



City of Columbia

Adopted Budget

FY 2013

(THIS PAGE LEFT INTENTIONALLY BLANK)



OUR VISION FOR OUR CITY

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

CORE VALUES

CUSTOMER SERVICE:

We EXIST to provide the best possible service to our customers.

COMMUNICATION:

We LISTEN to our customers and respond with clear, compassionate and timely communication.

CONTINUOUS IMPROVEMENT:

We VALUE continuous improvement through planning, learning, and innovative practices.

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.

STEWARDSHIP:

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.

CORE COMPETENCIES

*Community Stewardship
Consensus-building
Supporting quality of life through full city services
Innovation*

COUNCIL-MANAGER FORM OF GOVERNMENT

Ward 1 – Fred Schmidt
ward1@gocolumbiamo.com

Ward 2 – Michael Trapp
ward2@gocolumbiamo.com

Ward 3 – Gary Kespohl
ward3@gocolumbiamo.com

Ward 4 – Daryl Dudley
ward4@gocolumbiamo.com

Ward 5 – Helen Anthony
ward5@gocolumbiamo.com

Ward 6 – Barbara Hoppe
ward6@gocolumbiamo.com

Mayor, Bob McDavid
mayor@gocolumbiamo.com

City Manager
Mike Matthes
cityman@gocolumbiamo.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia
Missouri**

For the Fiscal Year Beginning

October 1, 2011

Linda C. Danson Jeffrey R. Egan

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, 2011 (FY 2012).

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 16th consecutive year the City of Columbia has received this award.

Adopted Budget FY 2013 Table of Contents

	Page
Budget Message	I
Budget Certification	IX
FY 2013 Budget Amendments	X
Budget in Brief	XIII
Strategic Plan	XXI

General Information

How the Budget is Organized	2
City Profile/Demographic Statistics	3
Departments & Phone Numbers	8
Organizational Chart	6
Types of Funds Budgeted/Functional Groups	9
Budget Process/Budget Calendar	10
Assessed Values of Taxable Property	12
Fiscal and Budget Policies	13
Vision Statements and Goals	16

Overall Financial Summaries

Overall Budget Summary:	19
Overall Revenues - Where the money comes from	20
Overall Expenditures - Where the money goes	22
Summary of Total Revenues By Fund Type	24
Summary of Total Expenditures By Fund Type	25
Overall Expenditures by Category	26
Expenditure Summaries by Function and Department	28
Summary of Total Expenditures By Functional Group, Dept, and Category	30
Financial Summary of Funding Sources and Uses	40
Operating Statements Summary For All Funds	45
Capital Improvement Projects (CIP) Summary	47
General Government CIP Summary	50
Enterprise CIP Summary	61
Capital Projects Funding Sources and Uses	69
Debt Services Summary	71
Personnel Summary	77
General Fund Summary	81

Administrative Departments Section

Administrative Departments Summary	97
City Council	99
City Clerk and Elections	103
City Manager	107
Finance Department	111
Human Resources	117
Law Department	121
City General	125
Public Works - Administration	129
General Government Capital Projects	133
General Government Debt Service Funds	139

Health & Environment Departments Section

Health and Environment Departments Summary	145
Public Health & Human Services Department	147
Department of Economic Development	155
Cultural Affairs	159
Community Development	163
Community Development Block Grant	169
Convention and Tourism Fund	177
Office of Sustainability Fund	183
Contributions Fund	189

Adopted Budget FY 2013 Table of Contents

	<u>Page</u>
Parks & Recreation	
Parks and Recreation Summary	195
Parks and Recreation - General Fund Operations	197
Recreation Services Fund	203
Parks CIP Projects	213
Parks Sales Tax Fund	231
Public Safety Departments	
Public Safety Summary	237
Police Department	239
Fire Department	245
Emergency Management	251
Public Safety Joint Communications	255
Public Safety Capital Projects	259
Municipal Court	265
Supporting Activity Departments	
Supporting Activities Summary	269
Employee Benefit Fund	271
Self Insurance Fund	277
Custodial and Maintenance Services Fund	283
Fleet Operations Fund	289
GIS Fund	297
Information Technologies Fund	303
Public Communications Fund	309
Utility Customer Services Fund	317
Transportation Departments	
Transportation Summary	323
Engineering	325
Non-Motorized Grant	329
Streets and Sidewalks	339
Streets and Sidewalks Capital Projects	343
Parking Enforcement	353
Transit / Bus System and Capital Projects	357
Regional Airport and Capital Projects	369
Parking and Capital Projects	381
Railroad and Capital Projects	391
Transload Facility Fund	403
Capital Quarter Cent Sales Tax	409
Transportation One Half Cent Sales Tax	415
Public Improvement Fund	421
Special Road District Tax Fund	427
Stadium TDD Fund	433
Utility Departments	
Utility Departments Summary	439
Water and Electric Fund -Summary	441
Water Utility and Capital Projects	449
Electric Utility and Capital Projects	463
Sewer Utility and Capital Projects	477
Solid Waste Utility and Capital Projects	497
Storm Water Utility and Capital Projects	511
Appendix	
Glossary	523



July 24, 2012

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

This document reflects your adopted budget and policy guidance for FY 2013. Consistent with the promise I made to you last year, this budget is aligned with strategic priorities you identified during your City Council retreat in June, setting the stage for our long-range, united mission:

“...to make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable and healthy economy, community and environment through a democratic and fiscally responsible government.”

Major initiatives this year have been categorized with those strategic priorities as you will see in the budget message that follows. You will also see a decidedly entrepreneurial trend for FY 2013 in areas that, literally, are City business enterprises. I recommend many changes in fees that will recover more of the actual cost of service in business lines such as building permits, rental inspections and others. After many years of underpricing and then subsidizing these services, I suggest that it's more transparent to reveal their true cost and move toward breaking even.

Pensions

The big story in FY 2013, with a huge impact on our future fiscal health, is our City pension solution. The plan you approved at your July 16th meeting came from a group of dedicated citizen volunteers, employees and paid consultants who vetted several pension options. The City will continue to offer competitive pension benefits and ultimately fund our liability at 80%. I could not be more proud of the individuals who found a way to keep faith with current plan members while establishing a new pension plan for our future workforce.

I cannot overstate the importance of stabilizing our pension environment. In the current fiscal year, pension costs increased \$1.4 million. This increase is more than the cost of the raise we were able to provide in FY 2012. The changes you have already approved are long-term strategies to decrease liabilities relative to assets. This change, however, does not erase short-term increases in costs for the pension systems. This budget recommends the use of fund-balance to pay for those short term pension increases (\$217,000 in FY 2013). With your approval, the recommended pension solutions will allow us to balance the budget, provide a raise for all employees and carry out our mission. I recommend for your consideration the following actions associated with each strategic priority.

Strategic Priority: Financial Health

Meet the critical financial needs of the City while maintaining a balanced budget through revenue growth, expenditure reallocation and efficient use of resources.

Mind The Gap

FY 2013 marks the second of a three-year budget recovery cycle. I pledged to end the practice of using the City's fund balance to close the gap between General Fund revenues and expenses in FY 2014. Because of your leadership, the dogged pursuit of savings by City employees and a little relief in the local economy, we are on track to achieve this goal.

This recommended budget closes the gap by \$0.9 million. Our approach combines funding reductions with fee increases where appropriate. While more budget balancing work remains for us in the FY 2014 budget, we have now closed \$1.5 million of the \$2.9 million gap. In this proposed budget, every General Fund department will have permanently cut its budget by 2%, including minor cuts to some Board and Commission budgets.

This budget contains no tax increases.

It does contain selected fee increases for solid waste service in the District, tattoo and food service inspections, utility connections and parking garage permits. There is no solid waste residential rate increase, but I'm recommending increases to cover voter-approved capital and operations costs in our electric, water and sewer services, resulting in an average residential utility rate increase of \$5.82 per month.

This recommended budget also increases building permit fees, plan review fees and rental inspection fees. All of these are significantly lower than our 75% cost recovery philosophy requires. The building permit and plan review fees haven't increased since 1996. Rental inspection fees haven't increased since 2001. A detailed listing of all fee increases is contained in the "Budget in Brief" following this message.

There are also changes in parks and recreation fees closely tailored to customer needs, such as discounts to encourage more use of Reichmann Pavilion during slow seasons, senior golf discounts and special event charges that reflect the level of facility resources used.

Fund Balance

I am recommending a new Council policy to maintain financial reserves of 20%. This is slightly more conservative than current policy, but will serve the community well in the future. The Government Finance Officers Association guidelines urge a reserve a little higher than our current 16% policy, and the General Fund reserves already exceed 20% of annual expenditures.

Strategic Priority: Customer Focused Government

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Transit

We intend to significantly step up the level of bus service in the community. A new FastCAT route began serving the downtown market in mid-August. This route is the embodiment of a new, entrepreneurial approach to transit. It is significantly enhanced with a smartphone app to help

customers find where the bus is and when it will arrive, fast cycle times, long operating hours and a route that gets customers door-to-door to the fullest extent possible. We have listened to our customers and partners to develop this approach, and I must recognize the City Council's deep involvement in this issue, the exceptional work of the PedNet Coalition as they continue to advocate for transit and the University of Missouri, whose leadership has advocated for this entrepreneurial approach.

We have renegotiated Black and Gold route transit contracts with apartment owners who want to provide this benefit to their renters. We also hired a sales manager to drive new pass sales for transit service. We have also increased the use of new revenue from the Transportation Sales Tax to ensure transit has one more year of operation.

Contact Center

This budget will launch a contact center that is easy for citizens to use, gets them the information or help they need and keeps us accountable for service commitments. We've learned from some of the model systems in other cities that it's better to start slow, learn from each encounter, perfect your process and grow into your success. Customer communication will be supported with investments in software especially but, more importantly, with our process for interacting with citizens.

Surveys

This budget includes resources to conduct another citizen satisfaction survey to track progress from 2011. In the future, I plan to include funding to conduct citizen surveys on an annual basis.

Certified Tourism Ambassador

One of the most exciting innovations at the Convention and Visitors Bureau is the initiation of a Certified Tourism Ambassador program. With Amy Schneider's leadership, the CVB will work with the hospitality industry to develop Columbia-specific ambassador training, then host that training for every organization and individual who would like it. This program has the potential to significantly improve the experience our visitors have.

Strategic Priority: Health, Safety, and Well-Being

Create an inclusive, thriving, livable community that promotes health, safety and well-being.

9-1-1

The Public Safety Joint Communication Committee has proposed a countywide sales tax to replace the compartmentalized approach we currently use to fund the 9-1-1 service. The proposal calls for a new joint dispatch center with adequate funding to increase staffing to meet the demand for 9-1-1. In the event the new approach fails at the ballot box, I will assign emergency management duties to the Fire Department, which has the knowledge, training and collaborative approach needed to assure appropriate responses in times of trouble. This separation will reduce the amount of distraction for our 9-1-1 staff.

Police

As recommended by our consultant, this budget includes increased funding for the Police Department's training budget (a \$75,000 increase from the FY 2012 original budget). It also funds a full-time legal advisor devoted to serving the Police Department but reporting to the City Counselor.

For Police, Fire, and Joint Communications we propose to invest in long-deferred purchases of vehicles, equipment, supplies and in accreditation efforts.

Natural Gas Powered Fleet

Compressed natural gas (CNG) is beginning to replace diesel fuel in fleets throughout the country, largely because it is about \$1.40 per gallon cheaper. It also has the benefit of reducing reliance on foreign oil, which can insulate the community a little bit from price shocks. This budget includes the introduction of the use of CNG as we purchase new vehicles for solid waste and the transit fleet. The decision to use CNG is separate from the ongoing conversation about moving to a roll cart system for solid waste collection.

In Solid Waste, eight solid waste trucks will be replaced and two more will be added. In Transit, six buses and four paratransit vehicles will be replaced. The annual savings from these CNG vehicles is estimated to be \$150,000. The City has 353 vehicles that could be converted to CNG vehicles. The annual savings of converting all of the vehicles to CNG would be \$1.1 million.

Roll Carts

The solid waste industry has moved to a new way of collecting garbage. It is a system where a truck collects the garbage from carts, rather than a person picking up and throwing the garbage into the truck. The carts have wheels to make it easy to move them, and they are used to store trash throughout the week and then rolled to the street for pick-up on garbage day. This innovation has significant positive impacts and some drawbacks. It will significantly lower the number of injuries our staff receives from picking up and throwing so many tons of trash. It also costs significantly less over the long term. The downside is the cart must be taken back to the house after the garbage is picked up. There has been some resistance to this approach and the City Council has asked for a pilot project to allow the community to become more familiar with the details of this proposal.

The pilot project will demonstrate how the new system works and introduce a pay-as-you-throw concept where those who create a small amount of trash would pay less than those who create a lot of trash. This budget contains the capability to conduct a pilot project and also to move to a new roll cart system, should the Council ultimately decide to implement that change.

Health

With the help of new funding partners and efficiencies, we will continue free, county-wide flu vaccines for children, increase nutrition services for women and infants and serve more children and families with home nursing visits. Our Health and Human Services Department continues to get the most out of every dollar in the face of declining federal and state funding.

Culture

I propose we establish a fund in the Columbia Community Foundation for private donors who want to support public arts in Columbia. This will create an avenue to continue our cultural investments independent of the volatility of the City's funding streams. The cost to create this fund will be \$10,000.

Strategic Priority: Economic Development

Support and further stimulate our local economy.

Airport

This budget continues to nurture Columbia Regional Airport for its region-wide impact. I believe we will be able to double the amount of air service at COU in the near future. We will be able to do this through a collaborative effort to create a revenue guarantee. This guarantee promises an air carrier that the community will help compensate the airline if it takes a risk on our market but ends up losing money. I believe it will take \$3 million to accomplish this. The Chamber of Commerce, the University of Missouri, the County of Boone, Jefferson City and the City of Columbia have all indicated a willingness to reach that number. This guarantee will take the form of an escrow fund, held by the City of Columbia. After a great deal of market research, our astounding recent history of air service demand and the remarkable success of Delta Airlines serving our market, I am confident the air carrier that accepts our offer will not lose money on service in this market.

Expanded air service means double the number of people using the current terminal. We will need a significantly expanded parking lot and streamlined baggage handling to accommodate this volume. You will begin to see many small but meaningful changes at the airport to make ready for this growth.

In addition, when the air service doubles, the need for a modernized terminal will become acute. A new terminal will create a space that can accommodate modern travel (from TSA needs to ADA needs, including more convenient and accessible restaurant space and jetways).

REDI

Our most significant effort at economic development is accomplished through Regional Economic Development, Inc. The City of Columbia is one of over 100 members, however the City provides the largest investment in REDI. In this budget I have begun to shift how we pay for our investment in REDI by using \$50,000 of new growth in the lodging tax to replace \$25,000 of General Fund funding. This change is based on two concepts: one, that we should try to reduce the number of departments that rely on the General Fund where possible; and two, that this concept is supported by the intent of the original 2% lodging tax. In addition to allowing for new growth in lodging tax revenue to be spent on something other than the Convention and Visitors Bureau, I envision a future where three departments are supported by this income stream: the CVB, REDI, and the Airport.

Job Training

One of the innovations REDI will implement in the next year is a collaboration with Central Missouri Community Action, the Columbia Area Career Center and local businesses to “grow” a pool of web developers and help desk technicians. Technology-based employers have told us they can’t find people to fill these jobs, and we can use federal Community Development Block Grant funds to support targeted training. CMCA will identify eligible participants, primarily from Ward 1; the Career Center will provide instructors and curriculum; and our Economic Development Department will administer the program and find job placement opportunities with local businesses.

Strategic Priority: Workforce

Create an environment that supports engaged, high- performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Across-the-Board Raise

This recommended budget includes an across-the-board raise for permanent employees of \$0.27/hour, or \$0.193/hour for Firefighters.

Health Care

This budget also maintains supportive, cost-effective, health plan options for employees. However, this budget does eliminate a significant expense related to subsidizing retiree health care premiums. Retirees will be able to continue to use the City's health plans, but they will now bear more of the cost of the premium. Half of the subsidy will be made in FY13, with no subsidy being paid in FY14. This change results in a \$219,000 savings citywide. While this budget changes very few things about the City's health care benefit, very significant changes will need to be made to our health plans in the FY 2014 budget.

