\$275,000	\$275,000	\$825,000	\$400,000		
New Funding	\$575,450	\$5,485,000	\$275,000	\$825,000	\$400,000		
PYA - various	\$500,000						
PYA Gen Fd/PI		\$155,000					
Prior Year Funding	\$500,000	\$155,000			\$0		
Total	\$1,075,450	\$5,640,000	\$275,000	\$825,000	\$400,000		

Other General Government Current Capital Projects							
1 Blind Boone Home C00123 [ID: 522]						2009	2010

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
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Other General Government Current Capital Projects

Other General Govt

2	Broadway Streetscape C00308 [ID: 516]					2008	2010
3	Downtown Cameras C00426 [ID: 1121]					2009	2009
4	Eighth St. Plan Avenue of the Columns C00126 [ID: 526]					2011	2012
5	Fleet Fuel Tank Upgrade C72001 [ID: 527]					1999	2008
6	Land Grissum Expansion - C00369 [ID: 1148]					2008	2008
7	Municipal Office Space Expansion C00099 [ID: 512]					2002	2008
8	Preliminary Project Studies C40140 [ID: 535]					2009	2009

Other General Government Impact of Capital Projects

Broadway Streetscape C00308 [ID: 516]

Minimal

Municipal Office Space Expansion C00099 [ID: 512]

Will increase operating space and maintenance and utilities associated. Will reduce lease expense in Police, Water & Light and other budgets. The operating impact will not occur until 2010. The City will seek Leadership in Environmental Engineering and Design (LEED) certification.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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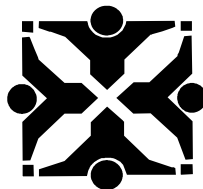
General Government Debt -

2006B Special Obligation Revenue Refunding and Improvement Bonds

2008B Special Obligation Improvement Bonds

Robert M. Lemone Trust

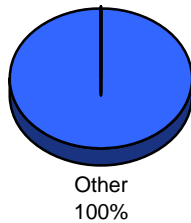
(Debt Service Funds)



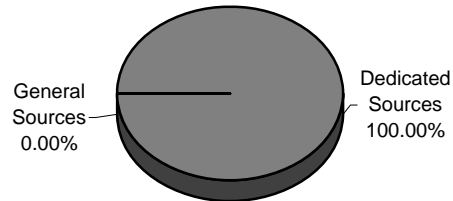
City of Columbia
Columbia, Missouri

GENERAL GOVERNMENT DEBT - DEBT SERVICE FUNDS

FY 2012 Total Expenditures By Category

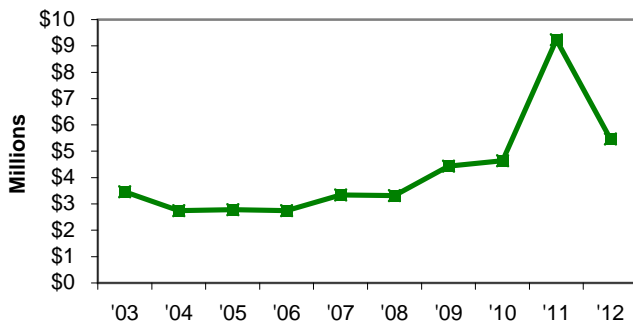


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
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.	\$661	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$5,661,731	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Total	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(40.7%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Intragov. Revenues (G&A Fees)					
Grant Revenue					
Interest Revenue	\$276,415	\$238,190	\$175,793	\$183,793	4.6%
Fees and Service Charges					
Other Local Revenues					
Lease/Bond Proceeds	\$0	\$2,550,000	\$2,550,000	\$0	(100.0%)
Operating Transfers *	\$7,504,301	\$5,694,943	\$5,694,943	\$5,469,717	(4.0%)
Use of Fund Balance	\$0	\$745,372	\$0	\$0	
Less: Amt. Added to Fund Balance	(\$2,118,324)	\$0	(\$208,275)	(\$183,793)	(11.8%)
Dedicated Sources	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(33.4%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,662,392	\$9,228,505	\$8,212,461	\$5,469,717	(33.4%)

DESCRIPTION

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has three debt service funds.

2008B Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2008B \$26,795,000, 4.3% Special obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds.

Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loan for the purchase of 2810 Lemone Industrial Blvd. (the IBM building). The City to assumed the obligation to pay this loan December 31, 2010.

2006B Special Obligation Revenue Refunding and Improvement Bonds

This fund accumulates monies for payment of Series 2006B \$25,615,000 5% Special obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

AUTHORIZED PERSONNEL

	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Estimated FY 2011</u>	<u>Adopted FY 2012</u>	<u>Position Changes</u>
There are no personnel assigned to this budget.					

SPECIAL OBLIGATION BOND - Public Building Expansion (Fund 307)

General Information

Special Obligation Bond

06 Public Bldg Exp/Renv. (06/29/06) - GF portion (Interest Rates: 5.00% - 5.00%)

Original Issue - \$2,335,000

Balance As of 9/30/2011 - \$1,310,000

Maturity Date - 2/1/2016

In 2001 the City issued Certificates of Participation to provide funds for the purchase and renovation of the Nowell's property as well as other public building expansion needs. The COPs were advance refunded in 2006. General Funds will be used to pay this portion of the issue.

Debt Service Requirements

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$235,000	\$59,625	\$294,625
2013	\$250,000	\$47,500	\$297,500
2014	\$260,000	\$34,750	\$294,750
2015	\$275,000	\$21,375	\$296,375
2016	\$290,000	\$7,250	\$297,250
Total	\$1,310,000	\$170,500	\$1,480,500

SPECIAL OBLIGATION IMPROVEMENT BONDS - Downtown Gov. Center (Fund 309)

General Information

Special Obligation Bonds

08 Improv. Downtown Govt. Center (Interest Rates: 3.50% - 5.00%)

Original Issue - \$26,795,000

Balance As of 9/30/2011 - \$25,530,000

Maturity Date - 3/1/2028

The City issued Special Obligation Bonds to finance the construction, expansion, renovation and equipping of the City's downtown government center. The City intends to fund the annual debt service payments on the bonds through lease payments to be charged to the City enterprise and governmental departments that will occupy space in the government center.

Debt Service Requirements

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$1,060,000	\$1,063,669	\$2,123,669
2013	\$1,100,000	\$1,025,869	\$2,125,869
2014	\$1,145,000	\$986,581	\$2,131,581
2015	\$1,195,000	\$945,631	\$2,140,631
2016	\$1,245,000	\$893,594	\$2,138,594
2017	\$1,295,000	\$836,569	\$2,131,569
2018	\$1,345,000	\$783,769	\$2,128,769
2019	\$1,400,000	\$728,869	\$2,128,869
2020	\$1,460,000	\$671,669	\$2,131,669
2021	\$1,520,000	\$612,069	\$2,132,069
2022	\$1,585,000	\$542,043	\$2,127,043
2023	\$1,655,000	\$461,043	\$2,116,043
2024	\$1,730,000	\$382,906	\$2,112,906
2025	\$1,810,000	\$306,550	\$2,116,550
2026	\$1,895,000	\$225,503	\$2,120,503
2027	\$1,990,000	\$139,275	\$2,129,275
2028	\$2,100,000	\$47,250	\$2,147,250
Total	\$25,530,000	\$10,652,859	\$36,182,859

SPECIAL OBLIGATION BONDS - Capital Improvement Sales Tax (Fund 307)

General Information

Special Obligation Bonds

06/29/2006 (Capital Improvements) (Interest Rates: 5.00% - 5.00%)

Original Issue - \$23,280,000

Balance as of 09/30/2011 - \$12,860,000

Maturity Date - 2/1/2016

The City issued Special Obligation Bonds to finance a portion of the projects authorized by voters with the extension of the one-quarter cent Capital Improvement Sales Tax in November 2005. This tax was effective January 1, 2006 and will run through December 31, 2015. The projects funded with this bond include a number of road projects, fire station and equipment needs, emergency warning sirens and a police training facility.

Debt Service Requirements

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$2,345,000	\$584,375	\$2,929,375
2013	\$2,455,000	\$464,375	\$2,919,375
2014	\$2,570,000	\$338,750	\$2,908,750
2015	\$2,685,000	\$207,375	\$2,892,375
2016	\$2,805,000	\$70,125	\$2,875,125
Total	\$12,860,000	\$1,665,000	\$14,525,000

Lemone Trust Fund (Fund 310)

General Information

Special Obligation Bonds - Robert M. LeMone Trust

12/28/10 (2810 LeMone Industrial blvd - IBM Building_ (interest Rate: 5.25%)

Original Issue - \$2,550,000

Balance As of 9/30/2011 - \$2,415,373

Maturity Date - 1/1/2021

On 12/28/10 the City received title to property at 2810 LeMone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area jobs Foundation). The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

Debt Service Requirements

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$206,264	\$122,049	\$328,313
2013	\$217,358	\$110,955	\$328,313
2014	\$229,048	\$99,265	\$328,313
2015	\$241,366	\$86,947	\$328,313
2016	\$254,347	\$73,965	\$328,312
2017	\$268,026	\$60,286	\$328,312
2018	\$282,441	\$45,871	\$328,312
2019	\$297,632	\$30,681	\$328,313
2020	\$313,639	\$14,674	\$328,313
2021	\$108,252	\$1,186	\$109,438
	\$2,418,373	\$645,879	\$3,064,252

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Health and Environment



DESCRIPTION

The Health and Environment departments are a group of departments with a central mission to preserve, protect, and promote our community. These departments are diverse in that they receive their funding through one of three mechanisms: from general city funds, special revenue funds, or funds held in trust.

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

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

The department which has funding held in trust is the Contributions Fund. Funds received in this department must be used for the specific purpose designated.

HEALTH AND HUMAN SERVICES

Public Health and Human Services promotes and protects the health, safety, and well-being of the community. This budget begins on page 153.

ECONOMIC DEVELOPMENT

Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This budget begins on page 165.

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. This budget begins on page 169.

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. The Community Development budget begins on page 173.

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. This budget begins on page 181.

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. This budget begins on page 189.

SUSTAINABILITY FUND

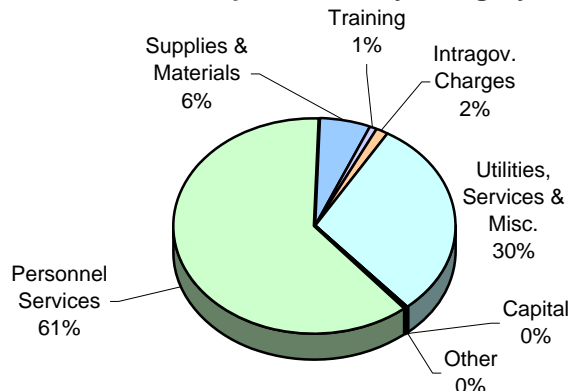
Sustainability Fund spearheads sustainability and energy efficiency efforts in the community. This budget begins on page 197.

CONTRIBUTIONS FUND

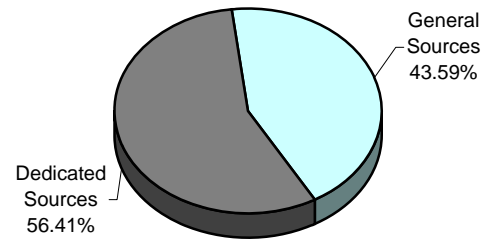
Contributions Fund manages donations to support and improve our community. This budget begins on page 203.

HEALTH AND ENVIRONMENT - SUMMARY

FY 2012 Total Expenditures By Category

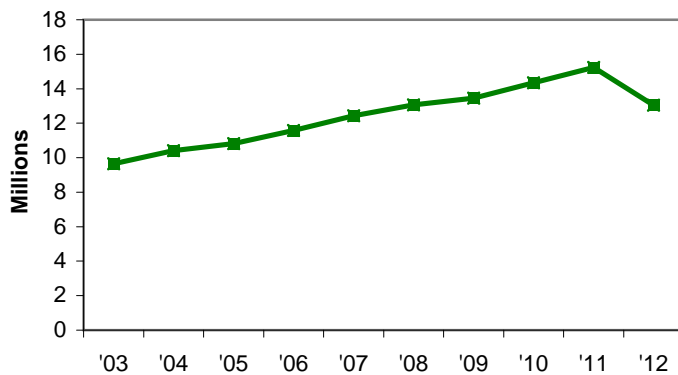


FY 2012 Totals By Funding Source

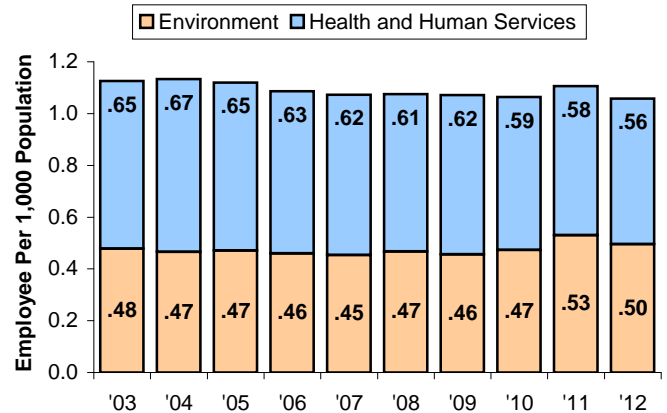


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



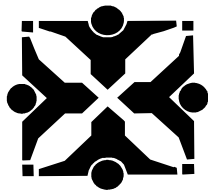
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$7,177,621	\$8,050,348	\$7,647,113	\$8,030,914	(0.2%)
Supplies & Materials	\$631,134	\$899,007	\$735,943	\$772,317	(14.1%)
Travel & Training	\$71,821	\$89,746	\$84,413	\$93,677	4.4%
Intragov. Charges	\$1,078,589	\$1,098,396	\$1,097,646	\$204,646	(81.4%)
Utilities, Services & Misc.	\$4,295,319	\$4,397,269	\$4,148,731	\$3,908,726	(11.1%)
Capital	\$0	\$274,088	\$283,128	\$13,000	(95.3%)
Other	\$807,994	\$434,890	\$434,890	\$19,470	(95.5%)
Total	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(14.4%)
Operating Expenses	\$13,254,484	\$14,534,766	\$13,713,846	\$13,010,280	(10.5%)
Non-Operating Expenses	\$807,994	\$434,890	\$434,890	\$19,470	(95.5%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$274,088	\$283,128	\$13,000	(95.3%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(14.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes	\$1,897,885	\$1,620,000	\$1,897,141	\$1,934,500	2.0%
Grants	\$5,729,384	\$4,615,597	\$4,527,473	\$3,345,538	(26.1%)
Interest Revenue	\$95,988	\$70,526	\$65,246	\$51,426	(21.2%)
Fees and Service Charges	\$1,185,922	\$1,434,871	\$1,384,479	\$1,471,075	6.3%
Other Local Revenues	\$795,883	\$682,943	\$525,287	\$518,673	(1.3%)
Operating Transfer	\$123,804	\$223,102	\$223,102	\$112,783	(49.4%)
Appropriated Fund Balance	\$12,223	\$12,223	\$12,223	\$12,223	0.0%
Use of Fund Balance	\$22,907	\$176,974	\$244,816	\$603	(99.8%)
Less: Amount Added to Fund Bal	(\$958,625)	(\$78,912)	(\$311,912)	(\$89,698)	(71.2%)
Dedicated Sources	\$8,905,371	\$8,757,324	\$8,567,855	\$7,357,123	(14.1%)
General Sources	\$5,157,107	\$6,486,420	\$5,864,009	\$5,685,627	(3.0%)
Total Funding Sources	\$14,062,478	\$15,243,744	\$14,431,864	\$13,042,750	(9.6%)

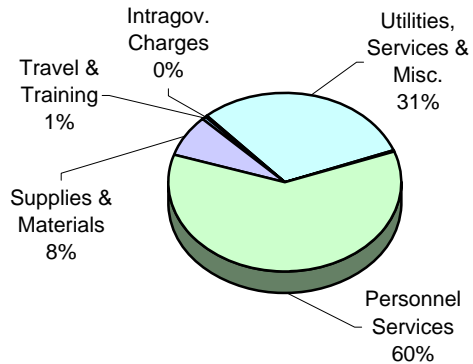
Public Health &
Human Services
Department
(General Fund)



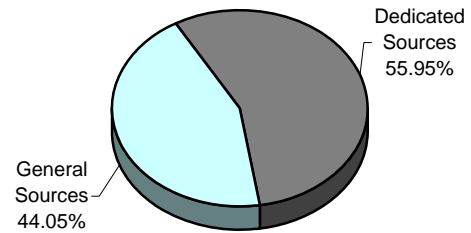
City of Columbia
Columbia, Missouri

PUBLIC HEALTH AND HUMAN SERVICES - SUMMARY

FY 2012 Total Expenditures By Category

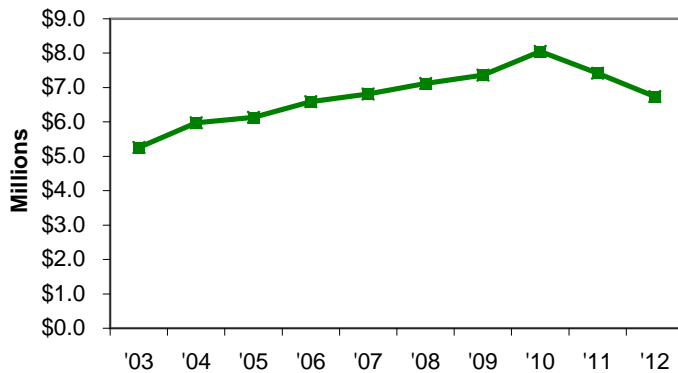


FY 2012 Totals By Funding Source

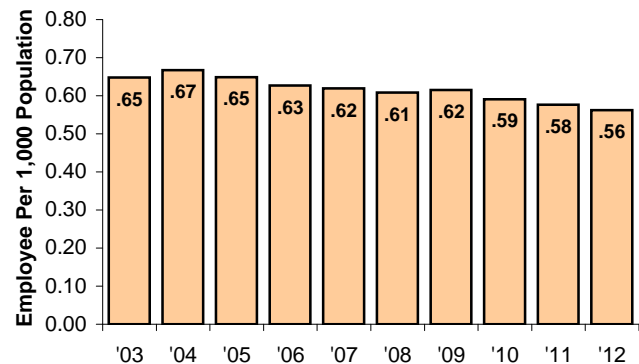


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$3,867,571	\$3,949,203	\$3,720,908	\$4,072,162	3.1%
Supplies & Materials	\$450,535	\$569,104	\$443,225	\$505,740	(11.1%)
Travel & Training	\$46,446	\$45,752	\$45,249	\$45,204	(1.2%)
Intragov. Charges	\$505,511	\$549,414	\$549,614	\$23,638	(95.7%)
Utilities, Services & Misc.	\$2,425,845	\$2,252,815	\$2,026,931	\$2,078,570	(7.7%)
Capital	\$0	\$48,063	\$57,103	\$13,000	(73.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)
Operating Expenses	\$7,295,908	\$7,366,288	\$6,785,927	\$6,725,314	(8.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$48,063	\$57,103	\$13,000	(73.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grants	\$3,162,915	\$2,802,145	\$2,732,926	\$2,515,719	(7.9%)
Interest					
Fees and Service Charges	\$608,698	\$830,971	\$774,294	\$787,605	1.7%
Other Local Revenue	\$688,336	\$305,390	\$300,408	\$454,183	51.2%
Other Funding Sources/Transfers	\$12,777	\$12,777	\$12,777	\$12,783	
Appropriated Fund Balance					
Dedicated Sources	\$4,472,726	\$3,951,283	\$3,820,405	\$3,770,290	(1.3%)
General Sources	\$2,823,182	\$3,463,068	\$3,022,625	\$2,968,024	(1.8%)
Total Funding Sources	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(1.5%)

DESCRIPTION

The Columbia/Boone County Department of Public Health & Human Services provides public health services to prevent epidemics and the spread of disease, protect against environmental hazards, promote healthy behaviors, prevent injuries and illness, assure the quality and accessibility of health services, monitor the health of the population, provide social services and promote and protect civil rights.

DEPARTMENT OBJECTIVES

Administration: Responsible for overall management of the department's three divisions as well as community health assessment; planning; emergency preparedness and response; vital records and public information.

Community Health: Responsible for providing population based health services for citizens of Columbia and Boone County which include: communicable disease control, family planning, well-woman and sexually transmitted disease clinics, coordination of regional HIV counseling, testing, outreach and education for 33 counties, childhood/adult immunizations, lead testing, childcare center nurse consulting/education, chronic disease education, screening and health promotion.

WIC Program: Responsible for providing nutrition education and supplemental food packages to women, infants, and children under age five who meet medical and income requirements. This program serves clients who are pregnant or breast-feeding, low birth weight or premature or demonstrate a medical or nutritional risk factor.

Environmental Health: Responsible for county-wide Environmental Health programs including: food safety inspections in restaurants, grocery stores, food warehouses, and food delivery vehicles; laboratory analysis of drinking water, food products, milk products, and water used for recreational purposes; food handler education; public health nuisance control such as sewage disposal and administration of the Boone County Waste Water Permit Program, weeds, rubble accumulations, rodent infestations, and coordination of mosquito control activities. Environmental Health also performs inspections of licensed day care homes and centers and performs lodging inspections under the authority of the Missouri Department of Health and Senior Services.

Animal Control: Responsible for enforcing Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations, and responding to injured animal and wildlife calls 24 hours per day.

Social Services: Responsible for the provision of social services including: information and referral, prenatal case management, eligibility determination, medication assistance, pregnancy testing, assisting children, families, and adults applying for Medicaid and Medicare programs, coordination of the utility assistance program, emergency dental pain relief services, and coordination of the in-home services program.

DEPARTMENT OBJECTIVES - continued

Human Services: Responsible for working towards a community of equal opportunity for all. Work includes addressing the causes and effects of poverty by purchasing, coordinating and providing social services in our community; eliminating discrimination through education and civil rights protections and coordination of annual Columbia Values Diversity Celebration. The Human Services division provides staff support to the Boone County Community Services Advisory Commission, the Human Rights Commission and the Substance Abuse Advisory Commission.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The department continues efforts to reduce costs while maintaining high levels of service. Renegotiated pharmacy contracts, medical services agreements, and the new VaxCare Influenza Vaccination program will result in \$186,868 in savings in FY12.
- The department serves residents outside of the Columbia city limits through a contract with Boone County government. The projected contracts for FY2012 total \$1,109,903.
- The one-year extension of the Public Health Emergency Response grant for H1N1 planning and preparedness ended in May 2011. All related expenditures and revenues have been eliminated from the budget. The department continues to anticipate declining state and federal revenues and has factored those estimates into the budget.
- Revenues from permits and fees continue to be stable across the department. A fee increase is proposed to raise Food Handler Cards from \$10 to \$15. The card is valid for 3 years. \$5,250 in new revenue account is included for a \$15 fee for microchips required by ordinance for all impounded animals upon release.
- The Environmental Health Division will purchase new software and hardware for a new identification card system for food service workers. The system will improve the efficiency of the program by eliminating triplicate/specialized forms and reduce data entry time by clerical staff. The new system will also include photo identification enabling field verification by staff.
- The Animal Control budget includes \$10,000 for emergency veterinary services to provide basic comfort care or euthanasia, if needed, to alleviate suffering of animals picked up after hours or on days when the Central Missouri Humane Society is closed.
- Social Assistance funding for local agencies remains at the FY2011 level.
- Department requests \$5,000 to improve feral cat sterilization efforts with local animal welfare organizations.
- Department will receive over \$122,000 from the David B. Lichtenstein Foundation to provide flu immunizations to students in the Columbia Public Schools.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	7.00	7.00	7.00	7.00	
Animal Control	6.07	6.07	6.07	6.07	
Environmental Health	10.98	10.98	10.98	10.98	
Community Health	23.30	23.30	23.30	23.30	
Social Services	4.35	4.35	4.35	4.35	
Women, Infants, and Children (WIC)	8.00	8.00	8.00	8.00	
Human Services	2.65	2.65	2.65	2.65	
Total Personnel	62.35	62.35	62.35	62.35	
Permanent Full-Time	55.00	55.00	55.00	55.00	
Permanent Part-Time	7.35	7.35	7.35	7.35	
Total Permanent	62.35	62.35	62.35	62.35	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Public Health Emergency Preparedness				
Workload:				
* Number of Mass Vaccination Flu Clinics	3	7	2	2
Efficiency:				
* # Vaccinations / Clinic	431	518	400	345
Effectiveness:				
* Average Thru Put (Minutes)	NPM	NPM	10	7.8

Comments:

We track this performance data because it is a core activity of public health emergency preparedness planning and meets contract criteria for evaluation and revision of local plans. **NPM = Not Previously Measured**

Contracts Management**Workload:**

* Total Dollar Value of Contracts Received	1,423,738	1,721,993	1,696,746	1,431,287
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Efficiency:

* Per Capita Value of Contract Funding	\$9.38	\$11.20	\$10.43	8.80
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Effectiveness:

* % Contracts Meeting all Requirements / Performance Expectations	92%	96%	100%	100%
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Comments:

Contract management represents a significant portion of the division work load. These measures allow us to compare the amount of state, federal and foundation public health funding per capita and can be compared to other communities. This is also a measure of quality control as it relates to contract compliance.

Note: Grant levels and availability are variable.

Public Health Nuisance Enforcement**Workload:**

* # Inspections (Annual)	3,506	2,658	2,700	2,700
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Efficiency:

* Average # Inspections / Employee	501	443	450	450
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Effectiveness:

* % Nuisance Violations Brought Into Voluntary Compliance prior to Abatement or Judicial Process.	98.46%	95.38%	98.00%	98.00%
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Comments:

* Public Health Nuisance Enforcement is a major activity of the division. This measure enables us to monitor inspection volume, workload assignments, and division's goal of voluntary compliance as opposed to judicial or abatement processes. (Does not include Boone County inspections)

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Food Safety				
Workload:				
* # Food Safety Inspections	2,082	1,729	1,809	1,809
Efficiency:				
* # Food Safety Inspections/FTE	231	192	301	300
Effectiveness:				
* Average # Critical Violations / Medium and High Risk Establishments	2.63	4.05	4.23	4.00

Comments:

Food safety is a core public health activity. This measure enables the division to monitor work volume, workforce capacity/efficiency, and inspection trends related to the highest risk practices that lead to food borne related illnesses. (Does not include Boone County inspections)

Animal Control**Animal Impoundment**

Workload:				
* # Animals Impounded	917	819	819	820
Efficiency:				
* Personnel Costs / Impoundment	\$22.95	\$25.18	\$25.15	\$23.72
Effectiveness:				
* % Animals Returned to Owner	50.50%	49.44%	49.46%	50.00%

Comments:

Animal impoundment activities represent a major activity of the division. New efforts to increase licensing and microchip placement are intended to improve the effectiveness measure. This measure has a direct correlation to the cost of the annual agreement with the Central Missouri Humane Society. (Does not include Boone County)

Bite Investigations

Workload:				
* # Bites Reported/Investigated	238	205	205	205
Efficiency:				
* Personnel Costs / Bite Investigation	\$74.33	\$76.40	\$75.45	75.00
Effectiveness:				
* # Bite Cases Reported / 100,000 Population	158	136	136	136

Comments:

Animal bites are reportable by state law. Bite investigations tie directly to rabies prevention and control strategies. Tracking trends in bite investigations enables us to better develop strategies to increase rabies vaccinations and to promote responsible pet ownership. (Does not include Boone County)

KEY PERFORMANCE INDICATORS - Continued

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Goal</u>
Communicable Disease prevention and Control				
Workload:				
* Number of communicable disease reports received and mitigated	4,047	4,100	3,978	4,000
Efficiency:				
* Average cost per communicable disease investigation	\$61	\$68	\$70	\$69
Effectiveness:				
* Percent priority communicable disease reports initiated within 24 hours of receipt	no data	95.00%	100.00%	100.00%
Comments:				
* We track this performance measure data because it is a Department of Health and Human Services deliverable for the Core Functions Contract. It allows us to track the workload of the communicable disease group.				
Percent Children Fully Immunized by Age 2 years				
Workload:				
* Number of immunizations provided annually	23,154	26,000	21,881	22,000
Efficiency:				
* Cost per immunization given	\$7	\$6	\$7	\$7
Effectiveness:				
* Percent Children Fully Immunized by Age 2 years	67%	80%	87%	87%
Comments:				
This is a quality improvement measure that we track to assess the quality of our reminder recall program and to meet the quality criteria of the federal and state immunization program.				
WIC and Community Nutrition Program Caseload and Efficiency				
Workload:				
* Annual WIC caseload	29,400	30,228	30,228	30,228
Efficiency:				
* Program cost per client visit	\$12	\$14	\$14	\$14
Effectiveness:				
* Percent of Certification/Recertification/Infant Reassessment visits completed in less than 60 minutes	no data	no data	90.00%	100.00%
Comments:				
* Client satisfaction of the WIC program is partially dependent on providing a quality service in a reasonable amount of time. To decrease excessive wait time staff encourages clients to keep their appointments.				

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Breastfeeding Peer Counselor Program				
Workload:				
* Percentage of prenatal clients receiving breastfeeding education	100%	100%	100%	100%
Efficiency:				
* Program cost per client visit	\$9	\$6	\$6	\$6
Effectiveness:				
* Percentage of clients initiating breastfeeding at delivery	60%	75%	80%	80%
Comments:				
* The WIC division has a breastfeeding rate that exceeds the state WIC rate. This exceptional rate is at least partially dependent on the amount of education that prenatal clients receive regarding the benefits of breastfeeding to both the mother and child.				

Maternal/Child Risk Assessment				
Workload:				
* Number of risk assessments	154	126	125	135
Efficiency:				
* % of Medicaid eligible assessments billed	100%	100%	100%	100%
Effectiveness:				
* % of clients for which assessment was completed	100%	100%	100%	100%
Comments:				
Rationale: Risk assessment is a critical component of our maternal/child case management program. These measures allow us to monitor the number of risk assessments completed as well as allowing us to monitor the percentage of women for whom assessments are completed. Because this is a service which is reimbursable by Medicaid, these are also a measure billing quality control.				
Note: We expect the number of assessments performed will increase as social services staff are integrated into WIC.				

Contracts Management				
Workload:				
* Total dollar value of human service contracts issued	1,146,959	1,119,717	1,312,795	1,067,425
Efficiency:				
* Per capita value of human services contracts	\$7.33	\$6.88	\$8.07	\$6.56
Effectiveness:				
* % of contracts meeting all contract requirements	100.00%	99.00%	100.00%	100.00%
Comments:				
Rationale: This program represents a significant portion of the division work load. These measures allow us to compare the amount of human services funding per capita to other communities. This is also a measure of quality control as it relates to contract compliance.				
Note: Grants and GR funding levels and availability are variable.				

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Educational Outreach				
Workload:				
* Number of educational sessions with businesses/organizations	n/a	n/a	30	120
Efficiency:				
* Staff cost per educational session (based on one hour per session)	n/a	n/a	n/a	\$25
Effectiveness:				
* % of businesses/organizations reporting information provided was useful	n/a	n/a	n/a	75%

Comments:

Rationale: These measures are intended to document the quantity, quality, and cost of our newly developed civil rights outreach and education program.

Note: This is a new program to beginning July 2011.

Public Health & Human Services - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$637,085	\$519,276	\$487,263	\$540,962	4.2%
Supplies and Materials	\$59,532	\$152,723	\$132,747	\$36,020	(76.4%)
Travel and Training	\$9,667	\$11,611	\$11,611	\$9,358	(19.4%)
Intragovernmental Charges	\$83,771	\$84,309	\$84,509	\$3,856	(95.4%)
Utilities, Services, & Misc.	\$145,553	\$124,662	\$130,809	\$128,889	3.4%
Capital	\$0	\$48,063	\$57,100	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$935,608	\$940,644	\$904,039	\$719,085	(23.6%)
Animal Control					
Personnel Services	\$313,985	\$317,041	\$315,102	\$322,360	1.7%
Supplies and Materials	\$25,926	\$30,337	\$30,334	\$34,263	12.9%
Travel and Training	\$2,423	\$2,627	\$2,628	\$2,627	0.0%
Intragovernmental Charges	\$20,791	\$20,557	\$20,557	\$11,231	(45.4%)
Utilities, Services, & Misc.	\$137,198	\$145,748	\$143,748	\$166,986	14.6%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$500,323	\$516,310	\$512,369	\$537,467	4.1%
Environmental Health					
Personnel Services	\$638,848	\$660,478	\$638,335	\$674,888	2.2%
Supplies and Materials	\$16,688	\$22,779	\$22,675	\$22,779	0.0%
Travel and Training	\$10,513	\$7,472	\$7,424	\$7,472	0.0%
Intragovernmental Charges	\$100,438	\$103,054	\$103,054	\$2,291	(97.8%)
Utilities, Services, & Misc.	\$98,961	\$116,522	\$116,940	\$116,209	(0.3%)
Capital	\$0	\$0	\$3	\$13,000	
Other	\$0	\$0	\$0	\$0	
Total	\$865,448	\$910,305	\$888,431	\$836,639	(8.1%)
Community Health					
Personnel Services	\$1,502,127	\$1,573,495	\$1,476,467	\$1,641,581	4.3%
Supplies and Materials	\$292,605	\$278,854	\$185,465	\$333,140	19.5%
Travel and Training	\$14,977	\$13,832	\$13,522	\$15,537	12.3%
Intragovernmental Charges	\$164,073	\$187,243	\$187,243	\$3,987	(97.9%)
Utilities, Services, & Misc.	\$710,684	\$715,354	\$503,434	\$576,578	(19.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,684,466	\$2,768,778	\$2,366,131	\$2,570,823	(7.1%)
Women, Infants, and Children					
Personnel Services	\$388,644	\$437,699	\$418,954	\$444,553	1.6%
Supplies and Materials	\$11,904	\$18,696	\$11,600	\$13,823	(26.1%)
Travel and Training	\$3,089	\$5,066	\$4,920	\$5,066	0.0%
Intragovernmental Charges	\$89,073	\$105,381	\$105,381	\$666	(99.4%)
Utilities, Services, & Misc.	\$14,837	\$21,630	\$17,470	\$19,640	(9.2%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$507,547	\$588,472	\$558,325	\$483,748	(17.8%)
Human Services					
Personnel Services	\$386,882	\$441,214	\$384,787	\$447,818	1.5%
Supplies and Materials	\$43,880	\$65,715	\$60,404	\$65,715	0.0%
Travel and Training	\$5,777	\$5,144	\$5,144	\$5,144	0.0%
Intragovernmental Charges	\$47,365	\$48,870	\$48,870	\$1,607	(96.7%)
Utilities, Services, & Misc.	\$353,094	\$160,343	\$145,974	\$101,712	(36.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$836,998	\$721,286	\$645,179	\$621,996	(13.8%)

Public Health & Human Services - Budget Detail Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Emergency Shelter Grant					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$107,646	\$75,000	\$75,000	\$75,000	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$107,646	\$75,000	\$75,000	\$75,000	0.0%
Social Services Funding					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$857,872	\$893,556	\$893,556	\$893,556	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$857,872	\$893,556	\$893,556	\$893,556	0.0%
Department Total					
Personnel Services	\$3,867,571	\$3,949,203	\$3,720,908	\$4,072,162	3.1%
Supplies and Materials	\$450,535	\$569,104	\$443,225	\$505,740	(11.1%)
Travel and Training	\$46,446	\$45,752	\$45,249	\$45,204	(1.2%)
Intragovernmental Charges	\$505,511	\$549,414	\$549,614	\$23,638	(95.7%)
Utilities, Services, & Misc.	\$2,425,845	\$2,252,815	\$2,026,931	\$2,078,570	(7.7%)
Capital	\$0	\$48,063	\$57,103	\$13,000	(73.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$7,295,908	\$7,414,351	\$6,843,030	\$6,738,314	(9.1%)

Public Health & Human Services - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
7700 - Dir. Public of Health & Human Svcs	1.00	1.00	1.00	1.00	
7306 - Health Planner	1.00	1.00	1.00	1.00	
7305 - Epidemiology Specialist	0.00	0.00	0.00	0.00	
7304 - PH Emergency Preparedness Plnr	1.00	1.00	1.00	1.00	
7303 - Health Educator	0.00	0.00	0.00	0.00	
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	
4203 - Management Support Specialist*	0.00	0.00	0.00	1.00	1.00
1101 - Administrative Assistant*	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III	2.00	2.00	2.00	2.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	

** In FY 2012 an Administrative Assistant was reclassified to a Management Support Specialist.

Animal Control

7205 - Environmental Health Mngr	0.07	0.07	0.07	0.07	
7105 -Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	5.00	5.00	5.00	5.00	
Total Personnel	6.07	6.07	6.07	6.07	
Permanent Full-Time	6.07	6.07	6.07	6.07	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.07	6.07	6.07	6.07	
City Animal Control Officers	4.00	4.00	4.00	4.00	
County Animal Control Officers	2.00	2.00	2.00	2.00	
	6.00	6.00	6.00	6.00	

Note: County animal control officers are funded by the Boone County Commission through the annual contract.

Environmental Health

7205 - Environmental Health Mgr.	0.93	0.93	0.93	0.93	
7203 - Sr. Environ. Health Spec.	1.00	2.00	2.00	2.00	
7201 - Environmental Health Spec.	7.00	6.00	6.00	6.00	
5133 - Senior Laboratory Analyst	0.05	0.05	0.05	0.05	
1003 - Admin. Support Assistant III	0.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	2.00	1.00	1.00	1.00	
Total Personnel	10.98	10.98	10.98	10.98	
Permanent Full-Time	10.98	10.98	10.98	10.98	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.98	10.98	10.98	10.98	
City Funded Positions	8.38	8.38	8.38	8.38	
**County Funded Env. Health Spec.	2.60	2.60	2.60	2.60	
	10.98	10.98	10.98	10.98	

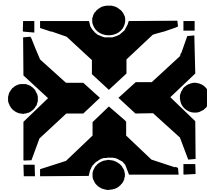
** Note: Costs of these positions are reimbursed by Boone County.

Public Health & Human Services - Authorized Positions Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Community Health					
7600 - Public Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Coordinator	1.00	1.00	1.00	1.00	
7510 - Licensed Practical Nurse LPN	1.00	1.00	1.00	1.00	
7507 - Public Health Nursing Supv.	0.00	0.00	0.00	0.00	
7506 - Nurse Practitioner	2.90	2.90	2.90	2.90	
7503 - Public Health Nurse	6.90	6.90	6.90	6.90	
7403 - Nutritionist	0.00	0.00	0.00	0.00	
7375 - Health Promotion Coordinator	1.00	1.00	1.00	1.00	
7350 - HIV Planner/Programmer	0.00	0.00	0.00	0.00	
7308 - Comm Disease Epid Coord.	1.00	1.00	1.00	1.00	
7303 - Health Educator	2.55	2.55	2.55	2.55	
5133 - Senior Laboratory Analyst	0.95	0.95	0.95	0.95	
1004 - Admin. Support Supervisor	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	3.00	3.00	3.00	3.00	
Total Personnel	23.30	23.30	23.30	23.30	
Permanent Full-Time	17.95	17.95	17.95	17.95	
Permanent Part-Time	5.35	5.35	5.35	5.35	
Total Permanent	23.30	23.30	23.30	23.30	
Social Services					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist	2.50	3.25	3.25	3.25	
7300 - Family Support Worker	0.75	0.00	0.00	0.00	
4616 - Human Services Manager	0.10	0.10	0.10	0.10	
Total Personnel	4.35	4.35	4.35	4.35	
Permanent Full-Time	3.10	3.10	3.10	3.10	
Permanent Part-Time	1.25	1.25	1.25	1.25	
Total Permanent	4.35	4.35	4.35	4.35	
Women Infants and Children					
7451 - Health Professional Asst	4.00	4.00	4.00	4.00	
7405 - Nutrition Coordinator	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.00	2.00	2.00	2.00	
1002 - Admin. Support Assistant II*	0.00	0.00	0.00	1.00	1.00
1001 - Admin. Support Assistant I*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	8.00	8.00	8.00	8.00	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.00	
Human Services					
7250 - Human Rights Specialist	0.75	0.75	0.75	0.75	
4616 - Human Services Manager	0.90	0.90	0.90	0.90	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	2.65	2.65	2.65	2.65	
Permanent Full-Time	1.90	1.90	1.90	1.90	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	2.65	2.65	2.65	2.65	
Department Totals					
Permanent Full-Time	55.00	55.00	55.00	55.00	
Permanent Part-Time	7.35	7.35	7.35	7.35	
Total Permanent	62.35	62.35	62.35	62.35	

** In FY 2012 an Administrative Support Assistant I was reclassified to an Administrative Support Assistant II.

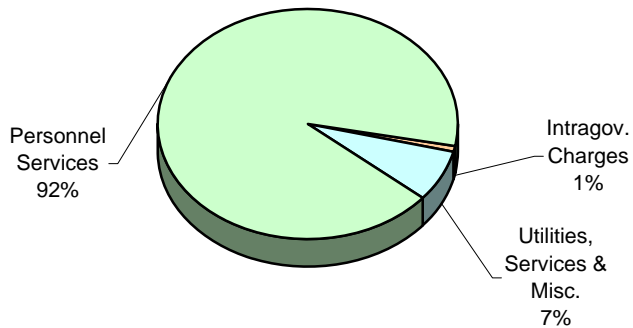
Economic Development Department (General Fund)



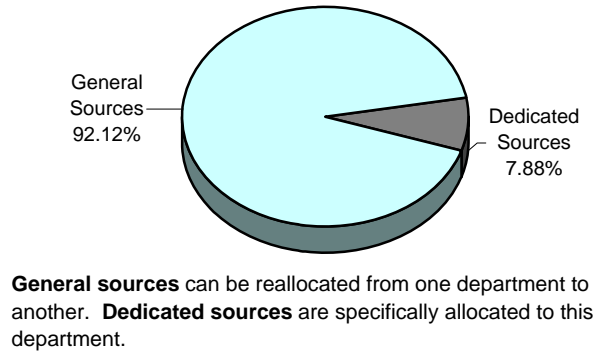
City of Columbia
Columbia, Missouri

ECONOMIC DEVELOPMENT (General Fund)

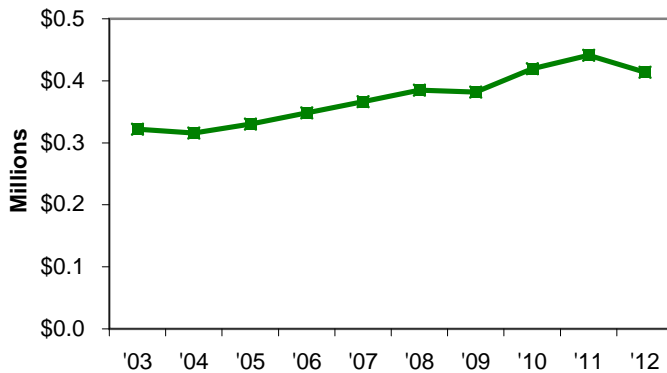
FY 2012 Total Expenditures By Category



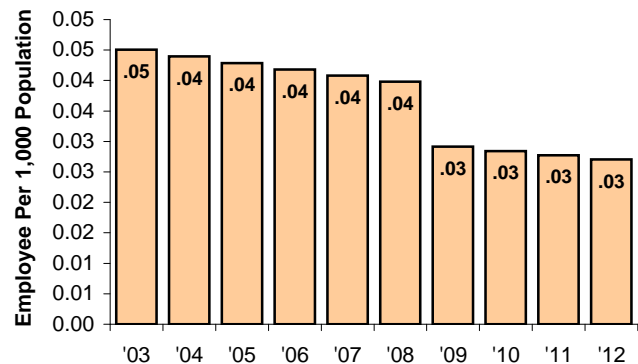
FY 2012 Totals By Funding Source



Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$357,129	\$388,663	\$374,493	\$380,343	(2.1%)
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$22,648	\$22,412	\$22,412	\$3,463	(84.5%)
Utilities, Services & Misc.	\$38,000	\$30,000	\$30,000	\$30,000	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)
Operating Expenses	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$417,777	\$441,075	\$426,905	\$413,806	(6.2%)

FUNDING SOURCES(Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grants					
Interest					
Fees and Service Charges					
Other Local Rev.*	\$15,417	\$12,590	\$24,120	\$32,590	35.1%
Other Funding Sources/Transfers					
Appropriated Fund Balance					
Dedicated Sources	\$15,417	\$12,590	\$24,120	\$32,590	35.1%
General Sources	\$402,360	\$428,485	\$402,785	\$381,216	(5.4%)
Total Funding Sources	\$417,777	\$441,075	\$426,905	\$413,806	(3.1%)

*Reimbursement from REDI (Regional Economic Development Incorporated)

DESCRIPTION**HIGHLIGHTS / SIGNIFICANT CHANGES**

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local and state development agencies, as well as the local educational institutions in an effort to recruit new investments, assist new business start-ups, and retain existing business. This Department staffs Regional Economic Development, Inc. (REDI), which provides other operating funds.

DEPARTMENT OBJECTIVES

The staff's goal is to promote positive economic growth while maintaining Columbia's exceptional quality of life. The department and REDI promote specific activities designed to improve the area's business climate and promote Columbia as a business destination. Promotional and marketing activities include personal contacts, direct mail campaigns, web marketing campaigns, and trade shows, in addition to producing current, relevant reports on the economic indicators of the community. An additional emphasis has also been placed on life sciences and technology development through collaborative efforts between the business community and University of Missouri.

- The department has been reorganized in an effort to re-direct its efforts from emphasizing traditional business recruitment to greater support for its partnership with the University.
- Staff continues to put an emphasis in the area of life sciences and technology development by supporting and promoting the Life Science Business Incubator and Discovery Ridge Research Park on the University of Missouri campus. Staff has also assisted in business retention and expansion efforts with local industries. Current marketing efforts include partnering with various Colleges at the University of Missouri on trade shows and events that highlight the specific strengths of MU.
- In an effort to develop more shovel-ready industrial sites, the non-profit Columbia Area Jobs Foundation was established to receive gifts of property, and to lease and/or option property for industrial uses. REDI is also providing a portion of funding to support the CORE Partnership, a 12-county regional collaboration, and is now participating in the Kansas City Knowledge Partnership which encourages the attraction of start-ups and companies based around the strengths of the University.

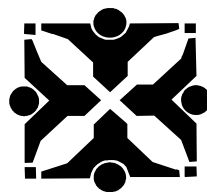
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
8901 - Asst. Dir. of Economic Devlp.	1.00	1.00	1.00	1.00	
8900 - Director of Economic Dev	1.00	1.00	1.00	1.00	
4402 - Economic Dev. Marketing Spec	0.00	0.00	0.00	0.00	
4401 - Sr. Economic Dev. Specialist	0.00	0.00	0.00	0.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Existing Industry Visits				
Workload:				
* Number of Possible Visits	36	36	12	30
Efficiency:				
* Actual Visits	36	36	12	30
Effectiveness:				
* Number of local business being tracked in e-Synchronist Software	n/a	n/a	12	30
Comments:				
Existing industry support is a key element of a successful economic development program. This is a tool that will help us manage this effort.				
External Marketing Trips				
Item 2				
Workload:				
* Total number of External Marketing Trips	5	7	8	4
Efficiency:				
* Cost per participation	\$2000/trip	\$2500/trip	\$2500/trip	\$2500/trip
Effectiveness:				
* Number of qualified leads & prospects generated by participation	75	100	125	100
Comments:				
Marketing trips are an important component of a successful attracting element of economic development.				
Sponsored Economic Event				
Workload:				
* Sponsored Economic Event	2	2	5	6
Efficiency:				
* Number of Attendees	250	250	500	600
Effectiveness:				
* Survey mechanism to be devised for participant evaluation for select events.	n/a	n/a	n/a	n/a
Comments:				
Communicating the importance of economic development to a diverse audience is a key component of a successful economic development program.				

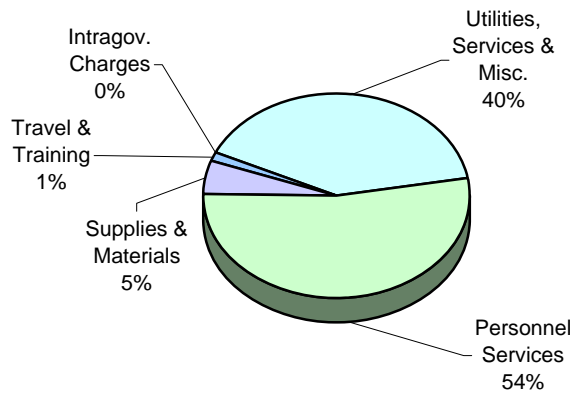
Cultural Affairs (General Fund)



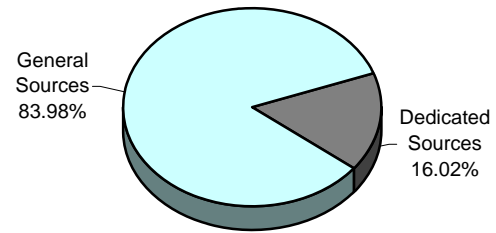
City of Columbia
Columbia, Missouri

CULTURAL AFFAIRS (General Fund)

FY 2012 Total Expenditures By Category

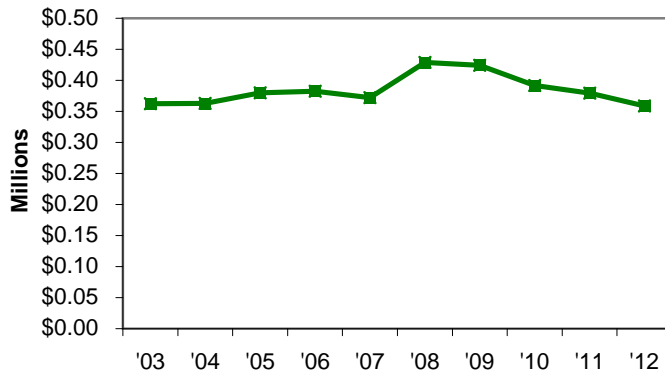


FY 2012 Totals By Funding Source

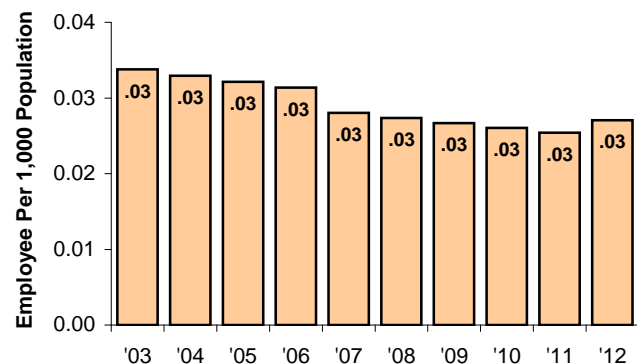


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS(Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$169,666	\$176,432	\$157,358	\$190,316	7.9%
Supplies & Materials	\$13,016	\$18,355	\$17,375	\$19,355	5.4%
Travel & Training	\$1,426	\$4,700	\$1,700	\$4,700	0.0%
Intragov. Charges	\$33,629	\$33,864	\$33,864	\$220	(99.4%)
Utilities, Services & Misc.	\$143,989	\$145,900	\$144,400	\$144,000	(1.3%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Operating Expenses	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$361,726	\$379,251	\$354,697	\$358,591	(5.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grant Revenues	\$50,319	\$32,644	\$32,644	\$31,137	(4.6%)
Interest					
Fees and Service Charges					
Other Local Revenue	\$15,951	\$14,500	\$14,158	\$14,100	(0.4%)
Other Funding Sources/Transfers					
Appropriated Fund Balance	\$12,223	\$12,223	\$12,223	\$12,223	0.0%
Dedicated Sources	\$78,493	\$59,367	\$59,025	\$57,460	(2.7%)
General Sources	\$283,233	\$319,884	\$295,672	\$301,131	1.8%
Total Funding Sources	\$361,726	\$379,251	\$354,697	\$358,591	1.1%

DESCRIPTION

The Office of Cultural Affairs' (OCA) mission is to enhance the vitality of the city and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive, by fostering opportunities for creative expression and the preservation and celebration of the City's multi-cultural heritage. The OCA strives to enhance the artistic, management and marketing capabilities of local artists and arts organizations; increase public and private resources for the arts; develop a broader audience for the arts; and encourage cooperation, partnerships and collaborations within the city's diverse cultural heritage.

DEPARTMENT OBJECTIVES

To continue to implement the following general goals: promote the arts and life-long learning; market the arts; integrate business and the arts; advocate public art policies; and ensure managerial, fiscal and human resources to achieve all programs and services.

To raise awareness about accessibility to, participation in and support for Columbia's rich array of artistic and cultural offerings.

To place new works of public art in Columbia with the goal of enhancing the public environment and civic pride while maintaining works currently owned by the City.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The OCA's updated Cultural Plan, called "Creative Columbia," was approved by City Council in 2011. The plan has four main goal areas for the arts; education, business, visibility and policy. Over the years the plan has helped define the community's goals which have been developed into programs and services.
- The Manager position was vacant during FY11. Due to this staff shortage there were larger projects that were delayed. Filling this position will help the OCA complete these projects in FY12.
- The fund balance for OCA, also called the restricted account, has been used to supplement the funding for arts organizations. If this spending trend continues, the fund will be depleted after FY13.
- Columbia was named a "Creative Community" by the Missouri Arts Council and the Governor at the annual state "Arts Awards" in 2007. Columbia is the first city in the state to receive the distinction.
- The OCA's Community Arts Program grant application ranked number one statewide in the Missouri Arts Council's FY10 grant evaluation. That ranking holds for three years insuring the greatest allocation in the pool of applicants. Funds received support programs and services such as the Arts Express newsletter, the Commemorative Poster and technical assistance to local arts organizations.

HIGHLIGHTS / SIGNIFICANT CHANGES - Continued

- Requests from 19 local arts organizations for arts funding totaled \$161,195 (not including small requests). A formula for determining funding levels continues to be employed in an effort to allocate funds in the most equitable way. For the fifth year, a restricted account was used to augment the amount made available in the city's budgeting process. The FY 12 budget allows \$99,000 to be allocated to local arts groups.
- In FY 2012 it is projected that 16% of the OCA budget will be funded by outside resources.
- The annual Columbia Festival of the Arts was discontinued after the 2008 event due to declining participation of artists and declining revenue. In its place, the OCA began co-sponsoring with the Parks and Recreation Department a children's art themed event and an annual concert at Stephens Lake Park Amphitheater. Some of the funds were also redirected to the local arts agencies.
- Public art programming continues to be a major emphasis. Recently completed projects include the Fifth and Walnut Parking Garage and the interior of City Hall. Projects currently underway include the remaining interior spaces of the new addition to City Hall.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with a fourth box completed in 2011.
- A collections management database was developed in cooperation with the IT Department. It is providing efficiencies in managing new and ongoing public art projects as well as ongoing maintenance.
- Community arts resources were expanded with the continued offering of the Public Art Guide, a Gallery Guide (with funding from the CVB) and continued growth of the Arts Express newsletter mailing (hard copy and online).
- Collaborations with downtown arts efforts include support for the quarterly Artrageous Fridays events and participation in a Cultural Tourism Collaborative.
- OCA provides ongoing opportunities for local arts organizations and their volunteers to interact including technical assistance workshops and hosting the Missouri Arts Council's statewide arts summits.
- The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to citizens and visitors.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
4625 - Manager of Cultural Affairs	1.00	1.00	1.00	1.00
4624 - Cultural Affairs Specialist	1.00	1.00	1.00	1.00
1002 - Admin Support Assistant II	0.75	0.75	0.75	1.00
Total Personnel	2.75	2.75	2.75	3.00
Permanent Full-Time	2.75	2.75	2.75	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00
Total Permanent	2.75	2.75	2.75	3.00

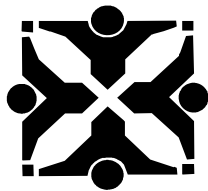
KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Annual Funding of Local Arts				
Workload:				
* Total number of arts organizations funded	16	18	18	19
Efficiency:				
* average award (max. request = \$10,000)	\$5,938	\$5,278	\$5,333	\$5,000
Effectiveness:				
* citizens & visitors served by funded projects	108,971	128,403	pending	125,000
Comments:				
* The contracts with local arts groups represent a purchase of arts services that extend the reach of the Office of Cultural Affairs in an effort to serve the public and visitors. Funded events range from in-school programming to concerts to exhibits to workshops and lectures to special events. Visual, performing and literary arts programming are represented. To increase the number of agencies served and/or the funded amount, more money must be budgeted.				
Traffic Box Art (graffiti abatement)				
Workload:				
* Number of downtown boxes addressed	1	1	1	1
Efficiency:				
* Artist's honorarium & material costs	1,500	n/a	2,000	2,000
Effectiveness:				
* Percent of painted boxes vandalized	0%	n/a	0%	0%

Comments:

- * This collaborative with the Office of Cultural Affairs, Columbia Police Department and The District is an example of how the arts can be used to address a community problem. Since the pilot project box was painted in 2007, no incidences of graffiti has occurred on the boxes addressed even though the boxes were regular targets of vandals before they were painted. The number of traffic box art projects can be increased if more funding is allocated.

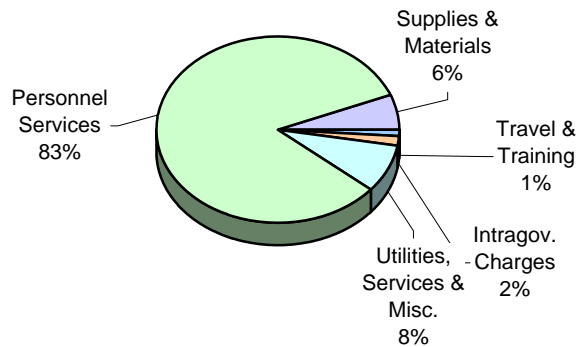
Community Development Department



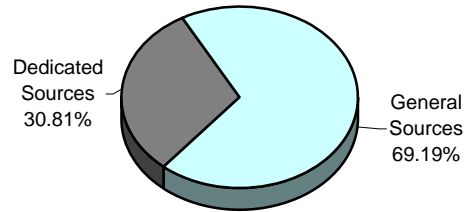
City of Columbia
Columbia, Missouri

COMMUNITY DEVELOPMENT - SUMMARY

FY 2012 Total Expenditures By Category

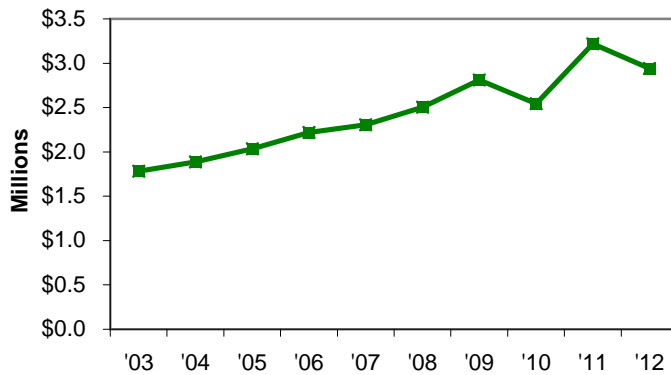


FY 2012 Totals By Funding Source

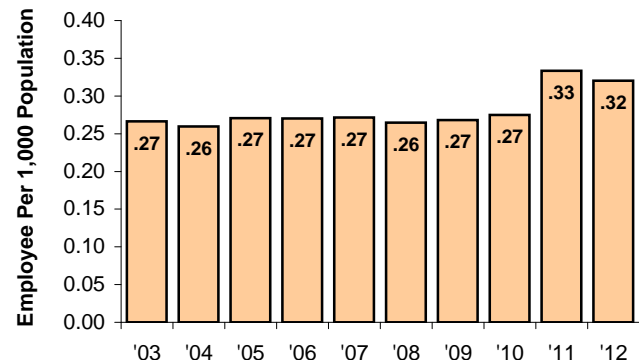


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,851,197	\$2,487,277	\$2,403,182	\$2,435,011	(2.1%)
Supplies & Materials	\$121,936	\$153,398	\$135,863	\$181,044	18.0%
Travel & Training	\$14,415	\$27,727	\$27,302	\$27,727	0.0%
Intragov. Charges	\$344,416	\$305,182	\$304,232	\$51,729	(83.0%)
Utilities, Services & Misc.	\$128,267	\$243,418	\$222,022	\$246,015	1.1%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Operating Expenses	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grants	\$197,113	\$226,794	\$226,794	\$221,000	(2.6%)
Interest					
Fees and Service Charges	\$577,224	\$603,900	\$610,185	\$683,470	12.0%
Other Local Revenue	\$2,062	\$1,000	\$2,370	\$1,800	
Other Funding Sources/Transfers	\$35,500	\$110,325	\$110,325	\$0	
Appropriated Fund Balance					
Dedicated Sources	\$811,899	\$942,019	\$949,674	\$906,270	(4.6%)
General Sources	\$1,648,332	\$2,274,983	\$2,142,927	\$2,035,256	(5.0%)
Total Funding Sources	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(4.9%)

DESCRIPTION

The Community Development Department in 2011 consolidated the Planning and Development Department, Building and Site Development Division (formerly in Public Works), and Office of Neighborhood Services. The Department has three service areas: Development Services (Building and Site Development, Planning and Zoning), Neighborhood Services (Office of Neighborhood Services, Community Development Housing Programs), and Long-Range Planning (Comprehensive Plan and special area plans, grants, CATSO transportation, and community development HOME and CDBG Planning).

Development Services is a consolidation of the Building and Site Development and Planning and Zoning functions to complete a "one stop shop" for the development community. This division will be committed to creating an efficient work flow starting with zoning review and seeing it through construction and occupancy. Development Services using the resources of the expanded department to continue neighborhood engagement in the process of zoning review. The department processes annexations, development plans, subdivisions, variances, street and easement vacations, issues permits for buildings and site improvements, conducts inspections and enforces construction ordinances.

Neighborhood Services is a consolidation of the Office of Neighborhood Services existing programs and the Housing Programs portion of the Community Development Division in the Planning Department. Neighborhood Services includes administration and enforcement of the Rental Conservation Law, enforcement of codes protective of neighborhoods, and targeted curbside property maintenance code inspections and enforcement in the Neighborhood Response Team (NRT) area. It offers volunteer services through the Neighborhood Association Recognition Program, "Neighborhood Congresses," and the Neighborhood Leadership Program to provide resources for neighborhood leaders. Through its Columbia Trust, New Century Fund, and Community Foundation of Central Missouri funds it manages financial resources for the benefit of the community, and mobilizes human capital for community improvement through its volunteer services programs.

Long-Range Planning involves preparation of the comprehensive plan, future land use, transportation and other long-range planning, collection and analysis of demographic and economic data; Geographic Information System (GIS) applications; and preparation of ordinances and grant applications. The department will prepare planning documents and reports as mandated by the city's participation in HUD (CDBG, HOME) and OneDOT (Consolidated Planning Grant) formula grants.

HIGHLIGHTS / SIGNIFICANT CHANGES**Development Services**

- Continued implementation of building inspection updates and addressing code issues while in the field using laptops
- Continued implementation across the department of the Citizen Service Request Tracking in regard to citizen concerns and complaints to ensure prompt and courteous customer service; Enforcement of ordinances in regard to customer complaints and concerns
- Continue implementation of paper records to digital records and work toward an interactive map application for the public as it relates to zoning cases
- Develop a concept on how to update existing regulations in order to resolve or remove ineffective ordinances

Neighborhood Services

- Addressing chronic nuisance properties, graffiti abatement, health and safety code enforcement (shared with Health)
- Implementation of Neighborhood Congress' for Neighborhood Associations
- Increase use of the Neighborhood Response Team to address property maintenance
- Continued implementation of new process for rental compliance and inspection to increase efficiency
- Continue the Crime-Free Multi-Housing Program and the Neighborhood Watch Programs
- Offer tenant screening to rental property owners regarding criminal activities
- Continued improvement of low to moderate income neighborhoods through improvement of public infrastructure and community facilities and services, construction of special needs housing, home ownership assistance and prospective homebuyers, rehabilitation of existing housing.

Long-Range Planning

- Completion of the Columbia Imagined - A Comprehensive Plan for a Sustainable Community
- Completion of a Title VI Policy for CATSO
- Updates to Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP)
- Completion of the Sidewalk Master Plan and GIS update
- Updates by the CDBG and HOME Planning as it relates to the Consolidated Plan and Annual Action Plan
- Historic Preservation interactive map and economic impact study

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Planning	8.00	8.00	8.00	8.00	
Volunteer Services	3.00	3.00	3.00	2.75	(0.25)
Neighborhood Programs	6.75	6.75	6.75	6.75	
Building and Site Development	11.25	18.33	18.33	18.00	(0.33)
Total Personnel	29.00	36.08	36.08	35.50	(0.58)
Permanent Full-Time	29.00	36.08	36.08	35.50	(0.58)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	29.00	36.08	36.08	35.50	(0.58)

KEY PERFORMANCE INDICATORS

<i>Planning</i>	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Current Planning cases completed (zoning, subdivision, variances, planned district, revisions, annexation, annexation agreements)				
Workload:				
* Number of cases reviewed by staff	145	143	104	90
* Planning and Zoning Commission reviewed	73	76	34	30
Efficiency:				
* Percentage of cases ready for hearing or review by scheduled Planning and Zoning Commission date	90%	92%	95%	95%
Effectiveness:				
* Agreement of staff, commission, and Council recommendations - or adjustment of proposals to fit recommendations - in majority of cases	93%	92%	90%	90%
Comments:				
Workload is measure of full deployment of resources on public applications and city-initiated applications. Efficiency measure is consistency with the published schedule, which measures predictability of the process. Effectiveness measure is an indicator of the effectiveness of City planning policies. If policies are up-to-date and clear, voting will be more consistent with recommendations				

Neighborhood Planning - Community Development Block Grant and HOME**Housing Improvements**

Workload:				
* Number of housing units improved for low-income persons using funds in city housing programs	87	63	78	49
Efficiency:				
* Number of housing improvements made in comparison with the goal set in the City's five year plan	77%	67%	113%	# 100%
Effectiveness:				
* Applicants satisfaction with completion of project as measured by survey	n/a	n/a	80%	90%
Comments:				
The Department runs housing programs that assist rehabilitation, emergency repair, code compliance repair, and demolition of dilapidated buildings. Workload indicates full deployment of budgeted funds; efficiency indicates progress toward meeting five-year goal. Effectiveness: We will conduct a follow-up survey of satisfaction of all direct participants. *Assumes funding and completion of a MHDC/City funded project on the corner of Oakland Gavel And Vandiver Road				

Neighborhood Planning - Community Development Block Grant and HOME**Sub-recipient monitoring (Calendar Year)**

Workload:				
* % On Site Monitoring of sub-recipients vs. planned in Action Plan (HUD calendar year)	77%	80%	80%	80%
Efficiency:				
* % Completion of projects by deadlines	70%	70%	50%	90%
Effectiveness:				
* % of grantees in compliance with monitoring findings	67%	n/a	80%	100%
Comments:				
"Sub-recipients" are agencies that receive federal block grant funds for housing and community development activities. The Dept. is obligated to monitor sub-recipient organizations for compliance with grant program rules and best practices. The efficiency measure is an indicator that the organizations receiving funding have adequate capacity to invest the grant funds productively. The effectiveness measure indicates that sub-recipients are taking corrective actions to protect the city's grant resource, which is subject to federal oversight.				

KEY PERFORMANCE INDICATORS-(cont)

Volunteer & Neighborhood Programs	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Cleanup Columbia				
Workload:				
* Number of volunteers participating	1,425	1,707	1,624	1,700
Efficiency:				
* Number of hours given by volunteers	2,568	3,284	2,465	2,700
* Number of bags of litter collected	1,839	2,196	1,529	1,700
Effectiveness:				
* Value of volunteer service to the City	\$0	\$0	\$0	\$0
* Filled bags picked up per volunteer	1.29	1.29	0.94	1.00
Comments:				
Cleanup Columbia is an annual city-wide trash pick up event. As a result of this event, the City is cleaner, more citizens are exposed to volunteering and participants have a greater sense of community pride. Fluctuations with data surrounding Cleanup Columbia are often due to weather the day of the event, trash found by volunteers at their assigned location, group size and time spent by each volunteer.				
Code Enforcement Efforts				
Workload:				
* # Code enforcement cases investigated	*	*	3,000	3,000
* # of FTE working on code enforcement	*	*	2	2
Efficiency:				
* # of inspections made per FTE	*	*	1500	1500
Effectiveness:				
* % of inspections resulting in compliance	*	*	90%	92%
* # of unresolved cases referred for prosecution				♦
Comments:				
Code enforcement activities protect property values in the City and show responsiveness to citizen concerns. Staff in Neighborhood Programs enforce Property Maintenance Code violations, unlicensed vehicles on private property, zoning violations in rental property, and nuisance violations in the Neighborhood Response Team area.				
Rental Inspections				
Workload:				
* # of rental inspections made	7,017	6,262	3,750	5,000
* # of rental reinspections/complaint inspections	*	*	1,850	2,000
* # of unlawful rentals that become compliant	*	*	275	275
* # of rental inspectors	3.00	3.00	2.50	2.50
* # of rental complaints received				♦
Efficiency:				
* # of inspections made per staff member	2,339	2,087	2,240	2,800
* % of rental complaints inspected within 48 hours				♦
Effectiveness:				
* # of rental properties in compliance in the City of Columbia	21,981	21,960	22,715	22,750
* % of rental complaints resolved within 30 days				♦
Comments:				
Enforcement of the Rental Conservation Law ensures safe housing for many Columbia residents. A goal for Neighborhood Programs in FY11 is to increase the number of inspections performed by each inspector by providing more support staff and increasing the automation of the rental inspection process. The % of rental properties not in compliance is difficult to measure. ONS staff work to identify properties not in compliance through investigations and analyzing property utility and ownership data. Known rental properties that do not comply are subject to prosecution.				

KEY PERFORMANCE INDICATORS-(cont)

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Building & Site Development				
Building Safety				
Workload:				
* Number of total permits issued (Building, Electrical, Plumbing, etc.)	5,055	6,427	7,197	8,276
Efficiency: ** RESIDENTIAL **				
* Permit turn around time in days	<1	<1	<1	<1
Effectiveness:				
* Percent of permits issued within 7 days	100.00%	100.00%	100.00%	100.00%
* Percent of permits issued within 14 days	0.00%	0.00%	0.00%	0.00%
* Percent of permits issued within 21 days	0.00%	0.00%	0.00%	0.00%
* Percent of permits issued greater than a month	0.00%	0.00%	0.00%	0.00%
Efficiency: ** COMMERCIAL **				
* Permit turn around time in days	N/A	N/A	8.87	7.50
Effectiveness:				
* Percent of permits issued within 7 days	N/A	N/A	20.00%	30.00%
* Percent of permits issued within 14 days	N/A	N/A	70.00%	60.00%
* Percent of permits issued within 21 days	N/A	N/A	8.00%	8.00%
* Percent of permits issued greater than a month	N/A	N/A	2.00%	2.00%
Comments:				
The department will continue to track the time of plan submission for reviews which will enable us to review our staffing levels and allow improvement in our process.				
Building & Site Development				
Development Plan Review Time				
Workload:				
* Number of plans reviewed	667	440	474	511
Efficiency:				
* Average number of days for 1st plan review and comments	9.05	6.53	5.97	7.00
Effectiveness:				
* Percent of 1st plan reviews and comments within 14 days to owner	97.31%	98.64%	98.42%	100.00%
Comments:				
The department intends to track the time of plan submission for reviews as part of the re-organization this will enable us to review our staffing levels and allow improvement in our process.				

Community Development - Budget Detail

110-40xx

Planning	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$649,849	\$663,796	\$663,713	\$681,650	2.7%
Supplies & Materials	\$26,943	\$62,445	\$53,561	\$41,110	(34.2%)
Travel & Training	\$6,112	\$14,375	\$14,375	\$14,375	0.0%
Intragov. Charges	\$95,573	\$75,925	\$75,925	\$7,599	(90.0%)
Utilities, Services & Misc.	\$36,628	\$110,988	\$99,381	\$109,172	(1.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$815,105	\$927,529	\$906,955	\$853,906	(7.9%)

Volunteer Services

Personnel Services	\$134,151	\$182,928	\$179,452	\$184,898	1.1%
Supplies and Materials	\$26,108	\$37,210	\$21,850	\$33,235	(10.7%)
Travel and Training	\$2,207	\$4,975	\$4,950	\$4,975	0.0%
Intragovernmental Charges	\$30,593	\$31,300	\$31,350	\$270	(99.1%)
Utilities, Services, & Misc.	\$7,551	\$16,473	\$17,291	\$22,915	39.1%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$200,610	\$272,886	\$254,893	\$246,293	(9.7%)

Neighborhood Programs

Personnel Services	\$397,610	\$463,300	\$446,757	\$432,642	(6.6%)
Supplies and Materials	\$17,876	\$19,501	\$20,760	\$30,290	55.3%
Travel and Training	\$1,541	\$1,877	\$1,877	\$1,877	0.0%
Intragovernmental Charges	\$34,470	\$53,041	\$52,041	\$9,748	(81.6%)
Utilities, Services, & Misc.	\$36,097	\$69,816	\$61,879	\$56,670	(18.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$487,594	\$607,535	\$583,314	\$531,227	(12.6%)

Building & Site Development

Personnel Services	\$669,587	\$1,177,253	\$1,113,260	\$1,135,821	(3.5%)
Supplies & Materials	\$51,009	\$34,242	\$39,692	\$76,409	123.1%
Travel & Training	\$4,555	\$6,500	\$6,100	\$6,500	0.0%
Intragov. Charges	\$183,780	\$144,916	\$144,916	\$34,112	(76.5%)
Utilities, Services & Misc.	\$47,991	\$46,141	\$43,471	\$57,258	24.1%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$956,922	\$1,409,052	\$1,347,439	\$1,310,100	(7.0%)

Department Totals

Personnel Services	\$1,851,197	\$2,487,277	\$2,403,182	\$2,435,011	(2.1%)
Supplies and Materials	\$121,936	\$153,398	\$135,863	\$181,044	18.0%
Travel and Training	\$14,415	\$27,727	\$27,302	\$27,727	0.0%
Intragovernmental Charges	\$344,416	\$305,182	\$304,232	\$51,729	(83.0%)
Utilities, Services, & Misc.	\$128,267	\$243,418	\$222,022	\$246,015	1.1%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,460,231	\$3,217,002	\$3,092,601	\$2,941,526	(8.6%)

Community Development - Authorized Personnel

Planning	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
4107 - Development Services Mngr	1.00	1.00	1.00	1.00	
4105 - Dir. of Planning & Dev.	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner	2.00	2.00	2.00	2.00	
4100 - Planning Technician	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	8.00	8.00	8.00	8.00	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.00	

Community Development - Authorized Personnel - (cont)

110-40xx

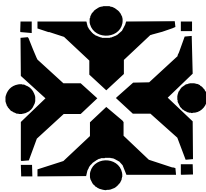
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Volunteer Services					
4622 - Mngr of Neighborhood Srvc	0.50	0.50	0.50	0.50	
4619 - Trust Specialist	1.00	1.00	1.00	1.00	
4615 - Program Assistant	1.00	1.00	1.00	1.00	
1003 - Admin Support Assistant III	0.25	0.25	0.25	0.25	
1002 - Admin Support Assistant II	0.25	0.25	0.25	0.00	(0.25)
Total Personnel	3.00	3.00	3.00	2.75	(0.25)
Permanent Full-Time	3.00	3.00	3.00	2.75	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	2.75	(0.25)
Neighborhood Programs					
7203 - Senior Envirntal. Health Spec.	1.00	1.00	1.00	1.00	
4652 - Sr. Code Enforcement Specialist	0.00	0.00	0.50	0.50	
4650 - Code Enforcement Specialist	0.00	0.00	1.00	1.00	
4622 - Mngr of Neighborhood Srvc	0.50	0.50	0.50	0.50	
4104 - Neighborhood Coordinator	1.00	1.00	1.00	1.00	
3303 - Asst. City Counselor III	0.50	0.50	0.50	0.50	
3203 - Senior Building Inspector	1.00	0.50	0.00	0.00	
3202 - Building Inspector	2.00	2.00	1.00	1.00	
1003 - Admin Support Assistant III	0.75	0.75	0.75	0.75	
1002 - Admin Support Assistant II	0.00	0.50	0.50	0.50	
Total Personnel	6.75	6.75	6.75	6.75	
Permanent Full-Time	6.75	6.25	6.25	6.25	
Permanent Part-Time	0.00	0.50	0.50	0.50	
Total Permanent	6.75	6.75	6.75	6.75	
Building & Site Development					
5111/5099 - Eng. Specialist I/Engr. I	0.00	0.00	0.00	0.00	
5110/5100 - Eng. Specialist II/Engr. II	0.00	0.33	0.33	1.00	0.67
5108 - Engineering Manager	0.00	1.00	1.00	1.00	
5007 - Arborist	0.00	1.00	1.00	1.00	
5004 - Engineering Aide IV	0.00	0.75	0.75	1.00	0.25
5003 - Engineering Aide III**	0.00	1.00	1.00	2.00	1.00
5002 - Engineering Aide II**	0.00	3.00	3.00	2.00	(1.00)
4102 - Plan Reviewer	2.00	2.00	2.00	2.00	
3205 - Building Regulations Supv.	0.75	0.75	0.75	1.00	0.25
3204 - Chief Building Inspector*	1.00	1.00	1.00	0.00	(1.00)
3203 - Senior Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	4.00	4.00	4.00	4.00	
2409 - Building Construction Coord.*	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III	1.50	1.50	1.50	2.00	0.50
Total Personnel	11.25	18.33	18.33	18.00	(0.33)
Permanent Full-Time	11.25	18.33	18.33	18.00	(0.33)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	11.25	18.33	18.33	18.00	(0.33)

*In FY 2012 - Two positions were eliminated due to budget reductions.

**In FY 2012 an Engineering Aide II was reclassified to an Engineering Aide III.

Department Totals					
Permanent Full-Time	29.00	35.58	35.58	35.00	-0.58
Permanent Part-Time	0.00	0.50	0.50	0.50	
Total Permanent	29.00	36.08	36.08	35.50	-0.58

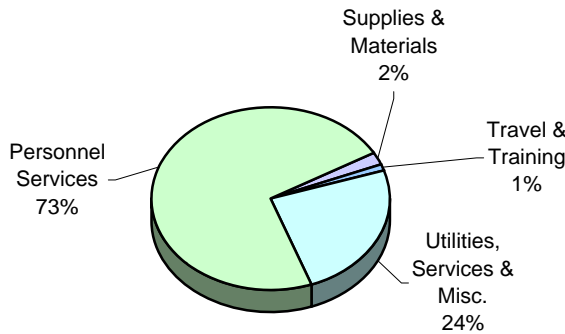
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



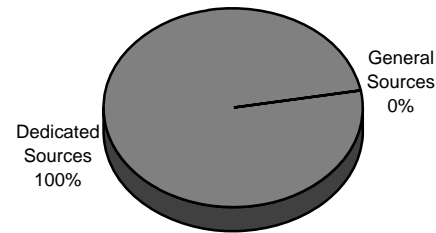
City of Columbia
Columbia, Missouri

CDBG FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

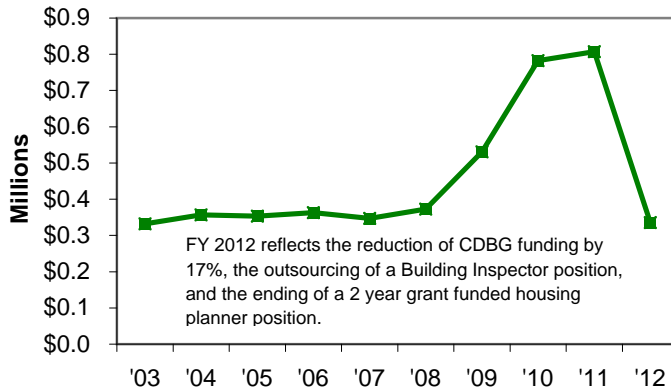


FY 2012 Totals By Funding Source

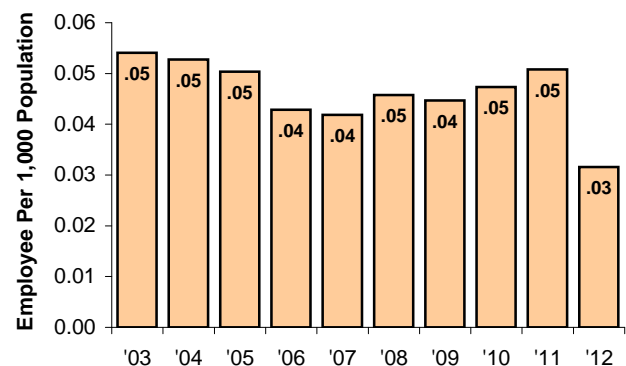


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$326,363	\$354,736	\$353,319	\$242,844	(31.5%)
Supplies & Materials	\$8,876	\$16,328	\$4,672	\$7,600	(53.5%)
Travel & Training	\$1,558	\$3,490	\$1,954	\$3,350	(4.0%)
Intragov. Charges	\$42,466	\$66,061	\$66,061	\$0	(100.0%)
Utilities, Services & Misc.	\$593,606	\$366,738	\$370,942	\$82,107	(77.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$681,391	\$0	\$0	\$0	
Total	\$1,654,260	\$807,353	\$796,948	\$335,901	(58.4%)
Operating Expenses	\$972,869	\$807,353	\$796,948	\$335,901	(58.4%)
Non-Operating Expenses	\$681,391	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,654,260	\$807,353	\$796,948	\$335,901	(58.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grant Revenue	\$2,186,039	\$807,353	\$788,448	\$335,901	(57.4%)
Interest	\$12,066	\$0	\$8,500	\$0	(100.0%)
Fees and Service Charges					
Other Local Revenue	\$100	\$0	\$0	\$0	
Other Funding Sources/Transfers					
Use of Prior Year Sources	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$543,945)	\$0	\$0	\$0	
Dedicated Sources	\$1,654,260	\$807,353	\$796,948	\$335,901	(57.9%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,654,260	\$807,353	\$796,948	\$335,901	(57.9%)

DESCRIPTION

The Community Development Division 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 Division provides assistance to: the Community Development Commission in review of CDBG funding requests; the Loan and Grant Committee in the evaluation of housing rehabilitation applications from low to moderate income home owners; and other community agencies and private developers in rehabilitating and building new affordable housing and community facilities.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Reduction of two positions in CDBG/HOME program.
- Building Inspector-Rehabilitation Specialist position eliminated due to outsourcing inspections. By outsourcing inspection it will reduce administrative cost in CDBG program by approximately \$30,000.
- Temporary Housing Planner (2-year position) for the Neighborhood Stabilization Program (NSP) expires December 31, 2011.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
4652 - Sr. Code Enforcement Specialist	0.00	0.00	0.50	0.50	
4105 - Dir. of Planning & Dev.	0.00	0.00	0.00	0.00	
4101 - Planner*	1.00	1.00	1.00	0.00	(1.00)
3975 - Community Development Coord.	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	1.00	1.00	1.00	1.00	
3950 - Rehabilitation Coordinator	0.00	0.00	0.00	0.00	
3203 - Senior Building Inspector	0.00	0.50	0.00	0.00	
3202 - Building Inspector	1.00	1.00	1.00	0.00	(1.00)
1002 - Admin Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	5.00	5.50	5.50	3.50	(2.00)
Permanent Full-Time	5.00	5.50	5.50	3.50	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.50	5.50	3.50	(2.00)

* Budgeted expenditures until December of FY 2012 - Grant ends at that time. CDBG funding reduced significantly for FY 2012.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Rehabs, CDAP's, ER's, Demo Programs				
Workload:				
* Number of housing improvements made for low-income persons using funds in city housing programs		61	61	61
Efficiency:				
* Number of housing improvements made in comparison with the goal set in the City's five-year plan		96%	100%	100%
Effectiveness:				
* Applicants satisfaction with completion of project as measured by survey		n/a	n/a	90.00%

Comments:

The Department runs housing programs that assist rehabilitation, emergency repair, code compliance repair, and demolition of dilapidated buildings. Workload indicates full deployment of budgeted funds; efficiency indicates progress toward meeting five-year goal; Effectiveness: We will begin conducting a follow-up survey of satisfaction of all participants beginning in 2011

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Consolidated Plan Annual Measurements for HUD				
Workload:				
* Hours spent compiling required performance measures		N/A	N/A	300 hours
Efficiency:				
* Completion, revision, and filing of required reports on deadline		On time	On time	On time
Effectiveness:				
* Goals tracking at 80% or greater compared to Consolidated Plan goals		56%	60%	65%
Comments:				
The Consolidated Annual Performance Evaluation Report (CAPER) is an annual report required by the U.S. Dept. of Housing and Urban Development. It measures progress toward quantitative goals based on perceived needs. Timely preparation is a requirement of grant funding. The report can be used to re-evaluate the need for each program and activity.				

Sub-recipient monitoring

Workload:				
* % On Site Monitoring of sub-recipients vs. planned in Action Plan (HUD calendar year)		N/A	75%	80%
Efficiency:				
* % Completion of projects by deadlines		53%	60%	80%
Effectiveness:				
* % Compliance with monitoring findings and recommendations		n/a	n/a	100%
Comments:				
"Sub-recipients" are agencies that receive federal block grant funds for housing and community development activities. The Dept. is obligated to monitor sub-recipient organizations for compliance with grant program rules and best practices. The efficiency measure is an indicator that the organizations receiving funding have adequate capacity to invest the grant funds productively. The effectiveness measure indicates that sub-recipients are taking corrective actions to protect the city's grant resource, which is subject to federal oversight.				

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

PURPOSE

This fund accounts for and disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low and moderate income citizens of the City such as housing programs, neighborhood improvements and community facilities and services. After receiving recommendations from the Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2012.

In 2009 the City Council adopted the following guidelines for the expenditure of the annual allocation of Community Development Block Grant funds: 30-45% for Housing Programs, 30-50% for Public Improvements, 0-30% for Community Facilities, Community Services and Economic Development and 10-16% for Planning and Administration.

RESOURCES

	Adopted FY 2012
Reprogrammed Funds	
Entitlement Amount Estimate	\$770,000
Total Resources	\$770,000

EXPENDITURES

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Housing Rehabilitation	\$40,000	\$40,000	\$40,000	\$40,000
Minor Home Repair (CDAP and Emergency)	\$40,000	\$40,000	\$40,000	\$40,000
Paquin and Oak Towers Fire Suppression	\$100,000	\$100,000	\$100,000	\$100,000
NRT Code Enforcement	\$35,000	\$35,000	\$35,000	\$35,000
NRT Demolition	\$50,000	\$35,500	\$35,500	\$35,500
Homebuyers Classes	\$15,000	\$15,000	\$15,000	\$15,000
Boone County Council on Aging	\$36,000	\$36,000	\$36,000	\$36,000
Reality House Transitional Housing	\$49,000	\$49,000	\$49,000	\$49,000
RAMP Program	\$50,000	\$25,000	\$25,000	\$25,000
Subtotal (Council Policy 30-45%)	\$415,000	\$375,500	\$375,500	\$375,500
	49.8%	48.8%	48.8%	48.8%
Public Improvements:				
Worley Street Sidewalk Phase II	\$40,000	\$40,000	\$40,000	\$40,000
Subtotal (Council Policy 30-50%)	\$40,000	\$40,000	\$40,000	\$40,000
	4.8%	5.2%	5.2%	5.2%
Community Facilities, Services and Economic Development:				
Boone County Family Health Center	\$95,500	\$95,500	\$95,500	\$95,500
Job Point Nursing/Heavy and Highway Training	\$85,500	\$85,500	\$85,500	\$85,500
CMCA Micro-loan and Support Services	\$59,344	\$38,500	\$38,500	\$38,500
HUD Mandated Fair Housing Set-aside	\$15,000	\$11,500	\$11,500	\$11,500
Subtotal (Council Policy 0-30%)	\$255,344	\$231,000	\$231,000	\$231,000
	30.6%	30.0%	30.0%	30.0%
Administration and Planning				
Planning	\$33,200	\$33,200	\$33,200	\$33,200
Administration	\$90,300	\$90,300	\$90,300	\$90,300
Subtotal (Council Policy 10-16%)	\$123,500	\$123,500	\$123,500	\$123,500
	14.8%	16.0%	16.0%	16.0%
Total	\$833,844	\$770,000	\$770,000	\$770,000

HOME REQUESTS

PURPOSE

This fund accounts for and disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. HUD allows funding to be provided in six basic categories: Owner Occupied Housing Rehabilitation, Homebuyer Assistance, Community Housing Development Organizations (15% required set aside), Rental Housing, Tenant-Based Rental Assistance, and Administration (10% Maximum). All funds must be spent on projects that are defined by HUD as meeting their definition of "affordable."

This year, applications for HOME dollars received by the deadline were less than the estimated funding available. The recommendation suggests using any excess funds, if available, for rental production applications received on an open cycle throughout the year. After receiving recommendations from the staff, the Council adopts this budget and submits it to HUD for final approval. Following that approval, the funds usually are available by the middle of the fiscal year.

RESOURCES

	Adopted FY 2012
Reprogrammed Funds	\$0
Entitlement Amount Estimate	\$575,000
Total Resources	<u>\$575,000</u>

EXPENDITURES

	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend +	City Council Adopted
Projects:					
Owner Occupied Housing Rehab	\$240,000	\$240,000	41.7%		\$240,000
Homeownership Assistance **	\$0	\$0	0.0%		\$0
Rental Production *	\$0	\$91,250	15.9%		\$91,250
Tenant Based Rental Assistance	\$100,000	\$100,000	17.4%		\$100,000
Subtotal Projects	<u>\$340,000</u>	<u>\$431,250</u>	<u>75.0%</u>	<u>\$0</u>	<u>\$431,250</u>
 CHDO Set aside	 <u>\$86,250</u>	 <u>\$86,250</u>	 <u>15.0%</u>	 <u>\$0</u>	 <u>\$86,250</u>
 Administration Set aside***	 <u>\$57,500</u>	 <u>\$57,500</u>	 <u>10.0%</u>	 <u>\$0</u>	 <u>\$57,500</u>
 Grand Total	 <u>\$483,750</u>	 <u>\$575,000</u>	 <u>100.00%</u>	 <u>\$0</u>	 <u>\$575,000</u>

* Total Funding Requests in the Pipeline

** Includes: Neighborhood Development Homeownership Assistance Activities

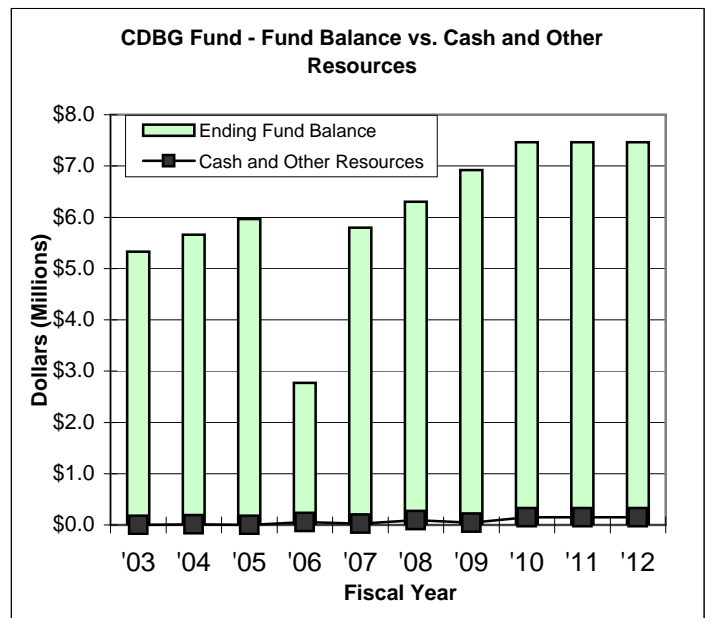
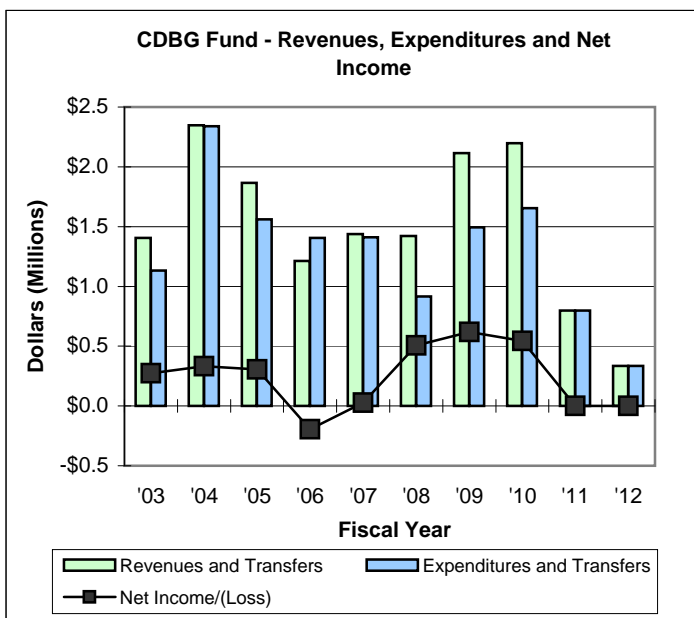
*** Includes: Administration funding for (TBRA) - Tenant-Based Rental Assistance

+ Due to the fewer applications, the Community Development Commission did not make recommendations.

Net Income Statement

Community Development Block Grant (CDBG) Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Grant Revenue	2,186,039	807,353	788,448	335,901
Investment Revenue	12,066	0	8,500	0
Miscellaneous Revenue	100	0	0	0
Total Revenues	2,198,205	807,353	796,948	335,901
EXPENDITURES:				
Personnel Services	326,363	354,736	353,319	242,844
Supplies & Materials	8,876	16,328	4,672	7,600
Travel & Training	1,558	3,490	1,954	3,350
Intragovernmental Charges	42,466	66,061	66,061	0
Utilities Services & Other Misc.	593,606	366,738	370,942	82,107
Capital Additions	0	0	0	0
Total Expenditures	972,869	807,353	796,948	335,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,225,336	0	0	0
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Fds.				
Operating Transfers To Other Fds.	(681,391)	0	0	0
Total Otr. Financing Sources (Uses)	(681,391)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	543,945	0	0	0
Fund Balance Beg. of Year	6,920,345	6,920,345	7,464,290	7,464,290
FUND BALANCE END OF YEAR	7,464,290	6,920,345	7,464,290	7,464,290



**Financial Summary of Funding Sources and Uses
Community Development Block Grant Fund**

	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Estimated FY 2011</u>	<u>Adopted FY 2012</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$2,186,039	\$807,353	\$788,448	\$335,901
Interest	\$12,066	\$0	\$8,500	\$0
Fees and Service Charges +				
Other Local Revenues ++	\$100	\$0	\$0	\$0
	<u>\$2,198,205</u>	<u>\$807,353</u>	<u>\$796,948</u>	<u>\$335,901</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$2,198,205</u></u>	<u><u>\$807,353</u></u>	<u><u>\$796,948</u></u>	<u><u>\$335,901</u></u>
Financial Uses				
Operating Expenses	\$972,869	\$807,353	\$796,948	\$335,901
Operating Transfers to Other Funds	\$681,391	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u><u>\$1,654,260</u></u>	<u><u>\$807,353</u></u>	<u><u>\$796,948</u></u>	<u><u>\$335,901</u></u>
Increase/(Decrease) to Cash		\$0	\$0	\$0
Beginning Cash and Other Resources		\$148,078	\$148,078	\$148,078
Projected Ending Cash and Other Resources	<u><u>\$148,078</u></u> #	<u><u>\$148,078</u></u>	<u><u>\$148,078</u></u>	<u><u>\$148,078</u></u>
16% of Total Expenditures	\$264,682	\$129,176	\$127,512	\$53,744
Cash Above/(Below) 16% requirement	(\$116,604)	\$18,902	\$20,566	\$94,334

Ending Cash and Other Resources for FY 2010 is equal to the Undesignated Fund Balance.

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

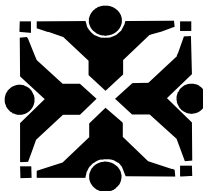
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

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

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

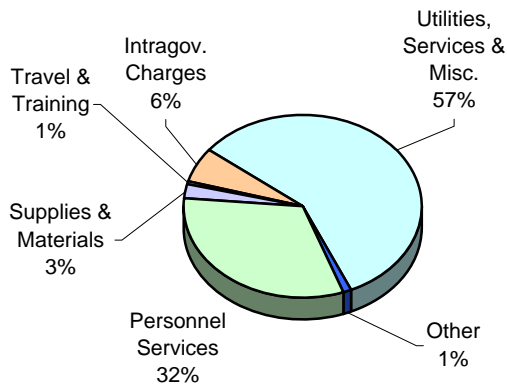
Convention and Tourism Fund (Special Revenue Fund)



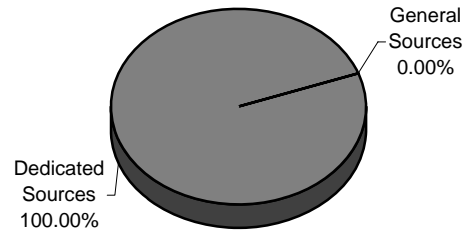
City of Columbia
Columbia, Missouri

CONVENTION AND TOURISM FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

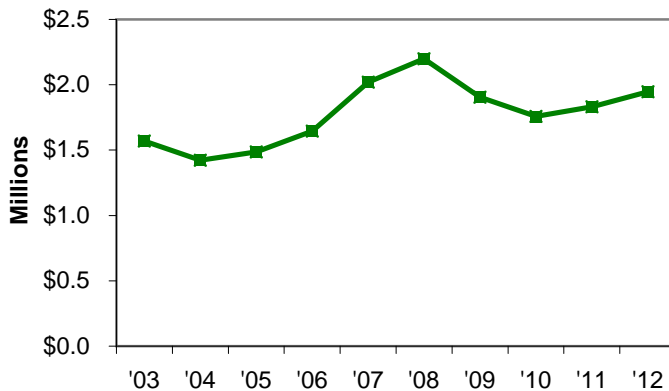


FY 2012 Totals By Funding Source

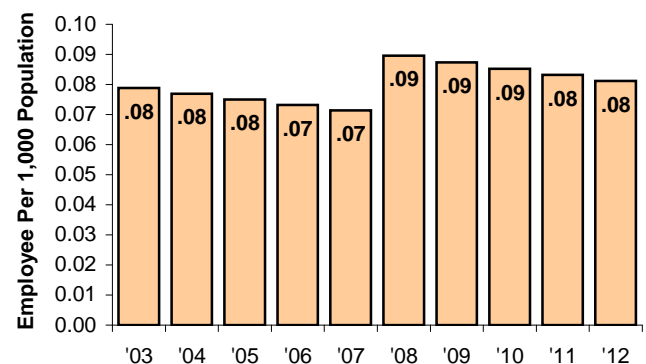


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$564,149	\$606,664	\$563,382	\$621,521	2.4%
Supplies & Materials	\$33,723	\$37,850	\$31,334	\$50,668	33.9%
Travel & Training	\$6,087	\$5,477	\$5,608	\$10,096	84.3%
Intragov. Charges	\$104,081	\$106,752	\$106,752	\$116,187	8.8%
Utilities, Services & Misc.	\$869,872	\$1,063,559	\$1,058,576	\$1,129,280	6.2%
Capital	\$0	\$0	\$0	\$0	
Other	\$12,000	\$12,000	\$12,000	\$19,470	62.3%
Total	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.3%
Operating Expenses	\$1,577,912	\$1,820,302	\$1,765,652	\$1,927,752	5.9%
Non-Operating Expenses	\$12,000	\$12,000	\$12,000	\$19,470	62.3%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.3%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$1,897,885	\$1,620,000	\$1,897,141	\$1,934,500	2.0%
Grant Revenue	\$0	\$52,361	\$52,361	\$49,994	(4.5%)
Interest Revenue	\$45,917	\$36,426	\$36,426	\$36,426	0.0%
Fees and Service Charges					
Other Local Revenues	\$12,091	\$10,000	\$13,855	\$16,000	15.5%
Other Funding Sources/Transfers	\$22,503	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$113,515	\$0	\$0	
Less: Current Year Surplus	(\$388,484)	\$0	(\$222,131)	(\$89,698)	(59.6%)
Dedicated Sources	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	9.5%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	9.5%

DESCRIPTION

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

DEPARTMENT OBJECTIVES

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase leisure travel visitation through the enhancement and development of festivals, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Hotel gross receipts began recovery in FY 2010 with a 4.5% increase. FY 2011 is continuing with a slight increase over FY 2010, though numbers still haven't reached pre-recession levels. We are budgeting 2012 revenues with a 2% increase as trends, both nation and statewide, seem to be following a similar recovery path. Tourism is very dependent upon the state of the economy, recovery in manufacturing and service industry sectors, gas prices and the unemployment rate. Because Columbia is on track with industry projections we are budgeting a small percentage of growth.
- 2012 marketing initiatives include a \$100,000 cooperative marketing campaign. This will focus on a state-wide campaign promoting Columbia's festivals and our reputation as a dining and entertainment destination.
- In FY 2011 the CVB contracted for the development of earned media. Earned media is media that is generated at no cost to the CVB. This may be through articles by travel writers,

HIGHLIGHTS / SIGNIFICANT CHANGES - Continued

magazine articles or newspaper coverage of some aspect of Columbia's tourism product. Earned media has nine times the value of placed media (advertising). In 2011, Columbia hosted a familiarization tour for travel writers as well as several trips by individual travel writers.

- Work on arts tourism development over the past decade is evident in the overall increase in arts initiatives, press coverage and arts based activities. Orr Street Studios, the North Village Arts District, We Swing Jazz Series and University of MO Concert Series are examples of the vibrant arts culture that exist in Columbia.

- Goals in 2012 include: Meet or exceed 2011 room night production of 20,000 room nights. Meet or exceed current 93% excellent rating on post convention surveys. Increase social, military, religious and fraternal organization bookings by 3%. Generate a minimum of \$150,000 in earned media. Increase group tours by 10%. CVB will be focusing on an increased effort in Sports Tourism by attending new tradeshows and holding sports focus group forums.

Web and Communications

- E-news letters are now sent to our hospitality community as well as our clients. The CVB is now able to monitor earned media (non-paid media) through our subscription to Cision. We also participate in a pay-per-click program in cooperation with the Missouri Division of Tourism. Our Twitter followers now exceed 2500 and we have over 500 facebook fans. We're working with the University Missouri's School of Journalism on a smart phone application which will provide guided tours of Columbia.
- Primary focus for 2012 includes: Visitor newsletter & blog, more real time promotions of local events and festivals, and additional tradeshows for added exposure in sports and convention areas.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Operations	9.00	9.00	9.00	9.00	
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Meetings Serviced				
Workload:				
* Number of meetings services	202	190	140	200
Efficiency:				
* Cost per room night	\$1.57	\$1.12	\$1.73	\$1.00
Effectiveness:				
* Customer Survey Excellent rating	91%	92%	92%	94%
Comments:				
Cost per room night is a new criteria. Customer satisfaction is key indicator of potential for return business				
Sales Generated				
Workload:				
* Sales leads generated	85	102	100	110
Efficiency:				
* Cost per lead			94%	96%
Effectiveness:				
* Leads converted to definite business			85%	90%
Comments:				
Sales Leads Quality is a new criteria and is an indicator of the research done to qualify leads.				
Percentage of Potential Economic Value is a new criteria and is an indicator of the economic impact of CVB bookings.				
Group Tours				
Workload:				
* Group tours leads generated	64	75	90	100
Efficiency:				
* Cost per tour booking			1,900	2,000
Effectiveness:				
* Group Leader Satisfaction Rating				
Comments:				
Group tour leads are sent by CVB directly to hotels, but leads/contact number includes contact reports generated from CVB reps attending tradeshow. Group tour leaders generally book 1-2 years in advance so efficiency can vary from year to year.				
Tourism Development Fund - Events/Sports				
Workload:				
* # Applications Processed	26	20	20	24
Efficiency:				
* Average Cost per Approved Application				
TDFE	\$12,800	\$13,577	\$12,416	\$12,000
SDF	\$10,656	\$12,428	\$10,333	\$10,000
ADF	\$54,578	\$47,208	\$25,000	\$25,000
* Average Number of Days from Receipt of Application to Board	30	30	14	14
Effectiveness:				
* Economic Impact of Festivals, Attractions, and Sporting Events			\$9,520,190	\$9,900,000
Comments:				
12 TDFE \$149,000 total funding; 6 SDF \$62,000; 2 ADF \$50,000				
Not All Events are surveyed each year. Events have direct and indirect economic impact. Events may be 1-5 days in duration				
SDF Events are only eligible for 3 years of funding.				

Convention and Tourism Fund - Budget Detail

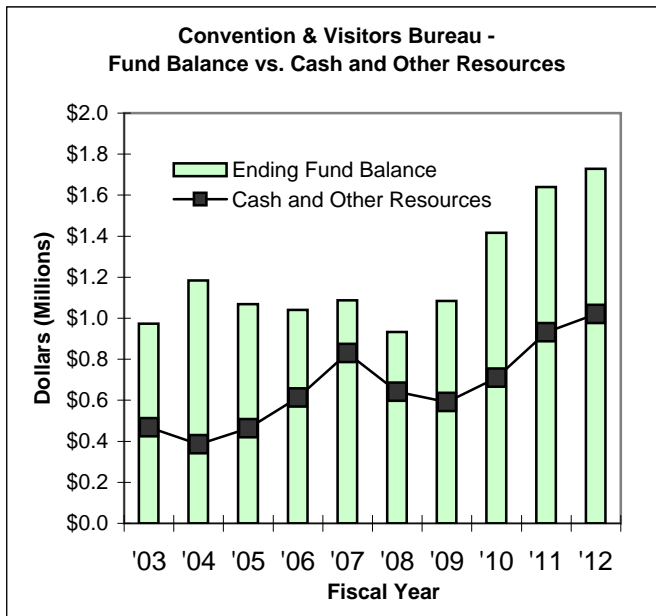
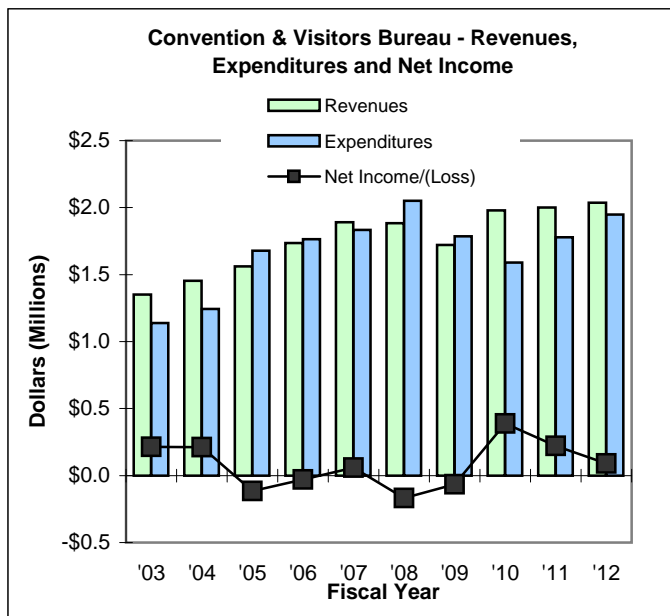
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Operations					
Personnel Services	\$564,149	\$606,664	\$563,382	\$621,521	2.4%
Supplies and Materials	\$33,723	\$37,850	\$31,334	\$50,668	33.9%
Travel and Training	\$6,087	\$5,477	\$5,608	\$10,096	84.3%
Intragovernmental Charges	\$104,081	\$106,752	\$106,752	\$116,187	8.8%
Utilities, Services, & Misc.	\$602,603	\$658,559	\$653,576	\$720,230	9.4%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,310,643	\$1,415,302	\$1,360,652	\$1,518,702	7.3%
Tourism Development					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$267,269	\$405,000	\$405,000	\$409,050	1.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$12,000	\$12,000	\$12,000	\$19,470	62.3%
Total	\$279,269	\$417,000	\$417,000	\$428,520	2.8%
Department Totals					
Personnel Services	\$564,149	\$606,664	\$563,382	\$621,521	2.4%
Supplies and Materials	\$33,723	\$37,850	\$31,334	\$50,668	33.9%
Travel and Training	\$6,087	\$5,477	\$5,608	\$10,096	84.3%
Intragovernmental Charges	\$104,081	\$106,752	\$106,752	\$116,187	8.8%
Utilities, Services, & Misc.	\$869,872	\$1,063,559	\$1,058,576	\$1,129,280	6.2%
Capital	\$0	\$0	\$0	\$0	
Other	\$12,000	\$12,000	\$12,000	\$19,470	62.3%
Total	\$1,589,912	\$1,832,302	\$1,777,652	\$1,947,222	6.3%

Convention and Tourism Fund - Authorized Personnel

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Operations					
8950 - Director Convention & Tourism	1.00	1.00	1.00	1.00	
4350 - Web & Communication Coord.	1.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist	5.00	5.00	5.00	5.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	
Tourism Development					
There are no personnel assigned to this budget.					
Department Totals					
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	

Net Income Statement Convention and Tourism Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Hotel/Motel Tax	\$1,897,885	\$1,620,000	\$1,897,141	\$1,934,500
Grant Revenues	\$0	\$52,361	\$52,361	\$49,994
Investment Revenue	\$45,917	\$36,426	\$36,426	\$36,426
Other Miscellaneous Revenues	\$12,091	\$10,000	\$13,855	\$16,000
Total Revenues	\$1,955,893	\$1,718,787	\$1,999,783	\$2,036,920
EXPENDITURES:				
Personnel Services	\$564,149	\$606,664	\$563,382	\$621,521
Supplies & Materials	\$33,723	\$37,850	\$31,334	\$50,668
Travel & Training	\$6,087	\$5,477	\$5,608	\$10,096
Intragovernmental Charges	\$104,081	\$106,752	\$106,752	\$116,187
Utilities, Services & Other Misc.	\$869,872	\$1,063,559	\$1,058,576	\$1,129,280
Capital Additions	\$0	\$0	\$0	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$1,577,912	\$1,820,302	\$1,765,652	\$1,927,752
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$377,981	(\$101,515)	\$234,131	\$109,168
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$22,503	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$12,000)	(\$12,000)	(\$12,000)	(\$19,470)
Total Otr. Financing Sources (Uses)	\$10,503	(\$12,000)	(\$12,000)	(\$19,470)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$388,484	(\$113,515)	\$222,131	\$89,698
Fund Balance, Beg. of Year	\$1,028,578	\$1,040,839	\$1,417,062	\$1,639,193
FUND BALANCE, END OF YEAR*	\$1,417,062	\$927,324	\$1,639,193	\$1,728,891
Percent Change in Fund Equity	37.77%		15.68%	5.47%
* Amount of Restricted Tourism Funds	\$551,602	\$353,458	\$353,458	\$353,458



Funding Sources and Uses
Convention and Tourism Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$1,897,885	\$1,620,000	\$1,897,141	\$1,934,500
Intragovernmental Revenues **				
Grants	\$0	\$52,361	\$52,361	\$49,994
Interest	\$45,917	\$36,426	\$36,426	\$36,426
Fees and Service Charges +				
Other Local Revenues ++	\$12,091	\$10,000	\$13,855	\$16,000
	<u>\$1,955,893</u>	<u>\$1,718,787</u>	<u>\$1,999,783</u>	<u>\$2,036,920</u>
Other Funding Sources/Transfers^	\$22,503	\$0	\$0	\$0
Total Financial Sources: Less	<u>\$1,978,396</u>	<u>\$1,718,787</u>	<u>\$1,999,783</u>	<u>\$2,036,920</u>
Appropriated Fund Balance				
Financial Uses				
Operating Expenses	\$1,577,912	\$1,820,302	\$1,765,652	\$1,927,752
Operating Transfers to Other Funds	\$12,000	\$12,000	\$12,000	\$19,470
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$1,589,912</u>	<u>\$1,832,302</u>	<u>\$1,777,652</u>	<u>\$1,947,222</u>
Increase/(Decrease) to Cash		(\$113,515)	\$222,131	\$89,698
Beginning Cash and Other Resources		\$709,053	\$709,053	\$931,184
Projected Ending Cash and Other Resources	<u>\$709,053</u> #	<u>\$595,538</u>	<u>\$931,184</u>	<u>\$1,020,882</u>
16% of Total Expenditures	\$254,386	\$293,168	\$284,424	\$311,556
Cash Above/(Below) 16% requirement	\$454,667	\$302,370	\$646,760	\$709,326

Ending Cash and Other Resources for FY 2010 is equal to the Undesignated Fund Balance.

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to 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.).

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

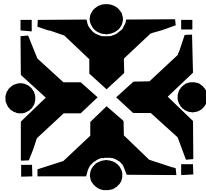
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

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Sustainability Fund

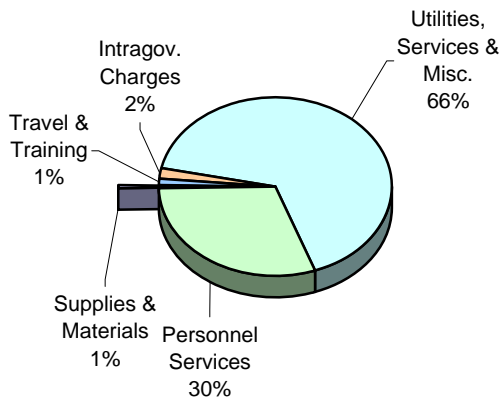
(Special Revenue Fund)



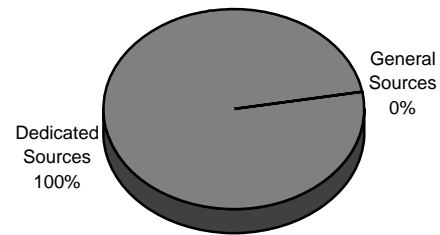
City of Columbia
Columbia, Missouri

SUSTAINABILITY FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

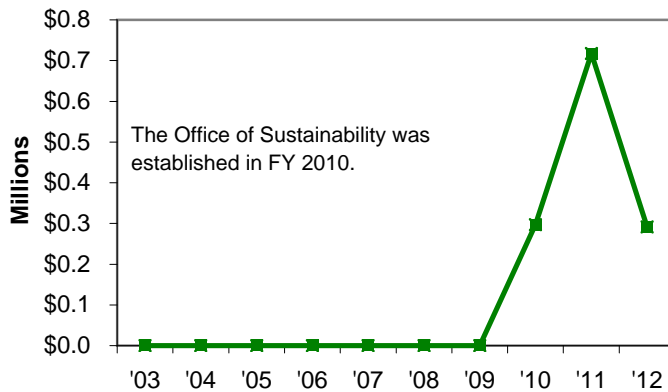


FY 2012 Totals By Funding Source

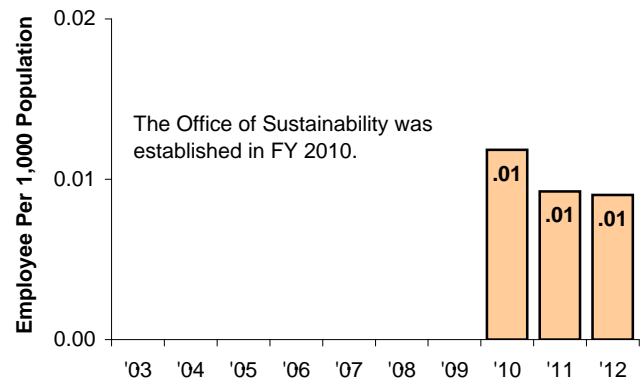


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$41,546	\$87,373	\$74,471	\$88,717	1.5%
Supplies & Materials	\$1,310	\$97,872	\$97,874	\$1,510	(98.5%)
Travel & Training	\$1,889	\$2,600	\$2,600	\$2,600	0.0%
Intragov. Charges	\$25,300	\$14,189	\$14,189	\$5,706	(59.8%)
Utilities, Services & Misc.	\$91,318	\$289,339	\$290,360	\$193,254	(33.2%)
Capital	\$0	\$226,025	\$226,025	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$161,363	\$717,398	\$705,519	\$291,787	(59.3%)
Operating Expenses	\$161,363	\$491,373	\$479,494	\$291,787	(40.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$226,025	\$226,025	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$161,363	\$717,398	\$705,519	\$291,787	(59.3%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grant Revenue	\$132,998	\$694,300	\$694,300	\$191,787	(72.4%)
Interest	\$1,537	\$2,010	\$1,000	\$0	(100.0%)
Fees and Service Charges					
Other Local Revenue					
Operating Transfer from Gen. Fd.	\$53,024	\$100,000	\$100,000	\$100,000	0.0%
Use of Prior Year Sources	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$26,196)	(\$78,912)	(\$89,781)	\$0	(100.0%)
Dedicated Sources	\$161,363	\$717,398	\$705,519	\$291,787	(58.6%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$161,363	\$717,398	\$705,519	\$291,787	(58.6%)

DESCRIPTION

The Office of Sustainability was implemented in FY 2010 to further implement Resolution 160-06 A endorsing the U.S. Mayors Climate Protection Agreement and to set forth a road map for sustainability and energy efficiency in the community. As part of that overall plan, it was felt important to have a department and staff dedicated to spearheading all of the sustainability efforts for the community. This will ensure that all areas of the local government and community are working together to reach the same goals guided by this department and staff.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Significant in 2011 is funding from the Department of Energy to coordinate retrofitting of city facilities to achieve green house gas (GHG), energy and other sustainable targeted reduction goals. Department will direct and oversee preparation of analyses and recommendations regarding policy issues with regards to sustainability and long range plans.
- Department will assume a high degree of cross-functional interactions with departments, particularly Public Works and Water & Light as well as the City Manager's Office, alignment of efforts with the state, federal government, University of Missouri, other institutions of higher education and residents.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The City received a Department of Energy Stimulus Block Grant in the later part of FY 2009 with partial funding for a Sustainability Manager. This department will be responsible for planning, directing, coordinating and integrating short and long term sustainable comprehensive action plans, resource conservation, and related sustainability programs, personnel and operations to advance a more sustainable, vital and well planned future for Columbia.

- Department will direct, plan, organize, integrate, and evaluate the activities related to sustainability and develop appropriate processes and monitoring and tracking systems that include life cycle and cost/benefit analyses. The Manager of Sustainability will be responsible for coordinating and directing development and writing of an internal sustainability action plan.

- Department will write and administer sustainable related grant applications/awards; coordinate development and establishment of green house gas (GHG), Energy and other Sustainable Targeted Reduction Goals; coordinate and integrate city facility and community wide public outreach and education programs/public forums; develop, track, monitor and measure verifiable and replicable data to achieve reduction goals in all city owned facilities and communitywide.

Anticipated Outcomes/Benefits:

- Demonstrate that the City of Columbia is taking a proactive approach to managing their environmental impacts across a range of disciplines, such as energy, waste management, and transportation for the entire community.
- GHG and energy reduction goals will be achieved and cost savings realized as a result of the efforts of this department.
- Columbia will have a verifiable and replicable Sustainable Action Plan for other communities to model.
- Columbia will be able to share guidance and best practices with the state and other municipalities.
- Through education, public communication, and outreach the community will be aware of sustainable best practices.
- Implement related Imagine Columbia's Future goals and strategies.
- Funding of position for three years with City, block grant funding and savings to be reviewed upon completion of that time period.

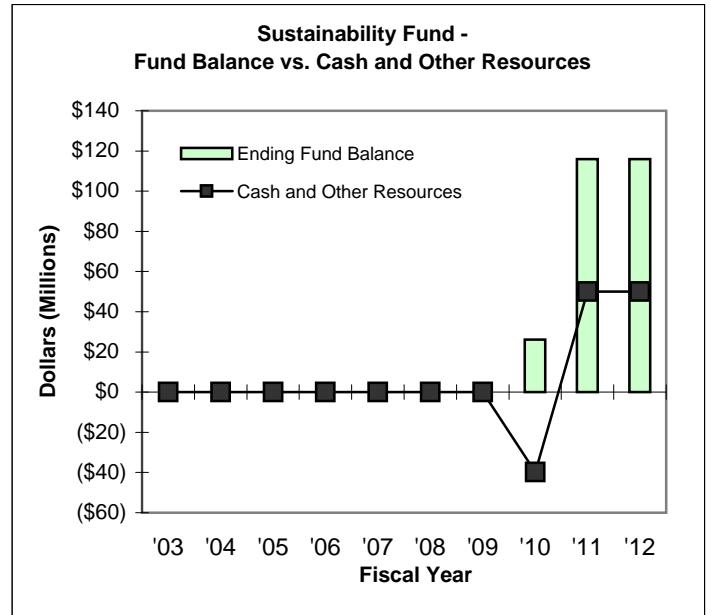
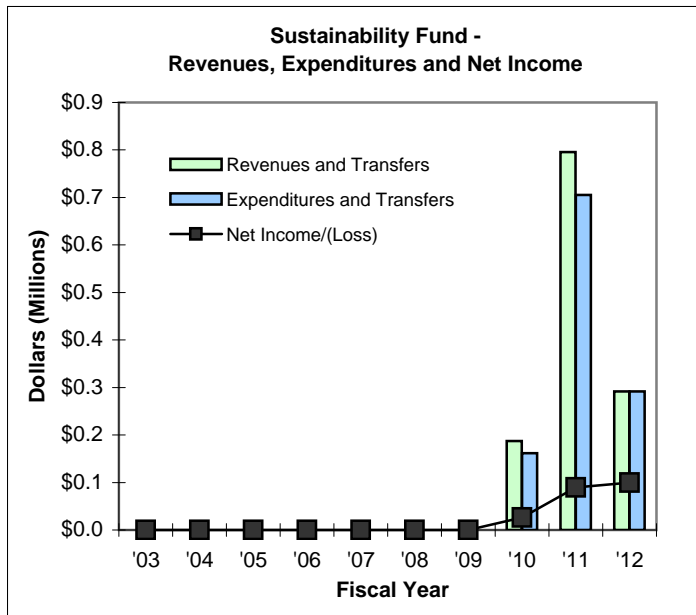
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
9915 - Sustainability Manager	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	0.00	0.00	0.00	0.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	

Net Income Statement Sustainability Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Grant Revenue	\$132,998	\$694,300	\$694,300	\$191,787
Investment Revenue	\$1,537	\$2,010	\$1,000	\$0
Total Revenues	\$134,535	\$696,310	\$695,300	\$191,787
EXPENDITURES:				
Personnel Services	\$41,546	\$87,373	\$74,471	\$88,717
Supplies & Materials	\$1,310	\$97,872	\$97,874	\$1,510
Travel & Training	\$1,889	\$2,600	\$2,600	\$2,600
Intragovernmental Charges	\$25,300	\$14,189	\$14,189	\$5,706
Utilities Services & Other Misc.	\$91,318	\$289,339	\$290,360	\$193,254
Capital Additions	\$0	\$226,025	\$226,025	\$0
Total Expenditures	\$161,363	\$717,398	\$705,519	\$291,787
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$26,828)	(\$21,088)	(\$10,219)	(\$100,000)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Fds.	\$53,024	\$100,000	\$100,000	\$100,000
Operating Transfers To Other Fds.	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$53,024	\$100,000	\$100,000	\$100,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$26,196	\$78,912	\$89,781	\$0
Fund Balance Beg. of Year	\$0	\$0	\$26,196	\$115,977
FUND BALANCE END OF YEAR	\$26,196	\$78,912	\$115,977	\$115,977

In FY 2010, the City established the Office of Sustainability.



Summary of Funding Sources and Uses Sustainability Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$132,998	\$694,300	\$694,300	\$191,787
Interest	\$1,537	\$2,010	\$1,000	\$0
Fees and Service Charges +				
Other Local Revenues ++				
	\$134,535	\$696,310	\$695,300	\$191,787
Other Funding Sources/Transfers^	\$53,024	\$100,000	\$100,000	\$100,000
Total Financial Sources: Less Appropriated Fund Balance	\$187,559	\$796,310	\$795,300	\$291,787
Financial Uses				
Operating Expenses	\$161,363	\$491,373	\$479,494	\$291,787
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$226,025	\$226,025	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$161,363	\$717,398	\$705,519	\$291,787
Increase/(Decrease) to Cash		\$78,912	\$89,781	\$0
Beginning Cash and Other Resources		(\$39,723)	(\$39,723)	\$50,058
Projected Ending Cash and Other Resources	(\$39,723) #	\$39,189	\$50,058	\$50,058
16% of Total Expenditures	\$25,818	\$114,784	\$112,883	\$46,686
Cash Above/(Below) 16% requirement	(\$65,541)	(\$75,595)	(\$62,825)	\$3,372

Ending Cash and Other Resources for FY 2010 is equal to the Undesignated Fund Balance.

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to 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.).

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

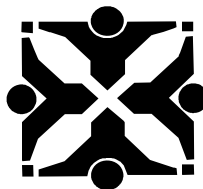
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

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Contributions Fund

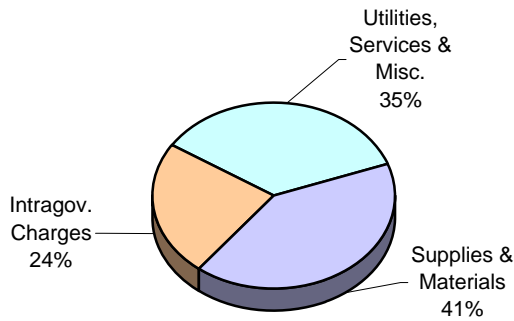
(Trust Fund)



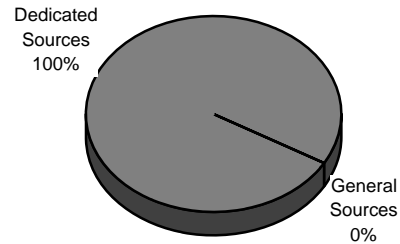
City of Columbia
Columbia, Missouri

CONTRIBUTIONS FUND (Trust Fund)

FY 2012 Total Expenditures By Category

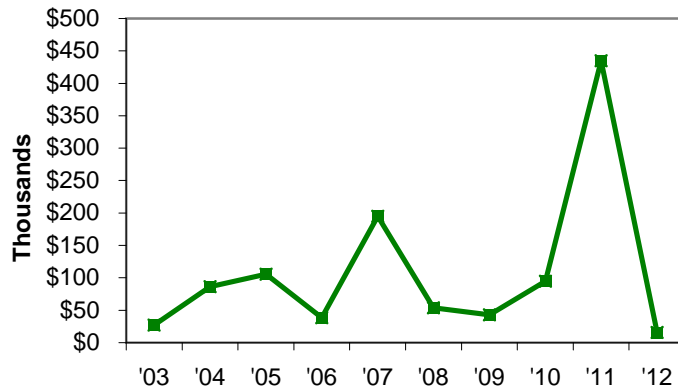


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$1,738	\$6,100	\$5,600	\$6,400	4.9%
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$538	\$522	\$522	\$3,703	609.4%
Utilities, Services & Misc.	\$4,422	\$5,500	\$5,500	\$5,500	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$114,603	\$422,890	\$422,890	\$0	(100.0%)
Total	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)
Operating Expenses	\$6,698	\$12,122	\$11,622	\$15,603	28.7%
Non-Operating Expenses	\$114,603	\$422,890	\$422,890	\$0	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes					
Grant Revenue	\$0	\$0	\$0	\$0	
Interest	\$36,468	\$32,090	\$19,320	\$15,000	(22.4%)
Fees and Service Charges					
Other Local Revenue	\$61,926	\$339,463	\$170,376	\$0	(100.0%)
Other Funding Sources/Transfers					
Use of Prior Year Sources	\$22,907	\$63,459	\$244,816	\$603	(99.8%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$121,301	\$435,012	\$434,512	\$15,603	(96.4%)

CONTRIBUTIONS FUND - SUMMARY

Fund 753

DESCRIPTION

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the New Century Fund, Inc. and Share the Light. Donations include volunteer time, and gifts of cash, property and land. Proper procedures have been established to ensure funds and donations are expended for the purpose designated by the donor.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The Contributions Fund has three aspects: The Columbia Trust which includes gifts directly to the city, Share the Light which allows donations to a variety of programs through the utility bill, and the New Century Fund, a separate 501c3 organization with a board appointed by city council.
- The New Century Fund functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. The New Century Fund board has been approached to assist with fundraising for the City Hall Plaza project, including the art, streetscape and landscaping. Although the Martin Luther King, Jr. Memorial Restoration was complete in FY 2006, the New Century Fund holds the endowment fund for future repairs and maintenance.

HIGHLIGHTS / SIGNIFICANT CHANGES - Continued

- Share the Light has received approximately \$161,000 in donations since beginning in the summer of 2001. More than \$142,915 has been appropriated for use in a variety of city projects including community art funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention & education and crime prevention. Donations will again be solicited for this program in September 2011.
- The Columbia Trust continued with the Share the Light program. Acknowledgments are also sent to many donors, including some who give to the CASH and HELP utility assistance programs.
- In May 2010, the Trust Specialist position was added to work with the Columbia Trust as well as the Community Foundation of Central Missouri (CFCM). The CFCM, an affiliate of the Greater Kansas City Community Foundation's Greater Horizons program, has a broad of community leaders and has a broad charitable purpose for donors.

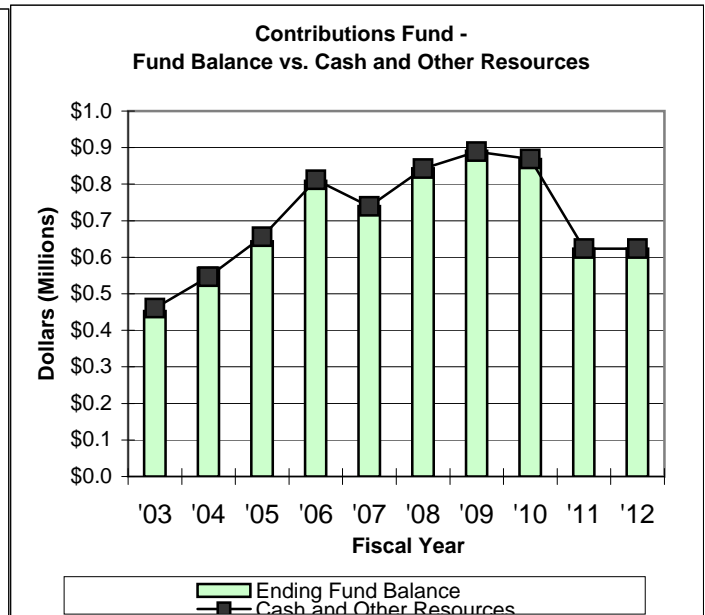
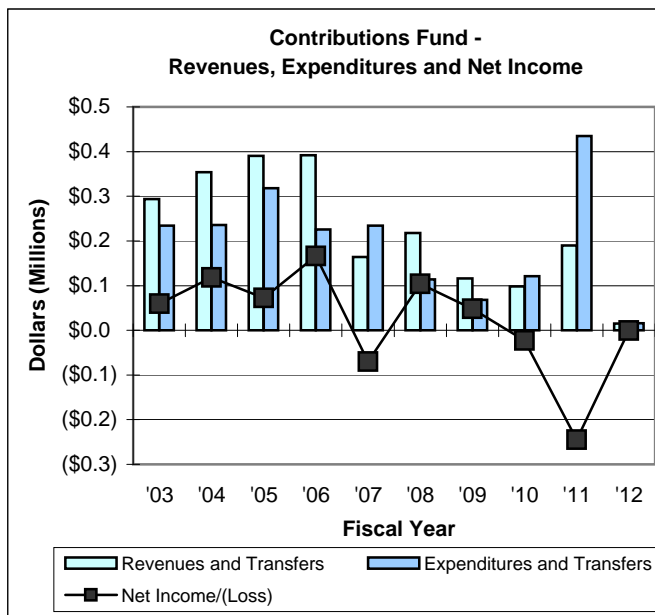
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
There are no personnel assigned to this budget.					

Net Income Statement Contributions Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$36,468	\$32,090	\$19,320	\$15,000
Other Miscellaneous Revenues	\$61,926	\$339,463	\$170,376	\$0
Total Revenues	\$98,394	\$371,553	\$189,696	\$15,000
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,738	\$6,100	\$5,600	\$6,400
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$538	\$522	\$522	\$3,703
Utilities, Services & Other Misc.	\$4,422	\$5,500	\$5,500	\$5,500
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$6,698	\$12,122	\$11,622	\$15,603
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$91,696	\$359,431	\$178,074	(\$603)
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$114,603)	(\$422,890)	(\$422,890)	\$0
Total Otr. Financing Sources (Uses)	(\$114,603)	(\$422,890)	(\$422,890)	\$0
EXCESS (DEFICIENCY) OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$22,907)	(\$63,459)	(\$244,816)	(\$603) ^
Fund Balance, Beg. of Year				
As Restated	\$891,475	\$835,303	\$868,568	\$623,752
FUND BALANCE, END OF YEAR	\$868,568	\$771,844	\$623,752	\$623,149
Percent Change in Fund Equity	(2.57%)		(28.19%)	(0.10%)

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



**Funding Sources and Uses
Contributions Fund**

	<u>Actual FY 2010</u>	<u>Budget FY 2011</u>	<u>Estimated FY 2011</u>	<u>Adopted FY 2012</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$36,468	\$32,090	\$19,320	\$15,000
Fees and Service Charges +				
Other Local Revenues ++	\$61,926	\$339,463	\$170,376	\$0
	<u>\$98,394</u>	<u>\$371,553</u>	<u>\$189,696</u>	<u>\$15,000</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u>\$98,394</u>	<u>\$371,553</u>	<u>\$189,696</u>	<u>\$15,000</u>
Financial Uses				
Operating Expenses	\$6,698	\$12,122	\$11,622	\$15,603
Operating Transfers to Other Funds	\$114,603	\$422,890	\$422,890	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$121,301</u>	<u>\$435,012</u>	<u>\$434,512</u>	<u>\$15,603</u>
Increase/(Decrease) to Cash		(\$63,459)	(\$244,816)	(\$603)
Beginning Cash and Other Resources		\$868,568	\$868,568	\$623,752
Projected Ending Cash and Other Resources	<u>\$868,568</u> #	<u>\$805,109</u>	<u>\$623,752</u>	<u>\$623,149</u>
16% of Total Expenditures	\$19,408	\$69,602	\$69,522	\$2,496
Cash Above/(Below) 16% requirement	\$849,160	\$735,507	\$554,230	\$620,653

Ending Cash and Other Resources for FY 2010 is equal to the Undesignated Fund Balance.

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

** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to 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.).

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

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

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

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Parks and Recreation



DESCRIPTION

The Parks and Recreation Department oversees over 2,900 acres of park land and maintains 74 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation. Funding cannot be moved to other departments. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

PARKS & RECREATION - GENERAL FUND OPERATIONS

This budget accounts for the parks and recreation program areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program. This section begins on page 211.

RECREATION SERVICES FUND

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

Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can be found on page 225.

CAPITAL PROJECTS FUND

The general government capital projects related to the parks system are included in the Capital Projects Fund. This budget begins on page 231.

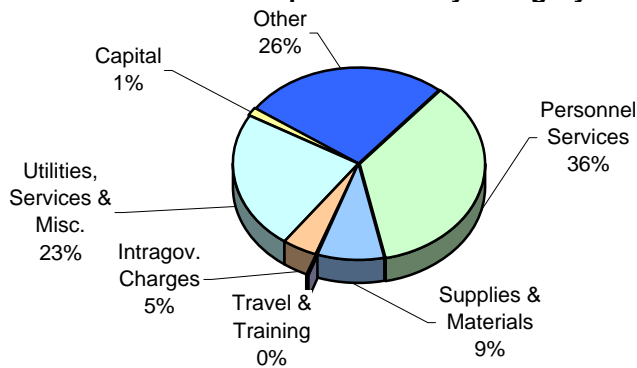
PARKS SALES TAX FUND

On November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a five year extension by Columbia voters in November, 2010. The five year extension will continue to be used to fund renovation/ improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above.

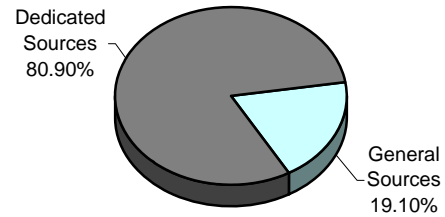
An analysis of this support level can be found on page 213. In addition, a forecast of future revenues, expenses, and fund balance through FY 2016 is on page 247.

PARKS AND RECREATION - SUMMARY

FY 2012 Total Expenditures By Category

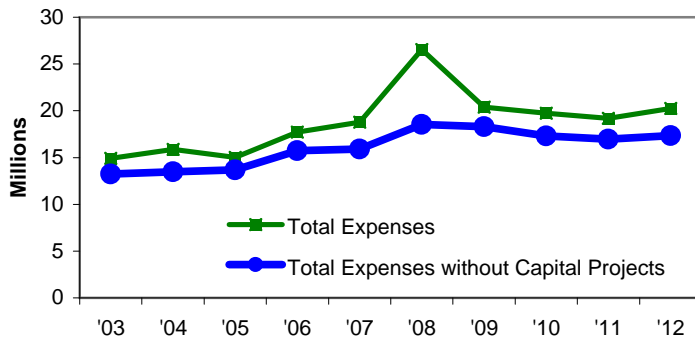


FY 2012 Totals By Funding Source

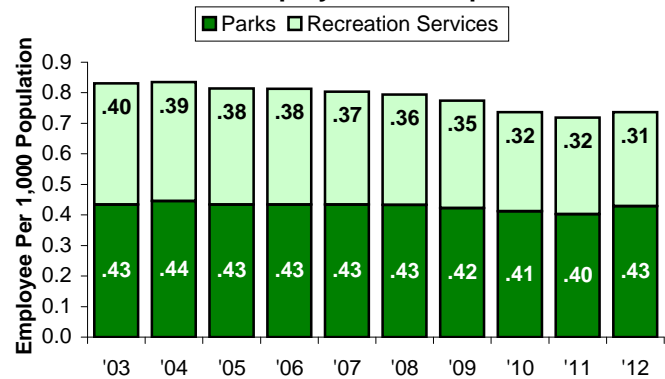


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



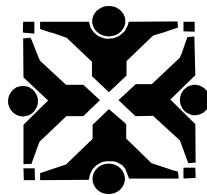
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$6,666,081	\$6,916,895	\$6,836,586	\$7,207,057	4.2%
Supplies & Materials	\$1,958,648	\$1,636,758	\$1,561,208	\$1,764,972	7.8%
Travel & Training	\$13,118	\$20,886	\$19,417	\$20,561	(1.6%)
Intragov. Charges	\$982,138	\$1,021,225	\$1,021,275	\$912,651	(10.6%)
Utilities, Services & Misc.	\$3,591,689	\$4,121,330	\$3,979,298	\$4,722,365	14.6%
Capital	\$514,184	\$278,626	\$269,542	\$275,000	(1.3%)
Other	\$5,573,174	\$5,198,648	\$5,153,817	\$5,354,685	3.0%
Total	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	5.5%
Operating Expenses	\$10,766,257	\$11,457,094	\$11,145,284	\$11,694,366	2.1%
Non-Operating Expenses	\$5,593,289	\$5,218,023	\$5,185,692	\$5,388,783	3.3%
Debt Service	\$13,207	\$7,625	\$7,625	\$1,902	(75.1%)
Capital Additions	\$172,625	\$278,626	\$269,542	\$275,000	(1.3%)
Capital Projects	\$2,753,654	\$2,233,000	\$2,233,000	\$2,897,240	29.7%
Total Expenses	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	5.5%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$4,674,563	\$4,926,000	\$4,861,546	\$4,958,777	2.0%
Grants	\$12,254	\$55,000	\$66,043	\$5,000	(92.4%)
Interest	\$79,847	\$72,718	\$60,843	\$59,161	(2.8%)
Fees and Service Charges	\$4,079,714	\$4,510,948	\$4,167,386	\$4,391,100	5.4%
Other Local Revenues	\$67,082	\$79,220	\$85,673	\$75,707	(11.6%)
Operating Transfer	\$5,477,135	\$5,123,465	\$5,258,040	\$6,100,167	16.0%
Forced Account Labor	\$35,000	\$0	\$0	\$0	
Donations	\$0	\$208,000	\$208,000	\$0	(100.0%)
Use of Fund Balance	\$827,552	\$723,051	\$734,114	\$1,027,117	39.9%
Less: Amount Added to Fund Bal.	\$0	(\$354,596)	(\$337,816)	(\$229,417)	(32.1%)
Dedicated Sources	\$15,253,147	\$15,343,806	\$15,103,829	\$16,387,612	8.5%
General Sources	\$4,045,885	\$3,850,562	\$3,737,314	\$3,869,679	3.5%
Total Funding Sources	\$19,299,032	\$19,194,368	\$18,841,143	\$20,257,291	7.5%

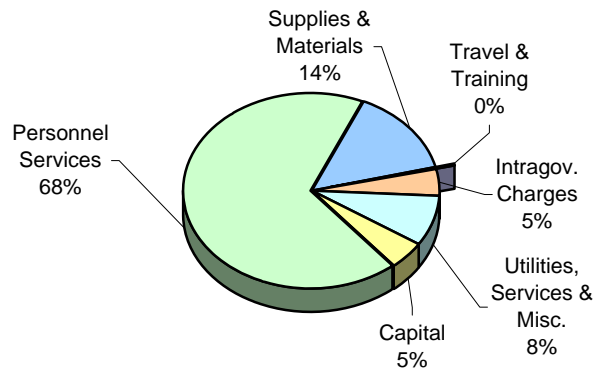
Parks and Recreation - General Fund Operations



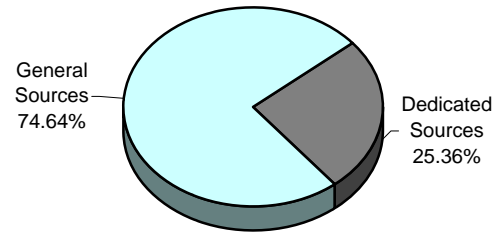
City of Columbia
Columbia, Missouri

PARKS AND RECREATION - GENERAL FUND OPERATIONS

FY 2012 Total Expenditures By Category

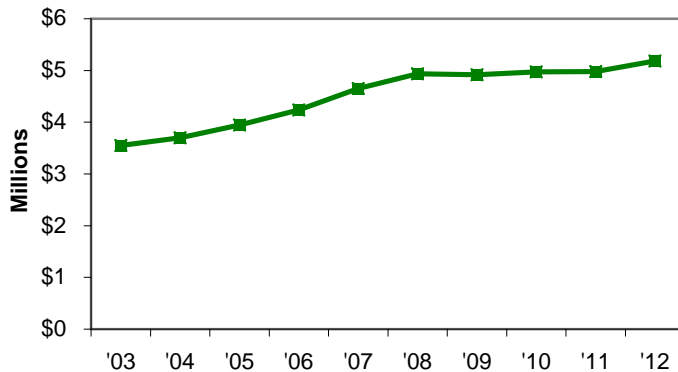


FY 2012 Totals By Funding Source

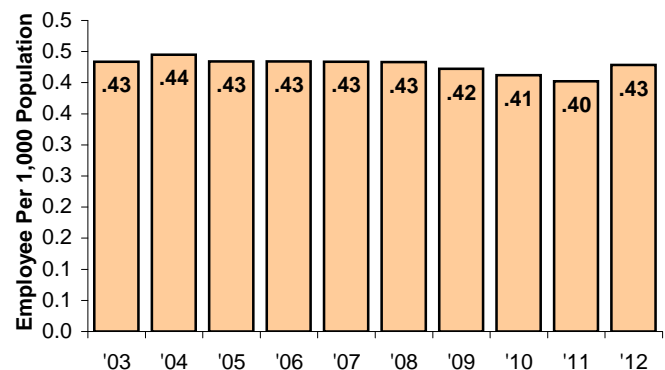


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	3,210,409	3,285,143	3,282,384	3,519,239	7.1%
Supplies & Materials	633,948	670,406	645,866	740,055	10.4%
Travel & Training	6,959	12,342	11,636	12,330	(0.1%)
Intragov. Charges	309,050	325,349	325,349	234,205	(28.0%)
Utilities, Services & Misc.	407,489	482,992	416,642	433,469	(10.3%)
Capital	138,593	205,500	197,650	245,000	19.2%
Other	0	0	0	0	
Total	4,706,448	4,981,732	4,879,527	5,184,298	4.1%
Summary					
Operating Expenses	4,567,855	4,776,232	4,681,877	4,939,298	3.4%
Non-Operating Expenses	0	0	0	0	
Debt Service	0	0	0	0	
Capital Additions	138,593	205,500	197,650	245,000	19.2%
Capital Projects (Budgeted in Cap. Projects Fd)	0	0	0	0	
Total Expenses	4,706,448	4,981,732	4,879,527	5,184,298	4.1%

FUNDING SOURCES (Where the Money Comes From)

Other Local Revenues	42,157	60,720	60,720	55,707	(8.3%)
Grants	12,254	15,000	26,043	5,000	(80.8%)
Operating Transfer (Parks Sales Tax Fund)	1,045,000	1,055,450	1,055,450	1,253,912	18.8%
Dedicated Sources	1,099,411	1,131,170	1,142,213	1,314,619	15.1%
General Sources	3,607,037	3,850,562	3,737,314	3,869,679	3.5%
Total Funding Sources	4,706,448	4,981,732	4,879,527	5,184,298	6.2%

DESCRIPTION

The General Fund portion of the Parks and Recreation Department Budget includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. Program. Additional Park Planning and Development expenses are budgeted in the Capital Projects sections of the budget. Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Fleet fuel expenses are budgeted at \$4/gal for regular gas and \$4.25/gal for diesel, resulting in a 43.83% increase of \$67,500.
- Personnel includes the addition of three positions all funded by the permanent Park Sales Tax. Positions include a Park Ranger, a Groundskeeper I in Horticulture, and an Assistant Director.
- Fleet replacement is similar to FY11 with \$205,791 in FY-12 compared to \$206,260 in FY11.
- CARE Budget reflects the addition of an Administrative Assistant II, 1.0 FTE. Position will be funded with building rental savings and re-assignment of administrative temporary salaries. Department will continue to serve 200-215 youth annually.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	5.50	5.50	5.50	6.50	1.00
Parks Planning & Development	22.00	22.00	22.00	23.00	1.00
C.A.R.E.	1.00	1.00	1.00	2.00	1.00
Parks Management	15.00	15.00	15.00	16.00	1.00
Total Personnel	43.50	43.50	43.50	47.50	4.00
Permanent Full-Time	43.50	43.50	43.50	47.50	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.50	43.50	43.50	47.50	4.00

GENERAL FUND SUPPORT FOR PARKS

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
General Fund Parks Budget	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298
General Fund Operating Subsidy to Rec. Services Fund	\$1,556,910	\$1,556,910	\$1,556,910	\$1,356,910
Total General Fund Support for Parks	\$6,263,358	\$6,538,642	\$6,436,437	\$6,541,208
Less: Parks Sales Tax Transfer to General Fd.	(\$1,045,000)	(\$1,055,450)	(\$1,055,450)	(\$1,253,912)
Total General Fund Support for Parks and Rec.	\$5,218,358	\$5,483,192	\$5,380,987	\$5,287,296
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total FY 2001 General Fund Support for Parks & Rec.	\$4,568,278	\$4,568,278	\$4,568,278	\$4,568,278
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed	\$650,080	\$914,914	\$812,709	\$719,018

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Financial Assistance				
Workload:				
* # of applications received	381	408	400	400
* # of applications meeting eligibility requirements	363	389	380	380
Efficiency:				
* # of applications funded	340	338	340	340
* Amount of assistance awarded	\$62,211	\$65,154	\$65,000	\$65,000
Effectiveness:				
* % of qualified applications funded	93.66%	86.89%	89.47%	89.47%
* # of participants benefiting	730	706	750	750
Comments:				
Tracking financial assistance data aids decision-makers in analyzing whether the community's demand for financial assistance to participate in recreation programs is being met by the amount budgeted and gives the Department data to communicate with the public regarding how many people the City is helping with this program.				
Note: When financial assistance funding for the fiscal year is exhausted, eligible applicants are given first priority in the next funding year. The two main reasons for not meeting eligibility requirements are 1) residence is not within the city limits, and 2) income exceeds the threshold for financial assistance.				

Park Special Use Permits

Workload:				
* Number of permit applications received	226	271	280	280
Efficiency:				
* Number of permits approved	221	268	275	275
Effectiveness:				
* Percentage of applications approved	98%	99%	98%	98%
Comments:				
The number of requests from citizens to hold special events in the parks will indicate if there is a need to increase the number of parks and facilities available to meet their needs and demonstrates the role recreation facilities have in supporting community and private events.				

CARE Summer Employment Program; Including CARE Gallery

Workload:				
* Applicants hired	209	187	175	175
Efficiency:				
* Participants completing program	191	172	158	158
Effectiveness:				
* Percent of youth who complete the program	91%	92%	90%	90%
Comments:				
Tracking the percentage of participants that successfully complete this program can aid in evaluating the success of the program and in determining the number of enrollments needed to adequately expend the dollars budgeted for the program.				
Note: Kim Partey, CARE Supervisor resigned on April 1, 2011. Kara Kort was hired the first of May to fill the vacant position. The first day of summer employment for the CARE Trainees was June 13, 2011. CARE program also serves an additional 10 special needs youth through partnership with Boone County Family Resources.				

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Missouri Options School Year Program				
Workload:				
* Students hired/enrolled in the program	30	29	30	30
Efficiency:				
* Participants completing program	21	24	27	27
Effectiveness:				
* Percent of students who complete the program	70%	83%	90%	90%

Comments:

Tracking the percentage of students that successfully complete this program can aid in evaluating the success of the program and in determining the number of enrollments needed to adequately expend the dollars budgeted for the program.

Note: Work with all three local schools to decrease the number of youth not earning a high school diploma or GED.

Park Maintenance**Workload:**

* Number of parks and recreation facilities maintained	74	74	75	76
* Total number of park acres	2,984	2,996	3,026	3,056
* Columbia Population	97,403	98,893	100,383	113,685

Efficiency:

* Park/Trail Maintenance Direct Expenses (Includes Park Maintenance and Operations, Forestry, and Horticulture)	\$1,574,216	\$1,630,545	\$1,686,090	\$1,727,465
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Effectiveness:

* Annual maintenance cost per park acre	\$528	\$544	\$557	\$565
* Number of park acres per 1,000 residents	30.64	30.30	30.14	26.88

Comments:

FY 2009: Park Ranger expenses were separated from Maintenance and Operations in FY 2010. FY 2009 M&O expenses were adjusted (minus Park Ranger expenses) for apples to apples comparison.

FY 2010: Barberry Park purchase offset by removal of RBHS baseball field from maintenance inventory.

FY 2011: Added Jay-Dix Park.

FY 2012: Goal to purchase park property near new high school.

Tracking the number of acres per 1,000 residents helps in analyzing whether park land acquisition is keeping pace with the increase in population.

Parks Management - Park Ranger**Workload:**

* Total number of requests for police response to park locations	1,398	1,421	1,400	1,400
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Efficiency:

* Total number of requests for police response to park locations handled by Park Ranger	323	176	325	560
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Effectiveness:

* Percent of requests handled by Park Ranger	23%	12%	23%	40%
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Comments:

The percent of requests handled by the Park Ranger indicates the amount of work load alleviated from the Columbia Police Department. The decrease in responses handled by the Park Ranger in FY 2010 was due to the FTE Park Ranger being on medical leave during the peak park activity months. FY 2012 goal has been increased to account for addition of second FTE Park Ranger.

Note: Part-time rangers are not POST-certified and are not authorized to respond to 911 calls.

Parks & Recreation - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$372,364	\$375,186	\$373,871	\$446,730	19.1%
Supplies and Materials	\$14,081	\$16,000	\$14,800	\$17,680	10.5%
Travel and Training	\$1,259	\$3,159	\$2,850	\$3,159	0.0%
Intragovernmental Charges	\$67,064	\$66,314	\$66,314	\$1,861	(97.2%)
Utilities, Services, & Misc.	\$47,811	\$57,650	\$50,750	\$48,350	(16.1%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$502,579	\$518,309	\$508,585	\$517,780	(0.1%)
Career Awareness & Related Experience Program (CARE)					
Personnel Services	\$440,651	\$443,845	\$453,782	\$455,303	2.6%
Supplies and Materials	\$8,240	\$11,077	\$10,650	\$10,987	(0.8%)
Travel and Training	\$0	\$0	\$120	\$0	
Intragovernmental Charges	\$10,711	\$14,720	\$14,720	\$6,727	(54.3%)
Utilities, Services, & Misc.	\$37,911	\$49,901	\$30,716	\$18,201	(63.5%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$497,513	\$519,543	\$509,988	\$491,218	(5.5%)
Planning and Development					
Personnel Services	\$1,429,555	\$1,467,103	\$1,464,533	\$1,533,662	4.5%
Supplies and Materials	\$173,071	\$154,912	\$148,477	\$150,370	(2.9%)
Travel and Training	\$2,372	\$7,059	\$6,550	\$4,047	(42.7%)
Intragovernmental Charges	\$59,726	\$68,861	\$68,861	\$49,004	(28.8%)
Utilities, Services, & Misc.	\$68,296	\$80,921	\$54,712	\$72,019	(11.0%)
Capital	\$0	\$0	\$0	\$5,500	
Other	\$0	\$0	\$0	\$0	
Total	\$1,733,020	\$1,778,856	\$1,743,133	\$1,814,602	2.0%
Parks Management					
Personnel Services	\$967,839	\$999,009	\$990,198	\$1,083,544	8.5%
Supplies and Materials	\$438,556	\$488,417	\$471,939	\$561,018	14.9%
Travel and Training	\$3,328	\$2,124	\$2,116	\$5,124	141.2%
Intragovernmental Charges	\$171,549	\$175,454	\$175,454	\$176,613	0.7%
Utilities, Services, & Misc.	\$253,471	\$294,520	\$280,464	\$294,899	0.1%
Capital	\$138,593	\$205,500	\$197,650	\$239,500	16.5%
Other	\$0	\$0	\$0	\$0	
Total	\$1,973,336	\$2,165,024	\$2,117,821	\$2,360,698	9.0%
Department Totals					
Personnel Services	\$3,210,409	\$3,285,143	\$3,282,384	\$3,519,239	7.1%
Supplies and Materials	\$633,948	\$670,406	\$645,866	\$740,055	10.4%
Travel and Training	\$6,959	\$12,342	\$11,636	\$12,330	(0.1%)
Intragovernmental Charges	\$309,050	\$325,349	\$325,349	\$234,205	(28.0%)
Utilities, Services, & Misc.	\$407,489	\$482,992	\$416,642	\$433,469	(10.3%)
Capital	\$138,593	\$205,500	\$197,650	\$245,000	19.2%
Other	\$0	\$0	\$0	\$0	
Total	\$4,706,448	\$4,981,732	\$4,879,527	\$5,184,298	4.1%

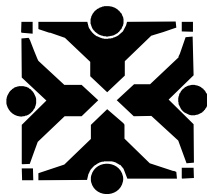
Parks & Recreation - Authorized Personnel

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
8970 - Dir. of Parks and Recreation	1.00	1.00	1.00	1.00	
8760 - Asst. Director Parks and Rec	0.00	0.00	0.00	1.00	1.00
4802 - Public Information Spec.	1.00	1.00	1.00	1.00	
1004 - Admin. Support Supervisor	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.50	1.50	1.50	1.50	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	5.50	5.50	5.50	6.50	1.00
Permanent Full-Time	5.50	5.50	5.50	6.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.50	5.50	5.50	6.50	1.00
Career Awareness & Related Experience Program (CARE)					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	0.00	0.00	0.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	2.00	1.00
Permanent Full-Time	1.00	1.00	1.00	2.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	2.00	1.00
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
8700 - Senior Parks Planner	2.00	2.00	2.00	2.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
2415 - Park Supervisor	1.00	1.00	1.00	1.00	
2414 - Groundskeeper II	3.00	3.00	3.00	3.00	
2413 - Groundskeeper I	1.00	1.00	1.00	2.00	1.00
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist	1.00	1.00	1.00	1.00	
2404 - Maintenance Mechanic	3.00	3.00	3.00	3.00	
2403 - Maintenance Specialist	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II	5.00	5.00	5.00	5.00	
Total Personnel	22.00	22.00	22.00	23.00	1.00
Permanent Full-Time	22.00	22.00	22.00	23.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	22.00	22.00	23.00	1.00
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	1.00	1.00	2.00	1.00
4203 - Management Support Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2404 - Maintenance Mechanic	4.50	4.50	4.50	4.50	
2403 - Maintenance Specialist	1.00	1.00	1.00	1.00	
2402 - Maintenance Assistant II	2.00	2.00	2.00	2.00	
2300 - Equipment Operator II	0.00	0.00	0.00	0.00	
2107 - Vehicle Mechanic	1.50	1.50	1.50	1.50	
2105 - Vehicle Maintenance Supv. II	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	15.00	15.00	15.00	16.00	1.00
Permanent Full-Time	15.00	15.00	15.00	16.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	15.00	15.00	15.00	16.00	1.00
Department Totals					
Permanent Full-Time	43.50	43.50	43.50	47.50	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.50	43.50	43.50	47.50	4.00

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Recreation Services

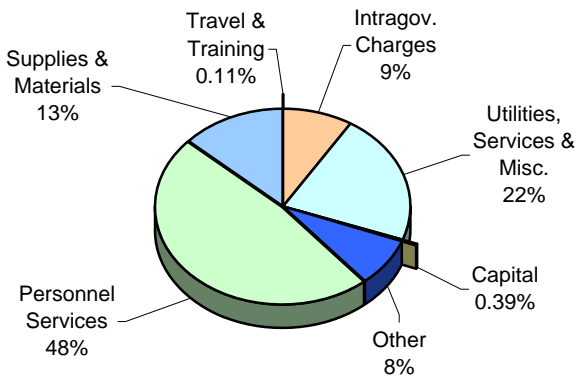
(Enterprise Fund)



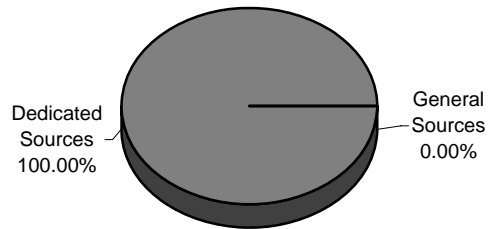
City of Columbia
Columbia, Missouri

RECREATION SERVICES FUND (Enterprise Fund)

FY 2012 Total Expenditures By Category

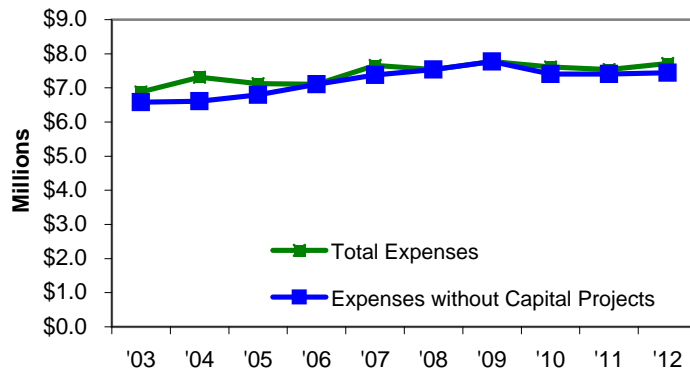


FY 2012 Totals By Funding Source

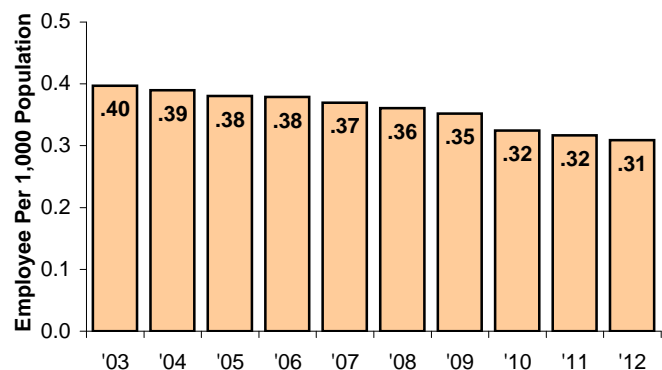


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$3,455,672	\$3,631,752	\$3,554,202	\$3,687,818	1.5%
Supplies & Materials	\$907,535	\$966,352	\$915,342	\$1,024,917	6.1%
Travel & Training	\$6,159	\$8,544	\$7,781	\$8,231	(3.7%)
Intragov. Charges	\$672,126	\$695,071	\$695,121	\$677,500	(2.5%)
Utilities, Services & Misc.	\$1,254,076	\$1,535,338	\$1,459,656	\$1,661,656	8.2%
Capital	\$34,032	\$73,126	\$71,892	\$30,000	(59.0%)
Other	\$658,162	\$628,049	\$628,049	\$623,428	(0.7%)
Total	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.3%
Summary					
Operating Expenses	\$6,197,440	\$6,680,057	\$6,462,602	\$6,754,122	1.1%
Non-Operating Expenses	\$678,277	\$647,424	\$659,924	\$657,526	1.6%
Debt Service	\$13,207	\$7,625	\$7,625	\$1,902	(75.1%)
Capital Additions	\$34,032	\$73,126	\$71,892	\$30,000	(59.0%)
Capital Projects	\$64,806	\$130,000	\$130,000	\$270,000	107.7%
Total Expenses	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.3%

FUNDING SOURCES (Where the Money Comes From)

Interest Revenue	\$87,750	\$72,718	\$58,000	\$56,318	(2.9%)
Fees and Service Charges	\$4,079,714	\$4,510,948	\$4,167,386	\$4,391,100	5.4%
Other Local Revenues	\$24,925	\$18,500	\$24,953	\$20,000	(19.8%)
Operating Transfer (from Gen. Fd)	\$1,556,910	\$1,556,910	\$1,556,910	\$1,356,910	(12.8%)
Operating Transfer (from Parks Sales Tax)	\$637,725	\$644,105	\$644,105	\$850,105	32.0%
Operating Transfer (Other)	\$22,500	\$12,000	\$146,575	\$12,000	(91.8%)
Use of Prior Year Resources	\$578,238	\$723,051	\$734,114	\$1,027,117	39.9%
Dedicated Sources	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	5.2%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	5.2%

DESCRIPTION

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, psychological, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Aquatics; Community Recreation; Golf /Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs/Classes; Adapted Community Recreation; Adapted Sports/Special Olympics; and the Activity and Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Due to an approved reorganization plan, four full-time staff members salaries are reflected in alternate recreation services accounts, without affecting the overall budget bottom line.
- Based on market research and program expenses, the department is proposing fee increases for some services (i.e., Camp Adventure, Golf, Lifeguard Certification, Swim Lessons and Shelter Reservations).
- Fuel expenses in golf maintenance are budgeted at \$4/gal for regular gas and \$4.25/gal for diesel, resulting in a 27.05% increase or \$10,550.
- Activity & Recreation Center (ARC) budget includes \$56,300 of expenditures for equipment replacement. Net cost to ARC operating budget is \$0. Funds will be transferred from Recreation Center Improvement Fee (RCIF) account to cover these expenses. The RCIF generates \$65,000-\$70,000 annually.
- Internal loan for golf course improvements will be paid off in FY 2012. Interest expense decreased by \$5,724. Loan payments are made from Golf Course Improvement Fee (GCIF) fund.
- Current budget reflects, a \$200,000 reduction in General Fund subsidy. Parks Sales tax subsidy was increased by \$200,000 to offset this reduction.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Parks and Maintenance	8.00	8.00	8.00	8.00	
Recreation	16.50	16.50	16.50	15.75	(0.75)
Recreation Center	9.75	9.75	9.75	10.50	0.75
Total Personnel	34.25	34.25	34.25	34.25	
Permanent Full-Time	33.50	33.50	33.50	33.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	34.25	

KEY PERFORMANCE INDICATORS

Recreation	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Indoor/Outdoor Citywide Special Events				
Workload:				
* Number of events planned	49	45	46	47
Efficiency:				
* Number of events held	46	43	44	45
Effectiveness:				
* Total number of participations	58,060	59,230	60,200	61,000

Comments:

Tracking the participation in citywide special events helps decision makers know the number of citizens served and is an aid in evaluating the value of this service to the community when budgetary decisions are made.

Note: Many of the City-Wide Special Events are held outdoors, therefore, the event may or may not occur if the weather does not cooperate and/or the attendance may impact the number of participants.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
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Youth Classes and Activities (not inclusive of all department offerings)

Workload:

* Number classes/activities planned	4,463	4,729	4,000	4,500
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Efficiency:

* Number of classes/activities held	4,442	4,541	3,970	4,200
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Effectiveness:

* Total number of participations	96,848	93,657	90,000	90,000
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Comments:

Tracking the participation in youth classes/activities helps decision-makers know the number of times youth were served by this program and aids in evaluating the value of this service to the community when budgetary decisions are made.

Note: Participations reflect the number of times individuals (18 & under) participated in classes/activities coordinated by Community Recreation, Life Enrichment and Sports Programs. Activities are held at local parks, ball fields, and indoor facilities (Armory, Rock Quarry House, Stephens Lake Activity Center). Anticipating a decrease in number of participants in recreational sports. More youth are participating in competitive sports.

Golf Course Operations

Workload:

* Number of days courses open	300	262	300	300
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Efficiency:

* Total revenue generated including user/capital improvement fees	\$1,287,847	\$1,164,462	\$1,375,688	\$1,430,000
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* Revenue generated per golf round played	\$20.80	\$22.83	\$21.16	\$22.00
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Effectiveness:

* Total number of golf rounds played	61,907	51,014	65,000	65,000
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Comments:

Tracking the number of rounds played and days the courses are open are standard tracking items for golf courses, as they have a direct impact on the revenue generated and a golf course's ability to recover its operating costs.

Note: Weather has an impact on the number of days the courses are open. PR staff is proposing a \$1 increase to all green fees. This increase will be applied to all punch passes, as well as annual passes.

Recreation Center - Membership Services - Multi-Pass, Monthly, and Annual Passes

Workload:

* Number of memberships sold	8,542	9,145	8,500	9,100
* Total ARC revenue generated minus user and capital improvement fees	\$1,741,768	\$ 1,744,370	\$1,742,236	\$1,765,200

Efficiency:

* Total revenue generated from memberships; only (Does not include revenue generated from daily visitors)	\$1,272,384	\$1,442,519	\$1,220,000	\$1,220,000
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Effectiveness:

* Percent of revenue recovered from the sale of memberships.	73%	83%	70%	69%
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Comments:

Memberships are the main portion of a recreation center's revenue and are an essential item to track. Changes in the number of memberships sold may indicate a need to increase efforts to solicit new members and/or retain existing ones. Changes in % of revenue generated from memberships may indicate a need to adjust fees. No proposed fee increases for FY 2012.

Note: In FY09, started selling 30 day memberships. Each time a member purchases a 30 day membership, it counts as one membership sold, therefore, the numbers reflect a large jump in membership sales. FY09 was the first year membership fees were raised.

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
ARC Operations				
Workload:				
* Annual attendance	345,645	352,389	335,000	335,000
Efficiency:				
* Total Revenue generated minus user and capital improvement fees	\$1,741,768	\$1,744,370	\$1,724,236	\$1,765,200
Effectiveness:				
* Percent of recovery of direct operating expenses	102%	105%	100%	100%

Comments:

The recreation center was proposed with the goal to recover 100% of its operating costs. Tracking this goal is essential to be able to respond to public inquiries and indicates when there is a need to adjust fees. No proposed fee increase for FY 2012.

Note: At the beginning of October 2008, membership rates increased for the first time since opening in December 2002.

Camp Adventure - Summer Day Camp

Workload:				
* Number of weeks held	9	9	9	9
* Total estimated participants (goal)	330	330	330	390
Efficiency:				
* Total actual number of participants	312	306	330	390
Effectiveness:				
* Percentage of goal achieved	95%	93%	100%	100%

Comments:

Tracking the percentage of participants achieved can be an indicator of whether the program needs to be expanded or reduced, affecting budgetary decisions for this program.

Note: Columbia Public Schools offers a "FREE" summer school program, so 100% capacity is not expected during these weeks. After city budget process, CPS reduced the length of 2011 Summer School to 4 weeks.

Due to scheduling change, participation in two weeks of camp doubled. FY 2012 is based upon the same four week summer school program.

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Parks Services - Golf Course, Golf Carts and Clubhouse Maintenance				
Workload:				
* Number of days courses open	300	262	300	300
Efficiency:				
* Golf course direct maintenance operating expenses [includes non-capital golf cart purchases and maintenance, clubhouse and course maintenance and utilities, and 66% admin expenses in 552-5410]	\$674,492	\$657,501	\$742,030	\$786,360
* Maintenance cost per round of golf played	\$10.90	\$12.89	\$11.42	\$12.10
Effectiveness:				
* Total number of golf rounds played	61,907	51,014	65,000	65,000
Comments:				
Tracking the cost per round of golf played helps decision-makers analyze and set appropriate fees. It also gives the Department data to use to communicate with golfers how fees are set and structured. The number of golf rounds played indicates the number of times people were served by this program.				
Note: FY 2010 - Inclement weather affected the number of days open and rounds played at both courses. Although re-construction of greens and construction of new tees at Lake of the Woods Golf Course will have long-term benefits, it had a temporary adverse affect on the number rounds played in 2010.				
Parks Services - Athletic Field Maintenance				
Workload:				
* Number of athletic fields maintained	46	47	47	48
Efficiency:				
* Athletic field direct maintenance operating expenses (also includes utilities and 34% admin expenses in 552-5410)	\$334,741	\$339,428	\$341,740	\$359,881
* Field maintenance cost per participant (participant numbers do not include field rental participants)	\$3.25	\$3.81	\$3.42	\$3.60
Effectiveness:				
* Number of participations using outdoor sports fields	103,113	89,102	100,000	100,000
* Number of field rentals (in addition to leagues and programmed play)	478	402	500	500
Comments:				
Tracking the cost per participant helps decision-makers analyze and set appropriate fees. It also gives the Department data to use to communicate with participants how fees are set and structured. The number of participations and field rentals indicates the number of times people were served by this program.				
Note: FY 2010 - Converted 1 practice field at American Legion to a game field. 2012 - Adding third baseball field at Atkins.				
Aquatic Maintenance (w/o ARC)				
Workload:				
* Number of pools maintained	5	5	5	5
Efficiency:				
* Pool maintenance operating expenses (includes utilities; excludes HHS capital)	\$218,667	\$232,283	\$290,406	\$274,736
* Pool maintenance cost per participant	\$3.14	\$2.91	\$2.99	\$3.20
Effectiveness:				
* Number of participations	69,648	79,936	97,059	93,176
Comments:				
Tracking the cost per participant helps decision makers analyze and set appropriate fees. It also gives the Department data to use to communicate with participants how fees are set and structured. The number of participations indicates the number of times people were served by this program.				
Note: Twin Lakes swimming lake was closed beginning in 2009 due to budget constraints.				

COST RECOVERY INFORMATION

	Actual FY 2009	Actual FY 2010	Est Budget FY 2011	Adopted FY 2012	Goal
Sports					
Annual Estimated Participations	123,484	108,366	120,000	123,000	
Program Costs	969,401	975,425	1,008,193	899,288	
Program Revenues	438,185	447,439	471,445	510,000	
Percent of Cost Recovered	45.20%	45.87%	46.76%	56.70%	60%
Aquatics/ Outdoor/ Travel					
Annual Estimated Participations	69,648	79,936	80,000	85,000	
Program Costs	663,697	640,466	721,326	730,806	
Program Revenues	208,681	228,888	258,000	300,000	
Percent of Cost Recovered	31.44%	35.74%	35.76%	41.10%	45%
Golf					
Annual Estimated Participations	68,208	56,589	70,000	70,000	
Program Costs	1,218,699	1,159,352	1,221,797	1,272,357	
Program Revenues	1,107,998	1,009,111	1,047,916	1,095,000	
Percent of Cost Recovered	90.90%	87.00%	85.80%	86.00%	95%
Sr. Adult					
Annual Estimated Participations	17,865	18,168	19,000	19,000	
Program Costs	*	121,118	127,992	137,258	
Program Revenues	*	8,675	15,305	15,930	
Percent of Cost Recovered	*	7.16%	11.96%	11.61%	15%
OAK Tours					
Annual Estimated Participations	8,933	7,559	8,000	8,000	
Program Costs	*	142,530	145,452	145,786	
Program Revenues	*	108,497	100,678	115,570	
Percent of Cost Recovered	*	76.12%	69.22%	79.27%	85%
Special Olympics/ Adaptive					
Annual Estimated Participations	46,269	42,818	43,000	44,000	
Program Costs	*	156,374	153,886	163,401	
Program Revenues	*	39,058	34,000	33,200	
Percent of Cost Recovered	*	24.98%	22.10%	20.30%	20%
Classes/ Special Events					
Annual Estimated Participations	85,374	75,484	85,000	85,000	
Program Costs	*	298,791	319,792	321,890	
Program Revenues	*	137,578	135,650	142,900	
Percent of Cost Recovered	*	46.04%	42.42%	44.39%	50%
Community Recreation					
Annual Estimated Participations	51,899	48,244	50,000	52,000	
Program Costs	323,648	318,793	363,598	462,666	
Program Revenues	20,570	19,940	20,000	25,000	
Percent of Cost Recovered	6.40%	6.30%	5.50%	5.40%	8%
Activity & Recreation Center					
Annual Estimated Participations	345,655	352,389	352,000	352,000	
Program Costs	1,703,766	1,659,901	1,726,949	1,844,530	
Program Revenues	1,741,768	1,744,370	1,742,236	1,765,200	
Percent of Cost Recovered	102.20%	105.09%	101.00%	95.70%	100%

*FY09 Costs/Revenues for Seniors, OAK Tours, Life Enrichment and Adaptive tracked as one account center.

Costs - \$674,209

Revenues - \$232,586

Percent of Costs Recovered - 34.5%

Recreation Services - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Park Services					
Personnel Services	\$574,625	\$597,487	\$596,475	\$611,056	2.3%
Supplies & Materials	\$320,789	\$343,435	\$340,025	\$367,135	6.9%
Travel & Training	\$1,043	\$908	\$865	\$908	0.0%
Intragovernmental Charges	\$66,407	\$70,068	\$70,068	\$62,209	(11.2%)
Utilities, Services & Misc.	\$448,663	\$515,759	\$479,118	\$528,054	2.4%
Capital	\$34,032	\$37,111	\$37,392	\$20,000	(46.1%)
Other	\$0	\$0	\$0	\$0	
Total	\$1,445,559	\$1,564,768	\$1,523,943	\$1,589,362	1.6%
Recreation					
Personnel Services	\$1,807,642	\$1,929,955	\$1,872,636	\$1,902,512	(1.4%)
Supplies & Materials	\$346,246	\$430,732	\$386,768	\$430,882	0.0%
Travel & Training	\$2,925	\$4,590	\$4,316	\$4,290	(6.5%)
Intragovernmental Charges	\$467,650	\$487,832	\$487,882	\$484,630	(0.7%)
Utilities, Services & Misc.	\$472,573	\$524,169	\$510,110	\$519,383	(0.9%)
Capital	\$0	\$5,000	\$4,000	\$10,000	100.0%
Other	\$366,910	\$336,797	\$336,797	\$331,074	(1.7%)
Total	\$3,463,946	\$3,719,075	\$3,602,509	\$3,682,771	(1.0%)
Recreation Center					
Personnel Services	\$1,073,405	\$1,104,310	\$1,085,091	\$1,174,250	6.3%
Supplies & Materials	\$222,643	\$192,185	\$188,549	\$226,900	18.1%
Travel & Training	\$2,191	\$3,046	\$2,600	\$3,033	(0.4%)
Intragovernmental Charges	\$138,069	\$137,171	\$137,171	\$130,661	(4.7%)
Utilities, Services & Misc.	\$285,891	\$365,410	\$340,428	\$344,219	(5.8%)
Capital	\$0	\$31,015	\$30,500	\$0	(100.0%)
Other	\$291,252	\$291,252	\$291,252	\$292,354	0.4%
Total	\$2,013,451	\$2,124,389	\$2,075,591	\$2,171,417	2.2%
Capital Projects					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$17,857	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$46,949	\$130,000	\$130,000	\$270,000	107.7%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$64,806	\$130,000	\$130,000	\$270,000	107.7%
Department Totals					
Personnel Services	\$3,455,672	\$3,631,752	\$3,554,202	\$3,687,818	1.5%
Supplies and Materials	\$907,535	\$966,352	\$915,342	\$1,024,917	6.1%
Travel and Training	\$6,159	\$8,544	\$7,781	\$8,231	(3.7%)
Intragovernmental Charges	\$672,126	\$695,071	\$695,121	\$677,500	(2.5%)
Utilities, Services, & Misc.	\$1,254,076	\$1,535,338	\$1,459,656	\$1,661,656	8.2%
Capital	\$34,032	\$73,126	\$71,892	\$30,000	(59.0%)
Other	\$658,162	\$628,049	\$628,049	\$623,428	(0.7%)
Total	\$6,987,762	\$7,538,232	\$7,332,043	\$7,713,550	2.3%

Recreation Services - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Park Services					
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2414 - Groundskeeper II	1.00	1.00	1.00	1.00	
2413 - Groundskeeper I	3.00	3.00	3.00	3.00	
2404 - Maintenance Mechanic	0.50	0.50	0.50	0.50	
2107 - Vehicle Mechanic	0.50	0.50	0.50	0.50	
Total Personnel	8.00	8.00	8.00	8.00	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.00	
Recreation					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8610 - Supt of Rec. and Comm Prog	1.00	1.00	1.00	1.00	
8600 - Recreation Services Manager	0.00	0.00	0.00	0.00	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist	9.75	9.75	9.75	9.00	(0.75)
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2401 - Maintenance Asst. I	0.75	0.75	0.75	0.75	
Total Personnel	16.50	16.50	16.50	15.75	(0.75)
Permanent Full-Time	15.75	15.75	15.75	15.00	(0.75)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	16.50	16.50	16.50	15.75	(0.75)
Recreation Center					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8610 - Recreation Center Director	0.00	0.00	0.00	0.00	
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.25	2.25	2.25	3.00	0.75
2404 - Maintenance Mechanic	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist	1.00	1.00	1.00	1.00	
2401 - Maintenance Assistant I	2.00	2.00	2.00	2.00	
1004 - Admin Support Supervisor	1.00	1.00	1.00	1.00	
1003 - Admin Support Assistant III	0.50	0.50	0.50	0.50	
Total Personnel	9.75	9.75	9.75	10.50	0.75
Permanent Full-Time	9.75	9.75	9.75	10.50	0.75
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.75	9.75	9.75	10.50	0.75
Department Totals					
Permanent Full-Time	33.50	33.50	33.50	33.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	34.25	

MAJOR PROJECTS

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the Department collects recreation user fees which are dedicated for capital improvements to recreation facilities such as pools, athletic fields, golf courses, Activity and Recreation Center, and other facilities.

FISCAL IMPACT

The Department is requesting the use of \$200,000 of Recreation Service User Fee funds in FY 2012. These funds will be utilized to make improvements to Rainbow Softball Center located in Cosmo Park.

RECREATION SERVICES DEBT SERVICE INFORMATION**10/20/03 Loan from Designated Loan Fund for LA Nickell and Lake of the Woods Golf Course Improvements**

Original Loan Amount - \$952,324

Balance as of 9/30/2011 - \$98,117

Final Payment - 7/31/2012

Ordinance 17883

DEBT SERVICE REQUIREMENTS

Year	Principal Requirements	Interest Requirements	Total Requirements
2010	\$119,075	\$13,207	\$132,282
2011	124,658	7,325	131,983
2012	\$98,117	\$1,902	\$100,019
	\$341,850	\$22,434	\$364,284

Net Income Statement
Recreation Services Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Activity Fees	\$2,898,624	\$3,214,348	\$2,947,036	\$3,080,800
User Fees	\$120,985	\$142,500	\$123,650	\$151,800
Golf Improvement User Fee	\$127,061	\$145,000	\$130,000	\$145,000
Capital User Fee	\$66,011	\$75,000	\$70,000	\$70,000
Rentals	\$489,565	\$505,500	\$498,000	\$521,500
Sales	\$372,834	\$427,000	\$397,500	\$421,000
Other Misc. Operating Revenues	\$4,634	\$1,600	\$1,200	\$1,000
Total Operating Revenues	\$4,079,714	\$4,510,948	\$4,167,386	\$4,391,100
OPERATING EXPENSES:				
Personnel Services	\$3,455,672	\$3,631,752	\$3,554,202	\$3,687,818
Supplies & Materials	\$889,678	\$966,352	\$915,342	\$1,024,917
Travel & Training	\$6,159	\$8,544	\$7,781	\$8,231
Intragovernmental Charges	\$672,126	\$695,071	\$695,121	\$677,500
Utilities, Services & Other Misc.	\$1,173,805	\$1,378,338	\$1,290,156	\$1,355,656
Total Operating Expenses	\$6,197,440	\$6,680,057	\$6,462,602	\$6,754,122
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(\$2,117,726)	(\$2,169,109)	(\$2,295,216)	(\$2,363,022)
Depreciation	(\$619,955)	(\$620,424)	(\$620,424)	(\$621,526)
OPERATING INCOME	(\$2,737,681)	(\$2,789,533)	(\$2,915,640)	(\$2,984,548)
NON-OPERATING REVENUES:				
Investment Revenue	\$87,750	\$72,718	\$58,000	\$56,318
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$24,925	\$18,500	\$24,953	\$20,000
Total Non-Operating Revenues	\$112,675	\$91,218	\$82,953	\$76,318
NON-OPERATING EXPENSES:				
Interest Expense	\$13,207	\$7,625	\$7,625	\$1,902
Bank & Paying Agent Fees	\$33,322	\$27,000	\$34,500	\$36,000
Loss on Disposal of Assets	\$0	\$0	\$5,000	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$46,529	\$34,625	\$47,125	\$37,902
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$2,217,135	\$2,213,015	\$2,347,590	\$2,219,015
Operating Transfers To Other Funds	(\$25,000)	\$0	\$0	\$0
	\$2,192,135	\$2,213,015	\$2,347,590	\$2,219,015
Capital Contribution	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	(\$479,400)	(\$519,925)	(\$532,222)	(\$727,117) ~
Amortization of Contributions	\$0	\$0	\$0	\$0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(\$479,400)	(\$519,925)	(\$532,222)	(\$727,117)
Fund Equity, Beg. of Year	\$17,053,966	\$16,260,227	\$16,574,566	\$16,042,344
Equity Transfer	\$0	\$0	\$0	\$0
FUND EQUITY END OF YEAR	\$16,574,566	\$15,740,302	\$16,042,344	\$15,315,227
Percent Change in Fund Equity	(2.81%)		(3.21%)	(4.53%)

Note: Net Income statements do not include capital addition or capital project expenses.

Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$87,750	\$72,718	\$58,000	\$56,318
Fees and Service Charges +	\$4,079,714	\$4,510,948	\$4,167,386	\$4,391,100
Other Local Revenues ++	\$24,925	\$18,500	\$24,953	\$20,000
	\$4,192,389	\$4,602,166	\$4,250,339	\$4,467,418
Other Funding Sources/Transfers^	\$2,217,135	\$2,213,015	\$2,347,590	\$2,219,015
Total Financial Sources: Less				
Appropriated Fund Balance	\$6,409,524	\$6,815,181	\$6,597,929	\$6,686,433

Financial Uses				
Operating Expenses	\$6,197,440	\$6,680,057	\$6,462,602	\$6,754,122
Operating Transfer to Other Funds	\$25,000	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$46,529	\$34,625	\$42,125	\$37,902
Principal Payments	\$119,075	\$124,658	\$124,658	\$98,117
Capital Additions	\$34,032	\$73,126	\$71,892	\$30,000
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Estimated Expenditures Uses	\$6,422,076	\$6,912,466	\$6,701,277	\$6,920,141

Increase/(Decrease) to Cash		(\$97,285)	(\$103,348)	(\$233,708)
Beginning Cash and Other Resources		\$1,769,213	\$1,769,213	\$1,665,865
Projected Ending Cash and Other Resources	\$1,769,213	\$1,671,928	\$1,665,865	\$1,432,157

16% of Expenses	\$1,027,532	\$1,105,995	\$1,072,204	\$1,107,223
Cash Above/(Below) 16% requirement	\$741,681	\$565,933	\$593,661	\$324,934

Ending Cash and Other Resources for FY 2010 is equal current assets less current liabilities.

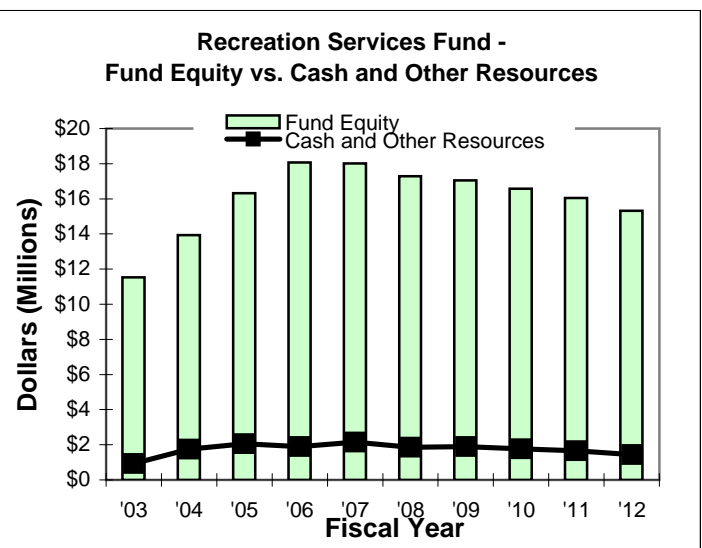
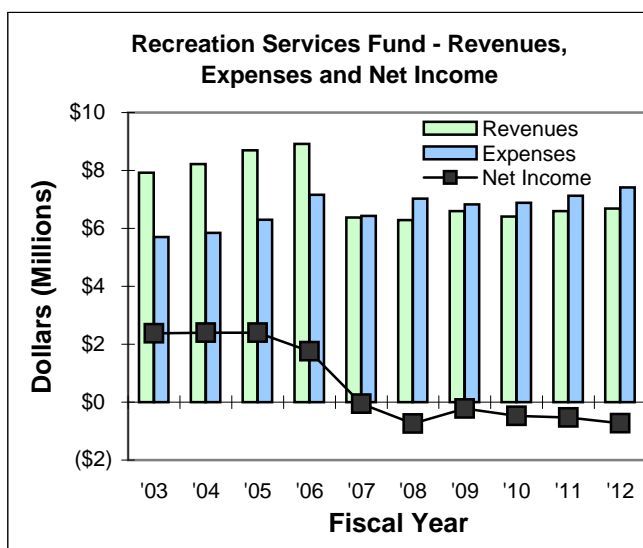
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

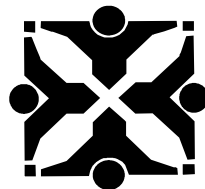
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

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

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



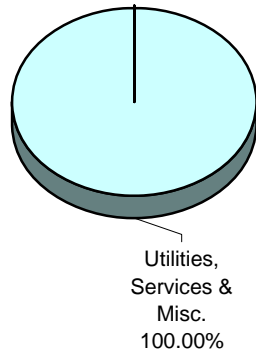
Capital Projects Fund - Parks and Recreation Projects



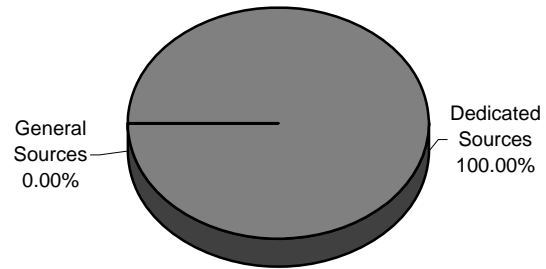
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - PARKS AND RECREATION PROJECTS

FY 2012 Total Expenditures By Category

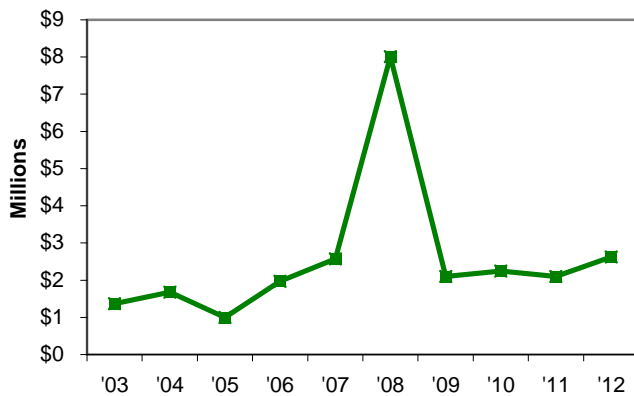


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$417,165	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,930,124	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Capital	\$341,559	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
Total Expenses	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$40,000	\$40,000	\$0	(100.0%)
Forced Account Labor	\$35,000	\$0	\$0	\$0	
Donations	\$0	\$208,000	\$208,000	\$0	(100.0%)
Operating Transfer (Parks Sales Tx)	\$2,215,000	\$1,855,000	\$1,855,000	\$2,627,240	41.6%
Dedicated Sources	\$2,250,000	\$2,103,000	\$2,103,000	\$2,627,240	24.9%
General Sources	\$438,848	\$0	\$0	\$0	
Total Funding Sources	\$2,688,848	\$2,103,000	\$2,103,000	\$2,627,240	24.9%

MAJOR PROJECTS**FISCAL IMPACT**

This is the first year of funding of projects approved by the 2010 ballot issue.

There is one major trail improvement planned for 2012: Grindstone Trail Phase I - Grindstone Nature Area to McGuire Blvd.

Other major projects include a new restroom and football field improvements at Cosmo Recreation area and the Atkins Park Phase III Improvements.

AUTHORIZED PERSONNEL

**Actual
FY 2010**

**Budget
FY 2011**

**Estimated
FY 2011**

**Adopted
FY 2012**

**Position
Changes**

There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks Projects							
1 2010 PST Land Acq: Neighbrhd Parks [ID: 1383]						2013	2013
Park Sales Tax			\$125,000	\$375,000			
Total			\$125,000	\$375,000			
2 2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]						2012	2012
Park Sales Tax		\$200,000	\$250,000	\$1,075,000			
Total		\$200,000	\$250,000	\$1,075,000			
3 Annual City/School Park Improvement C00249 [ID: 257]							
Park Sales Tax	\$25,000	\$25,000	\$25,000	\$75,000			
Unfunded					\$125,000		
Total	\$25,000	\$25,000	\$25,000	\$75,000	\$125,000		
4 Annual Park Acquisition/Land Preservation C40145 [ID: 258]							
Park Sales Tax	\$150,000						
Unfunded					\$625,000		
Total	\$150,000				\$625,000		
5 Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Park Sales Tax	\$5,000		\$125,000	\$375,000			
Unfunded					\$625,000		
Total	\$5,000		\$125,000	\$375,000	\$625,000		
6 Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Park Sales Tax	\$160,000	\$150,000	\$150,000	\$450,000			
Unfunded					\$750,000		
Total	\$160,000	\$150,000	\$150,000	\$450,000	\$750,000		
7 Fitness/Exercise Station Replacements C00444 [ID: 1113]						2012	2012
Park Sales Tax	\$25,000	\$15,000					
Total	\$25,000	\$15,000					
8 ADA Compliance - Parks and Facilities C00484 [ID: 1427]						2012	2012
Park Sales Tax		\$157,240	\$151,820	\$323,214			
Unfunded				\$207,000			
Total		\$157,240	\$151,820	\$530,214			
9 Albert-Oakland Park Improv-Athletic Fields Reno [ID: 274]						2013	2013
Park Sales Tax			\$150,000				
Total			\$150,000				
10 Albert-Oakland Park Improv-New Restroom [ID: 307]						2013	2013
Park Sales Tax			\$125,000				
Total			\$125,000				
11 Antimi Sports Complex: Field Improvements C46073 [ID: 1384]						2012	2012
Park Sales Tax		\$10,000					
Total		\$10,000					
12 Armory: Locker/Activity/Mtg Room Improvements [ID: 1253]						2013	2013
Park Sales Tax			\$75,000				
Total			\$75,000				
13 Atkins: Concession/RR & 3rd Field Lights C00473 [ID: 449]						2011	2011
Park Sales Tax	\$450,000	\$400,000					
Total	\$450,000	\$400,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks Projects							
14 Cosmo Rec Area: New Restroom C00488 [ID: 1266]						2012	2012
Park Sales Tax		\$125,000					
Total		\$125,000					
15 Cosmo Rec: Football/Lacrosse Imprvmnts C00487 [ID: 318]						2012	2012
Park Sales Tax		\$150,000					
Total		\$150,000					
16 Golf Course Fiber and POS Software C46074 [ID: 1472]						2012	2012
RSR		\$70,000					
Total		\$70,000					
17 Jay Dix Park Improvements [ID: 1182]						2013	2013
Park Sales Tax			\$125,000				
Total			\$125,000				
18 LAN Golf Course Clubhouse Renovation [ID: 460]						2013	2013
Unfunded			\$110,000				
Total			\$110,000				
19 Lions-Stephens Park--Fitness Trail Imprvmt C00489 [ID: 1386]						2011	2012
Park Sales Tax		\$45,000					
Total		\$45,000					
20 Nifong Park: Maplewood Barn/Home & Parking C00470 [ID: 1265]						2010	2011
Donation	\$60,000						
Insurance Reimb	\$145,155						
Park Sales Tax	\$200,000						
PYA Park Sales Tax	\$706						
Total	\$405,861						
21 Providence Boardwalk Repair C00490 [ID: 1385]						2011	2012
Park Sales Tax		\$30,000					
Total		\$30,000					
22 Rainbow Sftball Ctr Imprvmt PhII C46075 [ID: 282]						2012	2012
RSR		\$200,000					
Total		\$200,000					
23 Shepard Tennis Court Renovation [ID: 1218]						2011	2011
Park Sales Tax	\$75,000						
Total	\$75,000						
24 South Regional Park - Gans/Philips Phase I [ID: 1176]						2013	2013
Park Sales Tax			\$650,000	\$1,100,000			
Total			\$650,000	\$1,100,000			
25 Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]						2012	2013
Park Sales Tax		\$100,000	\$150,000				
Total		\$100,000	\$150,000				
26 Walkway Repair C00421 [ID: 1011]						2009	2011
Park Sales Tax	\$10,000						
Total	\$10,000						

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks Projects							
27 Barberry Neighborhood Park Development [ID: 1345]						2015	2015
Park Sales Tax				\$125,000			
Total				\$125,000			
28 Cosmo Rec Area: Playground Renovation [ID: 319]						2013	2014
Park Sales Tax			\$250,000	\$250,000			
Total			\$250,000	\$250,000			
29 Cosmo-Bethel: Tennis Lights & Park Imprvmnts [ID: 1251]						2015	2015
Park Sales Tax				\$150,000			
Total				\$150,000			
30 Douglass Park: Shelter/ Playground/Fitness Equip [ID: 1252]						2014	2015
Park Sales Tax				\$100,000			
Total				\$100,000			
31 Downtown Optimist Park Improvements [ID: 1254]						2014	2014
Park Sales Tax				\$50,000			
Total				\$50,000			
32 Fairview Park: Renovate Shelter & New Playground [ID: 321]						2013	2014
Park Sales Tax				\$175,000			
Total				\$175,000			
33 LAN Golf Course Driving Range Improvements [ID: 306]						2016	2016
Unfunded				\$75,000			
Total				\$75,000			
34 LOW Golf Course Clubhouse Renovation [ID: 459]						2014	2014
Unfunded				\$90,000			
Total				\$90,000			
35 LOW Golf Course New Shelter [ID: 305]						2014	2015
Unfunded				\$140,000			
Total				\$140,000			
36 Norma Sutherland Smith Park Development: Phase I [ID: 311]						2014	2014
Park Sales Tax				\$250,000			
Total				\$250,000			
37 Strawn Road Park Development: Phase I [ID: 1154]						2013	2014
Park Sales Tax				\$125,000			
Total				\$125,000			
38 Waters-Moss Park: Phase I Development [ID: 1174]						2013	2014
Park Sales Tax			\$100,000	\$65,000			
Total			\$100,000	\$65,000			
39 Albert-Oakland Pickleball Courts [ID: 1204]						2016	2017
Unfunded					\$150,000		
Total					\$150,000		
40 American Legion Park Phase II [ID: 1216]						2016	2017
Unfunded					\$450,000		
Total					\$450,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks Projects							
41 Antimi Sports Complex: Replace Lights 4 fields [ID: 1249]						2016	2017
Unfunded					\$475,000		
Total					\$475,000		
42 ARC Gym/Fitness Expansion [ID: 297]						2016	2018
Unfunded					\$2,100,000		
Total					\$2,100,000		
43 Ice Skating Facility - Indoor [ID: 303]						2016	2017
Unfunded					\$3,500,000		
Total					\$3,500,000		
44 Stephens Lake Park Development - Phase II [ID: 313]						2016	2017
Unfunded					\$225,000		
Total					\$225,000		
Trails							
45 2010 Annual Trail Program [ID: 1344]						2012	2012
Park Sales Tax			\$125,000	\$375,000			
Total			\$125,000	\$375,000			
46 Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]							
Park Sales Tax	\$145,000						
Unfunded					\$625,000		
Total	\$145,000				\$625,000		
47 Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]						2011	2012
Park Sales Tax	\$350,000	\$1,220,000					
Total	\$350,000	\$1,220,000					
48 Bear Creek Trail Restroom-Garth Access [ID: 1181]						2014	2014
Park Sales Tax				\$100,000			
Total				\$100,000			
49 Hinkson Cr-Grindstone Trailhead Restroom [ID: 384]						2014	2014
Park Sales Tax				\$115,000			
Total				\$115,000			
50 MKT Trail: Building/Restroom Improvements [ID: 1268]						2015	2015
Park Sales Tax				\$100,000			
Total				\$100,000			
51 COLT RR Trail: Columbia College to Brown Station [ID: 1273]						2016	2017
Unfunded					\$5,000,000		
Total					\$5,000,000		
52 Cow Branch/Bear Cr: Blackfoot-Providence [ID: 434]						2016	2017
Unfunded					\$2,600,000		
Total					\$2,600,000		
53 Perche Cr Trail Phase I: MKT to Gillespie Bridge [ID: 427]						2016	2017
Unfunded					\$2,000,000		
Total					\$2,000,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Trails							
54 Perche Cr Trail Phase III: I-70 to Bear Crk [ID: 451]						2016	2018
Unfunded					\$4,700,000		
Total					\$4,700,000		
55 Philips Lake Connector: Nifong to GCRA [ID: 1300]						2016	2017
Unfunded					\$1,500,000		
Total					\$1,500,000		
56 S. Fork Grindstone Cr: Confluence-Olivet Rd [ID: 435]						2016	2017
Unfunded					\$2,561,491		
Total					\$2,561,491		

Parks and Recreation Funding Source Summary

Donation	\$60,000				
Insurance Reimb	\$145,155				
Park Sales Tax	\$1,595,000	\$2,627,240	\$2,576,820	\$5,753,214	
RSR		\$270,000			
New Funding	\$1,800,155	\$2,897,240	\$2,576,820	\$5,753,214	\$0
PYA Park Sales Tax	\$706				
Prior Year Funding	\$706				\$0
Unfunded			\$110,000	\$3,612,000	\$28,011,491
Unfunded			\$110,000	\$3,612,000	\$28,011,491
Total	\$1,800,861	\$2,897,240	\$2,686,820	\$9,365,214	\$28,011,491

Parks and Recreation Current Capital Projects

Parks Projects

1	Again Park Improvements C00469 [ID: 296]	2011	2011
2	American Legion Renovation-Phase I C46072 [ID: 429]	2010	2010
3	ARC Floor and Improvements - C46071 [ID: 1332]	2010	2011
4	Armory Sports Center Improvements C00231 [ID: 330]	2006	2008
5	Atkins Ballfield Dev Phase I C00280 [ID: 279]	2007	2007
6	Bench Replacement C00413 [ID: 1010]	2009	2011
7	Bonnie View Park: Phase I C00114 [ID: 293]	2010	2011
8	Brown Station Park Improvements C00414 [ID: 1087]	2009	2009
9	Capen/Grindstone Trailhead Improvements C00457 [ID: 280]	2011	2011
10	Clyde Wilson Park Improvement C00459 [ID: 1214]	2011	2011
11	Comprehensive Park Master Plan C00481 [ID: 1465]	2012	2012
12	Douglass Park Baseball Improvements C00416 [ID: 284]	2009	2009
13	Downtown Improvements C40074 [ID: 340]	2005	2009
14	Hindman Discovery Garden C00474 [ID: 1380]	2010	2011
15	Indian Hills Park Improvements C00445 [ID: 286]	2009	2010

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Current Capital Projects							
Parks Projects							
16	Lange Neighborhood Park Development C00446 [ID: 289]					2010	2010
17	Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]					2010	2010
18	Park Sign Renovation C00458 [ID: 1308]					2011	2011
19	Rock Quarry Park Tennis/Basketball C00419 [ID: 292]					2009	2009
20	South Regional Park - Philips Phase I C00279 [ID: 277]					2008	2009
21	South Regional Park Planning C00350 [ID: 294]					2008	2008
22	Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]					2001	2002
Trails							
23	3M Urban Ecological Restoration C00460 [ID: 1346]					2011	2011
24	GNM: Garth Extension C00376 [ID: 1093]					2008	2010
25	GNM: Bear Cr Tr-Conn/Imprv Pythons Ct Con C00352 [ID: 441]					2008	2010
26	GNM: Cnty House Tr PhI: Twn Lakes-Stadium C00355 [ID: 374]					2007	2010
27	GNM: Green Mead to Rock Brdg C00358 [ID: 438]					2007	2010
28	GNM: Greenbriar to Hinkson Cr Tr and MU C00318 [ID: 1132]					2008	2011
29	GNM: Hominy Trail: Woodridge Park-Clark Ln C00362 [ID: 445]					2008	2011
30	GNM: MKT Connectors/Improvements C00360 [ID: 440]					2007	2011
31	GNM: Wabash Walkway (Eng/Survey only) - C00397 [ID: 617]					2013	2014
32	Hinkson Cr Trail: Grindstone-Stephens Ph I C00245 [ID: 388]					2006	2010
33	Hominy Brnch Trail: Stphens-Woodridge Ph I C00282 [ID: 372]					2008	2011
34	MKT Parkway Improvements and Bridge C00034 [ID: 352]					2007	2010
35	Scott's Brnch Ph I: Bonnie View-Scott Blvd C00422 [ID: 376]					2009	2011
36	Scott's Brnch Ph II: Chapel Pedwy-Perche Cr C00461 [ID: 377]					2010	2012

Parks and Recreation Impact of Capital Projects

2010 Annual Trail Program [ID: 1344]

Minimal to none. May assist with operations as these funds may be used to offset major maint items that exceed what can be handled with operating budget.

2010 PST Land Acq: Neighbrhd Parks [ID: 1383]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

3M Urban Ecological Restoration C00460 [ID: 1346]

Addition of 1200 foot of 8' foot gravel trail to maintain.

A/O Park Tennis Court Renovation [ID: 1381]

Minimal. Addition of 2 courts would offset poor condition and required maintenance of existing 3 courts.

Adventure/Extreme Park Development [ID: 315]

Moderate to significant. Depends on maintenance responsibilities and levels of care.

Again Park Improvements C00469 [ID: 296]

Minimal impact as these are improvements to existing structures.

Albert-Oakland Park Improv-Athletic Fields Reno [ID: 274]

No impact.

Albert-Oakland Park Improv-New Restroom [ID: 307]

Miminal. Closing the pool restroom should balance out additional costs of this restroom.