Compensation Philosophy

I propose conducting a thorough classification, compensation and benefits study to address our compensation philosophy (including employee salary compression). This study will be costly (\$100,000) but, I believe, well worth our time and investment. I expect the resulting recommendations will require a phased, multi-year approach to implement.

City University

One of the ideas that came out of your retreat was a "City University" that provides employees with continuing training, skill development and a knowledge base to help them advance into leadership roles in the workplace and community. In FY 2013 we will launch this effort.

We will continue to conduct formalized workplace safety training for supervisors and life-saving CPR/AED training.

Strategic Priority: Infrastructure

Increase opportunities for existing infrastructure funding and ensure that as the City grows, there are resources to meet infrastructure demands such as roads, water and electric systems, sanitary systems, water systems, public transit, airport, railroad and parks and trails.

Resurfacing Streets

This budget continues to resurface streets. Last year we increased the resurfacing budget by \$585,000. So far in FY 2012, we've spent close to \$1.4 million on the following roads.

Ash Street	Clayton Street	Nifong Blvd
Balboa Lane	Garden Drive	Old Highway 63
Banks Avenue	Greenwood Avenue	Vandiver Drive
Brewer Drive	Magnolia Court	Worley Street

This new level of funding resurfaced 8.5 miles of road (3.66 of which were due to the \$585,000 increase). At this rate, it will take 57 years to resurface every road in the city. This cycle time underscores the public's dissatisfaction with the condition of streets. To increase our capacity to resurface streets next year, we plan to purchase new paving equipment and reduce reliance on contracted services. I anticipate being able to increase this budget by \$200,000 in FY 2014, \$200,000 in FY 2015 and \$200,000 in FY 2016. While this will continue increasing our ability to meet the community's demand for street investment, we will have a long way to go to make significant improvements.

Storm Sewers

This budget does not address our storm water problem. Our problem has been well covered in the press and consists mainly of a large amount of underground pipes that have reached the end of their useful life. Some have been in use far beyond their useful life and have failed, requiring emergency contracts to repair. The impact of this condition is obvious in many neighborhoods with frequent flooding (though not this summer due to the significant lack of rain). Last year, an effort to pay for the needed work was rejected due in large part to the extreme cost burden that was proposed to be placed on schools, universities, churches, businesses and individuals.

The solution to the problem consists almost entirely of capital improvements (replacing the old pipes with new) which have traditionally been funded from the capital improvement sales tax. That tax does not produce enough revenue to handle this problem. Therefore, over the course of the coming year, staff will be working to identify a long list of specific storm sewer projects with the intent of placing them on a future sales tax ballot. This approach has the benefit that visitors help pay for projects, thus lowering the cost to local residents and businesses. It also relieves the schools, universities, and churches from the burden they would have had with the former approach.

Strategic Priority: Growth Management

Plan for growth to ensure that there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Comprehensive Plan

Completing the Comprehensive Plan is our first priority in the FY 2013 budget year. This plan lays out our approach to how land will be used for at least the next 20 years. It will express the values of the community as it relates to land use, protecting green space and orderly, high-quality development among many others. Implementing this plan will take a great deal of effort and, to jump-start that work, we will bring on help to overhaul our zoning regulations to align with the concepts contained in the plan. This work is estimated to cost \$150,000.

Updating (increasing) Fees

As mentioned above, this budget also recommends increasing the cost of building permits, plan

review fees and rental inspection fees. The conversation on this item will need to consider many things including storm water regulations, sewer, water and electric hook-up charges and other development fees to obtain the full picture of the impact on the community and those developing their property. A more detailed analysis of those charges will be presented as we debate this idea.

My Thanks


Producing a budget for an organization like the City, with 20 departments, 53 separate budgets and hundreds of service lines, is no small task. No City Manager can do this alone, and I must thank the individuals who work so diligently to help me, and the community, come to the difficult decisions contained in this huge document. My profound thanks to all Department Directors and especially:

- City Finance Director John Blattel;
- Budget Officer Laura Peveler;
- Financial Analyst Kim Chick; and
- Financial Analyst Sarah Talbert

for their excellent work and ongoing care for our community.

All FY 2013 recommendations are summarized in the "Budget in Brief" and detailed in other parts of the document. Citizens may read the budget online at GoColumbiaMo.com or review a hard copy at the City Clerk's Office or at the Finance Department at City Hall. Opportunities for witnessing and participating in public debate are listed below. I look forward to discussing these proposals with you and the citizens of Columbia in the weeks ahead.

Regards,

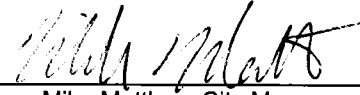


Mike Matthes
City Manager

CERTIFICATION

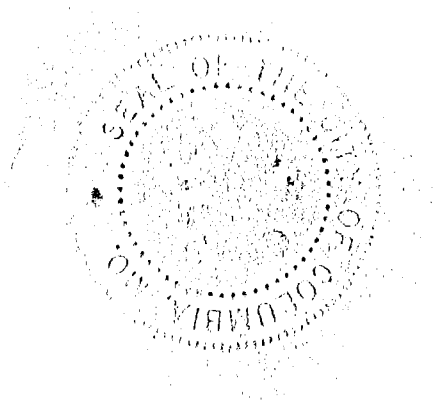
The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2012 and ending on September 30, 2013, as finally adopted by the City Council on September 17, 2012.

IN WITNESS WHEREOF, I have executed this certification on this 17th day of **September, 2012.**


Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this 17th day of **September, 2012.**


Sheela Amin, City Clerk



**FY 2013 Budget Amendments
September 21, 2012**

Council Reserve and Other Council Decisions:

Council Reserve Available	\$98,000
Uses:	
Salute to Veterans sponsorship	\$5,000
Neighborhood Watch Program	\$3,000
Revised Council Reserve Amount	\$90,000

Other General Fund Council Decisions and their impact on the General Fund Gap

Add 50% of retiree health insurance premium subsidy back to expenditures	\$107,625
Increase in General Fund Gap	\$107,625
If 9-1-1 Ballot is approved:	
General Fund Gap for FY 2014	\$1,300,000
Reduce General Fund Sources to pay for PSJC	-\$1,735,190
Reduce General Fund Sources to pay for Emergency Management	-\$113,095
Add (2) 1.00 FTE Police Officers	\$135,782
Add (4) 1.00 FTE Firefighter II positions to staff station 2	\$260,940
General Fund Revenues Above/(Below) Expenditures	-\$1,451,563

Other Fund Decisions

1/2 of Retiree Subsidy eliminated for FY 2013 (All other funds increased FY 2013 exp)	\$111,318
Electric: Eliminate Increase to Residential Reconnect Fee during working hours	
Electric: Eliminate Increase to Residential Disconnect Fee	
Electric: Restructure 2006C debt to pay \$500,000 principal per year until 2017 and level debt payments after that (Savings for FY 2013)	-\$312,171
Transit: Move purchase of buses from Utilities, Services, and Misc. category to Capital category	\$0

Staff Operating Requests:

General Fund

Law: Convert (2) 0.50 FTE Asst City Counselor II positions to (1) 1.00 FTE City Counselor II	\$0
Health: Reclassify one Animal Control Officer, job code 7101, grade 8 to an Administrative Support Assistant II, job code 1002, pay grade 6	\$0
Parks & Rec: Increase expenditures for Planner position that are not reimbursable by the Non-Motorized Grant	\$2,520
Public Works: Increase expenditures for Engineering Aide III position that are not reimbursable by the Non-Motorized Grant	\$9,120
Municipal Court - Salary adjustment	\$7,594
Move purchase of File Maintenance Software from 2012 to 2013	
FY 2012 Estimated Expenses	-\$25,000
FY 2013 Expenses	\$25,000
Police - move purchase of Citation Issuance Devices from 2012 to 2013	
FY 2012 Estimated Expenses	-\$16,875
FY 2013 Expenses	\$16,875
Total Increase/(Decrease) to General Fund Gap	\$19,234

CVB Fund:

Renovate space in Government Center for Visitors Kiosk on 1st Floor	
Expenses: Renovation of space, software, additional pieces of office equipment, software maintenance, parking for volunteers	\$35,000

Non-Motorized Grant Fund:

Revenues: Non-Motorized Grant Reimbursements	\$453,355
Expenses:	
Parks & Recreation - (1) 1.00 FTE Planner position	\$71,202
Parks & Recreation - Temporary help budget	\$37,678
Parks & Recreation - Supplies & materials budget	\$15,000
Public Works- (1) 1.00 FTE Engineering Aide III position	\$64,475
Public Works - Bike lockers, traffic control hardware, signs for wayfinding, etc	\$85,000
Public Works - Traffic counting & road striping	\$180,000
Net Impact	0

PSJC:

Move UPS Backup Dispatch Center from materials and supplies category to capital category	\$0
--	-----

Solid Waste:

Expenses: Increase replacement cost for skid steer loader	\$7,108
---	---------

Railroad:

Change Railroad Manager position from grade 24 to grade 23	\$0
Add (1) 1.00 FTE Railroad Operations Supervisor	\$77,577
Net Impact	\$77,577

Parking:

Parking Enforcement - move purchase of Citation Issuance Devices from 2012 to 2013	
FY 2012 Estimated Expenses	-\$31,883
FY 2013 Expenses	\$31,883
Net Impact	<u>\$0</u>

Information Technologies:

Move purchase of parking ticket software from FY 2012 to FY 2013	
FY 2012 Estimated Expenses	-\$70,000
FY 2013 Expenses	\$70,000
Net Impact	<u>\$0</u>

Public Communications:Contact Center

Expenses: City Manager's budget approved (2) 1.00 FTE Customer Service Rep II positions for 6 months. This amendment changes the new positions to (1) Customer Services Rep II for 12 months and (1) Customer Service Rep II for 6 months	\$24,753
---	----------

Capital Improvement Project (CIP) Requests:**Parks and Recreation - Move up Hinkson/Capen Bridge Improvements from FY 2014 to FY 2013**

Revenues: Transfer from Parks Sales Tax	\$125,000
Expenses: Hinkson/Capen Bridge Improvements	\$125,000
Net Impact	<u>\$0</u>

Public Safety - Change Funding Sources for Informer reporting product upgrade

Increase City's portion of the cost (PYA Gen Fd/PI)	\$766
Decrease User agencies' portion of the project cost	-\$766
	<u>\$0</u>

Streets and Sidewalks CIP:

Add the following capital projects. Funding source will be Non-Motorized Grant.

	FY 2013	FY 2014	FY 2015
Bike Blvd:MKT north to Business Loop 70 (Design 2013; Construction 2013)	\$460,000		
Manor Drive Sidewalk (Design 2013; Construction 2014)	\$87,720	\$350,880	
Fairview Road Sidewalk (Design 2013; Construction 2014)	\$30,580	\$122,320	
Forum Ped Bridge @ Hinkson Creek (Design 2013; Construction 2015)	\$176,200		\$704,800
Ashland Rd Sidewalk & Intersection (Design 2013; Construction 2014)	\$51,200	\$204,800	

Airport CIP:

from the terminal design project to the Annual General Improvements project.

Transfer money from: New Airport Terminal - (Transportation Sales Tax)	-\$50,000
Transfer money to: Annual General Improvements - C44008 (Transportation Sales Tax)	\$50,000
Net Impact	<u>\$0</u>

Sewer CIP:

C43198 PCCE #3 Stewart and Medavista

Need to appropriate remaining 2008 ballot issue funds and funding year from FY 2012 to FY 2013. Total project cost increased by \$10,000
2008 Ballot

-\$314,000 \$324,000

C43221 PCCE #8 Thilly Latrop

Need to appropriate remaining 2008 ballot issue funds and funding year from FY 2012 to FY 2013. Total project cost increased by \$180,000

-\$420,000 \$600,000

C43223 PCCE #15 - Anderson Avenue

Need to appropriate remaining 2008 ballot issue funds and funding year from FY 2012 to FY 2013. Total project cost increased by \$35,000

-\$350,000 \$410,000

C43227 PCCE #19 - Sunset Lane

Need to appropriate remaining 2008 ballot issue funds and funding year from FY 2012 to FY 2013. Total project cost decreased by \$190,000

-\$500,000 \$310,000

C43111 Annual 100-Acre point Trunks

Need to appropriate remaining 2008 ballot issue funds and funding year from FY 2011to FY 2013.

\$260,000

43203 PCCE #6 - S Country club Drive area

Change funding source

2008 ballot

PYA 2008 ballot

-\$70,000

\$70,000

PCCE #18 - Spring Valley Road - change funding source

2008 ballot

PYA 2008 ballot

-\$92,650

\$92,650

Other General Government

New Project - Purchase land for CNG Facility

\$350,000

Funding source - Fleet Operations cash balance

This Page Intentionally Left Blank

BUDGET IN BRIEF

Introductory Comments

The annual budget is the mechanism used to allocate city resources to departments in order to deliver the highest level of service to our customers. This budget in brief section will provide readers with a snapshot view of the various funding sources and uses along with a highlight of the significant changes in the FY 2013 budget.

The FY 2013 budget covers the time period of October 1, 2012 through September 30, 2013. Our city's population is estimated to be 116,843 during FY 2013 and our city government workforce will include 1,354.50 permanent positions.

Our overall city budget is actually 53 separate budgets which are accounted for in seven different fund types. We have divided the departments into seven functional groups which include administrative, health and environment, parks and recreation, public safety, supporting activities, transportation, and utilities in order to help the reader easily locate information.

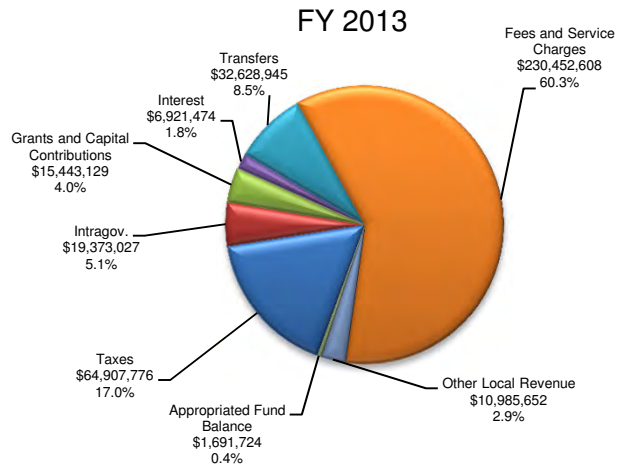
Within each department, the reader will find key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, as well as ten year trend information on total revenues, total expenses,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

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

Readers will note that the FY 2013 total funding sources of \$382,404,335 are lower than financial uses of \$413,482,183. 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 2013
Taxes	\$64,907,776
Intragovernmental (PILOT & G&A)	\$19,373,027
Grants and Capital Contributions	\$15,443,129
Interest	\$6,921,474
Transfers	\$32,628,945
Fees and Service Charges	\$230,452,608
Other Local Revenue	\$10,985,652
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$1,691,724
	\$382,404,335



Inc/(Dec) over Estimated FY 2012 (\$19,389,079) (4.8%)

Funding Sources - Explanations and 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 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 2013, this revenue source reflects an increase of \$12.3 million or 5.7%. Rate increases are proposed for Sewer (15%), Water (5%), and Electric (1.5%), and fee increases are proposed in Recreation Services, Parking, and Solid Waste.

Funding Sources - Explanations and Significant Changes - continued

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 2013, sales taxes are projected at a 2% growth, or \$0.9 million over Estimated FY 2012. This reflects an improvement in the economic condition. Estimated growth for FY 2012 has been revised to reflect a current trend of 5% growth over FY 2011. FY 2013 property taxes are projected to increase 2% over FY 2012 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 2012.

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 2013 these revenues are projected to decrease \$1.1 million compared to Estimated FY 2012. The largest part of the decrease is due to a one time insurance payment made to the city for a large claim. In the General Fund, building permit and plan review fees are estimated to increase \$0.5 million due to a change in the fee basis and a move to recover 75% of costs. The average increase in fees, which have not been increased since 1996, will be approximately 2.5 times the current fee and will be applied to residential and commercial construction. There are also fee increases proposed in Health fees and Rental Inspections fees.