Albert-Oakland Pickleball Courts [ID: 1204]

Minimal. Staff is maintaing existing sand volleyball courts so periodic maint of asphalt courts will be similar.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Parks Projects							
American Legion Park Phase II [ID: 1216]							
Minimal. These features exist at this time.							
American Legion Renovation-Phase I C46072 [ID: 429]							
Minimal. Improvements to existing facilities							
Annual City/School Park Improvement C00249 [ID: 257]							
No impact as maintenance is conducted by School District.							
Annual Park Acquisition/Land Preservation C40145 [ID: 258]							
Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.							
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Will generally offset if funds are used for repairs and/or renovations on existing facilities.							
Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Minimal impact on operation. May save funds currently used for lot repairs.							
Antimi Sports Complex: Field Improvements C46073 [ID: 1384]							
Minimal as these fields require less work in rain situations.							
Antimi Sports Complex: Replace Lights 4 fields [ID: 1249]							
Minimal.							
Aquatic Facility [ID: 428]							
Goal is to develop a facility that will recover 80-90% of operational costs.							
ARC Floor and Improvements - C46071 [ID: 1332]							
None.							
ARC Gym/Fitness Expansion [ID: 297]							
Estimate \$20,000 in maintenance/utilities that may be offset with increase in membership revenues.							
Armory Sports Center Improvements C00231 [ID: 330]							
No or minimal impact.							
Armory Sports Center Improvements - Gym [ID: 298]							
Estimate \$20,000 for maint, utilities, and programming needs.							
Armory: Locker/Activity/Mtg Room Improvements [ID: 1253]							
Minimal. Might actual help as current floors are hard to clean.							
Atkins Ballfield Dev Phase I C00280 [ID: 279]							
Substantial, depending on scope of facilities							
Atkins Park Development-Future phases [ID: 317]							
Minimal to significant. \$5,000 to \$50,000 per year.							
Atkins: Concession/RR & 3rd Field Lights C00473 [ID: 449]							
Estimate approx \$12,500 for approximate 6 month use of facility.							
Atkins: Finalize 5 Field Baseball Complex [ID: 450]							
Significant.							
Barberry Neighborhood Park Development [ID: 1345]							
\$8,000 - \$10,000/year for maintenance.							
Battle High School Park Development [ID: 1172]							
Concept only. Depends on facilities included and revenue.							
Bear Cr Tr-Hrd Surface Wash/Prblm C00353 [ID: 447]							
None. Will reduce maintenance problems.							
Bear Creek Boardwalk Renovation [ID: 378]							
No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.							
Bear Creek Trail Restroom-Garth Access [ID: 1181]							
Heated restrooms will cost about \$14,600/yr. Non-heated, seasonal restrooms cost about \$9,600/yr.							
Bear Creek Trail-Blue Ridge Rd-Lange C00351 [ID: 380]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Bear Creek Trail: Lange to Fairgrounds [ID: 437]							
Estimate \$1500-\$3,000 annual const							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Parks Projects							
Bench Replacement C00413 [ID: 1010]							
None							
Bonnie View Park: Future Phases [ID: 309]							
Park this size will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when Phase I and II are completed.							
Bonnie View Park: Phase I C00114 [ID: 293]							
Park will require annual maintenance of all grounds and facilities. Depending on scope of Phase I, the current annual budget impact to operations would be approximately \$20,000 to \$25,000 when development is completed.							
Brown Station Park Improvements C00414 [ID: 1087]							
Development will increase maint task needed especially after playground installed. Mowing, inspections, mulch, trash, etc., will need to be conducted. Anticipate approx \$2,500/yr.							
Capen/Grindstone Trailhead Improvements C00457 [ID: 280]							
Depends on final plan and what amenities are included.							
Clyde Wilson Park Improvement C00459 [ID: 1214]							
Minimal to non-existent.							
Cnty House Tr PhII:Stadium-Cowan C00356 [ID: 431]							
\$1500-\$3000 for materials and supplies							
Comprehensive Park Master Plan C00481 [ID: 1465]							
None.							
Connect Cosmo Prk/Bear Cr & I70 Bridge C00354 [ID: 442]							
Minimal							
Cosmo Rec Area: Playground Renovation [ID: 319]							
Minimal to none. Playground inspections are required and fall surface material must be maintained. May increase depending on type of play equipment purchased.							
Cosmo Rec Area: Tennis Shelter Improvements [ID: 1180]							
None							
Cosmo Rec Area: New Restroom C00488 [ID: 1266]							
New restroom will require approximately \$3,000-\$5,000 in annual maintenance.							
Cosmo Rec Area: Shelters Replacement [ID: 320]							
Might reduce annual dollars spent on tuck point repairs, shingle replacement, roof leak patching and bird nest removal in rafters.							
Cosmo Rec Area: Soccer Improvements [ID: 283]							
Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.							
Cosmo Rec: Football/Lacrosse Imprvmnts C00487 [ID: 318]							
Significant. Depending on utility rate increases and estimated hours of use, the utility bill and the operational/maintenance time needed could add approx \$10,000 to the budget. Detailed operation analysis will be conducted as the project nears implementation							
Cosmo-Bethel: Tennis Lights & Park Imprvmnts [ID: 1251]							
Lights will add utility costs but should also assist with some rental revenue. Estimate \$3,000-\$5,000 per year depending on use.							
Cow Branch/Bear Cr: Blackfoot-Providence [ID: 434]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Cow Branch: Providence to Auburn Hlls -C00357 [ID: 448]							
None, pending construction of trail.							
Douglass Park Baseball Improvements C00416 [ID: 284]							
No impact. Improve existing fence.							
Douglass Park: Shelter/ Playground/Fitness Equip [ID: 1252]							
Minimal. Original shelter has maintenance issues that would be lessened with this project.							
Downtown Improvements C40074 [ID: 340]							
No impact.							
Downtown Optimist Park Improvements [ID: 1254]							
Minimal. Items exist in the park now.							
Enclose Albert-Oakland Pool [ID: 1221]							
Significant, but if HHS Pool is not being used, then cost is offset.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Parks Projects							
Fairview Park: Renovate Shelter & New Playground [ID: 321]							
Minimal to none. Current features exist. May increase depending on type of play equipment purchased.							
Field/Douglass In-holding Park Acquisition [ID: 302]							
No or minimal impact.							
Fitness/Exercise Station Replacements C00444 [ID: 1113]							
Minimal to none as this is a replacement program.							
GNM: Bear Cr Tr-Conn/Imprv Pythons Ct Con C00352 [ID: 441]							
\$1,500 - \$2,000 annual maintenance.							
GNM: Cnty House Tr Phl: Twn Lakes-Stadium C00355 [ID: 374]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
GNM: Green Mead to Rock Brdg C00358 [ID: 438]							
\$1,500 - \$2,000 annual maintenance.							
GNM: Hominy Trail: Woodridge Park-Clark Ln C00362 [ID: 445]							
\$2,000 - \$3,000 annual maintenance							
GNM: MKT Connectors/Improvements C00360 [ID: 440]							
\$1,500 - \$2,000 annual maintenance.							
Golf Course Fiber and POS Software C46074 [ID: 1472]							
\$6,000 annual charge for fiber optic service for both golf courses to be funded out of Rec Services Fund Golf operating budget. A portion of the increased cost will be offset by the elimination of the DSL and extra phone line services related to the old system.							
Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]							
Estimate \$1000-\$2500 for trail maintenance pending location of trails and materials used.							
Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]							
Concrete trail maint estimated to be approx \$583/0.25 mile. Based on estimated trail length of 1.4 miles = \$3,265							
Harmony Cr Trail: Smithton Connector [ID: 436]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Hindman Discovery Garden C00474 [ID: 1380]							
Significant. Rough estimate of \$15,00-\$30,000. First year will be mostly construction work so staff will be able to develop a detailed estimate once const is complete.							
Hinkson Cr Trail: Grindstone-Stephens Ph I C00245 [ID: 388]							
Estimate \$1500-\$2000 pending location of trail.							
Hinkson Cr-Grindstone Trailhead Restroom [ID: 384]							
Heated restrooms will cost about \$14,600/yr. Non-heated, seasonal restrooms cost about \$9,600/yr.							
Hominy Brnch Trail: Clark Ln-Thessalia Ph III [ID: 386]							
Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.							
Hominy Brnch Trail: Sphens-Woodridge Ph I C00282 [ID: 372]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Ice Skating Facility - Indoor [ID: 303]							
Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.							
Ice Skating Facility - Outdoor [ID: 304]							
Significant. May require an additional \$20,000 in utilities, materials and labor							
Indian Hills Park Improvements C00445 [ID: 286]							
Estimate \$2500-\$3500 in annual maintenance costs which may be partially offset with shelter rentals.							
Indoor Pavilion/Shelter, Location TBD [ID: 458]							
Minimal. Revenues may recover most expenses							
Indoor Sports Center - Multipurpose [ID: 1217]							
Some may be offset depending on revenues and staff that may be located from another facility to this one.							
Jay Dix Park Improvements [ID: 1182]							
Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.							
Kiwanis Park Improvments [ID: 322]							
Minimal to none. Current features exist. May increase depending on type of play equipment purchased.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Parks Projects							
LAN Golf Course Clubhouse Renovation [ID: 460]							
Minimal							
LAN Golf Course Driving Range Improvements [ID: 306]							
No impact.							
LAN Golf Course Tee Improvements [ID: 324]							
No impact. Existing tees are heavily used and enlarging them would minimize wear.							
Lange Neighborhood Park Development C00446 [ID: 289]							
This new neighborhood park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$8,000.00 - \$10,000.00.							
Lions-Stephens Park Improvements [ID: 1264]							
Minimal. Items exist in park already.							
Lions-Stephens Park--Fitness Trail Imprvmt C00489 [ID: 1386]							
None-Minimal.							
LOW Golf Course Clubhouse Renovation [ID: 459]							
Minimal							
LOW Golf Course New Shelter [ID: 305]							
Minimal. Increase revenues from rentals should offset maintenance expenses.							
LOW Golf Course Tee Improvements [ID: 323]							
Minimal. Existing tees are heavily used and enlarging them would minimize wear, but staff will have additional areas to mow and maintain.							
MKT Parkway Improvements and Bridge C00034 [ID: 352]							
No impact.							
MKT Trail: Building/Restroom Improvements [ID: 1268]							
Minimal. If restroom is heated with extended use, extra funds for utilities & maint labor may be offset in part by reduction of portable toilet rental.							
Moon Valley Connector: Bucks Run-Hominy Crk [ID: 1299]							
Minimal impact for this connector, especially if built out of concrete.							
N Fork Grindstone Cr: Grindstone-LOW Rec Area [ID: 433]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Nifong Park Improvements [ID: 326]							
Minimal to moderate. Depends on future number of historical buildings added to park.							
Nifong Park: Maplewood Barn/Home & Parking C00470 [ID: 1265]							
Minimal.							
Norma Sutherland Smith Park Development: Phase I [ID: 311]							
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 based on shelter, restroom, parking, playground features.							
Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]							
No impact.							
Park Management Center Phase II [ID: 457]							
Minimal depending on improvements.							
Park Sign Renovation C00458 [ID: 1308]							
Minimal to none. A new stone sign may actual decrease maintenance costs compared to annual painting of wooden signs.							
Perche Cr Trail Phase I: MKT to Gillespie Bridge [ID: 427]							
\$3,000-\$5,000 per year for maintenance.							
Perche Cr Trail Phase III: I-70 to Bear Crk [ID: 451]							
\$3,000-\$5,000 per year for maintenance.							
Playground Equip Replacement [ID: 426]							
Minimal. Playground equipment currently exists.							
Proctor Park Improvements [ID: 327]							
No impact to minimal.							
Providence Boardwalk Repair C00490 [ID: 1385]							
Minimal. Repair will reduce maint costs.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

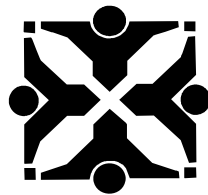
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Parks Projects							
Rainbow Sftball Ctr Imprvmt PhII C46075 [ID: 282]							
Minimal to none. Minor repairs conducted now..less than \$750 per year.							
RC Track Improvements [ID: 1219]							
Minimal. Joint agreement for volunteer club to maintain the track.							
Rock Quarry Park Tennis/Basketball C00419 [ID: 292]							
Estimate approximate \$2,500-\$3,500 in materials and utilities.							
Rock Quarry Park/Building Improvements [ID: 308]							
No impact. May reduce operational costs.							
S. Fork Grindstone Cr: Confluence-Olivet Rd [ID: 435]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Scott's Brnch Ph I:Bonnie View-Scott Blvd C00422 [ID: 376]							
Estimate \$1,500-\$3,000 for materials pending location of trail.							
Scott's Brnch Ph II: Chapel Pedwy-Perche Cr C00461 [ID: 377]							
There is a steep slope from Chapel pedway to Perche Creek so maint will likely be \$1,200-\$2000 for landscaping and turf mgmt. Assumes this portion is in concrete.							
Shepard Tennis Court Renovation [ID: 1218]							
Minimal. Poor conditions of courts is causing higher than normal maint costs.							
Skate/Bike Park Improvements [ID: 310]							
Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.							
Snythetic Turf-Athletic Fields-Special Event [ID: 1186]							
Snythetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.							
South Regional Park - Gans/Philips Phase I [ID: 1176]							
Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.							
South Regional Park - Philips Phase I C00279 [ID: 277]							
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.							
South Regional Park Development Phase II [ID: 1175]							
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.							
South Regional Park Planning C00350 [ID: 294]							
No impact - planning only. Future impact substantial after development.							
Stephens Lake Park Development - Phase II [ID: 313]							
Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.							
Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]							
Funds planned for as part of Park Sales Tax.							
Strawn Road Park Development: Phase I [ID: 1154]							
Depending on nature of development, it could range from \$4,000 to \$15,000 per year.							
Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]							
Goal is to be self-sufficient with this project but using current aquatic recovery plan, anticipate revenues will provide at least 50-65% of maintenance costs.							
Walkway Repair C00421 [ID: 1011]							
None							
Waters-Moss Park: Phase I Development [ID: 1174]							
Anticipate that approximately \$40,000 will be needed but there will be some savings in terms of this site saving travel time and having some revenue generating amenities.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks Sales Tax Fund

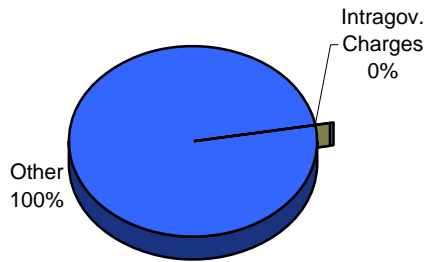
(Special Revenue Fund)



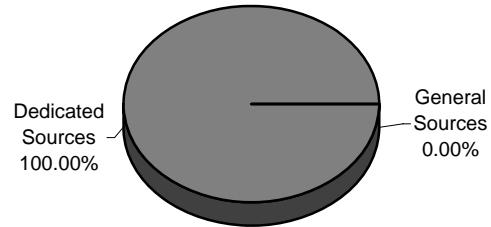
City of Columbia
Columbia, Missouri

PARKS SALES TAX FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

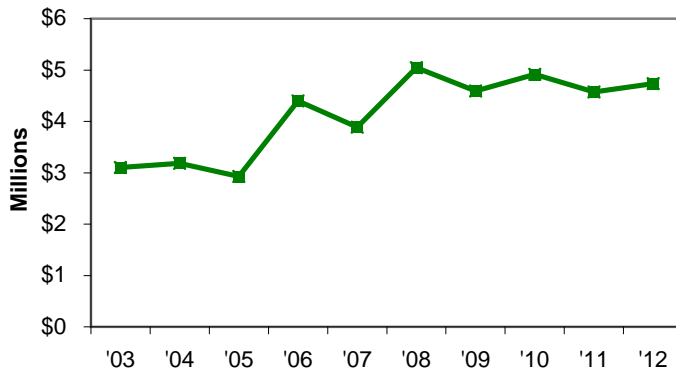


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no employees assigned to this department.

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$962	\$805	\$805	\$946	17.5%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$4,915,012	\$4,570,599	\$4,525,768	\$4,731,257	3.5%
Total	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	3.5%
Summary					
Operating Expenses	\$962	\$805	\$805	\$946	17.5%
Non-Operating Expenses	\$4,915,012	\$4,570,599	\$4,525,768	\$4,731,257	3.5%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	3.5%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$4,674,563	\$4,926,000	\$4,861,546	\$4,958,777	2.0%
Interest	(\$7,903)	\$0	\$2,843	\$2,843	0.0%
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$249,314	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	(\$354,596)	(\$337,816)	(\$229,417)	(32.1%)
Dedicated Sources	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	4.5%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203	4.5%

DESCRIPTION

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter, on retail sales made in the City. The collection of this tax commenced on April 1, 2001. These funds must be used for parks purposes. In November 2005 voters approved a five year extension of the one-eighth of one percent sales tax that was to expire March 31, 2011. In November 2010, the voters approved an additional 5 year extension of the 1/8th cent Parks Sales Tax which will continue to fund renovations and improvements to the park system.

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Parks Sales Taxes Receipts	\$4,674,563	\$4,926,000	\$4,861,546	\$4,958,777
Investment Revenue	(\$7,903)	\$0	\$2,843	\$2,843
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$4,666,660	\$4,926,000	\$4,864,389	\$4,961,620

EXPENDITURES

Debt Service - 2007A S.O. Notes **	\$1,017,287	\$1,016,044	\$971,213	\$0
Transfer to Capital Projects - Parks Projects	\$2,215,000	\$1,855,000	\$1,855,000	\$2,627,240
General & Administrative Fee	\$962	\$805	\$805	\$946
Transfer to General Fund for Parks Support	\$1,045,000	\$1,055,450	\$1,055,450	\$1,253,912
Operating Subsidy to Recreation Services Fd	\$637,725	\$644,105	\$644,105	\$850,105
Total Expenditures	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203
Resources Over/(Under) Expenditures	(\$249,314)	\$354,596	\$337,816	\$229,417

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,479,389	\$2,553,771	\$2,643,153	\$2,735,663	\$2,831,411
Temp. 1/8¢ Parks Sales Tax * (Capital)	\$2,479,388	\$2,553,770	\$2,643,152	\$2,735,662	\$1,367,831
Total Sources	\$4,958,777	\$5,107,541	\$5,286,305	\$5,471,325	\$4,199,242
Operating Expenses	\$946	\$946	\$946	\$946	\$946
Transfer to General Fund	\$1,253,912	\$1,332,496	\$1,352,829 +	\$1,541,479 +	\$1,564,867 +
Transfer to Rec Services	\$850,105	\$1,044,105	\$1,054,546	\$1,080,910	\$1,107,933
Acquisition Exp.(Incl. Debt) **	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP) *	\$2,627,240	\$2,576,820	\$2,594,368	\$2,183,846	\$975,000
Total Uses	\$4,732,203	\$4,954,367	\$5,002,689	\$4,807,181	\$3,648,746
Sources Over/(Under) Uses	\$226,574	\$153,174	\$283,616	\$664,144	\$550,496
Beginning Cash Forward	\$337,816	\$564,390	\$717,564	\$1,001,180	\$1,665,324
Projected Ending Cash	\$564,390	\$717,564	\$1,001,180	\$1,665,324	\$2,215,820

* The current 1/8th cent temporary Parks Sales Tax expires March 31, 2016

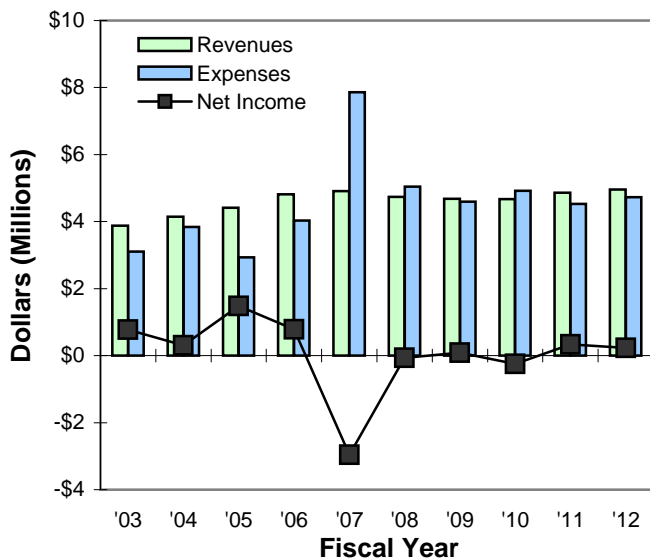
** 2011 was the last year for the debt payment on the special obligation bonds for the regional park acquisition.

+ Projects the addition of positions each year for operations.

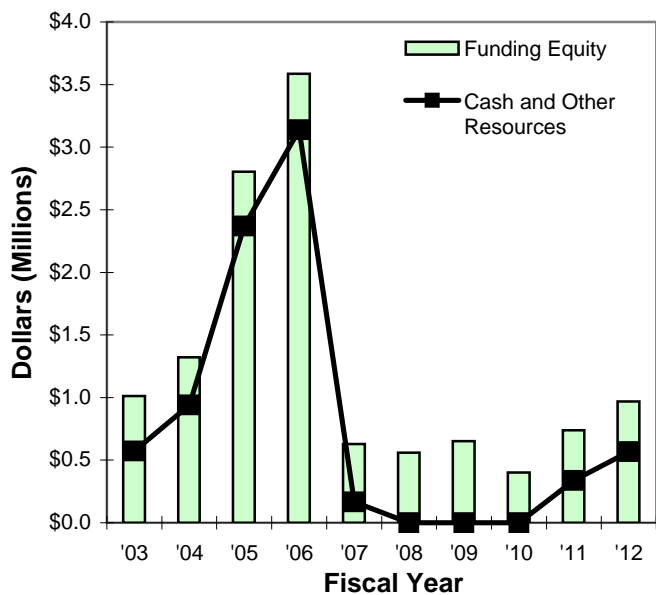
Net Income Statement Parks Sales Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Sales Taxes	\$4,674,563	\$4,926,000	\$4,861,546	\$4,958,777
Investment Revenue	(\$7,903)	\$0	\$2,843	\$2,843
Total Revenues	\$4,666,660	\$4,926,000	\$4,864,389	\$4,961,620
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$962	\$805	\$805	\$946
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$962	\$805	\$805	\$946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,665,698	\$4,925,195	\$4,863,584	\$4,960,674
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$4,915,012)	(\$4,570,599)	(\$4,525,768)	(\$4,731,257)
Total Otr. Financing Sources (Uses)	(\$4,915,012)	(\$4,570,599)	(\$4,525,768)	(\$4,731,257)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$249,314)	\$354,596	\$337,816	\$229,417
Fund Balance, Beg. of Year	\$651,208	\$350,234	\$401,894	\$739,710
FUND BALANCE END OF YEAR	\$401,894	\$704,830	\$739,710	\$969,127
Percent Change in Fund Equity	(38.28%)		84.06%	31.01%
Net Income Statements do not include capital addition or capital project expenses.				

**Parks Sales Tax Fund - Revenues, Expenses
and Net Income**



**Parks Sales Tax Fund - Fund Equity vs. Cash
and Other Resources**



**Summary of Funding Sources and Uses
Parks Sales Tax Fund**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$4,674,563	\$4,926,000	\$4,861,546	\$4,958,777
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	(\$7,903)	\$0	\$2,843	\$2,843
Fees and Service Charges +				
Other Local Revenues ++				
	\$4,666,660	\$4,926,000	\$4,864,389	\$4,961,620
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,666,660	\$4,926,000	\$4,864,389	\$4,961,620
Financial Uses				
Operating Expenses	\$962	\$805	\$805	\$946
Operating Transfers to Other Funds	\$4,915,012	\$4,570,599	\$4,525,768	\$4,731,257
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Estimated Expenditures Uses	\$4,915,974	\$4,571,404	\$4,526,573	\$4,732,203
Increase/(Decrease) to Cash		\$354,596	\$337,816	\$229,417
Beginning Cash and Other Resources		\$0	\$0	\$337,816
Projected Ending Cash and Other Resources	\$0	\$354,596	\$337,816	\$567,233
16% of Expenses	\$786,556	\$731,425	\$724,252	\$757,152
Cash Above/(Below) 16% requirement	(\$786,556)	(\$376,829)	(\$386,436)	(\$189,919)

Ending Cash and Other Resources for FY 2010 is equal current assets less current liabilities.

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

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

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

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

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

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Public Safety Departments



DESCRIPTION

The City has four departments that are grouped together as Public Safety Departments. These include Police, Fire, Public Safety Joint Communications and Emergency Management, and Municipal Court. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as discretionary coming from general city funding and can be moved from one department to any other department that is funded with general city funding.

The Capital Projects for Public Safety departments are budgeted in the Capital Projects Fund. This section begins on page 271.

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. This budget begins on page 253.

FIRE

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal. This budget begins on page 259.

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. This budget begins on page 267.

EMERGENCY MANAGEMENT

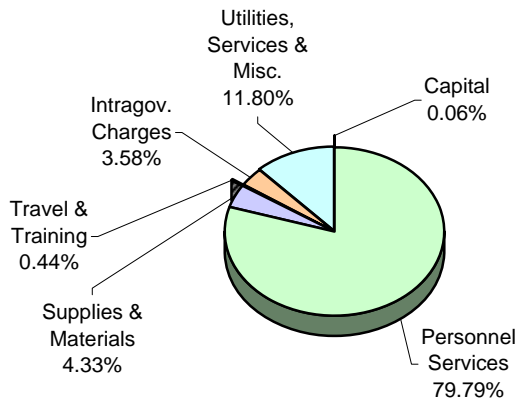
Emergency Management strives to ensure proper plans are in place for the various multi-hazards that may impact our area at any time. The mission is to prepare, mitigate, respond and recover from disasters through coordination efforts between public safety, public services, government agencies, and the citizens of our community. Dedicated funding sources include SEMA and other state grant funding and a 33% cost reimbursement funding from Boone County. This budget begins on page 270.

MUNICIPAL COURT

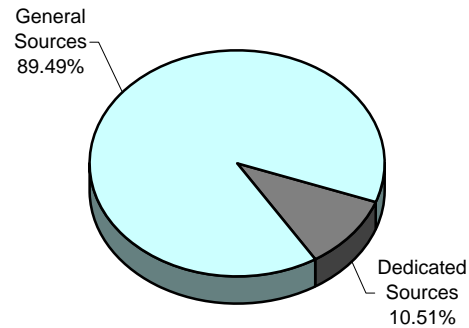
Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department. This budget begins on page 277.

PUBLIC SAFETY DEPARTMENTS - SUMMARY

FY 2012 Total Expenditures By Category

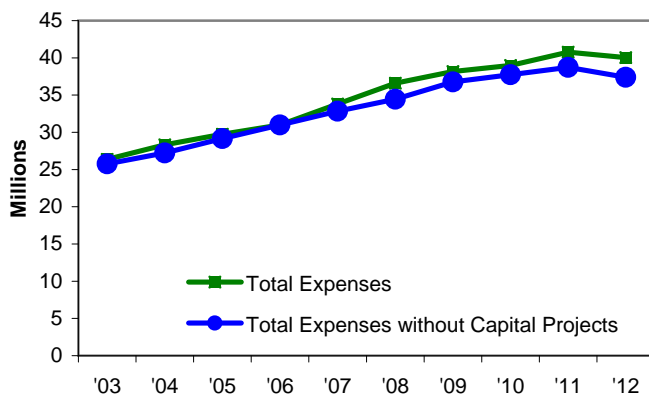


FY 2012 Totals By Funding Source

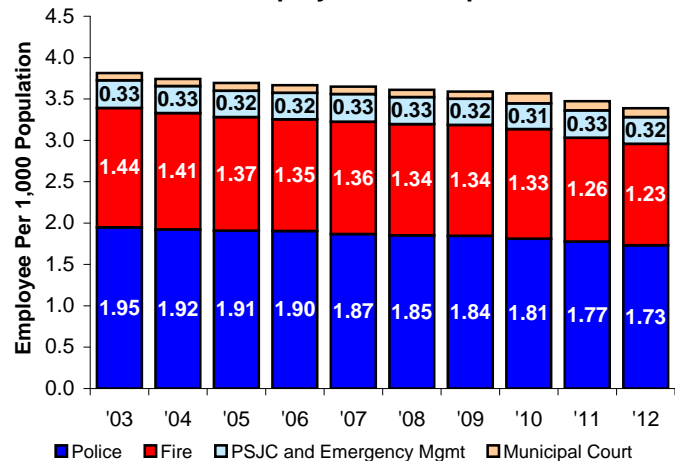


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



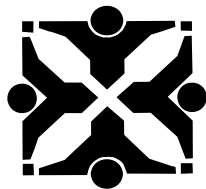
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$29,535,055	\$31,422,236	\$30,618,148	\$31,936,132	1.6%
Supplies & Materials	\$1,799,507	\$1,748,402	\$1,656,300	\$1,731,610	(1.0%)
Travel & Training	\$185,770	\$174,135	\$168,783	\$177,085	1.7%
Intragov. Charges	\$2,457,147	\$2,632,311	\$2,625,486	\$1,433,209	(45.6%)
Utilities, Services & Misc.	\$2,441,860	\$4,263,660	\$4,007,188	\$4,723,562	10.8%
Capital	\$1,351,097	\$515,336	\$515,336	\$25,000	(95.1%)
Other	\$0	\$0	\$0	\$0	
Total	\$37,770,436	\$40,756,080	\$39,591,241	\$40,026,598	(1.8%)
Summary					
Operating Expenses	\$35,579,823	\$38,214,744	\$37,049,905	\$37,361,898	(2.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$941,324	\$515,336	\$515,336	\$25,000	(95.1%)
Capital Projects	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Total Expenses	\$37,770,436	\$40,756,080	\$39,591,241	\$40,026,598	(1.8%)

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$0	\$316,719	\$446,789	\$0
Grants & User Agency Reimb.	\$1,517,150	\$1,466,617	\$1,397,542	\$1,284,749
Other Local Revenues	\$392,314	\$383,086	\$396,381	\$282,162
Operating Transfers	\$575,000	\$1,366,000	\$1,366,000	\$937,000
Use of Fund Balance	\$674,289	\$660,000	\$660,000	\$1,702,700
Dedicated Sources	\$3,158,753	\$4,192,422	\$4,266,712	\$4,206,611
General Sources	\$34,611,553	\$36,563,658	\$35,316,845	\$35,819,957
Total Funding Sources	\$37,770,306	\$40,756,080	\$39,583,557	\$40,026,568

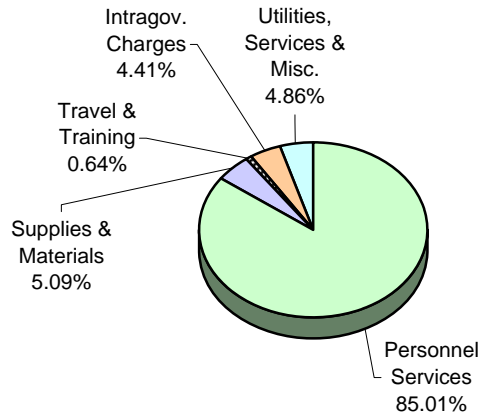
Police Department (General Fund)



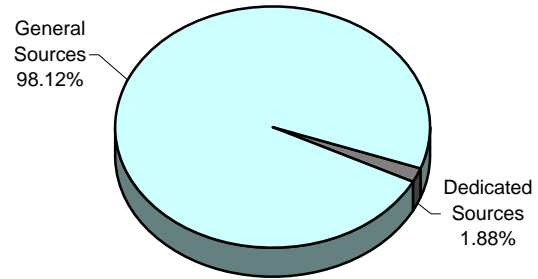
City of Columbia
Columbia, Missouri

POLICE DEPARTMENT - SUMMARY (General Fund)

FY 2012 Total Expenditures By Category

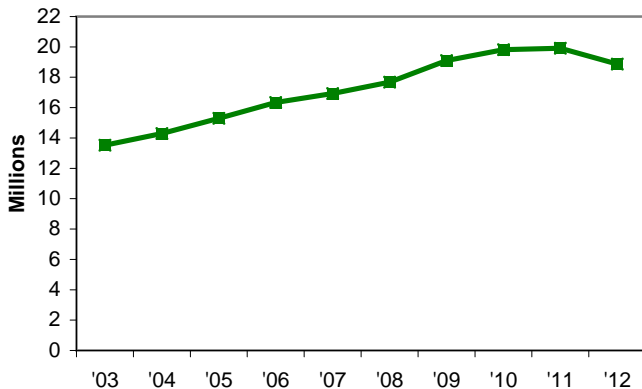


FY 2012 Totals By Funding Source

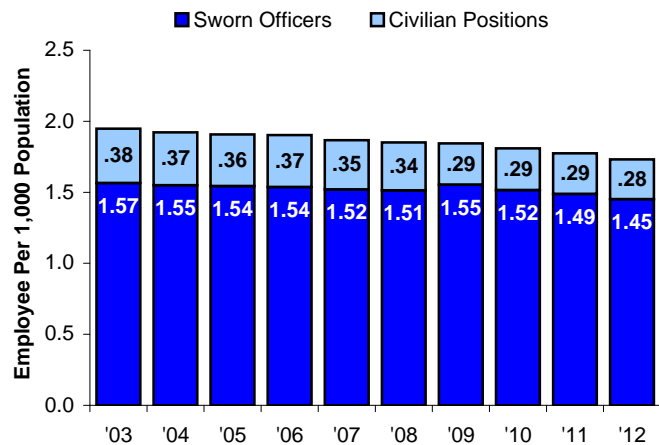


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$14,905,500	\$15,911,258	\$15,496,102	\$16,039,722	0.8%
Supplies & Materials	\$1,137,405	\$988,379	\$990,296	\$959,830	(2.9%)
Travel & Training	\$142,418	\$115,779	\$115,779	\$120,279	3.9%
Intragov. Charges	\$1,476,781	\$1,541,534	\$1,541,534	\$832,427	(46.0%)
Utilities, Services & Misc.	\$731,241	\$900,844	\$873,129	\$916,502	1.7%
Capital	\$881,380	\$455,464	\$455,464	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)
Summary					
Operating Expenses	\$18,393,345	\$19,457,794	\$19,016,840	\$18,868,760	(3.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$881,380	\$455,464	\$455,464	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$0	\$316,719	\$446,789	\$0	(100.0%)
Grants	\$637,438	\$351,510	\$307,506	\$157,735	(48.7%)
Other Local Rev (incl. School Dist Reimb)	\$309,939	\$313,400	\$306,970	\$197,579	(35.6%)
Dedicated Sources	\$947,377	\$981,629	\$1,061,265	\$355,314	(66.5%)
General Sources	\$18,327,348	\$18,931,629	\$18,411,039	\$18,513,446	0.6%
Total Funding Sources	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(3.1%)

DESCRIPTION

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.

DEPARTMENT OBJECTIVES

To continually enhance Community Policing within the community by demonstrating integrity in all our actions, treating all people with respect and creating partnerships with the community.

HIGHLIGHTS / SIGNIFICANT CHANGES

- To provide greater Command Presence, we have shifted the Patrol Lieutenant's schedules to create three Watch Commanders working toward 24-hour Command Coverage.
- There was an increase in pension costs for FY 2012 of 7 percent.
- The department has reduced their budget in personnel services by 1 percent. Authorized strength will remain the same, but we will no longer budget that these positions are completely filled all year, accounting for normal turnover.

HIGHLIGHTS / SIGNIFICANT CHANGES- (cont)

- In a continuing effort to reduce fleet costs, the department has significantly lowered the number of take-home vehicles in the fleet.
- Due to budget constraint, there will be no fleet vehicles replaced in FY 2012. This will require 16 patrol vehicles to be driven for one additional year.
- The Columbia Public Schools will take over the administration of the School Crossing Guard program with a savings to the city of \$50,000.
- Due to budget constraints at CPS, two School Resource Officers from the Middle/Junior High Schools will no longer be partially funded by the schools. These officers will return to Columbia Police Department (CPD) patrol.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	4.00	5.00	5.00	5.00	
Operations	166.00	161.00	161.00	161.00	
Services	21.00	26.00	26.00	26.00	
Total Personnel	191.00	192.00	192.00	192.00	
Permanent Full-Time	191.00	192.00	192.00	192.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	192.00	192.00	192.00	
Sworn Officer Positions	160.00	161.00	161.00	161.00	
Civilian Positions	31.00	31.00	31.00	31.00	
Total Positions	191.00	192.00	192.00	192.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Reduce number of patrol vehicle accidents				
Workload:				
* Total number of at fault patrol vehicle accidents per fiscal year	19	26	24	21
Efficiency:				
* Reduce patrol vehicle accidents by 10%		NA	NA	3
Effectiveness:				
* Cost of insurance claims	\$101,003	\$50,196	\$47,727	\$42,950

Comments:

There are thirty-three patrol vehicles engaging in 800,000 miles of patrol activity per year. By reducing motor vehicle accidents, we will reduce injuries to officers, citizens, and liability to the city. All patrol officers will be trained on the new driving simulator and it is anticipated that this will reduce accidents.

POLICE DEPARTMENT - SUMMARY

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Investigations				
Workload:	2,750	2,800	3,237	3,237
Number of felony cases investigated				
Efficiency:	2,750	2,800	3,237	3,237
Number of crime victims notified *				
Effectiveness:	100%	100%	100%	100%
Percentage of crime victims notified				

Comments:

Crime victims are notified within 72 hours so citizens are aware of the status of the case. Detectives call victims if a case is assigned, otherwise, letters are sent to notify them if more information is needed.

*calls are attempted within 72 hours of case assignment. Letters are sent immediately upon assignment.

Internal Affairs Investigations (IA)

Workload:				
* Number of dispatched calls, traffic stops and check subjects	95,956	98,566	96,441	97,000
Efficiency:				
* Number of external complaints	112	100	80	76
Effectiveness:				
* Percentage of complaints in comparison to workload	0.0012%	0.001%	0.0008%	0.0007%

Comments:

We are comparing the number of dispatched calls, traffic stops, and check subjects to the number of complaints generated. Goal is 5% decrease for FY 2012.

Reduce Delinquent Reports

Workload:				
* Number of reports to Records annually	15,984	14,783	15,585	15,585
Efficiency:				
* Number of reports later than five days	NA	1,896	1,185	1,067
Effectiveness:				
* Percentage of reports that are late	NA	12%	8%	7%

Comments:

To improve overall customer service, we have lowered the amount of time it takes to complete a police report. In FY 2012 our goal is to lower the amount of late reports by an additional 1%.

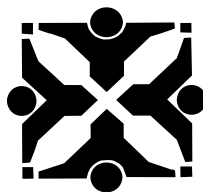
Police - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$466,413	\$853,595	\$855,410	\$921,745	8.0%
Supplies and Materials	\$34,393	\$33,544	\$33,544	\$33,944	1.2%
Travel and Training	\$5,558	\$14,049	\$14,049	\$14,049	0.0%
Intragovernmental Charges	\$40,160	\$5,608	\$5,608	\$0	(100.0%)
Utilities, Services, & Misc.	\$17,956	\$8,750	\$8,750	\$8,750	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$564,480	\$915,546	\$917,361	\$978,488	6.9%
Operations					
Personnel Services	\$12,730,964	\$9,633,674	\$9,227,913	\$9,311,256	(3.3%)
Supplies and Materials	\$1,028,652	\$722,095	\$727,532	\$723,980	0.3%
Travel and Training	\$96,690	\$43,749	\$43,749	\$48,249	10.3%
Intragovernmental Charges	\$1,118,577	\$5,807	\$5,807	\$6,000	3.3%
Utilities, Services, & Misc.	\$398,498	\$187,981	\$187,981	\$223,428	18.9%
Capital	\$751,509	\$429,054	\$429,054	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$16,124,890	\$11,022,360	\$10,622,036	\$10,312,913	(6.4%)
Administrative Support					
Personnel Services	\$1,708,123	\$1,300,139	\$1,301,429	\$1,529,735	17.7%
Supplies and Materials	\$74,360	\$109,347	\$105,847	\$107,967	(1.3%)
Travel and Training	\$40,170	\$31,751	\$31,751	\$31,751	0.0%
Intragovernmental Charges	\$318,044	\$1,530,119	\$1,530,119	\$826,427	(46.0%)
Utilities, Services, & Misc.	\$314,787	\$537,443	\$509,728	\$517,644	(3.7%)
Capital	\$129,871	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,585,355	\$3,508,799	\$3,478,874	\$3,013,524	(14.1%)
Operations Support					
Personnel Services	\$0	\$4,123,850	\$4,111,350	\$4,276,986	3.7%
Supplies and Materials	\$0	\$123,393	\$123,373	\$93,939	(23.9%)
Travel and Training	\$0	\$26,230	\$26,230	\$26,230	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$166,670	\$166,670	\$166,680	0.0%
Capital	\$0	\$26,410	\$26,410	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$0	\$4,466,553	\$4,454,033	\$4,563,835	2.2%
Department Totals					
Personnel Services	\$14,905,500	\$15,911,258	\$15,496,102	\$16,039,722	0.8%
Supplies and Materials	\$1,137,405	\$988,379	\$990,296	\$959,830	(2.9%)
Travel and Training	\$142,418	\$115,779	\$115,779	\$120,279	3.9%
Intragovernmental Charges	\$1,476,781	\$1,541,534	\$1,541,534	\$832,427	(46.0%)
Utilities, Services, & Misc.	\$731,241	\$900,844	\$873,129	\$916,502	1.7%
Capital	\$881,380	\$455,464	\$455,464	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$19,274,725	\$19,913,258	\$19,472,304	\$18,868,760	(5.2%)

Police - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	1.00	1.00	1.00	
3004 - Police Captain	0.00	0.00	0.00	0.00	
3003 - Police Lieutenant	0.00	0.00	0.00	0.00	
3002 - Police Sergeant	0.00	0.00	0.00	0.00	
3001 - Police Officer	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	0.00	0.00	0.00	0.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	0.00	1.00	1.00	1.00	
Total Personnel	4.00	5.00	5.00	5.00	
Permanent Full-Time	4.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	5.00	5.00	5.00	
Operations					
7911 - System Support Analyst	1.00	1.00	1.00	1.00	
3011 - Community Service Aide	10.00	5.00	5.00	5.00	
3004 - Police Captain	3.00	4.00	4.00	4.00	
3003 - Police Lieutenant	4.00	4.00	4.00	4.00	
3002 - Police Sergeant	17.00	17.00	17.00	17.00	
3001 - Police Officer	124.00	128.00	128.00	128.00	
1400 - Administrative Technician	0.00	0.00	0.00	0.00	
1004 - Admin. Support Supervisor	0.00	0.00	1.00	1.00	
1003 - Admin. Support Assistant III	2.00	2.00	1.00	1.00	
1001 - Admin. Support Assistant I	5.00	0.00	0.00	0.00	
Total Personnel	166.00	161.00	161.00	161.00	
Permanent Full-Time	166.00	161.00	161.00	161.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	166.00	161.00	161.00	161.00	
Operations Support Services					
4201 - Financial Mngt Specialist	1.00	1.00	1.00	1.00	
3014 - Evidence Custodian	1.00	1.00	1.00	1.00	
3011 - Community Service Aide	0.00	5.00	5.00	5.00	
3004 - Police Captain	1.00	0.00	0.00	0.00	
3003 - Police Lieutenant	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	3.00	3.00	3.00	3.00	
3001 - Police Officer	4.00	1.00	1.00	1.00	
2112 - Vehicle Service Coordinator	1.00	1.00	1.00	1.00	
2001 - Custodian	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	3.00	2.00	2.00	2.00	
1001 - Admin. Support Assistant I	4.00	9.00	9.00	9.00	
Total Personnel	21.00	26.00	26.00	26.00	
Permanent Full-Time	21.00	26.00	26.00	26.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.00	26.00	26.00	26.00	
Department Totals					
Permanent Full-Time	191.00	192.00	192.00	192.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	192.00	192.00	192.00	

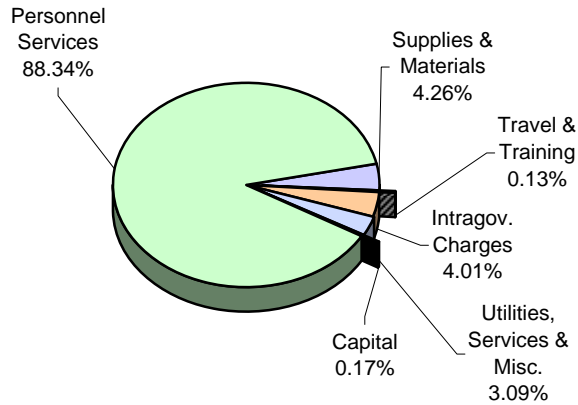
Fire Department (General Fund)



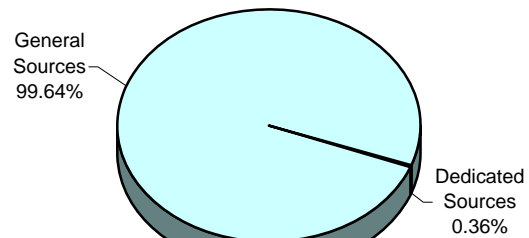
City of Columbia
Columbia, Missouri

FIRE DEPARTMENT - SUMMARY (General Fund)

FY 2012 Total Expenditures By Category

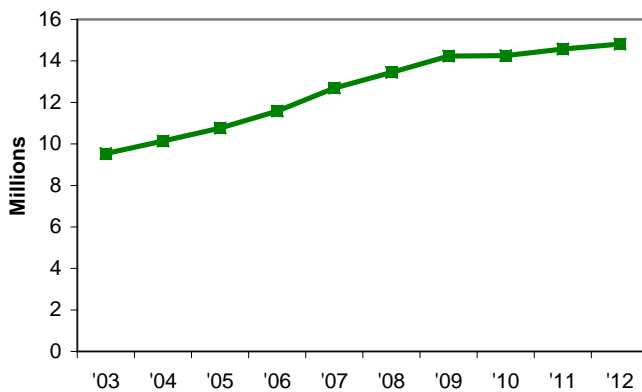


FY 2012 Totals By Funding Source

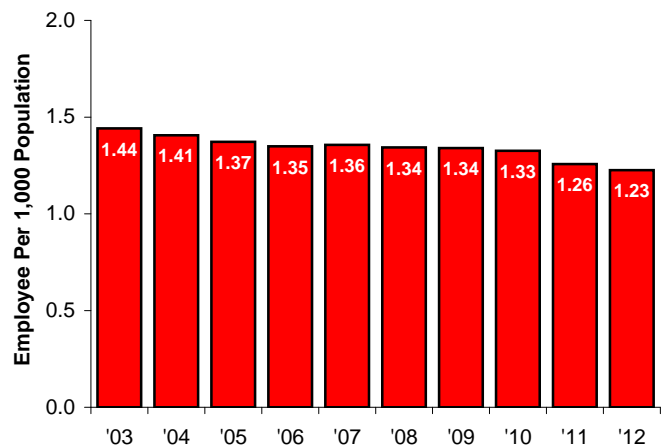


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$12,221,812	\$12,729,687	\$12,575,690	\$13,082,252	2.8%
Supplies & Materials	\$534,724	\$609,566	\$529,705	\$630,916	3.5%
Travel & Training	\$19,613	\$19,322	\$14,321	\$19,322	0.0%
Intragov. Charges	\$691,630	\$781,229	\$774,229	\$593,163	(24.1%)
Utilities, Services & Misc.	\$393,839	\$424,995	\$431,229	\$458,125	7.8%
Capital	\$10,786	\$6,294	\$6,294	\$25,000	297.2%
Other	\$0	\$0	\$0	\$0	
Total	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%
Summary					
Operating Expenses	\$13,861,618	\$14,564,799	\$14,325,174	\$14,783,778	1.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$10,786	\$6,294	\$6,294	\$25,000	297.2%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	
Other Local Rev (incl. Univ. Reimb)	\$51,387	\$51,686	\$56,934	\$53,693	(5.7%)
Dedicated Sources	\$51,387	\$51,686	\$56,934	\$53,693	(5.7%)
General Sources	\$13,821,017	\$14,519,407	\$14,274,534	\$14,755,085	3.4%
Total Funding Sources	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	3.3%

DESCRIPTION

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our customers. By also providing emergency medical, public fire education, fire investigation and code enforcement services to the public, the Department takes an active role in improving the overall safety of our customers.

DEPARTMENT OBJECTIVES

(1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria. (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards. (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs. (4) Provide a code enforcement program that includes fire inspections and review of construction plans. (5) Support operating divisions with sufficient staff and supplies. (6) Maintain fiscal responsibility and continue capital improvement programs.

HIGHLIGHTS / SIGNIFICANT CHANGES

- While adjusting to permanent cuts to the budget beginning last year, it is our goal to continue providing high quality emergency service response to our customers.
- Due to budget constraints in FY 2011, (4) vacant fire fighter positions were eliminated. As a result one of the two companies at Station 2 has been and continues to be either closed or at reduced staffing the majority of the time.
- As a further budget cutting measure for FY 2012, the Division Chief position in Administration is authorized but has not been funded. This position had served external and internal customers in many liaison roles; therefore Columbia Fire Department (CFD) participation in these functions is likely to be reduced.
- There was a significant increase in pension costs for both FY 2011 and 2012.
- Total CFD calls for service in FY 2010 came to 9,742, of which 6,449 (66%) were for medical assistance. For FY 2011, using June 30 statistics for trend projection, the totals are estimated to reach 9,917 calls for service, 6,551 of them medical in nature.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	6.00	6.00	6.00	6.00	
Emergency Services	125.00	120.00	120.00	120.00	
Departmental Services	3.00	3.00	3.00	3.00	
Fire Marshal's Division	6.00	7.00	7.00	7.00	
Total Personnel	140.00	136.00	136.00	136.00	
Permanent Full-Time	140.00	136.00	136.00	136.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	140.00	136.00	136.00	136.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Emergency Response Calls: arrival time of first-due unit (CFAI Suburban)				
Workload:				
* Total number of emergency response calls	7,202	7,447	7,664	Not Targeted
Efficiency:				
* Average response time (in minutes)	6 min., 57 sec.	7 min., 2 sec.	7 min., 12 sec.	6 min., 30 sec.
Effectiveness:				
* Percent of calls responded to within goal of 6 min., 30 seconds.	45.3%	43.9%	40%	90%

Comments:

* This goal comes from a national standard described in the Commission on Fire Accreditation International protocol. The goal focuses on the subset of calls for service that involves emergency ("lights and sirens") response, measuring time elapsed until arrival against a nationally accepted standard. The trend reflected above for CFD is moving away from the goal.

(Note: Due to budget constraints, the CFD accreditation process is presently suspended.)

FIRE DEPARTMENT - SUMMARY

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Emergency Response Calls: arrival time of full-alarm assignment (CFAI Suburban)				
Workload:				
* Total number of emergency response calls	51	44	41	Not Targeted
Efficiency:				
* Average response time (in minutes)	9 min., 24 sec.	10 min., 45 sec.	11 min., 15 sec.	13 min.
Effectiveness:				
* Percent of calls responded to within goal	94.1%	79.5%	unknown	90%
Comments:				
* This goal comes from a national standard described in the Commission on Fire Accreditation International protocol. The goal focuses on the subset of emergency ("lights and sirens") incidents that requires a full-alarm complement of fire trucks to arrive and work the scene, measuring the time until arrival against a nationally accepted standard. The most common example would be a working structure fire; the trend reflected above illustrates response times are getting longer.				
Increase number of EMT-P Paramedic certifications				
Workload:				
* Number of firefighters who are certified Paramedics	20	19	20	22
Efficiency:				
* Number of add'l Paramedic certifications obtained and new Paramedics hired.	0	(1)	1	2
Effectiveness:				
* % increase of firefighters on staff who are certified Paramedics	0	-5%	5%	10%
Comments:				
* The Fire Department is working toward providing Advanced Life Support services on more medical incidents. The number of Paramedics on staff directly affects the ability to provide ALS (although this program is temporarily on hold due to budget constraints).				
Determining an origin and cause after investigation and analysis				
Workload:				
* Number of incidents requiring investigation and report	132	120	96	Not targeted
Efficiency:				
* Number of investigations resulting in determination of origin and cause	88	92	82	Not targeted
Effectiveness:				
* Determine origin and cause 75% of the time	67%	77%	85%	75%
Comments:				
* Insurance companies and police investigators rely on reports from the fire marshal to guide their decisions and actions.				
Fire Code Plan Reviews				
Workload:				
* Number of plans reviewed	528	478	490	Not targeted
Efficiency:				
* Number of days for initial review	2.5	8.5	9.0	10
Effectiveness:				
* Consistency of performance in reviewing plans on average within 10 business days.	100%	100%	100%	100%
Comments:				
* As part of the one-stop shop plan review approach, the department's goal is to turn around the fire code compliance portion in an appropriate length of time. NOTE: Plan review measurements above are on a calendar year basis.				

FIRE DEPARTMENT - SUMMARY

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Conduct joint training, drills, and exercises with outside agencies				
Workload:				
* Number of typical joint training activities per year	3	3	3	3
Efficiency:				
* Additional opportunities found to participate in outside training.	3	3	1	2
Effectiveness:				
* Maintain or increase opportunities found to train	100%	100%	33%	60%

Comments:

* The fire service agreement with Boone County Fire Protection District as well as other regional and state relationships oblige CFD to participate in these preparedness activities. NOTE: Training measurements above are on a calendar year basis.

Fire - Budget Detail

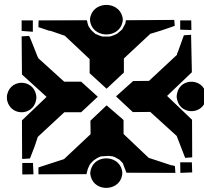
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$642,947	\$646,114	\$655,450	\$675,417	4.5%
Supplies and Materials	\$8,500	\$9,645	\$9,840	\$9,244	(4.2%)
Travel and Training	\$5,798	\$3,036	\$1,025	\$3,036	0.0%
Intragovernmental Charges	\$50,710	\$53,864	\$53,864	\$13,175	(75.5%)
Utilities, Services, & Misc.	\$31,527	\$29,180	\$26,572	\$26,080	(10.6%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$739,482	\$741,839	\$746,751	\$726,952	(2.0%)
Emergency Services					
Personnel Services	\$10,575,217	\$10,886,167	\$10,861,617	\$11,308,203	3.9%
Supplies and Materials	\$458,270	\$503,782	\$447,564	\$522,140	3.6%
Travel and Training	\$8,535	\$5,460	\$6,815	\$5,460	0.0%
Intragovernmental Charges	\$529,711	\$619,081	\$612,081	\$501,663	(19.0%)
Utilities, Services, & Misc.	\$298,965	\$324,871	\$349,353	\$365,528	12.5%
Capital	\$10,786	\$6,294	\$6,294	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$11,881,484	\$12,345,655	\$12,283,724	\$12,702,994	2.9%
Departmental Services					
Personnel Services	\$375,587	\$423,047	\$380,565	\$297,645	(29.6%)
Supplies and Materials	\$20,773	\$30,499	\$23,985	\$30,007	(1.6%)
Travel and Training	\$4,173	\$4,345	\$0	\$4,345	0.0%
Intragovernmental Charges	\$42,446	\$38,434	\$38,434	\$36,659	(4.6%)
Utilities, Services, & Misc.	\$34,443	\$39,059	\$32,047	\$38,332	(1.9%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$477,422	\$535,384	\$475,031	\$406,988	(24.0%)
Fire Marshal's Division					
Personnel Services	\$628,061	\$774,359	\$678,058	\$800,987	3.4%
Supplies and Materials	\$47,181	\$65,640	\$48,316	\$69,525	5.9%
Travel and Training	\$1,107	\$6,481	\$6,481	\$6,481	0.0%
Intragovernmental Charges	\$68,763	\$69,850	\$69,850	\$41,666	(40.3%)
Utilities, Services, & Misc.	\$28,904	\$31,885	\$23,257	\$28,185	(11.6%)
Capital	\$0	\$0	\$0	\$25,000	
Other	\$0	\$0	\$0	\$0	
Total	\$774,016	\$948,215	\$825,962	\$971,844	2.5%
Department Totals					
Personnel Services	\$12,221,812	\$12,729,687	\$12,575,690	\$13,082,252	2.8%
Supplies and Materials	\$534,724	\$609,566	\$529,705	\$630,916	3.5%
Travel and Training	\$19,613	\$19,322	\$14,321	\$19,322	0.0%
Intragovernmental Charges	\$691,630	\$781,229	\$774,229	\$593,163	(24.1%)
Utilities, Services, & Misc.	\$393,839	\$424,995	\$431,229	\$458,125	7.8%
Capital	\$10,786	\$6,294	\$6,294	\$25,000	297.2%
Other	\$0	\$0	\$0	\$0	
Total	\$13,872,404	\$14,571,093	\$14,331,468	\$14,808,778	1.6%

Fire - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
4203 - Mgmt Support Specialist	1.00	1.00	1.00	1.00	
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief*	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
Total Personnel	6.00	6.00	6.00	6.00	
Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	6.00	
*FY 2012 - (1) Fire Division Chief in Administration is authorized but unfunded due to budget reductions.					
Emergency Services					
3107 - Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	24.00	27.00	27.00	27.00	
3103 - Fire Engineer	33.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II	53.00	42.00	42.00	42.00	
Total Personnel	125.00	120.00	120.00	120.00	
Permanent Full-Time	125.00	120.00	120.00	120.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	125.00	120.00	120.00	120.00	
Departmental Services					
3107 - Battalion Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief	1.00	1.00	1.00	1.00	
3105 - Fire Captain	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	
Fire Marshal's Division					
3107 - Battalion Chief	1.00	1.00	1.00	1.00	
3104 - Fire Lieutenant	4.00	5.00	5.00	5.00	
1002 - Admin. Support Asst. II	1.00	1.00	1.00	1.00	
Total Personnel	6.00	7.00	7.00	7.00	
Permanent Full-Time	6.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	7.00	7.00	7.00	
Department Totals					
Permanent Full-Time	140.00	136.00	136.00	136.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	140.00	136.00	136.00	136.00	

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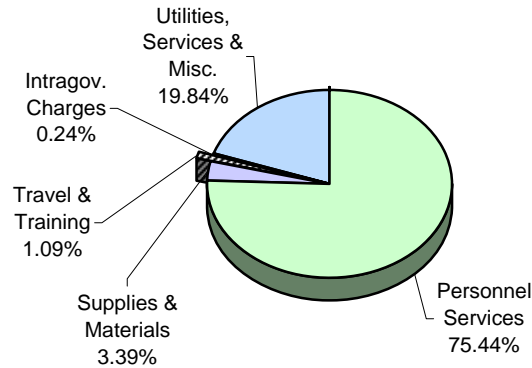
Public Safety
Joint Communications (PSJC)
and Emergency Management
(General Fund)



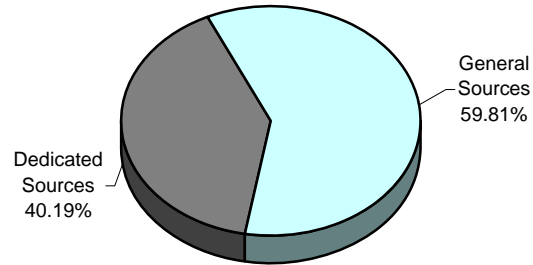
City of Columbia
Columbia, Missouri

PSJC & EMERGENCY MANAGEMENT - SUMMARY (General Fund)

FY 2012 Total Expenditures By Category

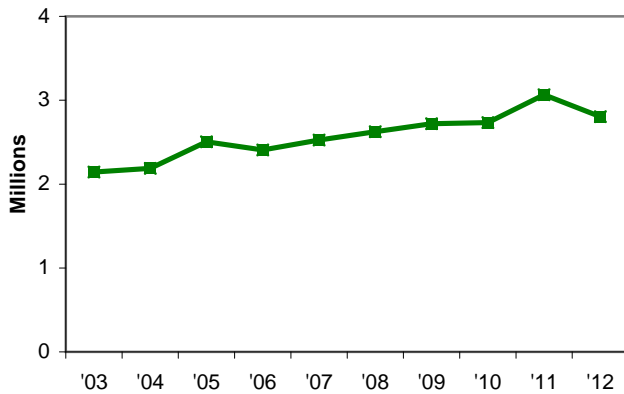


FY 2012 Totals By Funding Source

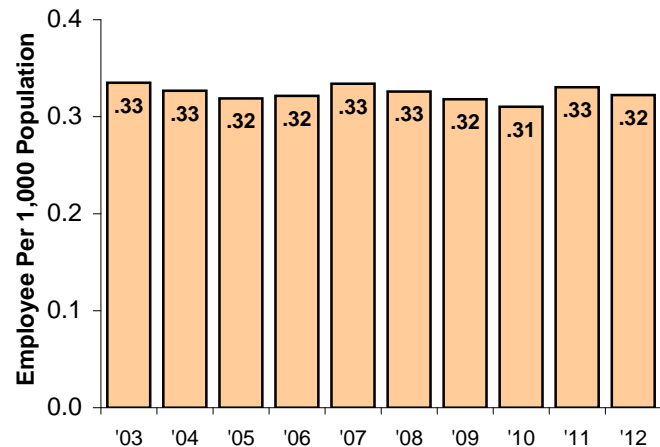


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,831,480	\$2,107,842	\$1,875,804	\$2,115,374	0.4%
Supplies & Materials	\$52,131	\$94,595	\$88,857	\$95,137	0.6%
Travel & Training	\$18,106	\$32,034	\$30,130	\$30,484	(4.8%)
Intragov. Charges	\$180,801	\$202,203	\$202,378	\$6,801	(96.6%)
Utilities, Services & Misc.	\$407,270	\$575,711	\$525,509	\$556,175	(3.4%)
Capital	\$22,896	\$53,578	\$53,578	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)
Summary					
Operating Expenses	\$2,489,788	\$3,012,385	\$2,722,678	\$2,803,971	(6.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$22,896	\$53,578	\$53,578	\$0	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)

FUNDING SOURCES (Where the Money Comes From)

Dedicated:					
Grants	\$136,660	\$98,578	\$125,000	\$116,000	(7.2%)
User Agency Reimbursements	\$743,052	\$1,016,529	\$965,036	\$1,011,014	4.8%
Other Local Revenues	\$130	\$0	\$7,684	\$30	(99.6%)
Dedicated Sources	\$879,842	\$1,115,107	\$1,097,720	\$1,127,044	2.7%
General Sources	\$1,632,842	\$1,950,856	\$1,678,536	\$1,676,927	(0.1%)
Total Funding Sources	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	1.0%

DESCRIPTION

Emergency response from a public safety agency begins with contact to an Emergency Telecommunicator in the 9-1-1 Operations Center in the Public Safety Joint Communications department. In Boone County, public safety personnel are dispatched to respond to incidents on a daily basis. The Columbia/Boone County Office of Emergency Management strives to ensure proper plans are in place to handle the various multi-hazards that may impact our County at any time. Hazards include natural and manmade disasters and emergencies on small to large scales.

DEPARTMENT OBJECTIVES

The objective of the Public Safety Joint Communication's department is to be the first first responder when a citizen needs us. We are the initial public safety answering point and dispatch center for our citizens. We initiate the first steps to assist our citizens by analyzing what they need, provide life-saving instructions to callers prior to public safety response, and dispatch the appropriate public safety agencies to handle the incident. Through highly trained Emergency Telecommunicators, we receive and handle emergency and non-emergency calls on a 24/7 basis and provide services to eleven police, fire and emergency medical agencies in Columbia/Boone County.

The mission of the Office of Emergency Management is to mitigate, prepare, respond and recover from disasters. We continue to analyze and mitigate the impact of natural disasters; prepare by participating in exercises and educating the public; respond based on established plans and procedures; and recover from an emergency or disaster by returning the impacted area(s) to what it was before the incident. It is important to coordinate efforts between public safety, private/government agencies and the citizens of our community before, during and after a disaster.

HIGHLIGHTS / SIGNIFICANT CHANGES

- PSJC/OEM continue to work together to modernize the Joint Operations Center and equipment with the latest technology available. We are always looking to improve communications to our user agencies and citizens.
- We update and implement new procedures, policies and best practices to ensure technological advancements in our Operations Center.
- Boone County 9-1-1 is known for accuracy concerning Master Street Address Guide (MSAG) which provides the best possible information to user agencies responding to emergencies.
- We continue to maintain/verify Columbia addresses on the Geographic Information System (GIS) Consortium Server.
- Developed and deployed the first internet web-mapping application using ArcGIS server for the City this past year. The second application deployed assisted the Health Department Animal Control Division.
- Staff routinely provides training in various areas of GIS, CAD, MDT's, radios and equipment, resource analysis, allocation/deployment, internally and externally.
- Developed five additional tower sites to improve radio interoperability among all user agencies in the County.
- Continue improvements on the radio project to comply with the FCC narrow banding mandate.
- Collaborated with MoDOT to establish a system allowing us to view I-70 in several areas in the County to assist our user agencies in their response.
- Implementing the E911 phone upgrade in 2011-12 to allow NextGen 911 capabilities.
- Upgrading outdoor warning sirens countywide- fall 2011
- First dispatch center in Missouri to implement Smart911 software to improve information from 911 callers in our area.
- Implemented Fire Dispatch Protocols to assist fire depts.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
PSJC	32.00	34.35	34.35	34.35	
Emergency Management	1.75	1.40	1.40	1.40	
Total Personnel	33.75	35.75	35.75	35.75	
Permanent Full-Time	33.00	35.00	35.00	35.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.75	35.75	35.75	35.75	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
911 Calls and Administrative Calls				
Workload:				
* Total phone interactions	378,368	366,650	348,628	334,683
* Call Takers on Duty 24/7	1	1	1	1
Efficiency:				
* Average Cost per call	\$0.58	\$0.58	\$0.58	\$0.60
Effectiveness:				
* Abandoned 911 calls	5,970	6,932	6,509	6,300
Comments:				

The workload reflects the total phone transactions for both 9-1-1 and administrative calls. We do not want to deter citizens from calling 9-1-1 but continue our attempts to reduce the volume of administrative calls through educating the public on the proper use of 9-1-1 and the Joint Communications department.

Public Safety Joint Communications and Emerg. Mgmt - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Public Safety Joint Communications (PSJC)					
Personnel Services	\$1,780,716	\$1,986,477	\$1,820,446	\$1,984,411	(0.1%)
Supplies and Materials	\$29,976	\$83,195	\$81,587	\$84,487	1.6%
Travel and Training	\$13,279	\$25,384	\$25,380	\$25,384	0.0%
Intragovernmental Charges	\$139,426	\$157,010	\$157,185	\$5,716	(96.4%)
Utilities, Services, and Misc.	\$343,276	\$502,984	\$458,036	\$485,965	(3.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$2,306,673	\$2,755,050	\$2,542,634	\$2,585,963	(6.1%)

Emergency Management

Personnel Services	\$50,764	\$121,365	\$55,358	\$130,963	7.9%
Supplies and Materials	\$22,155	\$11,400	\$7,270	\$10,650	(6.6%)
Travel and Training	\$4,827	\$6,650	\$4,750	\$5,100	(23.3%)
Intragovernmental Charges	\$41,375	\$45,193	\$45,193	\$1,085	(97.6%)
Utilities, Services, & Misc.	\$63,994	\$72,727	\$67,473	\$70,210	(3.5%)
Capital	\$22,896	\$53,578	\$53,578	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$206,011	\$310,913	\$233,622	\$218,008	(29.9%)

Department Totals

Personnel Services	\$1,831,480	\$2,107,842	\$1,875,804	\$2,115,374	0.4%
Supplies and Materials	\$52,131	\$94,595	\$88,857	\$95,137	0.6%
Travel and Training	\$18,106	\$32,034	\$30,130	\$30,484	(4.8%)
Intragovernmental Charges	\$180,801	\$202,203	\$202,378	\$6,801	(96.6%)
Utilities, Services, & Misc.	\$407,270	\$575,711	\$525,509	\$556,175	(3.4%)
Capital	\$22,896	\$53,578	\$53,578	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$2,512,684	\$3,065,963	\$2,776,256	\$2,803,971	(8.5%)

Public Safety Joint Communications and Emerg. Mgmt - Authorized Positions

					Position Changes
Public Safety Joint Communications (PSJC)					
7911 - Systems Support Analyst	1.60	1.60	1.60	1.60	
7019 - Dir. of PSJC & Emer. Mngt.	0.50	0.50	0.50	0.50	
7015 - PSJC Manager	1.50	1.90	1.90	1.90	
7007 - PSJC Supervisor	3.95	4.00	4.00	4.00	
7003/7005 Emerg. Telecommunicators	22.90	24.90	24.90	24.90	
1101 - Administrative Asst.*	0.00	0.00	0.00	0.70	0.70
1003 - Admin. Support Assistant III*	0.80	0.70	0.70	0.00	(0.70)
1001 - Admin. Support Assistant I	0.75	0.75	0.75	0.75	
Total Personnel	32.00	34.35	34.35	34.35	
Permanent Full-Time	31.25	33.60	33.60	33.60	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	32.00	34.35	34.35	34.35	

Emergency Management

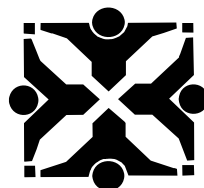
7911 - Systems Support Analyst	0.40	0.40	0.40	0.40	
7019 - Dir. of PSJC & Emer. Mngt.	0.50	0.50	0.50	0.50	
7015 - PSJC Manager	0.50	0.10	0.10	0.10	
7007 - PSJC Supervisor	0.05	0.00	0.00	0.00	
7003/7005 Emerg. Telecommunicators	0.10	0.10	0.10	0.10	
1101 - Administrative Asst.*	0.00	0.00	0.00	0.30	0.30
1003 - Admin. Support Asst III*	0.20	0.30	0.30	0.00	(0.30)
Total Personnel	1.75	1.40	1.40	1.40	
Permanent Full-Time	1.75	1.40	1.40	1.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.75	1.40	1.40	1.40	

*In FY 2012 an Administrative Support Assistant III was reclassified to an Administrative Assistant.

Department Totals

Permanent Full-Time	33.00	35.00	35.00	35.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.75	35.75	35.75	35.75	

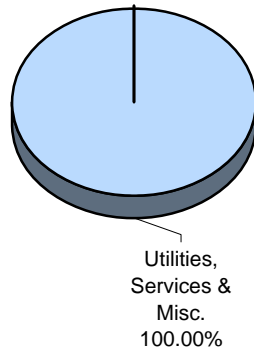
Capital Projects Fund - Public Safety Projects



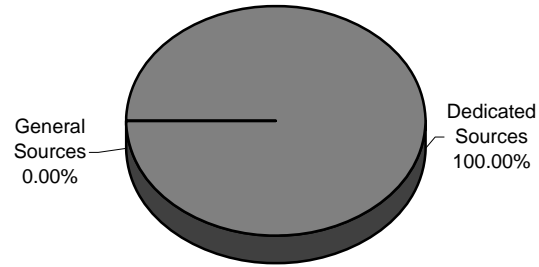
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - PUBLIC SAFETY PROJECTS

FY 2012 Total Expenditures By Category

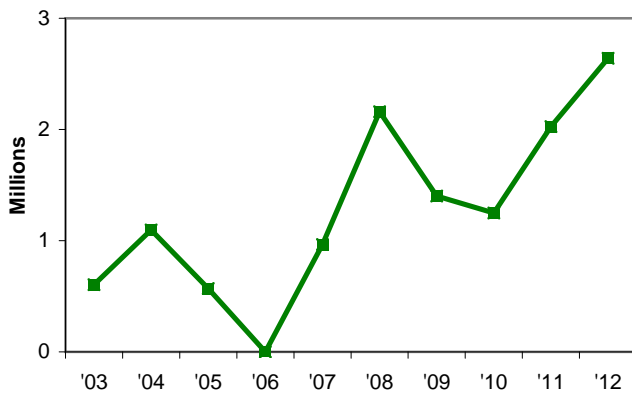


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$26,753	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$812,763	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Capital	\$409,773	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Summary					
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
Total Expenses	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%

FUNDING SOURCES (Where the Money Comes From)

Dedicated:

Operating Transfers (Cap Imp Stax)	\$575,000	\$1,366,000	\$1,366,000	\$937,000	(31.4%)
Use of Fund Balance	\$674,289	\$660,000	\$660,000	\$1,702,700	158.0%
Dedicated Sources	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,249,289	\$2,026,000	\$2,026,000	\$2,639,700	30.3%

MAJOR PROJECTS**FISCAL IMPACT**

Fire - Replacing one fire truck

PSJC - Continued funding for radio system enhancements and siren upgrades to meet the FY 2013 FCC mandates.

Police - Funding for a new records management system.

AUTHORIZED PERSONNEL

**Actual
FY 2010**

**Budget
FY 2011**

**Estimated
FY 2011**

**Adopted
FY 2012**

**Position
Changes**

There are no personnel assigned to this budget.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Fire							
1 Fire Apparatus Equipment C00195 [ID: 490]							2007
Total							
2 Fire Station Sites C40173 [ID: 482]							
Unfunded			\$100,000	\$100,000			
Total			\$100,000	\$100,000			
3 Rpl. #1678: 1994 Pumper Apparatus (16 Years Old) [ID: 477]							2011 2012
Cap Imp S Tax			\$827,000				
Total			\$827,000				
4 Rpl. 2001 Ladder Truck (11 Years Old) C00496 [ID: 479]							2011 2012
Cap Imp S Tax		\$937,000					
Total		\$937,000					
5 Rpl. 2001 Pumper (12 Years Old) [ID: 478]							2012 2013
Cap Imp S Tax			\$868,000				
Total			\$868,000				
6 ADA Compliance - Fire Facilities C00482 [ID: 1425]							2014 2014
Unfunded				\$35,500			
Total				\$35,500			
7 Additional Fire Station 3-5 Years [ID: 475]							2012 2014
Unfunded				\$2,000,000			
Total				\$2,000,000			
8 Additional Pumper for New Station [ID: 476]							2012 2014
Unfunded				\$912,000			
Total				\$912,000			
9 Replace 2003 Quint (13 years old) [ID: 1398]							2015 2016
Future Ballot				\$1,000,000			
Total				\$1,000,000			
10 Replace Fire Station 5 [ID: 1399]							2014 2016
Future Ballot				\$2,000,000			
Total				\$2,000,000			
11 Rpl. 2002 Pumper (13 Years Old) [ID: 480]							2013 2014
Cap Imp S Tax				\$912,000			
Total				\$912,000			
12 Rpl. Foam Truck [ID: 481]							2013 2015
Cap Imp S Tax				\$334,000			
Total				\$334,000			
13 Replace 2003 Rescue Squad [ID: 1401]							2016 2017
Future Ballot				\$600,000			
Total				\$600,000			
14 Replace 2004 Quint (13 years old) [ID: 1400]							2016 2017
Future Ballot				\$1,050,000			
Total				\$1,050,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Public Safety Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
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Fire

15 Replace Fire Station 4 [ID: 1403]						2016	2018
Future Ballot				\$2,500,000			
Total				\$2,500,000			

Police

16 Records Management System C00498 [ID: 1307]						2011	2012
CAP FB		\$1,000,000					
Total		\$1,000,000					
17 Indoor Shooting Range [ID: 1417]						2015	2016
Future Ballot				\$2,000,000			
Total				\$2,000,000			
18 Police Building - ADA Compliance C00483 [ID: 1459]						2014	2014
Unfunded				\$32,700			
Total				\$32,700			
19 Precinct Station [ID: 1192]						2012	2016
Unfunded				\$2,500,000			
Total				\$2,500,000			
20 Second Satellite Facility [ID: 1336]						2016	2020
Unfunded					\$4,500,000		
Total					\$4,500,000		

PSJC

21 Additional Outdoor Warning Sirens C00464 [ID: 1301]							
CAP FB	\$10,000						
Unfunded			\$10,000				
Total	\$10,000		\$10,000				
22 Radio System Enhancement C00449 [ID: 507]						2010	2010
CAP FB	\$650,000	\$538,550					
Total	\$650,000	\$538,550					
23 Siren Upgrade C00497 [ID: 1469]						2012	2012
CAP FB		\$164,150	\$80,850				
Total		\$164,150	\$80,850				
24 New 911 Operations Center and EOC [ID: 1296]						2016	2017
Unfunded					\$5,000,000		
Total					\$5,000,000		

Public Safety Funding Source Summary

CAP FB	\$660,000	\$1,702,700	\$80,850				
Cap Imp S Tax		\$937,000	\$1,695,000	\$1,246,000			

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Public Safety Funding Source Summary							
New Funding	\$660,000	\$2,639,700	\$1,775,850	\$1,246,000	\$0		
Future Ballot				\$9,150,000			
Future Ballot				\$9,150,000	\$0		
Unfunded			\$110,000	\$5,580,200	\$9,500,000		
Unfunded			\$110,000	\$5,580,200	\$9,500,000		
Total	\$660,000	\$2,639,700	\$1,885,850	\$15,976,200	\$9,500,000		

Public Safety Current Capital Projects

Fire

1	Fire Stations 4-5-6 Sprinklers [ID: 1228]	2009	2010
2	Replace Existing Fire Station 7 C00261 [ID: 469]	2007	2008
3	Rpl. #0033:1997 Pumper Apparatus(13 Yrs) C00462 [ID: 472]	2010	2011
4	Rpl. 1996 Rescue Squad (15 Years Old) C00463 [ID: 474]	2010	2011

PSJC

5	CPD Channel 2 Radio Frequency Enhncmnt C00423 [ID: 510]	2010	2010
6	Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]	2008	2009

Public Safety Impact of Capital Projects

Additional Fire Station 3-5 Years [ID: 475]

\$800,000 annual cost of personnel and other operations in 2006 dollars.

Additional Pumper for New Station [ID: 476]

Additional fleet maintenance cost.

Fire Apparatus Equipment C00195 [ID: 490]

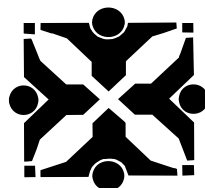
Provides source for equipment that would otherwise require Supplemental funds.

Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]

This project will create consistency and reliability within the Communication Center.

Municipal Court

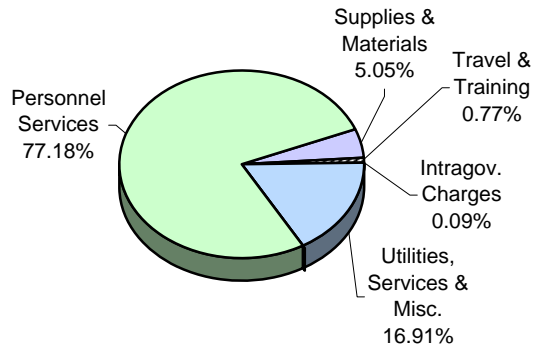
(General Fund)



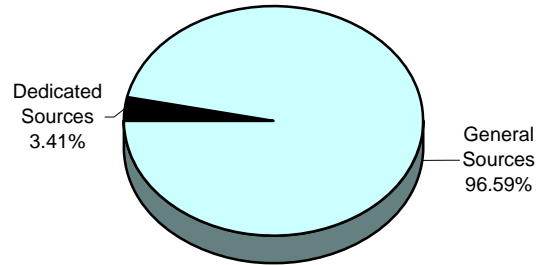
City of Columbia
Columbia, Missouri

MUNICIPAL COURT - SUMMARY (General Fund)

FY 2012 Total Expenditures By Category

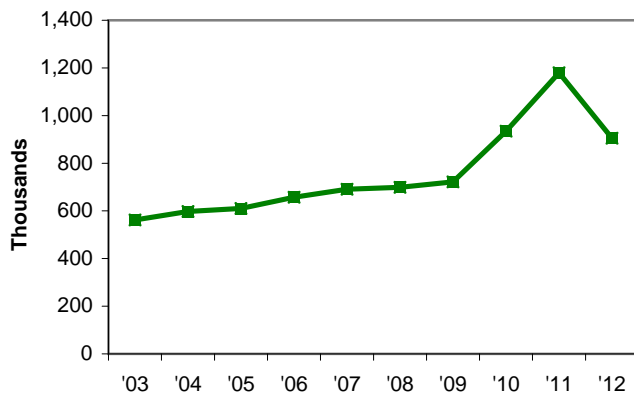


FY 2012 Totals By Funding Source

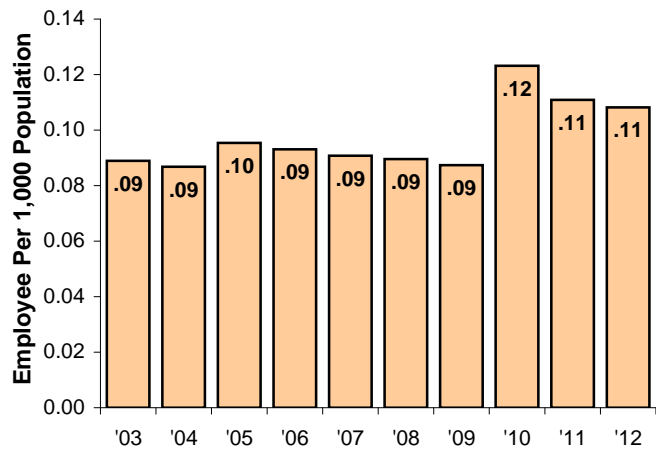


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$576,263	\$673,449	\$670,552	\$698,784	3.8%
Supplies & Materials	\$48,494	\$55,862	\$47,442	\$45,727	(18.1%)
Travel & Training	\$5,633	\$7,000	\$8,553	\$7,000	0.0%
Intragov. Charges	\$107,935	\$107,345	\$107,345	\$818	(99.2%)
Utilities, Services & Misc.	\$96,747	\$336,110	\$151,321	\$153,060	(54.5%)
Capital	\$26,262	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)
Summary					
Operating Expenses	\$835,072	\$1,179,766	\$985,213	\$905,389	(23.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$26,262	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)

FUNDING SOURCES (Where the Money Comes From)

Other Local Revenue	\$30,988	\$18,000	\$32,477	\$30,890	(4.9%)
Grants	\$0	\$0	\$0	\$0	
Dedicated Sources	\$30,988	\$18,000	\$32,477	\$30,890	(4.9%)
General Sources	\$830,346	\$1,161,766	\$952,736	\$874,499	(8.2%)
Total Funding Sources	\$861,334	\$1,179,766	\$985,213	\$905,389	(8.1%)

DESCRIPTION

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violation, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

DEPARTMENT OBJECTIVES

(1) Process docket and record municipal ordinance violations including approximately 60,000 parking tickets; (2) Collect fines; (3) Schedule and conduct trials; (4) Monitor compliance with orders; (5) Issue and serve subpoenas; (6) Issue and serve summonses and warrants; and (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Included in the Information Technologies FY 2012 budget are funds for the purchase of software for the processing of parking ticket payments. The current system was purchased in 1992 with an upgrade from DOS to Windows in 2006. The new system will allow the public to view and pay tickets on-line.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
General Court Operations	6.00	6.00	6.00	6.00	
Traffic Violations Bureau	7.00	6.00	6.00	6.00	
Total Personnel	13.00	12.00	12.00	12.00	
Permanent Full-Time	13.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.00	12.00	12.00	12.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Court operations - caseload				
Workload:				
* Number of traffic cases filed*	12,962	13,758	13,000	13,000
* Number of ordinance cases filed*	3,564	4,115	4,000	4,000
Efficiency:				
* City expenditures per traffic case filed	\$52	\$62	\$66	\$78
* City expenditures per ordinance case filed	\$190	\$207	\$245	\$254
* Number of files Disposed -using estimated expenses	15,433	19,149	16,000	16,000
Effectiveness:				
* Statewide average clearance rate: 93%	93%	107%	94%	94%

Comments:

These figures were prepared using formulas from the National Center for State Courts. The income figures used in these computations do not include income from Probation Services Fees which offsets a considerable portion of our probation/collection officer salary, parking ticket income, warrant fee income, and the income from the S.T.O.P. program for stealing offenders.

The Clerk's office also processes warrants, search warrants, window and telephone contacts with the public and lawyers, record search requests by the thousands, literally; deals with towing and parking ticket issues, staffs court sessions, performs banking and accounting functions, handles collection of monies due the court and probation supervision of defendants, prepares numerous state judicial reports, sends conviction information to the required State recipients, and several other duties that will not show up in the figures for costs per case cited herein.

Since 2003, it was important to the Judge and Clerk to keep the clearance rate at 95% or above. The 2009 Municipal Clearance rate state wide was 93%. The court has been able to do that so the pending caseload stays stable and does not build up a large backlog of pending cases. The court is able to meet this goal in light of the continued increase in the court's caseload without an additional division of the court.

*Does not include red light camera violations

Municipal Court - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
General Court Operations					
Personnel Services	\$370,344	\$405,229	\$404,359	\$412,953	1.9%
Supplies and Materials	\$47,824	\$55,037	\$46,617	\$44,902	(18.4%)
Travel and Training	\$5,633	\$7,000	\$8,553	\$7,000	0.0%
Intragovernmental Charges	\$91,018	\$83,477	\$83,477	\$494	(99.4%)
Utilities, Services, & Misc.	\$96,747	\$336,110	\$151,321	\$153,060	(54.5%)
Capital	\$26,262	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$637,828	\$886,853	\$694,327	\$618,409	(30.3%)
Traffic Violations Bureau					
Personnel Services	\$205,919	\$268,220	\$266,193	\$285,831	6.6%
Supplies and Materials	\$670	\$825	\$825	\$825	0.0%
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$16,917	\$23,868	\$23,868	\$324	(98.6%)
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$223,506	\$292,913	\$290,886	\$286,980	(2.0%)
Department Totals					
Personnel Services	\$576,263	\$673,449	\$670,552	\$698,784	3.8%
Supplies and Materials	\$48,494	\$55,862	\$47,442	\$45,727	(18.1%)
Travel and Training	\$5,633	\$7,000	\$8,553	\$7,000	0.0%
Intragovernmental Charges	\$107,935	\$107,345	\$107,345	\$818	(99.2%)
Utilities, Services, & Misc.	\$96,747	\$336,110	\$151,321	\$153,060	(54.5%)
Capital	\$26,262	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$861,334	\$1,179,766	\$985,213	\$905,389	(23.3%)

Municipal Court - Authorized Positions

					Position Changes
General Court Operations					
4203 - Mngt Support Specialist	1.00	1.00	1.00	1.00	
3412 - Probation Officer	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant*	0.00	0.00	0.00	1.00	1.00
1003 - Admin. Support Assistant III*	3.00	3.00	3.00	2.00	(1.00)
Total Personnel	6.00	6.00	6.00	6.00	
Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	6.00	
Traffic Violations Bureau					
1003 - Admin. Support Assistant III**	0.00	0.00	0.00	4.00	4.00
1002 - Admin. Support Assistant II**	7.00	6.00	6.00	2.00	(4.00)
Total Personnel	7.00	6.00	6.00	6.00	
Permanent Full-Time	7.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	6.00	6.00	6.00	
Department Totals					
Permanent Full-Time	13.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.00	12.00	12.00	12.00	

* In FY 2012 the Administrative Support Assistant III was reclassified to an Administrative Assistant.

** In FY 2012 (4) Administrative Support Assistant II's were reclassified to (4) Administrative Support Assistant III's.



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. This budget begins on page 283.

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. This budget begins on page 289.

CUSTODIAL & BUILDING MAINT. FUND

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissom Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities. This budget begins on page 295.

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. This budget begins on page 301

INFORMATION TECHNOLOGIES FUND

Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), 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. This budget begins on page 315.

GIS (Geospatial Information Services)

The Geospatial Information Services Fund (GIS) is responsible for developing, coordinating, and supporting the use of geospatial technologies, such as, computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. These functions improve data quality and control, improve the quality of information and ease of information access, and reduce duplication of data and effort, all of which help the City accurately and reliably serve the public. This budget begins on page 309.

PUBLIC COMMUNICATIONS FUND

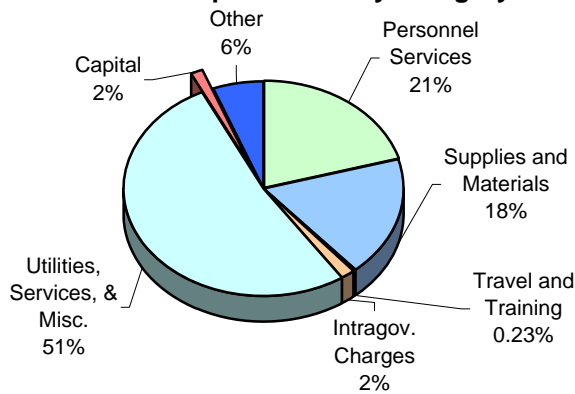
The Public Communications Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; web-based, print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities. This budget begins on page 321.

UTILITY CUSTOMER SERVICES FUND

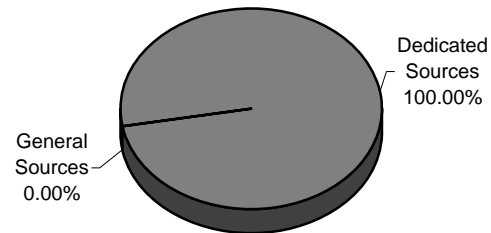
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner. Our goal is to make it easy for our customers to interact with UCS and the City of Columbia. This budget begins on page 329.

SUPPORTING ACTIVITY DEPARTMENTS - COMBINED

FY 2012 Total Expenditures By Category

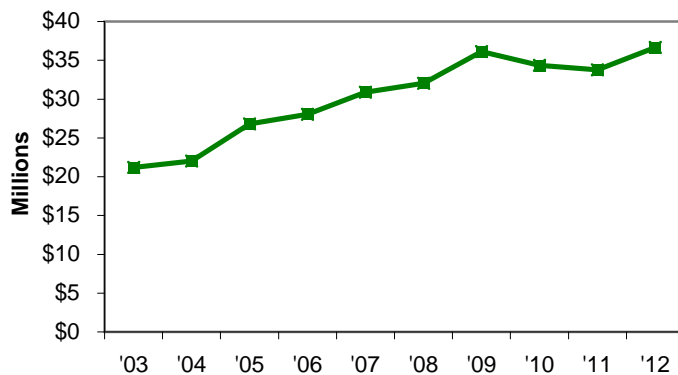


FY 2012 Totals By Funding Source

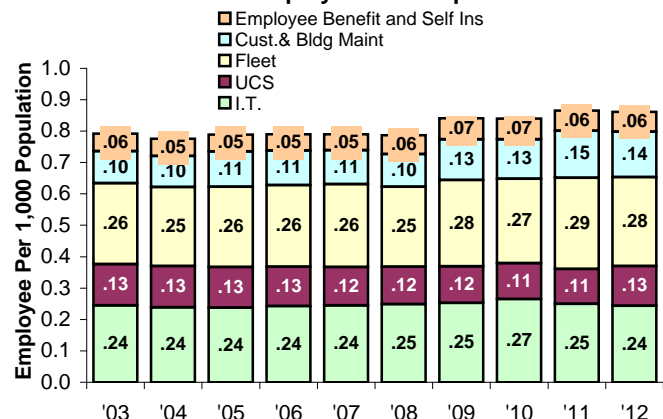


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



EXPENDITURES (Where the Money Goes)

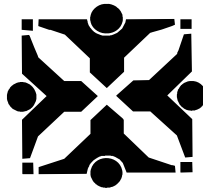
	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$6,413,754	\$7,164,186	\$6,980,933	\$7,538,071	5.2%
Supplies & Materials	\$5,893,248	\$5,871,134	\$6,232,225	\$6,630,366	12.9%
Travel & Training	\$56,868	\$68,092	\$62,785	\$82,722	21.5%
Intragov. Charges	\$1,401,731	\$1,399,781	\$1,393,211	\$615,809	(56.0%)
Utilities, Services & Misc.	\$18,357,924	\$18,119,163	\$16,545,624	\$19,102,999	5.4%
Capital	\$290,542	\$243,326	\$239,895	\$554,362	127.8%
Other	\$888,234	\$921,860	\$874,457	\$2,129,276	131.0%
Total	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%
Operating Expenses	\$32,049,607	\$32,622,356	\$31,209,604	\$33,969,967	4.1%
Non-Operating Expenses	\$888,867	\$921,860	\$879,631	\$2,129,276	131.0%
Debt Service	\$665	\$0	\$0	\$0	
Capital Additions	\$290,542	\$243,326	\$239,895	\$554,362	127.8%
Capital Projects	\$72,620	\$0	\$0	\$0	
Total Expenses	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	8.5%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$643,931	\$606,024	\$635,000	\$635,000	0.0%
Interest Revenue	\$368,329	\$281,490	\$294,686	\$285,289	(3.2%)
Grants	\$0	\$26,257	\$26,257	\$80,330	205.9%
Fees and Service Charges	\$30,490,784	\$31,234,120	\$31,674,111	\$31,868,193	0.6%
Other Local Revenues	\$3,410,277	\$679,143	\$836,954	\$874,372	4.5%
Operating Transfer In	\$0	\$134,096	\$134,096	\$50,000	(62.7%)
Use of Prior Year Sources	\$313,380	\$904,390	\$387,610	\$2,907,623	650.1%
Less: Current Year Surplus	(\$1,924,400)	(\$77,978)	(\$1,659,584)	(\$47,202)	(97.2%)
Dedicated Sources	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	13.4%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$33,302,301	\$33,787,542	\$32,329,130	\$36,653,605	13.4%

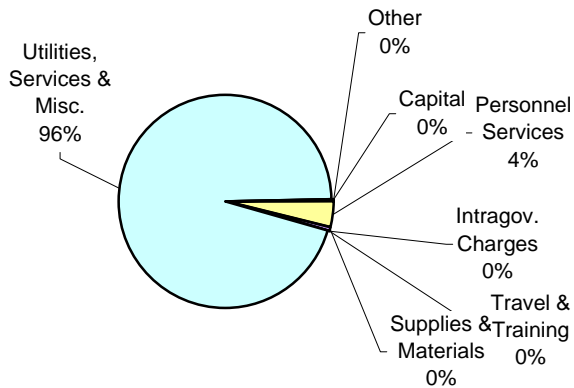
Employee Benefit Fund

(Internal Service Fund)

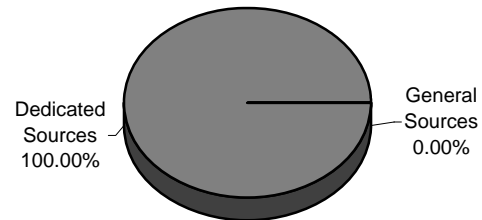


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

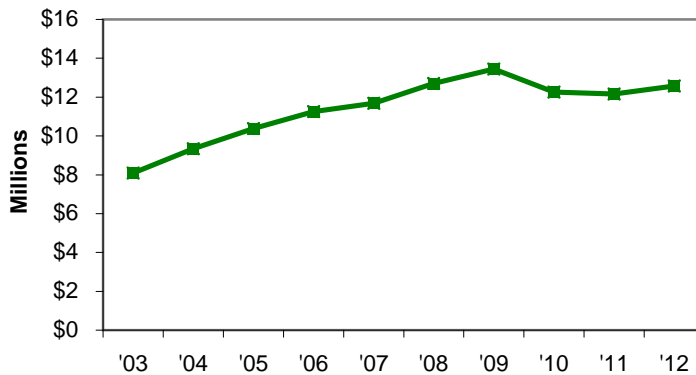


FY 2012 Totals By Funding Source

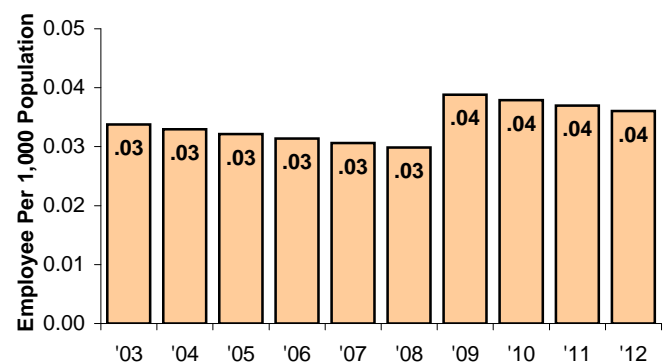


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$342,593	\$406,098	\$421,977	\$500,448	23.2%
Supplies & Materials	\$15,828	\$46,525	\$31,975	\$51,590	10.9%
Travel & Training	\$520	\$5,845	\$4,365	\$5,845	0.0%
Intragov. Charges	\$70,203	\$68,681	\$68,681	\$436	(99.4%)
Utilities, Services & Misc.	\$12,878,981	\$11,608,015	\$11,091,553	\$11,984,234	3.2%
Capital	\$0	\$0	\$0	\$12,000	
Other	\$21,868	\$21,868	\$21,868	\$21,868	0.0%
Total	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	3.4%
Operating Expenses	\$13,308,125	\$12,135,164	\$11,618,551	\$12,542,553	3.4%
Non-Operating Expenses	\$21,868	\$21,868	\$21,868	\$21,868	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$12,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	3.4%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes					
Interest Revenue	\$126,386	\$96,516	\$102,000	\$110,000	7.8%
Fees and Service Charges	\$11,541,769	\$11,659,126	\$11,626,447	\$11,790,046	1.4%
Other Local Revenues	\$2,937,282	\$292,843	\$416,548	\$436,377	
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$108,547	\$0	\$239,998	
Less: Current Year Surplus	(\$1,275,444)	\$0	(\$504,576)	\$0	(100.0%)
Dedicated Sources	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	8.0%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421	8.0%

DESCRIPTION

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, vision, 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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The City's self-funded health insurance plan continues to experience increases in claim costs. This is due primarily to high cost claims and price inflation in prescription drugs. Claims experience and membership eligibility continue to be closely monitored. The impact of OPEB/GASB 45 on retiree health plan participation is evaluated annually. The City implemented changes in 2008 that significantly reduced this liability and require actuary tier rate ratios be achieved by 2012. Active employee rate ratios are currently at actuary recommendations, and retiree rate ratios will be achieved in 2012.
- The City integrated the 2011 Patient's Bill of Rights healthcare reform mandatory requirements into the health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, no preexisting condition exclusions for children under age 19, elimination of OTC medicines and drugs as eligible expenses for flex spending accounts, and preventative care coverage at 100% with no co-payments. We will continue to implement healthcare reform requirements as needed in future years.
- Employee health and wellness programs that target prevention/reduction of chronic health conditions are a primary focus of the Employee Health unit: annual health fair, Weight Watchers At Work, physical activity challenges, exercise classes, discount membership program at the ARC and access to health screening services every two years. A fitness room in the City Building opened in 2011.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- Automated External Defibrillators (AED) devices have been installed in all City work locations, including Water and Light Department line trucks and at the transload facility.
- Employee Health staff provides CPR/AED training to all interested staff members. Over 200 employees were recertified in 2010, and recertification will be offered in 2012.
- This budget includes funding at the net OPEB obligation contribution level for post-employment benefits. liability as defined in OPEB-GASB statement 45.

HIGHLIGHTS / SIGNIFICANT CHANGES - continued

- Two additional health plan options were adopted in 2011, a \$1,500 deductible plan and a HDHP with HSA. Voluntary vision insurance was also added in 2011.
- Health insurance and wellness information is now available through an e-mail service for employees and their dependents.
- Total revenues show a 4.5% increase which includes a single employee contribution to the \$750 deductible plan and a rate increase for pre-65 retirees. Post-65 retirees will see an increase under the fully insured plan.
- Claims are expected to increase 7% in 2012. The City contribution per employee will not change and dependent subsidies will decrease. Employees will be required to pay for single coverage to remain in the \$750 deductible plan. The City will pay 100% of the employee premium in the \$1500 deductible plan and the HDHP.

FEES AND SERVICE CHARGE METHODOLOGY

The Employee Health division charges its costs out to departments via an intergovernmental charge.

This fee is called the Employee Health Wellness fee. Specific activities of the Employee Health division can be allocated directly to the departments based on their usage. These include Hep shots, physicals, CDL testing, and TB testing. Records are maintained by Employee Health for the number of these services received by department. The expenses incurred to offer these services are divided up over the number of services performed for each department and a fee is assessed.

The remaining portion of the budget is allocated to all departments as a base charge on the basis of the number of employees in the department.

The Employee Health Wellness Fee is calculated annually as a part of the budget process.

EMPLOYEE BENEFIT FUND
Fund 659
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
7503 - Public Health Nurse	2.00	2.00	2.00	2.00	
4605 - Human Resources Manager*	0.00	0.00	0.00	1.00	1.00
4603 - Human Resources Coord.	1.00	0.00	0.00	0.00	
4601 - Human Resources Analyst*	0.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

*FY 2012 - Human Resources Analyst will be reclassified to a Human Resources Manager, effective Nov. 13.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Average medical/dental cost per member				
Workload:				
* Annual contributions	\$8,535,149	\$9,213,668	\$9,253,001	\$9,446,978
* Number of members	2423	2382	2405	2405
Efficiency:				
* Ratio of City contributions to Employee contributions	3.87	4.59:1	3.70	3.70
Effectiveness:				
* Average medical/dental cost per member	\$3,523	\$3,868	\$3,847	\$3,928

Comments:

Provide benchmark comparisons for a competitive benefit package

Average claim cost per member
Workload:

* Number of members	2,423	2,382	2,405	2,405
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Efficiency:

* Ratio of number of members to annual claim cost per member	0.98	1.19	1.15	1.23
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Effectiveness:

* Average claim cost per member	\$2,385	\$2,834	\$2,765	\$2,952
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Comments:

Provide trend information to use for budget/plan design amendments

Employee Health Program Utilization
Workload:

* Number of participants	2,849	4,114	3,248	3,567
* Number of participants - Voluntary Programs	2,263	2,838	2,550	2,800
* Number of participants - Mandatory Programs	586	1,276	698	767

Efficiency:

* Ratio of participants to FTE's	2.00	3.22	2.47	2.66
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Effectiveness:

* Percentage of employees utilizing Employee Health	78%	86%	**37.5%	**40.0%
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Comments:

Goal is to increase wellness program participation in order to decrease medical claim costs incurred by employees.

* Currently tracking by all conditions; will start tracking by individual employee and condition in 2011.

**Net income Statement
Employee Benefit Fund**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Fees & Services Charges	\$11,541,769	\$11,659,126	\$11,626,447	\$11,790,046
Misc. Operating Revenue	\$2,930,210	\$292,843	\$400,743	\$436,377
Total Operating Revenues	\$14,471,979	\$11,951,969	\$12,027,190	\$12,226,423
OPERATING EXPENSES:				
Personnel Services	\$342,593	\$406,098	\$421,977	\$500,448
Supplies & Materials	\$15,828	\$46,525	\$31,975	\$51,590
Travel & Training	\$520	\$5,845	\$4,365	\$5,845
Intragovernmental Charges	\$70,203	\$68,681	\$68,681	\$436
Utilities, Services & Other Misc.	\$12,878,981	\$11,608,015	\$11,091,553	\$11,984,234
Total Operating Expenses	\$13,308,125	\$12,135,164	\$11,618,551	\$12,542,553
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$1,163,854	(\$183,195)	\$408,639	(\$316,130)
Depreciation	\$0	\$0	\$0	\$0
OPERATING INCOME	\$1,163,854	(\$183,195)	\$408,639	(\$316,130)
NON-OPERATING REVENUES:				
Investment Revenue	\$126,386	\$96,516	\$102,000	\$110,000
Misc. Non-Operating Revenues	\$7,072	\$0	\$15,805	\$0
Total Non-Operating Revenues	\$133,458	\$96,516	\$117,805	\$110,000
OPERATING TRANSFERS:				
Transfers From Other Funds	\$0	\$0	\$0	\$0
Transfers To Other Funds	(\$21,868)	(\$21,868)	(\$21,868)	(\$21,868)
NET INCOME (LOSS)	\$1,275,444	(\$108,547)	\$504,576	(\$227,998)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$1,275,444	(\$108,547)	\$504,576	(\$227,998) +
Fund Equity, Beg. of Year				
As Restated	\$1,780,680	\$998,079	\$3,056,124	\$3,560,700
FUND EQUITY END OF YEAR	\$3,056,124	\$889,532	\$3,560,700	\$3,332,702
Percent Change in Fund Equity	71.63%		16.51%	(6.40%)
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.				

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Employee Benefit Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$126,386	\$96,516	\$102,000	\$110,000
Fees and Service Charges +	\$11,541,769	\$11,659,126	\$11,626,447	\$11,790,046
Other Local Revenues ++	\$2,937,282	\$292,843	\$416,548	\$436,377
	\$14,605,437	\$12,048,485	\$12,144,995	\$12,336,423
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$14,605,437	\$12,048,485	\$12,144,995	\$12,336,423

Financial Uses

Operating Expenses	\$13,308,125	\$12,135,164	\$11,618,551	\$12,542,553
Operating Transfers to Other Funds	\$21,868	\$21,868	\$21,868	\$21,868
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$12,000
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$13,329,993	\$12,157,032	\$11,640,419	\$12,576,421

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$108,547)	\$504,576	(\$239,998)
		\$3,683,525	\$3,683,525	\$4,188,101
Projected Ending Cash and Other Resources	\$3,683,525 #	\$3,574,978	\$4,188,101	\$3,948,103

16% of Total Expenditures	\$2,132,799	\$1,945,125	\$1,862,467	\$2,012,227
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Cash Above/(Below) 16% requirement	\$1,550,726	\$1,629,853	\$2,325,634	\$1,935,876
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Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

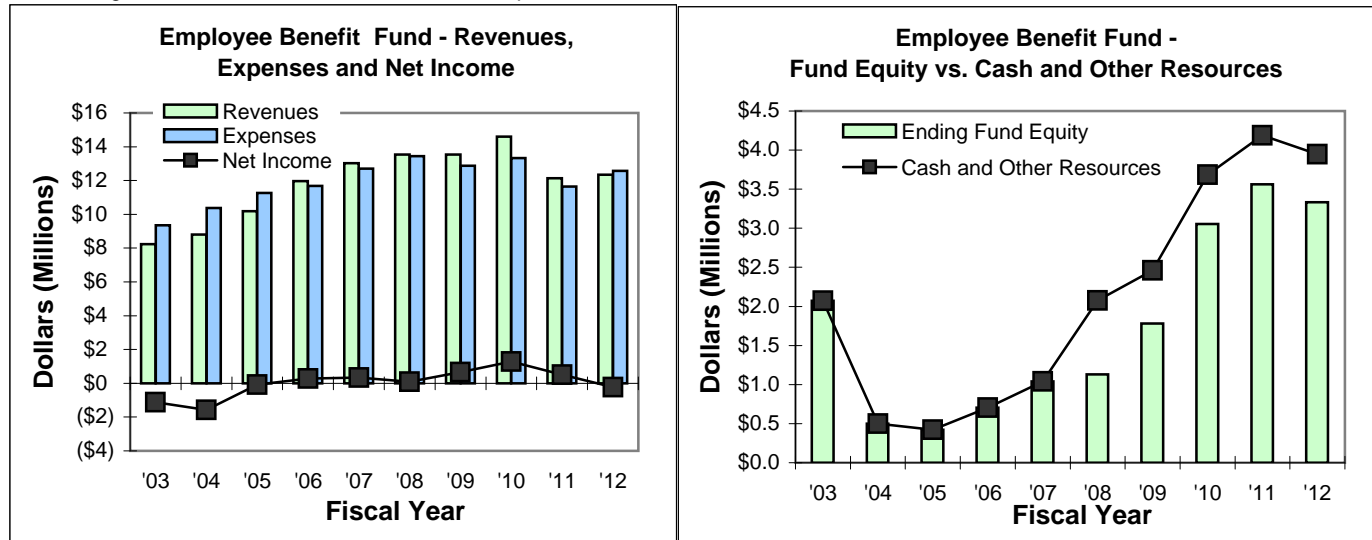
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

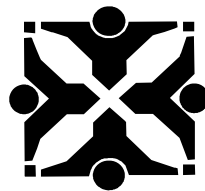
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



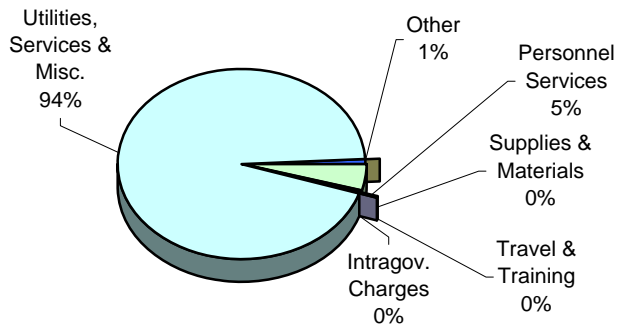
Self Insurance Fund

(Internal Service Fund)

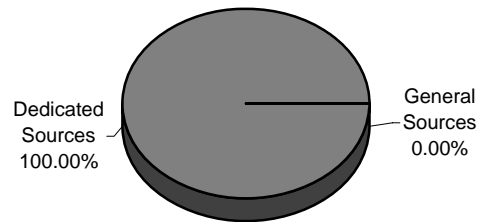


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

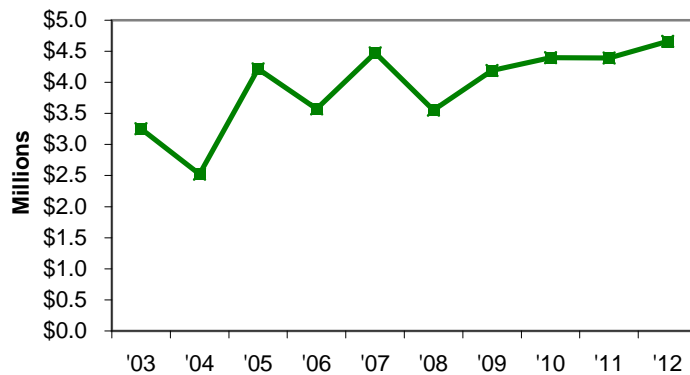


FY 2012 Totals By Funding Source

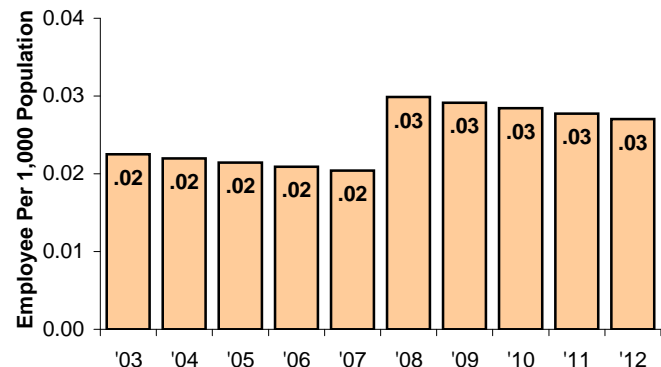


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$191,810	\$193,527	\$193,895	\$211,419	9.2%
Supplies & Materials	\$7,273	\$9,106	\$9,106	\$11,606	27.5%
Travel & Training	\$4,870	\$4,524	\$4,321	\$4,524	0.0%
Intragov. Charges	\$41,994	\$52,460	\$52,460	\$251	(99.5%)
Utilities, Services & Misc.	\$3,263,884	\$4,094,754	\$3,005,840	\$4,398,464	7.4%
Capital	\$0	\$0	\$0	\$0	
Other	\$35,845	\$35,845	\$35,845	\$35,845	0.0%
Total	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	6.2%
Operating Expenses	\$3,509,831	\$4,354,371	\$3,265,622	\$4,626,264	6.2%
Non-Operating Expenses	\$35,845	\$35,845	\$35,845	\$35,845	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	6.2%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Interest Revenue	\$19,603	\$0	\$23,592	\$22,125	(6.2%)
Fees and Service Charges	\$3,731,755	\$4,070,362	\$4,070,362	\$4,436,695	9.0%
Other Local Revenues	\$0	\$0	\$54	\$0	(100.0%)
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$319,854	\$0	\$203,289	
Less: Current Year Surplus	(\$205,682)	\$0	(\$792,541)	\$0	(100.0%)
Dedicated Sources	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	41.2%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$3,545,676	\$4,390,216	\$3,301,467	\$4,662,109	41.2%

DESCRIPTION

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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Actuarial study of self insurance fund was bid and completed.
- Risk Management monitoring of specific worker safety training needs based on claim analysis.
- Completion of an updated valuation of insured City properties.
- Exploration of alternative insurance options for the excess property and casualty coverages.
- Self insurance claim fund costs have risen due to increased claim frequency and severity.

Planned activities include:

- Develop and implement formalized safety training for supervisors.
- Establish measurable safety goals and objectives.
- Create an annualized Risk Management report.

FEE AND SERVICE CHARGE METHODOLOGY

Annually, the City receives an actuarial report which provides claims forecast information used to prepare a long range funding forecast for the fund and calculate the amount that needs to be recovered from the departments for the next year to ensure the fund is properly funded.

The cost of this program is recovered through fees to departments based upon three components:

- 50% of the cost is based on the department's five year claims cost history
- 30% of the cost is based on the department's worker comp exposure as determined by industry rates
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles

The five year claims cost history is used to help smooth out the cost of large claims over time. The worker's comp exposure recognizes that certain jobs have more exposure to potential claims (such as firefighters) than others (such as employees who work in an office). The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec.	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Safety Contacts				
Workload:				
* Number of safety specialists	1	1	1	1
* Number of employee contacts for safety training, assessments, testing	1,000	1,200	1,500	1,600
Efficiency:				
* Staff cost per safety contact		\$4.00	\$3.85	\$3.75
* Percent of employee population trained in safety issues		50%	60%	70.00%
Effectiveness:				
* Percent of employees who file a work comp claim	16.39%	20.13%	24.15%	24.00%
* Percent of employees who file a work comp claim that have been trained in a safety class	5.00%	5.00%	5.00%	5.00%

Comments:

It is Risk Management's goal to increase safety training with the overall goal of improving the City's safety culture, thereby reducing the number and cost of Workers' compensation claims. Accomplishing this goal will necessitate providing safety training specific to employee and departmental needs, and training as many staff as is possible within the Risk Management resources.

Workers Compensation Claim Cost

Workload:				
* Number of Workers' Compensation Claims	241	244	230	220
Efficiency:				
* Administration Cost Per Claim	\$698	\$715	\$700	\$695
Effectiveness:				
* Average total cost of a workers compensation claim	\$3,671	\$3,988	\$3,800	\$3,000

Comments:

Risk Management hopes to both reduce the number of work related injury and illness claims and control the associated medical and lost time costs. Medical costs are monitored and price savings pursued where feasible. In an effort to reduce lost time costs, Risk Management is working with departments to improve return to work opportunities. Administrative cost per claim are expected to remain stable if the number of claims minimally fluctuates.

Net Income Statement Self Insurance Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$3,731,755	\$4,070,362	\$4,070,362	\$4,436,695
Total Operating Revenues	\$3,731,755	\$4,070,362	\$4,070,362	\$4,436,695
OPERATING EXPENSES:				
Personnel Services	\$191,810	\$193,527	\$193,895	\$211,419
Supplies & Materials	\$7,273	\$9,106	\$9,106	\$11,606
Travel & Training	\$4,870	\$4,524	\$4,321	\$4,524
Intragovernmental Charges	\$41,994	\$52,460	\$52,460	\$251
Utilities, Services & Other Misc.	\$3,263,884	\$4,094,754	\$3,005,840	\$4,398,464
Total Operating Expenses	\$3,509,831	\$4,354,371	\$3,265,622	\$4,626,264
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$221,924	(\$284,009)	\$804,740	(\$189,569)
Depreciation	\$0	\$0	\$0	\$0
OPERATING INCOME	\$221,924	(\$284,009)	\$804,740	(\$189,569)
NON-OPERATING REVENUES:				
Investment Revenue	\$19,603	\$0	\$23,592	\$22,125
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$0	\$0	\$54	\$0
Total Non-Operating Revenues	\$19,603	\$0	\$23,646	\$22,125
NON-OPERATING EXPENSES:				
Interest Expense	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Bond Interest	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
OPERATING TRANSFERS TO OTHER FUNDS	(\$35,845)	(\$35,845)	(\$35,845)	(\$35,845)
NET INCOME (LOSS)	\$205,682	(\$319,854)	\$792,541	(\$203,289)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$205,682	(\$319,854)	\$792,541	(\$203,289)
Fund Equity, Beg. of Year	\$2,196,350	\$1,620,991	\$2,402,032	\$3,194,573
FUND EQUITY END OF YEAR	\$2,402,032	\$1,301,137	\$3,194,573	\$2,991,284
Percent Change in Fund Equity	9.36%		32.99%	(6.36%)

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

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Self Insurance Reserve Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$19,603	\$0	\$23,592	\$22,125
Fees and Service Charges +	\$3,731,755	\$4,070,362	\$4,070,362	\$4,436,695
Other Local Revenues ++	\$0	\$0	\$54	\$0
	<u>\$3,751,358</u>	<u>\$4,070,362</u>	<u>\$4,094,008</u>	<u>\$4,458,820</u>
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$3,751,358</u></u>	<u><u>\$4,070,362</u></u>	<u><u>\$4,094,008</u></u>	<u><u>\$4,458,820</u></u>
Financial Uses				
Operating Expenses	\$3,509,831	\$4,354,371	\$3,265,622	\$4,626,264
Operating Transfers to Other Funds	\$35,845	\$35,845	\$35,845	\$35,845
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$3,545,676</u></u>	<u><u>\$4,390,216</u></u>	<u><u>\$3,301,467</u></u>	<u><u>\$4,662,109</u></u>
Increase/(Decrease) to Cash		(\$319,854)	\$792,541	(\$203,289)
Beginning Cash and Other Resources		\$1,884,386	\$1,884,386	\$2,676,927
Projected Ending Cash and Other Resources	<u><u>\$1,884,386</u></u> #	<u><u>\$1,564,532</u></u>	<u><u>\$2,676,927</u></u>	<u><u>\$2,473,638</u></u>
16% of Total Expenditures	\$567,308	\$702,435	\$528,235	\$745,937
Cash Above/(Below) 16% requirement	\$1,317,078	\$862,097	\$2,148,692	\$1,727,701

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

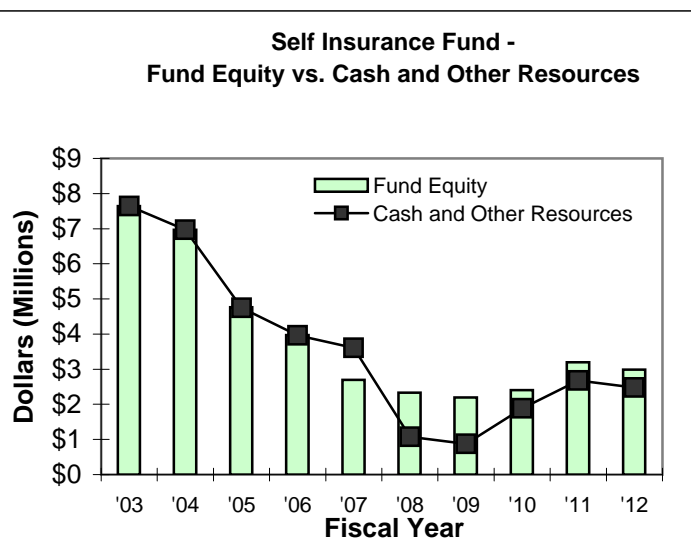
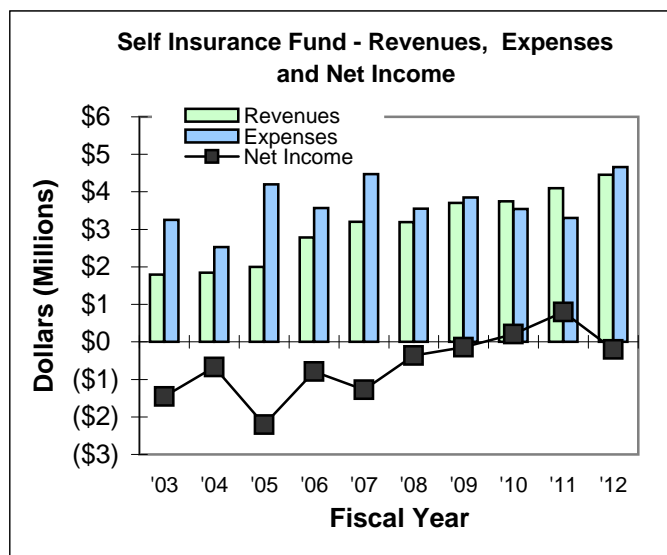
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

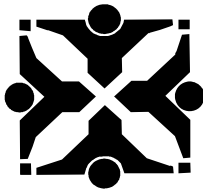
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



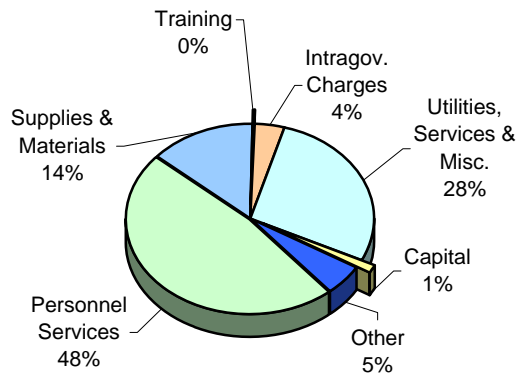
Custodial and Building Maintenance Fund

(Internal Service Fund)

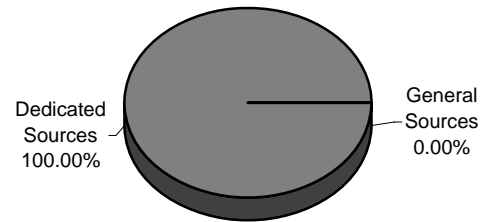


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

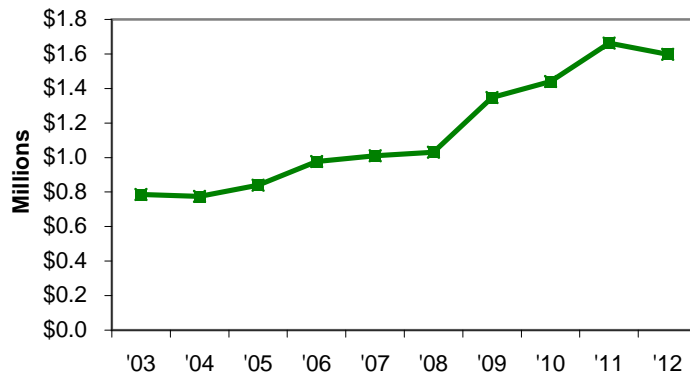


FY 2012 Totals By Funding Source

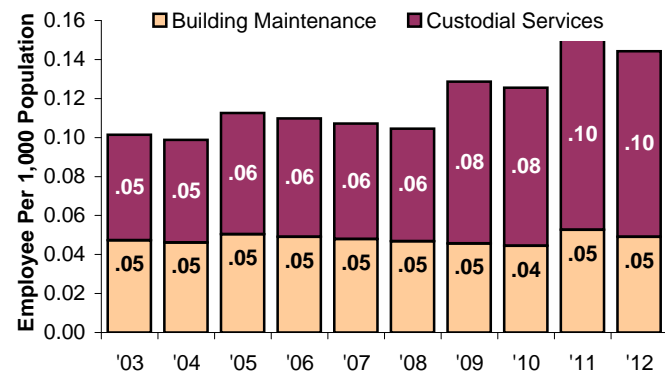


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$600,807	\$767,690	\$725,293	\$757,535	(1.3%)
Supplies & Materials	\$156,594	\$169,017	\$177,421	\$225,897	33.7%
Travel & Training	\$1,255	\$1,900	\$2,025	\$1,900	0.0%
Intragov. Charges	\$95,478	\$114,156	\$114,156	\$62,441	(45.3%)
Utilities, Services & Misc.	\$333,492	\$489,778	\$420,410	\$445,871	(9.0%)
Capital	\$27,069	\$37,995	\$37,189	\$22,000	(42.1%)
Other	\$82,855	\$82,936	\$85,459	\$82,936	0.0%
Total	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.9%)
Operating Expenses	\$1,187,626	\$1,542,541	\$1,437,406	\$1,493,644	(3.2%)
Non-Operating Expenses	\$82,855	\$82,936	\$87,358	\$82,936	0.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$27,069	\$37,995	\$37,189	\$22,000	(42.1%)
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.9%)

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Interest Revenue	\$19,975	\$18,068	\$14,919	\$14,919	0.0%
Fees and Service Charges	\$1,224,684	\$1,634,001	\$1,631,001	\$1,487,688	(8.8%)
Other Local Revenues	\$0	\$4,000	\$4,119	\$0	(100.0%)
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$52,891	\$7,403	\$0	\$95,973	
Less: Current Year Surplus	\$0	\$0	(\$88,086)	\$0	(100.0%)
Dedicated Sources	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	2.3%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	2.3%

DESCRIPTION

The Custodial and Maintenance Services Fund provides custodial services to the City Hall, Howard, Gentry, Sanford Kimpton (Health), Wabash, and Grissum Buildings. Building maintenance is provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities.

HIGHLIGHTS / SIGNIFICANT CHANGES

To provide for functional, safe, healthful and clean facilities at the best cost and to preserve the facilities. Preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

FEE AND SERVICE CHARGE METHODOLOGY

There are three separate intragovernmental charges which are used to recover the cost of the Custodial and Maintenance Services Fund.

Custodial Charges are charged to those departments in buildings that the custodial staff cleans. These include the Daniel Boone, Gentry, Grissum, Howard, Health, and Wabash buildings. Custodial staff maintains a record of the time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot.

FEE AND SERVICE CHARGE METHODOLOGY

Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

Maintenance Charges are charged to those departments in buildings that the building maintenance staff provides maintenance services. These buildings include Daniel Boone, Gentry, Police/PSJC, Grissum, Walton, Armory, Wabash, Health, and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Building Utility Charges are charged to those departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Building Maintenance	4.70	5.70	5.70	5.45	(0.25)
Custodial Services	8.55	10.55	10.55	10.55	
Total Personnel	13.25	16.25	16.25	16.00	(0.25)
Permanent Full-Time	11.75	14.75	14.75	14.50	(0.25)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	13.25	16.25	16.25	16.00	(0.25)

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Maintenance Work Orders				
Workload				
* Total number of work orders issued per year	107	207	250	280
Efficiency:				
* Average number of days for work order response	<1	<1	<1	<1
Effectiveness:				
* Percent of work orders responded to within 2 days	95%	97%	97%	97%

Comments:

Assist in tracking the work load of both the Building Maintenance and Custodial Divisions. Maintaining and providing custodial services for the new City Hall addition as well as the newly renovated Historic Boone, tracking the requests for services and response times will serve to establish goals for not only this year but future years.

Custodial & Maintenance Services Fund - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Building Maintenance					
Personnel Services	\$257,937	\$337,303	\$336,985	\$317,333	(5.9%)
Supplies and Materials	\$98,302	\$101,105	\$105,739	\$134,115	32.6%
Travel and Training	\$1,255	\$1,775	\$1,900	\$1,775	0.0%
Intragovernmental Charges	\$57,544	\$75,034	\$75,034	\$46,551	(38.0%)
Utilities, Services, & Misc.	\$324,852	\$463,334	\$399,030	\$419,897	(9.4%)
Capital	\$27,069	\$37,995	\$37,189	\$22,000	(42.1%)
Other	\$57,086	\$57,167	\$59,690	\$57,167	0.0%
Total	\$824,045	\$1,073,713	\$1,015,567	\$998,838	(7.0%)
Custodial Services					
Personnel Services	\$342,870	\$430,387	\$388,308	\$440,202	2.3%
Supplies and Materials	\$58,292	\$67,912	\$71,682	\$91,782	35.1%
Travel and Training	\$0	\$125	\$125	\$125	0.0%
Intragovernmental Charges	\$37,934	\$39,122	\$39,122	\$15,890	(59.4%)
Utilities, Services, & Misc.	\$8,640	\$26,444	\$21,380	\$25,974	(1.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$25,769	\$25,769	\$25,769	\$25,769	0.0%
Total	\$473,505	\$589,759	\$546,386	\$599,742	1.7%
Department Totals					
Personnel Services	\$600,807	\$767,690	\$725,293	\$757,535	(1.3%)
Supplies and Materials	\$156,594	\$169,017	\$177,421	\$225,897	33.7%
Travel and Training	\$1,255	\$1,900	\$2,025	\$1,900	0.0%
Intragovernmental Charges	\$95,478	\$114,156	\$114,156	\$62,441	(45.3%)
Utilities, Services, & Misc.	\$333,492	\$489,778	\$420,410	\$445,871	(9.0%)
Capital	\$27,069	\$37,995	\$37,189	\$22,000	(42.1%)
Other	\$82,855	\$82,936	\$85,459	\$82,936	0.0%
Total	\$1,297,550	\$1,663,472	\$1,561,953	\$1,598,580	(3.9%)

Custodial & Maintenance Services Fund - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Building Maintenance					
3205 - Bldg. Regulations Supervisor	0.25	0.25	0.25	0.00	(0.25)
2407 - Building & Grounds Supervisor	0.95	0.95	0.95	0.95	
2404 - Maintenance Mechanic	2.00	3.00	3.00	3.00	
2420 - Utility Maintenance Mechanic IV-773	1.00	1.00	1.00	1.00	
1003 - Admin. Suppt. Asst. III*	0.50	0.50	0.50	0.50	
Total Personnel	4.70	5.70	5.70	5.45	(0.25)
Permanent Full-Time	4.70	5.70	5.70	5.45	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.70	5.70	5.70	5.45	(0.25)

*FY 2012 an Administrative Support Assistant II was reclassified to an Administrative Support Assistant III.

Custodial Services					
2407 - Building & Grounds Supervisor	0.05	0.05	0.05	0.05	
2003 - Custodian	7.50	9.50	9.50	9.50	
2002 - Custodian Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	8.55	10.55	10.55	10.55	
Permanent Full-Time	7.05	9.05	9.05	9.05	
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	8.55	10.55	10.55	10.55	
Department Totals					
Permanent Full-Time	11.75	14.75	14.75	14.50	(0.25)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	13.25	16.25	16.25	16.00	(0.25)

Net Income Statement
Custodial and Building Maintenance Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Custodial User Charges	\$469,995	\$589,484	\$589,484	\$561,513
Bldg. Maint. User Charges	\$754,689	\$1,044,517	\$1,041,517	\$926,175
Total Operating Revenues	\$1,224,684	\$1,634,001	\$1,631,001	\$1,487,688
OPERATING EXPENSES:				
Personnel Services	\$600,807	\$767,690	\$725,293	\$757,535
Supplies & Materials	\$156,594	\$169,017	\$177,421	\$225,897
Travel & Training	\$1,255	\$1,900	\$2,025	\$1,900
Intragovernmental Charges	\$95,478	\$114,156	\$114,156	\$62,441
Utilities, Services & Other Misc.	\$333,492	\$489,778	\$418,511	\$445,871
Total Operating Expenses	\$1,187,626	\$1,542,541	\$1,437,406	\$1,493,644
OPERATING INCOME (LOSS)				
BEFORE DEPRECIATION	\$37,058	\$91,460	\$193,595	(\$5,956)
Depreciation	(\$13,209)	(\$13,290)	(\$15,813)	(\$13,290)
OPERATING INCOME	\$23,849	\$78,170	\$177,782	(\$19,246)
NON-OPERATING REVENUES:				
Investment Revenue	\$19,975	\$18,068	\$14,919	\$14,919
Misc. Non-Operating Revenue	\$0	\$4,000	\$4,119	\$0
Total Non-Operating Revenues	\$19,975	\$22,068	\$19,038	\$14,919
NON-OPERATING EXPENSES:				
Loss on Disposal of Fixed Assets	\$0	\$0	\$1,899	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$1,899	\$0
OPERATING TRANSFERS				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$69,646)	(\$69,646)	(\$69,646)	(\$69,646)
NET INCOME (LOSS)	(\$25,822)	\$30,592	\$125,275	(\$73,973)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(\$25,822)	\$30,592	\$125,275	(\$73,973)
Fund Equity, Beg. of Year	\$689,219	\$654,477	\$663,397	\$788,672
Equity Transfer	\$0	\$0	\$0	\$0
FUND EQUITY END OF YEAR	\$663,397	\$685,069	\$788,672	\$714,699
Percent Change in Fund Equity	(3.75%)		18.88%	(9.38%)

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses
Custodial and Building Maintenance Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$19,975	\$18,068	\$14,919	\$14,919
Fees and Service Charges +	\$1,224,684	\$1,634,001	\$1,631,001	\$1,487,688
Other Local Revenues ++	\$0	\$4,000	\$4,119	\$0
	\$1,244,659	\$1,656,069	\$1,650,039	\$1,502,607
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,244,659	\$1,656,069	\$1,650,039	\$1,502,607
Financial Uses				
Operating Expenses	\$1,187,626	\$1,542,541	\$1,437,406	\$1,493,644
Operating Transfers to Other Funds	\$69,646	\$69,646	\$69,646	\$69,646
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions	\$27,069	\$37,995	\$37,189	\$22,000
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,284,341	\$1,650,182	\$1,544,241	\$1,585,290
Increase/(Decrease) to Cash		\$5,887	\$105,798	(\$82,683)
Beginning Cash and Other Resources		\$392,199	\$392,199	\$497,997
Projected Ending Cash and Other Resources	\$392,199 #	\$398,086	\$497,997	\$415,314
16% of Total Expenditures	\$205,495	\$264,029	\$247,079	\$253,646
Cash Above/(Below) 16% requirement	\$186,704	\$134,057	\$250,918	\$161,668

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

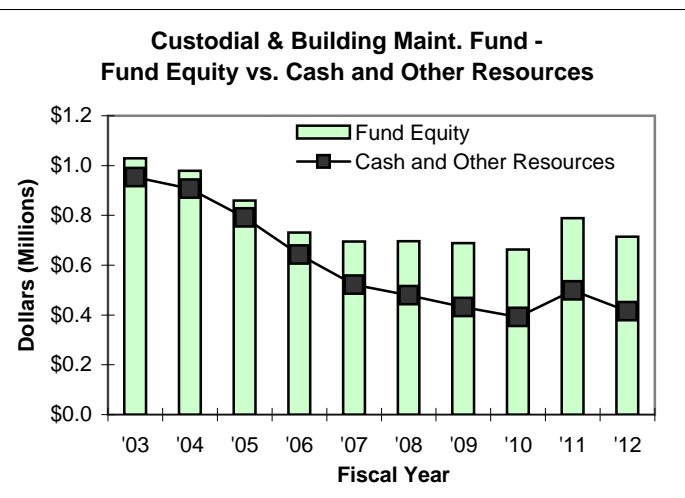
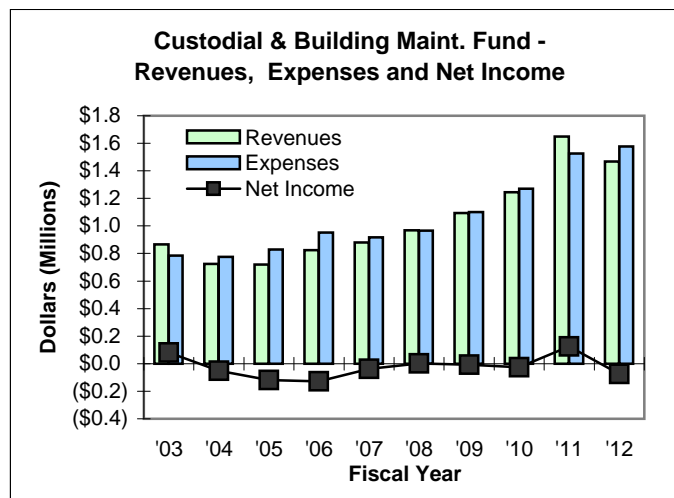
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** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which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

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

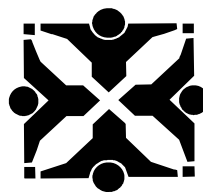
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



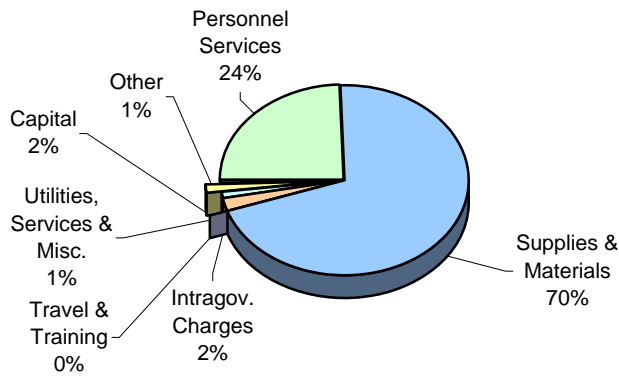
Fleet Operations Fund

(Internal Service Fund)

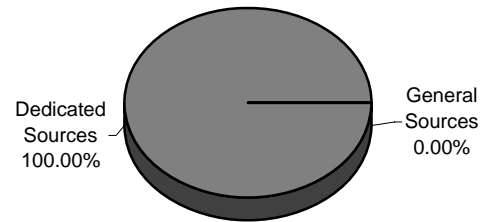


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

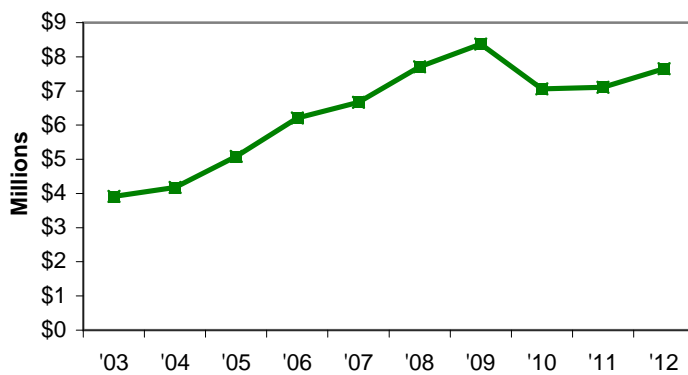


FY 2012 Totals By Funding Source

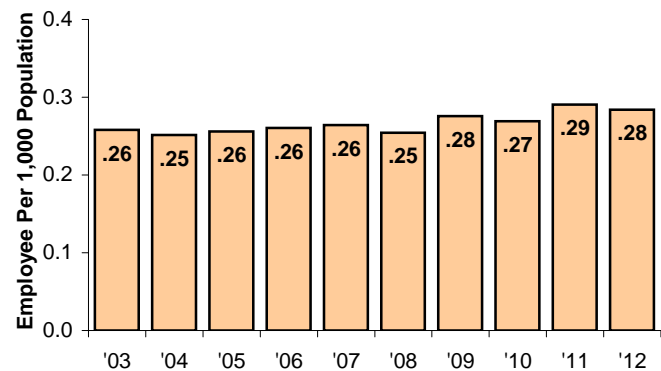


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,578,543	\$1,835,389	\$1,736,881	\$1,860,638	1.4%
Supplies & Materials	\$4,840,386	\$4,696,137	\$5,147,210	\$5,378,908	14.5%
Travel & Training	\$3,056	\$2,990	\$2,800	\$2,990	0.0%
Intragov. Charges	\$439,199	\$451,252	\$444,607	\$173,168	(61.6%)
Utilities, Services & Misc.	\$53,443	\$73,465	\$57,673	\$73,718	0.3%
Capital	\$0	\$9,800	\$7,175	\$117,000	1093.9%
Other	\$76,093	\$40,551	\$40,551	\$40,551	0.0%
Total	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	7.6%
Operating Expenses	\$6,842,007	\$7,059,233	\$7,385,896	\$7,489,422	6.1%
Non-Operating Expenses	\$75,428	\$40,551	\$43,826	\$40,551	0.0%
Debt Service	\$665	\$0	\$0	\$0	
Capital Additions	\$0	\$9,800	\$7,175	\$117,000	1093.9%
Capital Projects	\$72,620	\$0	\$0	\$0	
Total Expenses	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	7.6%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Interest Revenue	\$28,401	\$18,652	\$18,524	\$18,652	0.7%
Fees and Service Charges	\$7,228,728	\$7,131,610	\$7,634,610	\$7,608,660	(0.3%)
Other Local Revenues	\$60,932	\$37,300	\$57,870	\$57,400	(0.8%)
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$327,341)	(\$77,978)	(\$274,107)	(\$37,739)	(86.2%)
Dedicated Sources	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	2.8%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$6,990,720	\$7,109,584	\$7,436,897	\$7,646,973	2.8%

DESCRIPTION

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to the Public Works Department, the Police Department, the Fire Department and other City departments.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The Fleet Operations Division will continue 24 hour operations. The expanded operating hours have shown significant reduction in sending repairs to commercial vendors and more timely completion of preventive maintenance services.
- Added (.10) Risk Management Specialist to help plan and promote safety programs throughout the Public Works Department.

FEE AND SERVICE CHARGE METHODOLOGY

Fleet operations charges other city departments for the types of supplies and services provided. Unlike the other supporting activity departments, these fees are not reflected in the intragovernmental charge category. Fleet utilizes a mark-up system to recover the overhead costs of their operation and charges are assessed as the services are used.

Fuel: Fleet operations pays for the fuel purchased at the Grissum Building. As departments fuel vehicles at this location, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by departments is no more than they would pay at a retail fuel pump.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a mark-up to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category).

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics at the Grissum Building. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category).

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
6595 - Risk Management Specialist	0.00	0.00	0.00	0.10	0.10
6100 - Stores Clerk	3.00	4.00	4.00	4.00	
5107 - Operations Manager	0.25	0.25	0.25	0.20	(0.05)
5106 - Asst. Public Works Director	0.00	0.05	0.05	0.05	
4502 - Senior Rate Analyst	0.05	0.05	0.05	0.05	
4501 - Rate Analyst	0.05	0.05	0.05	0.05	
2401 - Maintenance Assistant I	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	0.00	0.00	0.00	0.00	
2107 - Vehicle Mechanic	17.00	18.00	18.00	18.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor I	4.00	4.00	4.00	4.00	
2102 - Vehicle Service Worker	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	1.00	1.00	1.00	1.00	
1003 - Admin. Suppt. Asst. III	0.05	1.05	1.05	1.05	
Total Personnel	28.40	31.45	31.45	31.50	0.05
Permanent Full-Time	28.40	31.45	31.45	31.50	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	28.40	31.45	31.45	31.50	0.05

KEY PERFORMANCE INDICATORS -Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Backlog				
Workload:				
* Total number of vehicles/equipment maintained	1,210	1,212	1,254	1,254
Efficiency:				
* Average number of repairs completed daily	40	40	27	35
Effectiveness:				
* Average number of vehicles/equipment pending repair each day	47	50	67	60

Comments:

Difficulty in hiring and maintaining qualified mechanics on staff have contributed to the reduced number of repairs completed daily and the rise in the average number of vehicles and equipment pending repair. Additionally, injuries and other issues that reduced mechanic availability also contributed these statistics. Both Parks & Rec and Water & Light are now passing more repairs to Fleet Ops which increases the work load.

Vehicle/Equipment Repairs				
Workload:				
* Total number of repairs completed annually	10,446	10,310	10,114	11,000
Efficiency:				
* Average number of hours to complete a repair	N/A	19	42	24
Effectiveness:				
* Percent of repairs completed within 24 hours	N/A	80%	75%	80%
* Percent of repairs completed within 72 hours	N/A	90%	86%	90%

Comments:

The Federal Transit Administration (FTA) specifies that all preventive maintenance services are completed no later than within 10 percent of the stated schedule interval. The preventive maintenance service schedule for Columbia Transit fleet is every 4,000 miles. Therefore, the services must be completed before the interval from the previous service exceeds 4,400 miles. The FTA further specifies that for a 12 month period, at least 80% of the entire transit fleet must meet the stated service criteria. The recent FTA review conducted in June 2011 showed Fleet Ops well within standard. For FY2009, the percent for effectiveness is N/A as some vehicles from this fiscal year have been disposed of and the service schedules are no longer available to evaluate.

MAJOR PROJECTS

- Upgrade diesel pump island with new pumps and new fuel island data terminal.
- Upgrade unleaded pump island with new fuel island data terminal.
- Continue with facility and storm water improvements in and around the Grissum Building.
- Test translucent garage doors (2 doors) on maintenance bays to improve lighting with no energy expenditure/cost.
- Replace halogen lighting throughout building with more energy efficient fluorescent fixtures.
- Replace individual heater thermostats with a centrally controlled computer system.

FISCAL IMPACT

- Upgraded fuel islands equipment will preclude failures that occur and ensure continuous access to fuel stores.
- Lighting and heater upgrades will reduce energy costs for entire Grissum Building which will reduce electrical and natural gas costs for all resident divisions.

BUDGET DETAIL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$72,620	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$72,620	\$0	\$0	\$0	

Net Income Statement Fleet Operations Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$7,228,728	\$7,131,610	\$7,634,610	\$7,608,660
Total Operating Revenues	\$7,228,728	\$7,131,610	\$7,634,610	\$7,608,660
OPERATING EXPENSES:				
Personnel Services	\$1,578,543	\$1,835,389	\$1,736,881	\$1,860,638
Supplies & Materials	\$4,767,766	\$4,696,137	\$5,147,210	\$5,378,908
Travel & Training	\$3,056	\$2,990	\$2,800	\$2,990
Intragovernmental Charges	\$439,199	\$451,252	\$444,607	\$173,168
Utilities, Services & Other Misc.	\$53,443	\$73,465	\$54,398	\$73,718
Total Operating Expenses	\$6,842,007	\$7,059,233	\$7,385,896	\$7,489,422
OPERATING INCOME(LOSS) BEFORE DEPRECIATION	\$386,721	\$72,377	\$248,714	\$119,238
Depreciation	(\$37,234)	(\$37,221)	(\$37,221)	(\$37,221)
OPERATING INCOME	\$349,487	\$35,156	\$211,493	\$82,017
NON-OPERATING REVENUES:				
Investment Revenue	\$28,401	\$18,652	\$18,524	\$18,652
Revenue From Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$60,932	\$37,300	\$57,870	\$57,400
Total Non-Operating Revenues	\$89,333	\$55,952	\$76,394	\$76,052
NON-OPERATING EXPENSES:				
Interest Expense	\$665	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$3,275	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$665	\$0	\$3,275	\$0
OPERATING TRANSFERS TO OTHER FUNDS	(\$38,194)	(\$3,330)	(\$3,330)	(\$3,330)
Capital Contributions	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$399,961	\$87,778	\$281,282	\$154,739
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$399,961	\$87,778	\$281,282	\$154,739
Fund Equity, Beg. of Year	\$1,352,048	\$1,586,375	\$1,752,009	\$2,033,291
FUND EQUITY END OF YEAR	\$1,752,009	\$1,674,153	\$2,033,291	\$2,188,030
Percent Change in Fund Equity	29.58%		16.05%	7.61%

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Fleet Operations Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$28,401	\$18,652	\$18,524	\$18,652
Fees and Service Charges +	\$7,228,728	\$7,131,610	\$7,634,610	\$7,608,660
Other Local Revenues ++	\$60,932	\$37,300	\$57,870	\$57,400
	\$7,318,061	\$7,187,562	\$7,711,004	\$7,684,712
Other Funding Sources/Transfers^				
Total Financial Sources: Less Appropriated Fund Balance	\$7,318,061	\$7,187,562	\$7,711,004	\$7,684,712
Financial Uses				
Operating Expenses	\$6,842,007	\$7,059,233	\$7,385,896	\$7,489,422
Operating Transfers to Other Funds	\$38,194	\$3,330	\$3,330	\$3,330
Interest Expense and Non-Oper. Cash Pmts	\$665	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$9,800	\$7,175	\$117,000
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$6,880,866	\$7,072,363	\$7,396,401	\$7,609,752
Increase/(Decrease) to Cash		\$115,199	\$314,603	\$74,960
Beginning Cash and Other Resources		\$1,194,653	\$1,194,653	\$1,509,256
Projected Ending Cash and Other Resources	\$1,194,653 #	\$1,309,852	\$1,509,256	\$1,584,216
16% of Total Expenditures	\$1,100,939	\$1,131,578	\$1,183,424	\$1,217,560

Cash Above/(Below) 16% requirement **\$93,714** **\$178,274** **\$325,832** **\$366,656**

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

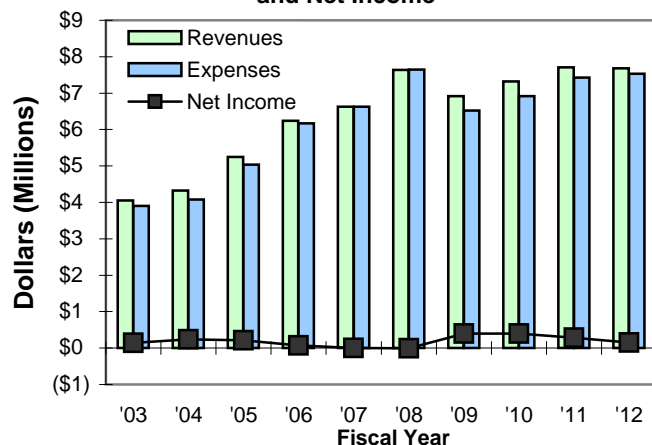
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

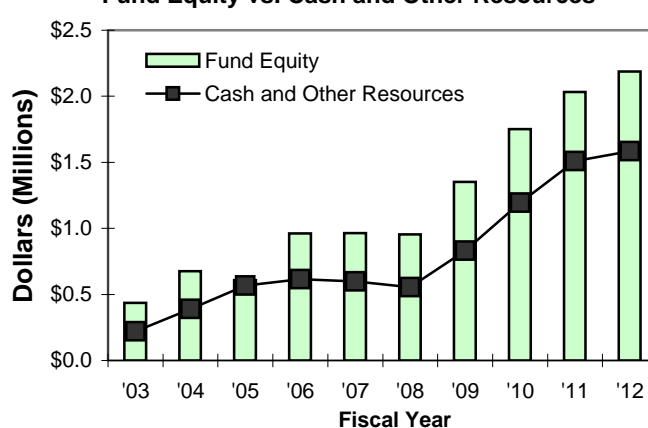
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

**Fleet Operations Fund - Revenues, Expenses
and Net Income**



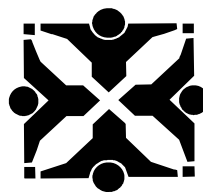
**Fleet Operations Fund -
Fund Equity vs. Cash and Other Resources**



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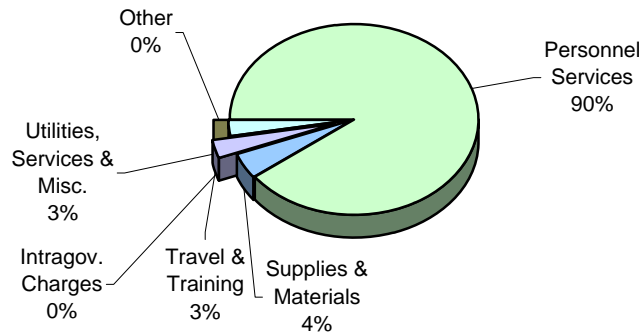
GIS (Geospatial Information Services) Fund

(Internal Service Fund)

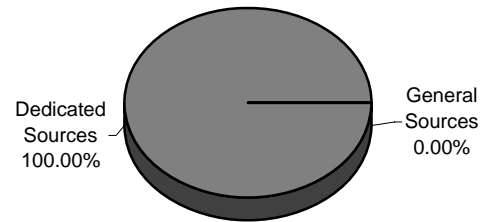


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

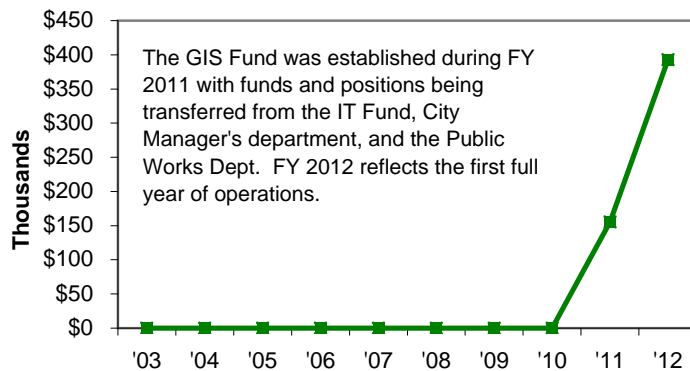


FY 2012 Totals By Funding Source

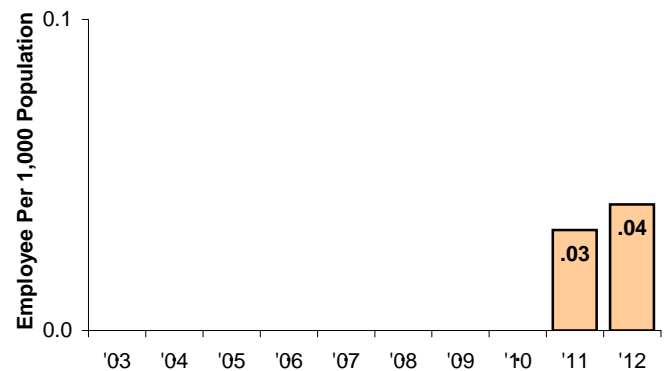


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$141,776	\$142,076	\$352,495	148.6%
Supplies & Materials	\$0	\$5,466	\$5,466	\$17,204	214.7%
Travel & Training	\$0	\$3,295	\$3,295	\$12,000	264.2%
Intragov. Charges	\$0	\$0	\$0	\$447	
Utilities, Services & Misc.	\$0	\$4,816	\$4,516	\$10,725	122.7%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$0	\$155,353	\$155,353	\$392,871	152.9%
Operating Expenses	\$0	\$155,353	\$155,353	\$392,871	152.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$155,353	\$155,353	\$392,871	152.9%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Interest Revenue	\$0	\$0	\$274	\$0	(100.0%)
Fees and Service Charges	\$0	\$0	\$0	\$322,004	
Other Local Revenues	\$0	\$0	\$0	\$0	
Grants	\$0	\$21,257	\$21,257	\$80,330	
Operating Transfers In	\$0	\$134,096	\$134,096	\$0	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	\$0	(\$274)	(\$9,463)	3353.6%
Dedicated Sources	\$0	\$155,353	\$155,353	\$392,871	152.9%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$0	\$155,353	\$155,353	\$392,871	152.9%

DESCRIPTION

The Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies like computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. 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. These responsibilities are carried out by centralizing GIS data, developing data, mapping, and documentation standards, and aiding coordination and collaboration among City departments, Boone County, other organizations, and citizens.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The GIS Office was established mid-year in FY 2011.
- The primary foci are improving quality and access to City GIS data, supporting geospatial technologies and the needs of City GIS users, and improving coordination and communication around GIS projects.
- Projects in process include improving and synchronizing City address databases, mapping City sidewalks, and the City of Columbia Natural Resource Inventory.
- Add GIS Technician to provide technical needs and support for City departments.

DEPARTMENT OBJECTIVE/GOALS

Facilitate coordination around GIS projects by increasing communication and collaboration between departments, organizations outside the City, and citizens, so that the City's GIS resources are used effectively, efficiently, and transparently.

Provide GIS data, analysis, tools, support, and training so that employees are better able to carry out their duties.

Maintain the integrity and accuracy of the City of Columbia's enterprise GIS data so that the City can access relevant and useful data.

FEE AND SERVICE CHARGE METHODOLOGY

GIS Office charges a fee to city users based on the number of networks in each department. Fee will cover the budget of the GIS Office.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
2190 - GIS Technician	0.00	0.00	1.00	2.00	1.00
2175 - GIS Support Coordinator	0.00	0.00	0.50	0.50	
2150 - GIS Enterprise Systems Admin.	0.00	0.00	1.00	1.00	
2125 - GIS Manager	0.00	0.00	1.00	1.00	
Total Personnel	0.00	0.00	3.50	4.50	1.00
Permanent Full-Time	0.00	0.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.50	0.50	
Total Permanent	0.00	0.00	3.50	3.50	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Request for GIS data (maps, analysis etc.)				
Workload:				
* Number of requests for data, analysis, or maps.	N/A	N/A	26	52
Efficiency:				
* Number of requests for data, analysis, or maps completed in one year.	N/A	N/A	26	52
Effectiveness:				
* Percent of requests for data, analysis, or maps completed in one year.	N/A	N/A	100%	100%

Comments:

The most common request we receive from City staff, other organizations and citizens are for data and maps. This measurement helps us be more efficient in assisting others.

Requests for GIS Support				
Workload:				
* Number of other requests for support.	N/A	N/A	52	104
Efficiency:				
* Number of other requests for support completed in one year.	N/A	N/A	52	104
Effectiveness:				
* Percent of other requests for support completed in one year.	N/A	N/A	100%	100%

Comments:

This indicator measures questions and contacts we receive from existing geographic information systems users requesting support as they work with existing data and technology. This measurement helps us understand the needs of City staff so that we may continue to serve and support them in the future.

Net Income Statement
GIS Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$0	\$0	\$0	\$322,004
Total Operating Revenues	\$0	\$0	\$0	\$322,004
OPERATING EXPENSES:				
Personnel Services	\$0	\$141,776	\$142,076	\$352,495
Supplies & Materials	\$0	\$5,466	\$5,466	\$17,204
Travel & Training	\$0	\$3,295	\$3,295	\$12,000
Intragovernmental Charges	\$0	\$0	\$0	\$447
Utilities, Services & Other Misc.	\$0	\$4,816	\$4,516	\$10,725
Total Operating Expenses	\$0	\$155,353	\$155,353	\$392,871
OPERATING INCOME(LOSS) BEFORE DEPRECIATION	\$0	(\$155,353)	(\$155,353)	(\$70,867)
Depreciation	\$0	\$0	\$0	\$0
OPERATING INCOME	\$0	(\$155,353)	(\$155,353)	(\$70,867)
NON-OPERATING REVENUES:				
Investment Revenue	\$0	\$0	\$274	\$0
Revenue From Other Gov. Units	\$0	\$21,257	\$21,257	\$80,330
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$0	\$21,257	\$21,531	\$80,330
NON-OPERATING EXPENSES:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$0	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
OPERATING TRANSFERS FROM OTHER FUNDS	\$0	\$134,096	\$134,096	\$0
OPERATING TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0
Capital Contributions	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$0	\$0	\$274	\$9,463
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$0	\$0	\$274	\$9,463
Fund Equity, Beg. of Year	\$0	\$0	\$0	\$274
FUND EQUITY END OF YEAR	\$0	\$0	\$274	\$9,737
Percent Change in Fund Equity				3453.65%

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses GIS Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$21,257	\$21,257	\$80,330
Interest	\$0	\$0	\$274	\$0
Fees and Service Charges +	\$0	\$0	\$0	\$322,004
Other Local Revenues ++	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$21,257</u>	<u>\$21,531</u>	<u>\$402,334</u>
Other Funding Sources/Transfers^	\$0	\$134,096	\$134,096	\$0
Total Financial Sources: Less	<u>\$0</u>	<u>\$134,096</u>	<u>\$134,096</u>	<u>\$0</u>
Appropriated Fund Balance	<u><u>\$0</u></u>	<u><u>\$155,353</u></u>	<u><u>\$155,627</u></u>	<u><u>\$402,334</u></u>
Financial Uses				
Operating Expenses	\$0	\$155,353	\$155,353	\$392,871
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$0</u></u>	<u><u>\$155,353</u></u>	<u><u>\$155,353</u></u>	<u><u>\$392,871</u></u>
Increase/(Decrease) to Cash		\$0	\$274	\$9,463
Beginning Cash and Other Resources		\$0	\$0	\$274
Projected Ending Cash and Other Resources	<u><u>\$0</u></u> #	<u><u>\$0</u></u>	<u><u>\$274</u></u>	<u><u>\$9,737</u></u>
16% of Total Expenses	\$0	\$24,856	\$24,856	\$62,859
Cash Above/(Below) 16% requirement	\$0	(\$24,856)	(\$24,582)	(\$53,122)

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

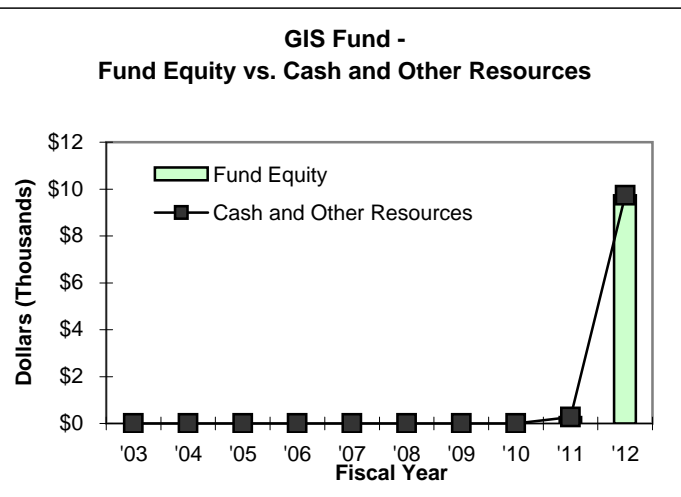
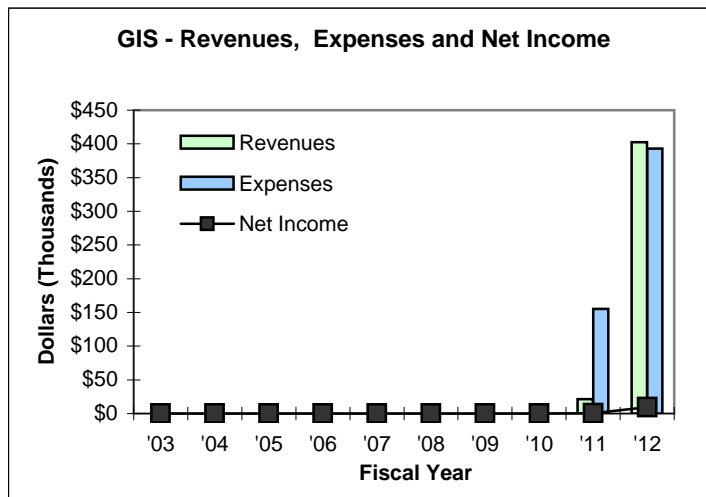
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

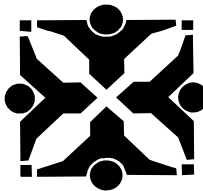
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



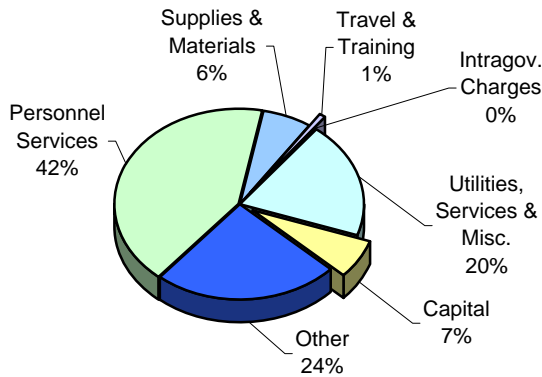
Information Technologies Fund

(Internal Service Fund)

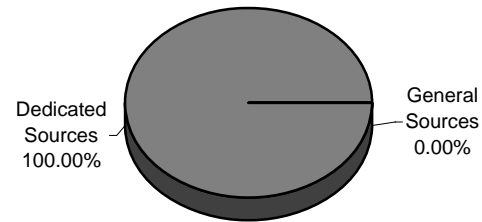


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

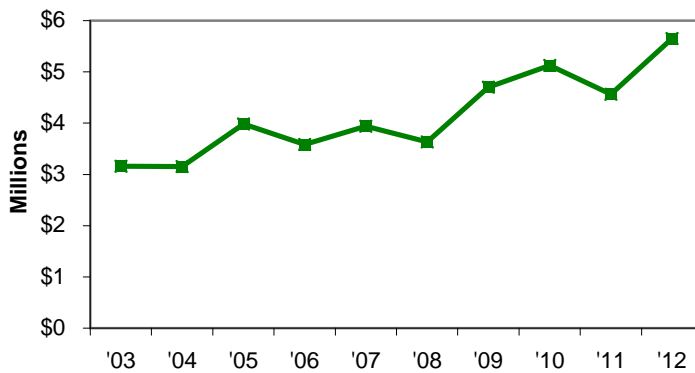


FY 2012 Totals By Funding Source

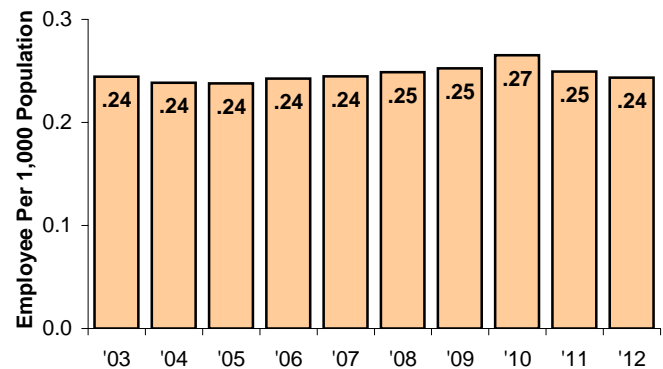


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



EXPENDITURES (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$2,292,441	\$2,373,065	\$2,334,405	\$2,372,781	(0.0%)
Supplies & Materials	\$304,149	\$319,972	\$321,551	\$359,764	12.4%
Travel & Training	\$38,159	\$46,963	\$43,809	\$46,963	0.0%
Intragov. Charges	\$175,351	\$199,010	\$199,010	\$11,246	(94.3%)
Utilities, Services & Misc.	\$894,710	\$963,325	\$962,377	\$1,124,461	16.7%
Capital	\$147,796	\$195,531	\$195,531	\$368,362	88.4%
Other	\$397,489	\$468,338	\$409,384	\$1,366,720	191.8%
Total	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	23.7%
Operating Expenses	\$3,704,048	\$3,902,335	\$3,861,152	\$3,915,215	0.3%
Non-Operating Expenses	\$398,251	\$468,338	\$409,384	\$1,366,720	191.8%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$147,796	\$195,531	\$195,531	\$368,362	88.4%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	23.7%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$5,000	\$5,000	\$0	(100.0%)
Interest Revenue	\$84,789	\$67,914	\$59,400	\$60,000	1.0%
Fees and Service Charges	\$4,264,037	\$4,206,756	\$4,191,356	\$3,956,552	(5.6%)
Other Local Revenues	\$4,699	\$0	\$1,425	\$0	(100.0%)
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$286,534	\$208,886	\$1,633,745	682.1%
Less: Current Year Surplus	(\$103,430)	\$0	\$0	\$0	
Dedicated Sources	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	26.5%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,250,095	\$4,566,204	\$4,466,067	\$5,650,297	26.5%

DESCRIPTION

Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), 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.

DEPARTMENT OBJECTIVES

Information Technologies will, within the framework of its existing resources, continue to provide the highest level of support possible to all user agencies. We will continue to identify and suggest new and better methods of providing services to our users at the lowest possible cost.

HIGHLIGHTS/SIGNIFICANT CHANGES

- During FY 2011 the I.T. Department relocated the W&L department, the I.T. Software Engineering team and a portion of Public Works Engineering department to the new City Government building. These moves included nearly 200 PC's, 20 network printers and over 220 phones. The moves were accomplished in 3 days and no user was found without a computer or phone for more than 3 hours.
- Wireless access points were installed at the Health Building and the Daniel Boone Government Center. This will allow greater mobility for employees utilizing mobile devices.
- Apple iPads were deployed to all department heads and to the City Council. This should reduce paper costs and increase efficiencies. Together with the wireless deployment, this should increase access to needed information.
- Priorities for FY 2012 include installing wireless access points in Howard, Gentry and Police buildings. Switching from Novell's e-Directory to Microsoft's Active Directory. Installing new CAD/Records system for Public Safety and putting out an RFP for replacement of the Sungard HTE system.

FEE AND SERVICE CHARGE METHODOLOGY

The Information Technologies Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

Telephone Charges: The Information Technologies pays all of the phone bills (excluding cell phones) for departments and bills the departments for their usage. These costs are charged to departments' Telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support and database administration, help desk, and the AS 400 system (HTE). Departments are charged based upon the number of department network users.

Computer Replacement Fee:

The I.T. Department purchases all business class and workstation computers for departments as well as the monitors for those computers. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, and six years for monitors. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, and monitors they have. Laptops and dedicated function computer equipment is not covered by this plan and the costs for those items are reflected in the individual departmental budgets.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
7950 - Director of Information Technologies	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7926 - Information Technologies Supervisor	3.00	3.00	3.00	3.00	
7924 - Database Administrator	1.00	1.00	1.00	1.00	
7922 - Systems Analyst	15.00	15.00	14.00	14.00	
7921 - Systems Programmer	1.00	1.00	1.00	1.00	
7911 - Systems Support Analyst	2.00	2.00	2.00	2.00	
7910 - Computer Operator	2.00	2.00	2.00	2.00	
4203 - Management Support Specialist	1.00	1.00	1.00	1.00	
1002 - Administrative Support Asst. II	1.00	1.00	1.00	1.00	
Total Personnel	28.00	28.00	27.00	27.00	
Permanent Full-Time	28.00	28.00	27.00	27.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	28.00	28.00	27.00	27.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
PC and Printer Support – Help Desk Calls response time - High and Medium Priority				
Workload:				
* Total Number of help desk calls				
Efficiency:				
* Number of High Priority Calls	61	51	33	
* Number of Medium Priority Calls	1,326	1,457	2,057	
Effectiveness:				
* 90% of calls responded to within 20 minutes	95.00%	98.00%	100.00%	
* 90% of medium calls responded to within 2 hours	89%	92%	99%	

Comments:

Being an internal customer service department we have to ensure that our customers are able to get their work done in a timely manner. Responding to service calls within the Service Level Agreement response times is very important. We hope to train employees to better use the systems supplied to them by tracking the types of service calls we receive.

Net Income Statement
Information Technologies Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$4,264,037	\$4,206,756	\$4,191,356	\$3,956,552
Total Operating Revenues	\$4,264,037	\$4,206,756	\$4,191,356	\$3,956,552
OPERATING EXPENSES:				
Personnel Services	\$2,292,441	\$2,373,065	\$2,334,405	\$2,372,781
Supplies & Materials	\$304,149	\$319,972	\$321,551	\$359,764
Travel & Training	\$38,159	\$46,963	\$43,809	\$46,963
Intragovernmental Charges	\$175,351	\$199,010	\$199,010	\$11,246
Utilities, Services & Other Misc.	\$893,948	\$963,325	\$962,377	\$1,124,461
Total Operating Expenses	\$3,704,048	\$3,902,335	\$3,861,152	\$3,915,215
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$559,989	\$304,421	\$330,204	\$41,337
Depreciation	(\$223,969)	(\$248,820)	(\$189,866)	(\$193,200)
OPERATING INCOME	\$336,020	\$55,601	\$140,338	(\$151,863)
NON-OPERATING REVENUES:				
Investment Revenue	\$84,789	\$67,914	\$59,400	\$60,000
Revenue from Other Gov. Units	\$0	\$5,000	\$5,000	\$0
Misc. Non-Operating Revenue	\$4,699	\$0	\$1,425	\$0
Total Non-Operating Revenues	\$89,488	\$72,914	\$65,825	\$60,000
NON-OPERATING EXPENSES:				
Interest Expense	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$762	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$762	\$0	\$0	\$0
OPERATING TRANSFERS TO OTHER FUNDS	(\$173,520)	(\$219,518)	(\$219,518)	(\$1,173,520)
Capital Contributions	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$251,226	(\$91,003)	(\$13,355)	(\$1,265,383)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$251,226	(\$91,003)	(\$13,355)	(\$1,265,383)
Fund Equity, Beg. of Year	\$2,098,397	\$1,949,139	\$2,349,623	\$2,336,268
FUND EQUITY END OF YEAR	\$2,349,623	\$1,858,136	\$2,336,268	\$1,070,885
Percent Change in Fund Equity	11.97%		(0.57%)	(54.16%)
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.				

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses
Information Technologies Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$84,789	\$67,914	\$59,400	\$60,000
Fees and Service Charges +	\$4,264,037	\$4,206,756	\$4,191,356	\$3,956,552
Other Local Revenues ++	\$4,699	\$5,000	\$6,425	\$0
	<u>\$4,353,525</u>	<u>\$4,279,670</u>	<u>\$4,257,181</u>	<u>\$4,016,552</u>
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$4,353,525</u></u>	<u><u>\$4,279,670</u></u>	<u><u>\$4,257,181</u></u>	<u><u>\$4,016,552</u></u>

Financial Uses

Operating Expenses	\$3,704,048	\$3,902,335	\$3,861,152	\$3,915,215
Operating Transfers to Other Funds	\$173,520	\$219,518	\$219,518	\$1,173,520
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$147,796	\$195,531	\$195,531	\$368,362
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$4,025,364</u></u>	<u><u>\$4,317,384</u></u>	<u><u>\$4,276,201</u></u>	<u><u>\$5,457,097</u></u>

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$37,714)	(\$19,020)	(\$1,440,545)
		\$1,928,754	\$1,928,754	\$1,909,734
Projected Ending Cash and Other Resources	<u><u>\$1,928,754</u></u> #	<u><u>\$1,891,040</u></u>	<u><u>\$1,909,734</u></u>	<u><u>\$469,189</u></u>

16% of Total Expenditures	\$644,058	\$690,781	\$684,192	\$873,136
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Cash Above/(Below) 16% requirement	\$1,284,696	\$1,200,259	\$1,225,542	(\$403,947)
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Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

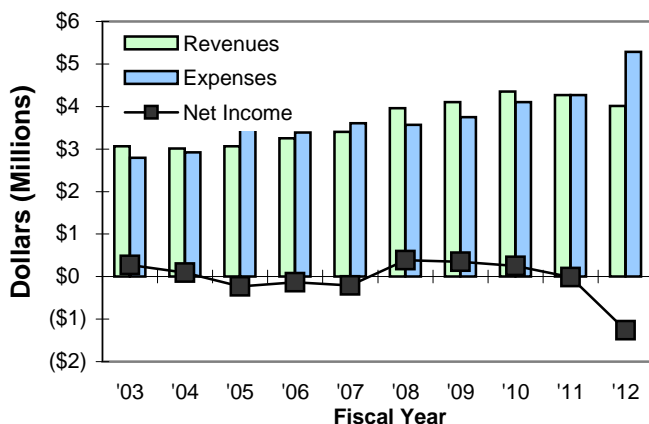
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

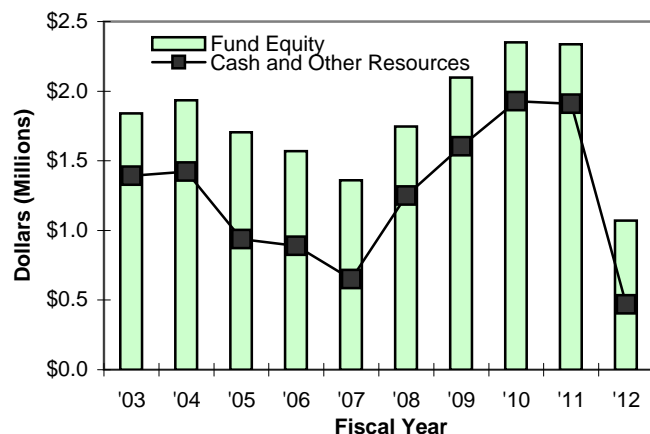
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Information Technologies Fund - Revenues, Expenses and Net Income

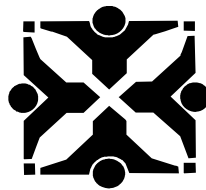


Information Technologies Fund - Fund Equity vs. Cash and Other Resources



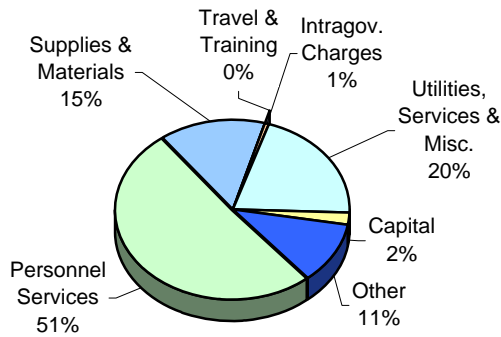
Public Communications Fund

(Internal Service Fund)

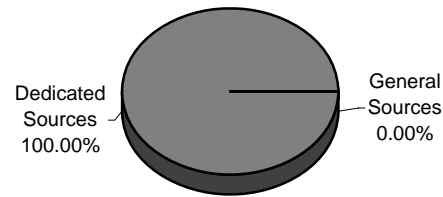


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

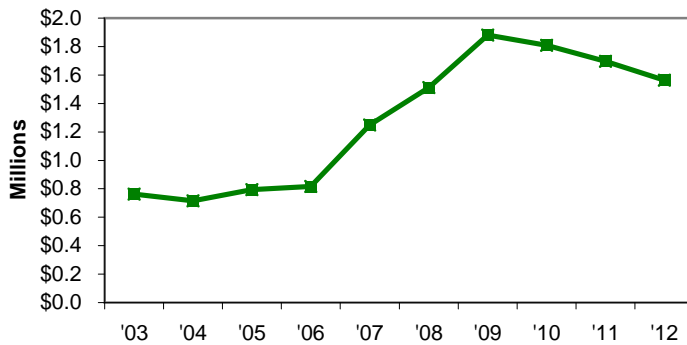


FY 2012 Totals By Funding Source

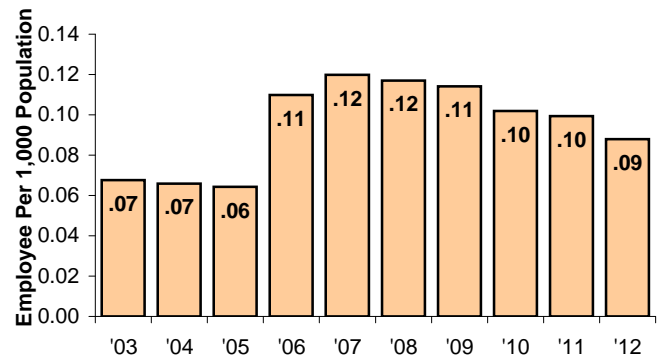


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$805,571	\$813,231	\$813,231	\$792,787	(2.5%)
Supplies & Materials	\$249,337	\$210,269	\$209,822	\$231,980	10.3%
Travel & Training	\$2,774	\$1,575	\$1,170	\$1,500	(4.8%)
Intragov. Charges	\$186,934	\$195,097	\$195,172	\$9,282	(95.2%)
Utilities, Services & Misc.	\$332,566	\$309,510	\$306,202	\$318,074	2.8%
Capital	\$115,677	\$0	\$0	\$35,000	
Other	\$167,796	\$166,034	\$175,062	\$175,062	5.4%
Total	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.8%)
Operating Expenses	\$1,576,646	\$1,529,682	\$1,525,597	\$1,353,623	(11.5%)
Non-Operating Expenses	\$168,332	\$166,034	\$175,062	\$175,062	5.4%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$115,677	\$0	\$0	\$35,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.8%)

REVENUES (Where the Money Comes From)

CATV Gross Receipts Tax	\$643,931	\$606,024	\$635,000	\$635,000	0.0%
Interest Revenue	\$60,593	\$55,632	\$55,632	\$39,593	(28.8%)
Fees and Service Charges	\$893,516	\$936,511	\$875,905	\$681,655	(22.2%)
Other Local Revenues	\$2,126	\$0	\$103	\$75	(27.2%)
Operating Transfers In	\$0	\$0	\$0	\$50,000	
Use of Prior Year Sources	\$260,489	\$97,549	\$134,019	\$157,362	17.4%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(8.1%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(8.1%)

DESCRIPTION

The Public Communications Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; web-based, 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.

DEPARTMENT OBJECTIVES

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services and modern technology

HIGHLIGHTS/SIGNIFICANT CHANGES

- FY 2011: completed citizen survey providing guidance for Council and administrators; established event services function; created beginnings of City museum in lobby display cases; new online services for the public and City employees; won Telly Awards for video productions
- FY 2012: Continuing adaptation to an increasingly paperless environment; greater reliance on electronic communications; supporting City Manager's new strategies; continually seeking cost and work efficiencies.

HIGHLIGHTS/SIGNIFICANT CHANGES

- \$39,055 supplemental request for City Channel video storage and broadcast equipment upgrades - reflected in capital additions
- Plan and prepare for City contact center with one phone number for citizen questions

Personnel changes

- Move a half-time administrative support position from Document Support Center to Public Communications function for better citizen service
- Trim one full-time position from Document Support Center due to decreased mail revenues.
- Upgrade City Channel Coordinator to Public Communications Manager, reflecting more responsibility and higher-level expectations

FEE AND SERVICE CHARGE METHODOLOGY

The cost of the various Public Communications divisions is offset by CATV Gross Receipt Taxes as well as charges to departments for postage, print shop services, and video production services. The remaining costs of this fund are recovered through a Public Communications Fee.

This fee is equally divided between seven groups: Finance, Health, Parks and Recreation, Public Works, Administrative Departments, Public Safety, and Water and Electric. The charges for General Fund departments are charged to the City General budget.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Public Communications Office	3.00	3.00	3.00	3.50	0.50
E-Government	1.00	1.00	1.00	1.00	
Print Services	1.45	1.45	1.45	1.15	(0.30)
Mail Room	1.55	1.55	1.55	0.35	(1.20)
City Channel	3.75	3.75	3.75	3.75	
Total Personnel	10.75	10.75	10.75	9.75	(1.00)
Permanent Full-Time	9.00	9.00	9.00	8.00	(1.00)
Permanent Part-Time	1.75	1.75	1.75	1.75	
Total Permanent	10.75	10.75	10.75	9.75	(1.00)

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
News releases				
Workload:				
* # news releases issued by Department	388	388	388	388
Efficiency:				
* Avg. # of releases issued per week	10	10	10	10
Effectiveness:				
* # stories reported in local media	NA	N/A	814	1,340
Comments:				
Workload is related to planned and unplanned City activities. Local commercial news media make reports based on relevance to their customers. So far this fiscal year, our "return" on stories is more than two for every release generated. Some releases generate more stories than others. We tracked three TV stations, two daily newspapers, The Maneater, Columbia Business Times and KBIA. We know that we also get picked up by national media and in other forums when City officials communicate similar messages.				
Video segments for broadcast				
Workload:				
* # video segments completed	78	107	107	107
Efficiency:				
* Avg video cost per minute	\$111	\$116	\$225	\$225
Effectiveness:				
* Percent clients satisfied with video	N/A	N/A	100%	100%

Comments:

FY 2011 cost is based on all City Channel programming. Previous years based on two program types: City-wide segments and Leisure Times programs. These have the lowest per-minute costs. We aim for 100% satisfaction from the internal customers who request our services.

Public Communications - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Public Communications Office					
Personnel Services	\$254,937	\$252,865	\$257,359	\$283,432	12.1%
Supplies and Materials	\$61,457	\$62,850	\$62,337	\$66,185	5.3%
Travel and Training	\$2,764	\$825	\$825	\$800	(3.0%)
Intragovernmental Charges	\$93,782	\$95,303	\$95,303	\$4,353	(95.4%)
Utilities, Services, & Misc.	\$263,501	\$268,470	\$255,063	\$266,270	(0.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$9,566	\$9,565	\$9,565	\$9,565	0.0%
Total	\$686,007	\$689,878	\$680,452	\$630,605	(8.6%)
E-Government					
Personnel Services	\$67,211	\$67,521	\$67,521	\$68,900	2.0%
Supplies and Materials	\$657	\$920	\$1,703	\$1,545	67.9%
Travel and Training	\$0	\$300	\$150	\$300	0.0%
Intragovernmental Charges	\$4,212	\$4,453	\$4,453	\$88	(98.0%)
Utilities, Services, & Misc.	\$492	\$520	\$520	\$500	(3.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$72,572	\$73,714	\$74,347	\$71,333	(3.2%)
Print Services					
Personnel Services	\$67,801	\$74,010	\$72,069	\$43,853	(40.7%)
Supplies and Materials	\$17,397	\$18,170	\$18,140	\$13,570	(25.3%)
Travel and Training	\$10	\$350	\$140	\$300	(14.3%)
Intragovernmental Charges	\$42,710	\$33,023	\$33,098	\$87	(99.7%)
Utilities, Services, & Misc.	\$20,101	\$22,340	\$27,470	\$28,324	26.8%
Capital	\$0	\$0	\$0	\$0	
Other	\$84,508	\$84,977	\$87,963	\$87,963	3.5%
Total	\$232,527	\$232,870	\$238,880	\$174,097	(25.2%)
Mail Services					
Personnel Services	\$61,271	\$63,477	\$60,915	\$39,007	(38.5%)
Supplies and Materials	\$119,142	\$99,475	\$98,760	\$121,320	22.0%
Travel and Training	\$0	\$100	\$55	\$100	0.0%
Intragovernmental Charges	\$3,038	\$3,188	\$3,188	\$78	(97.6%)
Utilities, Services, & Misc.	\$6,718	\$7,672	\$7,672	\$8,265	7.7%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$190,169	\$173,912	\$170,590	\$168,770	(3.0%)
The City Channel					
Personnel Services	\$354,351	\$355,358	\$355,367	\$357,595	0.6%
Supplies and Materials	\$50,684	\$28,854	\$28,882	\$29,360	1.8%
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$43,192	\$59,130	\$59,130	\$4,676	(92.1%)
Utilities, Services, & Misc.	\$41,754	\$10,508	\$15,477	\$14,715	40.0%
Capital	\$115,677	\$0	\$0	\$35,000	
Other	\$73,722	\$71,492	\$77,534	\$77,534	8.5%
Total	\$679,380	\$525,342	\$536,390	\$518,880	(1.2%)
Department Totals					
Personnel Services	\$805,571	\$813,231	\$813,231	\$792,787	(2.5%)
Supplies and Materials	\$249,337	\$210,269	\$209,822	\$231,980	10.3%
Travel and Training	\$2,774	\$1,575	\$1,170	\$1,500	(4.8%)
Intragovernmental Charges	\$186,934	\$195,097	\$195,172	\$9,282	(95.2%)
Utilities, Services, & Misc.	\$332,566	\$309,510	\$306,202	\$318,074	2.8%
Capital	\$115,677	\$0	\$0	\$35,000	
Other	\$167,796	\$166,034	\$175,062	\$175,062	5.4%
Total	\$1,860,655	\$1,695,716	\$1,700,659	\$1,563,685	(7.8%)

Public Communications - Authorized Personnel

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Public Communications Office					
9921 - Public Communications Officer	1.00	1.00	1.00	1.00	
9920 - Director of Communications	1.00	1.00	1.00	1.00	
4802 - Publications Information Specialist	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II*	0.00	0.00	0.00	0.50	0.50
1001 - Admin. Support Assistant I*	0.00	0.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.50	0.50
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	3.00	3.00	3.00	3.50	0.50
E-Government					
9941 - E-Government Coordinator	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Print Services					
7810 - Printer I	0.40	0.40	0.40	0.40	
7809 - Printer II	0.75	0.75	0.75	0.75	
1001 - Admin. Support Assistant I*	0.30	0.30	0.30	0.00	(0.30)
Total Personnel	1.45	1.45	1.45	1.15	(0.30)
Permanent Full-Time	0.95	0.95	0.95	0.75	
Permanent Part-Time	0.50	0.50	0.50	0.40	(0.10)
Total Permanent	1.45	1.45	1.45	1.15	(0.30)
Mail Services					
7810 - Printer I	0.10	0.10	0.10	0.10	
7809 - Printer II	0.25	0.25	0.25	0.25	
1001 - Admin. Support Assistant I*	1.20	1.20	1.20	0.00	(1.20)
Total Personnel	1.55	1.55	1.55	0.35	(1.20)
Permanent Full-Time	1.05	1.05	1.05	0.25	(0.80)
Permanent Part-Time	0.50	0.50	0.50	0.10	(0.40)
Total Permanent	1.55	1.55	1.55	0.35	(1.20)
The City Channel					
9934 - Video Engineering Specialist	0.75	0.75	0.75	0.75	
9932 - Videographer	1.00	1.00	1.00	1.00	
9931 - City Channel Coordinator**	1.00	1.00	1.00	0.00	(1.00)
9925 - Public Communications Mngr**	0.00	0.00	0.00	1.00	1.00
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
Total Personnel	3.75	3.75	3.75	3.75	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	3.75	3.75	3.75	3.75	
Department Totals					
Permanent Full-Time	9.00	9.00	9.00	8.00	(1.00)
Permanent Part-Time	1.75	1.75	1.75	1.75	
Total Permanent	10.75	10.75	10.75	9.75	-1.00

*In FY 2012 - The (0.50) Administrative Support Assistant I was reclassified to an Administrative Support Assistant II.

*In FY 2012 - The 1.00 Administrative Support Assistant I was removed due to budget reductions.

**In FY 2012 - the City Channel Coordinator was reclassified to a Public Communications Manager.

Net Income Statement
Public Communications Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$893,516	\$936,511	\$875,905	\$681,655
Gross Receipts Tax	\$643,931	\$606,024	\$635,000	\$635,000
Total Operating Revenues	\$1,537,447	\$1,542,535	\$1,510,905	\$1,316,655
OPERATING EXPENSES:				
Personnel Services	\$805,571	\$813,231	\$813,231	\$792,787
Supplies & Materials	\$249,337	\$210,269	\$209,822	\$231,980
Travel & Training	\$2,774	\$1,575	\$1,170	\$1,500
Intragovernmental Charges	\$186,934	\$195,097	\$195,172	\$9,282
Utilities, Services & Other Misc.	\$332,030	\$309,510	\$306,202	\$318,074
Total Operating Expenses	\$1,576,646	\$1,529,682	\$1,525,597	\$1,353,623
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(\$39,199)	\$12,853	(\$14,692)	(\$36,968)
Depreciation	(\$48,234)	(\$46,472)	(\$55,500)	(\$55,500)
OPERATING INCOME	(\$87,433)	(\$33,619)	(\$70,192)	(\$92,468)
NON-OPERATING REVENUES:				
Investment Revenue	\$60,593	\$55,632	\$55,632	\$39,593
Misc. Non-Operating Revenue	\$2,126	\$0	\$103	\$75
Total Non-Operating Revenues	\$62,719	\$55,632	\$55,735	\$39,668
NON-OPERATING EXPENSES:				
Loss On Disposal Assets	\$535	\$0	\$0	\$0
Total Non-Operating Expenses	\$535	\$0	\$0	\$0
OPERATING TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$50,000
OPERATING TRANSFERS TO OTHER FUNDS	(\$119,563)	(\$119,562)	(\$119,562)	(\$119,562)
NET INCOME (LOSS)	(\$144,812)	(\$97,549)	(\$134,019)	(\$122,362) +
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(\$144,812)	(\$97,549)	(\$134,019)	(\$122,362)
Fund Equity, Beg. of Year	\$1,985,395	\$1,882,693	\$1,840,583	\$1,706,564
FUND EQUITY END OF YEAR	\$1,840,583	\$1,785,144	\$1,706,564	\$1,584,202
Percent Change in Fund Equity	(7.29%)		(7.28%)	(7.17%)

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

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses
Public Communications Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$643,931	\$606,024	\$635,000	\$635,000
Intragovernmental Revenues **				
Grants				
Interest	\$60,593	\$55,632	\$55,632	\$39,593
Fees and Service Charges +	\$893,516	\$936,511	\$875,905	\$681,655
Other Local Revenues ++	\$2,126	\$0	\$103	\$75
	\$1,600,166	\$1,598,167	\$1,566,640	\$1,356,323
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$50,000
Total Financial Sources: Less Appropriated Fund Balance	\$1,600,166	\$1,598,167	\$1,566,640	\$1,406,323
Financial Uses				
Operating Expenses	\$1,576,646	\$1,529,682	\$1,525,597	\$1,353,623
Operating Transfers to Other Funds	\$119,563	\$119,562	\$119,562	\$119,562
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$115,677	\$0	\$0	\$35,000
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,811,886	\$1,649,244	\$1,645,159	\$1,508,185
Increase/(Decrease) to Cash		(\$51,077)	(\$78,519)	(\$101,862)
Beginning Cash and Other Resources		\$1,470,497	\$1,470,497	\$1,391,978
Projected Ending Cash and Other Resources	\$1,470,497 #	\$1,419,420	\$1,391,978	\$1,290,116
16% of Total Expenditures	\$289,902	\$263,879	\$263,225	\$241,310
Cash Above/(Below) 16% requirement	\$1,180,595	\$1,155,541	\$1,128,753	\$1,048,806 #

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

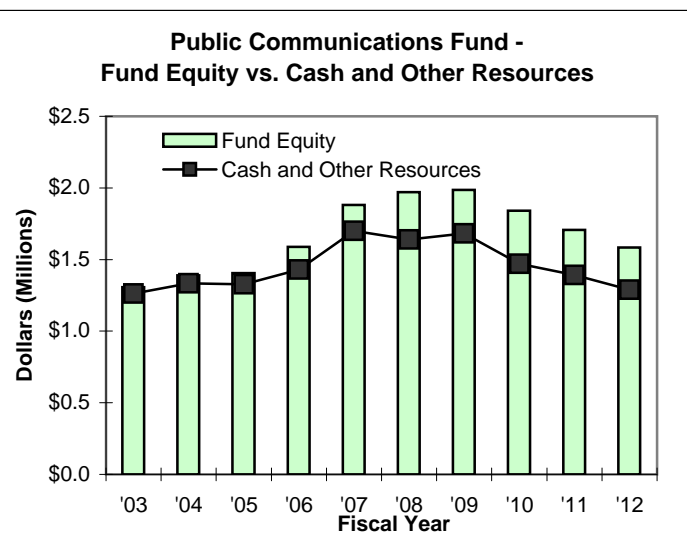
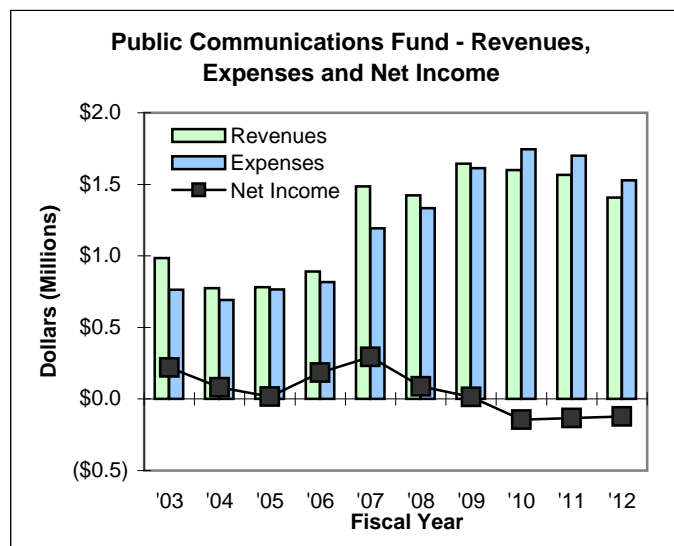
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

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

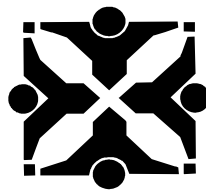
Plan to use excess cash to make lease payments each year, keeping charges to departments low.

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



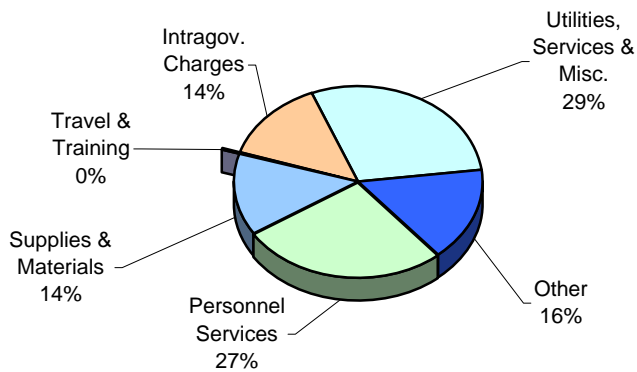
Utility Customer Services Fund

(Internal Service Fund)

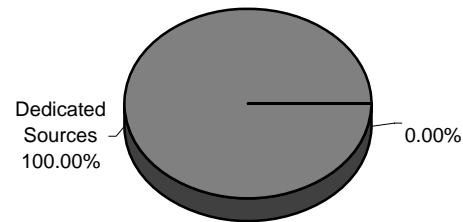


City of Columbia
Columbia, Missouri

FY 2012 Total Expenditures By Category

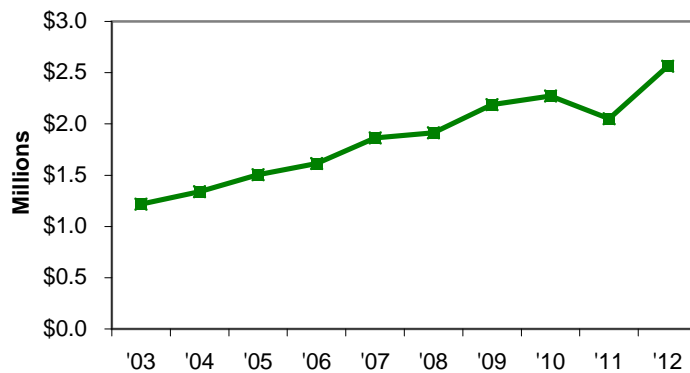


FY 2012 Totals By Funding Source

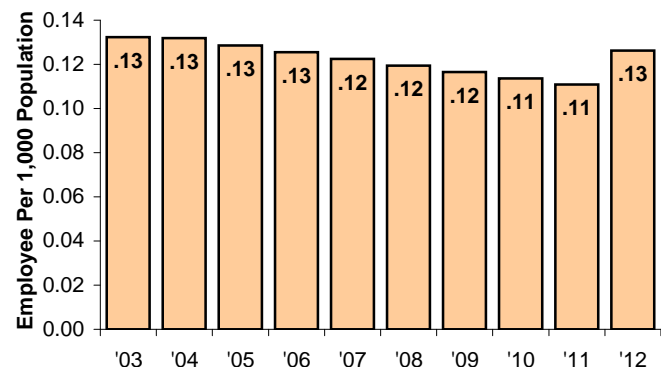


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$601,989	\$633,410	\$613,175	\$689,968	8.9%
Supplies & Materials	\$319,681	\$414,642	\$329,674	\$353,417	(14.8%)
Travel & Training	\$6,234	\$1,000	\$1,000	\$7,000	600.0%
Intragov. Charges	\$392,572	\$319,125	\$319,125	\$358,538	12.4%
Utilities, Services & Misc.	\$600,848	\$575,500	\$697,053	\$747,452	29.9%
Capital	\$0	\$0	\$0	\$0	
Other	\$106,288	\$106,288	\$106,288	\$406,294	282.3%
Total	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	25.0%
Operating Expenses	\$1,921,324	\$1,943,677	\$1,960,027	\$2,156,375	10.9%
Non-Operating Expenses	\$106,288	\$106,288	\$106,288	\$406,294	282.3%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	25.0%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc. Taxes	\$0	\$0	\$0	\$0	
Interest Revenue	\$28,582	\$24,708	\$20,345	\$20,000	(1.7%)
Fees and Service Charges	\$1,606,295	\$1,595,754	\$1,644,430	\$1,584,893	(3.6%)
Other Local Revenues	\$405,238	\$345,000	\$356,835	\$380,520	6.6%
Operating Transfers In	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$84,503	\$44,705	\$577,256	1191.3%
Less: Current Year Surplus	(\$12,503)	\$0	\$0	\$0	
Dedicated Sources	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	24.0%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669	24.0%

DESCRIPTION

The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner. Our goal is to make it easy for our customers to interact with UCS and the City of Columbia.

HIGHLIGHTS/SIGNIFICANT CHANGES - Continued

- Reduce abandon call rates; the goal is 15%.
- Improve knowledge of CX system, investigate use of Q Rep reporting.
- Revenues reflect a 2.6% decrease which reflects a lower amount billed to the utility funds due to cost reductions in the UCS operation.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Implement "Go Green" paperless utility bill option; the goal is to reduce printing and postage costs.
- Re-engineer collection process for Cycle 99 Accounts. These are accounts that do not have a metered service (have any combination of sewer, trash and/or storm water without having water or electricity with the City). The goal is to use new legislation to reduce delinquency.
- Work with Water and Light to create a rate structure to reduce the cost of commercial bank paying fees.
- Reduce the number of accounts sent to collections by doing in-house follow up on delinquent final bills.

FEE AND SERVICE CHARGE METHODOLOGY

The utility departments (Water, Electric, Sewer, Refuse, and Storm Water) are charged back the cost of running the Utility Customer Services operation.

The cost of investigation is divided equally between the refuse and sewer operations. The remaining expenses are allocated to the utility departments based on a combination of a weighted factor and the number of utility accounts.

The weighted factor takes into account the complexity of the rate structure, the dollar volume, and whether the service is metered or not.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
1220 - Utility Accts & Billing Mngr	1.00	1.00	1.00	1.00	
1215 - Utility Accts & Billing Supv	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II	5.00	5.00	5.00	5.00	
1211 - Customer Service Rep I	5.00	5.00	5.00	7.00	2.00
Total Personnel	12.00	12.00	12.00	14.00	2.00
Permanent Full-Time	12.00	12.00	12.00	14.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	12.00	12.00	14.00	2.00

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Utility Billing				
Workload:				
* Number of customer reps.*	11.40	11.40	11.40	11.40
* Total number of accounts serviced/managed	55,716	55,721	55,000	
* Number of paper bills issued per year	668,594	668,662	651,196	
* Number of e-bills issued per year	0	547	3,774	
Efficiency:				
* Number of accounts per employees	4,887	4,888	4,825	0
* Cost per account serviced/managed	\$8.65	\$8.65	\$8.76	\$10.50
Effectiveness:				
Number of cancel/rebill	10,415	2,986	2,892	
* 5% or less of the bills sent require being canceled and rebilled.	2.00%	0.40%	0.40%	0.00%

Comments:

It is the goal of the utility billing operations to send out accurate and timely bills. When errors occur, bills are canceled and new bills are sent. A good measure of the effectiveness of the billing operation is how many corrected bills occur. A lower percent of bills that are canceled and rebilled at a reasonable cost per bill indicates an efficient and effective operation. *Customer reps include (2) temp employees that work 1,500 hours each year.

Phone Calls**Workload:**

* Phone call totals	113,270	113,940		
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Efficiency:

* Number of calls that are not answered or abandoned	27,862	23,911		
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Effectiveness:

* 85% or more of all phone calls are answered	80%	83%	84%	85%
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Comments:

The volume of phone calls during times when college students are moving in and out of housing is very difficult to staff. When call volumes are at their highest levels, wait times increase and callers may give up and hang up. These are considered abandoned calls. A measure of good customer service is the percentage of calls that staff can answer during the busiest times of the year.

Net Income Statement
Utility Customer Services Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$1,606,295	\$1,595,754	\$1,644,430	\$1,584,893
Total Operating Revenues	\$1,606,295	\$1,595,754	\$1,644,430	\$1,584,893
OPERATING EXPENSES:				
Personnel Services	\$601,989	\$633,410	\$613,175	\$689,968
Supplies & Materials	\$319,681	\$414,642	\$329,674	\$353,417
Travel & Training	\$6,234	\$1,000	\$1,000	\$7,000
Intragovernmental Charges	\$392,572	\$319,125	\$319,125	\$358,538
Utilities, Services & Other Misc.	\$600,848	\$575,500	\$697,053	\$747,452
Total Operating Expenses	\$1,921,324	\$1,943,677	\$1,960,027	\$2,156,375
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(\$315,029)	(\$347,923)	(\$315,597)	(\$571,482)
Depreciation	\$0	\$0	\$0	\$0
OPERATING INCOME	(\$315,029)	(\$347,923)	(\$315,597)	(\$571,482)
NON-OPERATING REVENUES:				
Investment Revenue	\$28,582	\$24,708	\$20,345	\$20,000
Misc. Non-Operating Revenues	\$405,238	\$345,000	\$356,835	\$380,520
Total Non-Operating Revenues	\$433,820	\$369,708	\$377,180	\$400,520
NON-OPERATING EXPENSES:				
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
OPERATING TRANSFERS TO OTHER FUNDS	(\$106,288)	(\$106,288)	(\$106,288)	(\$406,294)
Capital Contributions	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$12,503	(\$84,503)	(\$44,705)	(\$577,256)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$12,503	(\$84,503)	(\$44,705)	(\$577,256) +
Fund Equity, Beg. of Year	\$701,762	\$593,622	\$714,265	\$669,560
FUND EQUITY END OF YEAR	\$714,265	\$509,119	\$669,560	\$92,304
Percent Change in Fund Equity	1.78%		(6.26%)	(86.21%)

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

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Utility Customer Services Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$28,582	\$24,708	\$20,345	\$20,000
Fees and Service Charges +	\$1,606,295	\$1,595,754	\$1,644,430	\$1,584,893
Other Local Revenues ++	\$405,238	\$345,000	\$356,835	\$380,520
	\$2,040,115	\$1,965,462	\$2,021,610	\$1,985,413
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,040,115	\$1,965,462	\$2,021,610	\$1,985,413
Financial Uses				
Operating Expenses	\$1,921,324	\$1,943,677	\$1,960,027	\$2,156,375
Operating Transfers to Other Funds	\$106,288	\$106,288	\$106,288	\$406,294
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$2,027,612	\$2,049,965	\$2,066,315	\$2,562,669
Increase/(Decrease) to Cash		(\$84,503)	(\$44,705)	(\$577,256)
Beginning Cash and Other Resources		\$714,265	\$714,265	\$669,560
Projected Ending Cash and Other Resources	\$714,265 #	\$629,762	\$669,560	\$92,304
16% of Total Expenditures	\$324,418	\$327,994	\$330,610	\$410,027
Cash Above/(Below) 16% requirement	\$389,847	\$301,768	\$338,950	(\$317,723)

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

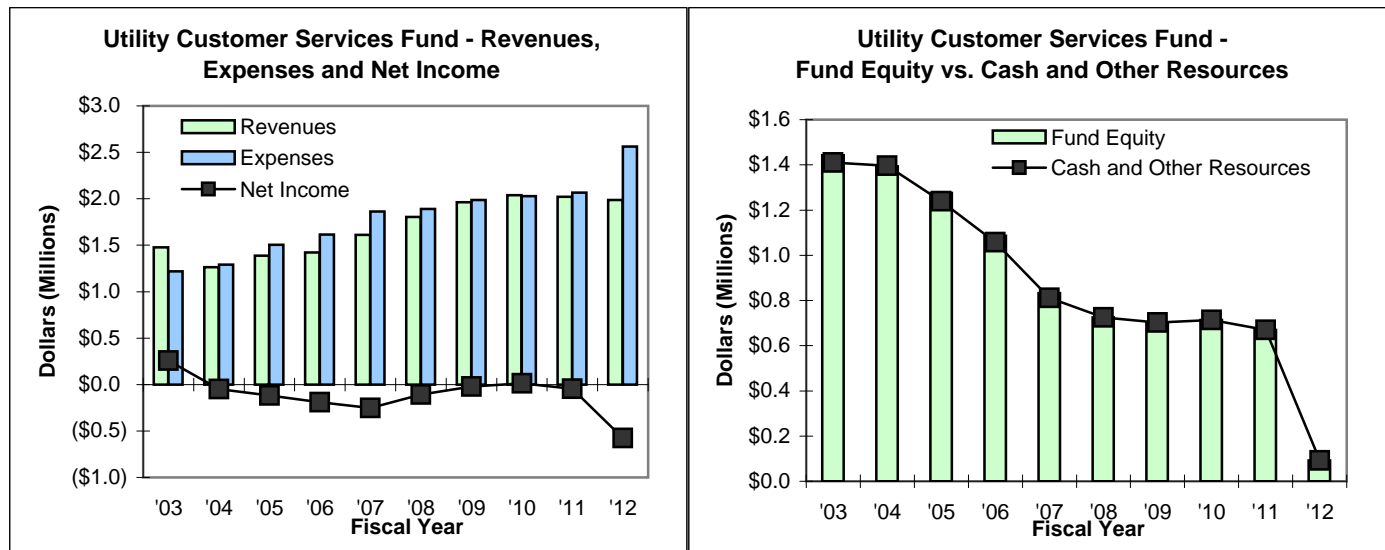
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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





Transportation Departments



DESCRIPTION

There are thirteen separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budgets include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, and Parking Enforcement. These budgets receive some portion of their funding from discretionary sources which can be moved into other general operation budgets. The Enterprise Fund operations include Transit, Airport, Parking, and Rail road Funds. Each of these budgets is operated as a separate rate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Sales Tax Fund, Special Road District Tax Fund, and Stadium TDD Fund. The funding for each of these budgets be used for a specific purpose so all funding is considered to be dedicated funding. Streets and Sidewalks capital projects are budgeted in the Capital Projects Fund which begins on page 349.