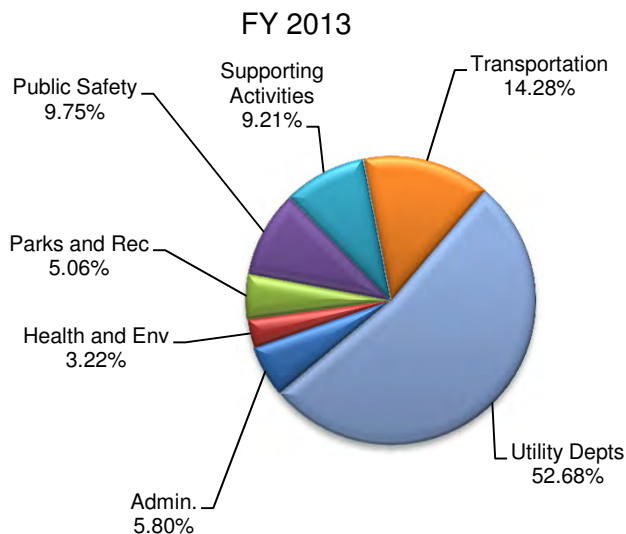
Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to be \$34.1 million or 68.9% under Estimated FY 2012. This decrease is primarily due to the amount of federal funding for airport capital improvements \$37.4 million that was received in FY 2012. Grant funding is anticipated to be lower for Health, Public Safety, CDBG, Electric and Sustainability.

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 2013, transfers into funds are projected to be 15.1% or \$4.2 million higher. This is primarily due to the transfer of the Transload facility from Railroad to the new Transload fund, transfers of special revenue funding for capital projects, and transfers to pay debt.

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 2013, PILOT is increasing \$0.6 million or 4.2% due to customer growth and the rate increases planned in Water (5%) and Electric (1.5%). General and administrative fees are down \$0.2 million due to the reallocation of administrative employees from general fund departments to other various enterprise and internal service fund departments within finance and public works.

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. The City's General Fund balance is projected to be 27% for FY 2013 which is above the city's 20% (newly established) policy requirement. The City is in year two of a three year plan to eliminate the use of fund balance (our rainy day fund) to balance the budget.

Financial Uses - Where the Money Goes (By Function)



FY 2013	
Administrative	\$23,997,516
Health and Environment	\$13,296,730
Parks and Recreation	\$20,917,795
Public Safety	\$40,299,304
Supporting Activities	\$38,095,742
Transportation	\$59,042,846
Utilities	\$217,832,250
	\$413,482,183
Inc/(Dec) from FY 2012 Budget	(\$34,926,580)
	(7.8%)

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 2013, total financial uses are \$34.9 million lower than the FY 2012 budget and this is due to lower funding required for capital projects.

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 were made. For FY 2013, all general fund departments completed their 2% cut mandates and the gap has now been closed another \$0.9 million.

Transportation departments include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, 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 decrease \$38.4 million or 39.4%. This decrease is due to the amount of capital project funding required for FY 2013. Below are the highlights related to these budgets.

- Capital projects decreased by approximately \$48.4 million due to the Regional Airport Fund receiving approximately \$39 million in FAA funds for upgrades and improvements to taxi-way Alpha and runway 13-31 in FY 2012. Streets and Sidewalks capital projects funding decreased \$12.6 million
- There is a 7.82 net change in positions. Transit added 1.25 positions, Parking added 1.00 position, Railroad added 1.00 position and deleted one position, Airport deleted 1.00 position and 4.57 positions were reallocated.
- A new fund is being set up to track the second round of Non-Motorized Grant funding. Engineering positions have been reallocated from the General Fund to this fund to begin work on the projects. A new Planner and Engineering Aide III have been added. As specific projects are approved by the Council, other expenses will be brought forward to be appropriated from the grant.
- A second new fund, the Transload Facility Fund, has been set up to track the revenues and expenses associated with the operation and maintenance of the Transload Facility.
- Transit Fund reflects an increase of \$3.4 million due to increased capital project funding to replace six 35 foot buses and four paratransit vehicles. If the decision is made for the City to convert its fleet to CNG, these will be the first ones purchased. There is also \$150,000 increase in operations to convert the downtown orbitor to the FastCAT route.
- Public Improvement Fund reflects a \$1.4 million increase to provide funding for the Scott Blvd Phase 2 project.
- The Parking Fund reflects a decrease of \$0.9 million or 22.4% due to capital funding required for FY 2013. Operating expenses increased \$0.1 million due to reallocation of administrative personnel from General Fund. The addition of one maintenance assistant position for the garages will be offset by a \$5/month parking permit fee increase.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility departments are projected to increase \$8.8 million, or 4.2% over the FY 2012 budget. There is a 9.40 net change in positions.

Highlights for utility departments include:

- Water reflects a \$3.5 million decrease due to lower capital projects funding for FY 2013. Water is proposing a 5% rate increase which was approved by the voters in August 2008. There is a net increase of 5.20 FTE positions for FY 2013.
- Electric reflects a \$2.2 million increase due to increased purchased power costs. The Electric utility is proposing a 1.5% rate increase to offset these rising operating costs. There is a net increase of 2.95 FTE positions.
- Sewer reflects a \$4.2 million or 21.7% increase due to operating, increase cost of capital projects and debt costs related to the expansion of the waste water treatment plant. There is a net increase of 1.04 FTE positions.
- Solid Waste is projecting a \$6.6 million increase due to operating and capital project costs related to converting to a roll cart collection program and replacement of vehicles. There is a net increase of 0.12 FTE positions.
- Storm Water is projecting a \$0.7 million decrease due to decreased funding for capital projects. There is a net increase of 0.09 positions.

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 \$0.1 million or 0.3% due to capital project funding required for FY 2013. Personnel costs are virtually flat due to pension costs increases of more than \$0.5 million and partially being offset by current police and fire employees no longer receiving the City's 401A match. No new positions were added. Below are the highlights for these budgets.

- Police budget is increasing 2.9%. Materials and supplies are increasing \$150,000 due to the implementation of a technology replacement plan to ensure the timely replacement of critical equipment. Capital is increasing \$0.4 million because there were no fleet replacements budgeted in FY 2012.
- Fire budget is increasing \$0.3 million or 1.7%. Capital increased by \$80,500 and includes the replacement of a vehicle as well as replacement of ten breathing air packs. One position, a Fire Division Chief, remains authorized but unfunded for FY 2013. Fire Department has been given the oversight responsibility for Emergency Management. As such, this budget reflects the reallocation of 0.80 FTE from Fire to the Emergency Management budget.
- Joint Communications reflects a \$0.1 million or 5.6% increase. Previously, Joint Communications and Emergency Management were a part of one department. Beginning in FY 2013, these two functions will be separated. Several positions were shared between the two functions. The FY 2013 shows increase of 0.90 FTE positions and is due to the movement of the shared parts of positions back to this division.
- Emergency Management reflects a slight decrease from FY 2012. The Fire Department will now provide the oversight for this division.
- Public Safety capital projects reflect a \$1.1 million decrease from FY 2012. This is due to funding for radio system enhancements approved for FY 2012. Fire's capital projects include the replacement of two fire apparatus from capital improvement tax funds.
- Municipal Court reflects an increase of \$6,416. This increase is primarily due to the purchase of file maintenance software.

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 to recover the cost of their operations, not to make a profit. The cash balances are used up by either lowering charges to departments in future years or utilizing the excess cash reserves to fund one-time capital expenditures. In total, supporting activity departments are increasing \$0.6 million, or 1.7% for FY 2013. Highlights and significant changes for these departments include:

- Claims cost increases of \$0.675 million are budgeted between the Employee Benefit Fund and the Self Insurance Fund.
- The operating costs of Fleet Operations reflects a \$1 million increase due to centralizing the Parks and Recreation fleet under Fleet Operations.
- The Information Technologies Fund reflects a decrease of \$1 million due to a one-time transfer done in FY 2012 to help fund the replacement of the City's accounting system.
- Public Communications Fund reflects an increase of \$0.3 million to implement and begin to staff a centralized contact center. Two positions, funding for software, and training have been included.
- Utility Customer Services Fund reflects an \$0.2 million decrease due to a one-time transfer done in FY 2012 to help fund the replacement of the City's accounting system.

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 decrease \$6.1 million or 20.2%. Highlights for these departments are as follows:

- City Council Boards and Commissions budgets have been reduced by \$12,718 as a part of the necessary budget cuts.
- City Manager's budget has increased \$0.2 million due to the transfer of a Trust Officer position from the Community Development Department and a project manager position from the Finance Department which will be used to implement the replacement of the City's current software system. A Management Fellow position has been added for half of the year.
- Human Resources has increased \$94,275 due to budgeting \$100,000 for a review of the City's classification, compensation and benefits plan.
- Law Department reflects an increase of \$136,211 due to the approval of an additional Assistant City Counselor III position to work primarily on legal issues associated with the Police Department and a reallocation of half of an Assistant City Counselor III position from Community Development to the Law Department.
- City General reflects a decrease of \$94,181. A Council Reserve of \$93,000 and Contingency of \$50,000 have been budgeted. The General Fund subsidy to Recreation services has been decreased by \$200,000 and will be replaced by Parks Sales Tax Funding. General Fund support for parks is still \$0.5 million higher than it was in 2001 when the parks sales tax ballot was passed.

- There is a \$166,883 increase in the amount of payment-in-lieu-of taxes due to the school, library and Boone County Family Resources from the loss of property taxes when the City purchased the Columbia Energy Center. The City will pay a decreasing amount for FY 2014 and FY 2015 and payments will cease in FY 2016.
- General government capital projects reflect a \$5.1 million decrease due to budgeting for replacement of the city's financial software in FY 2012
- General government debt reflects a \$1.0 million decrease for payment of a loan to MoDot for funds received to complete the Stadium TDD projects in FY 2012.

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 \$0.6 million or 2.8%.

- Parks includes the addition of one Groundskeeper II position which will be funded by the permanent Parks Sales Tax. There is a 1.00 net decrease in positions due to the reallocation of two fleet positions to Fleet operations as part of the centralization of fleet operations.
- The CARE budget reflects a decrease of \$14,674 due to budget constraints. This reduces the number of individuals served by approximately 8 youth. The department expects to serve a minimum of 175-200 youth during FY 2013.
- Capital projects are projected to decrease slightly by \$0.2 million and reflects projects approved by the 2010 parks sales tax ballot.

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 \$0.4 million decrease.

- Health and Human Services projects nearly a \$0.3 million decrease due to the completion of two foundation grants. No Emergency Shelter Grant funds have been budgeted for FY 2013 due to the uncertainty of available funding.
- Funding for social assistance remains unchanged for the third straight year at \$893,558.
- Economic Development proposes the use of \$50,000 of Convention and Visitor's funding to support economic development activities.
- Community Development reflects a \$127,000 increase in capital outlay for the replacement of five vehicles. Due to budget constraints, this department has not been approved for any fleet replacements for the past five years. The Trust Officer position was transferred to the City Manager's office and an Assistant City Counselor III position that was split 50/50 in Community Development and Law will now be budgeted 100% in the Law Department.
- The City Manager has set aside \$10,000 in the Contributions Fund to establish a fund in the Columbia Community Foundation for private donors who want to support public arts in Columbia.
- Sustainability Fund reflects a \$0.1 million decrease due to completion of projects funded in FY 2012. In FY 2013 a part of the savings from the first projects completed will be used to offset the cost of the operation.

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).

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%

Residential Utility Rate Changes

Average Monthly Customer Impact of Rate Increases

Electric - 1.5% for operations	\$1.25
Water- 5% voter approved	\$1.41
Sewer (15% rate increase) 8% voter approved and 7% for operations	\$3.16
Solid Waste - No rate increase	\$0.00
	\$5.82

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

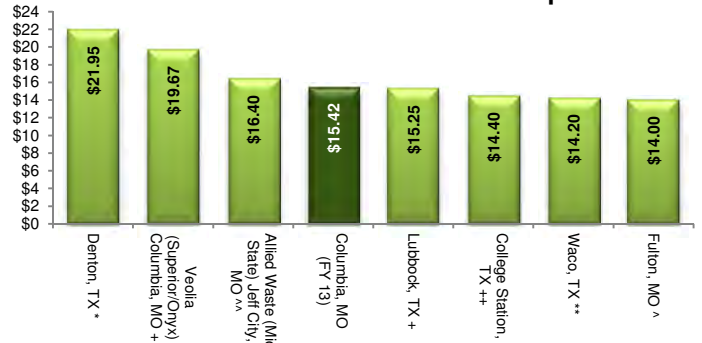
Sanitary Sewer fee changes:

- Rate increase in waste hauler rates

Solid Waste fee changes:

- Rate increase in refuse collection rates for the Community Improvement District (CID)

Solid Waste Residential Rate Comparison



* Price varies depending on type of container and recycle option (\$17.10 - \$21.95/month) charge of \$6.00/month per container

+ No recycling or yard waste options available.

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

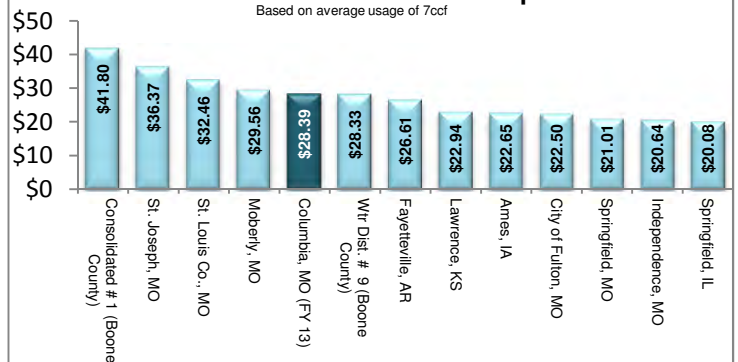
++ \$14.40 base fee, \$10.10 for additional cart for recycling and yard waste.

^ \$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

Water Residential Rate Comparison

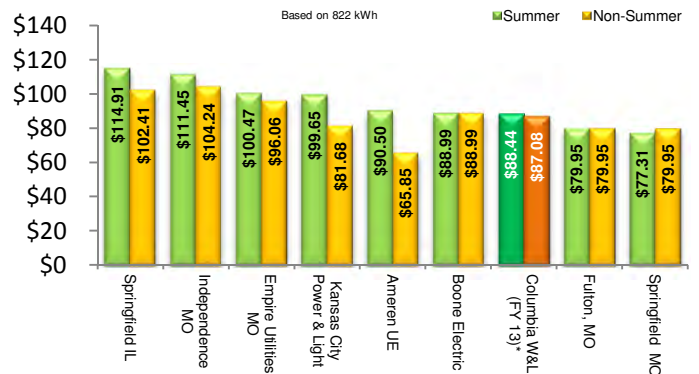
Based on average usage of 7ccf



Electric Residential Rate Comparison

Based on 822 kWh

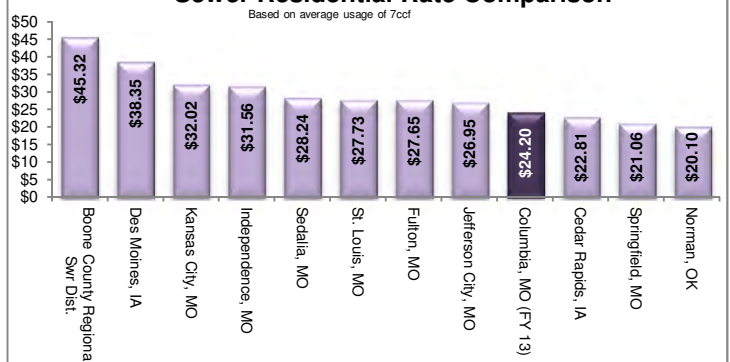
■ Summer ■ Non-Summer



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

Sewer Residential Rate Comparison

Based on average usage of 7ccf



Building Permit Fees and Plan Review Fees:

Fees have not been increased since FY 1996. The basis of the fee is changing to a permit fee multiplier system based on ICC (International Code Council) standards which is tied to the current ICC valuation source (currently tied to the 1991 valuation source). The average increase in fees will be approximately 2.5 times higher than the current fee and will be applied to residential and commercial construction.

Rental Fee Increases/Changes:

- * Rental inspection fee from \$7 to \$15 per inspection
- * Reinsertion fee from \$20 to \$25 per inspection
- * Failure to meet the inspector from \$15 to \$20 per incident

Health Fee Increases/Changes:

- * Tattoo Establishment Fees \$100 to \$150
- * Food Service Inspection Fees:
Based on AGR (Annual Gross Receipts)
AGR < \$250,000, \$165 to \$185
AGR \$250,000-\$750,000, \$225 to \$260
AGR >\$750,000, \$420 to \$480

Clinic Fees:

- ~Admin. Fees (Pediatric Vaccines) \$15 to \$20 per visit
- ~Admin. Fee for (Adult Vaccines) \$15 to \$20
- ~Admin Fee for TB Testing \$10 to \$15
- ~STD exams \$30 clinic visits non Boone County resident
- ~STD exams \$15 clinic visits for Boone County resident

Recreation Fee Increases/Changes:

Administration Fees:

- + New Fee: Ticketed special events that are open to the public; \$100/acre of land; \$1 per \$1-\$20 ticket sold; \$2 per \$21 higher ticket sold

Sports Activity Fees:

- ^ Youth Activity Fee \$1.60 to \$1.70
- ^ Adult Activity Fee \$1.60 to \$1.70

Aquatics:

Reduce outdoor pool admission fees for Little Mates Cove and Lake of the Woods by \$1.00

Golf:

- + New Senior green fee; \$14 (M-F) until 2pm and excludes holidays

Life Enrichment:

- + New business hours rental fee (M-F 8am-4pm Nov 1-Feb 28) for Riechmann Pavilion of \$240

Activity and Recreation Center:

- ^ Youth daily admission fee \$3.25 to \$3.50
- ^ Adult daily admission fee \$5.50 to \$5.75
- ^ Family daily admission fee \$13 to \$14.50
- ^ Senior daily admission fee \$3.25 to \$3.50
- ^ After School (3p-6p) daily admission fee \$2.25 to \$2.50
- ^ Youth multiple pass (20 visits) \$48.75 to \$52.50
- ^ Adult multiple pass (20 visits) \$82.50 to \$86.25
- ^ Senior multiple pass (20 visits) \$48.75 to \$52.50
- ~ Youth Annual pass \$183.75 to \$193
- ~ Adult Annual pass \$325.50 to \$342
- ~ Family Annual pass \$520 to \$546
- ~ Senior Annual pass \$194.25 to \$204
- ~ Senior Couple Annual pass \$242.75 to \$265
- ~ Youth Annual Monthly Installments \$18 to \$18.50

Recreation Fee Increases/Changes continued:

Activity and Recreation Center:

- ~ Adult Annual Monthly Installments \$30 to \$33
- ~ Family Annual Monthly Installments \$46 to \$50
- ~ Senior Annual Monthly Installments \$18.75 to \$19.50
- ~ Senior Couple Annual Monthly Installments \$23 to \$25.50
- ^ Youth 30 day passes \$24 to \$24.50
- ^ Adult 30 day passes \$36 to \$39
- ^ Family 30 day passes \$52 to \$56
- ^ Senior 30 day passes \$24.75 to \$25.50
- ^ Senior Couple 30 day passes \$29 to \$31.50

- + New Fee: Adult Plus One annual membership of \$445
- + New Fee: Adult Plus One monthly installment fee \$42.50
- + New Fee: Adult Plus One 30 day pass fee \$48.50

Parking Permit Fee increases:

- ~ Uncovered garage monthly permit \$50 to \$55
- ~ Uncovered garage quarterly permit \$145 to \$160
- ~ Uncovered garage yearly permit \$550 to \$605
- ~ Covered garage monthly permit \$60 to \$65
- ~ Covered garage quarterly permit \$175 to \$190
- ~ Covered garage yearly permit \$660 to \$715
- ~ Reserved garage monthly permit \$100 to \$105
- ~ Reserved garage quarterly permit \$295 to \$310
- ~ Reserved garage yearly permit \$1,100 to \$1,155

Other Utility Fee Increases/Changes:

All Utilities :

- ** Increase utility service transfer fee from \$4.00 to \$5.00

Water:

Decrease connection fees for various meter sizes

Increase tap fees:

This fee was broken out as a separate charge in FY 2005 and hasn't been changed since

- 1" meter \$160 to \$500
- 4" meter \$500 to \$575

Decrease meter fees:

- 5/8" meter \$188 to \$138
- 3/4" meter \$210 to \$155
- 1" meter \$242 to \$185

Electric:

- * Disconnection fee from \$15 to \$50 for all other customers
- * Reconnection fee (regular working day) from \$15 to \$50 for all other customers. No increase for residential customers.
- * Reconnection fee (same day service) from \$30 to \$75 for residential customers
- * Reconnection fee (same day service) from \$30 to \$150 for all other customers.
- ^^ Security deposit fee for Electric from \$65 to \$75

- + New Fee being established

** Fees have not been increased since 1964

* Fees have not been increased since 2001

^^ Fees have not been increased since 2005

~ Fees have not been increased since 2009

^ Fees have not been increased since 2010

Employee Pay Package Changes:

- An across the board (ATB) pay increase for permanent employees of \$0.27/hour or \$0.193/hour for Firefighters (\$21.60/pay check) - Effective 09/30/2012 (Will be on the October 19th pay check)
- Continue the Sick Leave Buyback benefit at 50% for hours sold over 1,040 hours of accumulated sick leave.

Health/Dental/Vision Insurance:

- NO changes to the prescription plan, dental plan or vision plan.
- NO changes to active employee premiums for dependent coverage where only one spouse/domestic partner works for the City.
- NO changes to insurance subsidies paid by the City for active employees with dependent coverage.
- City will continue to pay the full cost of employee health insurance premiums in the \$1,500 deductible plan and the High Deductible Health Plan (HDHP).
- All employees will continue to 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.
- City will increase contributions to Health Savings Accounts (HSAs) under the HDHP from \$50 per month for single coverage to \$75 per month, and from \$100 per month for family coverage to \$150 per month.
- Married or domestic partners who both work for the City and who have dependent coverage will see the final increase to medical premiums to pay for full family coverage in 2013. Bi-weekly increases for each spouse will be as follows: \$17.14 for \$750 plan, \$6.52 for the \$1,500 and HDHP plans, and \$4.09 for dental insurance.
- The \$750 deductible plan is expected to be eliminated in 2014.
- Health insurance plan changes are expected in 2014 as we implement health care reform mandates.
- Retiree health insurance rate subsidies will be reduced by 50% in FY 2013 and eliminated in FY 2014. Pre-65 retiree health premium rates will increase by 50% of the subsidy for each coverage tier. Medicare eligible retirees participating in the fully insured supplement plan will have an increase in the premium by 50% of the subsidy.

LAGERS Pension Changes:

- No pension benefit changes for current employees.
- Employees will continue to receive the City's 401A match
- Employees hired after September 30, 2012 will no longer be eligible for the 80 and out provision.

Police and Fire Pension Changes:

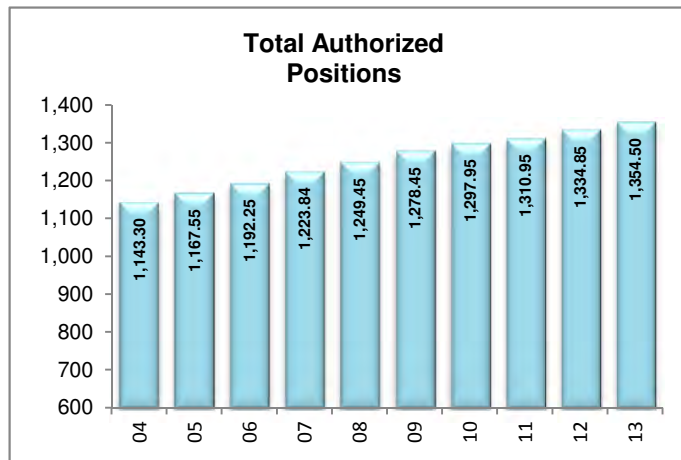
- No pension benefit changes for current employees.
- Employees will no longer receive the City's 401A match
- Employees hired after September 30, 2012 will be placed in a new tiered pension plan.

Other Items:

- For FY 2013 the only classifications reviews conducted were for new position requests and reorganization reviews. Department reorganization reviews resulted in seventeen approved reclassifications, eleven to higher pay grade assignments, two to the same pay grade assignments, and four to lower pay grade assignments. These changes impact seventeen employees. Eight classification title changes were approved, impacting seventeen employees.

Authorized Position Changes

- Overall there is a net of 19.65 FTE positions added for FY 2013.



Authorized Position Changes - cont

to the reallocation of Public Works and Finance employees to other divisions.

- A net of 24.70 FTE positions are being added to other funds.

Positions Being Added:

Administrative (2 FTE Positions)

- Management Fellow position (*City Manager's Office*) added to enhance the research and analysis function in the office.
- Assistant City Counselor III (*Law-City Counselor*) is being added to work primarily with Columbia Police Department.

Parks and Recreation (1 FTE Position)

- Groundskeeper (*Parks and Recreation*) will be funded by the permanent parks sales tax

Supporting Activities (2.25 FTE Positions)

- Increase (0.25) an Administrative Support Assistant II (*Public Communications*) and (2) Customer Service Representative II positions to implement the new Contact Center.

Transportation (Net 3.25 FTE Positions)

- Converting a .75 FTE Bus Driver to 1.00 FTE (*Transit*) for better efficiency in the Transit system.
- Administrative Support Assistant II (*Transit*) to handle federal reporting requirements.
- A Planner and Engineering Aide III were added to the Non-Motorized Grant Fund to over see grant related projects.
- Deleted Airport Superintendent position (*Airport*)
- Maintenance Assistant II (*Parking*) needed to help with the maintenance and cleaning of the parking garages.
- Railroad Operations Manager (*Railroad*) needed to oversee railroad and transload operations. Railroad Operator was deleted to help fund this position.

Utilities (Net 11.15 FTE Positions)

- Water added 5.40 FTE positions; one to oversee disinfection of new mains and fire flow testing; one to provide maintenance at the Water Treatment Plant, three to staff service constructions crews, and 0.40 to work in the storeroom. There is a reallocation of 0.20 positions to Electric.
- Electric has added 2.95 positions and deleted one position; one to coordinate demand side management programs for the commercial sector, one to supervise new operations center being moved downtown, three to staff the Columbia Energy Center, .60 FTE to work in the storeroom, and added .15 FTE to work on capital projects. One Energy Services Superintendent position has been deleted to provide funding for two of the newly created jobs. Three positions have been transferred to the Transload Facility.

This Page Intentionally Left Blank

From the words of our City Manager:

"Strategic planning is a management tool, and as with any management tool, it is used for one purpose only: to help an organization do a better job-to focus its energy, to ensure that members of the organization are working toward the same goals, to assess and adjust the organization's direction in response to a changing environment. In short, strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it, with a focus on the future."

During FY 2012 - the City of Columbia moved in the direction of hiring a consultant and beginning the process of preparing strategic goals in line with customer needs, department strengths and financial resources. The Public Health and Human Services Director has been acting Project Manager and has worked to keep the organization on task. Strategic work-sessions were attended by department directors, council members and the mayor. Weekly/monthly meetings continue for director work groups to help craft our Strategic Goals. The journey has been a process and we would like to share with our readers where we are at in that journey. The City has currently identified seven strategic priorities.

STRATEGIC PRIORITIES

"...to make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable and healthy economy, community and environment through a democratic and fiscally responsible government."

FINANCIAL HEALTH

Meet the critical financial needs of the City while maintaining a balanced budget through revenue growth, expenditures reallocation and efficient use of resources.

CUSTOMER FOCUSED GOVERNMENT

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

HEALTH, SAFETY & WELL-BEING

Create an inclusive, thriving, livable community that promotes health, safety and well-being.

ECONOMIC DEVELOPMENT

Support and further stimulate our local economy.

WORKFORCE

Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

INFRASTRUCTURE

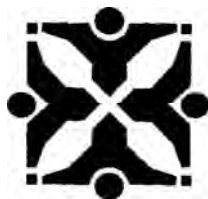
Increase opportunities for existing infrastructure funding and ensure that as the City grows there are resources to meet infrastructure demands such as roads, water and electric systems, sanitary systems, water systems, public transit, airport, railroad and parks and trails.

GROWTH MANAGEMENT

Plan for growth to ensure that there are resources to meet increased demands; such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

(THIS PAGE LEFT INTENTIONALLY BLANK)

City of Columbia, Missouri



Strategic Plan **2012-2015**

September, 2012

Mission

We make Columbia the best place to live, work, learn and play by fostering a safe, equitable, sustainable, and healthy economy, community and environment through a democratic and fiscally responsible government.

Vision

Columbia will be a connected, informed and engaged community renowned for its safe neighborhoods, vibrant economy, educational excellence, customer service and quality of life served by an efficient, responsive and open government.

Core Values

- ◆ **Customer service:** We exist to provide the best possible service to all customers.
- ◆ **Communication:** We listen to our customers and respond with clear, compassionate, and timely communication.
- ◆ **Continuous improvement:** We value continuous improvement through planning, learning, and innovative practices.
- ◆ **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 and the community. Each person's contribution is critical to our progress.
- ◆ **Stewardship:** 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.

Core Competencies

1. Community stewardship
2. Consensus-building
3. Supporting quality of life through full city services
4. Innovation

Moving Forward: Our Seven Strategic Priorities

Customer Focused Government

Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Economic Development

Support and further stimulate our local economy.

Financial Health

Meet the critical financial needs of the City while maintaining a balanced budget through revenue growth, expenditure reallocation, and efficient use of resources.

Growth Management

Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Health, Safety and Well-Being

Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

Infrastructure

Increase opportunities for existing infrastructure funding and ensure that as the City grows there are resources to meet infrastructure demands such as roads, water and electric systems, sanitary systems, water systems, public transit, airport, railroad and parks and trails.

Workforce

Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Strategic Priority: Customer-Focused Government

Strategic Goal: Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

Strategic Objectives:

1. Improve customer satisfaction with City services.
2. Incorporate technologies and resources to serve customers when, where and how it's convenient for them.
3. Integrate communication across department boundaries.

City Initiatives:

- Implement a customer contact center for citizens to report problems, access services and get information (listen, learn and improve how we do business)
- Implement a customer relations management (CRM) system to gather data on service encounters, reveal trends in service experiences and drive changes to increase customer satisfaction
- Establish a process to identify cross-department issues and consolidate information into easy-to-use formats

Performance Measures:

- ◆ Level of agreement that it was easy to reach the right person at the City (citizen survey)
- ◆ Increase satisfaction with overall quality of customer service received (citizen survey)
- ◆ Aggregate performance evaluation score for City employees on the "customer service" Citywide competency
- ◆ Increase level of agreement with statement that it's easy to get information needed from City government (citizen survey)

Strategic Priority: Economic Development

Strategic Goal: Support and further stimulate our local economy.

Strategic Objectives:

1. Meet the needs of existing visitors and increase tourism by attracting new visitors.
2. Support the importance of attracting and supporting businesses that export products or services outside of the Columbia region.
3. Recruit businesses to Columbia.
4. Support existing businesses to maintain and/or expand local operations.
5. Support entrepreneurial activities.
6. Identify business development opportunities that emphasize sustainability.
7. Promote economic growth in arts and entertainment.
8. Support and promote historic preservation.

City Initiatives:

- Add Economic Development programs to increase our capabilities.
- Create an encouraging atmosphere for business opportunities based on environmental stewardship.
- Engage community based organizations who may want to partner to achieve our strategic objectives.
- Seek to increase funding for non-profit arts agencies provided on an annual basis.
- Support and promote policies and programs that emphasize historic preservation.

Performance Measures:

- ◆ Community priority rating of the importance of economic development and job creation on the citizen survey
- ◆ Measure Gross Domestic Product for Columbia and region by industry
- ◆ Identify and develop data sources to measure economic development for agencies that support the economic development strategy.
Example “Refine and capture Business License Application Data” to provide metric data for entrepreneurial business, historic preservation, culture, arts & creative industries, and tourism employment

Strategic Priority: Financial Health

Strategic Goal: Meet the critical financial needs of the City while maintaining a balanced budget through revenue growth, expenditure reallocation, and efficient use of resources.