PUBLIC WORKS - ENGINEERING

Engineering provides survey, design, contract administration and inspection of various public improvement projects, reviews of subdivision improvements, issuance of permits and inspection of all construction on public right-of-way. This budget begins on page 337.

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. This budget begins on page 341.

PUBLIC WORKS - STREETS & SIDEWALKS

Streets provides maintenance of 9.7 miles of unimproved streets and 507.3 miles of improved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. The Traffic Maintenance Division fabricates, installs, and maintains approximately 20,000 traffic control and street name signs, paints 1,040,000 feet of pavement striping, paints curbs/crosswalks/symbols, and provides traffic signal maintenance. This budget begins on page 345.

PUBLIC WORKS - PARKING ENFORCEMENT

Parking Enforcement administers the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. Parking Enforcement ensures adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones. This budget begins on page 361.

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. This budget begins on page 365.

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. This budget begins on page 377.

PARKING UTILITY FUND

The Parking Utility operates, maintains and administers five parking facilities, 10 surface lots as well as on-street parking meters. This budget begins on page 389.

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. This budget begins on page 397.

CAPITAL 1/4 CENT SALES TAX FUND

This fund accounts for the one quarter cent capital improvement sales tax that was most recently passed by voters in 2006 and will expire on December 31, 2015. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects. This budget begins on page 409.

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. This budget begins on page 415.

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. This budget begins on page 421.

SPECIAL ROAD DISTRICT TAX FUND

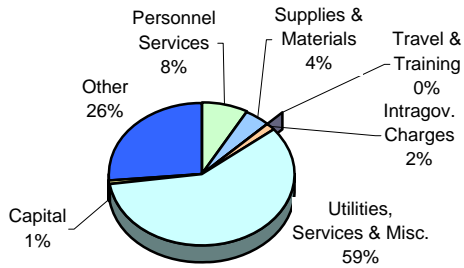
The fund accounts for the road and bridge tax revenues that are collected by Boone County and shared with the City per agreement. These revenues are used to improve, maintain, construct and repair streets and roads within the City limits that qualify per this agreement. The majority of these funds are transferred for street projects in the Capital Improvement Plan. This budget begins on page 427.

STADIUM TDD

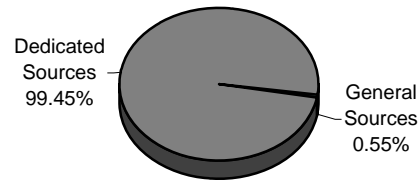
The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor. This budget begins on page 433.

TRANSPORTATION-RELATED DEPARTMENTS - SUMMARY

FY 2012 Total Expenditures By Category

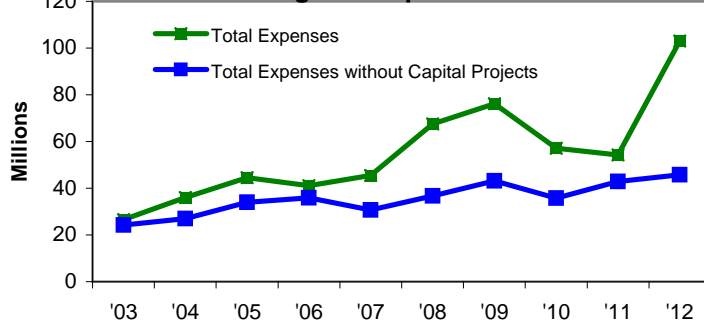


FY 2012 Totals By Funding Source

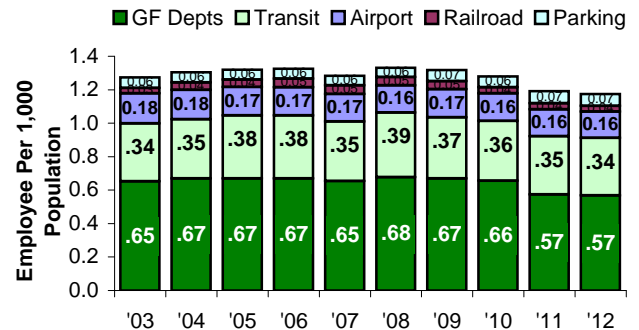


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$8,602,148	\$8,417,710	\$8,485,372	\$8,379,677	(0.5%)
Supplies & Materials	\$3,143,854	\$3,797,621	\$4,253,301	\$4,535,828	19.4%
Travel & Training	\$39,524	\$35,286	\$33,697	\$37,892	7.4%
Intragov. Charges	\$1,564,493	\$1,604,478	\$1,605,016	\$1,673,348	4.3%
Utilities, Services & Misc.	\$36,301,163	\$14,363,396	\$13,133,123	\$60,225,966	319.3%
Capital	\$2,905,924	\$647,900	\$874,979	\$1,093,479	68.8%
Other	\$20,576,126	\$25,343,430	\$26,183,447	\$27,071,394	6.8%
Total	\$73,133,232	\$54,209,821	\$54,568,935	\$103,017,584	90.0%
Operating Expenses	\$17,538,269	\$16,976,167	\$16,950,278	\$17,772,701	4.7%
Non-Operating Expenses	\$19,652,004	\$24,324,690	\$25,215,694	\$26,136,754	7.4%
Debt Service	\$728,068	\$953,371	\$962,691	\$936,140	(1.8%)
Capital Additions	\$648,375	\$647,900	\$635,579	\$917,479	41.6%
Capital Projects	\$34,566,516	\$11,307,693	\$10,804,693	\$57,254,510	406.3%
Total Expenses	\$73,133,232	\$54,209,821	\$54,568,935	\$103,017,584	90.0%

FUNDING SOURCES (Where the Money Comes From)

Sales Tax *	\$14,827,633	\$14,780,900	\$15,420,739	\$22,959,660	48.9%
Gross Receipts & Otr Local Taxes **	\$2,743,311	\$2,428,281	\$2,266,951	\$2,713,740	19.7%
Grants	\$5,572,552	\$3,468,281	\$4,946,060	\$9,589,752	93.9%
Interest Revenue	\$1,263,537	\$1,120,414	\$1,185,999	\$1,119,544	(5.6%)
Fees and Service Charges ***	\$5,495,149	\$5,611,244	\$5,964,443	\$6,437,271	7.9%
Other Local Revenues	\$1,477,913	\$877,638	\$1,066,165	\$914,648	(14.2%)
Transfers and Capital Contrib.	\$16,563,828	\$19,346,103	\$19,348,544	\$59,037,351	205.1%
Use of Prior Year Sources	\$26,383,735	\$7,058,832	\$6,039,268	\$3,731,661	(38.2%)
Less: Current Year Surplus	(\$1,103,368)	\$0	(\$1,145,453)	(\$3,299,166)	188.0%
Dedicated Sources	\$73,224,290	\$54,691,693	\$55,092,716	\$103,204,461	87.3%
General Sources	\$458,466	\$238,128	\$240,630	\$573,123	138.2%
Total Funding Sources	\$73,682,756	\$54,929,821	\$55,333,346	\$103,777,584	87.5%

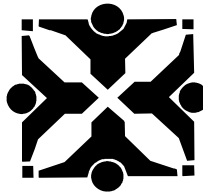
* Sales Taxes include Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Sales Tax

** Gas Tax and Motor Vehicle Taxes

*** Development Fees and Street Maintenance Fees

Public Works - Engineering

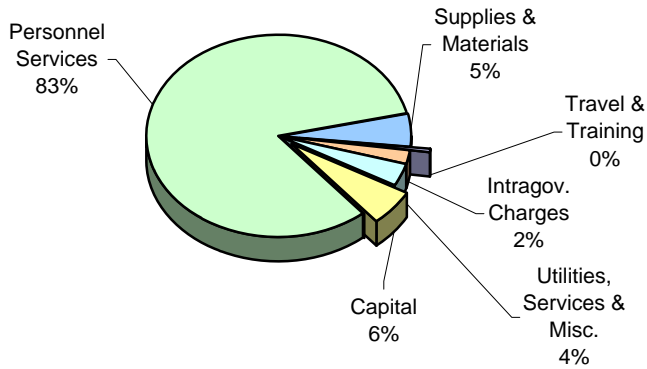
(General Fund)



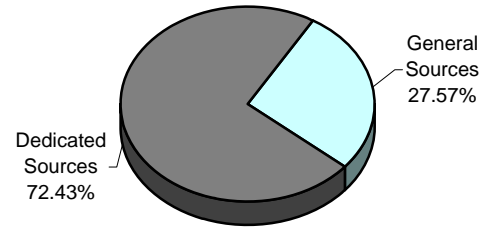
City of Columbia
Columbia, Missouri

PUBLIC WORKS - ENGINEERING (General Fund)

FY 2012 Total Expenditures

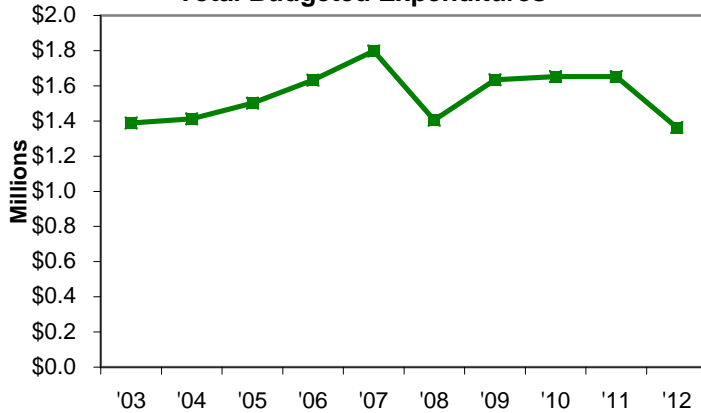


FY 2012 Totals By Funding Source

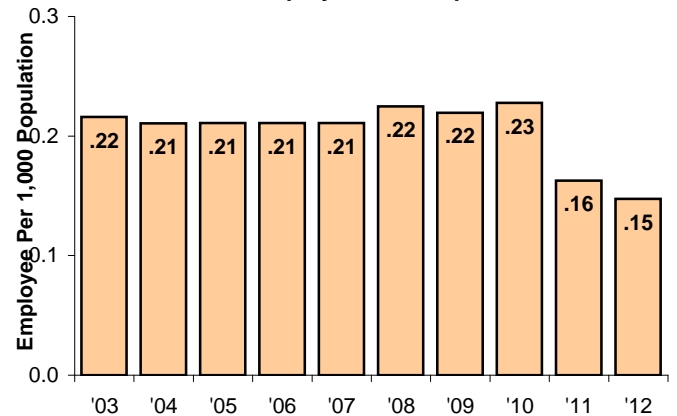


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,449,330	\$1,158,171	\$1,158,171	\$1,125,397	(2.8%)
Supplies & Materials	\$69,924	\$143,023	\$121,766	\$73,283	(48.8%)
Travel & Training	\$4,450	\$5,100	\$5,100	\$5,100	0.0%
Intragov. Charges	\$189,395	\$236,534	\$236,534	\$30,572	(87.1%)
Utilities, Services & Misc.	\$91,317	\$80,418	\$72,435	\$51,520	(35.9%)
Capital	\$0	\$29,000	\$28,604	\$78,000	169.0%
Other	\$0	\$0	\$0	\$0	
Total	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(17.5%)
Operating Expenses	\$1,804,416	\$1,623,246	\$1,594,006	\$1,285,872	(20.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$29,000	\$28,604	\$78,000	169.0%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(17.5%)

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes *	\$1,288,151	\$1,300,904	\$1,201,972	\$956,349	(20.4%)
Other Local Rev **	\$973	\$9,000	\$63,296	\$4,000	(93.7%)
Fees and Service Charges ***	\$36,997	\$32,560	\$27,560	\$27,560	0.0%
Operating Transfer (Public Imprvmt Fd)	\$78,000	\$77,650	\$77,650	\$0	(100.0%)
Operating Transfer (Capital Projects Fd)	\$36,440	\$222,561	\$222,561	\$0	(100.0%)
Operating Transfer (Transp STax Fd)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,440,561	\$1,642,675	\$1,593,039	\$987,909	(38.0%)
General Sources	\$363,855	\$9,571	\$29,571	\$375,963	1171.4%
Total Funding Sources	\$1,804,416	\$1,652,246	\$1,622,610	\$1,363,872	(15.9%)

* Motor Vehicle Registration Fees and part of the Gasoline Tax

** Other Local Revenues include Misc. Rev.

*** Fees and Service charges include Land Disturbance Fees, special printing, and right-of-way fees.

DESCRIPTION

The Engineering Division 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.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The following major projects were constructed Maguire Boulevard, Mexico Gravel Road, and the Old Route K bridge over Hinkson Creek. The following projects are under construction: Clark Lane from Ballenger to St. Charles, Worley Street Sidewalk and Scott Boulevard Phase 1. The Rolling Hills Road project is bidding in late summer 2011.

HIGHLIGHTS/SIGNIFICANT CHANGES - Continued

- The remaining sales tax projects are in various stages of design. Both Scott Boulevard from MKT to Vawter and Scott Boulevard from Vawter to Route KK are in final design and ROW description.
- The Burnam-Rollins-Providence intersection project is in the public involvement stage, a public hearing is expected in fall 2011.
- Maguire/Warren Extension is in early design phase and the construction has not been budgeted.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
5111/5099 - Eng. Specialist I/Engr. I	0.00	0.00	0.00	0.00	
5110/5100 - Eng. Specialist II/Engr. II	3.33	3.00	3.00	2.70	(0.30)
5109 - Engineering Supervisor	3.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.00	0.90	0.90	1.00	0.10
5106 - Asst. Public Works Director	1.00	0.70	0.70	0.70	
5023 - City Land Surveyor	0.95	0.95	0.95	0.95	
5015 - Property Acquisition Manager	0.90	0.85	0.85	0.60	(0.25)
5012 - Right-of-Way Agent	0.80	0.00	0.00	0.00	
5007 - Arborist	1.00	0.00	0.00	0.00	
5004 - Engineering Aide IV	2.67	2.65	2.00	1.90	(0.10)
5003 - Engineering Aide III	7.25	5.25	5.25	4.85	(0.40)
5002 - Engineering Aide II*	4.00	1.40	1.40	1.65	0.25
5001 - Engineering Aide I*	1.00	0.55	0.55	0.00	(0.55)
2408 - Construction Project Manager	1.00	1.00	1.00	1.00	
Total Personnel	26.90	18.25	17.60	16.35	(1.25)
Permanent Full-Time	26.90	18.25	17.60	16.35	(1.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	26.90	18.25	17.60	16.35	(1.25)

*FY 2012 the Engineering Aide I was reclassified to an Engineering Aide II.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Design project omissions				
Workload:				
* Total \$ amount of projects constructed	N/A	N/A	10,736,000	\$11,000,000
Efficiency:				
* Total \$ amount of change orders	N/A	N/A	312,000	\$500,000
Effectiveness:				
* Percent of change orders designed in-house	N/A	N/A	0.60%	20%
* Percent of change orders designed by contract	N/A	N/A	3.60%	80.00%

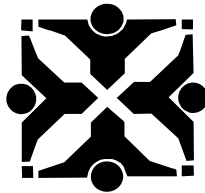
Comments:

The intent of tracking change orders of in-house versus out of house designers is to help provide budgetary justification of staff levels of engineers and technicians within the design section.

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Public Works - Non-Motorized Grant

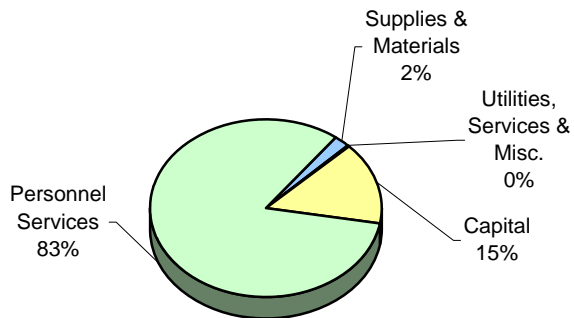
(General Fund)



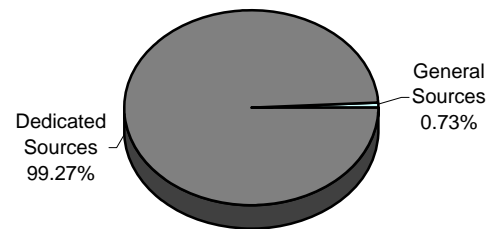
City of Columbia
Columbia, Missouri

PUBLIC WORKS - NON-MOTORIZED GRANT (General Fund)

FY 2012 Total Expenditures By Category

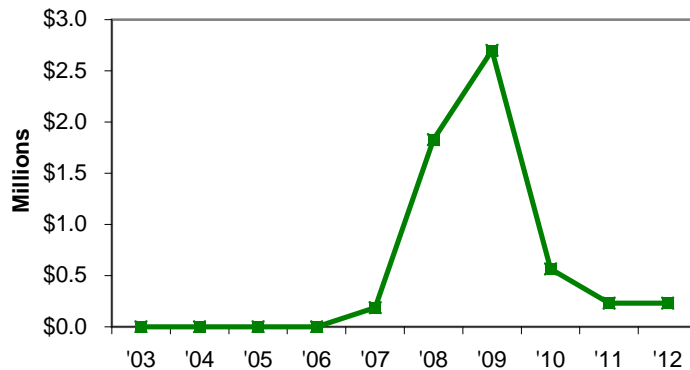


FY 2012 Totals By Funding Source

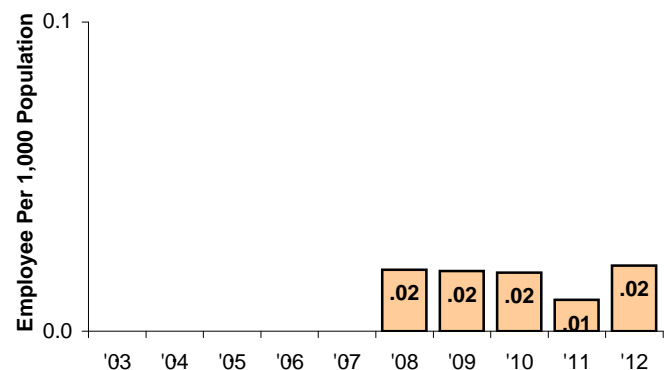


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$284,303	\$219,531	\$219,531	\$191,229	(12.9%)
Supplies & Materials	\$8,904	\$11,100	\$5,304	\$5,100	(54.1%)
Travel & Training	\$50	\$200	\$200	\$0	(100.0%)
Intragov. Charges	\$2,750	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,137,342	\$600	\$30	\$100	(83.3%)
Capital	\$0	\$0	\$0	\$35,000	
Other	\$0	\$0	\$0	\$0	
Total	\$1,433,349	\$231,431	\$225,065	\$231,429	(0.0%)
Operating Expenses	\$1,433,349	\$231,431	\$225,065	\$196,429	(15.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$35,000	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,433,349	\$231,431	\$225,065	\$231,429	(0.0%)

FUNDING SOURCES (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$1,546,830	\$217,252	\$225,065	\$229,732	2.1%
Other Local Revenues	\$245	\$0	\$0	\$0	
Operating Transfer (Transp STax Fd)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,547,075	\$217,252	\$225,065	\$229,732	2.1%
General Sources	(\$113,726)	\$14,179	\$0	\$1,697	
Total Funding Sources	\$1,433,349	\$231,431	\$225,065	\$231,429	2.8%

DESCRIPTION

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The City has been receiving funds from the Federal Non-Motorized Grant Program from FY 2006 through FY 2009. This was a four year program established to enhance non-motorized means of transportation.
- Major projects funded by this grant include sidewalks and pedways, trails, intersections, promotion & education, striping of bike lanes and routes, and installation of bike racks at various locations around the city.
- The GetAbout Columbia Program finished the Providence Bikeway South (Rock Bridge Elementary School to Green Meadows Road), Stadium Sidewalk (Providence to College), Providence north sidewalk (Smiley to Blue Ridge), two connectors to Bear Creek Trail and the Providence /Green Meadows intersection.

HIGHLIGHTS/SIGNIFICANT CHANGES - Continued

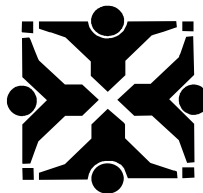
- Projects in construction include the Broadway sidewalk (Fairview to Stadium), 763 sidewalk (Business Loop to Big Bear Blvd), County House Trail, and the Garth MKT connector.
- Projects in the construction bid cycle include the Walnut Street sidewalk (Williams to Old Hwy 63) and the MKT trail connection at Stadium Boulevard. Projects still in design and scheduled for construction through 2012 include reconstruction of the Providence Road and Business Loop intersection, the Providence pedway from Wilkes to Vandiver, a signalized crossing of Providence at Douglass School, MKT trail connection to Greenbriar, MKT trail connection to Katy Place, Hominy trail Phase 2, the Old Hwy 63 pedway and the MKT Trail connection at Forum Blvd.
- The Grant also funded a supplemental contract for promotion and educational programs.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
5110/5100 - Eng. Spec. II/Engr. II	1.00	0.00	0.00	0.30	0.30
5108 - Engineering Manager	0.00	0.10	0.10	0.00	(0.10)
5015 - Property Acquisition Manager	0.00	0.00	0.00	0.25	0.25
5004 - Engineering Aide IV	0.00	0.00	0.00	0.10	0.10
5003 - Engineering Aide III	0.00	0.00	0.00	0.40	0.40
5002 - Engineering Aide II	0.00	0.00	0.00	0.30	0.30
4103 - Senior Planner	1.00	1.00	1.00	1.00	
Total Personnel	2.00	1.10	1.10	2.35	1.25
Permanent Full-Time	2.00	1.10	1.10	2.35	1.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	1.10	1.10	2.35	1.25

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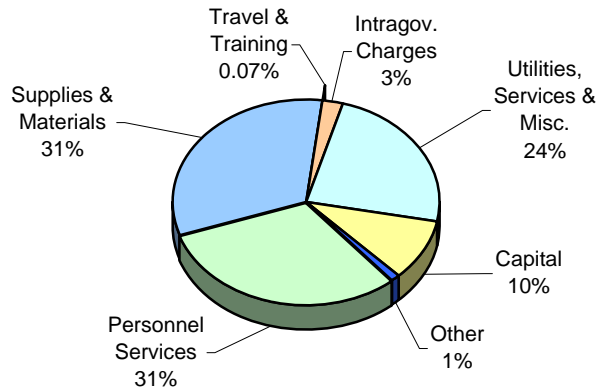
Public Works - Streets and Sidewalks (General Fund)



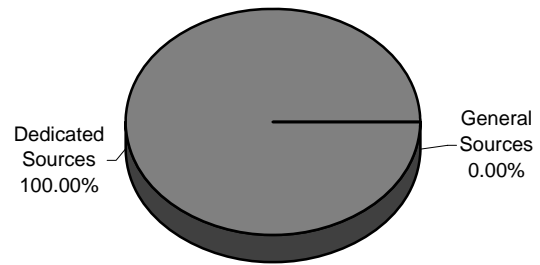
City of Columbia
Columbia, Missouri

PUBLIC WORKS - STREETS AND SIDEWALKS (General Fund)

FY 2012 Total Expenditures

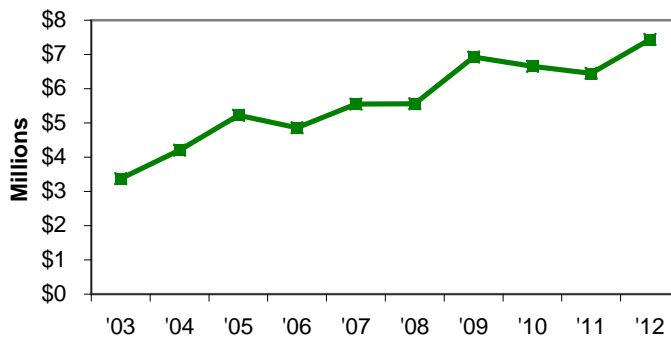


FY 2012 Totals By Funding Source

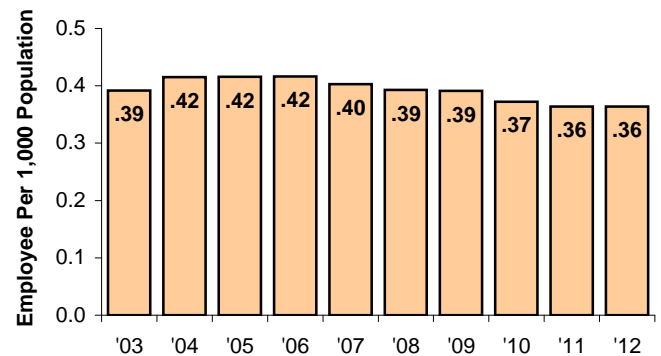


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$2,119,374	\$2,220,140	\$2,245,246	\$2,299,005	3.6%
Supplies & Materials	\$1,595,585	\$1,845,682	\$2,316,480	\$2,390,308	29.5%
Travel & Training	\$6,020	\$5,164	\$4,293	\$5,164	0.0%
Intragov. Charges	\$237,853	\$258,272	\$258,272	\$186,762	(27.7%)
Utilities, Services & Misc.	\$2,082,102	\$1,677,649	\$1,194,461	\$1,756,016	4.7%
Capital	\$393,580	\$438,400	\$426,555	\$724,479	65.3%
Other	\$0	\$0	\$0	\$81,087	
Total	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%
Operating Expenses	\$6,040,934	\$6,006,907	\$6,018,752	\$6,637,255	10.5%
Non-Operating Expenses	\$0	\$0	\$0	\$81,087	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$393,580	\$438,400	\$426,555	\$724,479	65.3%
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$1,455,160	\$1,127,377	\$1,064,979	\$1,757,391	65.0%
Fees and Service Charges (Str. Maint)	\$170,024	\$155,000	\$150,000	\$150,000	0.0%
Other Local Revenues *	\$66,404	\$11,100	\$78,498	\$8,000	(89.8%)
Operating Transfer (Special Rd Dist Fd)	\$113,425	\$113,425	\$113,425	\$0	(100.0%)
Operating Transfer (Capital Projects Fd)	\$62,000	\$62,000	\$62,000	\$0	(100.0%)
Operating Transfer (Transp. Stax Fd)	\$4,567,500	\$4,976,405	\$4,976,405	\$5,527,430	11.1%
Dedicated Sources	\$6,434,513	\$6,445,307	\$6,445,307	\$7,442,821	15.5%
General Sources	\$1	\$0	\$0	\$0	
Total Funding Sources	\$6,434,514	\$6,445,307	\$6,445,307	\$7,442,821	15.5%

* Other Local Revenues include Sign Damage revenues, auction revenues, and miscellaneous revenues.

DESCRIPTION

The Street Division provides maintenance on 507.3 miles of improved streets and 9.70 miles of unimproved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. The Traffic Maintenance Division fabricates, installs and maintains approximately 20,000 traffic control and street names signs, paints 1,040,000 feet of pavement striping, paints curbs/ crosswalks/symbols, and provides traffic signal maintenance.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The Street Division owns, operates and maintains an asset management system that permits timely analysis of maintenance costs and infrastructure condition.
- Additional Equipment Operator I position to meet increased maintenance demands due to growth in city's infrastructure.
- Additional (.05) Risk Management Specialist to help plan and promote safety programs throughout Public Works.
- Purchase (4) electronic school signs for Columbia Catholic School and Mill Creek Elementary.
- Replacement of (2) tandem axle dump trucks.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Continued emphasis will be given to our normal street maintenance program, including asphalt overlay and seal coating of improved streets. A total of \$1,585,000 (an increase of \$585,000) will be available for contractual street maintenance work to maintain the overall streets during FY 2012.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
6595 - Risk Management Specialist	0.00	0.00	0.00	0.05	0.05
5107 - Operations Manager	0.25	0.25	0.25	0.20	(0.05)
5106 - Asst. Public Works Director	0.00	0.05	0.05	0.05	
3033 - Traffic Signal Technician	2.00	2.00	2.00	2.00	
2311 -Street & Storm Water Maint Mngr	1.00	1.00	1.00	1.00	
2310 - Public Works Supervisor II-773	4.00	0.00	0.00	0.00	
2308 - Streets Superintendent	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2306 - Public Works Supervisor II	0.00	4.00	4.00	4.00	
2303 - Equipment Operator III-773	7.00	7.00	7.00	7.00	
2300 - Equipment Operator II-773	11.00	11.00	11.00	11.00	
2299 - Equipment Operator I-733	11.00	11.00	11.00	12.00	1.00
1003 - Admin. Support Assistant III	1.05	1.05	1.05	1.05	
Total Personnel	39.30	39.35	39.35	40.35	1.00
Permanent Full-Time	39.30	39.35	39.35	40.35	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	39.30	39.35	39.35	40.35	1.00

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Seal coat				
Workload:				
* Number of seal coat miles maintained	17	10	0	17
Efficiency:				
* Number of miles of seal coat on streets with a PASER rating of 5 or 6 per year - (PASER-Pavement Surface Evaluation and Rating)	65	82	82	97
Effectiveness:				
* Percent of total miles of streets with PASER rating of 5 or 6	13	16	16	20.00%

Comments:

This measurement will be an important budgeting indicator when scheduling annual street maintenance. PASER is a manual widely used across the country to rate gravel, brick, asphalt and concrete streets on their condition. The rating system is a numbered system from 1 to 10 depending on the surface type. There are pictures and definitions at each level that describe what type of maintenance is required if any.

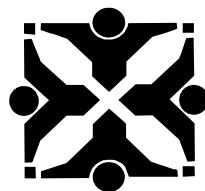
KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Asphalt overlay				
Workload:				
* Number of miles maintained	12	10	5	15
Efficiency:				
* Number of miles of overlay on streets with PASER rating of 4 or lower per year	125	115	115	120
Effectiveness:				
* Percent of total miles of streets with PASER rating of 4 or lower	10%	9%	4%	5%

Comments:

This measurement will be an important budgeting indicator when scheduling annual street maintenance PASER is a manual widely used across the country to rate gravel, brick, asphalt and concrete streets on their condition. The rating system is a numbered system from 1 to 10 depending on the surface type. There are pictures and definitions at each level that describe what type of maintenance is required if any.

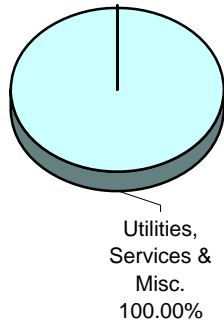
Capital Projects Fund - Streets and Sidewalks Projects



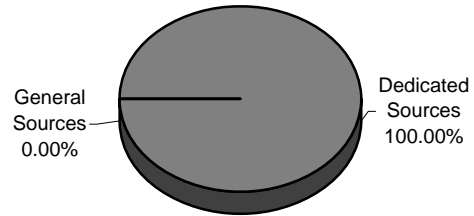
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - STREETS & SIDEWALKS PROJECTS

FY 2012 Total Expenditures

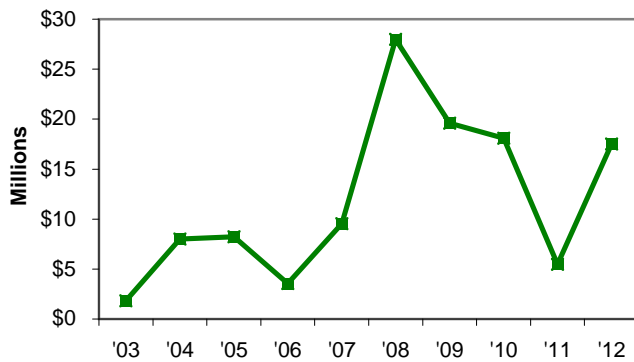


FY 2012 Totals By Funding



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$355,760	\$230,093	\$230,093	\$0	(100.0%)
Supplies & Materials	\$15,170	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$16,169,253	\$5,190,946	\$5,190,946	\$17,518,649	237.5%
Capital	\$1,449,092	\$0	\$0	\$0	
Other	\$98,440	\$65,869	\$65,869	\$0	(100.0%)
Total	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%
Total Expenses	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649	219.3%

FUNDING SOURCES (Where the Money Comes From)

TDD and Other Sales Taxes	\$0	\$0	\$0	\$7,230,507
Capital Fund Balance	\$2,927,453	\$1,063,947	\$1,063,947	\$460,000
Prior Year Appropriations	\$11,782,535	\$270,961	\$270,961	\$0
Grants (CDBG, County, State, STO)	\$315,227	\$392,000	\$392,000	\$6,874,646
Operating Transfer (Cap. Imprvmt Stax)	\$712,500	\$1,685,000	\$1,685,000	\$1,257,863
County Rd Dist Tax	\$1,400,000	\$1,400,000	\$1,400,000	\$1,675,000
Operating Transfer (Transp Stax)	\$150,000	\$75,000	\$75,000	\$20,633
Operating Transfer (Pub Imp Fd - Dev. Fees)	\$0	\$600,000	\$600,000	\$0
Misc. Rev (Developer Contrib, Tax bills)	\$800,000	\$0	\$0	\$0
Dedicated Sources	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649
General Sources	\$0	\$0	\$0	\$0
Total Funding Sources	\$18,087,715	\$5,486,908	\$5,486,908	\$17,518,649

MAJOR PROJECTS**FISCAL IMPACT**

Continued implementation of the transportation plan approved in the 2005 ballot.

- Major projects on Rolling Hills and
- Major study of Providence Burnham intersection.
- Scott Blvd Phase 2 - Vawter School Road to MKT
- Short Street Garage - Traffic mitigation
- Stadium TDD - Bernadette drive/Mall Parking lot
- Stadium Blvd cooridor
- Garth Avenue Sidwalk - Leslie to Parkade
- Fairview Rd sidewalk - From School to North of Rollins

AUTHORIZED PERSONNEL

**Actual
FY 2010**

**Budget
FY 2011**

**Estimated
FY 2011**

**Adopted
FY 2012**

**Position
Changes**

There are no personnel assigned to this budget.

Streets, Sidewalks and Major Maintenance				Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D C
PW - Streets						
1 Annual City State Projects C40160 [ID: 8]						
Cap Imp S Tax			\$375,000			
Unfunded				\$1,125,000	\$1,875,000	
Total			\$375,000	\$1,125,000	\$1,875,000	
2 Annual City/County Projects C40161 [ID: 9]						
Cap Imp S Tax		\$375,000		\$375,000		
Unfunded				\$750,000	\$1,875,000	
Total		\$375,000		\$1,125,000	\$1,875,000	
3 Annual Historic Brick Street Renovation C00234 [ID: 12]						
Unfunded			\$150,000	\$150,000	\$250,000	
Total			\$150,000	\$150,000	\$250,000	
4 Annual Landscaping C40163 [ID: 13]						
Gen Fd/PI		\$75,000	\$75,000	\$225,000		
Unfunded					\$375,000	
Total		\$75,000	\$75,000	\$225,000	\$375,000	
5 Annual Neighbrhd Curb & Gutter Restoration C00235 [ID: 14]						
Total						2009 2009
6 Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]						
Gen Fd/PI		\$54,367	\$54,367	\$163,101		
Transp S Tax	\$9,131	\$20,633	\$20,633	\$61,899		
Unfunded					\$375,000	
Total	\$9,131	\$75,000	\$75,000	\$225,000	\$375,000	
7 Annual Streets/Corridor Preservation C40158 [ID: 18]						
Cap Imp S Tax	\$500,000	\$500,000	\$500,000	\$500,000		
Unfunded				\$1,500,000	\$2,000,000	
Total	\$500,000	\$500,000	\$500,000	\$2,000,000	\$2,000,000	
8 Broadway & Dorsey St. pedestrian signal [ID: 1331]						
Unfunded			\$220,000			
Total			\$220,000			2013 2013
9 Prairie Lane Connection C00492 [ID: 1371]						
PYA Cap Imp S Tax		\$317,000				
Total		\$317,000				2012 2013
10 Providence Study- Burnham Intersction C00290 [ID: 39]						
Cap Imp S Tax	\$897,500					
STP		\$1,483,130				
Total	\$349,718	\$1,483,130				2010 2013
11 Scott Blvd Phase 2: Vawter Sch Rd-MKT - C00319 [ID: 128]						
Cap Imp S Tax		\$95,363				
Co Rd Tax Reb	\$703,575	\$1,675,000	\$311,686			
Development Fees			\$1,384,376			
Total	\$703,575	\$1,770,363	\$1,696,062			2008 2013
12 Short Street Garage Traffic Mitigation C00493 [ID: 1473]						
CAP FB		\$460,000				
Total		\$460,000				2012 2012

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance				Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D C
PW - Streets						
13 Stadium TDD: Brndt Dr/Mall Prk lot C00494 [ID: 1377]					2011	2012
TDD	\$232,367	\$1,554,624				
Total	\$232,367	\$1,554,624				
14 Stadium TDD: Stadium Blvd (corridor) C00475 [ID: 1470]					2011	2012
MoDot		\$5,141,516				
TDD	\$1,818,888	\$5,546,516				
Total	\$1,818,888	\$10,688,032				
15 Stadium TDD: Worley and Mall Signal Imprv C00480 [ID: 1376]					2011	2011
TDD	\$150,000					
Total	\$150,000					
16 Stephen's College Pedestrian Bridge Repair [ID: 1213]					2013	2013
Unfunded			\$175,000			
Total			\$175,000			
17 Waco Rd at Brn Station Intersect (incl. roadC00435 [ID: 1189]					2011	2013
Unfunded			\$200,000			
Total			\$200,000			
18 740 Corridor-E Columbia (Stadium Rd. Ext) C00408 [ID: 207]					2009	2015
Future Ballot				\$10,173,000		
Total				\$10,173,000		
19 Ashland Rd/Stadium Intersection Improvements [ID: 1212]					2015	2016
Unfunded				\$209,000		
Total				\$209,000		
20 Broadway - Garth Ave to West Blvd - C00396 [ID: 1015]					2010	2015
CAP FB						
Future Ballot				\$5,200,000		
Total				\$5,200,000		
21 Brown Station Rd-Starke Av to Rte. B C00409 [ID: 38]					2013	2016
Cap Imp S Tax						
Future Ballot				\$1,899,680		
Total				\$1,899,680		
22 Discovery Parkway: Gans US 63 to Rolling Hills [ID: 1155]					2009	2015
Future Ballot				\$6,200,000		
Total				\$6,200,000		
23 Fairview & Chapel Hill Intersection Imprvmts [ID: 184]					2015	2016
Future Ballot				\$480,000		
Total				\$480,000		
24 Fairview at Ash Intersection Improvement [ID: 1211]					2015	2016
Unfunded				\$435,000		
Total				\$435,000		
25 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]					2015	2016
Future Ballot				\$9,800,000		
Total				\$9,800,000		

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Streets, Sidewalks and Major Maintenance				Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D C
PW - Streets						
26 Highview Avenue: Jewell-Jefferson C00407 [ID: 1123]						2015 2015
CDBG				\$340,000		
Total				\$340,000		
27 Maguire/Warren to New Haven - C00436 [ID: 1127]						2010 2015
Future Ballot				\$2,000,000		
Total				\$2,000,000		
28 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]						2010 2016
Cap Imp S Tax				\$1,000,000		
Co Rd Tax Reb			\$1,363,314	\$5,025,000		
Unfunded				\$859,653		
Total			\$1,363,314	\$6,884,653		
29 Ballenger Ln Overpass: Clark Ln-St. Charles [ID: 23]						2015 2020
Future Ballot				\$650,000	\$5,760,000	
Total				\$650,000	\$5,760,000	
30 Bearfield Rd; Clear Creek-Gans Road [ID: 25]						2015 2019
Future Ballot				\$240,000	\$1,360,000	
Total				\$240,000	\$1,360,000	
31 Bearfield Rd; Nifong-Clear Creek [ID: 26]						2015 2018
Future Ballot				\$300,000	\$1,700,000	
Total				\$300,000	\$1,700,000	
32 Clark Ln - Woodland Springs Ct to Ballenger [ID: 1022]						2015 2019
Future Ballot				\$630,000	\$3,570,000	
Total				\$630,000	\$3,570,000	
33 Creasy Springs Rd: Bear Creek to Blue Ridge Rd [ID: 49]						2015 2019
Future Ballot				\$1,440,000	\$8,160,000	
Total				\$1,440,000	\$8,160,000	
34 Elm Street Extension [ID: 247]						2015 2017
Future Ballot				\$600,000	\$3,400,000	
Total				\$600,000	\$3,400,000	
35 New Haven: Lemone to Warren [ID: 1205]						2015 2018
Future Ballot				\$290,000	\$2,610,000	
Total				\$290,000	\$2,610,000	
36 Nifong - 4 Lane Upgrade-Providence to Scott [ID: 97]						2015 2020
Future Ballot				\$2,775,000	\$15,725,000	
Total				\$2,775,000	\$15,725,000	
37 Peachtree Drive [ID: 1223]						2015 2019
Future Ballot				\$240,000	\$2,700,000	
Total				\$240,000	\$2,700,000	
38 Proctor Dr - Bear Creek to Creasy Springs Rd [ID: 1024]						2015 2018
Future Ballot				\$324,000	\$1,836,000	
Total				\$324,000	\$1,836,000	

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For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
PW - Streets							
39 Rangeline -Wilkes to Business Loop [ID: 1126]						2016	2017
Future Ballot				\$100,000	\$900,000		
Total				\$100,000	\$900,000		
40 Richland-St. Charles to Grace [ID: 112]						2015	2019
Future Ballot				\$450,000	\$2,550,000		
Total				\$450,000	\$2,550,000		
41 Rock Quarry Rd-Grindstone Prkwy to Stadium 9400 ft [ID: 115]						2016	2017
Future Ballot				\$1,000,000	\$9,000,000		
Total				\$1,000,000	\$9,000,000		
42 Sinclair - Nifong Intrsectn Imprvmnts [ID: 190]						2015	2017
Unfunded				\$75,000	\$675,000		
Total				\$75,000	\$675,000		
43 Sinclair - Nifong S 9,000 Ft [ID: 132]						2015	2019
Future Ballot				\$660,000	\$3,740,000		
Total				\$660,000	\$3,740,000		
44 Sinclair - Rte K Northward 6,700 Feet [ID: 133]						2015	2019
Future Ballot				\$450,000	\$2,550,000		
Total				\$450,000	\$2,550,000		
45 St Charles Road-Keene to Grace Ln [ID: 138]						2015	2018
Future Ballot				\$1,200,000	\$6,800,000		
Total				\$1,200,000	\$6,800,000		
46 Stadium-Audubon Intersection Improvements [ID: 1356]						2015	2020
Future Ballot				\$30,000	\$270,000		
Total				\$30,000	\$270,000		
47 Waco Rd - Brwn Stn-Oakland Gr Rd (4 Ln Upg) [ID: 153]						2015	2020
Future Ballot				\$285,000	\$1,615,000		
Total				\$285,000	\$1,615,000		
48 Waco Rd - Route B-Rogers Rd [ID: 154]						2015	2020
Future Ballot				\$1,350,000	\$7,650,000		
Total				\$1,350,000	\$7,650,000		
PW - Sidewalks							
49 Annual Downtown Sidewalk Improvements C00171 [ID: 10]							
Cap Imp S Tax		\$287,500					
Unfunded				\$50,000	\$250,000		
Total		\$287,500		\$50,000	\$250,000		
50 Annual Sidewalk Major Maintenance C00148 [ID: 16]							
Unfunded				\$150,000	\$750,000		
Total				\$150,000	\$750,000		
51 Annual Sidwlks/Pedways (New const/re-const C40162 [ID: 17]							
Cap Imp S Tax	\$287,500		\$287,500	\$287,500			
Unfunded				\$575,000	\$1,437,500		
Total	\$287,500		\$287,500	\$862,500	\$1,437,500		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
PW - Sidewalks							
52 Fairview Rd Sdwk - School to N of Rollins C00411 [ID: 57]						2010	2012
PYA Cap Imp S Tax		\$281,000					
Total		\$281,000					
53 Oakland Grvl Rd - Blue Rdg to Edris C00157 [ID: 101]						2010	2013
Unfunded			\$265,593				
Total			\$265,593				
54 Broadway & 5th Sdwk-Intrsectn Imprvmts [ID: 33]						2013	2014
Unfunded			\$56,250	\$318,750			
Total			\$56,250	\$318,750			
55 Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]						2012	2014
Grant		\$250,000					
PYA Cap Imp S Tax		\$33,000					
Total		\$283,000					
56 GNM:Fairview Rd- W Broadway-HighInd C00326 [ID: 168]						2013	2014
Unfunded				\$140,000			
Total				\$140,000			
57 GNM:Manor Dr Sdwk- Broadway-Rollins C00329 [ID: 182]						2013	2014
Unfunded				\$381,138			
Total				\$381,138			
58 Longview Sidewalk [ID: 1124]						2013	2014
Unfunded			\$24,300	\$137,700			
Total			\$24,300	\$137,700			
59 Oakland Grvl - Smiley-Blue Rdg C00330 [ID: 170]						2013	2014
Unfunded				\$488,500			
Total				\$488,500			
60 Oakland: Vandiver northward to existing sidewalk [ID: 1394]						2013	2015
Cap Imp S Tax			\$60,000	\$240,000			
Total			\$60,000	\$240,000			
61 West Boulevard Sidewalk: Ash St. to Worley St. [ID: 1393]						2014	2016
Cap Imp S Tax				\$501,000			
Total				\$501,000			
62 Worley St Sdwk - Clinkscales-Bernadette [ID: 222]						2014	2015
Unfunded				\$280,000			
Total				\$280,000			
63 Bus Loop 70 Sdwk - 7th St to Rangeline [ID: 214]						2013	2017
Unfunded			\$24,000		\$136,000		
Total			\$24,000		\$136,000		
64 Bus Loop 70 Sdwk- Garth Av-Providence [ID: 212]						2013	2017
Unfunded			\$48,750		\$276,250		
Total			\$48,750		\$276,250		
65 Bus Loop 70 Sdwk-Providence to Rangeline [ID: 213]						2013	2017
Unfunded			\$61,500		\$348,500		
Total			\$61,500		\$348,500		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
PW - Sidewalks							
66 Bus Loop 70 Sdwk-Rangeline to Rt B [ID: 215]						2015	2018
Unfunded				\$136,500	\$773,500		
Total				\$136,500	\$773,500		

Major Maintenance

67 MM Maguire Blvd: Lemone to North end [ID: 1312]						2015	2015
Future Ballot				\$1,950,000			
Total				\$1,950,000			
68 MM-Derby Ridge Dr: Blue Ridge Rd to Man O War Dr [ID: 1310]						2015	2015
Future Ballot				\$417,000			
Total				\$417,000			
69 MM-Green Meadows Rd: Skylark Lane to Oaklawn Drive [ID: 1314]						2015	2015
Future Ballot				\$254,000			
Total				\$254,000			
70 MM-Katy Lane: Forum Blvd to Limerick Ln [ID: 1311]						2015	2015
Future Ballot				\$873,000			
Total				\$873,000			
71 MM-Keene Street: Broadway to I-70 Drive [ID: 1317]						2015	2016
Future Ballot				\$4,520,000			
Total				\$4,520,000			
72 MM-Rogers: 8th St. to Rangeline [ID: 1309]						2014	2014
Unfunded				\$414,000			
Total				\$414,000			
73 MM-Royal Lytham Drive:Glen Eagle Dr to Chadwick Dr [ID: 1313]						2015	2015
Future Ballot				\$122,000			
Total				\$122,000			
74 MM-Santiago Drive: Granada Blvd to Nifong Blvd [ID: 1315]						2015	2015
Future Ballot				\$431,000			
Total				\$431,000			
75 MM-Garth Avenue: BL 70 to Thurman [ID: 1316]						2015	2017
Future Ballot				\$2,903,000	\$1,047,000		
Total				\$2,903,000	\$1,047,000		

Streets, Sidewalks and Major Maintenance Funding Source Summary

CAP FB		\$460,000					
Cap Imp S Tax	\$937,538	\$1,257,863	\$1,222,500	\$2,903,500			
CDBG				\$340,000			
Co Rd Tax Reb	\$703,575	\$1,675,000	\$1,675,000	\$5,025,000			
Development Fees			\$1,384,376				
Gen Fd/PI		\$129,367	\$129,367	\$388,101			

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary							
Grant		\$250,000					
MoDot		\$5,141,516					
STP		\$1,483,130					
TDD	\$2,201,255	\$7,101,140					
Transp S Tax	\$9,131	\$20,633	\$20,633	\$61,899			
New Funding	\$3,851,499	\$17,518,649	\$4,431,876	\$8,718,500	\$0		
PYA Cap Imp S Tax		\$631,000					
Prior Year Funding		\$631,000					
Future Ballot				\$60,236,680	\$82,943,000		
Future Ballot				\$60,236,680	\$82,943,000		
Unfunded			\$1,225,393	\$8,175,241	\$11,396,750		
Unfunded			\$1,225,393	\$8,175,241	\$11,396,750		
Total	\$3,851,499	\$18,149,649	\$5,657,269	\$77,130,421	\$94,339,750		

Streets, Sidewalks and Major Maintenance Current Capital Projects

PW - Streets

1	Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]	2008	2010
2	Forum @ MKT/Victoria: Left turn lanes [ID: 1466]	2011	2012
3	Gans Rd:Interchange at 63 C00237 [ID: 61]	2006	2008
4	I-70 Interchange Phase I (Scott Blvd) C00312 [ID: 84]	2009	2011
5	Maguire - N to Stadium Blvd & Exit C00128 [ID: 90]	2006	2009
6	Mexico Grvl Rd - Vandiver-PP (2 Lanes) C00241 [ID: 93]	2008	2010
7	Ponderosa TDD: Gans to Blue Acres [ID: 1327]	2017	2018
8	Providence Rd-Vandiver-Blue Ridge (2 Lanes) C00239 [ID: 110]	2008	2009
9	Rangeline Streetscape Improv. (Rogers to Wilkes) [ID: 1235]	2010	2010
10	Rolling Hills Road- Old Hawthorn to RichlandC00320 [ID: 73]	2009	2011
11	Rolling Hills- County Proj: New Haven to WW C00433 [ID: 1187]	2010	2010
12	Scott Blvd (TT)- Brookview Ter-Rollins C00149 [ID: 129]	2006	2009
13	Stadium TDD: Fairview-Worley Roundabout C00392 [ID: 1200]	2015	2016
14	Stadium TDD: Right-in Right-out C00450 [ID: 1375]	2010	2011
15	Stadium TDD:740 Corridor Mall-Brdwy to I70 C00317 [ID: 208]	2008	2012
16	Traffic Islands - Stadium and Old 63 C00213 [ID: 146]	2010	2011
17	Transfer to GF for Speed Limit Signs [ID: 1215]	2010	2011
18	Vandiver Dr: Intrscn Ramps East to Mexico C00211 [ID: 150]	2006	2008
19	Williams Str w/Williams-Brdwy Intrscn Imprv C00428 [ID: 1125]	2010	2010

PW - Sidewalks

20	Bus Loop 70 Sdwk - Jackson-Jefferson C00321 [ID: 246]	2010	2010
21	East side sidewalks Phase III (CDBG)- C00465 [ID: 1355]	2011	2011
22	GNM:763 Bus. Loop/Big Bear C00322 [ID: 163]	2009	2010
23	GNM:8 Intrscn (Design Only) C00291 [ID: 251]	2008	2008

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For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Current Capital Projects							
PW - Sidewalks							
24 GNM:Broadway - Fairview-Stadium C00324 [ID: 162]						2009	2010
25 GNM:Downtown Hub:Prov/Douglass-Flat Brnch C00431 [ID: 1131]						2008	2010
26 GNM:Leeway Dr (N side)- Sch-Brwn Stn C00328 [ID: 179]						2008	2009
27 GNM:Old 63: Grindstone C00331 [ID: 174]						2008	2010
28 GNM:Providence - Wilkes to Texas C00332 [ID: 176]						2009	2010
29 GNM:Providence/Business Loop Intersection C00429 [ID: 1144]						2009	2010
30 GNM:Providence/Green Meadows Intersection C00430 [ID: 1145]						2009	2010
31 GNM:Providence: Smiley to Blue Ridge C00399 [ID: 1130]						2009	2010
32 GNM:Sdwk Intrsctn Imprvmnts C00333 [ID: 245]						2007	2010
33 GNM:Smiley- E of Derby Rdg-Bold Vntr C000334 [ID: 178]						2008	2009
34 GNM:Stadium (S side)-Prov to College C00335 [ID: 173]						2009	2010
35 GNM:W Ash - W of Stadium, E of Heather C00340 [ID: 169]						2008	2009
36 GNM:Walnut - William to Old 63 C00339 [ID: 175]						2009	2010
37 Missouri Theatre Sidewalk [ID: 1222]						2009	2009
38 Non-motorized Funding Grant C00271 [ID: 99]						2007	2007
39 Texas Av Sdwk - N Side Garth-Providence C00440 [ID: 142]						2010	2013
40 Waco Rd/Arbor Pointe Sidewalk Improvement C00412 [ID: 1085]						2008	2010
41 Worley Sdwk: West Blvd-Clinkscapes C00309 [ID: 255]						2008	2011

Streets, Sidewalks and Major Maintenance Impact of Capital Projects

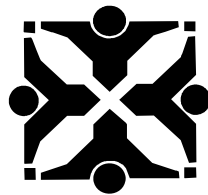
Annual Streets/Corridor Preservation C40158 [ID: 18]
Approximately 20 miles of streets are added each year in which maintenance, signage and snow removal will occur.
Brown Station Rd-Starke Av to Rte. B C00409 [ID: 38]
Unknown
Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]
Approximately \$12,500/mile for maintenance (cleaning, traffic (signs), snow removal). 7 yr. rotation for seal coat of approximately \$1.05/sq. yd. and if mill/overlay is needed on a 14 yr. rotation costing approximately \$5.40/sq. yd.
Maguire - N to Stadium Blvd & Exit C00128 [ID: 90]
Unknown
Providence Rd-Vandiver-Blue Ridge (2 Lanes) C00239 [ID: 110]
Approximately \$12,500/mile for maintenance (cleaning, traffic (signs), snow removal). 7 yr. rotation for seal coat of approximately \$1,400 for additional road and if mill/overlay is needed on a 14 yr. rotation costing approximately \$7,200 for additional road.
Vandiver Dr: Intrsctn Ramps East to Mexico C00211 [ID: 150]
Approximately \$12,500/mile for maintenance (cleaning, traffic (signs), snow removal). 7 yr. rotation for seal coat of approximately \$1,200 for additional road. And if mill/overlay is needed on a 14 yr. rotation costing approximately \$6,000 for additional road.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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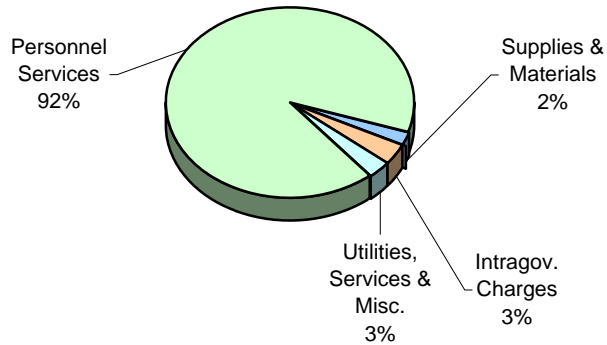
Public Works - Parking Enforcement (General Fund)



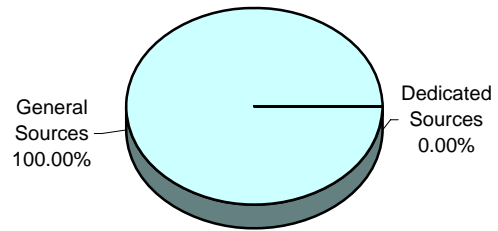
City of Columbia
Columbia, Missouri

PUBLIC WORKS - PARKING ENFORCEMENT (General Fund)

FY 2012 Total Expenditures By Category

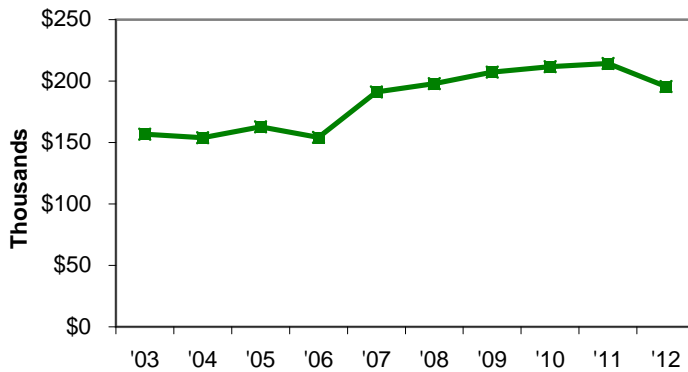


FY 2012 Totals By Funding Source

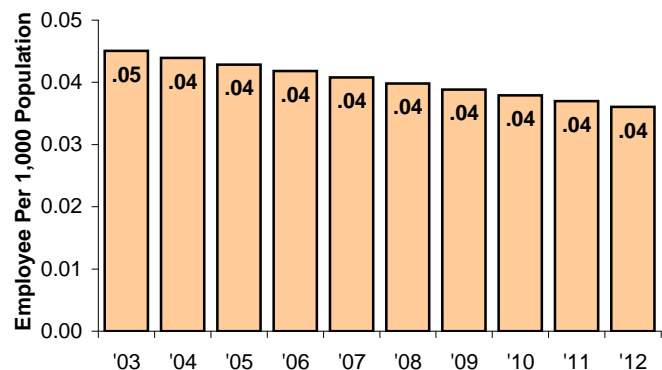


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$173,124	\$173,867	\$172,191	\$178,295	2.5%
Supplies & Materials	\$4,139	\$5,229	\$5,229	\$4,342	(17.0%)
Travel & Training	\$0	\$150	\$0	\$0	(100.0%)
Intragov. Charges	\$27,212	\$28,936	\$28,936	\$6,630	(77.1%)
Utilities, Services & Misc.	\$3,861	\$6,196	\$4,703	\$6,196	0.0%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Operating Expenses	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$208,336	\$214,378	\$211,059	\$195,463	(8.8%)

FUNDING SOURCES (Where the Money Comes From)

Operating Transfer (Transp. Stax Fd)	\$0	\$0	\$0	\$0
Dedicated Sources	\$0	\$0	\$0	\$0
General Sources	\$208,336	\$214,378	\$211,059	\$195,463
Total Funding Sources	\$208,336	\$214,378	\$211,059	\$195,463

DESCRIPTION

Parking Enforcement Division currently has four full time and four part time enforcement personnel. Working together on a weekly schedule, they enforce Chapter 14 of the City ordinances.

OBJECTIVES

The Parking Enforcement Division is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. The Parking Enforcement Section is responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's, office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones.

HIGHLIGHTS/SIGNIFICANT CHANGES

Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.

Special emphasis will continue toward ensuring that the public is aware that the hours of operation for all parking meters and lots is 8:00 am to 6:00 pm and that parking is enforced during those hours Monday through Saturday. Parking is enforced Monday through Friday 8:00 am - 6:00 pm in all garages.

As of July 1, 2011 City Council approved free parking in all of the garages on Saturdays.

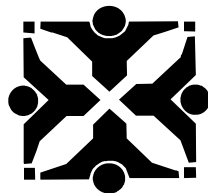
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
3021 - Parking Enforcement Agent	4.00	4.00	4.00	4.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

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Transit Fund

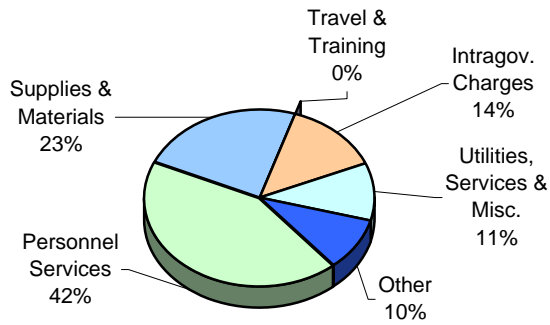
(Enterprise Fund)



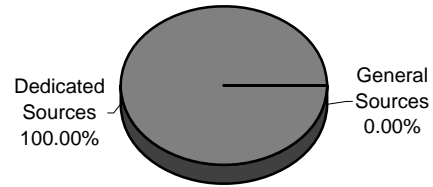
City of Columbia
Columbia, Missouri

TRANSIT FUND (Enterprise Fund)

FY 2012 Total Expenditures By Category

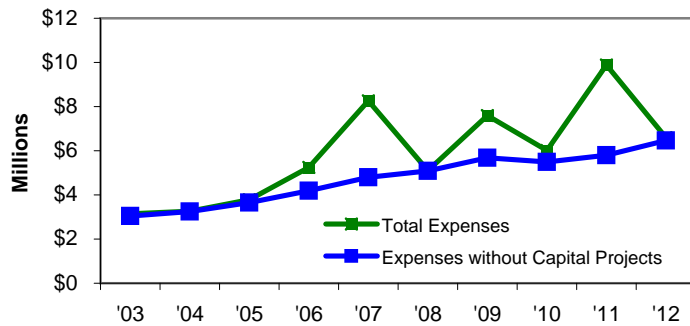


FY 2012 Totals By Funding Source

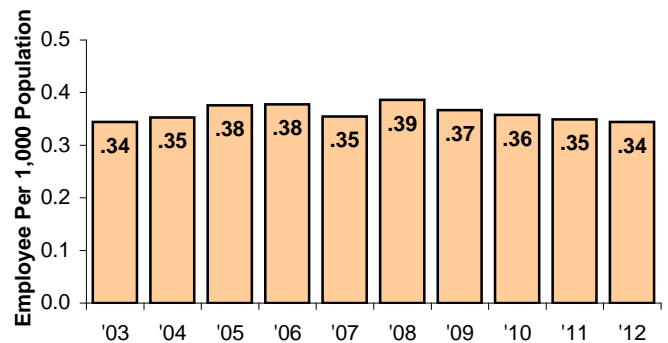


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$2,624,376	\$2,641,215	\$2,801,705	\$2,823,077	6.9%
Supplies & Materials	\$1,183,595	\$1,338,722	\$1,367,833	\$1,535,795	14.7%
Travel & Training	\$6,667	\$3,081	\$3,110	\$3,081	0.0%
Intragov. Charges	\$581,009	\$632,314	\$632,802	\$894,484	41.5%
Utilities, Services & Misc.	\$2,296,425	\$4,661,900	\$4,728,833	\$703,447	(84.9%)
Capital	\$0	\$0	\$0	\$0	
Other	\$631,288	\$600,000	\$640,931	\$641,000	6.8%
Total	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.2%)
Operating Expenses	\$4,915,222	\$5,203,347	\$5,400,091	\$5,823,884	11.9%
Non-Operating Expenses	\$654,708	\$600,000	\$701,238	\$642,000	7.0%
Debt Service	\$443	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$1,752,987	\$4,073,885	\$4,073,885	\$135,000	(96.7%)
Total Expenses	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.2%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$1,524,937	\$1,419,029	\$1,485,466	\$1,433,975	(3.5%)
Interest Revenue	\$104,103	\$91,540	\$65,576	\$66,000	0.6%
Fees and Service Charges	\$1,517,701	\$1,602,634	\$1,617,074	\$1,689,958	4.5%
Other Local Revenues	\$45,424	\$9,700	\$28,243	\$11,700	(58.6%)
Transfers and Capital Contrib. *	\$3,537,993	\$5,502,510	\$5,502,510	\$1,828,334	(66.8%)
Use of Prior Year Sources	\$593,202	\$1,251,819	\$1,476,345	\$1,570,917	6.4%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(35.1%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(35.1%)

* Transfers from Transportation 1/2 cent Sales Tax Fund and \$200,000 from Parking Fund in FY 2012 to pay for trolley service downtown and to the parking garages; Capital Contributions are capital grants from the FTA.

Transit Fund - Summary

Fund 553

DESCRIPTION

Columbia Transit (CT) operates to provide public transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service. Our goal is to provide mass transportation to as many citizens as possible, at the lowest possible cost, while maintaining timely and dependable service.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Fare increases adopted for FY 2012 will be effective October 1, 2011.
- Maintain Thursday and Friday Night Service until 9:30 pm.
- Fixed route personnel have been reallocated to ParaTransit to reflect changes in work assignments.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Additional (0.20) Risk Management Specialist to help plan and promote safety programs throughout Public Works.
- No charge for downtown orbitor service.
- Fair increases include:
 - Full fare from \$1.00 to \$1.50
 - Half fare from \$0.50 to \$0.75
 - Student semester passes from \$60 to \$100
- Change in half fair eligibility to students from ages 5 - 17. Students 18 & over pay full fares.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Columbia Transit	23.49	27.34	27.29	23.24	(4.05)
Paratransit System	9.50	8.25	8.25	12.60	4.35
University Shuttle	4.76	2.26	2.26	2.36	0.10
Total Personnel	37.75	37.85	37.80	38.20	0.40
Permanent Full-Time	30.00	31.10	37.05	37.45	0.40
Permanent Part-Time	7.75	6.75	0.75	0.75	
Total Permanent	37.75	37.85	37.80	38.20	0.40

FEE AND SERVICE CHARGE INFORMATION

	Prior to FY 2009	FY 2009 - FY 2011	Adopted FY 2012
Regular Fares:			
Per Ride	\$0.50	\$1.00	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$20.00	\$35.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$10.00	\$20.00	\$30.00
Disabled, elderly and medicare recipients fares:			
Per Ride	\$0.25	\$0.50	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$10.00	\$15.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$5.00	\$10.00	\$15.00
Students (of any university, college, high school or trade school in the City of Columbia, with the showing of a valid student ID)			
Per Regular Semester	\$45.00	\$60.00	\$100.00
Paratransit Services:			
Certified ADA eligible persons or companion, per ride			
Registered personal care attendant accompanying a certified ADA eligible person.	\$1.00 Free	\$2.00 Free	\$2.00 Free

Prior to FY 2009, fares had not been increased for 22 years.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Passenger Usage				
Workload:				
* Total number of passengers	2,018,593	2,027,763	2,291,372	2,000,000
Efficiency:				
* Cost per passenger	\$1.77	\$1.79	\$1.70	\$1.70
Effectiveness:				
* Percent of cost recovered	20.30%	27.30%	27.70%	27.70%

Comments:

Passenger usage is a strong indicator of Customer Satisfaction. Increasing ridership suggest that the service is meeting the needs of current customers who may ride more frequently, as well as, attracting new riders. As ridership increases, the cost per passenger diminishes. Schedule reliability is one of the strongest factors influencing passenger usage and customer satisfaction.

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
Operating Grants	\$1,433,975	\$1,448,315	\$1,462,798	\$1,477,426	\$1,492,200
Interest	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
Fees and Service Charges	\$1,689,958	\$1,706,858	\$1,723,927	\$1,741,166	\$1,758,578
Other Local Revenues	\$11,700	\$11,700	\$11,700	\$11,700	\$11,700
	\$3,201,633	\$3,232,873	\$3,264,425	\$3,296,292	\$3,328,478
Operating Subsidy from TST Fd	\$1,457,198	\$1,486,341	\$1,516,068	\$1,546,390	\$1,577,317
Capital Transfer from TST Fd	\$27,000	\$260,760	\$569,561	\$0	\$36,000
Total Sources From TST Fd	\$1,484,198	\$1,747,101	\$2,085,629	\$1,546,390	\$1,613,317
Transfer from Parking for Trolley Service	\$200,000				
Transfer from GF instead of PT increase	\$28,666				
Transfer from CVB for Football Shuttle	\$7,470				
Capital Contrib. (FTA CIP Grants)	\$108,000	\$1,043,040	\$2,741,739	\$0	\$144,000
Total Financial Sources *	\$5,029,967	\$6,023,014	\$8,091,793	\$4,842,682	\$5,085,795
Financial Uses					
Personnel Services	\$2,823,077	\$2,879,539	\$2,937,130	\$2,995,873	\$3,055,790
Supplies & Materials	\$1,535,795	\$1,566,511	\$1,597,841	\$1,629,798	\$1,662,394
Travel & Training	\$3,081	\$3,112	\$3,143	\$3,174	\$3,206
Intragovernmental	\$894,484	\$912,374	\$930,621	\$949,233	\$968,218
Utilities, Services, & Misc.	\$567,447	\$578,796	\$590,372	\$602,179	\$614,223
Non-Operating Expenses	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Debt Service					
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$135,000	\$1,303,800	\$3,311,300	\$0	\$180,000
Total Est. Expenditure Uses *	\$5,959,884	\$7,245,132	\$9,371,407	\$6,181,257	\$6,484,831
Sources Over/(Under) Uses	(\$929,917)	(\$1,222,118)	(\$1,279,614)	(\$1,338,575)	(\$1,399,036)
Beginning Cash and Other Resources	\$921,125	(\$8,792)	(\$1,230,910)	(\$2,510,524)	(\$3,849,099)
Ending Cash and Other Resources	(\$8,792)	(\$1,230,910)	(\$2,510,524)	(\$3,849,099)	(\$5,248,135)
* Includes FTA grant funded Capital Project amounts					
Capital Sources	\$135,000	\$1,303,800	\$3,311,300	\$0	\$180,000
Capital Uses	\$135,000	\$1,303,800	\$3,311,300	\$0	\$180,000
Capital Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0

Transit - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Columbia Transit					
Personnel Services	\$1,359,503	\$1,482,914	\$1,377,863	\$1,392,283	(6.1%)
Supplies and Materials	\$840,404	\$888,203	\$920,828	\$1,065,524	20.0%
Travel and Training	\$5,917	\$2,206	\$2,360	\$2,206	0.0%
Intragovernmental Charges	\$526,939	\$570,349	\$570,837	\$668,226	17.2%
Utilities, Services, & Misc.	\$361,231	\$388,728	\$455,261	\$379,585	(2.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$631,288	\$600,000	\$640,931	\$641,000	6.8%
Total	\$3,725,282	\$3,932,400	\$3,968,080	\$4,148,824	5.5%
Paratransit					
Personnel Services	\$526,242	\$502,914	\$615,925	\$767,354	52.6%
Supplies and Materials	\$149,781	\$188,051	\$155,236	\$181,485	(3.5%)
Travel and Training	\$750	\$750	\$750	\$750	0.0%
Intragovernmental Charges	\$28,149	\$35,358	\$35,358	\$189,793	436.8%
Utilities, Services, & Misc.	\$87,776	\$82,493	\$82,893	\$81,835	(0.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$792,698	\$809,566	\$890,162	\$1,221,217	50.8%
University Shuttle					
Personnel Services	\$738,631	\$655,387	\$807,917	\$663,440	1.2%
Supplies and Materials	\$193,410	\$262,468	\$291,769	\$288,786	10.0%
Travel and Training	\$0	\$125	\$0	\$125	0.0%
Intragovernmental Charges	\$25,921	\$26,607	\$26,607	\$36,465	37.1%
Utilities, Services, & Misc.	\$94,431	\$116,794	\$116,794	\$107,027	(8.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,052,393	\$1,061,381	\$1,243,087	\$1,095,843	3.2%
Capital Projects					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,752,987	\$4,073,885	\$4,073,885	\$135,000	(96.7%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,752,987	\$4,073,885	\$4,073,885	\$135,000	(96.7%)
Department Totals					
Personnel Services	\$2,624,376	\$2,641,215	\$2,801,705	\$2,823,077	6.9%
Supplies and Materials	\$1,183,595	\$1,338,722	\$1,367,833	\$1,535,795	14.7%
Travel and Training	\$6,667	\$3,081	\$3,110	\$3,081	0.0%
Intragovernmental Charges	\$581,009	\$632,314	\$632,802	\$894,484	41.5%
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Capital	\$0	\$0	\$0	\$0	
Other	\$631,288	\$600,000	\$640,931	\$641,000	6.8%
Total	\$7,323,360	\$9,877,232	\$10,175,214	\$6,600,884	(33.2%)

Transit - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Columbia Transit					
6595 - Risk Management Specialist	0.00	0.00	0.00	0.20	0.20
5107 - Operations Manager	0.00	0.00	0.00	0.20	0.20
5106 - Asst Public Works Director	0.00	0.05	0.05	0.05	
5004 - Engineering Aide IV	0.00	0.05	0.00	0.00	
4802 - Public Information Specialist	0.20	0.20	0.20	0.20	
4702 - Transportation Manager	0.50	0.50	0.50	0.50	
4502 - Senior Rates Analyst	0.15	0.15	0.15	0.15	
4501 - Rate Analyst	0.15	0.15	0.15	0.15	
2505 - Transportation Supervisor	0.62	0.62	0.62	0.62	
2504 - Bus Dispatcher	2.00	2.00	2.00	1.80	(0.20)
2502 - Bus Driver	17.75	21.00	21.00	16.75	(4.25)
2102 - Vehicle Service Worker	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst. III	0.62	0.62	0.62	0.62	
1002 - Admin. Support Assistant II	0.50	1.00	1.00	1.00	
Total Personnel	23.49	27.34	27.29	23.24	(4.05)
Permanent Full-Time	18.24	21.34	26.54	22.49	(4.05)
Permanent Part-Time	5.25	6.00	0.75	0.75	
Total Permanent	23.49	27.34	27.29	23.24	(4.05)
Paratransit					
2505 - Transportation Supervisor	0.25	0.25	0.25	0.25	
2504 - Bus Dispatcher	1.00	1.00	1.00	1.10	0.10
2502 - Bus Driver	6.50	5.75	5.75	10.00	4.25
1003 - Admin. Support Assistant III	0.25	0.25	0.25	0.25	
1002 - Admin. Support Assistant II	1.50	1.00	1.00	1.00	
Total Personnel	9.50	8.25	8.25	12.60	4.35
Permanent Full-Time	8.50	7.50	8.25	12.60	4.35
Permanent Part-Time	1.00	0.75	0.00	0.00	
Total Permanent	9.50	8.25	8.25	12.60	4.35
University Shuttle					
2505 - Transportation Supervisor	0.13	0.13	0.13	0.13	
2504 - Bus Dispatcher	1.00	1.00	1.00	1.10	0.10
2502 - Bus Driver	2.50	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	0.13	0.13	0.13	0.13	
2102 - Vehicle Service Worker	1.00	1.00	1.00	1.00	
	4.76	2.26	2.26	2.36	0.10
Permanent Full-Time	3.26	2.26	2.26	2.36	0.10
Permanent Part-Time	1.50	0.00	0.00	0.00	
Total Permanent	4.76	2.26	2.26	2.36	0.10
Department Totals					
Permanent Full-Time	30.00	31.10	37.05	37.45	0.40
Permanent Part-Time	7.75	6.75	0.75	0.75	
Total Permanent	37.75	37.85	37.80	38.20	0.40

DESCRIPTION

Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA grants. CT will continue to explore options for Commuter Route transfer station locations, as well as, commission a feasibility study for a new operations center. Improved routing implemented in 2010 now provides service to the North East corridor.

FISCAL IMPACT

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

MAJOR PROJECTS

- Purchase (2) 40 ft buses, (4) 35 ft bus and (2) Paratransit vans in the Spring of 2012 using funds from a Federal State of Good Repair Grant. All are replacing vehicles beyond their useful life.
- Seek funding to purchase and install 43 automated vehicle locator (AVL) systems, solar lighting systems for our shelters and benches, and farebox motherboard upgrades.
- Seek funding for scheduled replacement of Paratransit vans and heavy-duty buses.
- In 2011, CT made application for these & other capital items via the "State of Good Repair" Notice of Funding Availability (NOFA).

Transit Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Transit							
1 (18) Solar Lighting Systems for Shelters - C47026 [ID: 902]						2006	2012
FTA Grant	\$1,440						
Total	\$1,440						
2 (7)Solar Hldrs w/Sec Lght for bnch shlttrs C47028 [ID: 904]						2007	2012
Total							
3 Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]						2009	2012
FTA Grant	\$290,101						
PYA Transp S Tax	\$72,526						
Total	\$362,627						
4 Bench & Shelter-Derby Ridge/Smiley C47032 [ID: 905]						2006	2012
Total							
5 Benches and Shelters - C47029 [ID: 906]						2009	2012
Total							
6 Bus Priority-Traffic Signal System C47046 [ID: 1354]						2012	2012
FTA Grant		\$80,000					
Transp S Tax		\$20,000					
Total		\$100,000					
7 GFI Farebox Upg. Repl. Elctrnc Motherboards C47018 [ID: 907]						2010	2012
Total							
8 One (1) Additional 40' Transit Bus C47033 [ID: 954]						2010	2012
FTA Grant	\$18,465						
PYA Transp S Tax	\$4,616						
Total	\$23,081						
9 Repl. 4 35' Eldorado Buses with 40' buses C47043 [ID: 1352]						2012	
FTA Grant	\$1,222,028						
PYA Transp S Tax	\$48,256						
Transp S Tax	\$202,040						
Total	\$1,472,324						
10 Replace (4) Paratransit Vehicles - C47030 [ID: 908]						2009	2010
Total							
11 Replace 2 40 foot LF Buses; 1851, 1852 [ID: 1197]						2013	2013
FTA Grant			\$755,040				
Transp S Tax			\$188,760				
Total			\$943,800				
12 Rpl. #1967 - 15 Passenger Van C47047 [ID: 914]						2012	2012
FTA Grant		\$28,000					
Transp S Tax		\$7,000					
Total		\$35,000					
13 Rpl. #374 & #375 40' Transit Buses C47034 [ID: 909]						2010	2011
Total							
14 Rpl. (2) Paratransit Vans #1937 & 1938 C47038 [ID: 911]						2009	2009
Total							

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Transit Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Transit							
15 Rpl. (2) Paratransit Vehicles C47039 [ID: 912]						2010	2012
Total							
16 Rpl. (2) Paratransit Vehicles C47044 [ID: 1353]						2011	2012
FTA Grant	\$96,861						
PYA Transp S Tax	\$24,215						
Total	\$121,076						
17 Rpl. (4) Paratransit Vans [ID: 1467]						2013	2013
FTA Grant			\$288,000				
Transp S Tax			\$72,000				
Total			\$360,000				
18 Rpl. (6) 35' New Flyer Buses #1892-1897 C47045 [ID: 913]						2011	2012
FTA Grant	\$1,794,360						
Transp S Tax	\$448,590						
Total	\$2,242,950						
19 Rpl. (2) Paratransit Vans [ID: 1468]						2016	2016
FTA Grant				\$144,000			
Transp S Tax				\$36,000			
Total				\$180,000			
20 Rpl. (7) New Flyer Buses #1885-1891 [ID: 916]						2014	2014
FTA Grant				\$2,741,739			
Transp S Tax				\$561,561			
Total				\$3,303,300			
21 Wabash Station - ADA Compliance [ID: 1464]						2014	2014
Transp S Tax				\$8,000			
Total				\$8,000			

Transit Funding Source Summary						
FTA Grant	\$3,423,255	\$108,000	\$1,043,040	\$2,885,739		
Transp S Tax	\$650,630	\$27,000	\$260,760	\$605,561		
New Funding	\$4,073,885	\$135,000	\$1,303,800	\$3,491,300	\$0	
PYA Transp S Tax	\$149,613					
Prior Year Funding	\$149,613				\$0	
Total	\$4,223,498	\$135,000	\$1,303,800	\$3,491,300	\$0	

Transit Current Capital Projects						
1	15 Software Licenses [ID: 1171]					2010 2010
2	Purchase 2 40Ft & 1 35Ft Transit Buses [ID: 1337]					2010 2011
3	Repl. 5 35' Eldorado Buses C47035 [ID: 1334]					2008 2010
4	Shelters and Benches [ID: 1168]					2009 2010
5	Transit Vehicle Storage Facility Study C47031 [ID: 966]					2010 2012

D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Transit	Annual and 5 Year Capital Projects					
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Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
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Transit Current Capital Projects

Transit

6 Two Expansion Paratransit Vans- C47041 [ID: 1347]

2010

Transit Impact of Capital Projects

(18) Solar Lighting Systems for Shelters - C47026 [ID: 902]

None

(7) Solar Hldrs w/Sec Lght for bnch shlters C47028 [ID: 904]

None

Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]

\$4,200/yr.

Bench & Shelter-Derby Ridge/Smiley C47032 [ID: 905]

\$2,500 Annually for maintenance and upkeep.

Benches and Shelters - C47029 [ID: 906]

\$2,500 Annually for maintenance and upkeep.

GFI Farebox Upg. Repl. Elctrcn Motherboards C47018 [ID: 907]

\$10,000 Annually for maintenance and cleaning

Replace (4) Paratransit Vehicles - C47030 [ID: 908]

\$14,750 - Annual per vehicle fuel and maintenance

Rpl. #1967 - 15 Passenger Van C47047 [ID: 914]

\$8,000 Annually for fuel and maintenance per vehicle.

Rpl. #374 & #375 40' Transit Buses C47034 [ID: 909]

\$31,350 Annually for fuel and maintenance per vehicle.

Rpl. (2) Paratransit Vans #1937 & 1938 C47038 [ID: 911]

\$31,350 Annually for fuel and maintenance per vehicle. Compressed Natural Gas (CNG): (approx) \$82,500/van. Additional costs to install a special fueling station for CNG based on industry standards are in excess of 1 million dollars, other expenses are incurred to modify vehicle storage facilities to meet facility venting and heating changes, compressor stations etc. Also based on industry standards

Rpl. (2) Paratransit Vehicles C47039 [ID: 912]

\$14,750 - Annual per vehicle fuel and maintenance

Rpl. (6) 35' New Flyer Buses #1892-1897 C47045 [ID: 913]

\$31,350 Annually for fuel and maintenance per vehicle.

Rpl. (7) New Flyer Buses #1885-1891 [ID: 916]

\$31,350 Annually for fuel and maintenance per vehicle.

Shelters and Benches [ID: 1168]

\$2,500 annually for maintenance and upkeep.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Transit Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Operating Revenues:				
Fares	\$262,687	\$354,868	\$273,658	\$400,811
School Passes	\$34,570	\$19,000	\$50,250	\$88,912
Special	\$87,256	\$91,676	\$156,076	\$99,660
Paratransit	\$140,007	\$125,000	\$125,000	\$120,000
University Shuttle	\$993,181	\$1,012,090	\$1,012,090	\$980,575
Total Operating Revenues	\$1,517,701	\$1,602,634	\$1,617,074	\$1,689,958
Operating Expenses:				
Personnel Services	\$2,624,376	\$2,641,215	\$2,801,705	\$2,823,077
Supplies & Materials	\$1,183,595	\$1,338,722	\$1,367,833	\$1,535,795
Travel & Training	\$6,667	\$3,081	\$3,110	\$3,081
Intragovernmental Charges	\$581,009	\$632,314	\$632,802	\$894,484
Utilities Services & Other Misc.	\$519,575	\$588,015	\$594,641	\$567,447
Total Operating Expenses	\$4,915,222	\$5,203,347	\$5,400,091	\$5,823,884
Operating Income (Loss) Before Depreciation	(\$3,397,521)	(\$3,600,713)	(\$3,783,017)	(\$4,133,926)
Depreciation	(\$607,602)	(\$600,000)	(\$640,931)	(\$641,000)
Operating Income	(\$4,005,123)	(\$4,200,713)	(\$4,423,948)	(\$4,774,926)
Non-Operating Revenues:				
Investment Revenue	\$104,103	\$91,540	\$65,576	\$66,000
Revenue From Other Gov't Units	\$1,524,937	\$1,419,029	\$1,485,466	\$1,433,975
Misc. Non-Operating Revenue	\$45,424	\$9,700	\$28,243	\$11,700
Total Non-Operating Revenues	\$1,674,464	\$1,520,269	\$1,579,285	\$1,511,675
Non-Operating Expenses:				
Interest Expense	\$443	\$0	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$40	\$1,000
Loss on Disposal Assets	\$23,863	\$0	\$60,267	\$0
Total Non-Operating Expenses	\$24,306	\$0	\$60,307	\$1,000
Operating Transfers:				
Operating Transfers From Other Funds	\$1,681,804	\$1,428,625	\$1,428,625	\$1,693,334
Operating Transfers To Other Funds	(\$23,243)	\$0	\$0	\$0
Total Operating Transfers	\$1,658,561	\$1,428,625	\$1,428,625	\$1,693,334
Net Income Before Capital Contributions	(\$696,404)	(\$1,251,819)	(\$1,476,345)	(\$1,570,917)
Capital Contribution	\$1,856,189	\$4,073,885	\$4,073,885	\$135,000
Net Income (Loss)	\$1,159,785	\$2,822,066	\$2,597,540	(\$1,435,917)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	\$1,159,785	\$2,822,066	\$2,597,540	(\$1,435,917)
Fund Equity Beg. of Year	\$8,591,632	\$8,364,133	\$9,751,417	\$12,348,957
Fund Equity End Of Year	\$9,751,417	\$11,186,199	\$12,348,957	\$10,913,040
Percent Change in Fund Equity	13.50%		26.64%	(11.63%)

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Transit Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,524,937	\$1,419,029	\$1,485,466	\$1,433,975
Interest	\$104,103	\$91,540	\$65,576	\$66,000
Fees and Service Charges +	\$1,517,701	\$1,602,634	\$1,617,074	\$1,689,958
Other Local Revenues ++	\$45,424	\$9,700	\$28,243	\$11,700
	\$3,192,165	\$3,122,903	\$3,196,359	\$3,201,633
Other Funding Sources/Transfers^	\$1,681,804	\$1,428,625	\$1,428,625	\$1,693,334
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,873,969	\$4,551,528	\$4,624,984	\$4,894,967

Financial Uses

Operating Expenses	\$4,915,222	\$5,203,347	\$5,400,091	\$5,823,884
Operating Transfers to Other Funds	\$23,243	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$443	\$0	\$40	\$1,000
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$4,938,908	\$5,203,347	\$5,400,131	\$5,824,884

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$651,819)	(\$775,147)	(\$929,917)
		\$1,696,272	\$1,696,272	\$921,125
Projected Ending Cash and Other Resources	\$1,696,272 #	\$1,044,453	\$921,125	(\$8,792)

16% of Total Expenditures \$790,225 \$832,536 \$864,021 \$931,981

Cash Above/(Below) 16% requirement **\$906,047** **\$211,917** **\$57,104** **(\$940,773)**

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

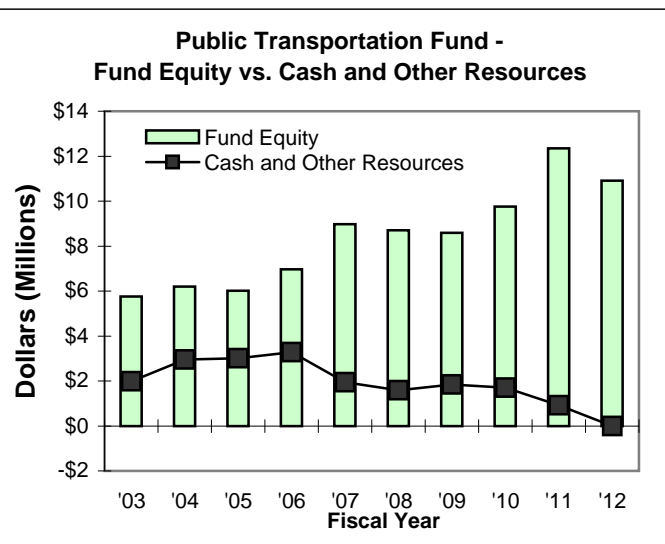
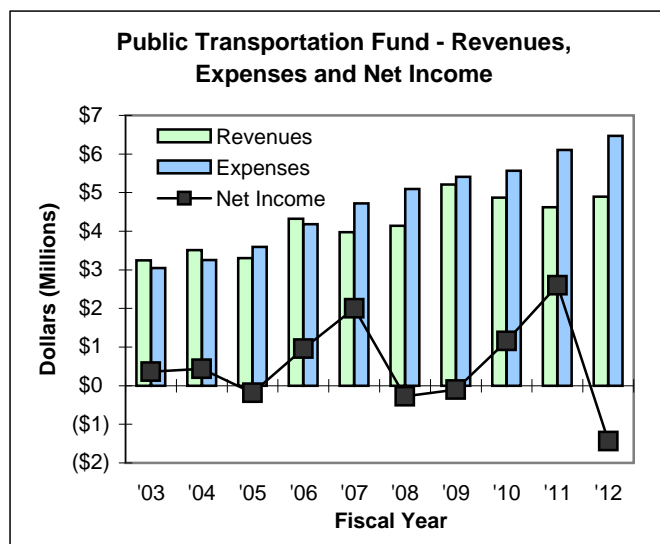
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

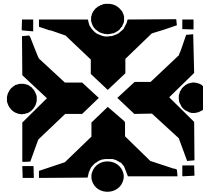
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



Regional Airport Fund

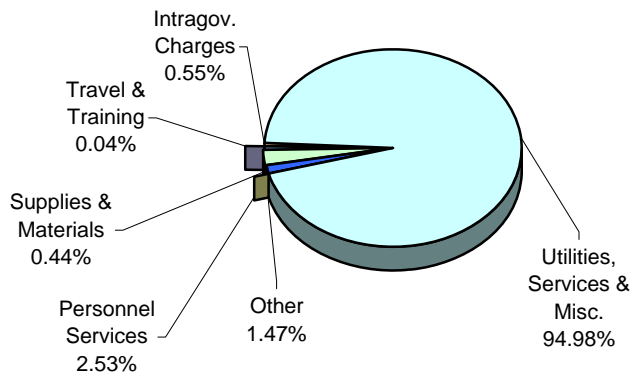
(Enterprise Fund)



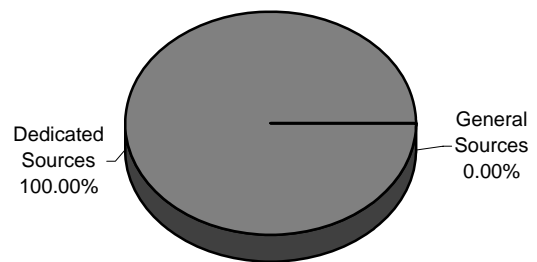
City of Columbia
Columbia, Missouri

REGIONAL AIRPORT FUND (Enterprise Fund)

FY 2012 Total Expenditures

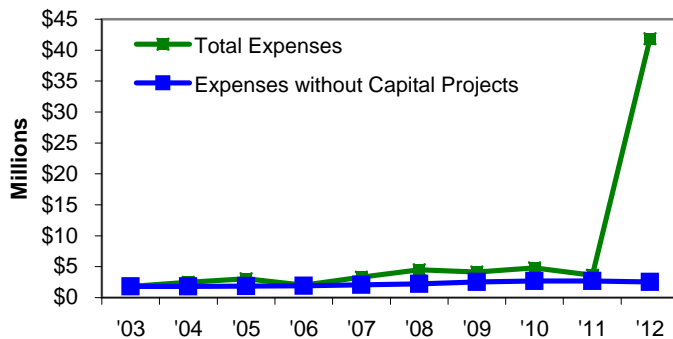


FY 2012 Totals By Funding Source

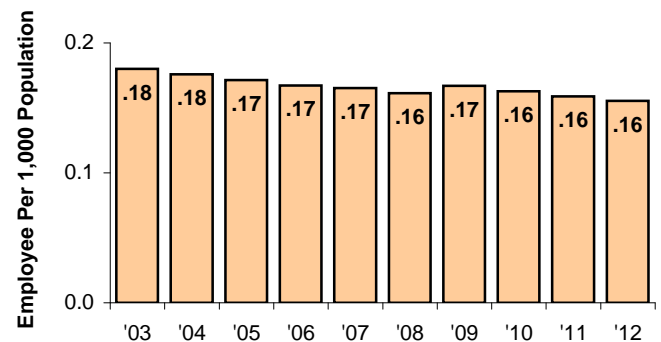


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$1,007,184	\$1,064,581	\$975,128	\$1,056,840	(0.7%)
Supplies & Materials	\$125,430	\$165,584	\$154,007	\$182,134	10.0%
Travel & Training	\$20,286	\$17,447	\$17,921	\$17,447	0.0%
Intragov. Charges	\$225,170	\$205,758	\$205,758	\$229,599	11.6%
Utilities, Services & Misc.	\$749,815	\$1,498,447	\$1,491,331	\$39,733,410	2551.6%
Capital	\$294,885	\$72,500	\$72,500	\$0	(100.0%)
Other	\$610,086	\$607,744	\$625,945	\$615,871	1.3%
Total	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.8%
Operating Expenses	\$1,786,636	\$1,997,917	\$1,890,245	\$1,903,569	(4.7%)
Non-Operating Expenses	\$702,311	\$607,744	\$621,598	\$607,744	0.0%
Debt Service	\$0	\$0	\$4,347	\$8,127	
Capital Additions	\$124,271	\$72,500	\$72,500	\$0	(100.0%)
Capital Projects	\$419,638	\$953,900	\$953,900	\$39,315,861	4021.6%
Total Expenses	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.8%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$50,767	\$40,000	\$73,571	\$0	(100.0%)
Interest Revenue	\$45,986	\$32,848	\$43,786	\$44,000	0.5%
Fees and Service Charges	\$599,804	\$526,591	\$540,047	\$527,635	(2.3%)
Other Local Revenues	\$5,697	\$6,750	\$11,295	\$8,760	(22.4%)
Transfers and Capital Contrib. *	\$2,188,695	\$2,060,400	\$2,060,400	\$40,478,091	1864.6%
Use of Prior Year Sources	\$141,907	\$965,472	\$813,491	\$776,815	(4.5%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1080.9%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1080.9%

* Transfers come from the Transportation 1/2 cent Sales Tax Fund; Capital Contributions are capital grants from the FAA.

Regional Airport Fund - Summary

Fund 554

DESCRIPTION

The purpose of the Columbia Regional Airport is to provide safe and usable Airport facilities for the operation of commercial, general aviation and military aircraft, and to foster and create a healthy environment so that the community may access the national air transportation system and promote the economic growth of the region.

DEPARTMENT OBJECTIVES

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration and Transportation Security Administration regulations by providing a certified airport which consists of a fully staffed fire and law enforcement office, maintenance, and administration. To offer a safe, serviceable, and attractive place for air travelers, commercial airlines, general aviation, charter services, air cargo, and supporting tenants; and to implement innovative ways to increase revenues, procure new commercial, cargo and general aviation services, and increase the traffic flow through the facility.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Continues to fund the maintenance and upgrades to the airfield facilities to accommodate increasing airline and airport operational needs.
- The Airport anticipates receiving FAA grants in FY 2012 for several large capital improvement projects.
- Additional (0.05) Risk Management Specialist to help plan and promote safety programs throughout Public Works.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	3.20	3.20	3.20	3.25	0.05
Airfield Areas	4.00	4.00	4.00	4.00	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	9.00	9.00	9.00	9.00	
Snow Removal	0.00	0.00	0.00	0.00	
Total Personnel	17.20	17.20	17.20	17.25	0.05
Permanent Full-Time	17.20	17.20	17.20	17.25	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.20	17.20	17.20	17.25	0.05

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Commercial Service Usage				
Workload:				
* Total number of enplaned passengers	24,843	35,428	35,000	33,000
Efficiency:				
* Number of on time completed flights	N/A	N/A	968	968
Effectiveness:				
* Percentage of flights that are on-time 80% of the time	N/A	N/A	85.20%	85.20%

Comments:

The goal of this measurement is to continuously show passenger increases, due to flights being on time. This will help the Airport obtain future additional air service with a continued passenger increase.

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
Fees and Service Charges	\$527,635	\$532,911	\$538,240	\$543,622	\$549,058
Other Local Revenues	\$8,760	\$8,760	\$8,760	\$8,760	\$8,760
	\$580,395	\$585,671	\$591,000	\$596,382	\$601,818
Operating Subsidy from TST Fd	\$1,192,230	\$1,216,075	\$1,240,396	\$1,265,204	\$1,290,508
Capital Transfer from TST Fd	\$1,912,043	\$1,490,800	\$101,685	\$318,908	\$50,000
Total Sources From TST Fd	\$3,104,273	\$2,706,875	\$1,342,081	\$1,584,112	\$1,340,508
Capital Contrib. (FAA CIP Grants)	\$37,373,818	\$25,796,200	\$982,015	\$1,158,525	\$0
Total Financial Sources *	\$41,058,486	\$29,088,746	\$2,915,096	\$3,339,019	\$1,942,326
Financial Uses					
Personnel Services	\$1,056,840	\$1,077,977	\$1,099,537	\$1,121,528	\$1,143,959
Supplies & Materials	\$182,134	\$187,598	\$193,226	\$199,023	\$204,994
Travel & Training	\$17,447	\$17,447	\$17,447	\$17,447	\$17,447
Intragovernmental	\$229,599	\$236,487	\$243,582	\$250,889	\$258,416
Utilities, Services, & Misc.	\$417,549	\$430,075	\$442,977	\$456,266	\$469,954
Non-Operating Expenses					
Debt Service	\$8,127	\$8,371	\$8,622	\$8,881	\$9,147
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$39,315,861	\$27,317,000	\$1,113,700	\$1,507,433	\$80,000
Total Est. Expenditure Uses *	\$41,227,557	\$29,274,955	\$3,119,091	\$3,561,467	\$2,183,917
Sources Over/(Under) Uses	(\$169,071)	(\$186,209)	(\$203,995)	(\$222,448)	(\$241,591)
Beginning Cash and Other Resources	\$182,903	\$13,832	(\$172,377)	(\$376,372)	(\$598,820)
Ending Cash and Other Resources	\$13,832	(\$172,377)	(\$376,372)	(\$598,820)	(\$840,411)
<i>* Includes FAA grant funded Capital Project amounts</i>					
Capital Sources	\$39,285,861	\$27,287,000	\$1,083,700	\$1,477,433	\$50,000
Capital Uses	\$39,315,861	\$27,317,000	\$1,113,700	\$1,507,433	\$80,000
Capital Sources Over/(Under) Uses	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)

Airport - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$232,834	\$244,335	\$222,350	\$244,696	0.1%
Supplies and Materials	\$5,237	\$6,541	\$6,586	\$9,041	38.2%
Travel and Training	\$6,833	\$4,403	\$4,403	\$5,204	18.2%
Intragovernmental Charges	\$190,259	\$167,763	\$167,763	\$190,389	13.5%
Utilities, Services, & Misc.	\$232,620	\$242,635	\$234,970	\$106,525	(56.1%)
Capital	\$0	\$0	\$0	\$0	
Other	\$610,086	\$607,744	\$625,945	\$615,871	1.3%
Total	\$1,277,869	\$1,273,421	\$1,262,017	\$1,171,726	(8.0%)
Airfield Areas					
Personnel Services	\$223,773	\$220,394	\$217,151	\$224,620	1.9%
Supplies and Materials	\$58,481	\$67,388	\$64,640	\$76,763	13.9%
Travel and Training	\$0	\$1,664	\$1,663	\$863	(48.1%)
Intragovernmental Charges	\$12,477	\$14,268	\$14,268	\$15,461	8.4%
Utilities, Services, & Misc.	\$123,051	\$103,352	\$104,518	\$105,908	2.5%
Capital	\$15,500	\$72,500	\$72,500	\$0	(100.0%)
Other	\$0	\$0	\$0	\$0	
Total	\$433,282	\$479,566	\$474,740	\$423,615	(11.7%)
Terminal Areas					
Personnel Services	\$55,300	\$58,023	\$43,320	\$50,309	(13.3%)
Supplies and Materials	\$20,623	\$42,286	\$42,554	\$42,286	0.0%
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$1,261	\$1,333	\$1,333	\$422	(68.3%)
Utilities, Services, & Misc.	\$114,337	\$173,365	\$169,157	\$174,396	0.6%
Capital	\$108,771	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$300,292	\$275,007	\$256,364	\$267,413	(2.8%)
Public Safety					
Personnel Services	\$486,852	\$530,462	\$477,784	\$525,762	(0.9%)
Supplies and Materials	\$27,458	\$21,189	\$18,921	\$31,489	48.6%
Travel and Training	\$13,453	\$11,380	\$11,855	\$11,380	0.0%
Intragovernmental Charges	\$14,470	\$15,207	\$15,207	\$15,561	2.3%
Utilities, Services, & Misc.	\$19,833	\$10,295	\$10,661	\$10,195	(1.0%)
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$562,066	\$588,533	\$534,428	\$594,387	1.0%
Snow Removal					
Personnel Services	\$8,425	\$11,367	\$14,523	\$11,453	0.8%
Supplies and Materials	\$13,541	\$28,180	\$21,306	\$22,555	(20.0%)
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$6,703	\$7,187	\$7,187	\$7,766	8.1%
Utilities, Services, & Misc.	\$11,040	\$14,900	\$18,125	\$20,525	37.8%
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$39,709	\$61,634	\$61,141	\$62,299	1.1%
Capital Projects					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$90	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$248,934	\$953,900	\$953,900	\$39,315,861	4021.6%
Capital	\$170,614	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$419,638	\$953,900	\$953,900	\$39,315,861	4021.6%

Airport - Budget Detail Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Department Totals					
Personnel Services	\$1,007,184	\$1,064,581	\$975,128	\$1,056,840	(0.7%)
Supplies and Materials	\$125,430	\$165,584	\$154,007	\$182,134	10.0%
Travel and Training	\$20,286	\$17,447	\$17,921	\$17,447	0.0%
Intragovernmental Charges	\$225,170	\$205,758	\$205,758	\$229,599	11.6%
Utilities, Services, & Misc.	\$749,815	\$1,498,447	\$1,491,331	\$39,733,410	2551.6%
Capital	\$294,885	\$72,500	\$72,500	\$0	(100.0%)
Other	\$610,086	\$607,744	\$625,945	\$615,871	1.3%
Total	\$3,032,856	\$3,632,061	\$3,542,590	\$41,835,301	1051.8%

Airport - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
6595 - Risk Management Specialist	0.00	0.00	0.00	0.05	0.05
4802 - Public Information Specialist	0.20	0.20	0.20	0.20	
2557 - Airport Manager	1.00	1.00	1.00	1.00	
2556 - Airport Superintendent	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	3.20	3.20	3.20	3.25	0.05
Permanent Full-Time	3.20	3.20	3.20	3.25	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.20	3.20	3.20	3.25	0.05
Airfield Areas					
2404 - Maintenance Mechanic	3.00	3.00	3.00	3.00	
2400 - Maintenance Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	
Terminal Areas					
2003 - Custodian	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety					
2555 - Airport Safety Supervisor	1.00	1.00	1.00	1.00	
2550 - Airport Safety Officer	8.00	8.00	8.00	8.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	
Department Totals					
Permanent Full-Time	17.20	17.20	17.20	17.25	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.20	17.20	17.20	17.25	0.05

MAJOR PROJECTS	FISCAL IMPACT
<ul style="list-style-type: none">• Complete rehabilitation of the primary taxi-way will be a top priority of FY 2012.• Land acquisition for runway 2-20 will start in order for the design of runway 2-20 and corresponding taxi-way to move forward.• Realign Route H for runway expansion.• Rehabilitation of Crosswind runway & taxiway "B".• Upgrade crosswind runway 13-31.• Install wildlife fence.	<p>Funding for the FY 2012 projects will come from FAA Grants and Transportation Sales Tax.</p>

Airport					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Airport							
1 Airport Exhibit 'A' Update C44097 [ID: 1255]						2011	2011
FAA Grant	\$57,000						
Transp S Tax	\$3,000						
Total	\$60,000						
2 Annual General Improvements - C44008 [ID: 944]							
Transp S Tax	\$50,000		\$50,000	\$150,000			
Total	\$50,000		\$50,000	\$150,000			
3 CMA Hangar Improvements C44094 [ID: 1343]						2011	2018
Ent Rev	\$30,000	\$30,000	\$30,000	\$90,000	\$90,000		
Total	\$30,000	\$30,000	\$30,000	\$90,000	\$90,000		
4 Airport Maintenance Shop Expansion [ID: 964]						2013	2013
Transp S Tax			\$85,000				
Total			\$85,000				
5 Ext. of Crosswind RW & Parallel TW C44098 [ID: 1259]						2011	2013
FAA Grant	\$474,430		\$7,045,200				
Transp S Tax	\$24,970		\$370,800				
Total	\$499,400		\$7,416,000				
6 Extension of Runway 13-31 - C44076 [ID: 949]						2011	2013
FAA Grant			\$12,882,000				
Transp S Tax			\$678,000				
Total			\$13,560,000				
7 Land Acquisition-Phase I - 95% elig(FAA) C44105 [ID: 935]						2012	2012
FAA Grant		\$470,250					
Transp S Tax		\$24,750					
Total		\$495,000					
8 Realign Route H for RW Expansion-95% FAA C44090 [ID: 1184]						2010	2012
FAA Grant		\$2,581,099					
Transp S Tax		\$135,847					
Total		\$2,716,946					
9 Rehab of Crosswind RW & TW 'B" C44106 [ID: 1262]						2011	2012
FAA Grant		\$7,487,140					
Transp S Tax		\$394,060					
Total		\$7,881,200					
10 Runway 2-20 Intrscntns Reconst 95%FAA C44107 [ID: 960]						2012	2012
FAA Grant		\$3,790,500					
Transp S Tax		\$199,500					
Total		\$3,990,000					
11 SRE Equipment: Runway Tow Broom [ID: 1261]						2013	2013
FAA Grant			\$156,750				
Transp S Tax			\$8,250				
Total			\$165,000				
12 SRE Equiq:Runway Tow Broom & Tow De-icer C44099 [ID: 1256]						2011	2011
FAA Grant	\$222,775						
Transp S Tax	\$11,725						
Total	\$234,500						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Airport Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Airport							
13 Taxi-way Alpha Reconstruction C44101 [ID: 1422]						2012	2012
FAA Grant		\$7,645,077					
Transp S Tax		\$402,373					
Total		\$8,047,450					
14 Upgrade Crosswind Runway 13-31: 95% FAA C44092 [ID: 940]						2010	2012
FAA Grant		\$13,395,000					
Transp S Tax		\$705,000					
Total		\$14,100,000					
15 Wildlife Fence C44100 [ID: 1421]						2012	2012
FAA Grant		\$1,795,752					
PYA Ent Rev	\$55,000						
Transp S Tax		\$39,513					
Total	\$55,000	\$1,835,265					
16 ADA Compliance - Terminal (95% FAA) C44103 [ID: 1460]						2014	2014
FAA Grant				\$32,015			
Transp S Tax				\$1,685			
Total				\$33,700			
17 ARFF Relocation - 95% eligible (FAA) [ID: 933]						2015	2016
FAA Grant				\$1,158,525			
Transp S Tax				\$60,975			
Total				\$1,219,500			
18 Design of Runway 2/20 Pavement Sections C44108 [ID: 1260]						2012	2014
FAA Grant		\$209,000					
Transp S Tax		\$11,000					
Total		\$220,000					
19 Parking Expansion [ID: 941]						2015	2016
Transp S Tax				\$207,933			
Total				\$207,933			
20 Passenger Terminal Upgrade [ID: 942]						2013	2015
FAA Grant			\$4,750,000				
Transp S Tax			\$250,000				
Total			\$5,000,000				
21 Runway 13-31 Reconstruct/Extension - 95%FAA [ID: 958]						2014	2015
FAA Grant				\$332,500			
Transp S Tax				\$17,500			
Total				\$350,000			
22 T-Hangar Apron, Taxiway, Access Rd [ID: 943]						2013	2014
FAA Grant			\$962,250				
Transp S Tax			\$48,750				
Total			\$1,011,000				
23 Terminal Building Renovation Study (Prelim)-C44066 [ID: 938]						2014	2014
FAA Grant				\$285,000			
Transp S Tax				\$15,000			
Total				\$300,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Airport Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Airport							
24 Terminal Renovation Prelim Design 95%FAA C44066 [ID: 939]						2014	2014
FAA Grant				\$332,500			
Transp S Tax				\$17,500			
Total				\$350,000			

Airport Funding Source Summary					
Ent Rev	\$30,000	\$30,000	\$30,000	\$90,000	\$90,000
FAA Grant	\$754,205	\$37,373,818	\$25,796,200	\$2,140,540	
Transp S Tax	\$89,695	\$1,912,043	\$1,490,800	\$470,593	
New Funding	\$873,900	\$39,315,861	\$27,317,000	\$2,701,133	\$90,000
PYA Ent Rev	\$55,000				
Prior Year Funding	\$55,000				\$0
Total	\$928,900	\$39,315,861	\$27,317,000	\$2,701,133	\$90,000

Airport Current Capital Projects			
1	Air Traffic Control Tower Road Imprvmnts C44096 [ID: 959]	2011	2011
2	Airport Landside Pavemnt Imprvmnts [ID: 963]	2010	2010
3	Cargo Apron w/Taxiway 95% FAA - C44067 [ID: 934]	2015	2016
4	Env Assessment - 95% FAA - C44070 [ID: 945]	2010	2010
5	Front Sidewalk Replacement C44084 [ID: 1118]	2009	2009
6	General Aviation Apron & Taxi parking C44081 [ID: 970]	2007	2011
7	Land Purch W Side of Rwy 2-20 - 95% FAA C44075 [ID: 947]	2008	2008
8	Main terminal roof replacement - Phase II C44088 [ID: 962]	2010	2011
9	Master Plan Update - 95% eligible (FAA) C44082 [ID: 961]	2008	2009
10	Rehab Comm Aircraft Parking Apron 95% FAA C44080 [ID: 932]	2008	2008
11	Replace Primary Airline Counter C44087 [ID: 1120]	2009	2009
12	SRE High Speed Broom - 95% FAA C44091 [ID: 1183]	2010	2010

Airport Impact of Capital Projects	
Rehab of Crosswind RW & TW 'B' C44106 [ID: 1262]	
Necessary due to condition of pavement	
Taxi-way Alpha Reconstruction C44101 [ID: 1422]	
Yes	

D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Regional Airport

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Commissions	\$138,349	\$108,000	\$118,278	111,000
Rentals	\$188,903	\$190,490	\$194,268	190,490
Landing Fees	\$75,515	\$68,018	\$67,418	66,062
Law Enforcement Fees	\$47,796	\$29,700	\$29,700	29,700
Passenger Facility Charge	\$149,241	\$130,383	\$130,383	130,383
Total Operating Revenues	\$599,804	\$526,591	\$540,047	527,635
OPERATING EXPENSES:				
Personnel Services	\$1,007,184	\$1,064,581	\$975,128	1,056,840
Supplies & Materials	\$125,340	\$165,584	\$154,007	182,134
Travel & Training	\$20,286	\$17,447	\$17,921	17,447
Intragovernmental Charges	\$225,170	\$205,758	\$205,758	229,599
Utilities, Services & Other Misc.	\$408,656	\$544,547	\$537,431	417,549
Total Operating Expenses	\$1,786,636	\$1,997,917	\$1,890,245	1,903,569
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(\$1,186,832)	(\$1,471,326)	(\$1,350,198)	(1,375,934)
Depreciation	(\$610,086)	(\$607,744)	(\$621,598)	(607,744)
OPERATING INCOME	(\$1,796,918)	(\$2,079,070)	(\$1,971,796)	(1,983,678)
NON-OPERATING REVENUES:				
Investment Revenue	\$45,986	\$32,848	\$43,786	44,000
Revenue from Other Gov't Units	\$50,767	\$40,000	\$73,571	0
Misc. Non-Operating Revenue	\$5,697	\$6,750	\$11,295	8,760
Total Non-Operating Revenues	\$102,450	\$79,598	\$128,652	52,760
NON-OPERATING EXPENSES:				
Interest Expense	\$0	\$0	\$4,347	8,127
Loss on Disposal Assets	\$92,225	\$0	\$0	0
Total Non-Operating Expenses	\$92,225	\$0	\$4,347	8,127
OPERATING TRANSFERS:				
Operating Transfers From Other Fds.	\$1,841,667	\$1,136,500	\$1,136,500	1,192,230
Operating Transfers To Other Funds	\$0	\$0	\$0	0
Total Operating Transfers	\$1,841,667	\$1,136,500	\$1,136,500	1,192,230
NET INCOME (LOSS) BEFORE CAP. CONTRIB.	\$54,974	(\$862,972)	(\$710,991)	(\$746,815)
Capital Contribution	\$347,028	\$923,900	\$923,900	39,285,861
NET INCOME (LOSS)	\$402,002	\$60,928	\$212,909	38,539,046
Amortization of Contributions	\$0	\$0	\$0	0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$402,002	\$60,928	\$212,909	38,539,046
Fund Equity, Beg. of Year	\$16,803,939	\$18,005,094	\$17,205,941	17,418,850
FUND EQUITY END OF YEAR	\$17,205,941	\$18,066,022	\$17,418,850	\$55,957,896
Percent Change in Fund Equity	2.39%		1.24%	221.25%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Airport Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$50,767	\$40,000	\$73,571	\$0
Interest	\$45,986	\$32,848	\$43,786	\$44,000
Fees and Service Charges +	\$599,804	\$526,591	\$540,047	\$527,635
Other Local Revenues ++	\$5,697	\$6,750	\$11,295	\$8,760
	\$702,254	\$606,189	\$668,699	\$580,395
Other Funding Sources/Transfers^	\$1,841,667	\$1,136,500	\$1,136,500	\$1,192,230
Total Financial Sources: Less Appropriated Fund Balance	\$2,543,921	\$1,742,689	\$1,805,199	\$1,772,625
Financial Uses				
Operating Expenses	\$1,786,636	\$1,997,917	\$1,890,245	\$1,903,569
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$4,347	\$8,127
Principal Payments				
Capital Additions	\$124,271	\$72,500	\$72,500	\$0
Enterprise Revenues used for Capital Projects	\$0	\$30,000	\$30,000	\$30,000
Total Expenditures Uses	\$1,910,907	\$2,100,417	\$1,997,092	\$1,941,696
Increase/(Decrease) to Cash		(\$357,728)	(\$191,893)	(\$169,071)
Beginning Cash and Other Resources		\$374,796	\$374,796	\$182,903
Projected Ending Cash and Other Resources	\$374,796 #	\$17,068	\$182,903	\$13,832
16% of Total Expenditures	\$305,745	\$336,067	\$319,535	\$310,671
Cash Above/(Below) 16% requirement	\$69,051	(\$318,999)	(\$136,632)	(\$296,839)

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

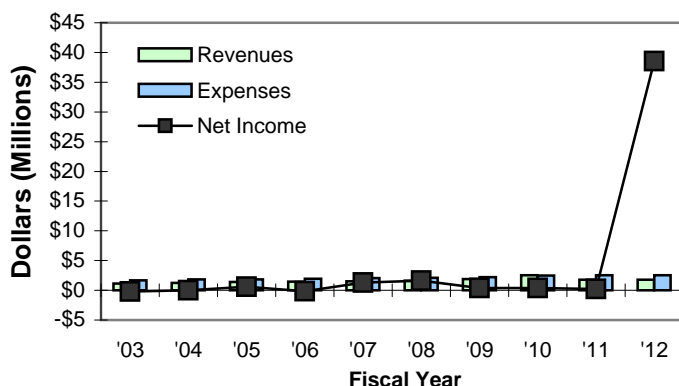
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

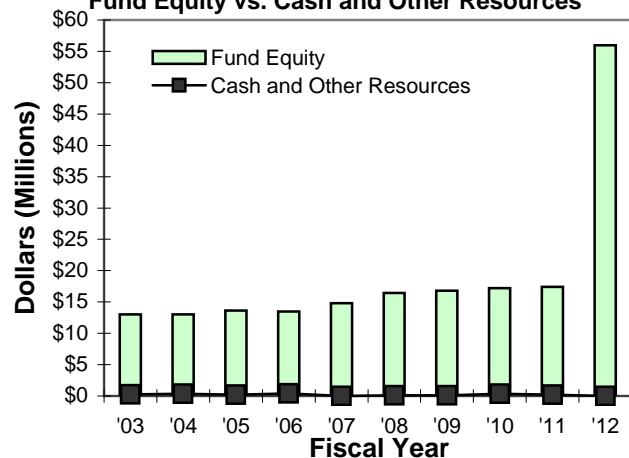
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Regional Airport Fund - Revenues, Expenses and Net Income

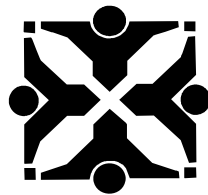


Regional Airport Fund - Fund Equity vs. Cash and Other Resources



Parking Utility Fund

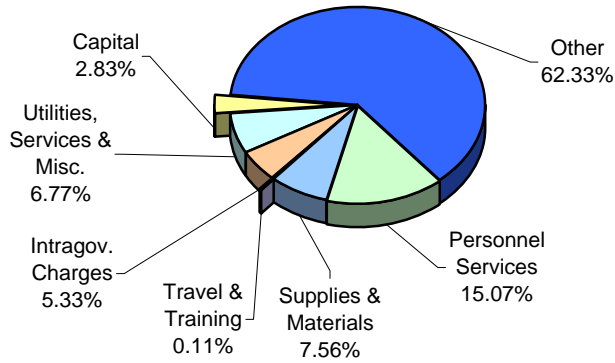
(Enterprise Fund)



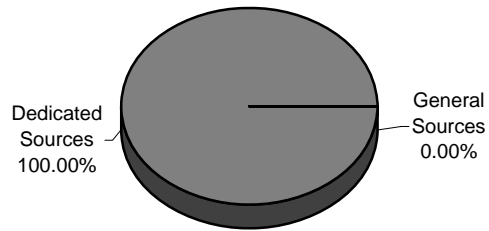
City of Columbia
Columbia, Missouri

PARKING UTILITY FUND Enterprise Fund)

FY 2012 Total Expenditures

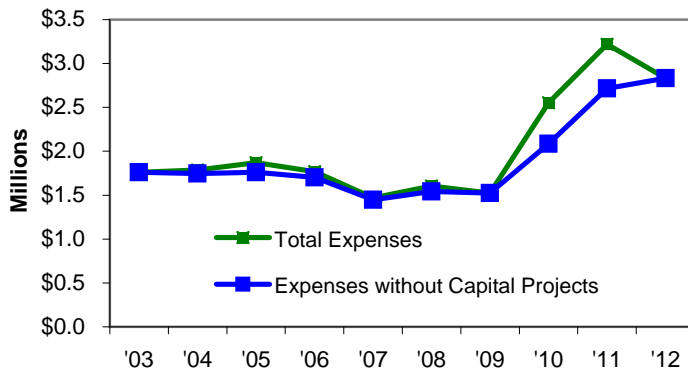


FY 2012 Totals By Funding Source

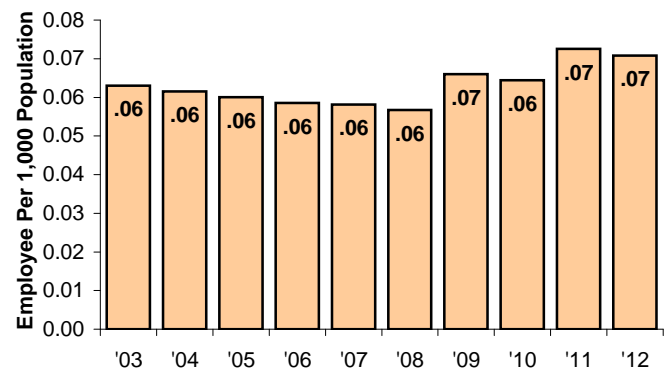


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$373,242	\$433,258	\$419,726	\$426,677	(1.5%)
Supplies & Materials	\$55,974	\$181,726	\$184,573	\$214,016	17.8%
Travel & Training	\$0	\$144	\$144	\$3,100	2052.8%
Intragov. Charges	\$117,340	\$129,761	\$129,811	\$151,042	16.4%
Utilities, Services & Misc.	\$9,949,685	\$799,974	\$254,908	\$191,724	(76.0%)
Capital	\$130,524	\$108,000	\$107,920	\$80,000	(25.9%)
Other	\$1,268,213	\$1,565,996	\$1,464,996	\$1,764,621	12.7%
Total	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	(12.0%)
Operating Expenses	\$734,020	\$1,041,363	\$988,662	\$986,059	(5.3%)
Non-Operating Expenses	\$359,366	\$658,665	\$552,477	\$879,795	33.6%
Debt Service	\$692,742	\$907,831	\$913,019	\$885,326	(2.5%)
Capital Additions	\$130,524	\$108,000	\$107,920	\$80,000	(25.9%)
Capital Projects	\$9,978,326	\$503,000	\$0	\$0	(100.0%)
Total Expenses	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	(12.0%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$0	\$0	\$0	
Interest Revenue	\$919,891	\$804,380	\$937,079	\$929,485	(0.8%)
Fees and Service Charges	\$1,796,627	\$1,756,209	\$2,083,201	\$2,521,068	21.0%
Other Local Revenues	\$407	\$1,088	\$422	\$2,188	418.5%
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$9,178,053	\$657,182	\$0	\$0	
Less: Current Year Surplus	\$0	\$0	(\$458,624)	(\$621,561)	35.5%
Dedicated Sources	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	10.5%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$11,894,978	\$3,218,859	\$2,562,078	\$2,831,180	10.5%

DESCRIPTION

The Parking Utility operates, maintains and administers five parking facilities, 10 surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, attendant buildings and other facilities.

DEPARTMENT OBJECTIVES

To provide and maintain convenient and adequate parking, both on-street and off-street, in the downtown business district. To collect income from parking facilities for the maintenance and operation of these facilities and provide financing to additional facilities, as needed.

Working with the downtown business district, the Parking Utility works to ensure that the present and future parking needs in downtown Columbia are met. All meters in the business district and University campus have been converted for the EZ Park Card.

DEPARTMENT OBJECTIVES- (cont)

The Parking Utility sells the reloadable EZ Park cards on the third floor of the City Daniel Boone Building and Utility Accounts Billing office, the Turner Garage on the University campus and the Boone County Government Center.

HIGHLIGHTS / SIGNIFICANT CHANGES

- In June 2011, the City Council approved a rate increase for all of the downtown metered parking, including the campus area. The rate increase went into effect on July 1, 2011.
- In June 2011, the City Council approved free parking on Saturdays for all downtown parking garages.
- Replaced 829 parking meter mechanisms in FY 2011. Will continue this effort in FY 2012 with replacement of an additional 800 parking meter mechanisms.
- Replace the light fixtures in the Plaza and 6th and Cherry Garages with LED's.
- Completion of the Canopy structure and roof replacement on the Plaza garage by the end of September 2011.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
5106 - Asst. Public Works Director	0.00	0.05	0.05	0.05	
4802 - Public Information Specialist	0.10	0.10	0.10	0.10	
4702 - Transportation Manager	0.50	0.50	0.50	0.50	
4502 - Senior Rate Analyst	0.10	0.10	0.10	0.10	
4501 - Rate Analyst	0.10	0.10	0.10	0.10	
3032 - Meter Repair Technician	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor	1.00	1.00	1.00	1.00	
3018 - Parking Meter Repair. Asst.	1.00	1.00	1.00	1.00	
2402 - Maintenance Assistant II	1.00	2.00	2.00	2.00	
2299 - Equipment Operator I	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II*	0.00	1.00	1.00	1.00	
1001 - Admin. Support Assistant I*	1.00	0.00	0.00	0.00	
Total Personnel	6.80	7.85	7.85	7.85	
Permanent Full-Time	5.80	7.85	7.85	7.85	
Permanent Part-Time	1.00	0.00	0.00	0.00	
Total Permanent	6.80	7.85	7.85	7.85	

*In FY 2011 (1) Administrative Support Assistant I was reclassified to an Administration Support Assistant II.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Surface lot and garage capacity				
Workload:				
* Total number of actual parking permit spaces available at fiscal year end	1,425	1,425	1,402	1,972
Efficiency:				
* Total number of active parking permits at fiscal year end	1,380	1,387	1,450	1,652
Effectiveness:				
* Percent of capacity used	96.80%	97%	103%	84%

Comments:

Effectiveness is determined by tracking and maintaining parking usage at less than 87% of total workload capacity. If workload capacity exceeds 88% in two consecutive fiscal years it would generate a trigger for planning which should include converting parking lots to permit parking and/or a new parking facility.

Parking - Capital Projects

556-6488

MAJOR PROJECTS

- In March of 2011 the 5th and Walnut parking garage opened for business.
- The structural repairs at 10th & Cherry garage are complete.
- Continue working on the design and begin construction of the Short Street parking garage.
- Continue to work with an architectural and engineering firm to design and bid out the in-fill construction and office move of the Parking Utility to the Fifth and Walnut garage.

FISCAL IMPACT

Parking rate increase, passed by City Council in June 2011, will generate approximately \$630,000 in additional revenue for FY 2012.

BUDGET DETAIL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,195	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$9,734,546	\$503,000	\$0	\$0	(100.0%)
Capital	\$0	\$0	\$0	\$0	
Other	\$242,585	\$0	\$0	\$0	
Total	\$9,978,326	\$503,000	\$0	\$0	(100.0%)

Parking	Annual and 5 Year Capital Projects					
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Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
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Parking

1	Parking Facilities - ADA Compliance C45053 [ID: 1461]					2013	2013
	Ent Rev		\$6,000	\$34,000			
	Total		\$6,000	\$34,000			
2	Short St. Parking Garage - C45051 [ID: 971]					2011	2012
	Ent Rev	\$503,000					
	Future Bond		\$7,714,500				
	Total	\$503,000	\$7,714,500				

Parking Funding Source Summary

Ent Rev	\$503,000	\$6,000	\$34,000	
New Funding	\$503,000	\$6,000	\$34,000	\$0
Future Bond		\$7,714,500		
Future Bond		\$7,714,500		\$0
Total	\$503,000	\$7,714,500	\$6,000	\$34,000
				\$0

Parking Current Capital Projects

1	10 & Cherry Garage Restoration Repairs C45052 [ID: 1179]	2010	2010
2	5th & Walnut Parking Garage - C45050 [ID: 891]	2008	2009

Parking Impact of Capital Projects

10 & Cherry Garage Restoration Repairs C45052 [ID: 1179]
10-8-09: There will be some impact to operations once put out to bid and a contractor selected.
5th & Walnut Parking Garage - C45050 [ID: 891]
10-8-09: Now that const. has begun, there has been an impact on operations. The CPD cars from the lot have all had to be relocatted etc. Unknown until designed.

D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

PARKING SYSTEM BONDS

DEBT SERVICE INFORMATION

02/01/06 Parking System Revenue Refunding and Improvement Bonds (Interest rates:4.00% - 5.00%)

Original Issue - \$2,575,000
Balance as of 09/30/2011 \$1,885,000
Maturity date - 2/1/2021

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,575,000, was to currently refund the outstanding portion, \$2,575,000 of the City's Parking Utility Revenue Bonds, Series 1995.

02/01/06 Parking System Special Oblig. Rev. Refunding and Improvement Bonds (Interest rates: 4.00% - 5.00%)

Original issue - \$4,135,000
Balance as of 09/30/2011 - \$2,275,000
Maturity Date - 2/1/2016

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$4,135,000, was to currently refund the outstanding portion, \$4,365,000 of the City's Special Obligation Refunding and Capital Improvement Bonds, Series 1996 - parking portion.

09/01/09 Parking System Taxable Special Oblig. Improvement Bonds (Building America Bonds/Direct Subsidy) Annual Appropriation) (Interest rates: 4.30% - 6.20%)

Original issue - \$13,030,000
Balance as of 09/30/2011 - \$13,030,000
Maturity Date - 3/1/2034

In September 2009, the City issued \$13,030,000 of Taxable Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Downtown Parking Garage on Walnut between 5th and 6th Streets.

DEBT SERVICE REQUIREMENTS

Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2010	\$530,000	\$930,189	\$1,460,189
2011	\$555,000	\$907,826	\$1,462,826
2012	\$570,000	\$885,326	\$1,455,326
2013	\$595,000	\$862,026	\$1,457,026
2014	\$615,000	\$837,058	\$1,452,058
2015	\$650,000	\$807,739	\$1,457,739
2016	\$685,000	\$774,364	\$1,459,364
2017	\$575,000	\$745,169	\$1,320,169
2018	\$595,000	\$720,458	\$1,315,458
2019	\$615,000	\$694,505	\$1,309,505
2020	\$635,000	\$667,098	\$1,302,098
2021	\$655,000	\$638,258	\$1,293,258
2022	\$680,000	\$607,192	\$1,287,192
2023	\$700,000	\$573,810	\$1,273,810
2024	\$725,000	\$538,623	\$1,263,623
2025	\$750,000	\$500,435	\$1,250,435
2026	\$775,000	\$459,641	\$1,234,641
2027	\$805,000	\$415,967	\$1,220,967
2028	\$835,000	\$369,228	\$1,204,228
2029	\$865,000	\$320,777	\$1,185,777
2030	\$900,000	\$269,575	\$1,169,575
2031	\$935,000	\$215,443	\$1,150,443
2032	\$970,000	\$157,790	\$1,127,790
2033	\$1,010,000	\$96,410	\$1,106,410
2034	\$1,050,000	\$32,550	\$1,082,550
Total	\$18,275,000	\$14,027,457	\$32,302,457

Net Income Statement
Parking Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Meters	\$870,500	\$794,352	\$1,017,590	\$1,399,526
Garages	\$604,896	\$695,765	\$746,765	\$747,239
Reserved Lot Fees	\$298,230	\$242,543	\$291,837	\$349,440
Loading Zone Fees	\$3,288	\$4,000	\$2,773	\$1,906
City Ramp	\$19,524	\$19,524	\$24,211	\$22,932
Other Misc. Operating Revenues	\$189	\$25	\$25	\$25
Total Operating Revenues	\$1,796,627	\$1,756,209	\$2,083,201	\$2,521,068
OPERATING EXPENSES:				
Personnel Services	\$373,242	\$433,258	\$419,726	\$426,677
Supplies & Materials	\$54,779	\$181,726	\$184,573	\$214,016
Travel & Training	\$0	\$144	\$144	\$3,100
Intragovernmental Charges	\$117,340	\$129,761	\$129,811	\$151,042
Utilities, Services & Other Misc.	\$188,659	\$296,474	\$254,408	\$191,224
Total Operating Expenses	\$734,020	\$1,041,363	\$988,662	\$986,059
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$1,062,607	\$714,846	\$1,094,539	\$1,535,009
Depreciation	(\$278,649)	(\$603,928)	(\$497,740)	(\$660,000)
OPERATING INCOME	\$783,958	\$110,918	\$596,799	\$875,009
NON-OPERATING REVENUES:				
Investment Revenue	\$919,891	\$804,380	\$937,079	\$929,485
Misc. Non-Operating Revenue	\$407	\$1,088	\$422	\$2,188
Total Non-Operating Revenues	\$920,298	\$805,468	\$937,501	\$931,673
NON-OPERATING EXPENSES:				
Interest Expense	\$692,742	\$907,831	\$913,019	\$885,326
Bank & Paying Agent Fees	\$640	\$500	\$500	\$500
Loss on Disposal Assets	\$25,840	\$0	\$0	\$0
Amortization	\$17,075	\$17,075	\$17,075	\$17,075
Total Non-Operating Expenses	\$736,297	\$925,406	\$930,594	\$902,901
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$37,162)	(\$37,162)	(\$37,162)	(\$202,220)
Total Operating Transfers	(\$37,162)	(\$37,162)	(\$37,162)	(\$202,220)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIB.	\$930,797	(\$46,182)	\$566,544	\$701,561
Capital Contribution	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$930,797	(\$46,182)	\$566,544	\$701,561
Amortization of Contributions	\$0	\$0	\$0	\$0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$930,797	(\$46,182)	\$566,544	\$701,561
Fund Equity, Beg. of Year	\$12,619,303	\$13,253,289	\$13,550,100	\$14,116,644
FUND EQUITY END OF YEAR	\$13,550,100	\$13,207,107	\$14,116,644	\$14,818,205
Percent Change in Fund Equity	7.38%		4.18%	4.97%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Parking Facilities Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$919,891	\$804,380	\$937,079	\$929,485
Fees and Service Charges +	\$1,796,627	\$1,756,209	\$2,083,201	\$2,521,068
Other Local Revenues ++	\$407	\$1,088	\$422	\$2,188
	\$2,716,925	\$2,561,677	\$3,020,702	\$3,452,741
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,716,925	\$2,561,677	\$3,020,702	\$3,452,741

Financial Uses

Operating Expenses	\$734,020	\$1,041,363	\$988,662	\$986,059
Operating Transfers to Other Funds	\$37,162	\$37,162	\$37,162	\$202,220
Interest Expense and Non-Oper. Cash Pmts	\$693,382	\$908,331	\$913,519	\$885,826
Principal Payments	\$530,000	\$555,000	\$555,000	\$570,000
Capital Additions	\$130,524	\$108,000	\$107,920	\$80,000
Enterprise Revenues used for Capital Projects	\$466,200	\$0	\$0	\$0
Total Expenditures Uses	\$2,591,288	\$2,649,856	\$2,602,263	\$2,724,105

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$88,179)	\$418,439	\$728,636
		\$2,616,790	\$2,616,790	\$3,035,229
Projected Ending Cash and Other Resources	\$2,616,790 #	\$2,528,611	\$3,035,229	\$3,763,865

16% of Total Expenditures	\$414,606	\$423,977	\$416,362	\$435,857
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Cash Above/(Below) 16% requirement	\$2,202,184	\$2,104,634	\$2,618,867	\$3,328,008
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Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

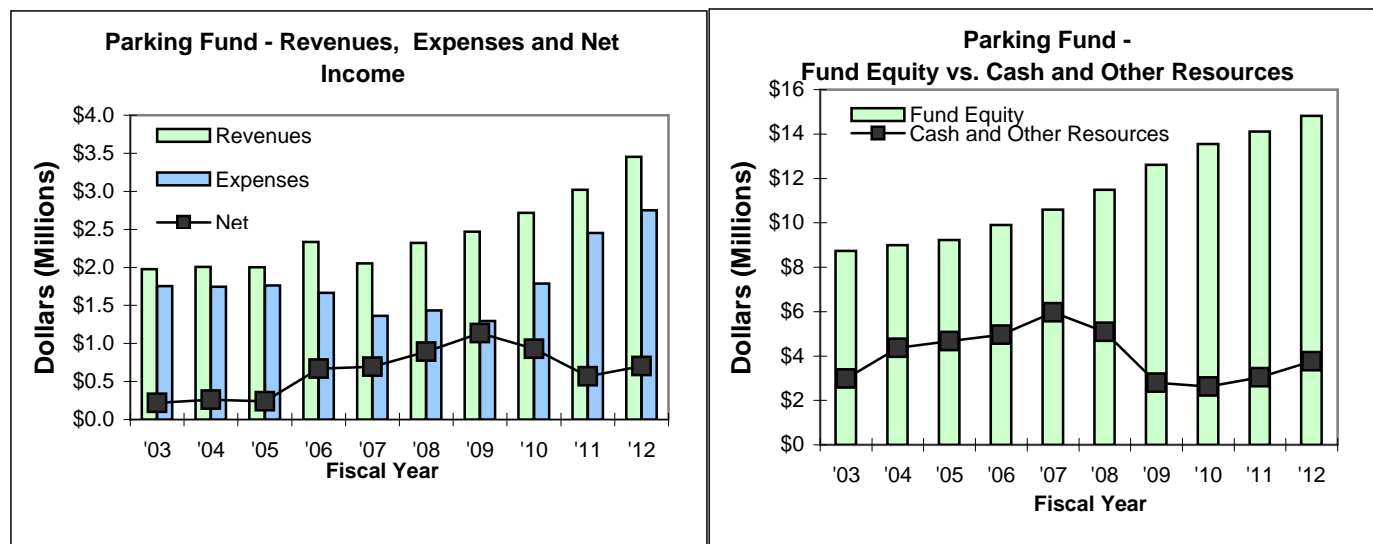
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

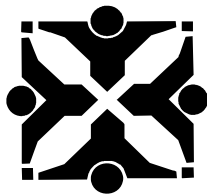
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



Railroad Utility Fund

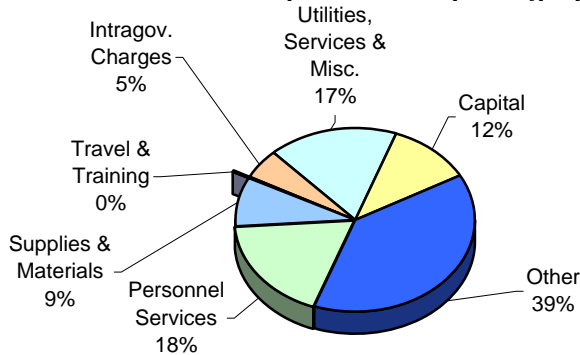
(Enterprise Fund)



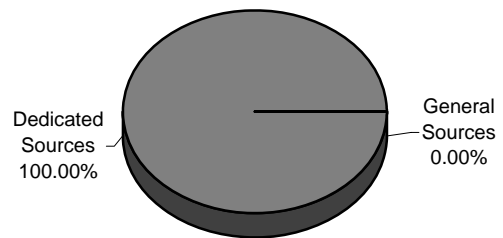
City of Columbia
Columbia, Missouri

RAILROAD UTILITY FUND

FY 2012 Total Expenditures By Category

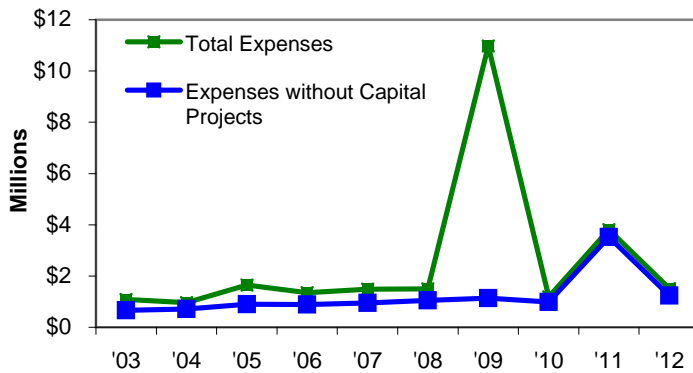


FY 2012 Totals By Funding Source

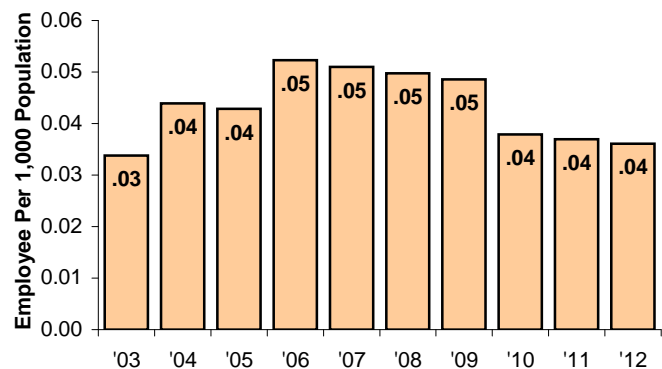


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$215,455	\$276,854	\$263,581	\$279,157	0.8%
Supplies & Materials	\$85,133	\$106,555	\$98,109	\$130,850	22.8%
Travel & Training	\$2,051	\$4,000	\$2,929	\$4,000	0.0%
Intragov. Charges	\$77,080	\$73,781	\$73,781	\$77,280	4.7%
Utilities, Services & Misc.	\$3,821,360	\$447,266	\$195,476	\$264,904	(40.8%)
Capital	\$637,843	\$0	\$239,400	\$176,000	
Other	\$367,377	\$2,896,692	\$3,075,002	\$584,007	(79.8%)
Total	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.2%)
Operating Expenses	\$508,669	\$618,456	\$583,276	\$647,191	4.6%
Non-Operating Expenses	\$334,897	\$2,851,152	\$3,029,677	\$541,320	(81.0%)
Debt Service	\$34,883	\$45,540	\$45,325	\$42,687	(6.3%)
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$4,327,850	\$290,000	\$290,000	\$285,000	(1.7%)
Total Expenses	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.2%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$0	\$0	\$0	
Interest Revenue	\$5,756	\$4,926	\$54,000	\$5,000	(90.7%)
Fees and Service Charges	\$824,472	\$818,250	\$782,150	\$761,050	(2.7%)
Other Local Revenues	\$9,239	\$120,000	\$120,000	\$120,000	0.0%
Transfers and Capital Contrib.	\$3,717,275	\$2,571,152	\$2,573,593	\$50,000	(98.1%)
Use of Prior Year Sources	\$649,557	\$290,820	\$418,535	\$580,148	38.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(61.6%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(61.6%)

RAILROAD FUND - SUMMARY

Fund 503

DESCRIPTION

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

DEPARTMENT OBJECTIVES

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Rail traffic has fluctuated due to the economic slow-down. Traffic is projected to stabilize.
- A capital charge continues to be placed on coal deliveries for CIP funding. This charge is targeted to rail bed improvements. These are the CIP projects that replace tie, rails, and improve the rail line surface.
- The Federal Communication Commission requires all railroads to change radio systems to narrowband. For FY 2012, \$20,000 has been requested to meet that requirement.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Railroad Fund Operations	4.00	4.00	4.00	4.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Freight Transportation Provided				
Workload:				
* Revenue tons of freight carried	104,749	127,543	140,000	200,000
Efficiency:				
* Truckload equivalents removed from highways	5,237	6,377	7,000	10,000
Effectiveness:				
* Reduction in Missouri CO2 emissions, tons	901	1,097	1,204	1,720

Comments:

Transportation of freight by rail is more energy efficient and environmentally friendly than other surface transportation modes. Moving freight by rail removes trucks from congested highways and leads to lower emissions of carbon dioxide and other pollutants.

Railroad Fund - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Operations					
Personnel Services	\$193,003	\$266,854	\$245,981	\$269,157	0.9%
Supplies and Materials	\$85,133	\$106,555	\$98,109	\$130,850	22.8%
Travel and Training	\$2,051	\$4,000	\$2,929	\$4,000	0.0%
Intragovernmental Charges	\$77,080	\$73,781	\$73,781	\$77,280	4.7%
Utilities, Services, & Misc.	\$153,805	\$167,266	\$162,476	\$165,904	(0.8%)
Capital	\$0	\$0	\$0	\$0	
Other	\$367,377	\$2,896,692	\$3,075,002	\$584,007	(79.8%)
Total	\$878,449	\$3,515,148	\$3,658,278	\$1,231,198	(65.0%)
Capital Projects					
Personnel Services	\$22,452	\$10,000	\$17,600	\$10,000	0.0%
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$3,667,555	\$280,000	\$33,000	\$99,000	(64.6%)
Capital	\$637,843	\$0	\$239,400	\$176,000	
Other	\$0	\$0	\$0	\$0	
Total	\$4,327,850	\$290,000	\$290,000	\$285,000	(1.7%)
Department Totals					
Personnel Services	\$215,455	\$276,854	\$263,581	\$279,157	0.8%
Supplies and Materials	\$85,133	\$106,555	\$98,109	\$130,850	22.8%
Travel and Training	\$2,051	\$4,000	\$2,929	\$4,000	0.0%
Intragovernmental Charges	\$77,080	\$73,781	\$73,781	\$77,280	4.7%
Utilities, Services, & Misc.	\$3,821,360	\$447,266	\$195,476	\$264,904	(40.8%)
Capital	\$637,843	\$0	\$239,400	\$176,000	
Other	\$367,377	\$2,896,692	\$3,075,002	\$584,007	(79.8%)
Total	\$5,206,299	\$3,805,148	\$3,948,278	\$1,516,198	(60.2%)

Railroad Fund - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
2628 - Railroad Operations Supv.	1.00	1.00	1.00	1.00	
2626 - Railroad Operator	2.00	2.00	2.00	2.00	
2620 - Railroad Administrator	0.00	0.00	0.00	0.00	
2410 - Maintenance Specialist	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

MAJOR PROJECTS

All projects are outlined in the CIP document.

FISCAL IMPACT

CIP funding comes from a capital charge on coal deliveries and targets rail bed improvements. These are the CIP projects that replace ties, rails, and improve the rail line surface.

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Railroad							
1 Annual Capital Maintenance - ER0045 [ID: 626]							
Ent Rev	\$15,000	\$20,000	\$30,000	\$96,000			
Total	\$15,000	\$20,000	\$30,000	\$96,000			
2 Annual Rail Replacement Program - ER0014 [ID: 627]							
Ent Rev	\$25,000	\$30,000	\$50,000	\$165,000			
Total	\$25,000	\$30,000	\$50,000	\$165,000			
3 Annual Roadway Program - ER0007 [ID: 628]							
Ent Rev			\$5,000	\$30,000			
Total			\$5,000	\$30,000			
4 Annual Surfacing Program - ER0013 [ID: 629]							
Ent Rev	\$25,000	\$30,000	\$50,000	\$165,000			
Total	\$25,000	\$30,000	\$50,000	\$165,000			
5 Annual Tie Program - ER0012 [ID: 630]							
Ent Rev	\$125,000	\$130,000	\$150,000	\$480,000			
Total	\$125,000	\$130,000	\$150,000	\$480,000			
6 Bridge 674 - ER0066 [ID: 1275]							
Ent Rev		\$20,000	\$40,000			2012	2013
Total		\$20,000	\$40,000				
7 N Browns Station Drive Crossing - ER0024 [ID: 621]							
Ent Rev			\$30,000			2013	2013
Total			\$30,000				
8 Replace ETI Turnout - ER0041 [ID: 614]							
Ent Rev			\$40,000			2008	2013
Total			\$40,000				
9 Treat Timber Bridges - ER0067 [ID: 1276]							
Ent Rev			\$30,000			2013	2013
Total			\$30,000				
10 Waco Road Crossing Surface - ER0051 [ID: 622]							
Ent Rev		\$55,000				2012	2012
Total		\$55,000					
11 Wilkes Blvd. Crossing - ER0033 [ID: 616]							
Unfunded			\$41,000			2013	2013
Total			\$41,000				
12 Wright Drive Crossing - ER0034 [ID: 623]							
Ent Rev			\$30,000			2013	2013
Total			\$30,000				
13 Brown Station Retaining Wall - ER0015 [ID: 619]							
Ent Rev				\$40,000		2015	2015
Total				\$40,000			
14 Engine House Tracks - ER0059 [ID: 652]							
EU Loan				\$150,000		2016	2016
Total				\$150,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Railroad							
15 Heuchan Siding - ER0026 [ID: 625]						2015	2015
Unfunded				\$200,000			
Total				\$200,000			
16 Railroad Operations Center - ER0055 [ID: 613]						2014	2016
EU Loan				\$700,000			
Total				\$700,000			

Railroad Funding Source Summary

Ent Rev	\$190,000	\$285,000	\$455,000	\$976,000	
EU Loan				\$850,000	
New Funding	\$190,000	\$285,000	\$455,000	\$1,826,000	\$0
Unfunded			\$41,000	\$200,000	
Unfunded			\$41,000	\$200,000	\$0
Total	\$190,000	\$285,000	\$496,000	\$2,026,000	\$0

Railroad Current Capital Projects

1	College Avenue Crossing - ER0065 [ID: 1274]	2011	2011
2	Elm Street Crossing - ER0032 [ID: 620]	2010	2011
3	RR Bridge - ER0063 [ID: 1278]	2009	2010
4	STM US63 Grade Separation - ER058J [ID: 1230]	2009	2009

Railroad Impact of Capital Projects

Annual Capital Maintenance - ER0045 [ID: 626]
Routine repairs required to keep railroad in service.
Annual Rail Replacement Program - ER0014 [ID: 627]
Routine replacement of rail, some approaching 100 years old, is required to maintain safety of railroad operations.
Annual Roadway Program - ER0007 [ID: 628]
Maintaining drainage is critical to railroad operations, other railroad roadway items need to be routinely replace to maintain good state of repair.
Annual Surfacing Program - ER0013 [ID: 629]
Track surface, or smoothness, must be maintained with in prescribed limits to maintain railroad service.
Annual Tie Program - ER0012 [ID: 630]
Routine tie replacement required to keep railroad operating at acceptable level of service.
Bridge 674 - ER0066 [ID: 1275]
Steel-timber railroad trestle carries track over un-named waterway. Replacement of bridge deck required to maintain service. Will evaluate replacement of bridge with box culvert during design phase of project.
Brown Station Retaining Wall - ER0015 [ID: 619]
Narrow railroad right-of-way and steep earth slope could potential bury railroad track in a slide event.
College Avenue Crossing - ER0065 [ID: 1274]
Crossing surface and underlying track fails to meet minimum state and federal standards, replacement required.
Elm Street Crossing - ER0032 [ID: 620]
Highway-rail crossing surface and underlying track does not meet state and federal standards, renewal required.
Engine House Tracks - ER0059 [ID: 652]
Construction of tracks to accompany proposed railroad maintenance and operations facility (ER0055).

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Railroad Impact of Capital Projects							
Railroad							
Heuchan Siding - ER0026 [ID: 625]							
Proposed siding for storing and improved switching of rail cars containing coal or possible other fuels to the Municipal Power Plant.							
N Browns Station Drive Crossing - ER0024 [ID: 621]							
Crossing surface and underlying track fails to meet minimum state and federal standards, replacement required.							
Railroad Operations Center - ER0055 [ID: 613]							
Significant reductions in train miles operated will greatly improve railroad efficiency, customer service, and public safety.							
Replace ETI Turnout - ER0041 [ID: 614]							
Existing turnout, which serves railroad customer, is of old light design that has reached end of useful life. Replacement of turnout required.							
RR Bridge - ER0063 [ID: 1278]							
New bridge placed into service in Fall 2010.							
STM US63 Grade Separation - ER058J [ID: 1230]							
New bridge placed in service in Fall 2010. At grade crossing at US 63 eliminated.							
Treat Timber Bridges - ER0067 [ID: 1276]							
Railroad has three (3) bridges containing timber structural members. These members must be periodically treated to prevent decay to keep bridges and overlying track in service.							
Waco Road Crossing Surface - ER0051 [ID: 622]							
Crossing surface and underlying track does not meet minimum state and federal standards, replacement required.							
Wilkes Blvd. Crossing - ER0033 [ID: 616]							
Crossing surface and underlying track fails to meet minimum state and federal standards, replacement required.							
Wright Drive Crossing - ER0034 [ID: 623]							
Crossing surface and underlying track fails to meet minimum state and federal standards, replacement required.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

DEBT SERVICE INFORMATION

9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511.49

Balance As of 9/30/2011 - \$716,743.04

Final Payment - 9/30/2022

1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000.00

Balance As of 9/30/2011 - \$112,832.41

Final Payment - 12/1/2023

FY 2011 Transload Facility Loan (Interest rates: .05% for the first 5 yrs and 3.5 remaining 25 yrs)

Original Issue - \$2,521,151.57

Balance As of 9/30/2011 - \$2,443,049.02

Final Payment - 9/30/2040

LOAN BETWEEN FUNDS (RAILROAD & ELECTRIC)

Year	Principal Requirements	Interest Requirements	Total Requirements
2010	\$56,500	\$34,883	\$91,383
2011	\$136,767	\$45,325	\$182,092
2012	\$139,404	\$42,687	\$182,091
2013	\$142,132	\$39,961	\$182,093
2014	\$144,951	\$37,140	\$182,091
2015	\$147,866	\$34,224	\$182,090
2016	\$125,410	\$95,009	\$220,419
2017	\$130,040	\$90,378	\$220,418
2018	\$134,844	\$85,574	\$220,418
2019	\$139,827	\$80,591	\$220,418
2020	\$144,997	\$75,421	\$220,418
2021	\$150,360	\$70,059	\$220,419
2022	\$155,924	\$64,495	\$220,419
2023	\$81,328	\$60,045	\$141,373
2024	\$74,959	\$57,163	\$132,122
2025	\$74,416	\$54,620	\$129,036
2026	\$77,021	\$52,016	\$129,037
2027	\$79,716	\$49,320	\$129,036
2028	\$82,506	\$46,530	\$129,036
2029	\$85,394	\$43,642	\$129,036
2030	\$88,383	\$40,653	\$129,036
2031	\$91,476	\$37,560	\$129,036
2032	\$94,678	\$34,358	\$129,036
2033	\$97,992	\$31,045	\$129,037
2034	\$101,421	\$27,615	\$129,036
2035	\$104,971	\$24,065	\$129,036
2036	\$108,645	\$20,391	\$129,036
2037	\$112,448	\$16,589	\$129,037
2038	\$116,383	\$12,653	\$129,036
2039	\$120,457	\$8,580	\$129,037
2040	\$124,673	\$4,364	\$129,037
	\$3,465,889	\$1,416,956	\$4,882,845

Net Income Statement Railroad Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Switching Fees	\$579,110	\$547,500	\$540,000	\$547,500
User Charges	\$245,362	\$270,750	\$242,150	\$213,550
Total Operating Revenues	\$824,472	\$818,250	\$782,150	\$761,050
OPERATING EXPENSES:				
Personnel Services	\$193,003	\$266,854	\$245,981	\$269,157
Supplies & Materials	\$85,133	\$106,555	\$98,109	\$130,850
Travel & Training	\$2,051	\$4,000	\$2,929	\$4,000
Intragovernmental Charges	\$77,080	\$73,781	\$73,781	\$77,280
Utilities, Services & Other Misc.	\$151,402	\$167,266	\$162,476	\$165,904
Total Operating Expenses	\$508,669	\$618,456	\$583,276	\$647,191
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$315,803	\$199,794	\$198,874	\$113,859
Depreciation	(\$332,494)	(\$330,000)	(\$529,026)	(\$541,320)
OPERATING INCOME	(\$16,691)	(\$130,206)	(\$330,152)	(\$427,461)
NON-OPERATING REVENUES:				
Investment Revenue	\$5,756	\$4,926	\$54,000	\$5,000
Misc. Non-Operating Revenue	\$9,239	\$120,000	\$120,000	\$120,000
Total Non-Operating Revenues	\$14,995	\$124,926	\$174,000	\$125,000
NON-OPERATING EXPENSES:				
Interest Expense	\$34,883	\$45,540	\$45,325	\$42,687
Loss on Disposal of Fixed Assets	\$2,403	\$0	\$0	\$0
Total Non-Operating Expenses	\$37,286	\$45,540	\$45,325	\$42,687
OPERATING TRANSFERS				
Operating Transfers From Other Funds	\$50,000	\$2,571,152	\$2,558,651	\$50,000
Operating Transfers To Other Funds	\$0	(\$2,521,152)	(\$2,500,651)	\$0
	\$50,000	\$50,000	\$58,000	\$50,000
NET INCOME (LOSS) BEFORE CAPITAL CONTRIB.	\$11,018	(\$820)	(\$143,477)	(\$295,148)
Capital Contribution	\$3,667,275	\$0	\$14,942	\$0
NET INCOME (LOSS)	\$3,678,293	(\$820)	(\$128,535)	(\$295,148)
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$3,678,293	(\$820)	(\$128,535)	(\$295,148) ~
Fund Equity, Beg. of Year	\$2,482,410	\$5,917,921	\$6,160,703	\$6,032,168
FUND EQUITY END OF YEAR	\$6,160,703	\$5,917,101	\$6,032,168	\$5,737,020
Percent Change in Fund Equity	148%		-2%	-5%

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Railroad Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$5,756	\$4,926	\$54,000	\$5,000
Fees and Service Charges +	\$824,472	\$818,250	\$782,150	\$761,050
Other Local Revenues ++	\$9,239	\$120,000	\$120,000	\$120,000
	\$839,467	\$943,176	\$956,150	\$886,050
Other Funding Sources/Transfers^	\$50,000	\$2,571,152	\$2,558,651	\$50,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$889,467	\$3,514,328	\$3,514,801	\$936,050
Financial Uses				
Operating Expenses	\$508,669	\$618,456	\$583,276	\$647,191
Operating Transfers to Other Funds	\$0	\$2,521,152	\$2,500,651	\$0
Interest Expense and Non-Oper. Cash Pmts	\$34,883	\$45,540	\$45,325	\$42,687
Principal Payments	\$56,500	\$136,767	\$136,767	\$139,404
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$200,000	\$290,000	\$290,000	\$285,000
Total Expenditures Uses	\$800,052	\$3,611,915	\$3,556,019	\$1,114,282
Increase/(Decrease) to Cash		(\$97,587)	(\$41,218)	(\$178,232)
Beginning Cash and Other Resources		\$337,599	\$337,599	\$296,381
Projected Ending Cash and Other Resources	\$337,599 #	\$240,012	\$296,381	\$118,149
16% of Total Expenditures	\$128,008	\$577,906	\$568,963	\$178,285
Cash Above/(Below) 16% requirement	\$209,591	(\$337,894)	(\$272,582)	(\$60,136)

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

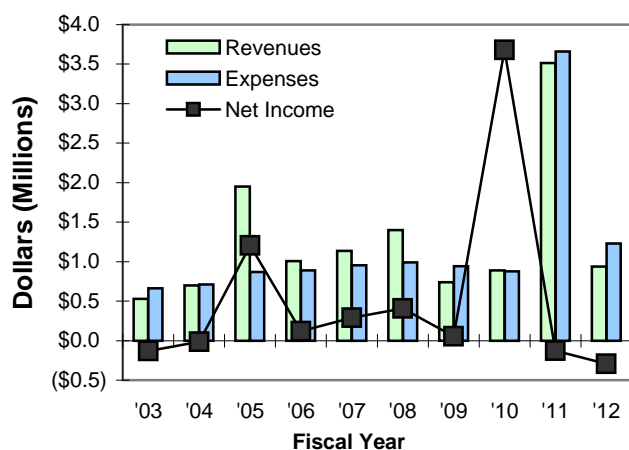
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

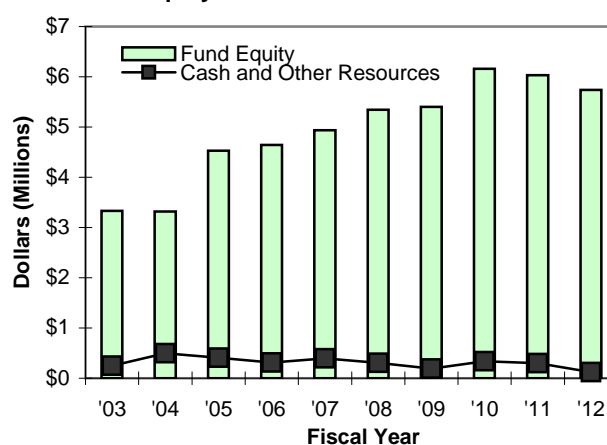
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Railroad Fund - Revenues, Expenses and Net Income



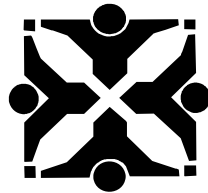
Railroad Fund - Fund Equity vs. Cash and Other Resources



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Capital 1/4 Cent Sales Tax Fund

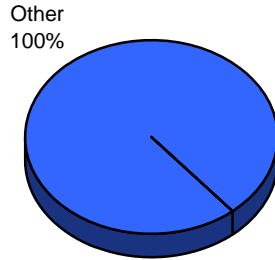
(Special Revenue Fund)



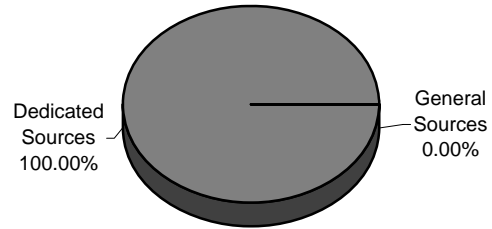
City of Columbia
Columbia, Missouri

CAPITAL 1/4 CENT SALES TAX FUND

FY 2011 Totals By Category

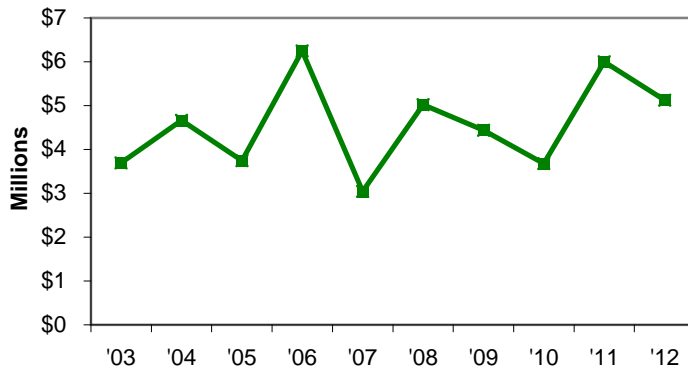


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Total	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$4,674,637	\$4,661,000	\$4,861,622	\$4,958,854	2.0%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$0	\$0	\$0	
Interest Revenue	\$104,237	\$114,602	\$30,357	\$30,357	0.0%
Fees and Service Charges	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$1,006,052	\$1,224,648	\$1,108,271	\$135,027	(87.8%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238	(14.6%)

DESCRIPTION

On November 8, 2005, Columbia voters passed a ten year extension of the one quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2006 to December 31, 2015. The city bonded for the approved projects that include replacement of fire trucks, building two new fire stations, construction of a police training facility and emergency storm warning sirens. Transportation projects to improve major streets to relieve traffic congestion and sidewalk improvements were also approved. These revenues are used to service the debt and pay for other approved capital projects. A decline in revenue may require a change in the capital plan in future years.

CAPITAL PROJECT FUNDING FOR NEXT YEAR**Streets and Sidewalks:**

- Annual Sidewalks/Pedways (New construction/re-construction)
- Annual Streets/Corridor Preservation
- Providence Study-Burnham Intersection

Public Safety:

- Rpl. #0033: 1997 Pumper Apparatus
- Rpl. 1996 Rescue Squad

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Capital 1/4 Cent Sales Tax Receipts	\$4,674,637	\$4,661,000	\$4,861,622	\$4,958,854
Investment Revenue	\$104,237	\$114,602	\$30,357	\$30,357
Total Resources	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211

EXPENDITURES

Capital Projects - General Government	\$2,815,426	\$3,051,000	\$3,051,000	\$2,194,863
Debt Services - 2006 S.O. Bonds	\$2,969,500	\$2,949,250	\$2,949,250	\$2,929,375
Total Expenditures	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238
Revenues Under Expenditures	<u>(\$1,006,052)</u>	<u>(\$1,224,648)</u>	<u>(\$1,108,271)</u>	<u>(\$135,027)</u>

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*
Sales Tax	\$4,958,854	\$5,107,620	\$5,286,386	\$5,471,410	\$1,415,727
Investment Income	\$30,357	\$30,357	\$30,357	\$30,357	\$30,357
Total Financial Sources	\$4,989,211	\$5,137,977	\$5,316,743	\$5,501,767	\$1,446,084
Transfers for Debt:					
2006B S.O. Bonds	(\$2,929,375)	(\$2,919,375)	(\$2,908,750)	(\$2,892,375)	(\$2,875,125)
Transfers for Capital Projects:					
Streets & Sidewalk Projects	(\$1,257,863)	(\$1,222,500)	(\$1,262,700)	(\$1,640,800)	\$0
Public Safety Projects	(\$937,000)	(\$1,695,000)	(\$912,000)	(\$334,000)	\$0
Total Transfers for Cap. Proj.	(\$2,194,863)	(\$2,917,500)	(\$2,174,700)	(\$1,974,800)	\$0
Total Financial Uses	(\$5,124,238)	(\$5,836,875)	(\$5,083,450)	(\$4,867,175)	(\$2,875,125)
Sources Over/(Under) Uses	(\$135,027)	(\$698,898)	\$233,293	\$634,592	(\$1,429,041)
Beg. Cash and Other Resources	\$1,554,351	\$1,419,324	\$720,426	\$953,719	\$1,588,311
Ending Cash & Other Resources	\$1,419,324	\$720,426	\$953,719	\$1,588,311	\$159,270

* Reflects 3 months of revenue in FY 2016 as the current Capital Improvement Sales Tax expires.

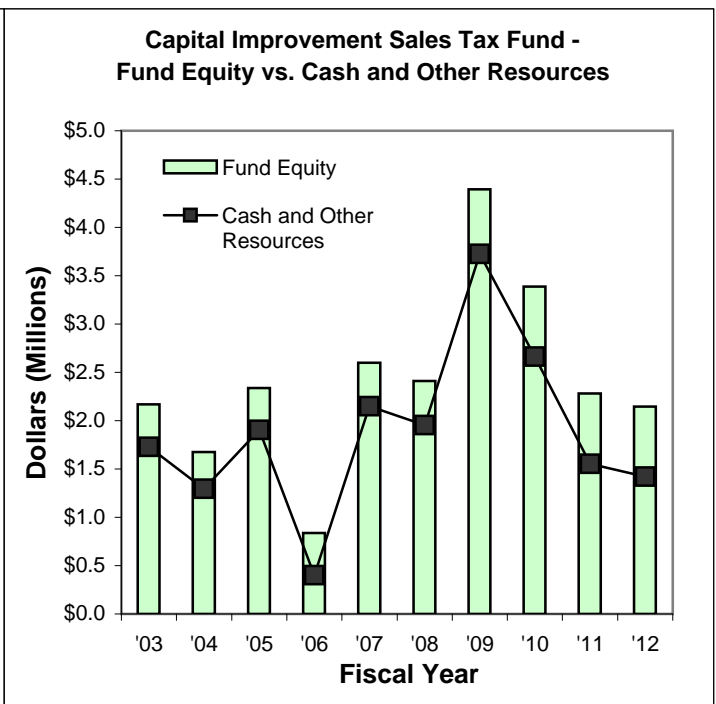
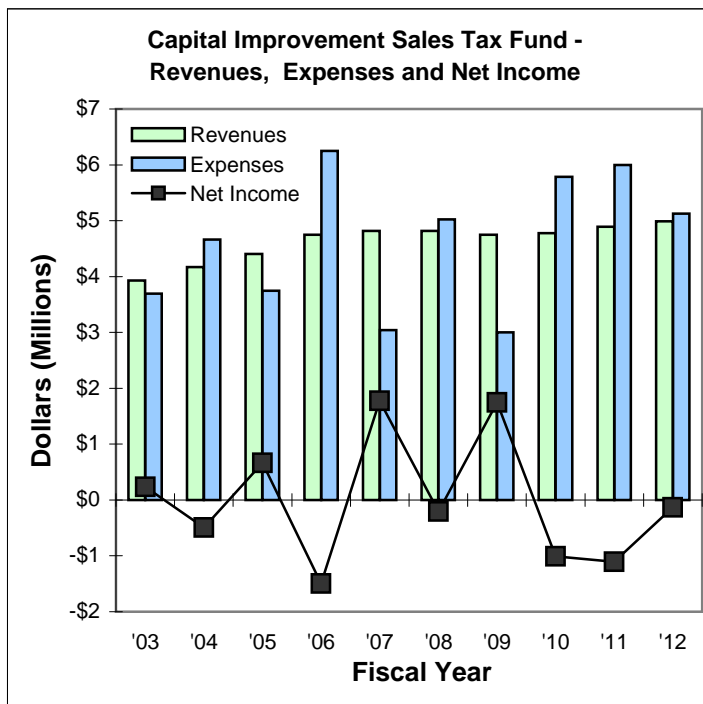
Net Income Statement

Quarter Cent Capital Sales Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Sales Taxes	\$4,674,637	\$4,661,000	\$4,861,622	\$4,958,854
Investment Revenue	\$104,237	\$114,602	\$30,357	\$30,357
Total Revenues	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,784,926)	(\$6,000,250)	(\$6,000,250)	(\$5,124,238)
Total Otr. Financing Sources (Uses)	(\$5,784,926)	(\$6,000,250)	(\$6,000,250)	(\$5,124,238)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,006,052)	(\$1,224,648)	(\$1,108,271)	(\$135,027) ^
Fund Balance, Beg. of Year	\$4,394,984	\$3,635,530	\$3,388,932	\$2,280,661
FUND BALANCE END OF YEAR	\$3,388,932	\$2,410,882	\$2,280,661	\$2,145,634
Percent Change in Fund Equity	(22.89%)		(32.70%)	(5.92%)

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

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses
Quarter Cent Capital Improvement Sales Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$4,674,637	\$4,661,000	\$4,861,622	\$4,958,854
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$104,237	\$114,602	\$30,357	\$30,357
Fees and Service Charges +				
Other Local Revenues ++				
	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,778,874	\$4,775,602	\$4,891,979	\$4,989,211
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$5,784,926	\$6,000,250	\$6,000,250	\$5,124,238
Increase/(Decrease) to Cash		(\$1,224,648)	(\$1,108,271)	(\$135,027)
Beginning Cash and Other Resources		\$2,662,622	\$2,662,622	\$1,554,351
Projected Ending Cash and Other Resources	\$2,662,622 #	\$1,437,974	\$1,554,351	\$1,419,324
16% of Total Expenditures	\$925,588	\$960,040	\$960,040	\$819,878
Cash Above/(Below) 16% requirement	\$1,737,034	\$477,934	\$594,311	\$599,446

Ending Cash and Other Resources for FY 2010 is equal to Cash and Cash Equivalents

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

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

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

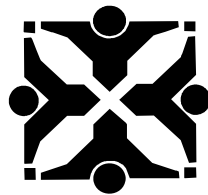
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

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Transportation Sales Tax Fund

(Special Revenue Fund)

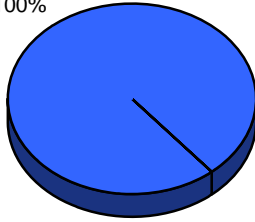


City of Columbia
Columbia, Missouri

TRANSPORTATION SALES TAX FUND (Special Revenue Fund)

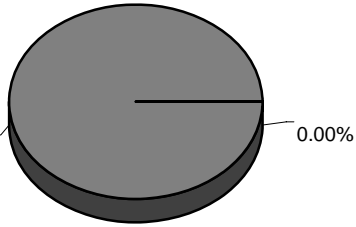
FY 2012 Total Expenditures

Other
100%



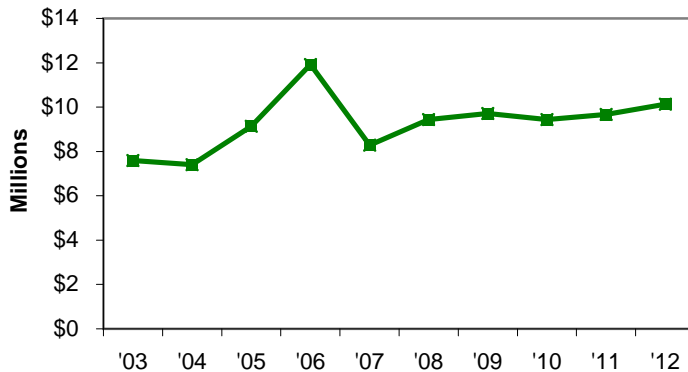
FY 2012 Totals By Funding Source

Dedicated
Sources
100.00%



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Total	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes (Transportation Sales Tax)	\$9,349,477	\$9,322,000	\$9,723,456	\$9,917,925	2.0%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$0	\$0	\$0	
Interest Revenue	\$11,518	\$12,214	\$4,000	\$9,855	146.4%
Fees and Service Charges	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$104,976	\$330,161	\$0	\$208,754	
Less: Current Year Surplus	\$0	\$0	(\$63,081)	\$0	(100.0%)
Dedicated Sources	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534	4.9%

TRANSPORTATION SALES TAX FUND

Fund 221

DESCRIPTION

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Transportation Sales Taxes Receipts	\$9,349,477	\$9,322,000	\$9,723,456	\$9,917,925
Investment Revenue	\$11,518	\$12,214	\$4,000	\$9,855
Total Resources	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780

EXPENDITURES

Street and Sidewalk Related	\$6,142,500	\$6,203,925	\$6,203,925	\$5,527,430
Streets and Sidewalks Capital Projects	\$150,000	\$75,000	\$75,000	\$20,633
Bus/Transit Subsidy	\$1,612,500	\$1,428,625	\$1,428,625	\$1,457,198
Bus/Transit CIP	\$69,304	\$650,630	\$650,630	\$27,000
Airport Subsidy	\$1,120,250	\$1,136,500	\$1,136,500	\$1,192,230
Airport CIP	\$371,417	\$169,695	\$169,695	\$1,912,043
Total Expenditures	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534

Revenues Under Expenditures	(\$104,976)	(\$330,161)	\$63,081	(\$208,754)
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FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
Sales Tax	\$9,917,925	\$10,116,284	\$10,318,610	\$10,524,982	\$10,735,482
Investment Income	\$9,855	\$9,855	\$9,855	\$9,855	\$9,855
Total Financial Sources	\$9,927,780	\$10,126,139	\$10,328,465	\$10,534,837	\$10,745,337
Financial Uses:					
Transfer to Gen. Fd (S&S Related)	(\$5,527,430)	(\$5,600,000)	(\$5,712,000)	(\$5,826,240)	(\$5,942,765)
CIP: Annual Pedestrian Bike and Traffic Safety (ID 15)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)
Total Streets & Sidewalk Related	(\$5,548,063)	(\$5,620,633)	(\$5,732,633)	(\$5,846,873)	(\$5,963,398)
Operating Subsidy (Transit)	(\$1,457,198)	(\$1,486,341)	(\$1,516,068)	(\$1,546,390)	(\$1,577,317)
Transfer to Transit (CIP Projects)	(\$27,000)	(\$260,760)	(\$569,561)	\$0	(\$36,000)
Total Transit Related	(\$1,484,198)	(\$1,747,101)	(\$2,085,629)	(\$1,546,390)	(\$1,613,317)
Operating Subsidy (Airport)	(\$1,192,230)	(\$1,216,075)	(\$1,240,397)	(\$1,265,204)	(\$1,290,509)
Transfer to Airport (Capital Projects)	(\$1,912,043)	(\$1,490,800)	(\$101,685)	(\$318,908)	(\$50,000)
Total Airport Related	(\$3,104,273)	(\$2,706,875)	(\$1,342,082)	(\$1,584,112)	(\$1,340,509)
Total Financial Uses	(\$10,136,534)	(\$10,074,609)	(\$9,160,344)	(\$8,977,375)	(\$8,917,224)
Sources Over/(Under) Uses	(\$208,754)	\$51,530	\$1,168,122	\$1,557,462	\$1,828,113
Beg. Cash & Other Resources	\$231,952	\$23,198	\$74,728	\$1,242,850	\$2,800,311
End. Cash & Other Resources	\$23,198	\$74,728	\$1,242,850	\$2,800,311	\$4,628,425

Net Income Statement
Transportation Sales Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Sales Taxes	\$9,349,477	\$9,322,000	\$9,723,456	\$9,917,925
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$11,518	\$12,214	\$4,000	\$9,855
Total Revenues	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$9,465,971)	(\$9,664,375)	(\$9,664,375)	(\$10,136,534)
Total Otr. Financing Sources (Uses)	(\$9,465,971)	(\$9,664,375)	(\$9,664,375)	(\$10,136,534)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$104,976)	(\$330,161)	\$63,081	(\$208,754)
Fund Balance, Beg. of Year	\$1,714,909	\$1,491,152	\$1,609,933	\$1,673,014
FUND BALANCE END OF YEAR	\$1,609,933	\$1,160,991	\$1,673,014	\$1,464,260
Percent Change in Fund Equity	(6.12%)		3.92%	(12.48%)

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses
Transportation 1/2 Cent Sales Tax Fund

Financial Sources

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Sales Taxes	\$9,349,477	\$9,322,000	\$9,723,456	\$9,917,925
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$11,518	\$12,214	\$4,000	\$9,855
Fees and Service Charges +				
Other Local Revenues ++				
	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$9,360,995	\$9,334,214	\$9,727,456	\$9,927,780

Financial Uses

Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$9,465,971	\$9,664,375	\$9,664,375	\$10,136,534

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$330,161)	\$63,081	(\$208,754)
		\$168,871	\$168,871	\$231,952
Projected Ending Cash and Other Resources	\$168,871 #	(\$161,290)	\$231,952	\$23,198

16% of Total Expenditures

	\$1,514,555	\$1,546,300	\$1,546,300	\$1,621,845
Cash Above/(Below) 16% requirement	(\$1,345,684)	(\$1,707,590)	(\$1,314,348)	(\$1,598,647)

Ending Cash and Other Resources for FY 2010 is equal to Cash and Cash Equivalents

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

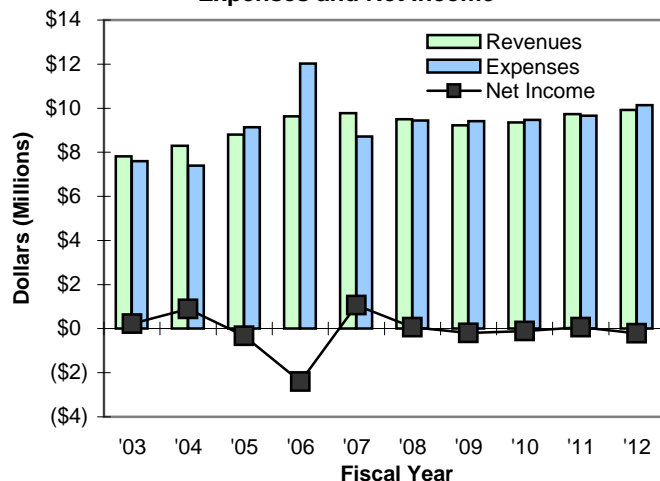
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

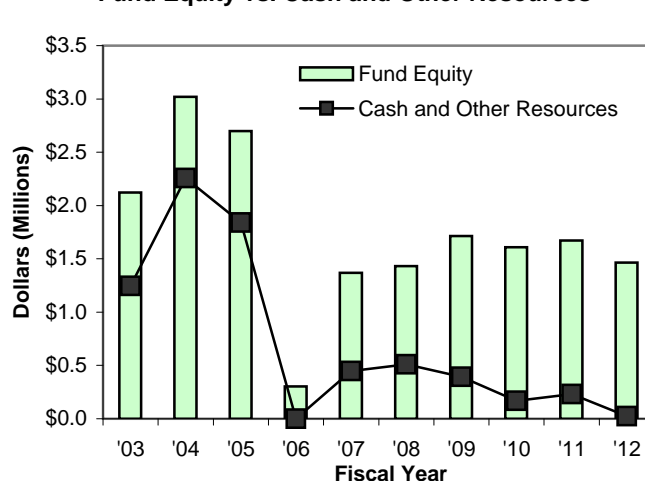
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

**Transportation Sales Tax Fund - Revenues,
Expenses and Net Income**



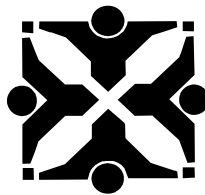
**Transportation Sales Tax Fund -
Fund Equity vs. Cash and Other Resources**



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Public Improvement Fund

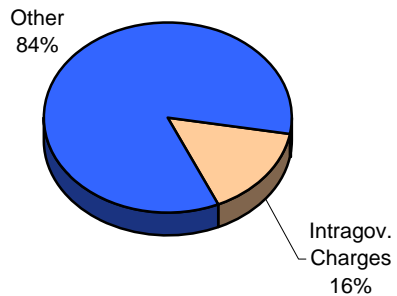
(Special Revenue Fund)



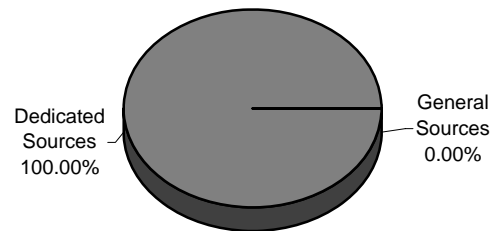
City of Columbia
Columbia, Missouri

PUBLIC IMPROVEMENT FUND

FY 2012 Total Expenditures By Category

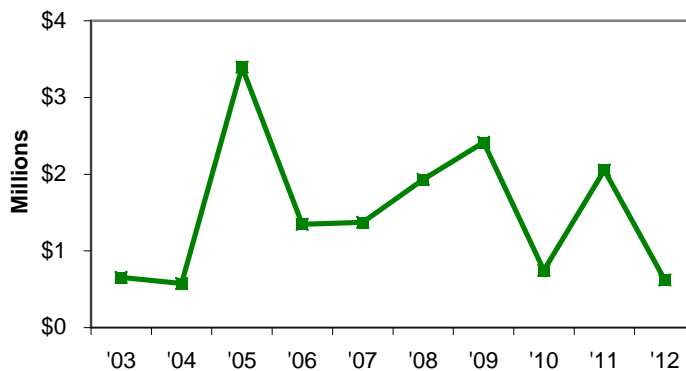


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Capita

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$106,684	\$39,122	\$39,122	\$96,979	147.9%
Utilities, Services & Misc.	\$3	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$638,500	\$2,012,542	\$2,012,542	\$526,415	(73.8%)
Total	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)
Operating Expenses	\$106,687	\$39,122	\$39,122	\$96,979	147.9%
Non-Operating Expenses	\$638,500	\$2,012,542	\$2,012,542	\$526,415	(73.8%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes *	\$803,519	\$797,900	\$835,661	\$852,374	2.0%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$0	\$0	\$0	\$0	
Interest Revenue	\$46,691	\$41,428	\$24,293	\$25,000	2.9%
Fees and Service Charges **	\$549,524	\$720,000	\$764,411	\$760,000	(0.6%)
Other Local Revenues	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$492,336	\$427,299	\$0	(100.0%)
Less: Current Year Surplus	(\$654,547)	\$0	\$0	(\$1,013,980)	
Dedicated Sources	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$745,187	\$2,051,664	\$2,051,664	\$623,394	(69.6%)

* 4.1% of the 1% General Sales Tax for capital projects

** Development Fees

DESCRIPTION

The Public Improvement Fund was established to account for and disburse monies the City receives from the 1% city sales tax that it allocates for the Capital Improvement Plan. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the 1 cent General Fund Sales Tax allocated to capital improvements for FY 2012 is 4.1%.

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
General Sales Taxes	\$803,519	\$797,900	\$835,661	\$852,374
Development Fees	\$549,524	\$720,000	\$764,411	\$760,000
Investment Revenue	\$46,691	\$41,428	\$24,293	\$25,000
Total Resources	\$1,399,734	\$1,559,328	\$1,624,365	\$1,637,374

EXPENDITURES

General and Administrative Fees	\$106,684	\$39,122	\$39,122	\$96,979
Bad Debt Expense	\$3	\$0	\$0	\$0
Eng Transfer & Personnel to support capital program	\$113,500	\$112,975	\$112,975	\$0
Lemone Trust Debt	\$0	\$299,567	\$299,567	\$122,048
Capital Projects - Streets and Sidewalks	\$0	\$0	\$0	\$129,367
Capital Projects - Other General Government	\$525,000	\$1,600,000	\$1,600,000	\$275,000
Total Expenditures	\$745,187	\$2,051,664	\$2,051,664	\$623,394
Revenues Over Expenditures	\$654,547	(\$492,336)	(\$427,299)	\$1,013,980

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016
GF/PI Funding Source:					
GF/PI (4.1% of the 1% Sales Tax)	\$852,374	\$877,945	\$908,673	\$940,477	\$973,394
Interest	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Funding Sources	\$877,374	\$902,945	\$933,673	\$965,477	\$998,394
General and Administrative Fees	(\$96,979)	(\$98,919)	(\$100,897)	(\$102,915)	(\$104,973)
Transfer for Lemone Trust	(\$122,048)	(\$110,955)	(\$99,265)	(\$86,946)	(\$73,965)
Capital Projects	(\$404,367)	(\$404,367)	(\$404,367)	(\$404,367)	(\$404,367)
	(\$623,394)	(\$614,241)	(\$604,529)	(\$594,228)	(\$583,305)
Sources Over/(Under) Uses	\$253,980	\$288,704	\$329,144	\$371,249	\$415,089
Beg. GF/PI Cash & Other Resources	(\$29,287)	\$224,693	\$513,397	\$842,541	\$1,213,790
Projected Ending GF/PI Cash and Other Resources	\$224,693	\$513,397	\$842,541	\$1,213,790	\$1,628,879
Development Fees:					
Development Fees *	\$760,000	\$760,000	\$760,000	\$760,000	\$760,000
Uses:					
Capital Projects:					
C00319 Scott Blvd Phase 2		(\$1,384,376)			
Sources Over/(Under) Uses	\$760,000	(\$624,376)	\$760,000	\$760,000	\$760,000
Beg. Dev. Fee Cash & Other Resources	\$744,381	\$1,504,381	\$880,005	\$1,640,005	\$2,400,005
Projected Ending Dev. Fee Cash & Other Resources	\$1,504,381	\$880,005	\$1,640,005	\$2,400,005	\$3,160,005

* Development Fees are restricted for use on collector streets.

Net Income Statement
Public Improvement Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
Sales Tax	\$803,519	\$797,900	\$835,661	\$852,374
Development Fees	\$549,524	\$720,000	\$764,411	\$760,000
Investment Revenue	\$46,691	\$41,428	\$24,293	\$25,000
Total Revenues	\$1,399,734	\$1,559,328	\$1,624,365	\$1,637,374
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$106,684	\$39,122	\$39,122	\$96,979
Utilities, Services & Misc.	\$3	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$106,687	\$39,122	\$39,122	\$96,979
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,293,047	\$1,520,206	\$1,585,243	\$1,540,395
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$638,500)	(\$2,012,542)	(\$2,012,542)	(\$526,415)
Total Otr. Financing Sources (Uses)	(\$638,500)	(\$2,012,542)	(\$2,012,542)	(\$526,415)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$654,547	(\$492,336)	(\$427,299)	\$1,013,980
Fund Balance, Beg. of Year	\$1,087,413	\$1,773,657	\$1,741,960	\$1,314,661
FUND BALANCE END OF YEAR	\$1,741,960	\$1,281,321	\$1,314,661	\$2,328,641
Percent Change in Fund Equity	60.19%		(24.53%)	77.13%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Public Improvement Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$803,519	\$797,900	\$835,661	\$852,374
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$46,691	\$41,428	\$24,293	\$25,000
Fees and Service Charges +				
Other Local Revenues ++	\$549,524	\$720,000	\$764,411	\$760,000
	\$1,399,734	\$1,559,328	\$1,624,365	\$1,637,374
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,399,734	\$1,559,328	\$1,624,365	\$1,637,374
Financial Uses				
Operating Expenses	\$106,687	\$39,122	\$39,122	\$96,979
Operating Transfers to Other Funds	\$638,500	\$2,012,542	\$2,012,542	\$526,415
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$745,187	\$2,051,664	\$2,051,664	\$623,394
Increase/(Decrease) to Cash		(\$492,336)	(\$427,299)	\$1,013,980
Beginning Cash and Other Resources		\$1,142,393	\$1,142,393	\$715,094
Projected Ending Cash and Other Resources	\$1,142,393 #	\$650,057	\$715,094	\$1,729,074
16% of Total Expenditures	\$119,230	\$328,266	\$328,266	\$99,743
Cash Above/(Below) 16% requirement	\$1,023,163	\$321,791	\$386,828	\$1,629,331

Ending Cash and Other Resources for FY 2010 is equal to Cash and Cash Equivalents

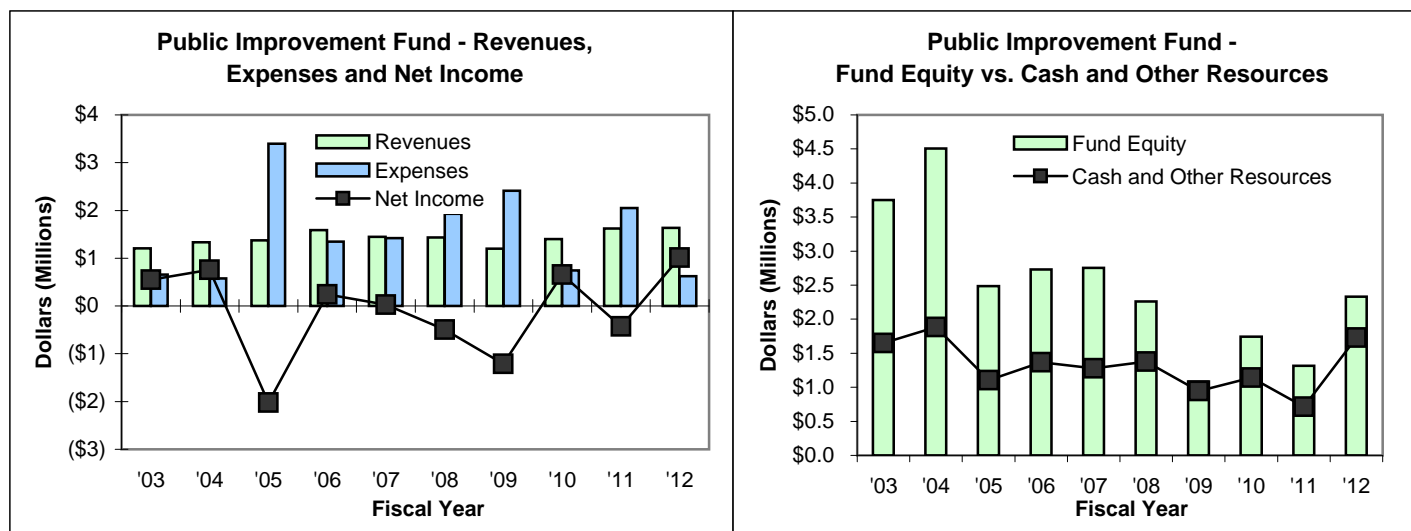
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

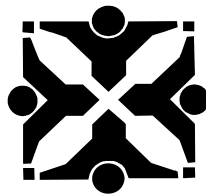
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Special Road District Tax Fund

(Special Revenue Fund)



City of Columbia
Columbia, Missouri

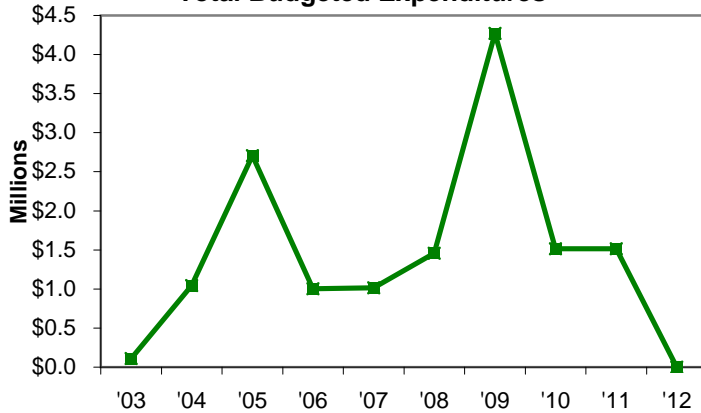
SPECIAL ROAD DISTRICT TAX FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

FY 2012 Totals By Funding Source

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

Total Budgeted Expenditures



There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Total	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$1,657,715	\$1,400,000	\$1,739,175	\$0	(100.0%)
Interest Revenue	\$19,688	\$18,476	\$17,406	\$0	(100.0%)
Fees and Service Charges	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$94,949	\$460,419	\$0	(100.0%)
Less: Current Year Surplus	(\$163,978)	\$0	\$0	\$0	
Dedicated Sources	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,513,425	\$1,513,425	\$2,217,000	\$0	(100.0%)

DESCRIPTION

The Special Road District Tax Fund was created to account for the road and bridge tax revenues that are collected by Boone County and shared with the City per agreement. These revenues are used to improve, maintain, construct and repair streets and roads within the City limits that qualify per this agreement. In accordance with Governmental Accounting Standards Board Pronouncement 54 the Special Road District Fund no longer qualifies for presentation in the Comprehensive Annual Financial Report as a Special Revenue Fund. As a result, the Special Road District Tax will be included in the resources and expenditures of the Capital Improvements Fund beginning with FY 2012.

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
County Revenues	\$1,657,715	\$1,400,000	\$1,739,175	\$0
Investment Revenue	\$19,688	\$18,476	\$17,406	\$0
Total Resources	<u>\$1,677,403</u>	<u>\$1,418,476</u>	<u>\$1,756,581</u>	<u>\$0</u>

EXPENDITURES

Capital Projects Transfer	\$1,400,000	\$1,400,000	\$2,103,575	
General Fund Transfer	\$113,425	\$113,425	\$113,425	
Total Expenditures	<u>\$1,513,425</u>	<u>\$1,513,425</u>	<u>\$2,217,000</u>	<u>\$0</u>
Revenues Under Expenditures	<u><u>\$163,978</u></u>	<u><u>(\$94,949)</u></u>	<u><u>(\$460,419)</u></u>	<u><u>\$0</u></u>

Net Income Statement
County Special Road Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
County Revenues	\$1,657,715	\$1,400,000	\$1,739,175	\$0
Investment Revenue	\$19,688	\$18,476	\$17,406	\$0
Total Revenues	\$1,677,403	\$1,418,476	\$1,756,581	\$0
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,677,403	\$1,418,476	\$1,756,581	\$0
OTHER FINANCING SOURCES (USES):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$1,513,425)	(\$1,513,425)	(\$2,217,000)	\$0
Total Otr. Financing Sources (Uses)	(\$1,513,425)	(\$1,513,425)	(\$2,217,000)	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$163,978	(\$94,949)	(\$460,419)	\$0
Fund Balance, Beg. of Year	\$1,955,150	\$1,960,201	\$2,119,128	\$0
FUND BALANCE END OF YEAR	\$2,119,128	\$1,865,252	\$1,658,709	\$0
Percent Change in Fund Equity	8.39%		(21.73%)	

This revenue source no longer qualifies to be in a special revenue fund. Beginning in FY 2012, this revenue will be budgeted directly into the Capital Projects Fund.

Note: the Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Special Road District Tax Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,657,715	\$1,400,000	\$1,739,175	\$0
Interest	\$19,688	\$18,476	\$17,406	\$0
Fees and Service Charges +				
Other Local Revenues ++				
	\$1,677,403	\$1,418,476	\$1,756,581	\$0
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,677,403	\$1,418,476	\$1,756,581	\$0

Financial Uses

Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$1,513,425	\$1,513,425	\$2,217,000	\$0
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,513,425	\$1,513,425	\$2,217,000	\$0

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		(\$94,949)	(\$460,419)	\$0
		\$460,419	\$460,419	\$0
Projected Ending Cash and Other Resources	\$460,419 #	\$365,470	\$0	\$0

16% of Total Expenditures	\$242,148	\$242,148	\$354,720	\$0
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Cash Above/(Below) 16% requirement	\$218,271	\$123,322	(\$354,720)	\$0
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Ending Cash and Other Resources for FY 2010 is equal to Cash and Cash Equivalents

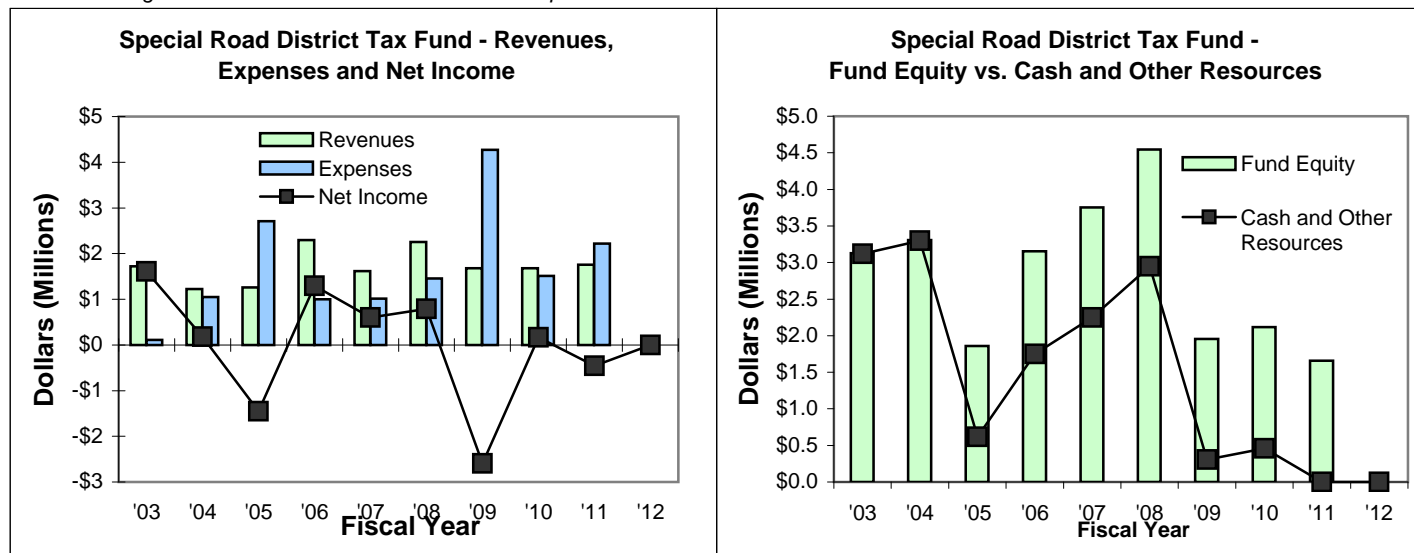
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

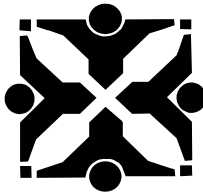
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Stadium TDD Fund

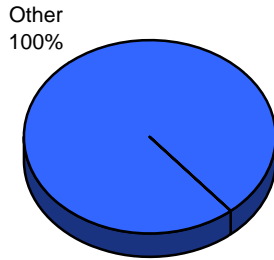
(Special Revenue Fund)



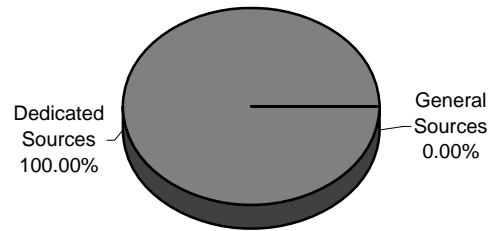
City of Columbia
Columbia, Missouri

STADIUM TDD FUND (Special Revenue Fund)

FY 2012 Total Expenditures By Category

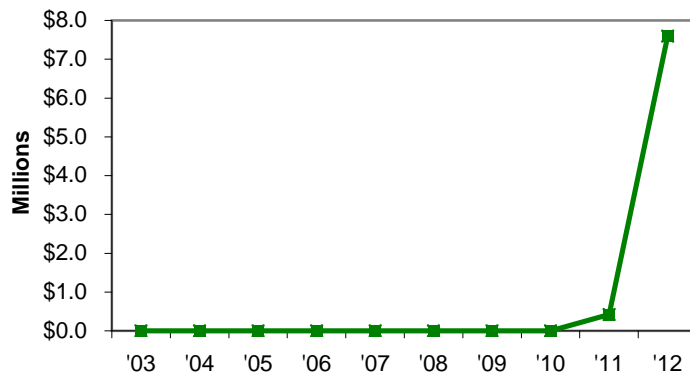


FY 2012 Totals By Funding Source



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

Total Budgeted Expenditures



There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Total	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Operating Expenses	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	
Total Expenses	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0	
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	
Grants	\$477,076	\$0	\$1,030,783	\$1,051,399	2.0%
Interest Revenue	\$5,667	\$0	\$9,502	\$9,847	3.6%
Fees and Service Charges	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$8,200,000	
Use of Prior Year Sources	\$0	\$416,537	\$0	\$0	
Less: Current Year Surplus	(\$284,843)	\$0	(\$623,748)	(\$1,663,625)	166.7%
Dedicated Sources	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$197,900	\$416,537	\$416,537	\$7,597,621	1724.0%

DESCRIPTION

The Stadium TDD (Transportation Development District) fund accounts for tax receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor.

RESOURCES

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Sales Taxes	\$477,076	\$0	\$1,030,783	\$1,051,399
Lease/Bond Proceeds	\$0	\$0	\$0	\$8,200,000
Investment Revenue	\$5,667	\$0	\$9,502	\$9,847
Total Resources	\$482,743	\$0	\$1,040,285	\$9,261,246

EXPENDITURES

Interest and Principal Payments	\$0	\$0	\$0	\$496,481
Capital Projects Transfers:				
C00450 Stadium Right In Right Out	\$197,900	\$40,000	\$40,000	\$0
C00494 Brndt Dr/Mall Parking Lot	\$0	\$232,367	\$232,367	\$1,554,624
C00475 Stadium blvd (corridor)	\$0	\$1,818,888	\$1,818,888	\$5,546,516
C00480 Worley and Mall Signal Improvements	\$0	\$150,000	\$150,000	\$0
Total Expenditures	\$197,900	\$2,241,255	\$2,241,255	\$7,597,621
Revenues Over Expenditures	\$284,843	(\$2,241,255)	(\$1,200,970)	\$1,663,625

STADIUM TDD MODOT LOAN

DEBT SERVICE INFORMATION

Stadium TTD MoDot Loan (Interest rate:3.92%)

Original Issue - \$8,200,000
Balance as of 09/30/2011 \$0
Maturity date - 1/1/2022

DEBT SERVICE REQUIREMENTS

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$388,439	\$108,042	\$496,481
2013	\$693,399	\$299,563	\$992,962
2014	\$720,847	\$272,115	\$992,962
2015	\$749,381	\$243,581	\$992,962
2016	\$778,479	\$214,483	\$992,962
2017	\$809,860	\$183,102	\$992,962
2018	\$841,918	\$151,044	\$992,962
2019	\$875,244	\$117,718	\$992,962
2020	\$909,687	\$83,275	\$992,962
2021	\$945,899	\$47,063	\$992,962
2022	\$486,847	\$9,621	\$496,468
	\$8,200,000	\$1,729,607	\$9,929,607

**Net Income Statement
Stadium TDD Fund**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
REVENUES:				
TDD Revenue	\$477,076	\$0	\$1,030,783	\$1,051,399
Investment Revenue	\$5,667	\$0	\$9,502	\$9,847
Total Revenues	\$482,743	\$0	\$1,040,285	\$1,061,246
EXPENDITURES:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$496,481
Total Expenditures	\$0	\$0	\$0	\$496,481
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$482,743	\$0	\$1,040,285	\$564,765
OTHER FINANCING SOURCES (USES):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$8,200,000
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$197,900)	(\$416,537)	(\$416,537)	(\$7,101,140)
Total Otr. Financing Sources (Uses)	(\$197,900)	(\$416,537)	(\$416,537)	\$1,098,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$284,843	(\$416,537)	\$623,748	\$1,663,625
Fund Balance, Beg. of Year	\$0	\$0	\$284,843	\$908,591
FUND BALANCE END OF YEAR	\$284,843	(\$416,537)	\$908,591	\$2,572,216
Percent Change in Fund Equity			218.98%	183.10%

Note: the Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Stadium TDD Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$477,076	\$0	\$1,030,783	\$1,051,399
Interest	\$5,667	\$0	\$9,502	\$9,847
Fees and Service Charges +				
Other Local Revenues ++				
	\$482,743	\$0	\$1,040,285	\$1,061,246
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$8,200,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$482,743	\$0	\$1,040,285	\$9,261,246
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$496,481
Operating Transfers to Other Funds	\$197,900	\$416,537	\$416,537	\$7,101,140
Interest Expense and Non-Oper. Cash Pmts				\$108,042
Principal Payments				\$388,439
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$197,900	\$416,537	\$416,537	\$8,094,102
Increase/(Decrease) to Cash		(\$416,537)	\$623,748	\$1,167,144
Beginning Cash and Other Resources		\$284,207	\$284,207	\$907,955
Projected Ending Cash and Other Resources	\$284,207 #	(\$132,330)	\$907,955	\$2,075,099
16% of Total Expenditures	\$31,664	\$66,646	\$66,646	\$1,295,056
Cash Above/(Below) 16% requirement	\$252,543	(\$198,976)	\$841,309	\$780,043

Ending Cash and Other Resources for FY 2010 is equal to Cash and Cash Equivalents

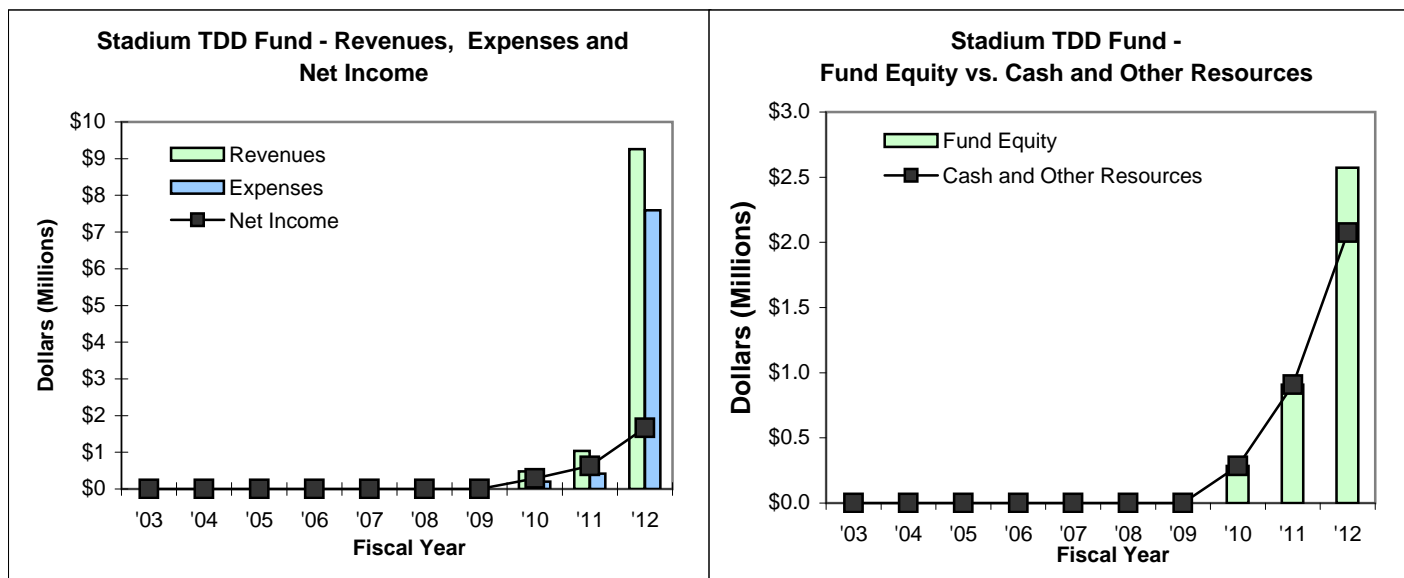
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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





Utility Departments



DESCRIPTION

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are dedicated to the department they are generated in. The revenues cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfers, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget. For detailed information on the expenses of the Utility Customer Services Fund, refer to the Supporting Activities Section, located on page 281.