Strategic Objectives:

1. Control city health care cost while still providing affordable health care for city employees
2. Balance the budget without the use of fund balance
3. Provide the resources for salary increases to employees
4. Develop a business approach to reduce use of subsidies
5. Control the city's pension costs
6. Review and refinance debt issues to save interest costs

City Initiatives:

- Control city health care costs and provide affordable health care for city employees
- Use more entrepreneurial approaches where possible such as the FastCat Initiative
- Share annual department budget savings for future department innovative initiatives
- Service Cost Recovery Approach
- Carefully and publicly analyze any change to pension plans
- Focus future increases for staff towards salary rather than benefits
- Refinance debt whenever possible to lower costs of interest

Performance Measures:

- ◆ Percent of increase of city health care cost
- ◆ Reduce use of fund balance
- ◆ Salary increases to employees
- ◆ Amount of transit subsidy
- ◆ City's pension costs and rate of investment return
- ◆ Bond ratings
- ◆ Percent of costs recovered on all fees

Strategic Priority: Growth Management

Strategic Goal: Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Strategic Objectives:

1. Ensure that plans guiding growth are up to date and effective
2. Be prepared for the fiscal impacts of the physical growth of the City
3. Support conservation and preservation of land and historic resources

City Initiatives:

- Implement the comprehensive plan
- Develop a method to estimate and prepare for the costs of growth
- Expand the “fiscal note” to account for long-term impacts of growth on City budgets
- Plan for land preservation and open space connectivity
- Minimize and mitigate the disturbance of land in the expansion of City facilities
- Re-use and recycle existing buildings for public uses
- Encourage re-development over development of green space
- Analyze cost of growth

Performance Measures:

- ◆ Citizen survey rate of satisfaction with “how well the city is planning for growth”
- ◆ Acquisition or legal protection of sensitive lands and historic buildings
- ◆ Ratio of green space developed to redevelopment
- ◆ Citizen satisfaction with housing affordability

Strategic Priority: Health, Well-Being, and Safety

Strategic Goal: Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

Strategic Objectives:

1. Keep residents and visitors to the city safe
2. Create an environment that encourages a healthy community
3. Increase investment and participation in cultural and recreational activities

City Initiatives:

- Strengthen neighborhoods and improve health and safety by establishing a multi-departmental team to engage residents and improve the coordination and allocation of city and community resources.
- Comprehensive review of current city policies and potential future policies that contribute towards community health improvement.
- Launch Columbia Arts Foundation
- Complete Park Capital Improvement Projects included in the 2010 sales tax ballot issue
- Explore the feasibility of creating a sports authority

Performance Measures:

- ◆ Overall quality of life in the city (resident survey)
- ◆ Quality of fire protection services (resident survey)
- ◆ Fire related fatalities
- ◆ City crime rate per 1000 residents (violent and property)
- ◆ Visitor rating of Columbia as safe. (Visitor Profile Survey)
- ◆ Quality of public health services in the community (resident survey)
- ◆ Percent of residential code cases brought into voluntary compliance prior to administrative/judicial process.
- ◆ Quality of parks and recreation programs and facilities (resident survey)
- ◆ Citizen satisfaction with cultural, arts, and recreational activities and offerings (resident survey proposed question)

Strategic Priority: Infrastructure

Strategic Goal: Ensure that there are resources to meet existing and future physical infrastructure demands.

Strategic Objectives:

1. Provide sufficient funding to maintain and improve City infrastructure
2. Utilize new and innovative best practices for future and existing infrastructure
3. Improve communication of infrastructure needs to the customers

City Initiatives:

- Create guidelines for equitable funding for infrastructure (also included in growth management section)
- Implement initiatives from Infrastructure Task Force reports (July 5, 2011) and Capital Improvement Plans
- Continue and improve integration of existing public information officers' network
- Provide clear, consistent, accurate, timely, responsive information.
- Develop annual infrastructure report

Performance Measures:

- ◆ Infrastructure performance (utility-defined measures and goals)
- ◆ Infrastructure performance perception (citizen surveys)
- ◆ Benchmarking cost of service (ICMA)
- ◆ Effectiveness of City communication with the public (2011 survey, Q. 1.f)
- ◆ City government is a trusted source of information (2011 survey, Q. 15.a)
- ◆ Information is communicated clearly, accurately and in a form that meets my needs (2011 survey, Q. 15.c)
- ◆ Cycle time to resurface city streets
- ◆ Residents satisfied with streets, sidewalks, stormwater, and city utilities

Strategic Priority: Workforce

Strategic Goal: Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Strategic Objectives:

1. Maintain a total compensation system that is internally fair and externally competitive
2. Cultivate a learning culture to improve employee job performance, capacity and leadership skills
3. Seek innovative ways to recognize high performing employees, improve employee satisfaction, and strengthen employee engagement

City Initiatives:

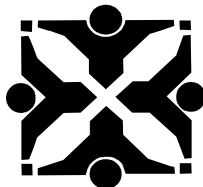
- Conduct FY 2013 Classification/Compensation Study
- Develop City University concept and propose curriculum
- Promote systematic use of employee reward programs

Performance Measures:

- ◆ Lower rate of voluntary employee turnover
- ◆ Improved employee perception of fair compensation system
- ◆ Training hours per employee per year
- ◆ Increased employee engagement
- ◆ Increased employee satisfaction

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 were grouped by function in an effort to help readers 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, Transload, 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

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 64.1 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 3,039).....	70
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	1
Roller Hockey Facilities.....	2
Skate Park.....	1
Soccer Fields.....	19
Tennis Courts.....	27
Trails (miles).....	49.4
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).....	17,709
Elementary Schools (22).....	8,765
Middle Schools (3).....	2,563
Junior High Schools (4).....	2,538
Senior High Schools (4).....	3,843
Vocational Schools (1).....	4,090
Non-Public Schools (17).....	N/A
Stephens College.....	806
Columbia College (day, evening & ext).....	14,200
Univ. Of Missouri-Columbia.....	33,762

Libraries:

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

City Streets: (Public Works 874-6289)

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

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

Sewers (miles).....	689
---------------------	-----

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	135
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	125
Number of vehicles.....	40
Number of hydrants.....	5,605

Police Protection: (874-7506)

Number of stations.....	1
Number of training facilities.....	1
Number of sub-stations.....	4
Total number of employees.....	191
Number of Sworn Positions.....	160
Number of vehicles.....	103

Parking: (Public Works 874-7674)

Unmetered Off-Street	
On-Street Meters.....	1,724
Off-Street Meters.....	302
Permit Spaces (lots/garages).....	3,623
Hourly Garage Spaces.....	278

Airport: (Public Works 874-7508)

Airport Facilities.....	1
Airlines: Delta	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 2013): **1,354.50**

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 in 2011

University of Missouri	8,608
University Hospital & Clinics	4,468
Columbia Public Schools	2,117
Boone Hospital Center	1,655
City of Columbia	1,332

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

Sales Tax:

Sales tax in Columbia is 7.35% in all areas of the City except those located in transportation development districts (TDDs). The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital 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 2011, volunteers contributed nearly 50,000 hours at a value of more than \$1,080,000.

Annual Unemployment Rates for Columbia

Year	Population	Rate
2006	96,851	2.90%
2007	99,405	3.60%
2008	100,976	4.40%
2009	102,324	5.10%
2010 *	108,500	6.20%
2011	111,213	5.90%

**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 2011 Columbia was at 91.0%. Columbia area has a median household income of \$41,287. According to the Columbia REDI website reporting economic conditions.

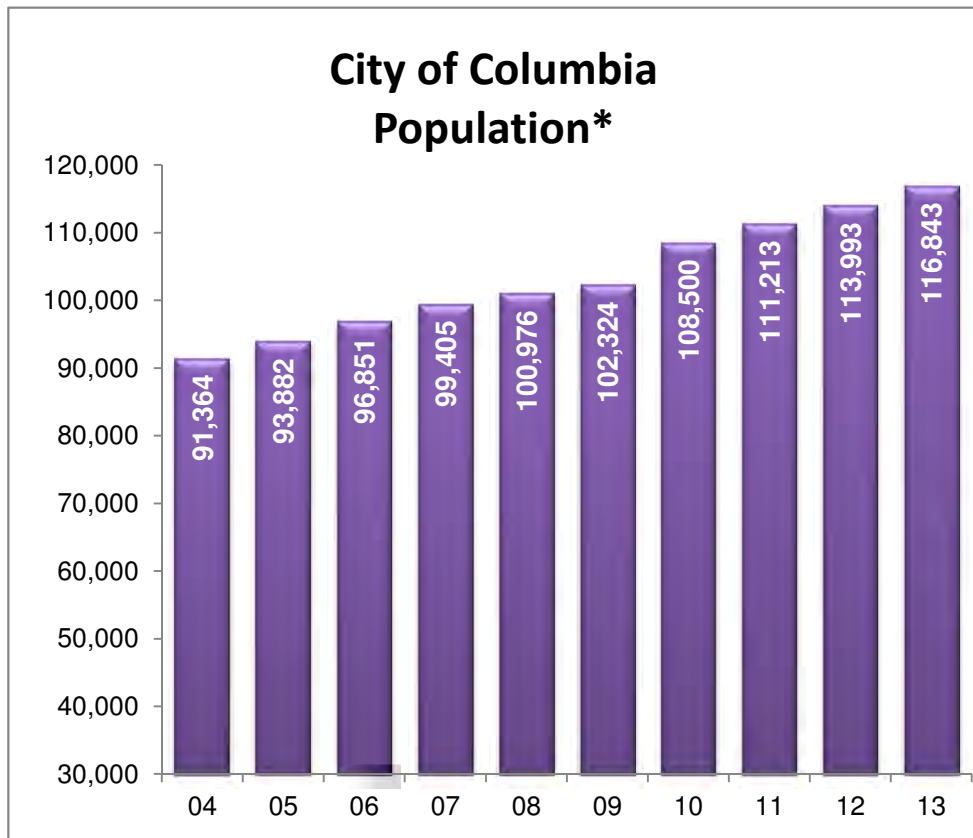
<http://www.columbiamochamber.com/community/livingcost.php>

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.



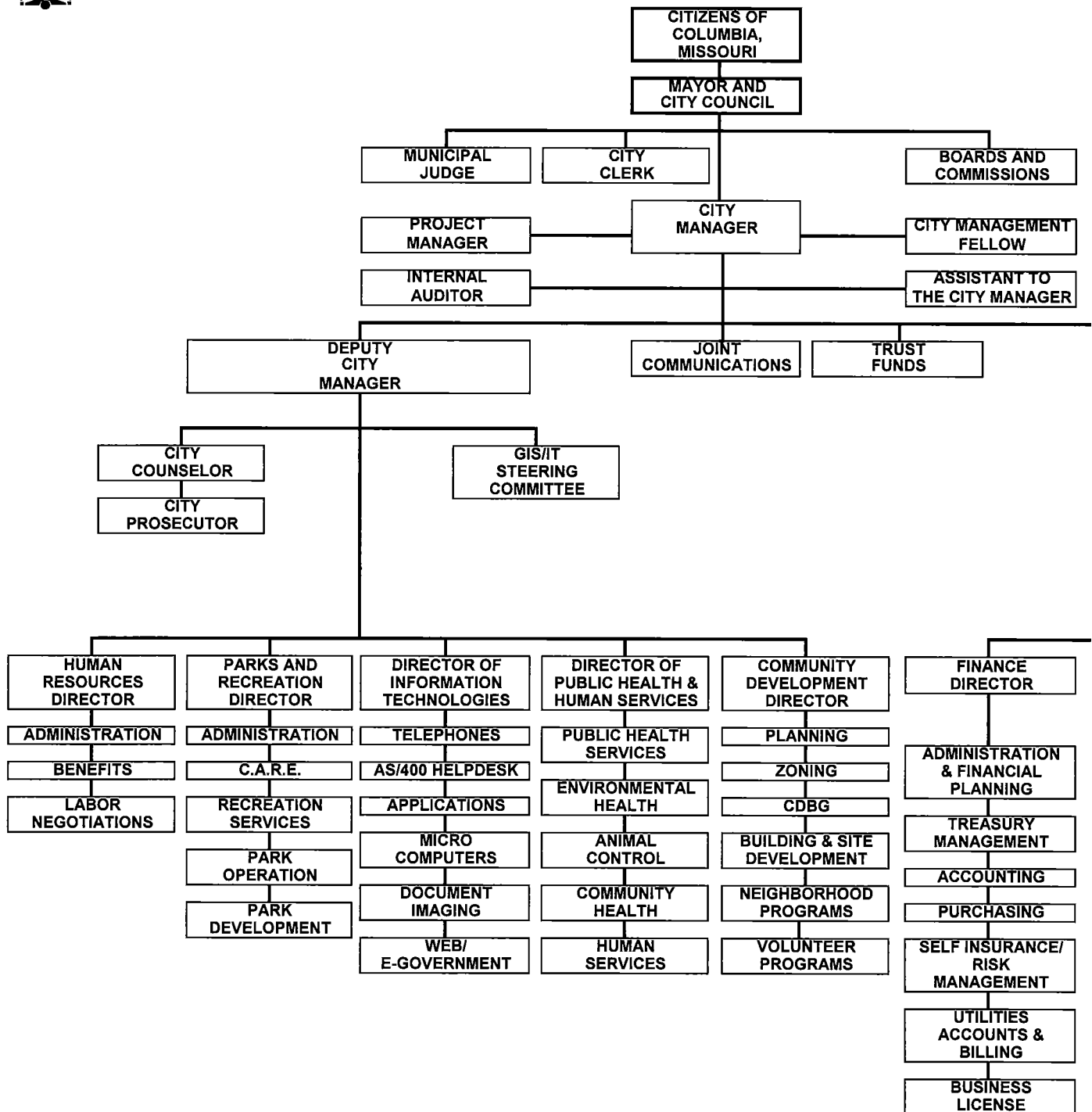
<u>Principal Tax Payers</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
State Farm Mutual Auto Ins Company	Insurance	7,807,371	1	0.50%
Columbia Mall Limited Partnership	Property/Developer	6,705,078	2	0.43%
TKG Biscayne LLS	Property/Developer	6,270,499	3	0.41%
Shelter Insurance	Insurance	5,616,484	4	0.36%
COG Leasing Company LLP	Health Services	4,002,304	5	0.25%
Rayman Columbia Center Trust	Property/Developer	3,935,232	6	0.25%
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	7	0.25%
Rusk Rehabilitation Center	Health Services	3,783,072	8	0.24%
Grindstone Plaza Development	Property/Developer	3,647,027	9	0.23%
The Links at Columbia	Property/Developer	3,581,500	10	0.23%

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

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



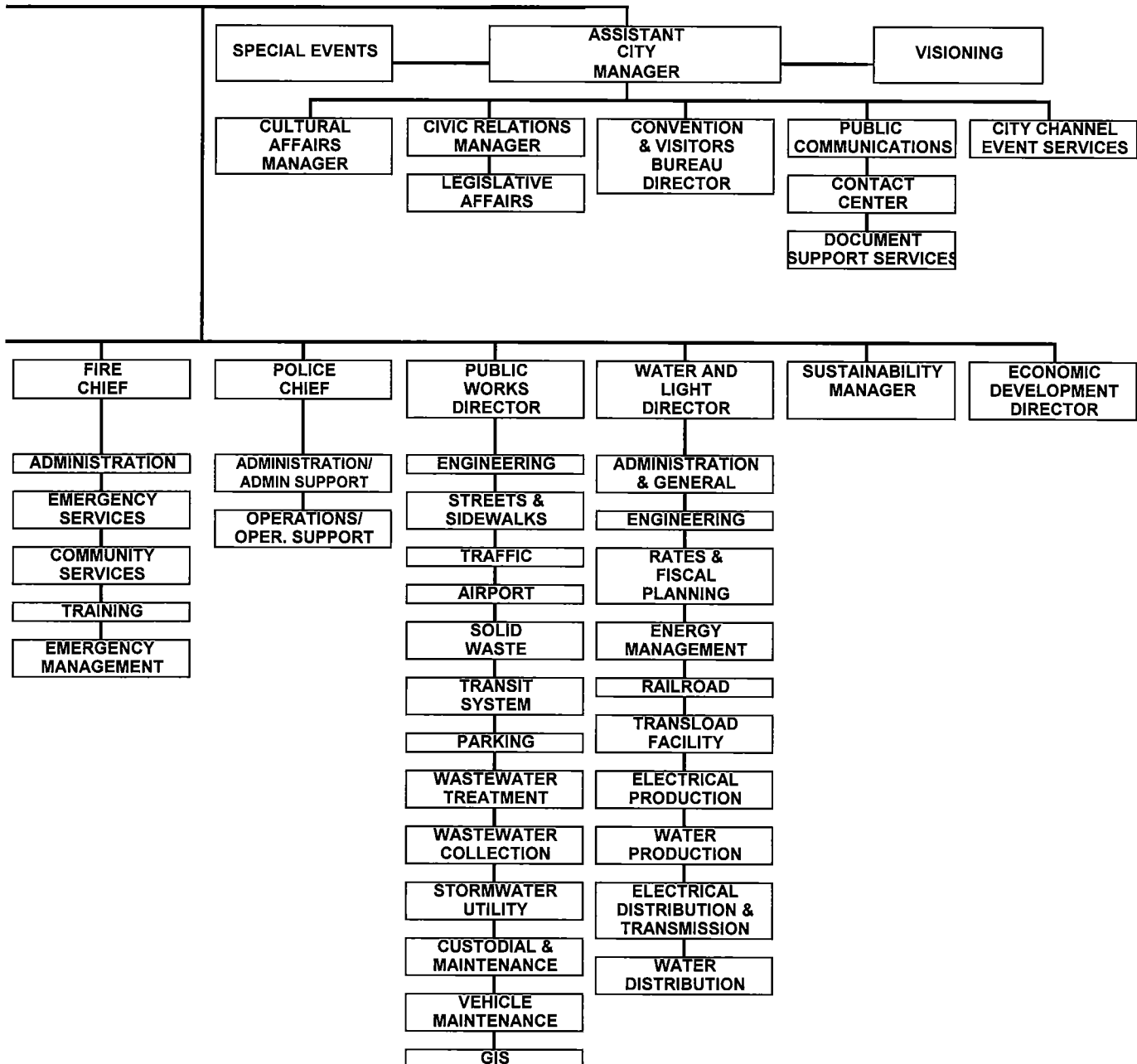
FUNCTIONAL ORGANIZATIONAL CHART



Approved 7-12-12
date

City Manager

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.
Director: Amy Schneider

Community Development 573-874-7239

Provides planning, economic and community development support to the City of Columbia.
Director: Timothy Teddy

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.
Manager: Chris Stevens

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy.
Director: James Michael (Mike) Brooks

Emergency Management 573-874-7400

Emergency preparedness and planning for all citizens in the Boone County region.
Fire Chief: Chuck Witt

Finance 573-874-7111

Administers, directs, and coordinates all financial services for the City of Columbia.
Director: John Blattel

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: Vacant

Joint Communications 573-874-7400

Emergency contact (911) for all citizens in the Boone County region.
Acting Operations Manager: Joe Piper

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

Police 573-874-7404

Serves as the law enforcement agency for the City of Columbia.
Police Chief: Ken Burton

Public Communications 573-874-7316

Promotes the City of Columbia's public affairs.
Manager: Renee Graham

Public Health & Human Services 573-874-7347

Assists to prevent disease and injury by promoting better health in the community. Includes community and social services programs.
Director: Stephanie Browning

Public Works 573-874-7253

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 (SRF)
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)
Transload Facility 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

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.

Computer Inventory Process – During the months of November - 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 - In FY 2012 the FOC (Fleet Optimization Committee) was established to provide criteria for and oversee the replacement of rolling stock within the City. The committee is chaired by the Internal Auditor and members consist of employees from Finance, Water and Electric, Parks and Recreation and Public Works. The committee evaluates rolling stock on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process.

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

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 and new programs) 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, department needs and fiscal availability.

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.

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

- Work with IT and city departments to prepare for computer inventory
- Begin preparing Ten Year Trend Manual

December

- Fiscal year End Review with Council
- Complete Ten Year Trend Manual once audit is finalized

January

- Begin preparing Internal Service Funds (ISF) 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 prior fiscal year audit

March

- Budget prepares preliminary 6 months financial Forecasting for upcoming Fiscal Year
- Departments and City Manager develop next year's CIP.
- Annual Citizen Survey conducted

April

- Draft CIP document prepared
- Budget guidelines prepared and distributed to Departments.
- Budget training provided to Departments.
- Departments begin to 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
- The Planning & Zoning Commission reviews draft CIP document and provides

June

- Council Retreat - to meet with Department heads and set guidelines for next year's budget
- City Manager presents State of the City/Annual Performance Report
- City Manager meets with each Department head to review their budget requests and tie to the strategic plan goals, progress and funding considerations

July

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

August

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

September

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

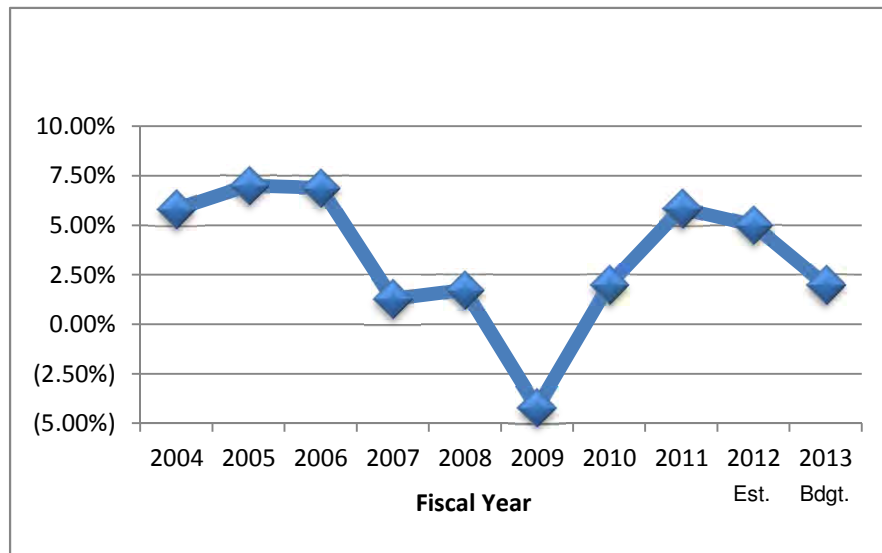
Assessed Values of Taxable Property

<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	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2012 prelim	4,138,388	1,423,128,211	284,481,957	1,711,748,556

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>
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
2013	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>
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	\$19,891,980	5.84%
2012	\$20,886,579	5.00%
2013	\$21,304,311	2.00%

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

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

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

REVENUE POLICY

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

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

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

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

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

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

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

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

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

BUDGET POLICY

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

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

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

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.

CAPITAL IMPROVEMENTS POLICY

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

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

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

ACCOUNTING POLICY

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

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

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

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

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

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

PURCHASING POLICY

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

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

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

DEBT POLICY

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

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

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

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

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

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

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

RESERVE/FUND BALANCE POLICY

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

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

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

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced. Expenditures must equal revenues. In FY 2011 the City Manager established a plan to get expenditures equal to revenues without using fund balance. The City is in year two of this effort and looks to close the gap by the end of FY 2014 budget.

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

ENTERPRISE FUND POLICY

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

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

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

INTERNAL SERVICE FUND POLICY

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

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

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

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

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.

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 sources.

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.

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 53 separate departmental budgets.

The budget document is divided into seven functional groups which include: Administrative, Health and Environment, Parks & 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 45, provides the following information by fund, Beginning Fund Balance, Revenues, Expenses, Net Income, and Total Resources Provided by Operations.

CIP SUMMARY

The CIP Summary provides a summary of the capital improvement plan projects that are planned for the next five fiscal years. The individual department capital projects listing has been moved into the department sections within the various functional groups. (The CIP Summary starts on page 47)

DEBT SUMMARY

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

PERSONNEL SUMMARY

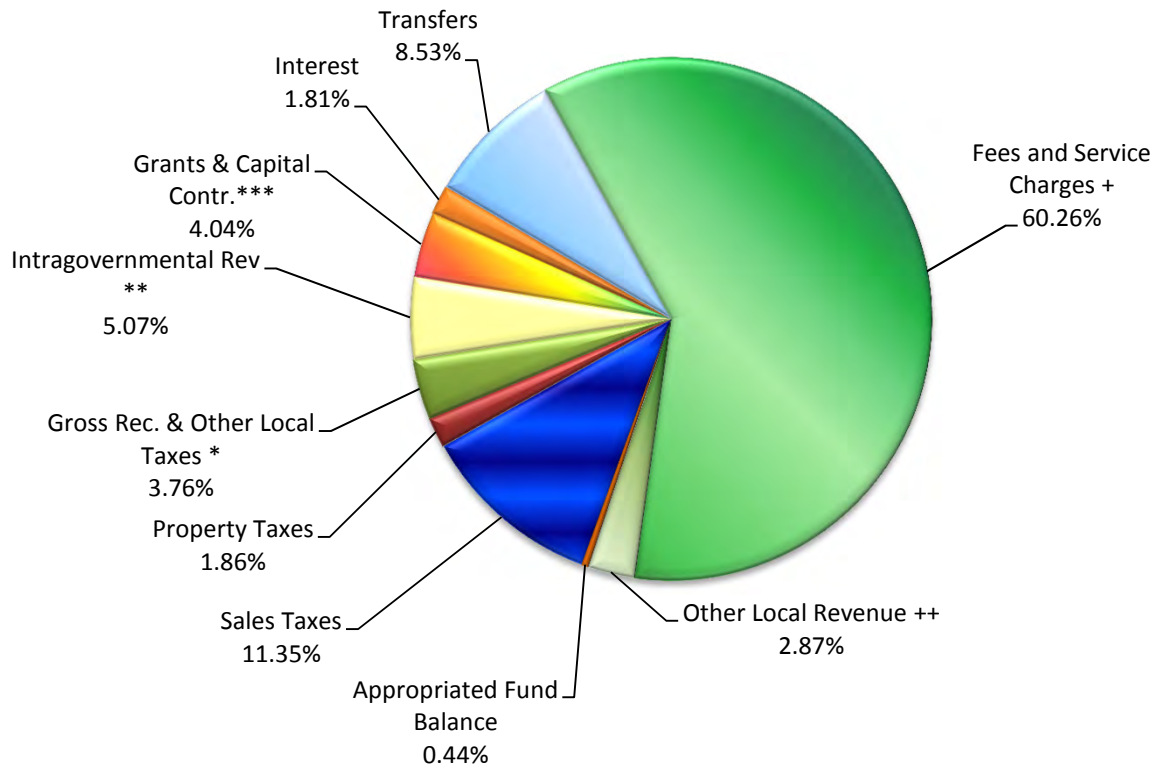
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes. (The Personnel Summary begins on page 77)

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 93).

Overall Revenue Summary (Where the Money Comes From)

FY 2013 Total Revenues By Category



REVENUES BY CATEGORY (Where the Money Comes From)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Sales Taxes	\$40,538,522	\$40,625,171	\$42,565,447	\$43,416,756	2.0%	6.9%
Property Taxes	\$6,876,040	\$6,899,203	\$6,981,237	\$7,120,862	2.0%	3.2%
Gross Rec. & Other Local Taxes *	\$14,274,548	\$14,282,010	\$13,838,790	\$14,370,158	3.8%	0.6%
Intragovernmental Rev **	\$18,230,977	\$18,750,138	\$18,948,847	\$19,373,027	2.2%	3.3%
Grants & Capital Contr.***	\$20,765,342	\$57,706,928	\$49,584,579	\$15,443,129	(68.9%)	(73.2%)
Interest	\$6,849,220	\$7,157,815	\$7,996,453	\$6,921,474	(13.4%)	(3.3%)
Transfers	\$47,465,187	\$35,317,552	\$28,344,876	\$32,628,945	15.1%	(7.6%)
Fees and Service Charges +	\$222,480,464	\$217,773,263	\$218,125,981	\$230,452,608	5.7%	5.8%
Other Local Revenue ++	\$14,156,365	\$10,480,258	\$12,092,305	\$10,985,652	(9.2%)	4.8%
Lease/Bond Proceeds	\$11,779,723	\$2,743,259	\$2,735,000	\$0	(100.0%)	(100.0%)
Appropriated Fund Balance	\$0	\$6,786,091	\$579,899	\$1,691,724	191.7%	(75.1%)
Total	\$403,416,388	\$418,521,688	\$401,793,414	\$382,404,335	(4.8%)	(8.6%)

* 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 charges to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2013, this revenue source reflects an increase of 5.7% or \$12.3 million over Estimated FY 2012. Increases are shown in the new Transload Fund, Water (5% rate increase), Electric (1.5% rate increase), Recreation Services (various fees), Transit (new FastCat route), Sewer (15% rate increase), and Parking (\$5/month for garage permits) due to rate and fee increases.

See Budget-In-Brief for detail fee listing.

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 2013, sales taxes are projected at a 2% growth, or \$0.9 million over Estimated FY 2012. This continues to reflect an improvement in the economic conditions. Estimated growth for FY 2012 has been revised to reflect a current trend of 5% growth over Actual FY 2011 sales tax numbers. FY 2013 property taxes are projected to increase 2% over Estimated FY 2012 and there is no change in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected at a 3.8% increase or \$0.5 million over Estimated FY 2012. Hotel/motel taxes are projected at 2% growth over Estimated FY 2012.

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 2013 these revenues are projected to decrease \$1.1 million compared to Estimated FY 2012. The largest part of the decrease is due to a one time insurance payment made to the city for a significantly large claim. In the General Fund, building permit and plan review fees are estimated to increase \$0.5 million due to a change in the fee basis and a move to recover 75% of costs. The average increase in fees will be approximately 2.5 times the current fee and will be applied to residential and commercial construction. There are also fee increases proposed in Health and Rental Inspections.

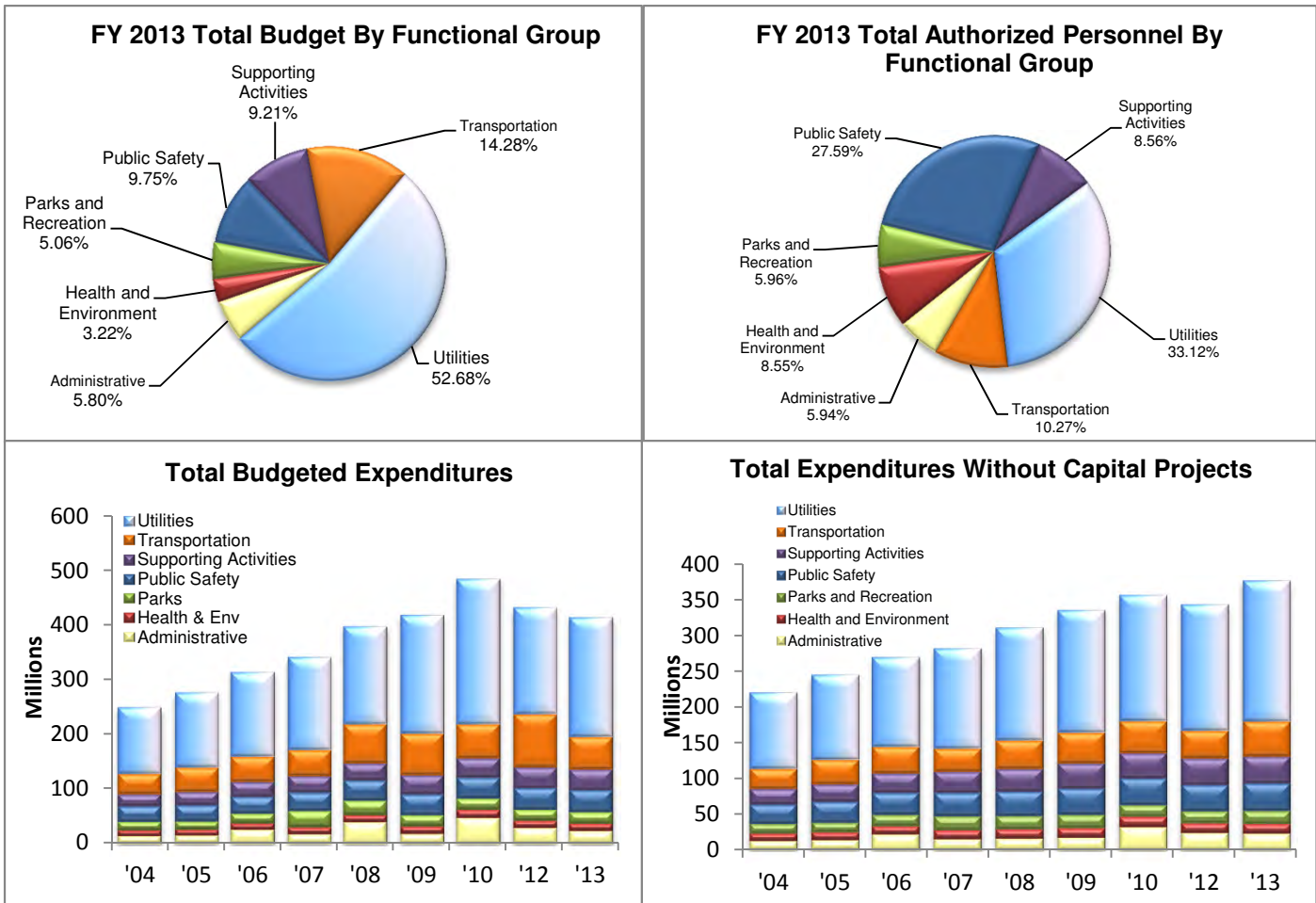
Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to be \$34.1 million or 68.9% under Estimated FY 2012. This decrease is primarily due to the amount of federal funding of \$37.4 million for airport capital improvements that was received in FY 2012. Grant funding is anticipated to be lower for Health, Public Safety, CDBG, Electric and Transit.