Each of these utility departments do 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 within the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration for Sewer Storm Water, and Solid Waste). The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the total City rate.

WATER AND ELECTRIC FUND

Water and Electric Utility Fund accounts for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services. This budget begins on page 441.

SANITARY SEWER UTILITY FUND

Sanitary Sewer Utility Fund accounts for the provision of sanitary sewer services to the residents of the City and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund. This budget begins on page 479.

SOLID WASTE UTILITY FUND

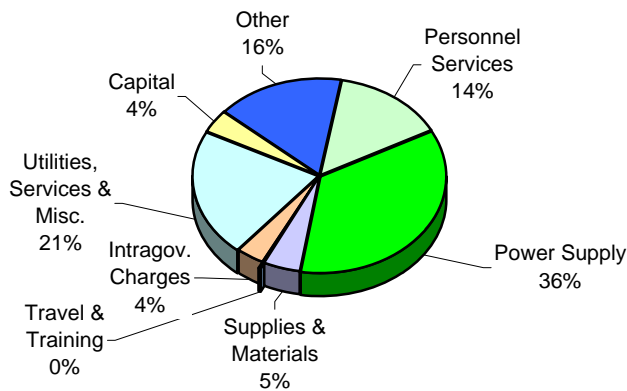
Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility. This budget begins on page 499.

STORM WATER UTILITY FUND

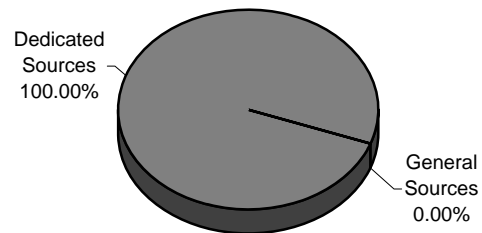
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities. This budget begins on page 511.

UTILITY DEPARTMENTS - COMBINED.

FY 2012 Total Expenditures By Category

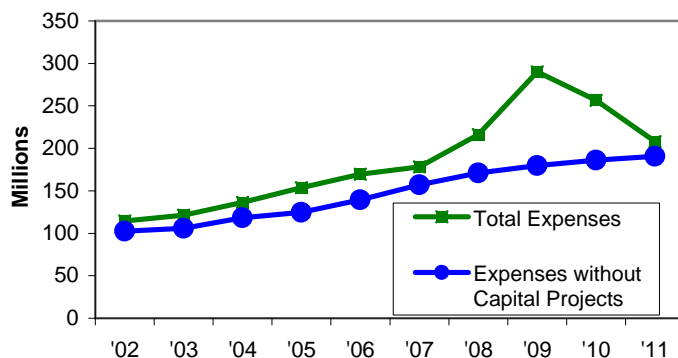


FY 2012 Totals By Funding Source

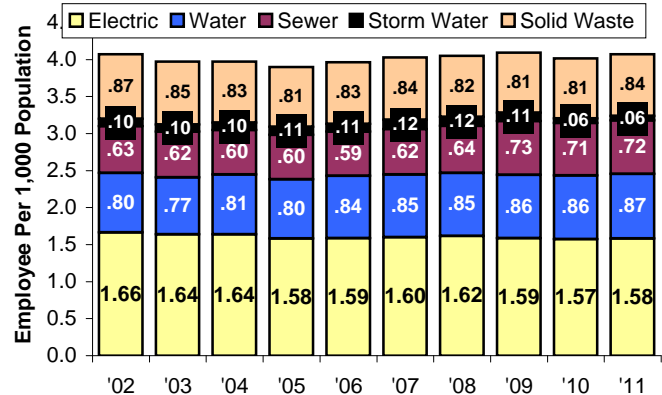


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$27,321,679	\$28,907,256	\$27,151,949	\$30,031,046	3.9%
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies & Materials	\$8,184,840	\$8,506,816	\$8,404,119	\$9,713,552	14.2%
Travel & Training	\$177,491	\$223,566	\$173,576	\$264,612	18.4%
Intragov. Charges	\$6,658,383	\$7,145,628	\$7,146,978	\$7,739,028	8.3%
Utilities, Services & Misc.	\$39,294,840	\$50,665,244	\$49,679,075	\$44,659,672	(11.9%)
Capital	\$29,735,649	\$50,701,001	\$50,781,835	\$7,885,180	(84.4%)
Other	\$25,161,253	\$30,281,831	\$30,932,409	\$33,968,228	12.2%
Total	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(19.0%)
Operating Expenses	\$125,364,589	\$141,155,819	\$132,682,159	\$139,308,210	(1.3%)
Non-Operating Expenses	\$29,650,368	\$34,173,371	\$34,856,999	\$36,389,945	6.5%
Debt Service	\$8,441,768	\$9,271,760	\$9,660,656	\$12,050,983	30.0%
Capital Additions	\$1,147,045	\$1,428,481	\$1,441,699	\$2,825,180	97.8%
Capital Projects	\$45,614,153	\$70,459,011	\$71,738,428	\$17,227,000	(75.6%)
Total Expenses	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(19.0%)

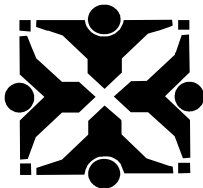
FUNDING SOURCES (Where the Money Comes From)

Grants	\$147,994	\$397,477	\$123,403	\$123,222	(0.1%)
Interest	\$5,488,096	\$3,775,552	\$3,572,268	\$3,513,786	(1.6%)
Fees and Service Charges	\$165,995,211	\$170,902,152	\$176,123,930	\$175,247,217	(0.5%)
Other Local Revenues	\$1,694,791	\$1,272,264	\$1,472,928	\$1,540,770	4.6%
Transfers and Capital Contrib.	\$3,505,588	\$1,605,000	\$1,618,662	\$1,600,000	(1.2%)
Use of Prior Year Sources	\$33,386,243	\$78,535,997	\$67,468,750	\$25,776,323	(61.8%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(17.0%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$210,217,923	\$256,488,442	\$250,379,941	\$207,801,318	(17.0%)

Water & Electric Utility Fund

(Enterprise Fund)

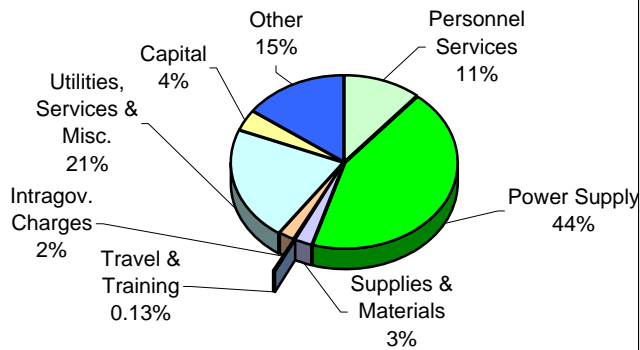
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



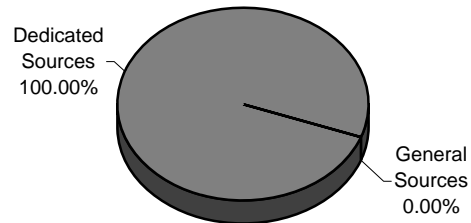
City of Columbia
Columbia, Missouri

WATER AND ELECTRIC FUND - SUMMARY

FY 2012 Total Expenditures By Category

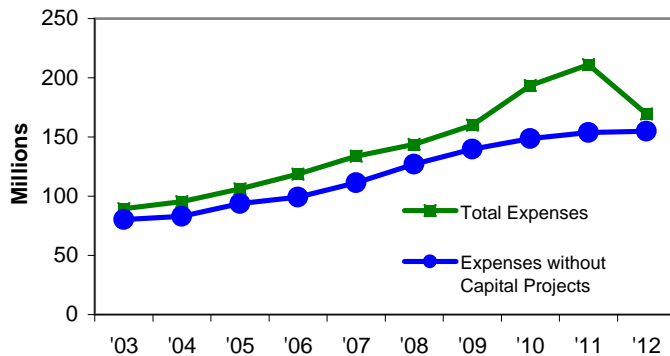


FY 2012 Totals By Funding Source

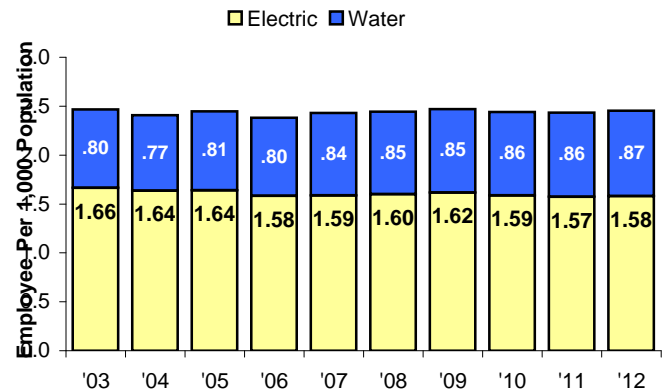


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



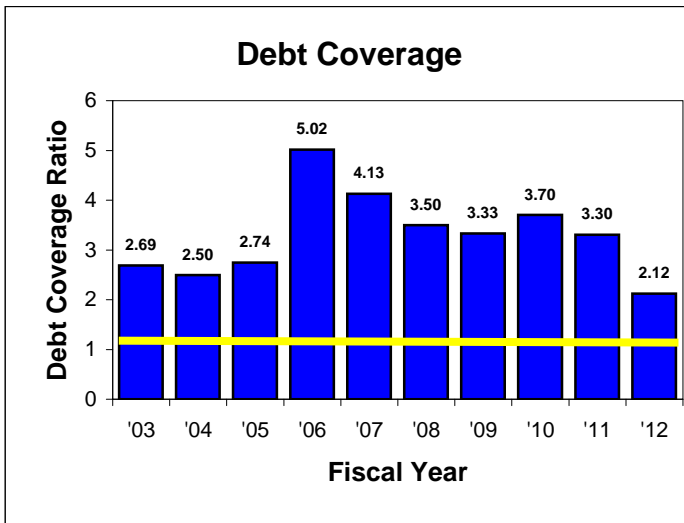
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Budget FY 2011
Personnel Services	\$17,593,353	\$18,173,498	\$17,308,237	\$18,992,427	4.5%
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies & Materials	\$3,751,927	\$4,123,055	\$3,780,900	\$4,457,656	8.1%
Travel & Training	\$145,826	\$198,323	\$150,070	\$227,803	14.9%
Intragov. Charges	\$3,680,680	\$4,008,198	\$4,008,698	\$4,173,438	4.1%
Utilities, Services & Misc.	\$24,026,960	\$32,633,535	\$30,520,687	\$36,151,878	10.8%
Capital	\$28,106,635	\$50,033,020	\$50,051,618	\$6,272,180	(87.5%)
Other	\$17,533,542	\$21,966,626	\$23,241,475	\$25,579,724	16.4%
Total	\$168,522,711	\$211,193,355	\$205,171,685	\$169,395,106	(19.8%)
Summary					
Operating Expenses	\$104,960,352	\$117,892,729	\$110,235,442	\$113,665,502	(3.6%)
Non-Operating Expenses	\$23,897,881	\$28,675,776	\$29,233,275	\$30,714,024	7.1%
Debt Service	\$6,384,864	\$6,354,150	\$7,406,500	\$9,238,400	45.4%
Capital Additions	\$738,669	\$760,500	\$786,268	\$1,212,180	59.4%
Capital Projects	\$32,540,945	\$57,510,200	\$57,510,200	\$14,565,000	(74.7%)
Total Expenses	\$168,522,711	\$211,193,355	\$205,171,685	\$169,395,106	(19.8%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$8,312	\$285,000	\$0	\$0	
Interest	\$3,742,207	\$2,260,000	\$2,290,000	\$2,360,000	3.1%
Fees and Service Charges	\$137,633,839	\$140,612,202	\$145,010,220	\$141,352,075	(2.5%)
Other Local Revenues	\$1,453,678	\$1,222,000	\$1,343,048	\$1,456,870	8.5%
Transfers and Capital Contrib.	\$327,405	\$0	\$0	\$0	
Use of Prior Year Sources	\$25,357,270	\$66,814,153	\$56,528,417	\$24,226,161	(57.1%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$168,522,711	\$211,193,355	\$205,171,685	\$169,395,106	(17.4%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$168,522,711	\$211,193,355	\$205,171,685	\$169,395,106	(17.4%)

DEBT SERVICE RATIOS



Debt coverage ratio is **net operating income** (operating revenues less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

DEBT SERVICE INFORMATION

03/01/98 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.75% - 6.00%)

Original Issue - \$28,295,000
Balance As of 9/30/2011 - \$1,720,000
Maturity Date - 10/1/2012

In March of 1998 the City issued \$28,295,000 in Water and Electric Refunding and Improvement revenue bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. A portion of these bonds were used to refund \$5,215,000 of the 1992 bond issue. The remaining bond proceeds were issued to provide funding for improvements to the water and electric distribution system.

02/01/02 Water and Electric Improvement Bonds (Interest rates: 3.00% - 6.00%)

Original Issue - \$16,490,000
Balance As of 9/30/2011 - \$1,135,000
Maturity Date - 10/1/2012

In February of 2002 the City issued \$16,490,000 in Water and Electric Improvement revenue bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. The bonds were issued to provide funding for improvements to the Water and Electric Utility system.

02/15/03 Water and Electric Series A Refunding Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$8,950,000
Balance As of 9/30/2011 - \$4,755,000
Maturity Date - 12/1/2015

In February of 2003 the City issued \$8,950,000 in Water and Electric Refunding bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the 1985 Series B Water and Electric Bonds.

03/30/04 Water and Electric Series A Improvement Bonds (Interest rates: 2.00% - 4.25%)

Original Issue - \$17,095,000
Balance As of 9/30/2011 - \$14,510,000
Maturity Date - 10/1/2028

In March of 2004 the City issued \$17,095,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility system.

WATER AND ELECTRIC BONDS

DEBT SERVICE INFORMATION

05/17/05 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.25%)

Original Issue - \$30,630,000
Balance As of 9/30/2011 - \$26,805,000
Maturity Date - 10/1/2029

In May of 2005, the City issued \$30,630,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$19,425,000 of the bonds were issued to refund \$19,685,000 of the outstanding 1998 Water and Electric Refunding Bonds, and \$11,205,000 were issued to provide funding for improvements and additions to the City's water works facility.

09/28/06 Electric Special Obligation Bonds (Interest rates: 4.25% - 5.00%)

Original Issue - \$38,535,000
Balance As of 9/30/2010 - \$38,535,000
Maturity Date - 10/1/2032

In September of 2006 the City issued \$38,535,000 of Electric Improvement Bonds. Bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to provide funding for improvements to the Electric Utility System.

03/13/08 Electric Special Obligation Bonds (Interest rates: 4.00% - 5.50%)

Original Issue - \$21,465,000
Balance As of 9/30/2010 - \$21,465,000
Maturity Date - 10/1/2033

In March of 2008 the City issued \$21,465,000 of Electric Improvement Bonds. Bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to provide funding for improvements to the Electric Utility System.

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000
Balance As of 9/30/2011 - \$16,725,000
Maturity Date - 10/1/2034

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000
Balance As of 9/30/2011 - \$84,180,000
Maturity Date - 10/1/2041

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

WATER AND ELECTRIC BONDS

DEBT SERVICE REQUIREMENTS

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2010	\$4,020,000	\$6,206,577	\$10,226,577
2011	\$4,175,000	\$6,354,157	\$10,529,157
2012	\$4,330,000	\$8,714,110	\$13,044,110
2013	\$5,145,000	\$8,969,189	\$14,114,189
2014	\$5,365,000	\$8,757,416	\$14,122,416
2015	\$5,695,000	\$8,519,785	\$14,214,785
2016	\$5,940,000	\$8,264,891	\$14,204,891
2017	\$5,700,000	\$7,996,548	\$13,696,548
2018	\$6,465,000	\$7,730,660	\$14,195,660
2019	\$6,745,000	\$7,439,904	\$14,184,904
2020	\$7,070,000	\$7,124,679	\$14,194,679
2021	\$7,355,000	\$6,838,966	\$14,193,966
2022	\$7,640,000	\$6,553,866	\$14,193,866
2023	\$7,960,000	\$6,237,838	\$14,197,838
2024	\$8,280,000	\$5,912,416	\$14,192,416
2025	\$8,615,000	\$5,577,585	\$14,192,585
2026	\$8,970,000	\$5,218,515	\$14,188,515
2027	\$9,350,000	\$4,838,499	\$14,188,499
2028	\$9,775,000	\$4,426,817	\$14,201,817
2029	\$10,215,000	\$3,978,641	\$14,193,641
2030	\$10,700,000	\$3,498,697	\$14,198,697
2031	\$11,210,000	\$2,983,806	\$14,193,806
2032	\$11,755,000	\$2,434,044	\$14,189,044
2033	\$12,315,000	\$1,868,425	\$14,183,425
2034	\$12,885,000	\$1,247,063	\$14,132,063
2035	\$5,175,000	\$790,922	\$5,965,922
2036	\$3,990,000	\$579,900	\$4,569,900
2037	\$1,030,000	\$385,862	\$1,415,862
2038	\$1,085,000	\$260,141	\$1,345,141
2039	\$1,135,000	\$206,028	\$1,341,028
2040	\$1,195,000	\$149,981	\$1,344,981
2041	\$1,250,000	\$91,913	\$1,341,913
2042	\$1,310,000	\$31,112	\$1,341,112
Total	\$213,845,000	\$150,188,953	\$364,033,953

Net Income Statement
Water and Electric Fund Summary

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Fees and Service Charges	\$137,633,839	\$140,612,202	\$145,010,220	\$141,352,075
Total Operating Revenues	\$137,633,839	\$140,612,202	\$145,010,220	\$141,352,075
OPERATING EXPENSES:				
Personnel Services	\$15,786,287	\$17,218,498	\$16,192,823	\$17,552,493
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000
Supplies & Materials	\$3,751,927	\$4,123,055	\$3,780,900	\$4,457,656
Travel & Training	\$145,826	\$198,323	\$150,070	\$227,803
Intragovernmental Charges	\$3,680,680	\$4,008,198	\$4,008,698	\$4,173,438
Utilities, Services & Other Misc.	\$7,911,844	\$12,287,555	\$9,992,951	\$13,714,112
Total Operating Expenses	\$104,960,352	\$117,892,729	\$110,235,442	\$113,665,502
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$32,673,487	\$22,719,473	\$34,774,778	\$27,686,573
P.I.L.O.T.	(\$12,680,470)	(\$13,012,600)	(\$13,362,600)	(\$14,322,000)
Depreciation	(\$10,997,082)	(\$12,450,000)	(\$12,700,000)	(\$13,950,000)
OPERATING INCOME	\$8,995,935	(\$2,743,127)	\$8,712,178	(\$585,427)
NON-OPERATING REVENUES:				
Investment Revenue	\$3,742,207	\$2,260,000	\$2,290,000	\$2,360,000
Revenue From Other Gov't Units	\$8,312	\$285,000	\$0	\$0
Misc. Non-Operating Revenue	\$1,453,678	\$1,222,000	\$1,343,048	\$1,456,870
Total Non-Operating Revenues	\$5,204,197	\$3,767,000	\$3,633,048	\$3,816,870
NON-OPERATING EXPENSES:				
Bond Interest	\$6,384,864	\$6,354,150	\$7,406,500	\$9,238,400
Bank & Paying Agent Fees	\$10,954	\$10,700	\$10,700	\$10,700
Loss on Disposal Assets	\$57,779	\$40,000	\$25,000	\$40,000
Amortization	\$101,596	\$129,000	\$114,000	\$129,000
Total Non-Operating Expenses	\$6,555,193	\$6,533,850	\$7,556,200	\$9,418,100
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$50,000)	(\$3,033,476)	(\$3,020,975)	(\$2,262,324)
Total Operating Transfers	(\$50,000)	(\$3,033,476)	(\$3,020,975)	(\$2,262,324)
Capital Contribution	\$327,405	\$0	\$0	\$0
NET INCOME (LOSS)	\$7,922,344	(\$8,543,453)	\$1,768,051	(\$8,448,981) ~
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$7,922,344	(\$8,543,453)	\$1,768,051	(\$8,448,981)
Fund Equity, Beg. of Year	\$172,560,356	\$170,494,670	\$180,482,700	\$182,250,751
FUND EQUITY END OF YEAR	\$180,482,700	\$161,951,217	\$182,250,751	\$173,801,770
Percent Change in Fund Equity	4.59%		0.98%	(4.64%)

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Water and Electric Utility Funds Combined

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$0	\$0	\$0	\$0
Intragovernmental Revenues **	\$0	\$0	\$0	\$0
Grants	\$8,312	\$285,000	\$0	\$0
Interest	\$3,742,207	\$2,260,000	\$2,290,000	\$2,360,000
Fees and Service Charges +	\$137,633,839	\$140,612,202	\$145,010,220	\$141,352,075
Other Local Revenues ++	\$1,453,678	\$1,222,000	\$1,343,048	\$1,456,870
	\$142,838,036	\$144,379,202	\$148,643,268	\$145,168,945
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$142,838,036	\$144,379,202	\$148,643,268	\$145,168,945
Financial Uses				
Operating Expenses	\$104,960,352	\$117,892,729	\$110,235,442	\$113,665,502
Operating Transfers to Other Funds	\$50,000	\$3,033,476	\$3,020,975	\$2,262,324
Interest Expense and Other Non-Op Cash Exp	\$19,076,288	\$19,377,450	\$20,779,800	\$23,571,100
Principal Payments	\$4,020,000	\$4,175,000	\$4,175,000	\$4,330,000
Capital Additions	\$738,669	\$760,500	\$786,268	\$1,212,180
Enterprise Revenues used for Capital Projects	\$26,045,876	\$5,000,000	\$5,000,000	\$8,135,000
Total Expenditure Uses	\$154,891,185	\$150,239,155	\$143,997,485	\$153,176,106
Increase/(Decrease) to Cash and Other Resources		(\$5,859,953)	\$4,645,783	(\$8,007,161)
Beginning Cash and Other Resources		\$43,672,840	\$43,672,840	\$48,318,623
Projected Ending Cash and Other Resources	\$43,672,840 #	\$37,812,887	\$48,318,623	\$40,311,462

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

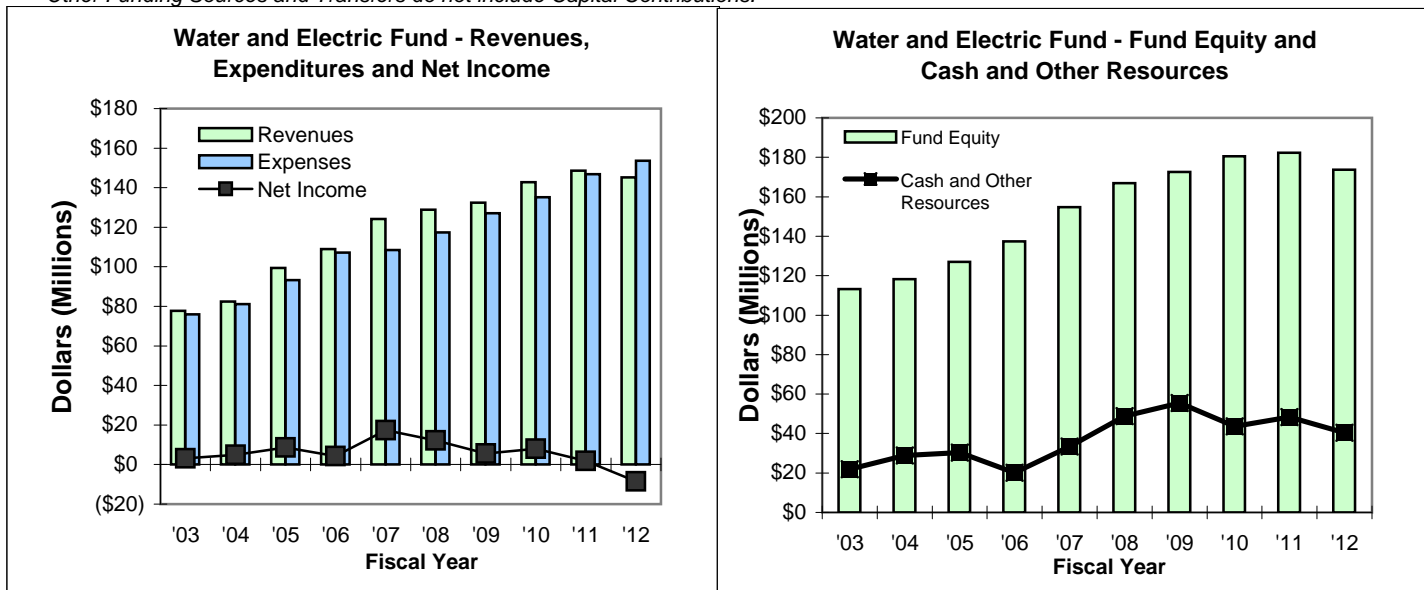
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

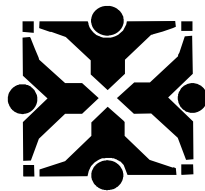
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Water Utility Fund

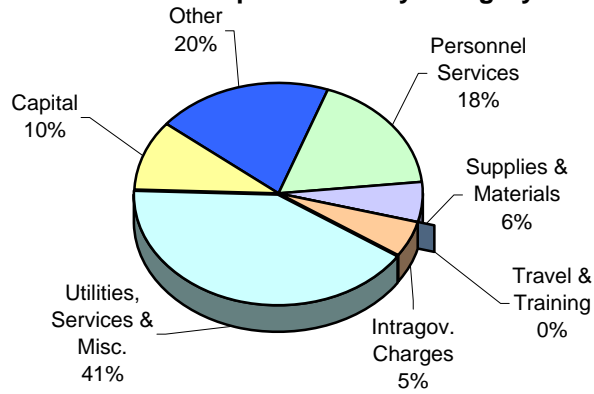
(Enterprise Fund)



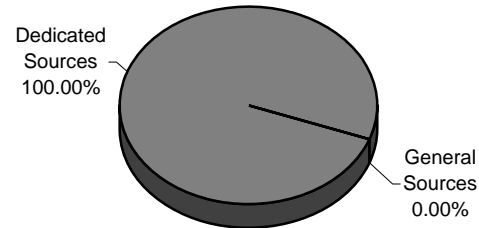
City of Columbia
Columbia, Missouri

WATER UTILITY - SUMMARY

FY 2012 Total Expenditures By Category

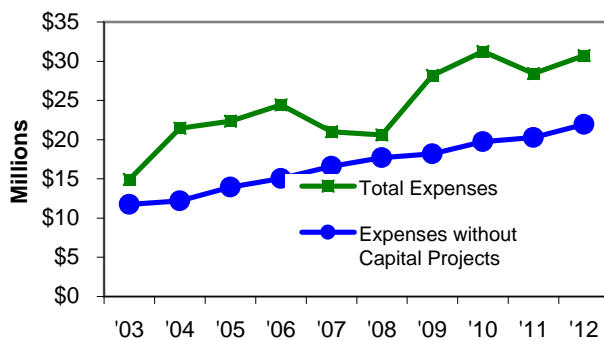


FY 2012 Totals By Funding Source

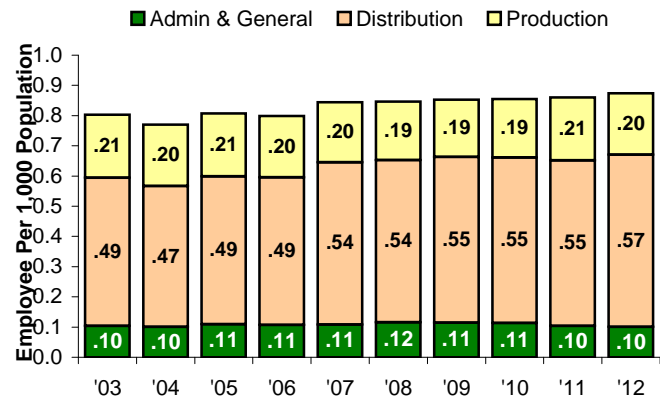


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$5,179,975	\$5,268,448	\$5,104,300	\$5,483,668	4.1%
Supplies & Materials	\$1,508,631	\$1,702,290	\$1,489,837	\$1,732,580	1.8%
Travel & Training	\$14,497	\$26,400	\$22,575	\$26,400	0.0%
Intragov. Charges	\$1,374,884	\$1,470,012	\$1,470,012	\$1,615,517	9.9%
Utilities, Services & Misc.	\$6,848,920	\$13,758,540	\$12,650,123	\$12,648,668	(8.1%)
Capital	\$1,491,129	\$982,900	\$975,730	\$3,136,680	219.1%
Other	\$5,006,443	\$5,227,367	\$5,517,765	\$6,074,465	16.2%
Total	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.0%
Operating Expenses	\$9,570,954	\$12,000,090	\$10,509,077	\$12,543,133	4.5%
Non-Operating Expenses	\$5,205,220	\$5,676,765	\$5,656,765	\$5,826,165	2.6%
Debt Service	\$2,421,808	\$2,374,902	\$2,680,300	\$3,222,000	35.7%
Capital Additions	\$131,521	\$224,000	\$224,000	\$341,680	52.5%
Capital Projects	\$4,094,976	\$8,160,200	\$8,160,200	\$8,785,000	7.7%
Total Expenses	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.0%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	
Interest	\$398,606	\$200,000	\$700,000	\$800,000	14.3%
Fees and Service Charges	\$17,292,169	\$20,167,600	\$19,903,670	\$21,627,791	8.7%
Other Local Revenues	\$203,253	\$168,000	\$176,510	\$200,890	13.8%
Transfers and Capital Contrib.	\$327,405	\$0	\$0	\$0	
Use of Prior Year Sources	\$3,203,046	\$7,900,357	\$6,450,162	\$8,089,297	25.4%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	12.8%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	12.8%

DESCRIPTION

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms, the McBaine Water Treatment Plant, the Hillsdale, West Ash and South Pump Stations, elevated water towers, and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains; however, most are contracted due to the large amounts of machinery and personnel required. The Water Utility serves over 45,600 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has slowed to about 1% per year.

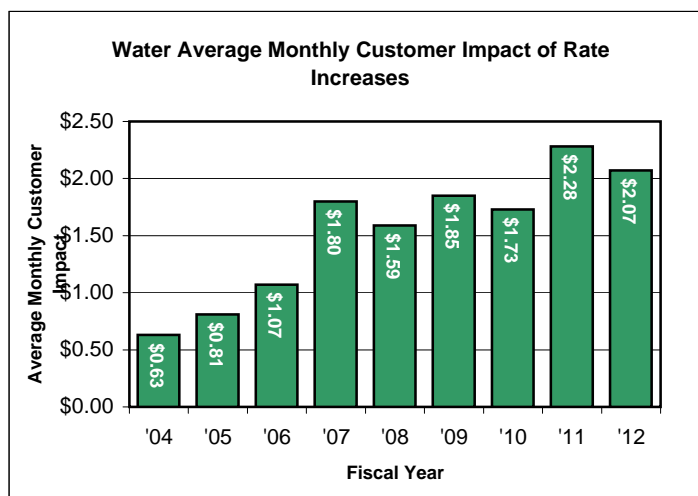
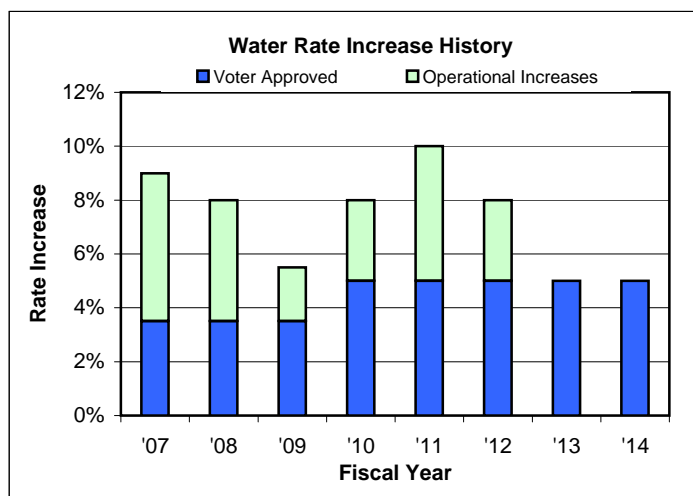
HIGHLIGHTS / SIGNIFICANT CHANGES

- An 8% revenue increase is included. Of that amount, 5% is to address debt service requirements of the water bond issue passed by voters in August 2008. The other 3% is to address the cost increases due to regulatory impacts plus increased cost of materials and services used by the utility to operate and maintain the existing system.
- Adds (1) Water Distribution Supervisor to oversee mandatory cross-connection program. Position is offset by charges for backflow devices.
- Adds (1) Water Distribution Technician to assist with reduction of unaccounted for water loss.
- Includes an increase for maintenance of towers and pump stations.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration and General	12.00	11.20	11.20	11.20	
Production	20.50	22.50	22.50	22.50	
Distribution	48.60	48.70	48.70	50.60	1.90
Total Personnel	81.10	82.40	82.40	84.30	1.90
Permanent Full-Time	81.10	82.40	82.40	84.30	1.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	81.10	82.40	82.40	84.30	1.90

RATE INCREASE INFORMATION



KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
System Average Interruption Duration Index (SAIDI) Index				
(SAIDI) Index				
Workload:				
* Sum of all customer water outage durations (minutes)	425,520	2,482,680		
* Total number of customers served	44,354	44,731		
Efficiency:				
* Total number of minutes the average customer is without water for a one year period. (SAIDI)	9.6	55.5		
Effectiveness:				
* SAIDI is measured in units of time. Total number of minutes. It is measured over the course of a year.	9.6	55.5		
Comments:				
* The System Average Interruption Duration Index (SAIDI) is the average water outage duration for each customer served, and is calculated as: sum of all customer interruption durations / total number of customers served.				
System Average Interruption Frequency Index (SAIFI) Index				
Workload:				
* Total number of customer interruptions	4,345	15,580		
* Total number of customers served	44,354	44,731		
Efficiency:				
* Total number of water outages the average customer receives for a one year period. (SAIFI)	0.1	0.3		
Effectiveness:				
* SAIFI is measured in units of interruptions per customer. It is measured over the course of a year.	0.1	0.3		
Comments:				
* The System Average Interruption Frequency Index (SAIFI) is the average number of interruptions that a customer would experience, and is calculated as: total number of customer interruptions / total number of customers served.				
Customer Average Interruption Duration Index (CAIDI) Index				
Workload:				
* Sum of all customer water outage durations (minutes)	425,520	2,482,680		
* Total number of customer interruptions	4,345	15,580		
Efficiency:				
* Average outage duration that any given customer that has an outage would experience. Could also be viewed as the average restoration time. (CAIDI)	98	159		
Effectiveness:				
* CAIDI is measured in units of time, often minutes or hours.	Minutes	Minutes		
Comments:				
* The Customer Average Interruption Duration Index (CAIDI) is related to SAIDI and SAIFI, and is calculated as: SAIDI / SAIFI. Other water utilities do not report these figures so benchmarks are not available.				

KEY PERFORMANCE INDICATORS - Continued

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Water System Efficiency				
Workload:				
* Sum of all water pumped for sale to customers in millions of gallons	4,616.57	4,273.67		
* Sum of all water sold to customers in millions of gallons	3,697.96	3,715.34		
Efficiency:				
* Percent of water sold to customers from the water pumped for sale	80.1%	86.9%		
Effectiveness:				
* System losses are minimized when the efficiency is high.				
Comments:				
*				

Water - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration and General					
Personnel Services	\$841,376	\$891,756	\$847,221	\$913,533	2.4%
Supplies and Materials	\$14,255	\$15,408	\$12,887	\$17,408	13.0%
Travel and Training	\$1,106	\$6,864	\$4,975	\$6,864	0.0%
Intragovernmental Charges	\$1,153,500	\$1,233,314	\$1,233,314	\$1,363,734	10.6%
Utilities, Services, & Misc.	\$2,794,235	\$3,314,118	\$2,935,389	\$3,434,449	3.6%
Capital	\$0	\$0	\$0	\$56,000	
Other	\$5,006,443	\$5,227,367	\$5,517,765	\$6,074,465	16.2%
Total	\$9,810,915	\$10,688,827	\$10,551,551	\$11,866,453	11.0%
Production					
Personnel Services	\$1,288,977	\$1,486,642	\$1,318,273	\$1,490,982	0.3%
Supplies and Materials	\$840,400	\$1,003,900	\$884,335	\$1,015,885	1.2%
Travel and Training	\$7,827	\$9,700	\$9,700	\$9,700	0.0%
Intragovernmental Charges	\$39,930	\$39,621	\$39,621	\$49,296	24.4%
Utilities, Services, & Misc.	\$1,565,552	\$2,584,259	\$2,080,012	\$2,580,611	(0.1%)
Capital	\$0	\$93,000	\$93,000	\$113,980	22.6%
Other	\$0	\$0	\$0	\$0	
Total	\$3,742,686	\$5,217,122	\$4,424,941	\$5,260,454	0.8%
Distribution					
Personnel Services	\$2,336,826	\$2,590,050	\$2,478,392	\$2,779,153	7.3%
Supplies and Materials	\$653,976	\$682,982	\$592,615	\$699,287	2.4%
Travel and Training	\$5,564	\$9,836	\$7,900	\$9,836	0.0%
Intragovernmental Charges	\$181,454	\$197,077	\$197,077	\$202,487	2.7%
Utilities, Services, & Misc.	\$466,561	\$758,863	\$686,666	\$943,608	24.3%
Capital	\$131,521	\$131,000	\$131,000	\$171,700	31.1%
Other	\$0	\$0	\$0	\$0	
Total	\$3,775,902	\$4,369,808	\$4,093,650	\$4,806,071	10.0%
Capital Projects					
Personnel Services	\$712,796	\$300,000	\$460,414	\$300,000	0.0%
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,022,572	\$7,101,300	\$6,948,056	\$5,690,000	(19.9%)
Capital	\$1,359,608	\$758,900	\$751,730	\$2,795,000	268.3%
Other	\$0	\$0	\$0	\$0	
Total	\$4,094,976	\$8,160,200	\$8,160,200	\$8,785,000	7.7%
Department Totals					
Personnel Services	\$5,179,975	\$5,268,448	\$5,104,300	\$5,483,668	4.1%
Supplies and Materials	\$1,508,631	\$1,702,290	\$1,489,837	\$1,732,580	1.8%
Travel and Training	\$14,497	\$26,400	\$22,575	\$26,400	0.0%
Intragovernmental Charges	\$1,374,884	\$1,470,012	\$1,470,012	\$1,615,517	9.9%
Utilities, Services, & Misc.	\$6,848,920	\$13,758,540	\$12,650,123	\$12,648,668	(8.1%)
Capital	\$1,491,129	\$982,900	\$975,730	\$3,136,680	219.1%
Other	\$5,006,443	\$5,227,367	\$5,517,765	\$6,074,465	16.2%
Total	\$21,424,479	\$28,435,957	\$27,230,342	\$30,717,978	8.0%

Water - Production

550-7100 to 550-7199

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration and General					
5110/5100 - Eng Spec II/Engr. II	1.00	0.00	0.00	1.00	1.00
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5004 - Engineering Aide IV	2.40	2.40	2.40	2.40	
5003 - Engineering Aide III	1.00	1.00	1.00	1.00	
5002 - Engineering Aide II	1.00	2.00	2.00	1.00	(1.00)
4800 - Utility Services Specialist	0.20	0.20	0.20	0.20	
4521 - Energy Technician	0.40	0.00	0.00	0.00	
4518 - Energy Services Superintendent	0.20	0.20	0.20	0.20	
4514 - Utilities Services Manager	0.20	0.20	0.20	0.20	
4512 - Energy Management Spec. II	0.20	0.00	0.00	0.00	
4511 - Energy Management Spec. I	0.40	0.20	0.20	0.20	
4503 - Mgr. Rates/Fiscal Planning	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.40	0.40	0.40	0.40	
4501 - Rate Analyst	0.40	0.40	0.40	0.40	
4203 - Management Support Specialist*	0.00	0.40	0.40	0.40	
4102 - Plan Reviewer	0.40	0.40	0.40	0.40	
2990 - Director of Water and Light	0.20	0.20	0.20	0.20	
2980 - Asst. Director of Water and Light	0.20	0.20	0.20	0.20	
1400 - Administrative Technician	0.40	0.40	0.40	0.40	
1004 - Administrative Support Supv.*	0.40	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	0.80	0.80	0.80	0.80	
1002 - Admin. Support Assistant II	0.40	0.40	0.40	0.40	
Total Personnel	12.00	11.20	11.20	11.20	
Permanent Full-Time	12.00	11.20	11.20	11.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	11.20	11.20	11.20	

*In FY 2011 the Administrative Support Supervisor was reclassified to a Management Support Specialist.

Production					
5135 - Environmental Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst*	1.00	1.00	1.00	0.00	(1.00)
5109 - Engineering Supervisor	0.00	1.00	1.00	1.00	
5032 - Lab Technician II	1.00	1.00	1.00	1.00	
2690 - Manager of Water Operations	0.50	0.50	0.50	0.50	
2660 - Water Plant Supt.	1.00	1.00	1.00	1.00	
2651 - Water Quality Specialist*	0.00	0.00	0.00	1.00	1.00
2645 - Wtr Trtmt Plant Chief Oper.	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III	5.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	5.00	5.00	5.00	5.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic III	2.00	2.00	2.00	2.00	
2324 - Instrument Technician	2.00	2.00	2.00	2.00	
Total Personnel	20.50	22.50	22.50	22.50	
Permanent Full-Time	20.50	22.50	22.50	22.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	20.50	22.50	22.50	22.50	

*In FY 2012 a Lab Analyst was reclassified to a Water Quality Specialist.

Water - Distribution

550-7200 to 550-7299

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Distribution					
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6102 - Stores Clerk	1.20	1.20	1.20	1.20	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
2883 - Utility Service Worker III	0.50	0.50	0.50	0.50	
2882 - Utility Service Worker II	3.00	3.00	3.00	3.00	
2881 - Utility Service Worker I	1.40	1.50	1.50	1.40	(0.10)
2877 - Meter Reading Supervisor	0.40	0.40	0.40	0.40	
2875 - Asst. Meter Reading Supv.	0.40	0.40	0.40	0.40	
2871 - Mobile Meter Reader	0.40	0.40	0.40	0.40	
2870 - Meter Reader	2.80	2.80	2.80	2.80	
2771 - Wtr. Distrib. Services Supt.	1.00	1.00	1.00	1.00	
2690 - Manager of Water Operations	0.50	0.50	0.50	0.50	
2655 - Water Distribution Supt.	1.00	1.00	1.00	1.00	
2317 - Water Dist. Supervisor III	3.00	3.00	3.00	3.00	
2316 - Wtr Distribution Supervisor II	4.00	4.00	4.00	4.00	
2315 - Wtr Distribution Supervisor I	5.00	5.00	5.00	6.00	1.00
2312 - Wtr Distribution Technician	4.00	4.00	4.00	5.00	1.00
2302 - Equipment Operator II	12.00	12.00	12.00	12.00	
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2298 - Equipment Operator III	3.00	3.00	3.00	3.00	
2104 - Vehicle Maintenance Supr. I	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	48.60	48.70	48.70	50.60	1.90
Permanent Full-Time	48.60	48.70	48.70	50.60	1.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	48.60	48.70	48.70	50.60	1.90
Department Totals					
Permanent Full-Time	81.10	82.40	82.40	84.30	1.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	81.10	82.40	82.40	84.30	1.90

MAJOR PROJECTS

This budget provides funds for the capital improvements in the Water Utility.

HIGHLIGHTS / SIGNIFICANT CHANGES

The 2008 ballot issue provided funding for much needed maintenance of the water system. Projects planned for FY 2012 will follow the outline provided by the ballot issue. Additional projects have been identified and will be funded from enterprise revenues. These capital investments in the water system will help insure continued reliable service.

FISCAL IMPACT

FY 2012 includes the second of four 5% rate increases for the 2008 bonds. The budget includes the major capital improvements that are outlined in our Capital Improvement Program.

A new annual project to replace meters has been added. The goal will be to replace meters on a schedule not to exceed 15 years. This should help reduce water losses.

Water					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Water							
1 Annual Close Loops - WT0123 [ID: 586]							
2008 Ballot	\$66,300	\$250,000	\$250,000				
Ent Rev	\$150,000			\$815,000			
Total	\$216,300	\$250,000	\$250,000	\$815,000			
2 Annual Contingency - WT0009 [ID: 718]							
2008 Ballot	\$65,000						
Total	\$65,000						
3 Annual Differential Payments - WT0143 [ID: 642]							
2008 Ballot	\$100,000						
Ent Rev		\$100,000	\$200,000	\$600,000			
Total	\$100,000	\$100,000	\$200,000	\$600,000			
4 Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
2008 Ballot	\$250,000	\$250,000	\$250,000				
Ent Rev				\$750,000			
Total	\$250,000	\$250,000	\$250,000	\$750,000			
5 Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
2008 Ballot	\$500,000	\$330,000	\$500,000	\$221,500			
Ent Rev				\$300,000			
Unfunded				\$1,200,000			
Total	\$500,000	\$330,000	\$500,000	\$1,721,500			
6 Annual Meter Replacement Program - WT0231 [ID: 1362]							
Ent Rev		\$600,000	\$600,000	\$1,800,000			
Total		\$600,000	\$600,000	\$1,800,000			
7 Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]							
Ent Rev	\$700,000	\$500,000	\$500,000	\$1,900,000			
Total	\$700,000	\$500,000	\$500,000	\$1,900,000			
8 Annual Water Main Replacements - WT0130 [ID: 590]							
2008 Ballot	\$315,000	\$505,000	\$341,000	\$450,000			
Ent Rev				\$300,000			
Unfunded				\$1,500,000			
Total	\$315,000	\$505,000	\$341,000	\$2,250,000			
9 16" Main-Hwy63 - West Crossing to Stadium-WT0229 [ID: 1283]							
2008 Ballot			\$297,000			2013	2013
Total			\$297,000				
10 8" Main-Rangeline-Smith to Bus Lp 70 - WT0227 [ID: 1281]							
2008 Ballot			\$112,000			2013	2013
Total			\$112,000				
11 Bus Loop - Phase 3&4 - 2,600' Main Replace -WT0198 [ID: 720]							
2008 Ballot			\$160,000			2012	2013
Ent Rev			\$500,000				
Total			\$660,000				
12 Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]							
2008 Ballot	\$200,000	\$3,065,000				2011	2012
Total	\$200,000	\$3,065,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Water							
13 Quail Drive - Main Relocation - WT0188 [ID: 709]						2012	2012
2008 Ballot		\$170,000					
Total		\$170,000					
14 Replace Lime Sludge Valves @ WTP - WT0232 [ID: 1363]						2012	2012
Ent Rev		\$40,000					
Total		\$40,000					
15 S Section of 24" East Transmsn Main WT0137 [ID: 584]						2009	2012
2008 Ballot	\$3,900,000	\$1,230,000					
Ent Rev		\$600,000					
Total	\$3,900,000	\$1,830,000					
16 Sexton Main Repl-Bus Lp 70-Mikel - WT0233 [ID: 1419]						2012	2012
2008 Ballot		\$245,000					
Total		\$245,000					
17 Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]						2014	2015
2008 Ballot				\$500,000			
Unfunded				\$630,000			
Total				\$1,130,000			
18 Bus Loop - Phase 5 - 3,800' Main Replace - WT0199 [ID: 721]						2015	2015
Unfunded				\$1,322,000			
Total				\$1,322,000			
19 Bus Loop - Phase 6A - 3,200' Main Replace - WT0200 [ID: 722]						2015	2016
Unfunded				\$1,158,000			
Total				\$1,158,000			
20 Convert Constant Speed Pumps to Variable WT0145 [ID: 644]						2015	2015
Unfunded				\$880,000			
Total				\$880,000			
21 DT: 6th St: Broadway to Elm Main Upgrade WT0177 [ID: 697]						2014	2015
Unfunded				\$255,000			
Total				\$255,000			
22 DT: 7th St: Broadway to Ash Main Rpl WT0166 [ID: 669]						2014	2015
Unfunded				\$147,000			
Total				\$147,000			
23 DT: Locust: 6th to 8th Main Upgrade - WT0175 [ID: 695]						2014	2015
Unfunded				\$118,000			
Total				\$118,000			
24 DT: Locust: Hitt to Waugh Main Upgrade WT0173 [ID: 693]						2015	2015
Unfunded				\$95,000			
Total				\$95,000			
25 DT: Paquin Av: Hitt to College Main Upgrade WT0176 [ID: 696]						2014	2015
Unfunded				\$190,000			
Total				\$190,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Water							
26 Gas Chlorination System Conversion - WT0146 [ID: 645]						2015	2016
Unfunded				\$1,938,000			
Total				\$1,938,000			
27 Hackberry - 6,000' of 12" Main - WT0208 [ID: 1003]						2013	2014
2008 Ballot				\$600,000			
Total				\$600,000			
28 Heller Road (E) 10,000' of 16" Main - WT0178 [ID: 698]						2011	2014
2008 Ballot		\$385,000	\$100,000	\$100,000			
Ent Rev		\$515,000	\$800,000	\$800,000			
Total		\$900,000	\$900,000	\$900,000			
29 Lower Bear Creek Main Relocation WT0192 [ID: 713]						2014	2014
2008 Ballot				\$25,000			
Total				\$25,000			
30 Mexco Grvl Rd: Manchester-Billy Jean Mn Rpl WT0179 [ID: 699]						2015	2016
Unfunded				\$95,000			
Total				\$95,000			
31 NC: 4th St: Hickman-Wilkes Main Rpl WT0170 [ID: 673]						2014	2015
Unfunded				\$147,000			
Total				\$147,000			
32 NC: Hickman Av: Providence-Washingtn MR WT0169 [ID: 672]						2014	2015
Unfunded				\$147,000			
Total				\$147,000			
33 NC: Wilkes Blvd: Providence-Washingtn MR WT0168 [ID: 671]						2014	2015
Unfunded				\$140,000			
Total				\$140,000			
34 Vandiver/Sylvan Storm Drainage -Main Relctn WT0190 [ID: 711]						2014	2014
2008 Ballot				\$53,500			
Total				\$53,500			
35 DT: Walnut: Providence to 6th Main Upgrade WT0181 [ID: 702]						2016	2017
Unfunded					\$227,500		
Total					\$227,500		
36 DT: Waugh St: Locust to Paquin Main Upgrade WT0180 [ID: 700]						2016	2017
Unfunded					\$133,400		
Total					\$133,400		
37 NC: 5th St: Ash-Hickman Main Upgrade WT0183 [ID: 704]						2016	2017
Unfunded					\$323,000		
Total					\$323,000		
38 NC: Park Av: Providence-8th St Main Upg WT0182 [ID: 703]						2016	2017
Unfunded					\$407,000		
Total					\$407,000		

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Water Funding Source Summary							
2008 Ballot	\$5,396,300	\$6,430,000	\$2,010,000	\$1,950,000			
Ent Rev	\$850,000	\$2,355,000	\$2,600,000	\$7,265,000			
New Funding	\$6,246,300	\$8,785,000	\$4,610,000	\$9,215,000	\$0		
Unfunded				\$9,962,000	\$1,090,900		
Unfunded				\$9,962,000	\$1,090,900		
Total	\$6,246,300	\$8,785,000	\$4,610,000	\$19,177,000	\$1,090,900		

Water Current Capital Projects

1	16"Main-BrownStationRd-Route B to Peabody-WT0230 [ID: 1284]	2011	2011
2	8" Main - Lake-of-the-Woods WT0218 [ID: 1160]	2010	2011
3	Bernadette Sidewalk - WT0219 [ID: 1161]	2010	2011
4	BL 70 Phase 2:Jackson-Jefferson Main Rpl WT0131 [ID: 576]	2008	2011
5	BL 70 Phase 6B - 3,400' Main Replace - WT0197 [ID: 719]	2011	2012
6	Broadway Main Replacement Garth to W Blvd - WT0141 [ID: 575]	2010	2015
7	Country Club Dr S:Old 63 E - Main Rpl WT0158 [ID: 661]	2010	2011
8	Drill Alluvial Well #16 - WT0134 [ID: 577]	2009	2011
9	Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]	2010	2012
10	DT: Providence:Broadway to Locust Main Upg WT0172 [ID: 692]	2008	2011
11	DT: Providence:Locust to Elm Main Rpl WT0163 [ID: 666]	2010	2011
12	DT: Rpl Valves on Broadway - WT0149 [ID: 648]	2011	2011
13	EC: Cliff Dr: Hawthorne Dr-Univ Close Lp WT0154 [ID: 657]	2010	2011
14	EC: Cliff,Univ,Hilltop,Hawthorn, Rock HI MR WT0164 [ID: 667]	2010	2011
15	EC: Univ Av: Ann St-Rock Hill Close Lp WT0193 [ID: 714]	2010	2011
16	Fairmnt Dr: Fieldcrest-Parkridge Close Loop WT0195 [ID: 716]	2010	2011
17	Garth - Forest to Bus Loop Main Replacement WT0222 [ID: 1164]	2011	2011
18	GL: Bingham Rd: Providence-Wayne Main Rpl WT0162 [ID: 665]	2010	2011
19	GL: Burnham/Rollins/Providence Intrsctn MR WT0184 [ID: 705]	2010	2011
20	Hillsdale PS - 1.5 MG Ground Storage Tank - WT0207 [ID: 1002]	2008	2010
21	I-70 - Close Loops - WT0153 [ID: 656]	2010	2011
22	Kircher Road - 3,000' of 12" Main Upgrade - WT0174 [ID: 694]	2009	2012
23	Loop Closure of 12" Mains S of Nifong Blvd WT0139 [ID: 583]	2010	2011
24	Mexico Gravel - Main Relocation - WT0215 [ID: 1137]	2010	2010
25	N Section of 24" East Transmsn Main WT0136 [ID: 578]	2009	2011
26	New Water SCADA - WT0124 [ID: 1416]		
27	Paint WTP Basins - WT0144 [ID: 643]	2009	2011
28	Providence Rd @ Stewart Rd - Close Loop - WT0155 [ID: 658]	2010	2011
29	Replumb Influent Connections at WTP WT0211 [ID: 1110]	2009	2011
30	Route PP Main Upgrade - 25,000' of 12" Main-WT0171 [ID: 691]	2010	2012
31	Scott Blvd - Main Relocation WT0216 [ID: 1138]	2009	2010
32	Stadium Blvd @ Bernadette Dr - Close Loops WT0156 [ID: 659]	2010	2011
33	Sunflower Main Relocation - WT0221 [ID: 1163]	2010	2011
34	Upgrade Transformers & Switchgear @ WTP - WT0147 [ID: 646]	2010	2012
35	Water Treatment Plt-Treatment Modification-WT0217 [ID: 1139]	2009	2010
36	West I-70 Crossings - WT0119 [ID: 604]	2014	2015
37	Wtr Treatment Plt-Conversion to Chlormines WT0220 [ID: 1162]	2009	2009

Water Impact of Capital Projects

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Water Impact of Capital Projects							
Water							
Annual Close Loops - WT0123 [ID: 586]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Differential Payments - WT0143 [ID: 642]							
Expansion of system requires additional maintenance							
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Water Main Replacements - WT0130 [ID: 590]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581]							
Incremental impact on operational costs. An additional ASR well to maintain.							
Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]							
Increased maintenance requirement							
Convert Constant Speed Pumps to Variable WT0145 [ID: 644]							
Will provide greater flexibility in operation							
Drill Alluvial Well #16 - WT0134 [ID: 577]							
Incremental impact on operational costs. Additional well to maintain							
Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]							
Incremental impact on operational costs. Two additional wells to maintain.							
DT: Rpl Valves on Broadway - WT0149 [ID: 648]							
Better control of system							
Gas Chlorination System Conversion - WT0146 [ID: 645]							
Safer process for handling chlorine							
S Section of 24" East Transmsn Main WT0137 [ID: 584]							
Provides more reliable system.							
Upgrade Transformers & Switchgear @ WTP - WT0147 [ID: 646]							
Improve reliability of system							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement
Water Utility

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Fees and Service Charges	\$17,292,169	\$20,167,600	\$19,903,670	\$21,627,791
Total Operating Revenues	\$17,292,169	\$20,167,600	\$19,903,670	\$21,627,791
OPERATING EXPENSES:				
Personnel Services	\$4,467,179	\$4,968,448	\$4,643,886	\$5,183,668
Supplies & Materials	\$1,508,631	\$1,702,290	\$1,489,837	\$1,732,580
Travel & Training	\$14,497	\$26,400	\$22,575	\$26,400
Intragovernmental Charges	\$1,374,884	\$1,470,012	\$1,470,012	\$1,615,517
Utilities, Services & Other Misc.	\$2,205,763	\$3,832,940	\$2,882,767	\$3,984,968
Total Operating Expenses	\$9,570,954	\$12,000,090	\$10,509,077	\$12,543,133
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$7,721,215	\$8,167,510	\$9,394,593	\$9,084,658
P.I.L.O.T.	(\$2,615,022)	(\$2,812,600)	(\$2,812,600)	(\$2,962,000)
Depreciation	(\$2,541,318)	(\$2,700,000)	(\$2,700,000)	(\$2,700,000)
OPERATING INCOME	\$2,564,875	\$2,654,910	\$3,881,993	\$3,422,658
NON-OPERATING REVENUES:				
Investment Revenue	\$398,606	\$200,000	\$700,000	\$800,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$203,253	\$168,000	\$176,510	\$200,890
Total Non-Operating Revenues	\$601,859	\$368,000	\$876,510	\$1,000,890
NON-OPERATING EXPENSES:				
Bond Interest	\$2,421,808	\$2,374,902	\$2,680,300	\$3,222,000
Bank & Paying Agent Fees	\$1,603	\$1,700	\$1,700	\$1,700
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$3,960	\$10,000	\$5,000	\$10,000
Amortization	\$43,317	\$60,000	\$45,000	\$60,000
Total Non-Operating Expenses	\$2,470,688	\$2,446,602	\$2,732,000	\$3,293,700
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	(\$92,465)	(\$92,465)	(\$92,465)
Total Operating Transfers	\$0	(\$92,465)	(\$92,465)	(\$92,465)
NET INCOME (LOSS) BEFORE CAP CONTR.	\$696,046	\$483,843	\$1,934,038	\$1,037,383
Capital Contribution	\$327,405	\$0	\$0	\$0
NET INCOME (LOSS)	\$1,023,451	\$483,843	\$1,934,038	\$1,037,383

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Water Utility Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$398,606	\$200,000	\$700,000	\$800,000
Fees and Service Charges +	\$17,292,169	\$20,167,600	\$19,903,670	\$21,627,791
Other Local Revenues ++	\$203,253	\$168,000	\$176,510	\$200,890
	\$17,894,028	\$20,535,600	\$20,780,180	\$22,628,681
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$17,894,028	\$20,535,600	\$20,780,180	\$22,628,681
Financial Uses of Unrestricted Cash				
Operating Expenses	\$9,570,954	\$12,000,090	\$10,509,077	\$12,543,133
Operating Transfers to Other Funds	\$0	\$92,465	\$92,465	\$92,465
Interest Expense and Other Non-Oper Cash Items	\$5,038,433	\$5,189,202	\$5,494,600	\$6,185,700
Principal Payments	\$2,452,586	\$2,549,095	\$2,549,095	\$2,646,558
Capital Additions	\$131,521	\$224,000	\$224,000	\$341,680
Enterprise Revenues used for Capital Projects	\$1,810,876	\$850,000	\$850,000	\$2,355,000
Total Expenditure Uses	\$19,004,370	\$20,904,852	\$19,719,237	\$24,164,536
Increase/(Decrease) to Cash		(\$369,252)	\$1,060,943	(\$1,535,855)
Beginning Cash and Other Resources		\$4,742,829	\$4,742,829	\$5,803,772
Projected Ending Cash and Other Resources	\$4,742,829 #	\$4,373,577	\$5,803,772	\$4,267,917

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

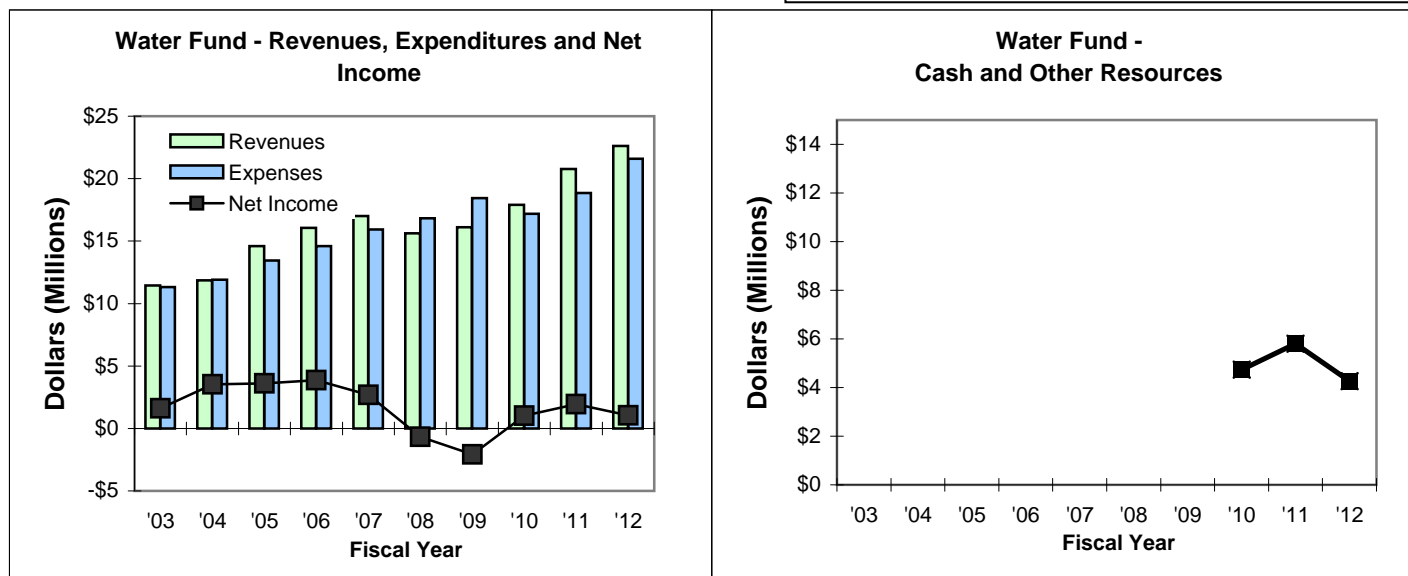
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

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

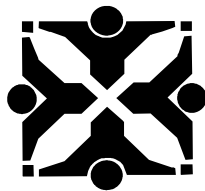
^ Other Funding Sources and Transfers do not include Capital Contributions.

Water and Electric considered one entity - Cash and Other Resources for each fund available for 2010 and subsequent



Electric Utility Fund

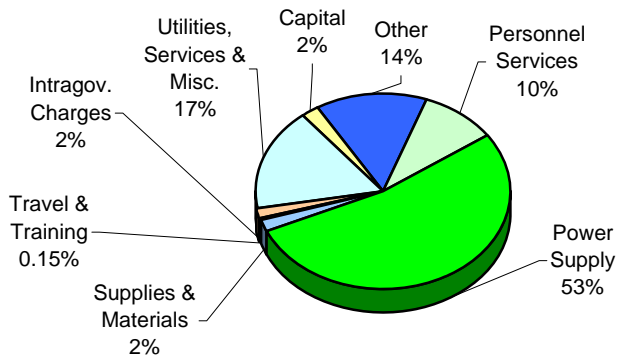
(Enterprise Fund)



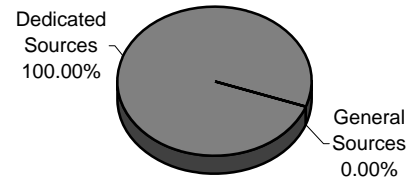
City of Columbia
Columbia, Missouri

ELECTRIC UTILITY - SUMMARY

FY 2012 Total Expenditures By Category

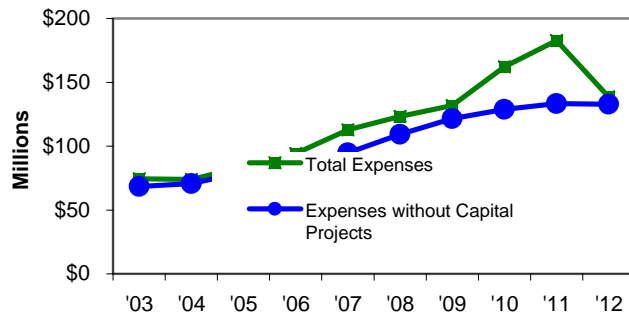


FY 2012 Totals By Funding Source

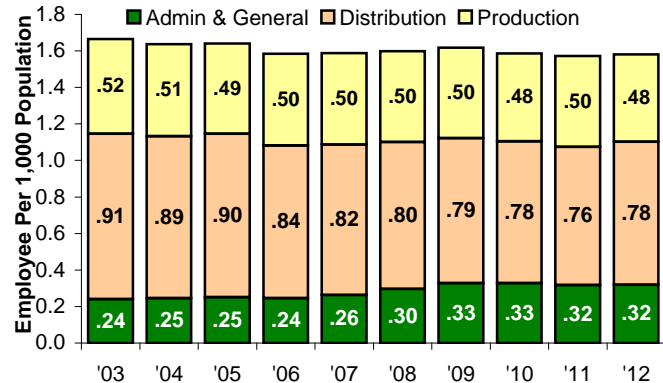


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$12,413,378	\$12,905,050	\$12,203,937	\$13,508,759	4.7%
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies & Materials	\$2,243,296	\$2,420,765	\$2,291,063	\$2,725,076	12.6%
Travel & Training	\$131,329	\$171,923	\$127,495	\$201,403	17.1%
Intragov. Charges	\$2,305,796	\$2,538,186	\$2,538,686	\$2,557,921	0.8%
Utilities, Services & Misc.	\$17,178,040	\$18,874,995	\$17,870,564	\$23,503,210	24.5%
Capital	\$26,615,506	\$49,050,120	\$49,075,888	\$3,135,500	(93.6%)
Other	\$12,527,099	\$16,739,259	\$17,723,710	\$19,505,259	16.5%
Total	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.1%)
Summary					
Operating Expenses	\$95,389,398	\$105,892,639	\$99,726,365	\$101,122,369	(4.5%)
Non-Operating Expenses	\$18,692,661	\$22,999,011	\$23,576,510	\$24,887,859	8.2%
Debt Service	\$3,963,056	\$3,979,248	\$4,726,200	\$6,016,400	51.2%
Capital Additions	\$607,148	\$536,500	\$562,268	\$870,500	62.3%
Capital Projects	\$28,445,969	\$49,350,000	\$49,350,000	\$5,780,000	(88.3%)
Total Expenses	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.1%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$8,312	\$285,000	\$0	\$0	
Interest	\$3,343,601	\$2,060,000	\$1,590,000	\$1,560,000	(1.9%)
Fees and Service Charges	\$120,341,670	\$120,444,602	\$125,106,550	\$119,724,284	(4.3%)
Other Local Revenues	\$1,250,425	\$1,054,000	\$1,166,538	\$1,255,980	7.7%
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$22,154,224	\$58,913,796	\$50,078,255	\$16,136,864	(67.8%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(22.1%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(22.1%)

DESCRIPTION

The Electric Utility provides the citizens of Columbia with a safe, reliable and cost effective electric supply. This requires the Department to operate and maintain the electric generating and distribution system to serve over 45,700 customers.

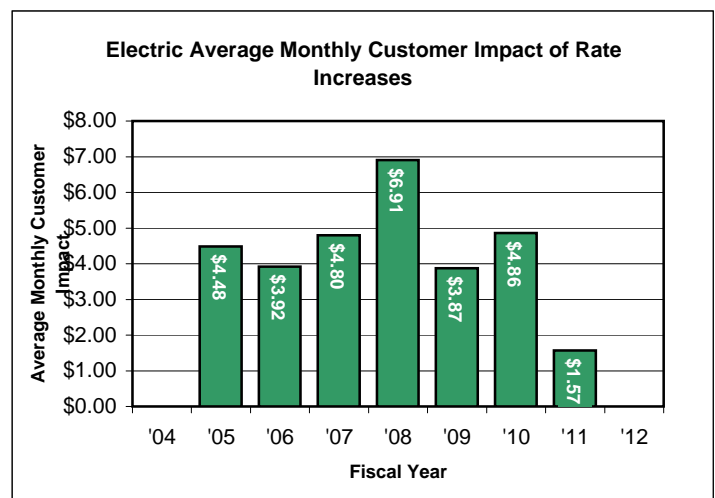
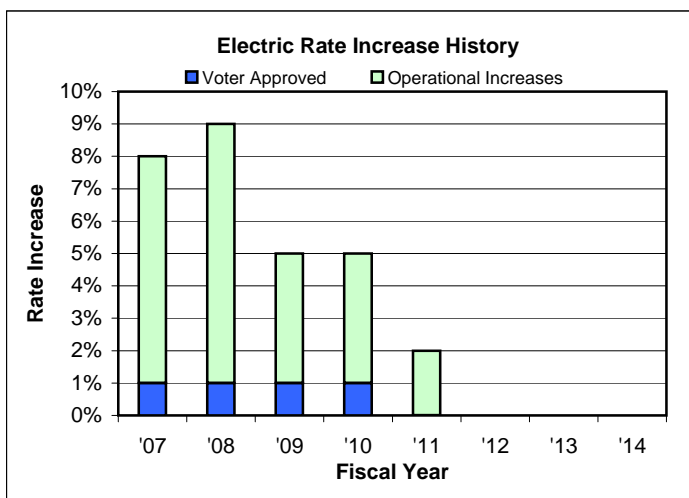
The sale of electricity is a major revenue source for this fund. The growth rate in new customers has slowed to about 1% per year. The major sources of electric revenues from retail sales to customers are as follows: Residential (42%), Commercial and Industrial (48%), Sales to Public Authorities (8%), Inter-Departmental (1%), and Streetlights (1%).

HIGHLIGHTS / SIGNIFICANT CHANGES

- Adds (4) positions, three lineworkers and one supervisor. Expense will be offset by savings in CIP project costs currently paid to contract line crew.
- Adds (1) position to fiber optic . This is needed to keep up with new installation and maintenance of existing system.
- Adds (3) temporary positions to demand side management program. These positions are needed to support existing programs which continue to grow.
- Purchased power costs decreased over \$6 million due to purchase of Columbia Energy Center and completion of existing contract. Both units of new Prairie State plant are scheduled to start during FY 2012.
- Increased Depreciation and Interest expense due to purchase of Columbia Energy Center. Operational expense for Columbia Energy Center added as a new category for FY 2012.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration and General	35.60	34.40	34.40	35.40	1.00
Production	51.00	54.00	54.00	53.00	(1.00)
Transmission and Distribution	81.90	81.80	81.80	86.90	5.10
Total Personnel	168.50	170.20	170.20	175.30	5.10
Permanent Full-Time	167.90	169.60	169.60	174.70	5.10
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	168.50	170.20	170.20	175.30	5.10

RATE INCREASE INFORMATION

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
System Average Interruption Duration Index (SAIDI) Index				
Workload:				
* Total minutes of all customer power outage durations	1,788,456	2,508,942		
* Total number of customers served	44,957	45,288		
Efficiency:				
* Total number of minutes the average customer is without power for a one year period. (SAIDI)	39.8	55.4		<90
Effectiveness:				
* SAIDI is measured in units of time, often minutes or hours. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.50 hours.	0.66	0.92		<1.5
Comments:				
* The System Average Interruption Duration Index (SAIDI) is commonly used as a reliability indicator by electric power utilities. SAIDI is the average outage duration for each customer served, and is calculated as: sum of all customer interruption durations / total number of customers served. The SAIDI reflects what the average customer would be without power on a yearly basis.				

System Average Interruption Frequency Index (SAIFI) Index

Workload:				
* Total number of customer interruptions	23,942	34,837		
* Total number of customers served	44,957	45,288		
Efficiency:				
* Total number of power outages the average customer receives for a one year period. (SAIFI)	0.533	0.764		<1.1
Effectiveness:				
* SAIFI is measured in units of interruptions per customer. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.10 interruptions per customer.				
Comments:				
* The System Average Interruption Frequency Index (SAIFI) is commonly used as a reliability indicator by electric power utilities. SAIFI is the average number of interruptions that a customer would experience, and is calculated as: total number of customer interruptions / total number of customers served. The SAIFI reflects what the number times per year the average customer would be without power.				

Electric - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration and General					
Personnel Services	\$2,253,827	\$2,986,024	\$2,520,535	\$3,020,254	1.1%
Power Supply	\$0	\$0	\$0	\$0	
Supplies and Materials	\$154,875	\$203,813	\$166,959	\$205,145	0.7%
Travel and Training	\$50,475	\$63,339	\$48,495	\$63,339	0.0%
Intragovernmental Charges	\$2,056,727	\$2,262,817	\$2,263,317	\$2,278,421	0.7%
Utilities, Services, & Misc.	\$12,044,027	\$13,975,840	\$12,636,736	\$14,962,760	7.1%
Capital	\$58,796	\$0	\$0	\$233,000	
Other	\$12,527,099	\$16,739,259	\$17,723,710	\$19,505,259	16.5%
Total	\$29,145,826	\$36,231,092	\$35,359,752	\$40,268,178	11.1%
Production					
Personnel Services	\$3,593,190	\$3,816,462	\$3,610,822	\$3,733,741	(2.2%)
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies and Materials	\$704,950	\$762,981	\$689,051	\$916,812	20.2%
Travel and Training	\$51,600	\$63,930	\$50,000	\$63,930	0.0%
Intragovernmental Charges	\$69,698	\$73,265	\$73,265	\$73,554	0.4%
Utilities, Services, & Misc.	\$1,448,879	\$2,456,482	\$2,878,948	\$4,021,212	63.7%
Capital	\$89,271	\$400,000	\$399,768	\$133,000	(66.8%)
Other	\$0	\$0	\$0	\$0	
Total	\$79,641,376	\$87,630,220	\$83,811,854	\$82,482,249	(5.9%)
Transmission and Distribution					
Personnel Services	\$5,472,091	\$5,447,564	\$5,417,580	\$5,614,830	3.1%
Power Supply	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,383,471	\$1,453,971	\$1,435,053	\$1,603,119	10.3%
Travel and Training	\$29,254	\$44,654	\$29,000	\$74,134	66.0%
Intragovernmental Charges	\$179,371	\$202,104	\$202,104	\$205,946	1.9%
Utilities, Services, & Misc.	\$2,341,793	\$2,261,293	\$2,173,500	\$2,144,172	(5.2%)
Capital	\$459,081	\$136,500	\$162,500	\$504,500	269.6%
Other	\$0	\$0	\$0	\$0	
Total	\$9,865,061	\$9,546,086	\$9,419,737	\$10,146,701	6.3%
Capital Projects					
Personnel Services	\$1,094,270	\$655,000	\$655,000	\$1,139,934	74.0%
Power Supply	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,343,341	\$181,380	\$181,380	\$2,375,066	1209.4%
Capital	\$26,008,358	\$48,513,620	\$48,513,620	\$2,265,000	(95.3%)
Other	\$0	\$0	\$0	\$0	
Total	\$28,445,969	\$49,350,000	\$49,350,000	\$5,780,000	(88.3%)
Department Totals					
Personnel Services	\$12,413,378	\$12,905,050	\$12,203,937	\$13,508,759	4.7%
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000	(8.1%)
Supplies and Materials	\$2,243,296	\$2,420,765	\$2,291,063	\$2,725,076	12.6%
Travel and Training	\$131,329	\$171,923	\$127,495	\$201,403	17.1%
Intragovernmental Charges	\$2,305,796	\$2,538,186	\$2,538,686	\$2,557,921	0.8%
Utilities, Services, & Misc.	\$17,178,040	\$18,874,995	\$17,870,564	\$23,503,210	24.5%
Capital	\$26,615,506	\$49,050,120	\$49,075,888	\$3,135,500	(93.6%)
Other	\$12,527,099	\$16,739,259	\$17,723,710	\$19,505,259	16.5%
Total	\$147,098,232	\$182,757,398	\$177,941,343	\$138,677,128	(24.1%)

Electric - Production

551-7100 to 551-7199

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration and General					
5111/5099 - Eng. Spec I/Engr. I	0.00	0.00	0.00	1.00	1.00
5110/5100 - Eng. Spec II/Engr. II*	7.60	7.60	7.60	5.60	(2.00)
5109 - Engineering Supervisor*	2.00	1.00	1.00	2.00	1.00
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5004 - Engineering Aide IV	0.60	0.60	0.60	0.60	
5003 - Engineering Aide III	3.00	3.00	3.00	3.00	
5002 - Engineering Aide II	2.00	1.00	1.00	2.00	1.00
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
4800 - Utility Services Specialist	0.80	0.80	0.80	0.80	
4521 - Energy Technician	0.60	1.00	1.00	1.00	
4518 - Energy Services Superintendent	1.80	1.80	1.80	1.80	
4514 - Utilities Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4512 - Energy Management Spec. II	2.80	3.00	3.00	3.00	
4511 - Energy Management Spec. I	0.60	0.80	0.80	0.80	
4503 - Mgr. Rates/Fiscal Planning	0.80	0.80	0.80	0.80	
4502 - Senior Rate Analyst*	0.60	0.60	0.60	1.60	1.00
4501 - Rate Analyst*	2.60	2.60	2.60	1.60	(1.00)
4203 - Management Support Specialist	0.00	0.60	0.60	0.60	
4102 - Plan Reviewer	0.60	0.60	0.60	0.60	
2990 - Director of Water and Light	0.80	0.80	0.80	0.80	
2980 - Asst. Director of Water and Light	0.80	0.80	0.80	0.80	
1400 - Administrative Technician	0.60	0.60	0.60	0.60	
1004 - Administrative Support Supv.	0.60	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	1.20	1.20	1.20	1.20	
1002 - Admin. Support Assistant II	0.60	0.60	0.60	0.60	
Total Personnel	35.60	34.40	34.40	35.40	1.00
Permanent Full-Time	35.00	33.80	33.80	34.80	1.00
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	35.60	34.40	34.40	35.40	1.00
Production					
7694 - Ops & Maint. Tech. Supervisor	1.00	1.00	1.00	1.00	
7693 - Ops & Maint. Technician	1.00	1.00	1.00	1.00	
6104 - Storeroom Assistant	1.00	1.00	1.00	1.00	
6100 - Stores Clerk	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5110/5100 - Eng. Spec II/Engr. II	0.00	1.00	1.00	0.00	(1.00)
5031 - Lab Technician I	2.00	2.00	2.00	2.00	
2888 - NERC Compliance Officer	1.00	1.00	1.00	1.00	
2695 - Power Plant Operator IV	5.00	5.00	5.00	5.00	
2640 - NERC Balancing Auth. Oprtr	7.00	7.00	7.00	7.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	1.00	1.00	1.00	1.00	
2635 - Asst. Power Production Supt.	2.00	2.00	2.00	2.00	
2633 - Power Plant Oper. III	4.00	4.00	4.00	4.00	
2632 - Power Plant Operator II	6.00	6.00	6.00	6.00	
2631 - Power Plant Operator I	4.00	4.00	4.00	4.00	

*FY 2012 (1) MISO Rate Analyst was reclassified to a Senior Rate Analyst and an Engineer II was reclassified to an Engineering Supervisor.

Electric - Transmission and Distribution

551-7200 to 551-7299

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Production - (cont)					
2616 - Transload Operations Superv	0.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic III	2.00	2.00	2.00	2.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Utility Maint. Mechanic I	2.00	2.00	2.00	2.00	
2421 - Utility Maint. Mechanic II	2.00	2.00	2.00	2.00	
2324 - Instrument Technician	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	1.00	2.00	2.00	1.00	(1.00)
2302 - Equipment Operator II	1.00	1.00	1.00	1.00	
2298 - Equipment Operator III	0.00	0.00	0.00	1.00	1.00
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	51.00	54.00	54.00	53.00	(1.00)
Permanent Full-Time	51.00	54.00	54.00	53.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	51.00	54.00	54.00	53.00	(1.00)
Transmission and Distribution					
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6102 - Stores Clerk	1.80	1.80	1.80	1.80	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2883 - Utility Service Worker III	0.50	0.50	0.50	0.50	
2882 - Utility Service Worker II*	1.00	1.00	1.00	1.00	
2881 - Utility Service Worker I	1.60	1.50	1.50	1.60	0.10
2877 - Meter Reading Supervisor	0.60	0.60	0.60	0.60	
2875 - Asst. Meter Reading Supv.	0.60	0.60	0.60	0.60	
2871 - Mobile Meter Reader*	0.60	0.60	0.60	0.60	
2870 - Meter Reader	4.20	4.20	4.20	4.20	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coordinator	1.00	1.00	1.00	1.00	
2850 - Asst. Elec. Distr. Coord.	1.00	1.00	1.00	1.00	
2803 - Electric Meter Repair Supv.	1.00	1.00	1.00	1.00	
2801 - Electric Meter Repair Worker	3.00	3.00	3.00	3.00	
2770 - Elec. Services Superintndnt.	1.00	1.00	1.00	1.00	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2710 - Line Supervisor II	7.00	7.00	7.00	8.00	1.00
2705 - Line Supervisor I	4.00	4.00	4.00	4.00	
2703/2701 Lineworker/App Linewrkr	26.00	26.00	26.00	29.00	3.00
2432 - Utility Locator Supervisor	1.00	1.00	1.00	1.00	
2431 - Utility Locator	3.00	3.00	3.00	3.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
2335 - Substation Technician Supv.	3.00	3.00	3.00	3.00	
2333/2334 Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Tech Supervisor	1.00	1.00	1.00	1.00	
2331 - Comm. Technician	1.00	1.00	1.00	2.00	1.00
2302 - Equipment Operator II	3.00	3.00	3.00	3.00	
2301 - Equipment Operator I	0.60	0.60	0.60	0.60	
2298 - Equipment Operator III	2.00	2.00	2.00	2.00	
2104 - Vehicle Maintenance Supr. I	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	81.90	81.80	81.80	86.90	5.10
Permanent Full-Time	81.90	81.80	81.80	86.90	5.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	81.90	81.80	81.80	86.90	5.10
Department Totals					
Permanent Full-Time	167.90	169.60	169.60	174.70	5.10
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	168.50	170.20	170.20	175.30	5.10

MAJOR PROJECTS

This budget provides funds for the capital improvements in the Electric Utility.

FISCAL IMPACT

This includes the major capital improvements that are outlined in our Capital Improvement Program.

HIGHLIGHTS / GOALS

- Projects funded with enterprise revenue are included in this budget.
- Based on projections of gas production, funding has been added to the FY 2012 budget to add one additional generator to the landfill gas electric production facility.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Electric							
1 Annual Bond Contingency - EL0009 [ID: 557]							
Future Ballot				\$1,000,000			
Total				\$1,000,000			
2 Annual Commercial Expansion - EL0117 [ID: 556]							
Ent Rev	\$700,000	\$600,000	\$600,000	\$2,200,000			
Total	\$700,000	\$600,000	\$600,000	\$2,200,000			
3 Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
Ent Rev			\$600,000	\$1,400,000			
Future Ballot				\$1,000,000			
Total			\$600,000	\$2,400,000			
4 Annual Ent Rev Contingency - EL0003 [ID: 1359]							
Ent Rev		\$300,000	\$800,000	\$800,000			
Total		\$300,000	\$800,000	\$800,000			
5 Annual Fiber Optic Cable - EL0082 [ID: 560]							
Ent Rev	\$80,000	\$80,000	\$80,000	\$160,000			
Unfunded				\$80,000			
Total	\$80,000	\$80,000	\$80,000	\$240,000			
6 Annual Load Management - EL0049 [ID: 561]							
Ent Rev	\$170,000	\$100,000	\$100,000	\$440,000			
Total	\$170,000	\$100,000	\$100,000	\$440,000			
7 Annual New Electric Connections - EL0053 [ID: 563]							
Ent Rev	\$600,000	\$800,000	\$800,000	\$2,800,000			
Total	\$600,000	\$800,000	\$800,000	\$2,800,000			
8 Annual Replace Circuit Breakers - EL0153 [ID: 1109]							
Ent Rev		\$250,000	\$250,000	\$750,000			
Total		\$250,000	\$250,000	\$750,000			
9 Annual Replacement of Existing Overhead - EL0118 [ID: 651]							
Ent Rev		\$600,000	\$300,000	\$600,000			
Unfunded				\$300,000			
Total		\$600,000	\$300,000	\$900,000			
10 Annual Replacement of Existing UG System EL0107 [ID: 562]							
Ent Rev		\$200,000	\$200,000	\$600,000			
Total		\$200,000	\$200,000	\$600,000			
11 Annual Residential Expansion - EL0116 [ID: 564]							
Ent Rev			\$600,000	\$2,200,000			
Total			\$600,000	\$2,200,000			
12 Annual Street Light Additions - EL0052 [ID: 565]							
Ent Rev	\$200,000	\$100,000	\$100,000	\$500,000			
Total	\$200,000	\$100,000	\$100,000	\$500,000			
13 Annual Substation Feeder Additions - EL0115 [ID: 566]							
Ent Rev	\$400,000	\$500,000	\$800,000	\$2,000,000			
Future Ballot				\$2,000,000			
Total	\$400,000	\$500,000	\$800,000	\$4,000,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Electric							
14 Annual Transmission System Replacement - EL0101 [ID: 567]							
Ent Rev		\$250,000	\$250,000	\$750,000			
Total		\$250,000	\$250,000	\$750,000			
15 Annual Underground Conversion - EL0027 [ID: 555]							
Ent Rev		\$600,000	\$600,000	\$2,200,000			
Total		\$600,000	\$600,000	\$2,200,000			
16 69 Kv Relay Upgrade - Phase 2 - EL0145 [ID: 984]							
Ent Rev		\$280,000				2012	2012
Total		\$280,000					
17 Hickman HS Providence Sidewalk UG'ing - EL0167 [ID: 1390]							
Ent Rev		\$120,000				2011	2012
Total		\$120,000					
18 Landfill Gas Generator Expansion - EL0155 [ID: 1166]							
Ent Rev		\$1,000,000				2012	2012
Future Ballot				\$1,000,000			
Total		\$1,000,000		\$1,000,000			
19 Opt1 Purch. 36 MW - Columbia Energy Center EL0113 [ID: 552]							
2011 Ballot	\$45,200,000					2011	2011
Total	\$45,200,000						
20 161 kV Power Plant Substation - EL0151 [ID: 1056]							
Unfunded				\$4,650,000		2016	2016
Total				\$4,650,000			
21 161 Trans - New South Sub to Grindstone Sub-EL0149 [ID: 1052]							
Unfunded				\$12,400,000		2016	2016
Total				\$12,400,000			
22 161 Trans-Perche Sub to New South Sub - EL0150 [ID: 1054]							
Future Ballot				\$8,600,000		2014	2015
Total				\$8,600,000			
23 161 Transmission - Power Plant Line - EL0152 [ID: 1058]							
Unfunded				\$2,450,000		2016	2016
Total				\$2,450,000			
24 161 Transmission-McBaine Sub to New S Sub - EL0148 [ID: 1050]							
Future Ballot				\$1,675,000		2011	2015
Total				\$1,675,000			
25 69 Kv Relay Upgrade - Phase 3 - EL0146 [ID: 985]							
Ent Rev			\$250,000			2014	2014
Total			\$250,000				
26 Business Loop 70 - Phase 5 Undergrounding - EL0140 [ID: 689]							
Future Ballot				\$2,450,000		2014	2015
Total				\$2,450,000			
27 Business Loop 70 - Phase 6 Undergrounding - EL0141 [ID: 690]							
Future Ballot				\$4,200,000		2015	2016
Total				\$4,200,000			

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Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Electric							
28 New Water Reservoir @ Power Plant - EL0124 [ID: 654]						2014	2015
Future Ballot				\$1,700,000			
Total				\$1,700,000			

Electric Funding Source Summary

2011 Ballot	\$45,200,000					
Ent Rev	\$2,150,000	\$5,780,000	\$6,330,000	\$17,400,000		
New Funding	\$47,350,000	\$5,780,000	\$6,330,000	\$17,400,000	\$0	
Future Ballot				\$23,625,000		
Future Ballot				\$23,625,000	\$0	
Unfunded				\$19,880,000		
Unfunded				\$19,880,000	\$0	
Total	\$47,350,000	\$5,780,000	\$6,330,000	\$60,905,000	\$0	

Electric Current Capital Projects

1	161 Kv Substation Relay Replacement - EL0143 [ID: 982]	2009	2009
2	69 Kv Relay Upgrade - Phase 1 - EL0144 [ID: 983]	2011	2012
3	BLoop 70 - Phase 2 Undrgrndg Parkade-Jeff - EL0119 [ID: 550]	2008	2010
4	BLoop 70 - Phase 4 Undrgrndg Garth-Prov - EL0127 [ID: 675]	2013	2014
5	Broadway Undergrounding - EL0120 [ID: 549]	2009	2015
6	Business Loop 70 - Phase 3 Undergrounding - EL0126 [ID: 674]	2009	2012
7	Clark Ln-Rte PP to St.Charles Rd-SLA EL0135 [ID: 684]	2008	2012
8	Coal Bunkers & Machine Storage Shed - EL0100 [ID: 569]	2007	2012
9	Distr. Center/Yard - Consoldtn & Expnsn EL0106 [ID: 545]	2007	2012
10	E.Broadway-Hinkson Creek-Brickton Dr.SLA EL0134 [ID: 683]	2008	2011
11	Eastpointe Electric Loop Closure - EL0169 [ID: 1395]	2011	2011
12	Green Meadows-Providence to Gray Oak-SLA EL0136 [ID: 685]	2010	2010
13	Maguire - Street Light Addition EL0137 [ID: 686]	2010	2010
14	Mexico Gravel Rd SLA - EL0138 [ID: 687]	2008	2010
15	New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]	2010	2012
16	Power Plant Rail Spur - EL0125 [ID: 655]	2010	2011
17	Primary Control Center - EL0164 [ID: 1330]	2011	2013
18	R/L electric @ Stadium&Ash for TDD widening-EL0166 [ID: 1396]	2011	2012
19	Reconductor 69kV line - Bolstad - Switzler-EL0163 [ID: 1329]	2011	2012
20	Replace Measurement & Data Acquistion Sys - EL0159 [ID: 1203]	2010	2011
21	Replace UG electric, Keene & Lansing - EL0168 [ID: 1391]	2011	2012
22	Transmission Improvements - EL0112 [ID: 548]	2008	2012

Electric Impact of Capital Projects

Annual Commercial Expansion - EL0117 [ID: 556]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Electric Impact of Capital Projects							
Electric							
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Fiber Optic Cable - EL0082 [ID: 560]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Load Management - EL0049 [ID: 561]							
Growth in number of switches requires additional people to check and maintain. Installation reduces growth in system load, thereby reducing purchased power costs.							
Annual New Electric Connections - EL0053 [ID: 563]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Replacement of Existing UG System EL0107 [ID: 562]							
Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.							
Annual Residential Expansion - EL0116 [ID: 564]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Street Light Additions - EL0052 [ID: 565]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Substation Feeder Additions - EL0115 [ID: 566]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							
Annual Underground Conversion - EL0027 [ID: 555]							
Long-term could reduce maintenance							
Maguire - Street Light Addition EL0137 [ID: 686]							
Additional lights to maintain							
Mexico Gravel Rd SLA - EL0138 [ID: 687]							
More lights to maintain							
New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]							
Additional substation to maintain may require additional staff.							
Power Plant Rail Spur - EL0125 [ID: 655]							
Crossing surface on Business Loop does not meet minimum state and federal standards, replacement required to maintain service.							
Transmission Improvements - EL0112 [ID: 548]							
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement
Electric Utility

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Fees and Service Charges	\$120,182,530	\$120,276,752	\$124,938,700	\$119,561,000
Locator Service Fees	\$159,140	\$167,850	\$167,850	\$163,284
Total Operating Revenues	\$120,341,670	\$120,444,602	\$125,106,550	\$119,724,284
OPERATING EXPENSES:				
Personnel Services	\$11,319,108	\$12,250,050	\$11,548,937	\$12,368,825
Power Supply	\$73,683,788	\$80,057,100	\$76,110,000	\$73,540,000
Supplies & Materials	\$2,243,296	\$2,420,765	\$2,291,063	\$2,725,076
Travel & Training	\$131,329	\$171,923	\$127,495	\$201,403
Intragovernmental Charges	\$2,305,796	\$2,538,186	\$2,538,686	\$2,557,921
Utilities, Services & Other Misc.	\$5,706,081	\$8,454,615	\$7,110,184	\$9,729,144
Total Operating Expenses	\$95,389,398	\$105,892,639	\$99,726,365	\$101,122,369
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$24,952,272	\$14,551,963	\$25,380,185	\$18,601,915
P.I.L.O.T.	(\$10,065,448)	(\$10,200,000)	(\$10,550,000)	(\$11,360,000)
Depreciation	(\$8,455,764)	(\$9,750,000)	(\$10,000,000)	(\$11,250,000)
OPERATING INCOME	\$6,431,060	(\$5,398,037)	\$4,830,185	(\$4,008,085)
NON-OPERATING REVENUES:				
Investment Revenue	\$3,343,601	\$2,060,000	\$1,590,000	\$1,560,000
Revenue From Other Gov't Units	\$8,312	\$285,000	\$0	\$0
Misc. Non-Operating Revenue	\$1,250,425	\$1,054,000	\$1,166,538	\$1,255,980
Total Non-Operating Revenues	\$4,602,338	\$3,399,000	\$2,756,538	\$2,815,980
NON-OPERATING EXPENSES:				
Bond Interest	\$3,963,056	\$3,979,248	\$4,726,200	\$6,016,400
Bank & Paying Agent Fees	\$9,351	\$9,000	\$9,000	\$9,000
Loss on Disposal Assets	\$53,819	\$30,000	\$20,000	\$30,000
Amortization	\$58,279	\$69,000	\$69,000	\$69,000
Total Non-Operating Expenses	\$4,084,505	\$4,087,248	\$4,824,200	\$6,124,400
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$50,000)	(\$2,941,011)	(\$2,928,510)	(\$2,169,859)
Total Operating Transfers	(\$50,000)	(\$2,941,011)	(\$2,928,510)	(\$2,169,859)
NET INCOME (LOSS) BEFORE CAP CONTR.	\$6,898,893	(\$9,027,296)	(\$165,987)	(\$9,486,364)
Capital Contribution	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$6,898,893	(\$9,027,296)	(\$165,987)	(\$9,486,364)

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Electric Utility Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$8,312	\$285,000	\$0	\$0
Interest	\$3,343,601	\$2,060,000	\$1,590,000	\$1,560,000
Fees and Service Charges +	\$120,341,670	\$120,444,602	\$125,106,550	\$119,724,284
Other Local Revenues ++	\$1,250,425	\$1,054,000	\$1,166,538	\$1,255,980
	\$124,944,008	\$123,843,602	\$127,863,088	\$122,540,264
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$124,944,008	\$123,843,602	\$127,863,088	\$122,540,264
Financial Uses of Unrestricted Cash				
Operating Expenses	\$95,389,398	\$105,892,639	\$99,726,365	\$101,122,369
Operating Transfers to Other Funds	\$50,000	\$2,941,011	\$2,928,510	\$2,169,859
Interest Expense and Other Non-Oper Cash Items	\$14,037,855	\$14,188,248	\$15,285,200	\$17,385,400
Principal Payments	\$1,567,414	\$1,625,905	\$1,625,905	\$1,683,443
Capital Additions	\$607,148	\$536,500	\$562,268	\$870,500
Enterprise Revenues used for Capital Projects	\$24,235,000 ^	\$4,150,000	\$4,150,000	\$5,780,000
Total Expenditure Uses	\$135,886,815	\$129,334,303	\$124,278,248	\$129,011,571
Increase/(Decrease) to Cash		(\$5,490,701)	\$3,584,840	(\$6,471,307)
Beginning Cash and Other Resources		\$38,930,011	\$38,930,011	\$42,514,851
Projected Ending Cash and Other Resources	\$38,930,011 #	\$33,439,310	\$42,514,851	\$36,043,544

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

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

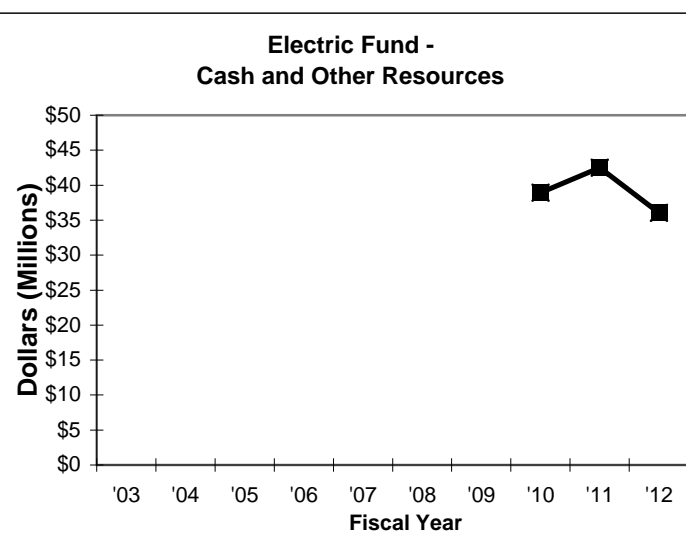
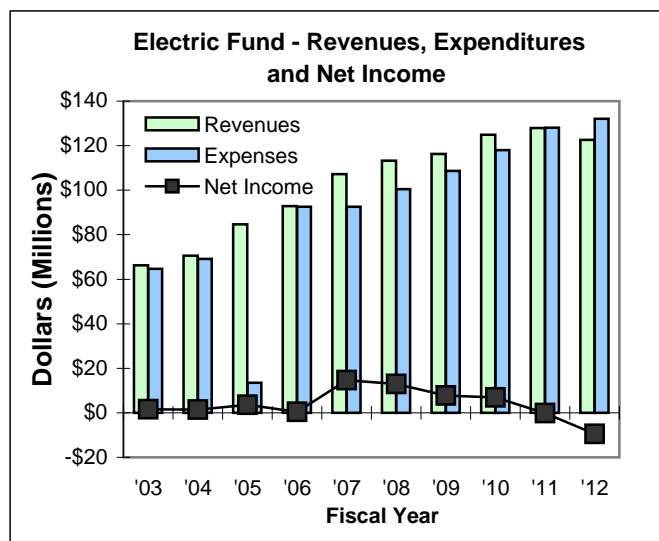
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

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

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

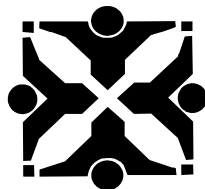
^^ Purchased portion of Columbia Energy Center and Transload facility.

Water and Electric considered one entity - Cash and Other Resources for each fund available for 2010 and subsequent



Sewer Utility Fund

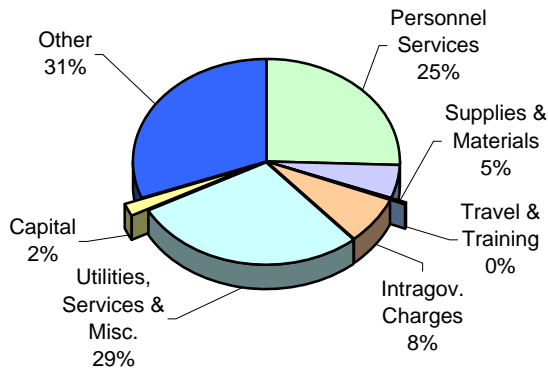
(Enterprise Fund)



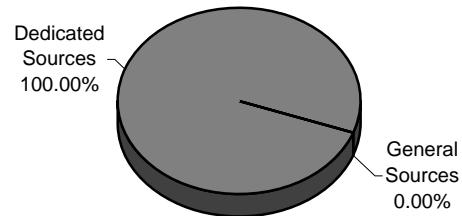
City of Columbia
Columbia, Missouri

SEWER UTILITY - SUMMARY

FY 2012 Total Expenditures By Category

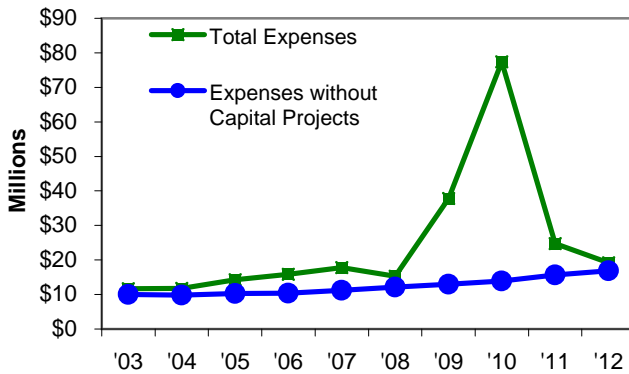


FY 2012 Totals By Funding Source

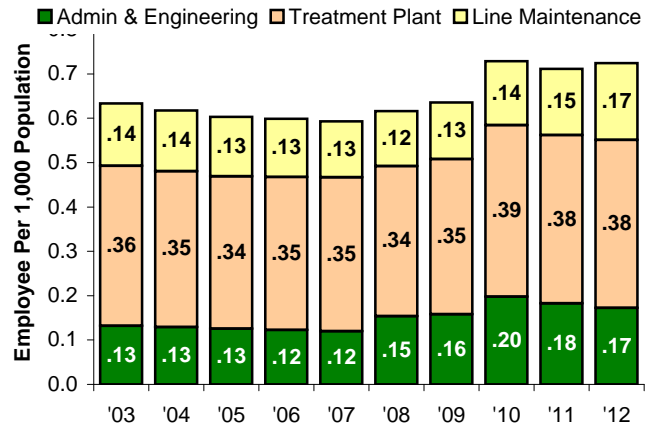


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$4,245,293	\$4,923,716	\$4,285,540	\$4,894,360	(0.6%)
Supplies & Materials	\$658,185	\$758,014	\$766,602	\$1,045,150	37.9%
Travel & Training	\$13,321	\$8,250	\$6,930	\$17,897	116.9%
Intragov. Charges	\$1,207,322	\$1,268,144	\$1,268,144	\$1,452,836	14.6%
Utilities, Services & Misc.	\$12,206,704	\$11,605,398	\$12,756,737	\$5,494,455	(52.7%)
Capital	\$133,437	\$390,139	\$454,753	\$404,000	3.6%
Other	\$5,011,047	\$5,823,533	\$5,207,085	\$5,907,114	1.4%
Total	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.4%)
Summary					
Operating Expenses	\$7,576,703	\$9,344,711	\$8,646,507	\$10,492,698	12.3%
Non-Operating Expenses	\$3,320,717	\$3,321,131	\$3,390,811	\$3,483,037	4.9%
Debt Service	\$1,759,110	\$2,602,402	\$1,938,508	\$2,524,077	(3.0%)
Capital Additions	\$88,135	\$390,139	\$379,967	\$404,000	3.6%
Capital Projects	\$10,730,644	\$9,118,811	\$10,389,998	\$2,312,000	(74.6%)
Total Expenses	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.4%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	
Interest	\$1,308,221	\$1,149,416	\$980,268	\$916,786	(6.5%)
Fees and Service Charges	\$12,228,688	\$13,790,575	\$13,830,863	\$16,236,942	17.4%
Other Local Revenues	\$172,125	\$17,564	\$71,627	\$5,800	(91.9%)
Transfers and Capital Contrib.	\$3,161,872	\$1,600,000	\$1,600,042	\$1,600,000	(0.0%)
Use of Prior Year Sources	\$6,604,403	\$8,219,639	\$8,262,991	\$456,284	(94.5%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.3%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.3%)

DESCRIPTION

The Sewer Utility is charged with the responsibility to protect the public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater within a regional area including Columbia. This is achieved by engineering review of proposed and existing facilities and through effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 44,000 sewer utility customers.