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 2013, transfers into funds are projected to be \$4.3 million or 15.1% higher. This is primarily due to the transfer of the Transload facility, transferring it from Railroad to the new Transload fund, transfers of special revenue funding for capital projects, and transfers to pay debt.

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 2013, PILOT is increasing \$0.6 million or 4.2% due to customer growth and the rate increases planned in Water (5%) and Electric (1.5%). General and Administrative Fees are down \$0.2 million due to the reallocation of administrative employees from general fund departments to other various enterprise and internal service fund departments within finance and public works.

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. The City's General Fund balance is projected to be 27% for FY 2013 which is above the city's 20% (newly established) policy requirement. The City is in year two of a three year plan to eliminate the use of fund balance (our rainy day fund) to balance the budget.

Overall Expenditures By Function (Where the Money Goes)



EXPENDITURES (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)
Health and Environment	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)
Parks and Recreation	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%
Public Safety	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)
Supporting Activities	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%
Transportation	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846	(39.1%)	(39.4%)
Utilities	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%
Total	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administrative	77.00	77.50	80.60	80.44	(0.16)
Health and Environment	119.68	117.35	117.25	115.75	(1.50)
Parks and Recreation	77.75	81.75	81.75	80.75	(1.00)
Public Safety	375.75	375.75	373.75	373.75	0.00
Supporting Activities	107.95	109.75	110.90	115.99	5.09
Utilities	423.92	439.25	439.25	448.65	9.40
Transportation	128.90	130.35	131.35	139.17	7.82
Total	1,310.95	1,331.70	1,334.85	1,354.50	19.65

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, Transload facility, 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 decrease \$38.4 million or 39.4% over Budget FY 2012. Capital projects decreased by \$48.4 million due to the Regional Airport Fund receiving \$39 million in FAA funds for upgrades and improvements to taxi-way Alpha and runway 13-31 in FY 2012. There is a 7.82 net change in positions. (Non-Motorized added 2.00 positions, Transit added 1.25 positions, Parking added 1.00 position, Railroad added 1.00 position and deleted one position, Airport deleted 1.00 position and 4.57 positions were reallocated between departments.)

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility departments are projected to increase \$8.8 million, or 4.2% over the FY 2012 budget. Electric reflects a \$2.2 million increase due to increased purchased power costs, Sewer reflects a \$4.1 million increase due to operating and debt costs due to the expansion of the waste water treatment plant, and Solid Waste reflects a \$6.6 million increase due to operating and capital project costs related to the possible conversion to a roll cart collection program and the conversion of ten vehicles to compressed natural gas (CNG). There is a 9.40 net change in positions. (Water added 5.40, Electric added a net of 2.95 and 1.75 positions were reallocated)

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court. Public safety departments are projected to decrease by \$0.1 million or 0.3% over the FY 2012 budget. Operating costs are increasing \$0.4 million due to the implementation of the technology replacement plan in the Police Department, capital additions are increasing \$0.5 million for fleet replacements, and capital projects are decreasing by \$1 million due to the funding of the radio enhancement project in FY 2012. Personnel costs are virtually flat due to pension costs increases of more than \$0.5 million being offset by current police and fire employees no longer receiving the city's 401A match. No new positions were added.

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. Supporting activity departments are increasing \$0.6 million or 1.7% over the FY 2012 budget. Claims costs increases of \$0.675 million are budgeted between the Employee Benefit Fund and the Self Insurance Fund. Operating costs for Fleet Operations reflects a \$1 million increase due to centralizing the Parks and Recreation fleet under Fleet operations. In FY 2014 the centralization of fleet will be complete with the movement of the Water and Light fleet operations under Fleet Operations. There is a 5.09 net change in positions. (Public Communications added 2.50 for the contact center and 2.84 positions were reallocated.)

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 decrease \$6.1 million or 20.2% over the FY 2012 budget. Other general government capital projects reflects a decrease of \$5.1 million due to funding the replacement of the city's financial software in FY 2012. General government debt reflects a \$1 million decrease. There is a (0.16) net change in positions. (City Manager added 1.00, Law added 1.00 and 2.16 positions were reallocated between Finance and Public Works Departments)

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 \$0.6 million or 2.8% over the FY 2012 budget. Capital projects are projected to decrease slightly by \$0.2 million. Parks includes the addition of one Groundskeeper II positions which will be funded by the permanent Parks Sales Tax. There is a 1.00 net decrease in positions. (1.00 Groundskeeper II was added which is offset by Parks Sales Tax, 1.00 Vehicle Mechanic and 1.00 Vehicle Maintenance Supervisor were transferred to Fleet operations as part of the centralization of fleet.)

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 \$0.4 million decrease over the FY 2012 budget. Health and Human Services projects a \$0.3 million decrease due to the completion of two foundation grants and no Emergency Shelter Grant funds budgeted for FY 2013. The City Manager has set aside \$10,000 in the Contributions Fund to establish a fund in the Columbia Community Foundation for private donors who want to support public arts in Columbia. This will create an avenue to continue our cultural investments independent of the volatility of the City's funding stream. Sustainability Fund reflects a \$0.2 million decrease due to completion of projects funded in FY 2012. There is a (1.50) net change in positions. (1.00 Trust Officer position was transferred to the City Manager's Office and .50 Asst. City Counselor III was transferred to Law Department.)

Summary of Total Revenues By Fund Type

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
General Government Revenues:						
110 General Fd	\$76,801,268	\$78,710,099	\$76,979,571	\$79,852,405	3.7%	1.5%
219 Capital Qtrr Cent STax Fd	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392	1.9%	7.0%
220 Parks Sales Tax Fd	\$4,958,143	\$4,961,620	\$5,207,881	\$5,311,159	2.0%	7.0%
221 Transportation STax Fd	\$9,945,637	\$10,128,964	\$10,615,895	\$10,620,852	0.0%	4.9%
222 Public Improvement Fd	\$1,887,618	\$1,637,374	\$2,070,714	\$1,936,820	(6.5%)	18.3%
227 Special Road District Tax Fd	\$13,471	\$0	\$0	\$0	0.0%	0.0%
229 Convention & Tourism Fd	\$2,058,790	\$2,036,920	\$2,157,294	\$2,198,511	1.9%	7.9%
230 Stadium TDD Fd	\$1,149,425	\$1,061,246	\$1,152,776	\$1,170,216	1.5%	10.3%
260 Office of Sustainability Fd	\$347,820	\$291,787	\$295,790	\$129,565	(56.2%)	(55.6%)
261 Non-Motorized Grant Fd	\$0	\$0	\$0	\$772,666	0.0%	0.0%
266 CDBG	\$1,655,529	\$515,035	\$513,450	\$264,551	(48.5%)	(48.6%)
3xx Debt Service Fd (combined)	\$19,911,816	\$9,902,741	\$9,926,960	\$7,803,462	(21.4%)	(21.2%)
440 Capital Projects Fd	\$31,439,803	\$31,075,361	\$13,271,284	\$10,971,464	(17.3%)	(64.7%)
753 Contributions Fd	\$254,500	\$27,913	\$61,585	\$59,323	(3.7%)	112.5%
Total Govt. Funds	\$155,407,282	\$145,338,271	\$127,491,773	\$126,430,386	(0.83%)	(13.01%)
Enterprise Fund Revenues:						
503 Railroad Fd	\$3,578,981	\$936,050	\$948,350	\$3,200,006	237.4%	241.9%
504 Transload Facility Fd	\$0	\$0	\$0	\$4,346,890	0.0%	0.0%
550 Water Utility Fd	\$21,493,453	\$22,628,681	\$23,154,359	\$23,779,040	2.7%	5.1%
551 Electric Utility Fd	\$132,730,301	\$122,540,264	\$122,794,244	\$127,200,758	3.6%	3.8%
552 Recreation Services Fd	\$6,582,409	\$6,686,433	\$6,598,549	\$6,841,986	3.7%	2.3%
553 Public Transportation Fd	\$6,308,285	\$5,043,995	\$5,360,642	\$8,810,137	64.3%	74.7%
554 Airport Fd	\$3,490,880	\$41,246,019	\$41,353,695	\$3,874,019	(90.6%)	(90.6%)
555 Sanitary Sewer Utility Fd	\$15,949,234	\$18,759,528	\$17,739,830	\$20,020,089	12.9%	6.7%
556 Parking Utility Fd	\$2,548,364	\$3,452,741	\$3,140,528	\$3,272,177	4.2%	(5.2%)
557 Solid Waste Utility Fd	\$17,535,554	\$16,886,622	\$16,865,359	\$16,923,264	0.3%	0.2%
558 Storm Water Utility Fd	\$1,300,041	\$1,209,900	\$1,358,674	\$1,355,200	(0.3%)	12.0%
Total Enterprise Funds	\$211,517,502	\$239,390,233	\$239,314,230	\$219,623,566	(8.23%)	(8.26%)
Internal Service Fund Revenues:						
659 Employee Benefit Fd	\$14,510,400	\$12,336,423	\$13,223,617	\$12,741,010	(3.6%)	3.3%
669 Self Insurance Reserve Fd	\$4,147,021	\$4,458,820	\$4,461,508	\$4,859,277	8.9%	9.0%
671 Custodial / Maintenance Fd	\$1,650,284	\$1,502,607	\$1,509,700	\$1,551,077	2.7%	3.2%
672 Fleet Operations Fd	\$8,059,513	\$7,684,712	\$7,929,127	\$9,001,042	13.5%	17.1%
673 GIS Fd	\$155,845	\$402,334	\$390,124	\$412,400	5.7%	2.5%
674 Information Technologies Fd	\$4,281,942	\$4,059,423	\$4,022,612	\$4,146,316	3.1%	2.1%
675 Public Communications Fd	\$1,562,937	\$1,363,452	\$1,376,830	\$1,309,122	(4.9%)	(4.0%)
676 Utility Customer Services Fd	\$2,123,662	\$1,985,413	\$2,073,893	\$2,330,139	12.4%	17.4%
Total Internal Service Fds	\$36,491,604	\$33,793,184	\$34,987,411	\$36,350,383	3.90%	7.57%
TOTAL CITY REVENUES	\$403,416,388	\$418,521,688	\$401,793,414	\$382,404,335	(4.83%)	(8.63%)

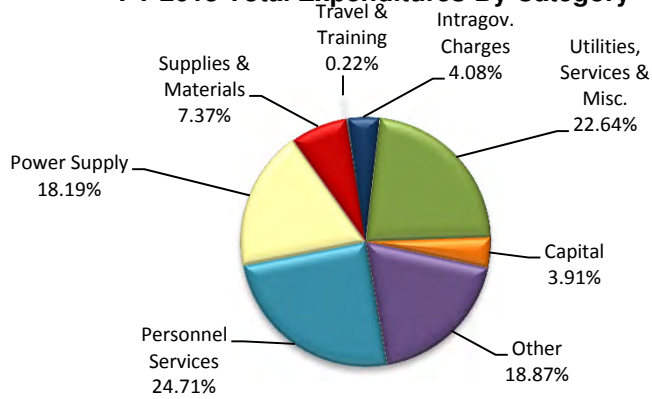
Summary of Total Expenditures By Fund Type

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
General Government Exp.:						
110 General Fd	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%
219 Capital Qtrr Cent STax Fd	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
220 Parks Sales Tax Fd	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%
221 Transportation STax Fd	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
222 Public Improvement Fd	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%
227 Special Road District Tax Fd	\$2,132,599	\$0	\$0	\$0	0.0%	0.0%
229 Convention & Tourism Fd	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%
230 Stadium TDD Fd	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
260 Office of Sustainability	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
261 Non-Motorized Grant Fd	\$0	\$0	\$0	\$772,666	0.0%	0.0%
266 CDBG	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)
3xx Debt Service Fd (combined)	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
440 Capital Projects Fd	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
753 Contributions Fd	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
Total Govt. Funds	\$155,259,116	\$139,968,013	\$138,024,756	\$124,038,558	(10.13%)	(11.38%)
Enterprise Fund Expenditures:*						
503 Railroad Fd	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%
504 Transload Facility Fd	\$0	\$0	\$0	\$3,278,424	0.0%	0.0%
550 Water Utility Fd	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)
551 Electric Utility Fd	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%
552 Recreation Services Fd	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%
553 Public Transportation Fd	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%
554 Airport Fd	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)
555 Sanitary Sewer Utility Fd	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%
556 Parking Utility Fd	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)
557 Solid Waste Utility Fd	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%
558 Storm Water Utility Fd	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)
Total Enterprise Funds	\$293,384,386	\$270,966,229	\$256,290,100	\$251,347,883	(1.93%)	(7.24%)
Internal Service Fund Expenditures:*						
659 Employee Benefit Fd	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%
669 Self Insurance Reserve Fd	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%
671 Custodial / Maintenance Fd	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%
672 Fleet Operations Fd	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%
673 GIS Fd	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
674 Information Technologies Fd	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)
675 Public Communications Fd	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%
676 Utility Customer Services Fd	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)
Total Internal Service Fds	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	0.98%	1.66%
TOTAL CITY EXP.:	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.30%)	(7.79%)

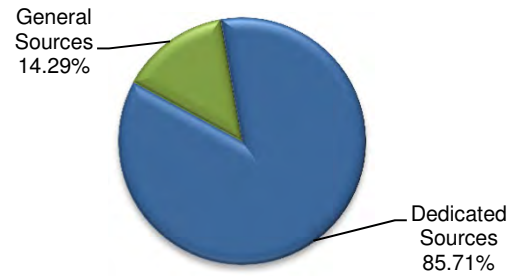
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.
Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2013 Total Expenditures By Category

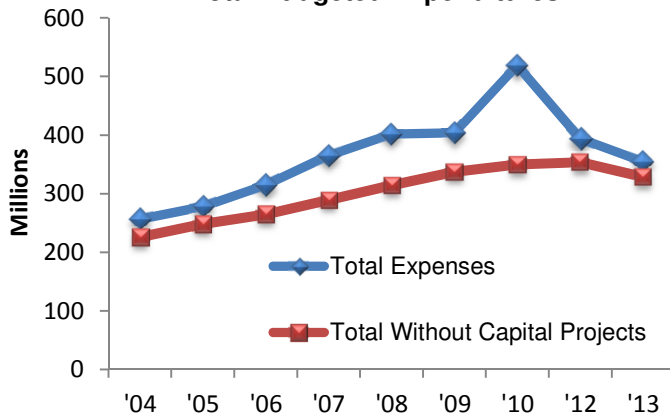


FY 2013 Totals By Funding Source

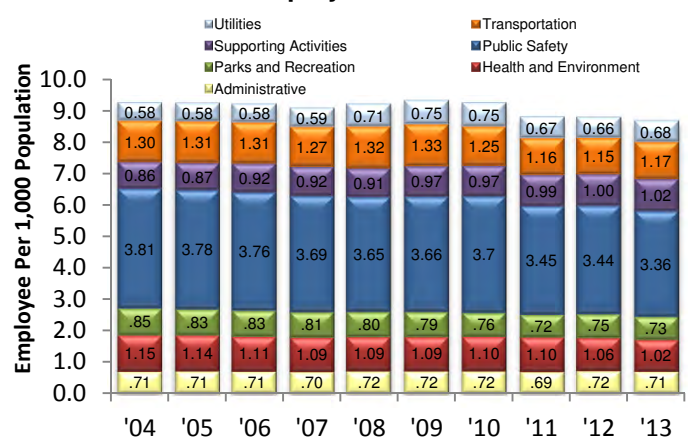


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$93,480,828	\$99,345,465	\$95,543,871	\$102,167,815	6.9%	2.8%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies & Materials	\$23,705,870	\$25,139,347	\$24,509,397	\$30,480,368	24.4%	21.2%
Travel & Training	\$507,163	\$825,661	\$747,724	\$915,561	22.4%	10.9%
Intragov. Charges	\$16,157,433	\$16,312,641	\$16,317,135	\$16,872,980	3.4%	3.4%
Utilities, Services & Misc.	\$119,502,468	\$150,300,191	\$149,021,242	\$93,625,215	(37.2%)	(37.7%)
Capital	\$71,109,916	\$9,781,204	\$10,349,912	\$16,185,689	56.4%	65.5%
Other	\$86,487,549	\$73,164,254	\$72,758,362	\$78,024,555	7.2%	6.6%
Total	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)
Operating Expenses	\$251,040,623	\$267,131,134	\$251,554,832	\$278,244,344	10.6%	4.2%
Non-Operating Expenses	\$70,818,596	\$65,933,646	\$66,347,631	\$72,761,378	9.7%	10.4%
Debt Service	\$29,830,942	\$21,696,881	\$20,785,273	\$20,142,402	(3.1%)	(7.2%)
Capital Additions	\$5,006,844	\$4,545,204	\$4,327,127	\$5,904,969	36.5%	29.9%
Tl. Excluding Cap Impr. Plan	\$356,697,005	\$359,306,865	\$343,014,863	\$377,053,093	9.9%	4.9%
Capital Projects	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)
Total Expenses	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)