DEPARTMENT OBJECTIVES

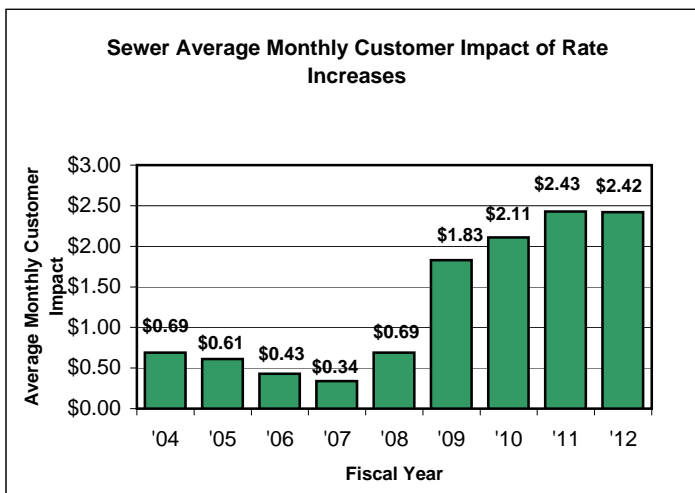
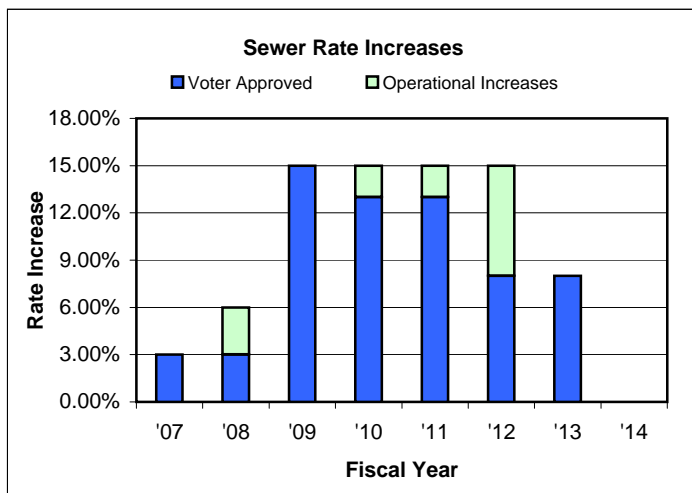
To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharge to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Includes a 15% rate increase - necessary to support the ballot issue passed by voters in April 2008 and increased operating costs.
- Adds (1) Laboratory Technician II and additional operating costs due to the expansion of the Wastewater Treatment Plant.
- Adds (3) Equipment Operator II's in Line Maintenance. This will improve efficiency by providing the personnel necessary to perform most major repair activities without requiring the use of personnel assigned to routine cleaning/inspection activities.
- Movement of (1) Engineering Specialist II from Building and Site Development to manage the new inflow and infiltration (I&I) reduction program and ensure compliance with state and federal requirements with respect to sanitary sewer overflows.
- Add (.10) Risk Management position to help plan and promote safety programs throughout the Public Works Department.
- Install wireless flow meters that will be used to help identify sources of I&I in the collection system.

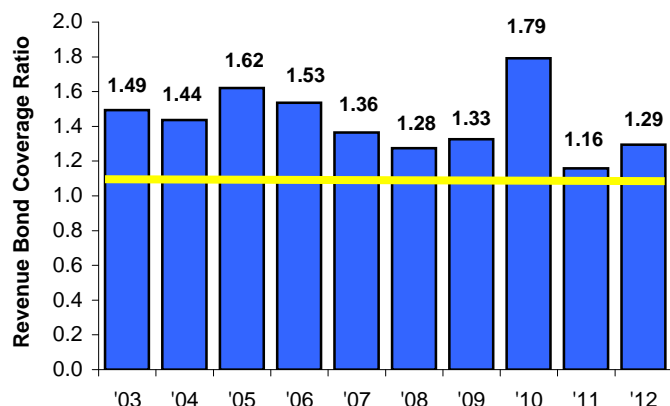
AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	3.80	3.85	3.85	3.90	0.05
Engineering	15.10	16.12	15.92	15.25	(0.67)
Treatment Plant/Field O & M	39.00	41.00	41.00	42.00	1.00
Line Maintenance	15.20	16.20	16.20	19.20	3.00
Total Personnel	73.10	77.17	76.97	80.35	3.38
Permanent Full-Time	72.60	76.67	76.47	79.85	3.38
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	73.10	77.17	76.97	80.35	3.38

RATE INCREASE INFORMATION

DEBT SERVICE RATIOS

Debt Coverage Ratio



Debt coverage ratio is **net operating income** (operating revenues less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Sewer Maintenance				
Workload:				
* Total miles of sewer lines	671	680	685	690
Efficiency:				
* Total number of miles cleaned annually	320	237	194	>140
Effectiveness:				
* Percent of sewer lines cleaned annually	47.69%	34.85%	28.32%	>20%
Comments:				
The goal of the sewer utility's cleaning program consists of routine cleaning or inspecting every public sewer main. The routine cleaning or inspection frequency for lines in which an obstruction may result in a backup into a residence or business is intended to be at least a minimum of once every five years. The routine cleaning or inspection frequency for all other lines is intended to be at least a minimum of once every ten years. This measurement can be used to verify if the cleaning and inspection frequency goal is being attained and as an indication of when to begin planning for additional equipment and personnel to ensure the goal can be met. Routine cleaning and inspection of sewer mains is essential for minimizing overflows and backup into buildings.				
Sewer Overflows				
Workload:				
* Total miles of sewer lines	671	680	685	690
Efficiency:				
* Total number of overflows per year (overflows and water in basement)	12	9	10	<20
Effectiveness:				
* Number of overflows and water in basement per 100 miles of sewer main	1.78	1.32	1.46	<4

Comments:

One of the goals for the sewer utility is to minimize both sanitary sewer overflows and water in basement backups. Less than 4 overflows per 100 miles of sewer main is generally considered to be acceptable. This measurement can be used to gauge the effectiveness of our maintenance programs relative to other utilities. This criteria has been used in surveys the sewer utility has participated in previously.

Note: Wet weather overflows are not included in the totals above. A wet weather overflow is caused by infiltration and inflow of storm water during rain events.

Sanitary Sewer - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$312,938	\$270,954	\$254,088	\$271,725	0.3%
Supplies and Materials	\$15,364	\$18,946	\$14,980	\$16,759	(11.5%)
Travel and Training	\$1,985	\$911	\$905	\$1,041	14.3%
Intragovernmental Charges	\$874,912	\$892,070	\$892,070	\$976,184	9.4%
Utilities, Services, & Misc.	\$193,965	\$179,392	\$177,965	\$208,117	16.0%
Capital	\$0	\$21,000	\$20,996	\$0	(100.0%)
Other	\$3,353,542	\$4,187,597	\$3,538,811	\$4,124,380	(1.5%)
Total	\$4,752,706	\$5,570,870	\$4,899,815	\$5,598,206	0.5%
Engineering					
Personnel Services	\$885,969	\$835,449	\$765,318	\$847,405	1.4%
Supplies and Materials	\$12,398	\$18,940	\$25,399	\$26,650	40.7%
Travel and Training	\$5,555	\$2,916	\$2,550	\$2,916	0.0%
Intragovernmental Charges	\$68,293	\$94,678	\$94,678	\$136,923	44.6%
Utilities, Services, & Misc.	\$19,877	\$33,497	\$39,232	\$27,369	(18.3%)
Capital	\$0	\$29,000	\$28,604	\$46,000	58.6%
Other	\$38,591	\$38,592	\$36,600	\$36,600	(5.2%)
Total	\$1,030,683	\$1,053,072	\$992,381	\$1,123,863	6.7%
Treatment Plant/Field O&M					
Personnel Services	\$1,974,347	\$2,286,642	\$2,101,433	\$2,402,586	5.1%
Supplies and Materials	\$427,453	\$543,775	\$533,112	\$761,017	40.0%
Travel and Training	\$4,246	\$3,058	\$2,285	\$7,575	147.7%
Intragovernmental Charges	\$112,358	\$125,547	\$125,547	\$167,043	33.1%
Utilities, Services, & Misc.	\$1,406,967	\$1,968,612	\$1,705,694	\$2,312,444	17.5%
Capital	\$88,135	\$75,139	\$73,025	\$298,000	296.6%
Other	\$224,752	\$207,410	\$223,518	\$337,978	63.0%
Total	\$4,238,258	\$5,210,183	\$4,764,614	\$6,286,643	20.7%
Line Maintenance					
Personnel Services	\$798,055	\$971,403	\$829,146	\$1,047,853	7.9%
Supplies and Materials	\$161,576	\$176,353	\$185,611	\$240,724	36.5%
Travel and Training	\$1,535	\$1,365	\$1,190	\$6,365	366.3%
Intragovernmental Charges	\$151,759	\$155,849	\$155,849	\$172,686	10.8%
Utilities, Services, & Misc.	\$215,931	\$864,354	\$861,689	\$959,316	11.0%
Capital	\$0	\$265,000	\$257,342	\$60,000	(77.4%)
Other	\$1,394,162	\$1,389,934	\$1,408,156	\$1,408,156	1.3%
Total	\$2,723,018	\$3,824,258	\$3,698,983	\$3,895,100	1.9%
Capital Projects					
Personnel Services	\$273,984	\$559,268	\$335,555	\$324,791	(41.9%)
Supplies and Materials	\$41,394	\$0	\$7,500	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$10,369,964	\$8,559,543	\$9,972,157	\$1,987,209	(76.8%)
Capital	\$45,302	\$0	\$74,786	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$10,730,644	\$9,118,811	\$10,389,998	\$2,312,000	(74.6%)
Department Totals					
Personnel Services	\$4,245,293	\$4,923,716	\$4,285,540	\$4,894,360	(0.6%)
Supplies and Materials	\$658,185	\$758,014	\$766,602	\$1,045,150	37.9%
Travel and Training	\$13,321	\$8,250	\$6,930	\$17,897	116.9%
Intragovernmental Charges	\$1,207,322	\$1,268,144	\$1,268,144	\$1,452,836	14.6%
Utilities, Services, & Misc.	\$12,206,704	\$11,605,398	\$12,756,737	\$5,494,455	(52.7%)
Capital	\$133,437	\$390,139	\$454,753	\$404,000	3.6%
Other	\$5,011,047	\$5,823,533	\$5,207,085	\$5,907,114	1.4%
Total	\$23,475,309	\$24,777,194	\$24,745,791	\$19,215,812	(22.4%)

Sanitary Sewer - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
6595 - Risk Management Specialist	0.00	0.00	0.00	0.10	0.10
5107 - Operations Manager	0.25	0.25	0.25	0.20	(0.05)
5106 - Asst Public Works Director	0.00	0.05	0.05	0.05	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
4502 - Senior Rates Analyst	0.25	0.25	0.25	0.25	
4501 - Rates Analyst	0.25	0.25	0.25	0.25	
2606 - WWTP Superintendent	0.00	0.00	0.00	0.00	
2427 - Sewer Utility Manager	1.00	1.00	1.00	1.00	
2401 - Maintenance Assistant I	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	3.80	3.85	3.85	3.90	0.05
Permanent Full-Time	3.80	3.85	3.85	3.90	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
	3.80	3.85	3.85	3.90	0.05

Engineering

5122 - Mgr of Environmental Srvs	0.50	0.50	0.50	0.50	
5111/5099 - Eng. Spec. I/Engr. I*	2.00	2.00	2.00	1.00	(1.00)
5110/5100 - Eng. Spec. II/Engr. II*	4.17	4.17	4.17	4.75	0.58
5023 - City Land Surveyor	0.05	0.05	0.05	0.05	
5015 - Property Acquisition Manager	0.10	0.15	0.15	0.15	
5012 - Right-of-Way Agent	0.20	0.00	0.00	0.00	
5106 - Mngr of Engr & Inspections	0.00	0.00	0.00	0.00	
5004 - Engineering Aide IV	0.33	0.45	0.25	0.00	(0.25)
5003 - Engineering Aide III	5.75	5.75	5.75	5.75	
5002 - Engineering Aide II*	2.00	2.60	2.60	3.05	0.45
5001 - Engineering Aide I*	0.00	0.45	0.45	0.00	(0.45)
Total Personnel	15.10	16.12	15.92	15.25	(0.67)
Permanent Full-Time	14.60	15.62	15.42	14.75	(0.67)
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	15.10	16.12	15.92	15.25	(0.67)

*FY 2012 an Engineering Aide I was reclassified to an Engineering Aide II and an Engineering Specialist I position was reclassified to an Engineer Specialist II.

Treatment Plant/Field O&M

SLUDGE MANAGEMENT:

2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2422 - Utility Maint. Mechanic I	0.00	0.00	0.00	1.00	1.00
2421 - Utility Maint. Mechanic II	0.00	0.00	0.00	1.00	1.00
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III	3.00	3.00	3.00	3.00	

FIELD OPERATIONS:

2601 - WWTP Operator I	2.00	2.00	2.00	2.00	
2309 - Public Works Supervisor I-773	1.00	0.00	0.00	0.00	
2305 - Public Works Supervisor I	0.00	1.00	1.00	1.00	

WWT OPERATIONS:

2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2604 - WWTP Chief Operator	1.00	1.00	1.00	1.00	
2602/2603 - WWTP Operator II/III	3.00	3.00	3.00	3.00	
2601 - WWTP Operator I	11.00	12.00	12.00	12.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	0.00	(1.00)

Sanitary Sewer - Authorized Positions Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Treatment Plant/Field O&M - continued					
WWT MAINTENANCE:					
2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic III-773	0.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	0.00	0.00	0.00	1.00	1.00
2425 - Utility Maint. Mechanic III.	1.00	0.00	0.00	0.00	
2422 - Utility Maint. Mechanic I	2.00	2.00	2.00	1.00	(1.00)
2421 - Utility Maint. Mechanic II	3.00	4.00	4.00	3.00	(1.00)
2420 - Utility Maint. Mechanic IV	1.00	1.00	1.00	1.00	
2402 - Maintenance Assistant II	1.00	1.00	1.00	1.00	
2401 - Maintenance Assistant I	1.00	1.00	1.00	1.00	
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5033 - Laboratory Technician II	1.00	1.00	1.00	2.00	1.00
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
Total Personnel	39.00	41.00	41.00	42.00	1.00
Permanent Full-Time	39.00	41.00	41.00	42.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	39.00	41.00	41.00	42.00	1.00
Line Maintenance					
2430 - Sewer Maintenance Supt.	1.00	1.00	1.00	1.00	
2428 - Sewer Maintenance Supv	1.00	2.00	2.00	2.00	
2310 - Public Works Supervisor II	1.00	0.00	0.00	0.00	
2309 - Public Works Supr. I-773	4.00	0.00	0.00	0.00	
2306 - Public Works Supervisor II*	0.00	0.00	0.00	2.00	2.00
2305 - Public Works Supervisor I*	0.00	5.00	5.00	3.00	(2.00)
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	7.00	7.00	7.00	10.00	3.00
2003 - Custodian	0.00	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	0.20	0.20	0.20	0.20	
Total Personnel	15.20	16.20	16.20	19.20	3.00
Permanent Full-Time	15.20	16.20	16.20	19.20	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	15.20	16.20	16.20	19.20	3.00
*In FY 2012 (2) Public Works Supervisor I's were reclassified to Public Works Supervisor II's.					
Total Department					
Permanent Full-Time	72.60	76.67	76.47	79.85	3.38
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	73.10	77.17	76.97	80.35	3.38

MAJOR PROJECTS

Voters approved a \$77 million revenue bond issue in April 2008. Several improvement projects will be funded by the bond issue over the next five years. Projects include improvements to the Columbia Regional Wastewater Treatment Facility, repair and rehabilitation of older sewers, economic development extension and extending main sewer trunk lines to the 100 acre point in developing drainage basins to eliminate or prevent sewer discharges into creeks flowing through the City.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The CIP projects that were completed in FY 2011 include the North Grindstone Outfall Sewer Extension Phase I, Cascades Pump Station project, Clear Creek Pump Station and Force Main Project, Gans Creek Pump Station Project, Rangeline Sewer Replacement, Sugar Tree Hills Lagoon Interceptor, Sewer District #163-Ballenger & Aztec Area, Sewer District #166-Wyatt Lane Area and Sewer District #167-Timberhill Road.
- The Hinkson Creek Siphon Elimination Project and the Bear Creek Bank Stabilization-WonderBread Site projects are currently under construction and should be completed in the first quarter of FY 2012.
- The CIP projects that are anticipated to be completed in FY 2012 include the North Grindstone Outfall Sewer Extension Phases II & III, Hominy Branch Outfall Relief Sewer, Woodrail Pump Station Replacement, Valley View Pump Station Interceptor and 100 acre point trunk sewer extensions.
- Construction work for the Columbia Regional Wastewater Treatment Facility Improvement began in FY 2010 and is expected to be substantially complete by the end of FY 2012.
- Design work will continue on the Upper Hinkson Outfall Sewer Extension Phase 1.

HIGHLIGHTS / SIGNIFICANT CHANGES - Continued

- Construction will be started and/or completed on several sewer district projects in FY 2012, such as Sewer District #161 Stewart-Ridge, Sewer District #165-Maple Bluff Drive Area, PCCE #6-South Country Club Drive, PCCE #7-Edgewood-Westwood, PCCE #15-Anderson.
- Design work will also continue on several other Sewer District projects that will eliminate private common collector sewers and on-site systems.
- It is also anticipated that the Sewer Utility will complete another sewer main and manhole rehabilitation by "no-dig" methods project in FY 2012.

FISCAL IMPACT

In order to pay back the 2008 revenue bonds, a rate increase of 8% will be implemented in FY 2012, along with a 7% rate increase to cover increased operating costs.

Sewer Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer							
1 Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]							
2008 Ballot	\$260,000						
Total	\$260,000						
2 Annual Private Common Collectors - C43112 [ID: 752]							
2008 Ballot	\$710,000						
Total	\$710,000						
3 Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]							
2008 Ballot	\$500,000						
Ent Rev		\$500,000	\$500,000				
Unfunded				\$1,500,000	\$2,500,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$2,500,000		
4 Annual Sewer System Improvements - C43183 [ID: 750]							
Ent Rev	\$500,000	\$500,000	\$500,000				
Unfunded				\$1,500,000	\$2,500,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$2,500,000		
5 Haystack Acres Pump Station Interceptor C43230 [ID: 1304] 2011 2012							
Ent Rev	\$50,000	\$420,000					
Total	\$50,000	\$420,000					
6 North Grindstone Outfall Ext. Phase III C43214 [ID: 732] 2009 2013							
Future Ballot			\$1,140,000				
Total			\$1,140,000				
7 PCCE # 3 - Stewart & Medavista - C43198 [ID: 780] 2008 2013							
Future Ballot			\$314,000				
Total			\$314,000				
8 PCCE # 6 - S Cntry Club Dr Area C43203 [ID: 1028] 2009 2011							
2008 Ballot	\$40,000						
Total	\$40,000						
9 PCCE # 8 : Thilly Lathrop C43221 [ID: 1241] 2010 2013							
2008 Ballot	\$285,000		\$135,000				
Total	\$285,000		\$135,000				
10 PCCE #11 - Wilson Street / High Street C43224 [ID: 1339] 2010 2013							
2008 Ballot			\$95,000				
Total			\$95,000				
11 PCCE #13 - Hunt Court C43225 [ID: 1340] 2010 2013							
2008 Ballot			\$41,000				
Total			\$41,000				
12 PCCE #15 - Anderson Ave. C43223 [ID: 1193] 2010 2012							
2008 Ballot		\$85,000					
Total		\$85,000					
13 PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341] 2010 2013							
2008 Ballot			\$220,000				
Total			\$220,000				

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer							
14 PCCE #19 - Sunset Lane C43227 [ID: 1342]						2010	2012
2008 Ballot		\$250,000					
Total		\$250,000					
15 Ridgeway Cottages [ID: 1319]						2010	2013
Unfunded			\$16,000				
Total			\$16,000				
16 Sewer District #165 - Maple Bluff Dr. Area C43207 [ID: 1027]						2009	2011
2008 Ballot	\$363,000						
Total	\$363,000						
17 Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]						2011	2012
2008 Ballot	\$30,000						
Ent Rev		\$330,000					
Total	\$30,000	\$330,000					
18 Stadium & I-70 Sewer Relocation C43236 [ID: 1387]						2012	2013
Ent Rev		\$27,000	\$153,000				
Total		\$27,000	\$153,000				
19 Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]						2010	2013
Future Ballot			\$6,700,000				
Total			\$6,700,000				
20 Valley View Pump Station Interceptor C43233 [ID: 1305]						2011	2012
Ent Rev	\$40,000	\$200,000					
Total	\$40,000	\$200,000					
21 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]						2015	2016
Future Ballot				\$1,600,000			
Total				\$1,600,000			
22 B-9 Relief Sewer - Garth & Vandiver [ID: 795]						2013	2014
Future Ballot			\$60,000	\$540,000			
Total			\$60,000	\$540,000			
23 C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]						2014	2015
Future Ballot				\$250,000			
Total				\$250,000			
24 Gans Creek Pump Station Upgrade [ID: 1196]						2013	2014
Future Ballot			\$200,000	\$2,000,000			
Total			\$200,000	\$2,000,000			
25 Lower Southwest Outfall Relief Sewer [ID: 798]						2015	2016
Future Ballot				\$700,000			
Total				\$700,000			
26 M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]						2014	2015
Future Ballot				\$390,000			
Total				\$390,000			
27 PCCE #12 - Maplewood Drive [ID: 1368]						2014	2015
Future Ballot				\$97,000			
Total				\$97,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer							
28 PCCE #14 - Cliff Drive [ID: 1367]						2014	2015
Future Ballot				\$265,000			
Total				\$265,000			
29 PCCE #16 - Bingham Rd & West Ridgeley Road [ID: 1366]						2014	2015
Future Ballot				\$145,000			
Total				\$145,000			
30 PCCE #18 - Spring Valley Road [ID: 1365]						2014	2015
Future Ballot				\$109,000			
Total				\$109,000			
31 PCCE #20 - Ridgemont [ID: 1369]						2014	2015
Future Ballot				\$190,000			
Total				\$190,000			
32 Sewer District #171 - Crites Lane [ID: 1361]						2013	2014
Future Ballot			\$10,950	\$62,050			
Total			\$10,950	\$62,050			
33 Sexton Road Relief Sewer [ID: 1326]						2014	2015
Future Ballot				\$2,200,000			
Total				\$2,200,000			
34 Southwest Trunk #2 Relief Sewer [ID: 799]						2015	2016
Future Ballot				\$700,000			
Total				\$700,000			
35 Stephens Park Sewer Relocation [ID: 747]						2015	2016
Future Ballot				\$90,000			
Total				\$90,000			
36 Upper Southwest Outfall Relief [ID: 800]						2015	2016
Future Ballot				\$275,000			
Total				\$275,000			
37 WWTP - Digester Complex Improvements [ID: 1303]						2014	2015
Future Ballot				\$3,300,000			
Total				\$3,300,000			
38 WWTP - Fine Screen Facility [ID: 1302]						2014	2015
Future Ballot				\$2,400,000			
Total				\$2,400,000			
39 Flat Branch Watershed Relief Sewers [ID: 801]						2016	2017
Future Ballot				\$1,012,500	\$5,737,500		
Total				\$1,012,500	\$5,737,500		
40 Henderson Branch Sewer Ext. (Midway Sewer Ext) [ID: 1060]						2016	2017
Future Ballot					\$2,000,000		
Total					\$2,000,000		
41 Sewer District - Hillcreek Road [ID: 1370]						2016	2017
Future Ballot				\$64,500	\$365,500		
Total				\$64,500	\$365,500		

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer Funding Source Summary							
2008 Ballot	\$2,188,000	\$335,000	\$491,000				
Ent Rev	\$590,000	\$1,977,000	\$1,153,000				
New Funding	\$2,778,000	\$2,312,000	\$1,644,000		\$0		
Future Ballot			\$8,424,950	\$16,390,050	\$8,103,000		
Future Ballot			\$8,424,950	\$16,390,050	\$8,103,000		
Unfunded			\$16,000	\$3,000,000	\$5,000,000		
Unfunded			\$16,000	\$3,000,000	\$5,000,000		
Total	\$2,778,000	\$2,312,000	\$10,084,950	\$19,390,050	\$13,103,000		

Sewer Current Capital Projects

1	Bear Creek Bank Stab - Wonder Bread site C43229 [ID: 1267]	2010	2011
2	Bear Creek Bank Stabilization C43185 [ID: 789]	2007	2008
3	Bear Creek Outfall Extension - C43176 [ID: 736]	2007	2008
4	Cascades Pump Station Upgrade C43193 [ID: 804]	2008	2009
5	Clear Creek Pump Station Upgrade Phase I - C43191 [ID: 744]	2007	2009
6	Gans Creek Pump Station C43216 [ID: 803]	2009	2010
7	Highview Avenue Sewer Replacement C43231 [ID: 1323]	2013	2013
8	Hinkson Creek Outfall Replacement 5G26-5G7A-5G8 [ID: 1358]	2011	2011
9	Hinkson Creek Siphon Elimination - C43189 [ID: 739]	2007	2010
10	Hominy Branch Outfall relief Sewer C43210 [ID: 797]	2009	2011
11	North Grindstone Outfall Extension Phase I C43211 [ID: 1111]	2008	2009
12	North Grindstone Outfall Extension Phase II C43205 [ID: 731]	2009	2010
13	PCCE # 7 - Edgewood Ave Area C43204 [ID: 1030]	2009	2011
14	Rangeline Sewer Replacement C43228 [ID: 1325]	2010	2011
15	Sewer District #142 - Anthony Street - C43118 [ID: 772]	2008	2010
16	Sewer District #163-Ballenger & Aztec Area C43206 [ID: 1013]	2009	2010
17	Sewer District #164 - Manor Drive C43202 [ID: 1014]	2009	2010
18	Sewer District #167 - Timberhill Road C43209 [ID: 1031]	2009	2010
19	STM WWTP Improvement [ID: 1236]	2009	2010
20	Sugar Tree Hills Subdvsn Lagoon Intrcpt C43195 [ID: 1078]	2008	2009
21	University Park Sewer Relocation C43192 [ID: 1076]	2008	2011
22	Upper Hinkson Creek - C43186 [ID: 741]	2006	2008
23	Woodrail Pump Station Replacement C43234 [ID: 1306]	2011	2011
24	WWTP Improvement Project Phase I - C43194 [ID: 791]	2008	2010

Sewer Impact of Capital Projects

Annual Private Common Collectors - C43112 [ID: 752]

Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system

B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]

Add \$10,200/yr to operate & maintain sewer

B-9 Relief Sewer - Garth & Vandiver [ID: 795]

Add \$4,000/yr to operate & maintain sewer

Bear Creek Outfall Extension - C43176 [ID: 736]

No impact- increase in maintenance costs for new sewer will be offset by decrease in maintenance costs by eliminating the pump station.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]							
Add \$2,000/yr to operate & maintain sewer							
Cascades Pump Station Upgrade C43193 [ID: 804]							
Add \$15,000/yr to operate & maintain pump station							
Clear Creek Pump Station Upgrade Phase I - C43191 [ID: 744]							
Add \$10,000/yr for operating larger station							
Cow Branch Outfall [ID: 725]							
Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost							
Flat Branch Watershed Relief Sewers [ID: 801]							
Add \$41,000/yr to operate & maintain sewer							
Gans Creek Pump Station C43216 [ID: 803]							
Add \$6,500/yr to operate & maintain pump station							
Gans Creek Pump Station Upgrade [ID: 1196]							
\$35,000 to operate and maintain larger pump station							
Haystack Acres Pump Station Interceptor C43230 [ID: 1304]							
Eliminating the two pump stations will reduce operational cost by \$15,000 per year.							
Hinkson Creek Outfall Replacement 5G26-5G7A-5G8 [ID: 1358]							
Reduce SSO Cleanups and reporting							
Hinkson Creek Siphon Elimination - C43189 [ID: 739]							
Project will reduce O/M costs.							
Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]							
Add \$12,000/yr to maintain and operate sewer							
Hominy Branch Outfall relief Sewer C43210 [ID: 797]							
Add \$11,000/yr to operate & maintain sewer							
Little Bonne Femme Regional Pump Station [ID: 729]							
Add \$100,000/yr to operate and maintain new sewer lines & pump stations							
Lower Bear Crk Outfall Relief:Creasy-Rangeline [ID: 792]							
Add \$7,500/yr to operate & maintain sewer							
Lower Southwest Outfall Relief Sewer [ID: 798]							
Add \$4,000/yr to operate & maintain sewer							
M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]							
Add \$3,000/yr to operate & maintain sewer							
North Grindstone Outfall Ext. Phase III C43214 [ID: 732]							
Add \$10,000 to maintain and operate sewer							
North Grindstone Outfall Extension Phase II C43205 [ID: 731]							
Add \$12,000/yr to maintain and operate sewer							
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]							
Add \$7,000/yr for tv inspections and cleaning sewer							
PCCE #12 - Maplewood Drive [ID: 1368]							
\$1,000/year							
PCCE #14 - Cliff Drive [ID: 1367]							
\$1,500/year							
PCCE #16 - Bingham Rd & West Ridgeley Road [ID: 1366]							
\$1,000/year							
PCCE #18 - Spring Valley Road [ID: 1365]							
\$1,000/year							
PCCE #20 - Ridgemont [ID: 1369]							
\$1,000/year							
Rocky Fort Outfall Sewer [ID: 733]							
Add \$34,000/yr to maintain and operate sewer							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
Sewer District #142 - Anthony Street - C43118 [ID: 772]							
\$1,000 per year to operate.							
Sewer District #171 - Crites Lane [ID: 1361]							
Additional \$1,000/year							
Sewer District - Hillcreek Road [ID: 1370]							
\$1,500/year							
Southwest Trunk #2 Relief Sewer [ID: 799]							
Add \$6,000/yr to operate and maintain sewer							
Stadium & I-70 Sewer Relocation C43236 [ID: 1387]							
None							
Upper Bear Crk Outfall Relief:Rangeline-63 [ID: 793]							
Add \$12,200/yr to operate and maintain sewer							
Upper Hinkson Creek - C43186 [ID: 741]							
Add \$8,000/yr to operate and maintain sewer.							
Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]							
Eliminate a pump station, simplifying maintenance. Additional \$27,810 to maintain and operate sewer.							
Upper Southwest Outfall Relief [ID: 800]							
Add \$2,000/yr to operate & maintain sewer							
Valley View Pump Station Interceptor C43233 [ID: 1305]							
Project will reduce operational cost by \$15,000 per year.							
Woodrail Pump Station Replacement C43234 [ID: 1306]							
Existing Pump Station was constructed in 1980 and is at the end of its useful life. Existing equipment must be replaced. Project will reduce maintenance costs and improve system reliability.							
WWTP Improvement Project Phase I - C43194 [ID: 791]							
Add \$500,000/yr to operate and maintain expanded facility. Will need to add at least (2) employees when the plant opens.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

SANITARY SEWER BONDS

DEBT SERVICE INFORMATION

06/01/92 Sanitary Sewerage System Series B (Interest rates: 4.25% - 6.55%)

Original Issue - \$870,000

Balance As of 9/30/2011 - \$145,000

Maturity Date - 1/1/2013

In June 1992, the City participated in the State Revolving Loan program to issue \$870,000 in Bonds.

06/01/99 Sanitary Sewerage System Series A (Interest rate: 3.625% - 5.25%)

Original Issue - \$3,730,000

Balance As of 9/30/2011 - \$1,850,000

Maturity Date - 1/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

12/01/99 Sanitary Sewerage System Series B (Interest rate: 4.125% - 6.00%)

Original Issue - \$1,420,000

Balance As of 9/30/2011 - \$705,000

Maturity Date - 7/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$1,420,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

11/01/00 Sanitary Sewerage System Series B (Interest rate: 4.35% - 5.625%)

Original Issue - \$2,445,000

Balance As of 9/30/2011 - \$1,340,000

Maturity Date - 7/1/2021

In 2000, the City participated in the State Revolving Loan Program to issue \$2,445,000 in bonds. Voters approved the issuance of the Bonds in November of 1997.

05/01/02 Sanitary Sewerage System Series A (Interest rates: 3.00% - 5.375%)

Original Issue - \$2,230,000

Balance As of 9/30/2011 - \$1,425,000

Maturity Date - 1/1/2023

In 2002, the City participated in the State Revolving Loan Program to issue \$2,230,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

11/13/01 Sanitary Sewerage System Special Obligation Bonds (Interest rates: 3.65% - 4.80%)

Original Issue - \$2,685,000

Balance As of 9/30/2011 - \$1,660,000

Maturity Date - 2/1/2021

In November 2001, the City issued \$2,685,000 of Special Obligation Bonds in finance improvements to the sanitary sewer system of the City.

09/15/02 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$7,940,000

Balance As of 9/30/2011 - \$4,415,000

Maturity Date - 1/1/2017

In September of 2002 the City issued \$7,940,000 of Sewerage System Revenue Refunding Bonds. These bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues of the system. These bonds were issued to refund the 1992 Sewerage System Revenue Bonds.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000

Balance As of 9/30/2011 - \$2,485,000

Maturity Date - 1/1/2024

In 2003, the City participated in the State Revolving Loan Program to issue \$3,620,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

SANITARY SEWER BONDS

DEBT SERVICE INFORMATION

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000

Balance As of 9/30/2011 - \$485,000

Maturity Date - 1/1/2025

In 2004, the City participated in the State Revolving Loan Program to issue \$650,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

02/01/06 Sanitary Sewerage System S.O. Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$8,380,000

Balance As of 9/30/2011 - \$6,905,000

Maturity Date - 2/1/2026

In February, 2006, the City issued \$20,005,000 of S.O. Revenue Refunding and Improvement Bonds. A portion of the issue, \$8,380,000 was for constructing, improving, and extending the City-owned sanitary sewer utility. Voters of the City authorized the issuance of \$18,901,000 of sanitary sewer system revenue bonds in 1997, of which \$2,121,000 remained and was allocated to this issue. The remaining \$6,259,000 was from 2003 voter approval of \$18,500,000.

11/01/06 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$915,000

Balance As of 9/30/2011 - \$730,000

Maturity Date - 7/1/2026

In November 2006, the City participated in the State Revolving Loan Program to issue \$915,000 in bonds. Voters approved the issuance of these bonds in November 2003.

11/01/07 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$1,800,000

Balance As of 9/30/2011 - \$1,570,000

Maturity Date - 1/1/2028

In November 2007, the City participated in the State Revolving Loan Program to issue \$1,800,000 in bonds. Voters approved the issuance of these bonds in November 2003.

09/29/09 Sanitary Sewerage System Taxable Revenue Bonds (Build America Bonds/Direct Subsidy) (Interest rates: 5.44% - 6.02%)

Original Issue - \$10,405,000

Balance As of 9/30/2011 - \$10,405,000

Maturity Date - 10/1/2034

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds. The bonds were issued for the purpose of constructing, improving, and extending the City-owned sanitary sewer utility. Voters authorized the issuance of \$18,500,000 of sanitary sewer system revenue bonds in 2003, of which \$9,526,000 remained and was allocated to this issue. The remaining \$879,000 was from 2008 voter approval of \$77,000,000.

01/14/10 Sanitary Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program - ARRA) (Interest rates: 1.49%)

Original Issue - \$59,335,000

Balance As of 9/30/2011 - \$59,335,000

Maturity Date - 7/1/2032

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds. The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008.

* The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

SANITARY SEWER BONDS

DEBT SERVICE REQUIREMENTS

Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2010	\$1,805,000	\$1,186,909	\$2,991,909
2011	\$1,875,000	\$2,602,402	\$4,477,402
2012	\$1,915,000	\$2,524,077	\$4,439,077
2013	\$3,226,500	\$2,442,821	\$5,669,321
2014	\$4,490,600	\$2,330,375	\$6,820,975
2015	\$4,606,700	\$2,202,621	\$6,809,321
2016	\$4,723,800	\$2,069,529	\$6,793,329
2017	\$4,836,900	\$1,934,311	\$6,771,211
2018	\$4,971,100	\$1,796,216	\$6,767,316
2019	\$4,386,400	\$1,668,209	\$6,054,609
2020	\$4,482,800	\$1,550,465	\$6,033,265
2021	\$4,285,300	\$1,435,158	\$5,720,458
2022	\$4,014,000	\$1,331,696	\$5,345,696
2023	\$4,113,900	\$1,238,971	\$5,352,871
2024	\$4,085,000	\$1,147,179	\$5,232,179
2025	\$4,062,300	\$1,057,885	\$5,120,185
2026	\$4,165,900	\$967,856	\$5,133,756
2027	\$4,270,800	\$870,431	\$5,141,231
2028	\$4,376,900	\$766,447	\$5,143,347
2029	\$4,484,400	\$657,875	\$5,142,275
2030	\$4,593,200	\$544,419	\$5,137,619
2031	\$4,703,400	\$426,367	\$5,129,767
2032	\$4,820,100	\$304,768	\$5,124,868
2033	\$1,230,000	\$192,890	\$1,422,890
2034	\$1,280,000	\$118,274	\$1,398,274
2035	\$1,330,000	\$40,033	\$1,370,033
Total	<u>\$97,135,000</u>	<u>\$33,408,184</u>	<u>\$130,543,184</u>

**Net Income Statement
Sewer Utility**

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Sewer Charges	\$10,334,824	\$11,789,225	\$11,789,225	\$13,675,501
M.U. Sewer Charges	\$853,886	\$953,000	\$961,073	\$1,371,576
Sharecropping	\$6,577	\$2,000	\$4,500	\$4,500
BCRSD Wholesale Revenue	\$444,828	\$490,000	\$529,356	\$614,053
Sewer Connection Fees	\$417,561	\$400,000	\$411,681	\$415,798
Other Misc. Operating Revenues	\$171,012	\$156,350	\$135,028	\$155,514
Total Operating Revenues	\$12,228,688	\$13,790,575	\$13,830,863	\$16,236,942
OPERATING EXPENSES:				
Personnel Services	\$3,971,309	\$4,364,448	\$3,949,985	\$4,569,569
Supplies & Materials	\$616,791	\$758,014	\$759,102	\$1,045,150
Travel & Training	\$13,321	\$8,250	\$6,930	\$17,897
Intragovernmental Charges	\$1,207,322	\$1,268,144	\$1,268,144	\$1,452,836
Utilities, Services & Other Misc.	\$1,767,960	\$2,945,855	\$2,662,346	\$3,407,246
Total Operating Expenses	\$7,576,703	\$9,344,711	\$8,646,507	\$10,492,698
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$4,651,985	\$4,445,864	\$5,184,356	\$5,744,244
Depreciation	(\$3,073,225)	(\$3,057,576)	(\$3,091,188)	(\$3,205,648)
OPERATING INCOME	\$1,578,760	\$1,388,288	\$2,093,168	\$2,538,596
NON-OPERATING REVENUES:				
Investment Revenue	\$1,308,221	\$1,149,416	\$980,268	\$916,786
Misc. Non-Operating Revenue	\$172,125	\$17,564	\$71,627	\$5,800
Total Non-Operating Revenues	\$1,480,346	\$1,166,980	\$1,051,895	\$922,586
NON-OPERATING EXPENSES:				
Interest Expense	\$1,759,110	\$2,602,402	\$1,938,508	\$2,524,077
Bank & Paying Agent Fees	\$66,155	\$100,000	\$100,000	\$100,000
Loss on Disposal Assets	\$2,625	\$0	\$22,234	\$0
Amortization	\$56,347	\$47,000	\$60,834	\$60,834
Total Non-Operating Expenses	\$1,884,237	\$2,749,402	\$2,121,576	\$2,684,911
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$42	\$0
Operating Transfers To Other Funds	(\$122,365)	(\$116,555)	(\$116,555)	(\$116,555)
Total Operating Transfers	(\$122,365)	(\$116,555)	(\$116,513)	(\$116,555)
NET INCOME (LOSS) BEFORE CAP CONTR	\$1,052,504	(\$310,689)	\$906,974	\$659,716
Capital Contribution	\$3,161,872	\$1,600,000	\$1,600,000	\$1,600,000
NET INCOME (LOSS)	\$4,214,376	\$1,289,311	\$2,506,974	\$2,259,716
Amortization of Contributions	\$0	\$0	\$0	\$0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$4,214,376	\$1,289,311	\$2,506,974	\$2,259,716
Fund Equity, Beg. of Year	\$127,535,560	\$131,549,798	\$131,749,936	\$134,256,910
Equity Transfer	\$0	\$0	\$0	\$0
FUND EQUITY END OF YEAR	\$131,749,936	\$132,839,109	\$134,256,910	\$136,516,626
Percent Change in Fund Equity	3.30%		1.90%	1.68%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Sewer Utility Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$1,308,221	\$1,149,416	\$980,268	\$916,786
Fees and Service Charges +	\$12,228,688	\$13,790,575	\$13,830,863	\$16,236,942
Other Local Revenues ++	\$172,125	\$17,564	\$71,627	\$5,800
	\$13,709,034	\$14,957,555	\$14,882,758	\$17,159,528
Other Funding Sources/Transfers^	\$0	\$0	\$42	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$13,709,034	\$14,957,555	\$14,882,800	\$17,159,528

Financial Uses

Operating Expenses	\$7,576,703	\$9,344,711	\$8,646,507	\$10,492,698
Operating Transfers to Other Funds	\$122,365	\$116,555	\$116,555	\$116,555
Interest and Other Non-Oper Cash Exp	\$1,825,265	\$2,702,402	\$2,038,508	\$2,624,077
Principal Payments	\$1,805,000	\$1,875,000	\$1,875,000	\$1,915,000
Capital Additions	\$88,135	\$390,139	\$379,967	\$404,000
Enterprise Revenues used for Capital Projects	\$1,000,000	\$1,063,350	\$1,063,350	\$1,977,000
Total Expenditure Uses	\$12,417,468	\$15,492,157	\$14,119,887	\$17,529,330

Increase/(Decrease) to Cash

		(\$534,602)	\$762,913	(\$369,802)
Beginning Cash and Other Resources		\$2,947,608	\$2,947,608	\$3,710,521
Projected Ending Cash and Other Resources	\$2,947,608 #	\$2,413,006	\$3,710,521	\$3,340,719

16% of Total Expenditures

\$1,986,795 \$2,478,745 \$2,259,182 \$2,804,693

Cash Above/(Below) 16% requirement

\$960,813 (\$65,739) \$1,451,339 \$536,026

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

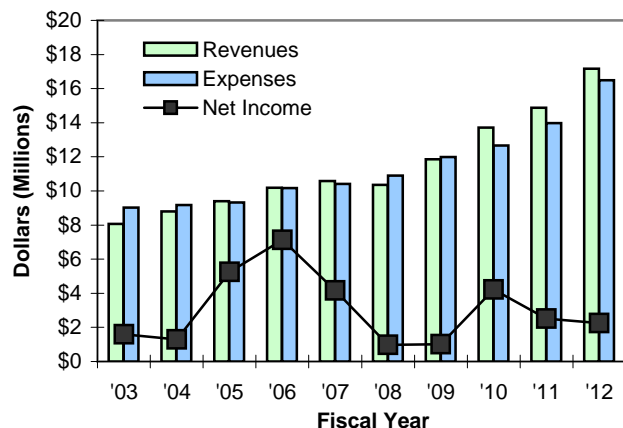
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

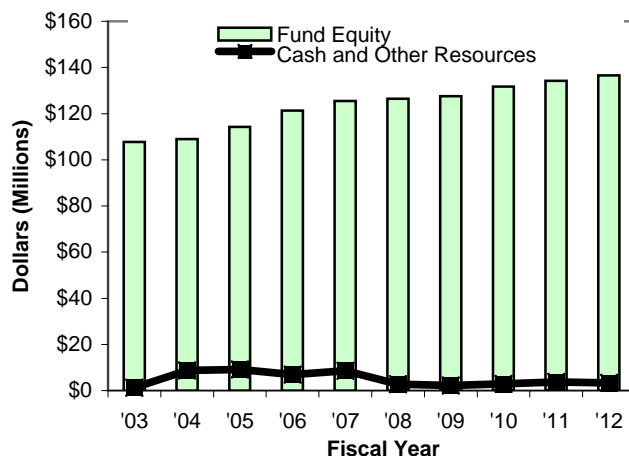
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Sewer Fund - Revenues, Expenses and Net Income



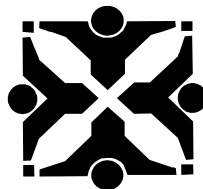
Sewer Fund - Fund Equity vs. Cash and Other Resources



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Solid Waste Utility Fund

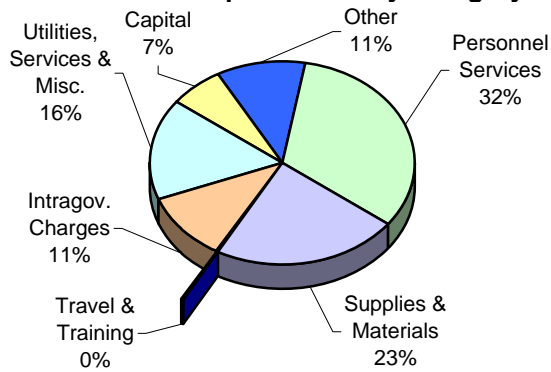
(Enterprise Fund)



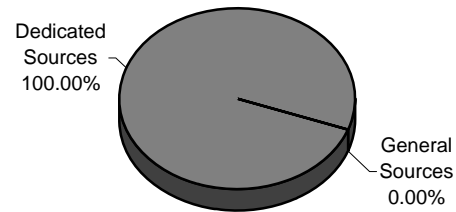
City of Columbia
Columbia, Missouri

SOLID WASTE UTILITY - SUMMARY

FY 2012 Total Expenditures By Category

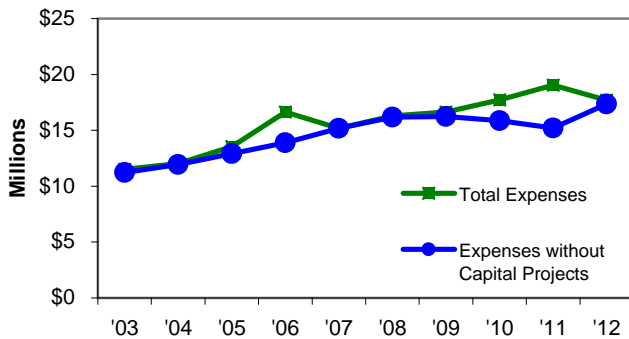


FY 2012 Totals By Funding Source

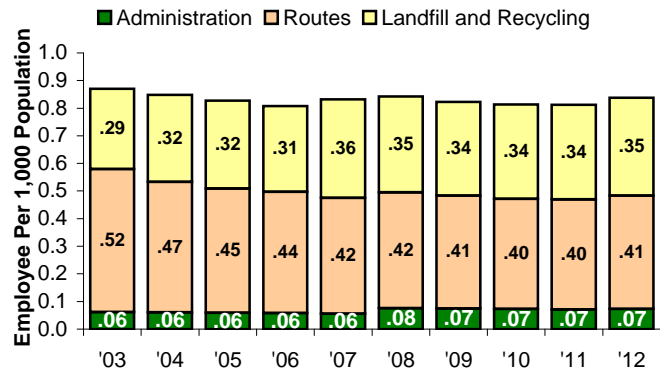


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$5,118,640	\$5,419,580	\$5,197,482	\$5,749,632	6.1%
Supplies & Materials	\$3,638,759	\$3,457,702	\$3,701,433	\$4,044,707	17.0%
Travel & Training	\$18,165	\$14,740	\$14,481	\$16,659	13.0%
Intragov. Charges	\$1,563,944	\$1,704,980	\$1,705,830	\$1,957,342	14.8%
Utilities, Services & Misc.	\$2,481,019	\$6,225,197	\$6,205,964	\$2,824,617	(54.6%)
Capital	\$1,482,610	\$277,842	\$275,464	\$1,174,000	322.5%
Other	\$2,073,579	\$1,949,881	\$1,926,916	\$1,924,457	(1.3%)
Total	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.1%)
Operating Expenses	\$12,023,130	\$12,992,199	\$12,930,478	\$14,242,957	9.6%
Non-Operating Expenses	\$1,888,685	\$1,634,673	\$1,675,980	\$1,635,951	0.1%
Debt Service	\$297,794	\$315,208	\$315,648	\$288,506	(8.5%)
Capital Additions	\$307,274	\$277,842	\$275,464	\$1,174,000	322.5%
Capital Projects	\$1,859,833	\$3,830,000	\$3,830,000	\$350,000	(90.9%)
Total Expenses	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.1%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$139,682	\$112,477	\$123,403	\$123,222	(0.1%)
Interest	\$379,732	\$314,586	\$265,000	\$200,000	(24.5%)
Fees and Service Charges	\$14,999,390	\$15,279,375	\$16,115,847	\$16,491,200	2.3%
Other Local Revenues	\$63,994	\$30,200	\$53,788	\$72,200	34.2%
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$793,918	\$3,313,284	\$2,469,532	\$804,792	(67.4%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.0%)
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.0%)

DESCRIPTION

This utility is dedicated to the management of resources for the protection of public health. Human resources are managed to provide efficient refuse and recycling collection, material recovery, and disposal services utilizing sound engineering practices. Natural resources are managed through education, refuse and recycling for the protection of the environment. There are approximately 44,000 solid waste utility accounts served by the City.

DEPARTMENT OBJECTIVES

To provide an efficient collection, material recovery, and disposal service while protecting the environment.

HIGHLIGHTS / SIGNIFICANT CHANGES

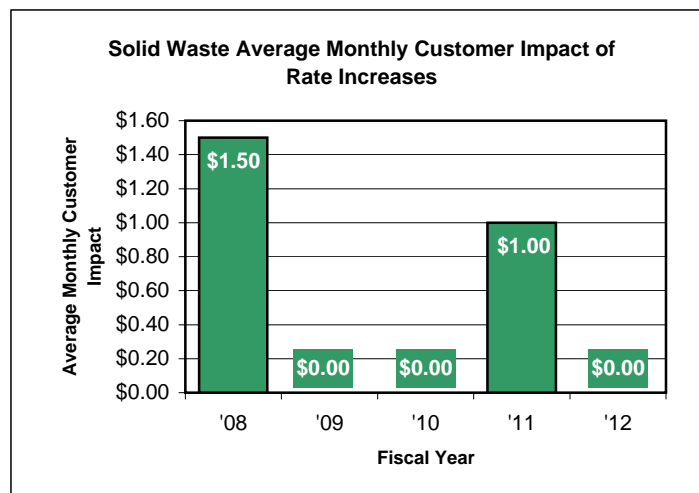
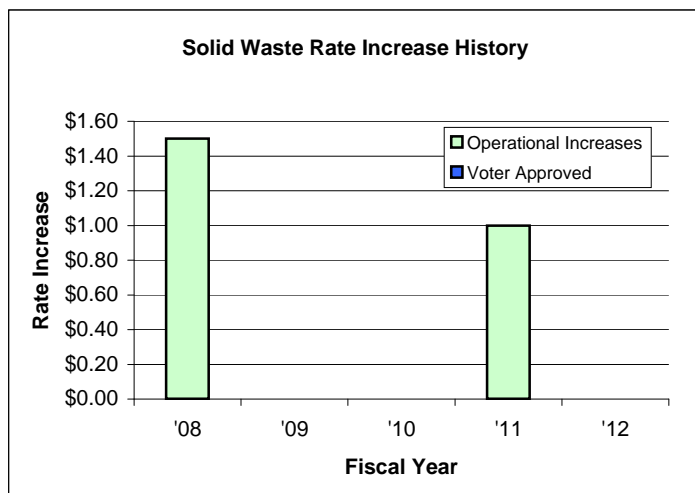
- Combined Heat & Power project constructed in 2011 to heat MRF and part of Landfill Operations Center with heat produced during electrical generation at the bioenergy plant.
- Bioreactor Cell 5 under construction summer 2011. Landfill tonnage rate increase will be necessary to cover overall construction and operational cost, the last rate increase was in 1998.
- Rate increase for major appliance rates for residential pickup and deliverance at the landfill.
- Rate increase in refuse collection rates for Community Improvement District (CID)

HIGHLIGHTS / SIGNIFICANT CHANGES

- Automated collection of residential trash is being evaluated.
- Food waste composting will be the focus for grocery stores, schools, and restaurants.
- Add (.50) Risk Management Specialist position to plan and promote safety program throughout the Public Works Department.
- Add (1) Refuse Collector II position for the residential routes. Currently there are 8 routes and only (7) Refuse Collector II's.
- Add (2) .50 Refuse Collector III positions. These positions will work on Saturday and Sunday reducing overtime.
- Add (1) .50 Public Works Supervisor I position. This position will cover supervisory gaps in the current Material Recovery Facility (MRF) operations.
- Add (2.5) Refuse Collector I positions. These positions will work as lead material handlers for each sort line to oversee production, provide quality control, improve training and provide coverage to both sort lines.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration	7.65	7.80	7.70	8.15	0.45
Commercial	18.50	20.50	20.50	21.00	0.50
Residential	19.60	18.60	18.60	21.20	2.60
Landfill	14.25	15.25	15.25	15.25	
University	4.00	4.00	4.00	3.20	(0.80)
Recycling	21.90	21.90	21.90	24.10	2.20
Total Personnel	85.90	88.05	87.95	92.90	4.95
Permanent Full-Time	85.15	87.30	87.20	92.15	4.95
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	85.90	88.05	87.95	92.90	4.95

RATE INCREASE INFORMATION

KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Residential				
Workload:				
* Number of residential customers	31,998	32,339	32,800	32,300
Efficiency:				
* Number of skips (call-ins)	436	587	497	400
Effectiveness:				
* Percent of pick-ups without calls	98.64%	98.18%	98.48%	98.76%

Comments:

Solid Waste responds to multiple calls daily, not all calls are skips. This number represents what could be determined as actual skip, based on evaluation by a supervisor. An example of a non-skip would be a late set out.

Recycling**Workload:**

* Total tons of recyclables collected	9,026	9,482	9,800	10,000
Efficiency:				
* Total tons of recyclables sold	6,148	7,039	7,675	8,000
Effectiveness:				
* Percent of recyclables marketable	68.11%	74.24%	78.32%	80.00%

Comments:

All incoming vehicles are weighed at the landfill scales to obtain total tons. Processed materials are marketed through bid and loads leaving the facility for market are weighed. Collected tons minus sold represents empty bags, contaminants and non-recyclables that are landfilled, and inventory currently waiting transport. Trash is contaminants and empty bags.

Solid Waste - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Administration					
Personnel Services	\$525,632	\$565,049	\$553,495	\$590,631	4.5%
Supplies and Materials	\$18,713	\$30,157	\$24,533	\$32,552	7.9%
Travel and Training	\$8,848	\$6,683	\$6,683	\$8,602	28.7%
Intragovernmental Charges	\$1,013,556	\$1,046,388	\$1,045,888	\$1,166,962	11.5%
Utilities, Services, & Misc.	\$241,249	\$112,608	\$194,916	\$118,854	5.5%
Capital	\$0	\$0	\$0	\$29,000	
Other	\$342,670	\$336,859	\$337,299	\$310,157	(7.9%)
Total	\$2,150,668	\$2,097,744	\$2,162,814	\$2,256,758	7.6%
Commercial					
Personnel Services	\$1,159,598	\$1,217,717	\$1,181,683	\$1,274,679	4.7%
Supplies and Materials	\$955,813	\$946,510	\$1,036,068	\$1,061,896	12.2%
Travel and Training	\$272	\$1,034	\$775	\$1,034	0.0%
Intragovernmental Charges	\$188,923	\$213,402	\$212,002	\$292,445	37.0%
Utilities, Services, & Misc.	\$520,658	\$461,171	\$449,277	\$524,068	13.6%
Capital	\$153,737	\$85,575	\$85,575	\$440,000	414.2%
Other	\$197,496	\$187,026	\$230,915	\$232,300	24.2%
Total	\$3,176,497	\$3,112,435	\$3,196,295	\$3,826,422	22.9%
Residential					
Personnel Services	\$861,181	\$960,264	\$861,104	\$1,093,833	13.9%
Supplies and Materials	\$886,217	\$780,090	\$908,400	\$969,240	24.2%
Travel and Training	\$560	\$580	\$580	\$580	0.0%
Intragovernmental Charges	\$136,527	\$159,236	\$159,236	\$167,931	5.5%
Utilities, Services, & Misc.	\$215,293	\$234,443	\$225,966	\$226,858	(3.2%)
Capital	\$0	\$0	\$0	\$0	
Other	\$197,259	\$205,000	\$181,828	\$185,000	(9.8%)
Total	\$2,297,037	\$2,339,613	\$2,337,114	\$2,643,442	13.0%
Landfill					
Personnel Services	\$907,727	\$1,009,698	\$967,342	\$1,083,997	7.4%
Supplies and Materials	\$825,266	\$889,215	\$895,804	\$1,039,533	16.9%
Travel and Training	\$5,329	\$4,466	\$4,466	\$4,466	0.0%
Intragovernmental Charges	\$56,545	\$67,216	\$67,466	\$81,481	21.2%
Utilities, Services, & Misc.	\$409,272	\$1,191,500	\$1,113,984	\$1,211,452	1.7%
Capital	\$153,537	\$0	\$0	\$705,000	
Other	\$913,141	\$787,000	\$760,000	\$760,000	(3.4%)
Total	\$3,270,817	\$3,949,095	\$3,809,062	\$4,885,929	23.7%
University					
Personnel Services	\$161,691	\$198,948	\$154,867	\$156,512	(21.3%)
Supplies and Materials	\$58,908	\$79,698	\$70,523	\$78,756	(1.2%)
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$18,569	\$18,429	\$18,429	\$19,641	6.6%
Utilities, Services, & Misc.	\$43,712	\$45,193	\$35,238	\$38,246	(15.4%)
Capital	\$0	\$0	\$0	\$0	
Other	\$13,405	\$13,728	\$11,050	\$12,000	(12.6%)
Total	\$296,285	\$355,996	\$290,107	\$305,155	(14.3%)
Recycling					
Personnel Services	\$1,502,811	\$1,467,904	\$1,478,991	\$1,549,980	5.6%
Supplies and Materials	\$891,595	\$732,032	\$766,105	\$862,730	17.9%
Travel and Training	\$3,156	\$1,977	\$1,977	\$1,977	0.0%
Intragovernmental Charges	\$149,824	\$200,309	\$202,809	\$228,882	14.3%
Utilities, Services, & Misc.	\$368,585	\$350,282	\$356,583	\$355,139	1.4%
Capital	\$0	\$192,267	\$189,889	\$0	(100.0%)
Other	\$409,608	\$420,268	\$405,824	\$425,000	1.1%
Total	\$3,325,579	\$3,365,039	\$3,402,178	\$3,423,708	1.7%

Solid Waste - Budget Detail Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Capital Projects					
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$2,247	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$682,250	\$3,830,000	\$3,830,000	\$350,000	(90.9%)
Capital	\$1,175,336	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$1,859,833	\$3,830,000	\$3,830,000	\$350,000	(90.9%)
Department Totals					
Personnel Services	\$5,118,640	\$5,419,580	\$5,197,482	\$5,749,632	6.1%
Supplies and Materials	\$3,638,759	\$3,457,702	\$3,701,433	\$4,044,707	17.0%
Travel and Training	\$18,165	\$14,740	\$14,481	\$16,659	13.0%
Intragovernmental Charges	\$1,563,944	\$1,704,980	\$1,705,830	\$1,957,342	14.8%
Utilities, Services, & Misc.	\$2,481,019	\$6,225,197	\$6,205,964	\$2,824,617	(54.6%)
Capital	\$1,482,610	\$277,842	\$275,464	\$1,174,000	322.5%
Other	\$2,073,579	\$1,949,881	\$1,926,916	\$1,924,457	(1.3%)
Total	\$16,376,716	\$19,049,922	\$19,027,570	\$17,691,414	(7.1%)

Solid Waste - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration					
6595 - Risk Management Specialist	0.00	0.00	0.00	0.50	0.50
5107 - Operations Manager	0.25	0.25	0.25	0.20	(0.05)
5106 - Asst. Public Works Director	0.00	0.05	0.05	0.05	
5004 - Engineering Aide IV	0.00	0.10	0.00	0.00	
4802 - Public Information Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.25	0.25	0.25	0.25	
4501 - Rate Analyst	0.25	0.25	0.25	0.25	
2208 - Solid Waste District Mngr.	1.00	1.00	1.00	1.00	
2206 - Collection Superintendent	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	2.70	2.70	2.70	2.70	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	7.65	7.80	7.70	8.15	0.45
Permanent Full-Time	7.65	7.80	7.70	8.15	0.45
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.65	7.80	7.70	8.15	0.45
Commercial					
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2214 - Refuse Collector III	11.50	13.50	13.50	12.80	(0.70)
2213 - Refuse Collector II	0.80	0.80	0.80	0.80	
2212 - Refuse Collector I	3.20	3.20	3.20	4.40	1.20
2204 - Refuse Collection Supv. II	1.00	1.00	1.00	1.00	
2203 - Refuse Collection Supv. I	1.00	1.00	1.00	1.00	
Total Personnel	18.50	20.50	20.50	21.00	0.50
Permanent Full-Time	18.50	20.50	20.50	21.00	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.50	20.50	20.50	21.00	0.50

Solid Waste - Authorized Positions Continued

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Residential					
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2214 - Refuse Collector III	4.00	3.00	3.00	2.00	(1.00)
2213 - Refuse Collector II	6.00	4.00	4.00	7.80	3.80
2212 - Refuse Collector I	8.00	10.00	10.00	9.80	(0.20)
2203 - Refuse Collection Supv. I	0.60	0.60	0.60	0.60	
Total Personnel	19.60	18.60	18.60	21.20	2.60
Permanent Full-Time	19.60	18.60	18.60	21.20	2.60
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.60	18.60	18.60	21.20	2.60
Landfill					
5122 - Mgr of Environmental Srvc	0.50	0.50	0.50	0.50	
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	0.75	0.75	0.75	0.75	
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III	8.00	9.00	9.00	9.00	
2207 - Landfill Superintendent	0.75	0.75	0.75	0.75	
1201 - Cashier	1.75	1.75	1.75	1.75	
1003 - Admin. Support Assistant III*	0.00	0.00	0.00	0.50	0.50
1001 - Admin. Support Assistant I*	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	14.25	15.25	15.25	15.25	
Permanent Full-Time	13.50	14.50	14.50	14.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	14.25	15.25	15.25	15.25	
University					
2214 - Refuse Collector III	1.00	1.00	1.00	1.00	
2213 - Refuse Collector II	2.20	2.20	2.20	1.40	(0.80)
2212 - Refuse Collector I	0.80	0.80	0.80	0.80	
Total Personnel	4.00	4.00	4.00	3.20	(0.80)
Permanent Full-Time	4.00	4.00	4.00	3.20	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	3.20	(0.80)
Recycling					
4615 - Program Assistant	1.00	1.00	1.00	1.00	
4533 - Waste Minimization Supvsr.	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III	0.25	0.25	0.25	0.25	
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2305 - Public Works Supervisor I	1.00	1.00	1.00	1.50	0.50
2299 - Equipment Operator I	2.00	2.00	2.00	2.00	
2214 - Refuse Collector III	6.50	6.50	6.50	8.70	2.20
2213 - Refuse Collector II	1.00	3.00	3.00	1.00	(2.00)
2212 - Refuse Collector I	6.00	4.00	4.00	5.50	1.50
2207 - Landfill Superintendent	0.25	0.25	0.25	0.25	
2204 - Refuse Collection Supv. II	1.00	1.00	1.00	1.00	
2203 - Refuse Collection Supv. I	0.40	0.40	0.40	0.40	
1003 - Admin. Support Assistant III*	0.00	0.00	0.00	0.50	0.50
1001 - Admin Support Asst. I*	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	21.90	21.90	21.90	24.10	2.20
Permanent Full-Time	21.90	21.90	21.90	24.10	2.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.90	21.90	21.90	24.10	2.20
Department Totals					
Permanent Full-Time	85.15	87.30	87.20	92.15	4.95
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	85.90	88.05	87.95	92.90	4.95

*In FY 2012 an Administrative Support Assistant I was reclassified to an Administrative Support Assistant III.

MAJOR PROJECTS

- The East Lake Dam was constructed to increase water supply for bioreactor operation.
- Combined Heat & Power project has been built to heat landfill and MRF buildings off bioenergy plant waste heat.
- Cell 5 is being constructed this summer.

CIP projects scheduled for fiscal year 2012:
Upgrade Parkside Yard Waste Drop Off site and continue installing methane gas extraction wells at landfill site.

FISCAL IMPACT

- Minimal impact on operations.***
- Savings over \$12,000 in reduction in the gallons of propane used to heat buildings.
 - Increase landfill tonnage fees from \$32.50/ton to \$38.00/ton.
 - Increase major appliance rates for residential pickup and deliverance at the landfill from \$10.00 to \$15.00 and \$15.00 to \$17.55 respectively.
 - Increase refuse collection rates for the Community Improvement District by 19%.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Solid Waste							
1 Methane Gas Extraction Wells - C48031 [ID: 883]						2010	
Ent Rev		\$250,000	\$150,000	\$300,000			
Total		\$250,000	\$150,000	\$300,000			
2 Collection and Administration Relocation-Landfill [ID: 1250]						2013	2013
Ent Rev			\$5,000,000				
Total			\$5,000,000				
3 Container Maintenance Building at the Landfill [ID: 880]						2013	2013
Ent Rev			\$350,000				
Total			\$350,000				
4 Parkside Mulch Site Drop-Off C48045 [ID: 967]						2012	2012
Ent Rev		\$100,000					
Total		\$100,000					
5 Household Hazardous Waste Building [ID: 882]						2014	2014
Ent Rev				\$350,000			
Total				\$350,000			
6 Material Recovery Facility [ID: 884]						2014	2014
Ent Rev				\$3,886,200			
Total				\$3,886,200			

Solid Waste Funding Source Summary

Ent Rev	\$350,000	\$5,500,000	\$4,536,200	
New Funding	\$350,000	\$5,500,000	\$4,536,200	\$0
Total	\$350,000	\$5,500,000	\$4,536,200	\$0

Solid Waste Current Capital Projects

1 Landfill Cell #5 C48042 [ID: 973]	2010	2011
2 Route B Land Acquisition C48044 [ID: 1338]	2010	2010
3 Stimulus Landfill Gas Plant EMC- C4801J [ID: 1357]	2010	2011

Solid Waste Impact of Capital Projects

Methane Gas Extraction Wells - C48031 [ID: 883]
An additional 0.5 FTE employee to be added to handle increased monitoring of additional wells and bioreactor when that comes along.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

SOLID WASTE SYSTEM BONDS

DEBT SERVICE INFORMATION

11/13/01 Solid Waste Special Obligation Bond - Refuse (Interest rates: 3.65% - 4.80%)

Original Issue - \$4,640,000

Balance As of 9/30/2011 - \$2,865,000

Maturity Date - 2/1/2021

In November 2001, the City issued \$4,640,000 of Special Obligation Bonds to finance improvements to the Solid Waste Facilities of the City.

02/01/06 Special Obligation Revenue Refunding and Improvement Bonds - Solid Waste (Interest rates: 4.00% - 5.00%)

Original Issue - \$2,000,000

Balance As of 9/30/2011 - \$1,635,000

Maturity Date - 2/1/2026

In February 2006, the city issued \$20,005,000 of Special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,000,000, was for constructing and improving the city-owned solid waste utility.

02/01/06 Special Obligation Revenue Refunding and Improvement Bonds - Solid Waste (Interest rates: 4.00% - 5.00%)

Original Issue - \$2,915,000

Balance As of 9/30/2011 - \$1,605,000

Maturity Date - 2/1/2016

In February 2006, the City issued \$20,005,000 of special Obligation Revenue Refunding and Improvement Bonds. A portion of this issue, \$2,915,000 was to currently refund the outstanding portion, \$3,080,000 of the City's Special Obligation Refunding and Capital Improvement Bonds, Series 1996 - solid waste portion.

DEBT SERVICE REQUIREMENTS

Special Obligation and Refunding Solid Waste Bonds			
Year	Principal Requirements	Interest Requirements	Total Requirements
2010	\$560,000	\$305,255	\$865,255
2011	\$580,000	\$282,408	\$862,408
2012	\$615,000	\$258,676	\$873,676
2013	\$625,000	\$233,696	\$858,696
2014	\$655,000	\$207,035	\$862,035
2015	\$685,000	\$176,724	\$861,724
2016	\$720,000	\$143,081	\$863,081
2017	\$395,000	\$116,999	\$511,999
2018	\$410,000	\$99,038	\$509,038
2019	\$425,000	\$80,226	\$505,226
2020	\$450,000	\$60,278	\$510,278
2021	\$465,000	\$39,178	\$504,178
2022	\$120,000	\$25,856	\$145,856
2023	\$125,000	\$20,650	\$145,650
2024	\$130,000	\$15,231	\$145,231
2025	\$135,000	\$9,516	\$144,516
2026	\$150,000	\$3,281	\$153,281
Total	\$7,245,000	\$2,077,128	\$9,322,128

LOANS BETWEEN FUNDS

04/05/10 Loan from Designated Loan Fund for Purchase of Property for Industrial Development

Ordinance 20590

Original Loan Amount - \$1,025,000

Balance As of 9/30/2011 - \$937,147

Final Payment 09/30/2020

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$87,853	\$32,800	\$120,653
2012	\$90,823	\$29,830	\$120,653
2013	93,894	26,759	\$120,653
2014	97,069	23,584	\$120,653
2015	100,352	20,301	\$120,653
2016	103,745	16,908	\$120,653
2017	107,253	13,400	\$120,653
2018	110,879	9,774	\$120,653
2019	114,628	6,025	\$120,653
2020	118,504	2,149	\$120,653
Total	\$1,025,000	\$181,530	\$1,206,530

Net Income Statement Solid Waste Utility

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
Commercial Charges	\$2,818,165	\$2,819,714	\$2,895,200	\$2,972,988
Residential Charges	\$7,510,391	\$8,044,000	\$8,247,968	\$8,369,703
Roll-Off Service Charges	\$1,323,361	\$1,300,000	\$1,300,000	\$1,400,000
Landfill Fees	\$2,004,019	\$1,879,613	\$2,112,043	\$2,515,750
University Fees	\$454,795	\$445,000	\$445,000	\$451,675
Recycling	\$788,294	\$767,548	\$997,664	\$739,000
Other Misc. Operating Revenues	\$100,365	\$23,500	\$117,972	\$42,084
Total Operating Revenues	\$14,999,390	\$15,279,375	\$16,115,847	\$16,491,200
OPERATING EXPENSES:				
Personnel Services	\$5,118,640	\$5,419,580	\$5,197,482	\$5,749,632
Supplies & Materials	\$3,636,512	\$3,457,702	\$3,701,433	\$4,044,707
Travel & Training	\$18,165	\$14,740	\$14,481	\$16,659
Intragovernmental Charges	\$1,563,944	\$1,704,980	\$1,705,830	\$1,957,342
Utilities, Services & Other Misc.	\$1,685,869	\$2,395,197	\$2,311,252	\$2,474,617
Total Operating Expenses	\$12,023,130	\$12,992,199	\$12,930,478	\$14,242,957
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$2,976,260	\$2,287,176	\$3,185,369	\$2,248,243
Depreciation	(\$1,732,158)	(\$1,614,272)	(\$1,590,867)	(\$1,615,550)
OPERATING INCOME	\$1,244,102	\$672,904	\$1,594,502	\$632,693
NON-OPERATING REVENUES:				
Investment Revenue	\$379,732	\$314,586	\$265,000	\$200,000
Revenue From Other Gov't Units	\$139,682	\$112,477	\$123,403	\$123,222
Misc. Non-Operating Revenue	\$63,994	\$30,200	\$53,788	\$72,200
Total Non-Operating Revenues	\$583,408	\$457,263	\$442,191	\$395,422
NON-OPERATING EXPENSES:				
Interest Expense	\$297,794	\$315,208	\$315,648	\$288,506
Bank & Paying Agent Fees	\$394	\$0	\$327	\$0
Loss on Disposal Assets	\$112,506	\$0	\$64,385	\$0
Amortization	\$9,284	\$9,300	\$9,300	\$9,300
Total Non-Operating Expenses	\$419,978	\$324,508	\$389,660	\$297,806
OPERATING TRANSFERS:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$34,343)	(\$11,101)	(\$11,101)	(\$11,101)
Total Operating Transfers	(\$34,343)	(\$11,101)	(\$11,101)	(\$11,101)
NET INCOME (LOSS) BEFORE CAP CONTR	\$1,373,189	\$794,558	\$1,635,932	\$719,208
Capital Contribution	\$0	\$0	\$0	\$0
NET INCOME (LOSS)	\$1,373,189	\$794,558	\$1,635,932	\$719,208
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$1,373,189	\$794,558	\$1,635,932	\$719,208
Fund Equity, Beg. of Year	\$11,529,428	\$12,301,472	\$12,902,617	\$14,538,549
FUND EQUITY END OF YEAR	\$12,902,617	\$13,096,030	\$14,538,549	\$15,257,757
Percent Change in Fund Equity	11.91%		12.68%	4.95%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Solid Waste Utility Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$139,682	\$112,477	\$123,403	\$123,222
Interest	\$379,732	\$314,586	\$265,000	\$200,000
Fees and Service Charges +	\$14,999,390	\$15,279,375	\$16,115,847	\$16,491,200
Other Local Revenues ++	\$63,994	\$30,200	\$53,788	\$72,200
	\$15,582,798	\$15,736,638	\$16,558,038	\$16,886,622
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$15,582,798	\$15,736,638	\$16,558,038	\$16,886,622
Financial Uses				
Operating Expenses	\$12,023,130	\$12,992,199	\$12,930,478	\$14,242,957
Operating Transfers to Other Funds	\$34,343	\$11,101	\$11,101	\$11,101
Interest and Other Non-Oper Cash Exp	\$298,188	\$315,208	\$315,975	\$288,506
Principal Payments	\$560,000	\$667,853	\$667,853	\$705,823
Capital Additions	\$307,274	\$277,842	\$275,464	\$1,174,000
Enterprise Revenues used for Capital Projects	\$350,000	\$3,830,000	\$3,830,000	\$350,000
Total Expenditure Uses	\$13,572,935	\$18,094,203	\$18,030,871	\$16,772,387
Increase/(Decrease) to Cash		(\$2,357,565)	(\$1,472,833)	\$114,235
Beginning Cash and Other Resources		\$6,707,191	\$6,707,191	\$5,234,358
Projected Ending Cash and Other Resources	\$6,707,191 #	\$4,349,626	\$5,234,358	\$5,348,593
16% of Total Expenditures	\$2,171,670	\$2,895,072	\$2,884,939	\$2,683,582
Cash Above/(Below) 16% requirement	\$4,535,521	\$1,454,554	\$2,349,419	\$2,665,011

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

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

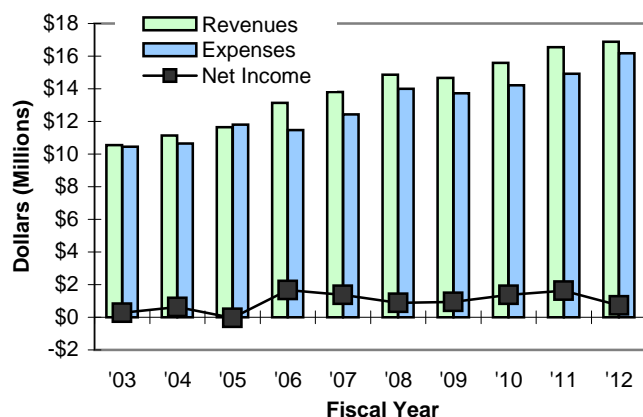
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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

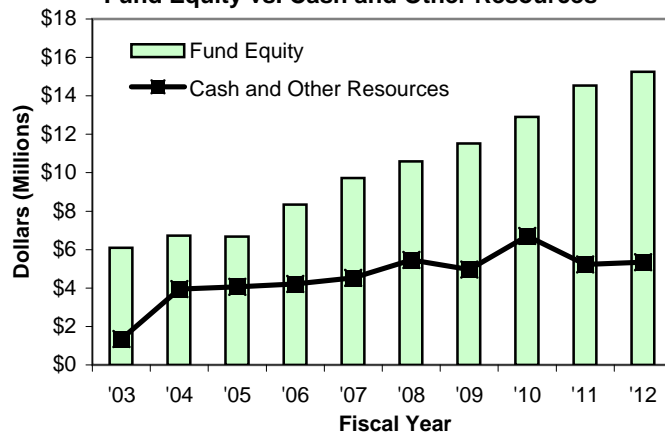
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

**Solid Waste Fund - Revenues, Expenses
and Net Income**

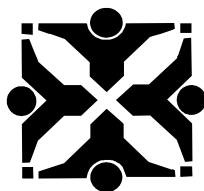


**Solid Waste Fund -
Fund Equity vs. Cash and Other Resources**



Storm Water Utility Fund

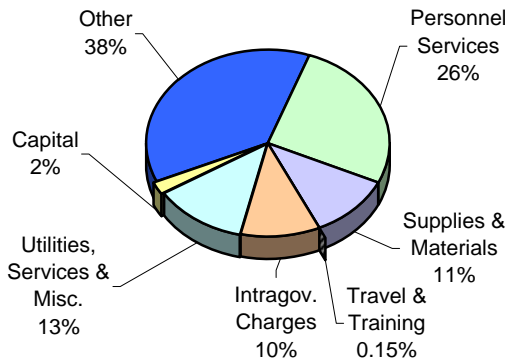
(Enterprise Fund)



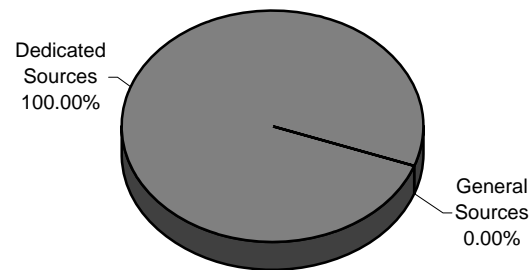
City of Columbia
Columbia, Missouri

STORM WATER UTILITY - SUMMARY

FY 2012 Total Expenditures By Category

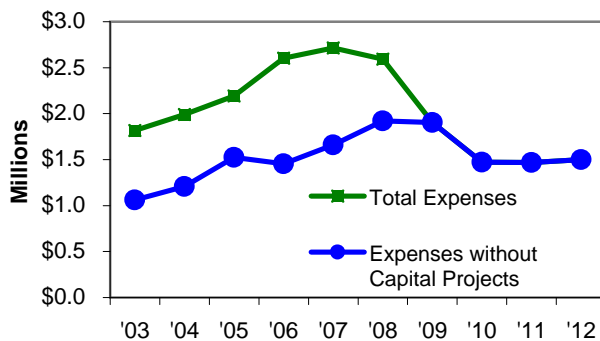


FY 2012 Totals By Funding Source

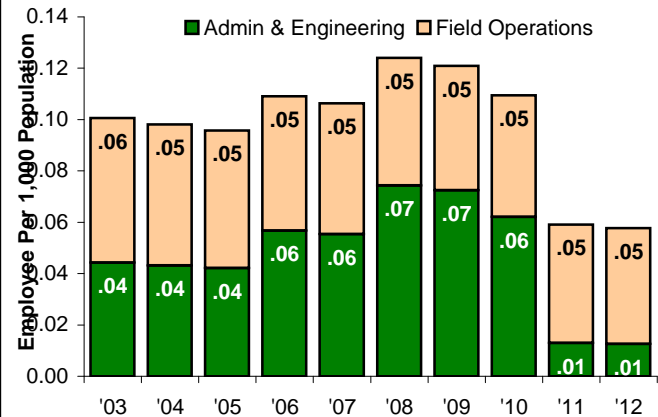


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Capita



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Personnel Services	\$364,393	\$390,462	\$360,690	\$394,627	1.1%
Supplies & Materials	\$135,969	\$168,045	\$155,184	\$166,039	(1.2%)
Travel & Training	\$179	\$2,253	\$2,095	\$2,253	0.0%
Intragovernmental Charges	\$206,437	\$164,306	\$164,306	\$155,412	(5.4%)
Utilities, Services & Misc.	\$580,157	\$201,114	\$195,687	\$188,722	(6.2%)
Capital	\$12,967	\$0	\$0	\$35,000	
Other	\$543,085	\$541,791	\$556,933	\$556,933	2.8%
Total	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.1%
Operating Expenses	\$804,404	\$926,180	\$869,732	\$907,053	(2.1%)
Non-Operating Expenses	\$543,085	\$541,791	\$556,933	\$556,933	2.8%
Debt Service	\$0	\$0	\$0	\$0	
Capital Additions	\$12,967	\$0	\$0	\$35,000	
Capital Projects	\$482,731	\$0	\$8,230	\$0	
Total Expenses	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.1%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	
Interest	\$57,936	\$51,550	\$37,000	\$37,000	0.0%
Fees and Service Charges	\$1,133,294	\$1,220,000	\$1,167,000	\$1,167,000	0.0%
Other Local Revenues	\$4,994	\$2,500	\$4,465	\$5,900	32.1%
Transfers and Capital Contrib.	\$16,311	\$5,000	\$18,620	\$0	(100.0%)
Use of Prior Year Sources	\$630,652	\$188,921	\$207,810	\$289,086	39.1%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	4.5%
General Sources	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	4.5%

DESCRIPTION

The Storm Water Utility operates through funding approved by voters in April of 1993. Funding sources include development charges on new construction and Storm Water Utility charges on existing improved properties.

The Storm Water Utility was established to provide funding for the implementation of storm water management projects, maintenance of existing storm water drainage facilities, and modeling of developing drainage basins with an eye toward implementation of regional detention facilities to control run off from developing areas.

DEPARTMENT OBJECTIVES

To assure the movement of emergency vehicles during storm periods, to protect the public from rapidly flowing water or flash floods, to minimize losses and property damage resulting from uncontrolled storm water runoff, and establish requirements for construction of storm water management facilities in newly developed areas.

HIGHLIGHTS / SIGNIFICANT CHANGES

- There are no significant changes.
- There are no rate increases for FY 2012.

AUTHORIZED PERSONNEL

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Administration/Engineering	1.40	1.40	1.40	1.40	
Field Operations	5.00	5.00	5.00	5.00	
Total Personnel	6.40	6.40	6.40	6.40	
Permanent Full-Time	6.40	6.40	6.40	6.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.40	6.40	6.40	6.40	

RATE INCREASE INFORMATION

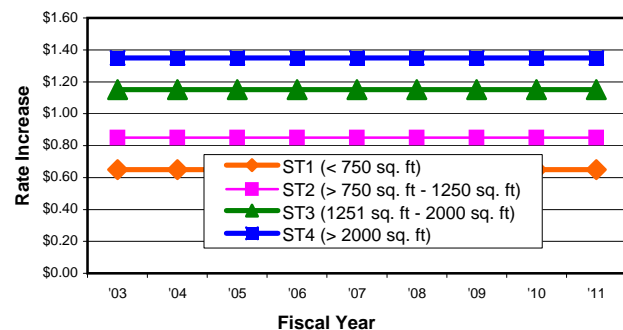
Storm Water Rate Increase History

There have been no rate increases since the fund began in FY 1993.

The rates are as follows:

ST1	\$0.65/month/unit	residential < 750 sq. feet
ST2	\$0.85/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.15/month/unit	residential 1251 - 2000 sq. feet
ST4	\$1.35/month/unit	residential over 2000 sq. feet

Storm Water Average Monthly Customer Impact



KEY PERFORMANCE INDICATORS

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Goal
Inlet Cleaning				
Workload:				
* Total number of inlets	4,728	4,728	4,728	4,728
Efficiency:				
* Total number of inlets cleaned per year	1,477	1,023	563	709
Effectiveness:				
* Percent of Storm Water inlets cleaned every 10 years	N/A	N/A	N/A	100.00%

Comments:

This measurement will guide maintenance supervisors with respect to daily work assignments.

Storm Water Utility - Budget Detail

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Percent Change
Admin/Education/Engineering					
Personnel Services	\$82,992	\$104,730	\$81,730	\$106,257	1.5%
Supplies and Materials	\$7,649	\$11,630	\$11,184	\$13,350	14.8%
Travel and Training	\$179	\$1,720	\$1,695	\$1,720	0.0%
Intragovernmental Charges	\$194,197	\$151,189	\$151,189	\$140,863	(6.8%)
Utilities, Services, & Misc.	\$39,069	\$48,403	\$56,257	\$37,450	(22.6%)
Capital	\$0	\$0	\$0	\$30,000	
Other	\$61,053	\$61,053	\$61,053	\$61,053	0.0%
Total	\$385,139	\$378,725	\$363,108	\$390,693	3.2%
Field Operations					
Personnel Services	\$270,885	\$285,732	\$270,730	\$288,370	0.9%
Supplies and Materials	\$127,136	\$156,415	\$144,000	\$152,689	(2.4%)
Travel and Training	\$0	\$533	\$400	\$533	0.0%
Intragovernmental Charges	\$12,240	\$13,117	\$13,117	\$14,549	10.9%
Utilities, Services, & Misc.	\$70,057	\$152,711	\$139,430	\$151,272	(0.9%)
Capital	\$12,967	\$0	\$0	\$5,000	
Other	\$482,032	\$480,738	\$495,880	\$495,880	3.1%
Total	\$975,317	\$1,089,246	\$1,063,557	\$1,108,293	1.7%
Capital Projects					
Personnel Services	\$10,516	\$0	\$8,230	\$0	
Supplies and Materials	\$1,184	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$471,031	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$482,731	\$0	\$8,230	\$0	
Department Totals					
Personnel Services	\$364,393	\$390,462	\$360,690	\$394,627	1.1%
Supplies and Materials	\$135,969	\$168,045	\$155,184	\$166,039	(1.2%)
Travel and Training	\$179	\$2,253	\$2,095	\$2,253	0.0%
Intragovernmental Charges	\$206,437	\$164,306	\$164,306	\$155,412	(5.4%)
Utilities, Services, & Misc.	\$580,157	\$201,114	\$195,687	\$188,722	(6.2%)
Capital	\$12,967	\$0	\$0	\$35,000	
Other	\$543,085	\$541,791	\$556,933	\$556,933	2.8%
Total	\$1,843,187	\$1,467,971	\$1,434,895	\$1,498,986	2.1%

Storm Water Utility - Authorized Positions

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012	Position Changes
Admin/Education/Engineering					
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.10	0.10	0.10	0.10	
4501 - Rate Analyst	0.10	0.10	0.10	0.10	
Total Personnel	1.40	1.40	1.40	1.40	
Permanent Full-Time	1.40	1.40	1.40	1.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.40	1.40	1.40	1.40	
Field Operations					
2310 - Public Works Supr. II-773	1.00	0.00	0.00	0.00	
2306 - Public Works Supervisor II	0.00	1.00	1.00	1.00	
2300 - Equipment Operator II	3.00	3.00	3.00	3.00	
2299 - Equipment Operator I	1.00	1.00	1.00	1.00	
Total Personnel	5.00	5.00	5.00	5.00	
Permanent Full-Time	5.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	5.00	5.00	
Department Totals					
Permanent Full-Time	6.40	6.40	6.40	6.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.40	6.40	6.40	6.40	

MAJOR PROJECTS

- No CIP projects were constructed in FY 2011 due to budget constraints.
- No new projects are funded in FY 2012 due to budget constraints.

FISCAL IMPACT

None

Storm Water					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Storm Water							
1 Annual Projects - C49017 [ID: 839]							
Future Ballot			\$380,000	\$380,000			
Unfunded				\$190,000	\$950,000		
Total			\$380,000	\$570,000	\$950,000		
2 Grissum Bldg Water Quality Improvements [ID: 1318] 2013 2013							
Ent Rev	\$18,000		\$292,000				
Grant			\$250,000				
Total	\$18,000		\$542,000				
3 Kelly Detention Retrofit [ID: 1420] 2013 2013							
Ent Rev			\$120,000				
Total			\$120,000				
4 Middlebush - C49039 [ID: 812] 2006 2013							
Ent Rev			\$154,800				
Total			\$154,800				
5 Rangeline Street Smith Street - C49081 [ID: 814] 2008 2013							
Future Ballot			\$205,000				
Total			\$205,000				
6 Rollins Rd at Rock Creek [ID: 1364] 2013 2013							
Future Ballot			\$332,000				
Total			\$332,000				
7 Royal Lytham - Fallwood C49090 [ID: 815] 2010 2013							
Future Ballot			\$145,000				
Total			\$145,000				
8 Stormwater Master Plan [ID: 1039] 2013 2013							
Future Ballot			\$400,000				
Total			\$400,000				
9 2302 Business 70 East [ID: 1372] 2015 2016							
Future Ballot				\$400,000			
Total				\$400,000			
10 Braemore Drainage [ID: 817] 2015 2016							
Future Ballot				\$175,000			
Total				\$175,000			
11 Bray/Longwell Drainage [ID: 818] 2015 2016							
Future Ballot				\$101,000			
Total				\$101,000			
12 Capri Estates Drainage [ID: 828] 2014 2015							
Future Ballot				\$250,000			
Total				\$250,000			
13 English/Subella/Jake Drainage [ID: 829] 2014 2015							
Future Ballot				\$110,000			
Total				\$110,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Storm Water							
14 Garth @ Oak Tower [ID: 819]						2013	2014
Future Ballot			\$70,000	\$330,000			
Total			\$70,000	\$330,000			
15 Martinshire Drive [ID: 820]						2014	2015
Future Ballot				\$100,000			
Total				\$100,000			
16 Pear Tree Circle Storm Drainage [ID: 834]						2015	2016
Future Ballot				\$170,000			
Total				\$170,000			
17 Quail Drive - C49067 [ID: 821]						2013	2014
Future Ballot			\$135,218	\$555,000			
Total			\$135,218	\$555,000			
18 Salt Storage Site Improvements [ID: 1320]						2015	2016
Future Ballot				\$900,000			
Total				\$900,000			
19 Sappington Drainage [ID: 823]						2015	2016
Future Ballot				\$145,000			
Total				\$145,000			
20 Seventh and Locust [ID: 1374]						2014	2015
Future Ballot				\$420,000			
Total				\$420,000			
21 Sexton/McBaine Drainage [ID: 825]						2014	2015
Future Ballot				\$265,500			
Total				\$265,500			
22 Vandiver/Sylvan Storm Drainage [ID: 826]						2014	2015
Future Ballot				\$2,450,000			
Total				\$2,450,000			

Storm Water Funding Source Summary

Ent Rev	\$566,800	
Grant	\$250,000	
New Funding	\$816,800	\$0
Future Ballot	\$1,667,218	\$6,751,500
Future Ballot	\$1,667,218	\$0
Unfunded	\$190,000	\$950,000
Unfunded	\$190,000	\$950,000
Total	\$2,484,018	\$6,941,500
		\$950,000

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2011	Adopted Budget FY 2012	Requested Budget FY 2013	Priority Needs FY 2014 - FY 2016	Future Cost	D	C
Storm Water Current Capital Projects							
Storm Water							
1	Hitt and Elm [ID: 1373]					2011	2011

Storm Water Impact of Capital Projects							
2302 Business 70 East [ID: 1372]							
Less maintenance. Will avert further emergency repair.							
Greenwood-Stewart Phase II C49093 [ID: 810]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Hitt and Elm [ID: 1373]							
Less maintenance. Will avert emergency repair.							
Kelly Detention Retrofit [ID: 1420]							
Increased maintenance to remove captured pollutants.							
Middlebush - C49039 [ID: 812]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Rangeline Street Smith Street - C49081 [ID: 814]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Rollins Rd at Rock Creek [ID: 1364]							
Less maintenance. Will avert emergency repair							
Royal Lytham - Fallwood C49090 [ID: 815]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Seventh and Locust [ID: 1374]							
Less street maintenance. Will avert emergency repair. Will require yearly cleaning of water quality best management practices.							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Storm Water Utility

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
OPERATING REVENUES:				
User Charges	\$1,133,294	\$1,220,000	\$1,167,000	\$1,167,000
Total Operating Revenues	\$1,133,294	\$1,220,000	\$1,167,000	\$1,167,000
OPERATING EXPENSES:				
Personnel Services	\$353,877	\$390,462	\$352,460	\$394,627
Supplies & Materials	\$134,785	\$168,045	\$155,184	\$166,039
Travel & Training	\$179	\$2,253	\$2,095	\$2,253
Intragovernmental Charges	\$206,437	\$164,306	\$164,306	\$155,412
Utilities, Services & Other Misc.	\$109,126	\$201,114	\$195,687	\$188,722
Total Operating Expenses	\$804,404	\$926,180	\$869,732	\$907,053
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	\$328,890	\$293,820	\$297,268	\$259,947
Depreciation	(\$482,032)	(\$480,738)	(\$495,880)	(\$495,880)
OPERATING INCOME	(\$153,142)	(\$186,918)	(\$198,612)	(\$235,933)
NON-OPERATING REVENUES:				
Investment Revenue	\$57,936	\$51,550	\$37,000	\$37,000
Rev. from other governmental units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$4,994	\$2,500	\$4,465	\$5,900
Total Non-Operating Revenues	\$62,930	\$54,050	\$41,465	\$42,900
NON-OPERATING EXPENSES:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
OPERATING TRANSFERS:				
Operating Transfers From Other Fds.	\$0	\$5,000	\$18,620	\$0
Operating Transfers To Other Funds	(\$61,053)	(\$61,053)	(\$61,053)	(\$61,053)
Total Operating Transfers	(\$61,053)	(\$56,053)	(\$42,433)	(\$61,053)
NET INCOME (LOSS) BEFORE CAPITAL CONTR	(\$151,265)	(\$188,921)	(\$199,580)	(\$254,086)
Capital Contribution	\$16,311	\$0	\$0	\$0
NET INCOME (LOSS)	(\$134,954)	(\$188,921)	(\$199,580)	(\$254,086)
Amortization of Contributions	\$0	\$0	\$0	\$0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	(\$134,954)	(\$188,921)	(\$199,580)	(\$254,086) ~
Fund Equity, Beg. of Year	\$10,012,237	\$9,824,110	\$9,877,283	\$9,677,703
FUND EQUITY END OF YEAR	\$9,877,283	\$9,635,189	\$9,677,703	\$9,423,617
Percent Change in Fund Equity	(1.35%)		(2.02%)	(2.63%)

~ Net income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Storm Water Utility Fund

	Actual FY 2010	Budget FY 2011	Estimated FY 2011	Adopted FY 2012
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$57,936	\$51,550	\$37,000	\$37,000
Fees and Service Charges +	\$1,133,294	\$1,220,000	\$1,167,000	\$1,167,000
Other Local Revenues ++	\$4,994	\$2,500	\$4,465	\$5,900
	<u>\$1,196,224</u>	<u>\$1,274,050</u>	<u>\$1,208,465</u>	<u>\$1,209,900</u>
Other Funding Sources/Transfers^	\$16,311	\$5,000	\$18,620	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$1,212,535</u></u>	<u><u>\$1,279,050</u></u>	<u><u>\$1,227,085</u></u>	<u><u>\$1,209,900</u></u>

Financial Uses

Operating Expenses	\$804,404	\$926,180	\$869,732	\$907,053
Operating Transfers to Other Funds	\$61,053	\$61,053	\$61,053	\$61,053
Interest and Other Non-Oper Cash Exp				
Principal Payments				
Capital Additions	\$12,967	\$0	\$0	\$35,000
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	<u><u>\$878,424</u></u>	<u><u>\$987,233</u></u>	<u><u>\$930,785</u></u>	<u><u>\$1,003,106</u></u>

Increase/(Decrease) to Cash

Beginning Cash and Other Resources		\$291,817	\$296,300	\$206,794
		\$839,233	\$839,233	\$1,135,533
Projected Ending Cash and Other Resources	<u><u>\$839,233</u></u> #	<u><u>\$1,131,050</u></u>	<u><u>\$1,135,533</u></u>	<u><u>\$1,342,327</u></u>

16% of Total Expenditures

Cash Above/(Below) 16% requirement	\$140,548	\$157,957	\$148,926	\$160,497
	\$698,685	\$973,093	\$986,607	\$1,181,830

Ending Cash and Other Resources for FY 2010 is equal to current assets less current liabilities.

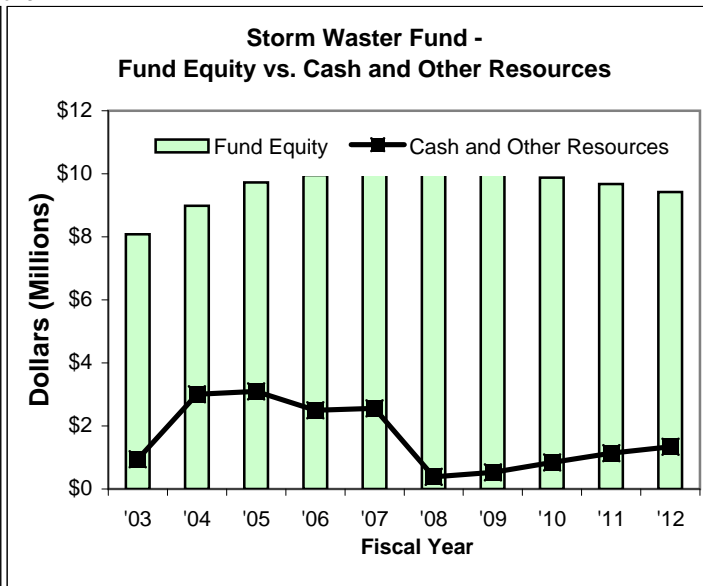
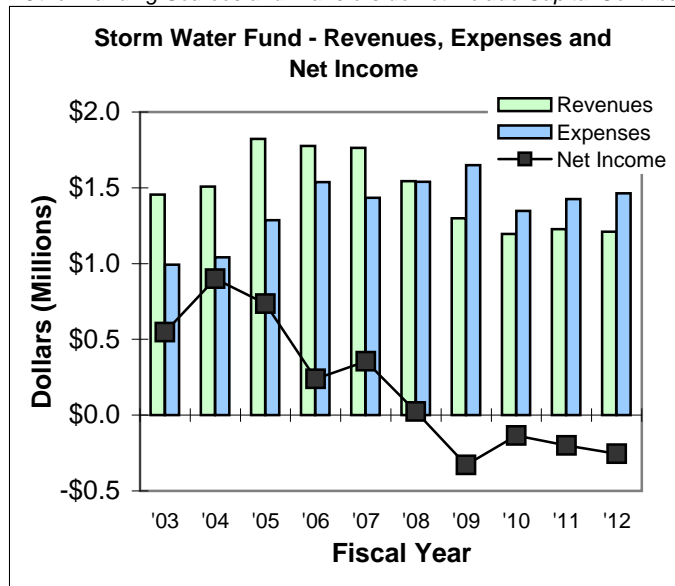
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Capital Projects Fund - This fund was established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements within the general government funds.

Debt Service Fund - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Deficit - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.

Department - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water Utility, Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection Parking Facilities, Recreation Services, Railroad, and Storm Water Utility.

Expendable Trust Fund - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

Expenditure - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

Fiscal Year - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

Fund - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

Fund Equity - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency

GAAP - Generally Accepted Accounting Principals

General Fund - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Economic Development, Finance, Fire, Police, Health, Joint Communications, Emergency Management, Community Services, Divisions of Public Works (Administration and Engineering, Streets, Traffic, and Protective Inspection), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

General Obligation Bonds - Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Internal Service Funds - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Fleet Operations, Custodial and Maintenance Services, Finance Utility Customer Service, Information Technologies, Public Communications, Employee Benefit Fund, and Self-Insurance Reserve Fund.

Intragovernmental Charges - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

Modified Accrual Basis - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

Net Assets - A funds total assets less all liabilities.

Net Income - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

Net-Working Capital - The total of all current assets less the total of all current liabilities.

Non-Expendable Trust Funds - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

Non-Operating Expenses - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses

Non-Operating Revenues - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

Operating Budget - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

Property Tax - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proposed Budget - The recommended City budget submitted by the City Manager to the City Council in late July each year.

Retained Earnings - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

Revenues - Money generated through taxes, charges, licenses and other sources to fund City operations

Special Obligation Bonds - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Cultural Affairs Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Special Road District Tax Fund, and Public Improvement Fund.

Subsidy - Legally authorized subsidy from a fund receiving revenue to the fund through which the resources are to be expended.

Supplementals - A list of requests by each department which include computers, all other equipment, vehicles, trucks (capital items) and personnel. Requests are listed in priority order and then reviewed and amended by the City Manager and the Department Director based on the budget year's spending limitations.

Transfer - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These funds are used to account for assets held by the government in a trustee capacity. Trust Funds are composed of two main types, Non-Expendable and Expendable. The only Budgeted Trust Fund is the Contributions Fund.

User Charges or Fees - The payment of a charge or fee for direct receipt of a service such as; admission into a swimming pool, health services or police and fire services.

Utility Charges - applied based on the consumption of a commodity - charges for sewer, water, and publicly provided electricity etc.