FUNDING SOURCES

Dedicated Sources	\$431,355,298	\$390,469,569	\$375,611,565	\$354,410,686	(5.6%)	(9.2%)
General Sources	\$52,493,737	\$57,939,194	\$56,430,078	\$59,071,497	4.7%	2.0%
Total Funding Sources	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)

Overall Expenditures By Category (Where the Money Goes)

HIGHLIGHTS / SIGNIFICANT CHANGES

Personnel Services: Increase of 2.8% includes a net addition of 19.65 permanent positions. The General Fund will decrease by a net of 5.05 FTE positions due to the reallocation of administrative employees in the Finance and Public Works departments to the other funds within their departments. A net of 24.70 FTE positions are being added to other funds. An across-the-board raise of \$0.27/hour or (\$0.193/hr for firefighters) is included. Pension plan changes are included. Police and fire employees will no longer receive a 401A match from the City in exchange for having no change to their pension benefits. Current LAGERS employees will still receive the 401A match and will not see any pension benefit changes. Future LAGERS employees will not be eligible for the 80 and out provision and future police and fire employees will be placed in a new pension plan. Employee health insurance premiums and subsidies will stay at the same level as FY 2012. The City decreased the retiree subsidy by 50%. The entire subsidy will be eliminated in FY 2014.

Power Supply reflects \$1.67 million or a 2.3% increase. This is due to new coal contracts for Sikeston power plant, full integration of new Prairie State units 1 and 2, and a full year of the new wind energy contract.

Supplies and Materials: reflect a \$5.3 million or 21.2% increase. Solid Waste reflects a \$2.9 million increase for the City to do a roll cart pilot project and decide whether or not to proceed with a move to roll carts. Sewer reflects \$0.6 million increase due to operations at the newly expanded waste water treatment plant. Police reflects a \$150,000 increase with the implementation of a new technology replacement plan to ensure timely replacement of critical technology items (radios, mobile data terminals, radar units, etc.)

Travel and Training: reflects an increase of \$89,900 or 10.9%. Police reflects an increase of nearly \$25,000 from revised budget (or \$75,000 from last year's original budget) following the recommendations of the police consultant, PSJC has increased \$12,577 for mandated certification training for new employees, Community Development reflects an increase of \$12,700 to maintain CEU credits for engineers, and a \$16,600 increase in Public Communications will be needed for the contact center.

Intragovernmental Charges: reflects an increase of \$0.6 million or 3.4%. Most charges have remained relatively flat with the exception of Self Insurance Fees which have increased 9% or \$400,457 to ensure the fund is properly funded and IT Fees which have increased \$169,875.

Utilities, Services & Miscellaneous: reflects a \$56.7 million decrease, primarily in capital projects for the airport (\$37.7 million), Streets and Sidewalks (\$12.3 million), Other General Government (\$5.1 million), Water (\$4.2 million), Parking (\$1.1 million) and Public Safety (\$1.1 million).

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital plan. FY 2013 reflects a \$6.4 million increase which is primarily due to the replacement of fleet in the parks and recreation, police, fire, and streets departments as well as electric capital projects. There is money budgeted in solid waste capital projects for replacement of vehicles to move to CNG collection vehicles.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2013 shows an increase of \$5 million due to transfers from the Public Improvement Fund for Streets capital projects, transfer of the transload facility from the Railroad to the Transload Fund and transfers to pay debt in the Parking Fund and general government debt.

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 2013, the operating expenses show an increase of \$11.1 million. This is primarily due to increases in Solid Waste to allow for a change to roll carts if the Council approves, in Electric due to increases in Purchased Power, in Sewer due to operation of the newly expanded waste water treatment plant, and in Fleet due to taking over the fleet maintenance operations for the Parks and Recreation Department.

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 \$52.7 million for FY 2013 due to projects which were funded in FY 2012 but will take several years to complete. Other General Government CIP is decreasing \$5.1 million due to the funding for replacement of the city's financial software system in FY 2012. Public Safety capital projects are decreasing \$1.1 million due to funding of the radio enhancement project in FY 2012. Streets and Sidewalk CIP is decreasing \$12.3 million due to funding of Stadium TDD projects in FY 2012. Airport CIP is decreasing \$37.7 million due to funding for the rehabilitation of the primary taxi-way in FY 2012. Solid Waste reflects an increase of \$3.5 million for the replacement of ten collection vehicles to move to compressed natural gas (CNG) vehicles if council approves the program after the pilot project is complete.

Dedicated Sources are revenues that are either generated by a department or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. The graph on the left illustrates that 85.71% of the city's revenues fall within this category.

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

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative:						
City Council (GF)	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
City Clerk (GF)	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
City Manager (GF)	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
Finance Department (GF)	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
Human Resources (GF)	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
Law Department (GF)	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
City General (GF)	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)
Public Works Administration (GF)	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
Other Gen. Govt. Cap. Prjcts (CIP)	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Debt Service Fds (DSF)	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Total Administrative	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)
Health & Environment:						
Public Health & Human Svcs (GF)	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)
Community Development (GF)	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%
Economic Development (GF)	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%
Cultural Affairs (GF)	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
Convention & Tourism Fd (SRF)	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%
Office of Sustainability (SRF)	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
CDBG Fd (SRF)	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)
Contributions Fd (TF)	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
Total Health and Environment	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)
Parks & Recreation:						
General Fund Operations (GF)	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	4.2%
Recreation Services Fd (EF)	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%
Parks Capital Projects (CIP)	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Parks Sales Tax Fd (SRF)	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%
Total Parks and Recreation	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%
Public Safety:						
Police Department (GF)	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%
Fire Department (GF)	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%
Emergency Management (GF)	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Pub. Safety Joint Comm (GF)	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%
Public Safety Capital Projects (CIP)	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Municipal Court (GF)	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%
Total Public Safety	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)
Supporting Activities:						
Employee Benefit Fd (ISF)	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%
Self Insurance Reserve Fd (ISF)	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%
Custodial & Bldg Maint. Fd (ISF)	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%
Fleet Operations Fd (ISF)	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%
GIS Fd (ISF)	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
Information Technologies Fd (ISF)	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)
Public Communications Fd (ISF)	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%
Utility Customer Services Fd (ISF)	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)
Total Supporting Activities	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%

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

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Transportation:						
Engineering (GF)	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)
Non-Motorized Grant (GF)	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)
Non-Motorized Grant (SRF)	\$0	\$0	\$0	\$772,666	0.0%	0.0%
Streets and Sidewalks (GF)	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%
Streets & Sidewalks Cap Proj (CIF)	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
Parking Enforcement (GF)	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
Public Transportation Fd (EF)	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%
Regional Airport Fd (EF)	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)
Parking Facilities Fd (EF)	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)
Railroad Utility Fd (EF)	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%
Transload Facility (EF)	\$0	\$0	\$0	\$3,278,424	0.0%	0.0%
Capital 1/4 Cent STax Fd (SRF)	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Transportation STax Fd (SRF)	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
Public Improvement Fd (SRF)	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%
Special Road District Tax Fd (SRF)	\$2,132,599	\$0	\$0	\$0	0.0%	0.0%
Stadium TDD Fund (SRF)	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Total Transportation	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846	(39.1%)	(39.4%)
Utilities:						
Water Utility Fd (EF)	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)
Electric Utility Fd (EF)	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%
Sanitary Sewer Utility Fd (EF)	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%
Solid Waste Utility Fd (EF)	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%
Storm Water Utility Fd (EF)	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)
Total Utilities	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%
OVERALL TOTAL	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)
Total By Fund Type:						
General Fund (GF)	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%
Special Revenue Funds (SRF)	\$28,762,363	\$23,869,137	\$23,835,152	\$26,688,002	12.0%	11.8%
Debt Service Fund (DSF)	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Trust Funds (TF)	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
Capital Projects Fund (CIP)	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
Total Governmental Funds	\$155,259,116	\$139,968,013	\$138,024,756	\$124,038,558	(10.1%)	(11.4%)
Total Enterprise Funds (EF)	\$293,384,386	\$270,966,229	\$256,290,100	\$251,347,883	(1.9%)	(7.2%)
Total Internal Services Fds (ISF)	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%
Total All Funds	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)

(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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative:						
City Council (GF)						
Operating Expenses	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
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	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
City Clerk (GF)						
Operating Expenses	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
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	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
City Manager (GF)						
Operating Expenses	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
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	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
Finance Department (GF)						
Operating Expenses	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
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	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
Human Resources (GF)						
Operating Expenses	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
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	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
Law Department (GF)						
Operating Expenses	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
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	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
City General (GF)						
Operating Expenses	\$2,155,868	\$5,837,114	\$5,821,241	\$6,096,029	4.7%	4.4%
Non-Operating Expenses	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)	(12.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
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	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
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	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Total Expenses	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Total Administrative						
Operating Expenses	\$9,800,052	\$12,947,980	\$12,615,737	\$13,367,575	6.0%	3.2%
Non-Operating Expenses	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)	(12.0%)
Debt Service	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Total Expenses	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$6,678,375	\$7,028,623	\$6,710,544	\$6,782,589	1.1%	(3.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$123,278	\$10,917	\$10,917	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)
Community Development (GF)						
Operating Expenses	\$3,028,456	\$3,090,926	\$3,037,074	\$3,022,027	(0.5%)	(2.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$127,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%
Economic Development (GF)						
Operating Expenses	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	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	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
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	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,599,768	\$1,903,752	\$1,871,391	\$1,990,157	6.3%	4.5%
Non-Operating Expenses	\$12,000	\$43,470	\$43,470	\$74,000	70.2%	70.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$7,600		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%
Office of Sustainability (SRF)						
Operating Expenses	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
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	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
CDBG Fund (SRF)						
Operating Expenses	\$1,459,323	\$515,035	\$513,410	\$230,039	(55.2%)	(55.3%)
Non-Operating Expenses	\$445,787	\$0	\$0	\$35,000		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)
Contributions Fund (TF)						
Operating Expenses	\$10,488	\$15,603	\$14,450	\$23,063	59.6%	47.8%
Non-Operating Expenses	\$497,389	\$5,947	\$5,947	\$64,271	980.7%	980.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
Total Health and Environment						
Operating Expenses	\$13,826,994	\$13,639,123	\$13,193,286	\$12,988,859	(1.5%)	(4.8%)
Non-Operating Expenses	\$955,176	\$49,417	\$49,417	\$173,271	250.6%	250.6%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$123,278	\$10,917	\$10,917	\$134,600	1132.9%	1132.9%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$4,615,658	\$4,946,398	\$4,812,264	\$5,192,556	7.9%	5.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$284,451	\$245,000	\$287,183	\$217,000	(24.4%)	(11.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	4.2%
Recreation Services Fund (EF)						
Operating Expenses	\$6,212,940	\$6,754,122	\$6,427,510	\$6,911,099	7.5%	2.3%
Non-Operating Expenses	\$663,648	\$657,526	\$665,436	\$623,813	(6.3%)	(5.1%)
Debt Service	\$7,625	\$1,902	\$1,902	\$0	(100.0%)	(100.0%)
Capital Additions	\$56,892	\$30,000	\$20,237	\$116,000	473.2%	286.7%
Capital Projects	\$269,959	\$330,000	\$304,010	\$149,871	(50.7%)	(54.6%)
Total Expenses	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%
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	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Total Expenses	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$805	\$946	\$946	\$812	(14.2%)	(14.2%)
Non-Operating Expenses	\$4,525,768	\$4,731,257	\$4,731,257	\$5,088,424	7.5%	7.5%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%
Total Parks and Recreation						
Operating Expenses	\$10,829,403	\$11,701,466	\$11,240,720	\$12,104,467	7.7%	3.4%
Non-Operating Expenses	\$5,189,416	\$5,388,783	\$5,396,693	\$5,712,237	5.8%	6.0%
Debt Service	\$7,625	\$1,902	\$1,902	\$0	(100.0%)	(100.0%)
Capital Additions	\$341,343	\$275,000	\$307,420	\$333,000	8.3%	21.1%
Capital Projects	\$3,822,954	\$2,990,135	\$2,964,145	\$2,768,091	(6.6%)	(7.4%)
Total Expenses	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%
Public Safety:						
Police Department (GF)						
Operating Expenses	\$19,050,981	\$19,037,649	\$18,669,412	\$19,155,968	2.6%	0.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$452,468	\$0	\$0	\$427,965		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$14,064,486	\$14,790,658	\$14,516,665	\$14,962,632	3.1%	1.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$66,253	\$25,000	\$24,238	\$105,500	335.3%	322.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%
Emergency Management (GF)						
Operating Expenses	\$196,788	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$93,312	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$2,501,339	\$2,585,963	\$2,508,220	\$2,704,666	7.8%	4.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$26,550		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%
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	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Total Expenses	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Municipal Court (GF)						
Operating Expenses	\$905,714	\$872,139	\$837,908	\$886,805	5.8%	1.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$15,339	\$33,250	\$8,250	\$25,000	203.0%	(24.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%
Total Public Safety						
Operating Expenses	\$36,719,308	\$37,504,417	\$36,688,944	\$37,918,297	3.4%	1.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$627,372	\$58,250	\$32,488	\$585,015	1700.7%	904.3%
Capital Projects	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Total Expenses	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$13,876,942	\$12,527,504	\$13,269,738	\$13,229,642	(0.3%)	5.6%
Non-Operating Expenses	\$21,868	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$2,150	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Supporting Activities Cont:						
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$3,739,865	\$4,626,264	\$4,605,381	\$4,852,157	5.4%	4.9%
Non-Operating Expenses	\$35,845	\$35,845	\$35,845	\$35,845	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,393,880	\$1,493,644	\$1,437,771	\$1,650,671	14.8%	10.5%
Non-Operating Expenses	\$87,358	\$82,936	\$86,796	\$85,546	(1.4%)	3.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$35,184	\$22,000	\$22,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%
Fleet Operations Fund (ISF)						
Operating Expenses	\$7,708,502	\$7,489,422	\$7,489,351	\$8,499,278	13.5%	13.5%
Non-Operating Expenses	\$43,785	\$40,551	\$40,551	\$41,159	1.5%	1.5%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$7,175	\$117,000	\$103,790	\$48,800	(53.0%)	(58.3%)
Capital Projects	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Total Expenses	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%
GIS Fund (ISF)						
Operating Expenses	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
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	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
Information Technologies Fund (ISF)						
Operating Expenses	\$3,664,632	\$3,947,399	\$3,790,813	\$3,968,422	4.7%	0.5%
Non-Operating Expenses	\$408,806	\$1,366,720	\$1,357,514	\$359,204	(73.5%)	(73.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$205,026	\$374,864	\$303,164	\$378,783	24.9%	1.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)
Public Communications Fund (ISF)						
Operating Expenses	\$1,468,978	\$1,310,752	\$1,242,265	\$1,395,401	12.3%	6.5%
Non-Operating Expenses	\$174,715	\$175,062	\$171,872	\$174,662	1.6%	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$30,614	\$35,000	\$35,000	\$250,174	614.8%	614.8%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,035,335	\$2,156,375	\$2,124,067	\$2,218,083	4.4%	2.9%
Non-Operating Expenses	\$106,288	\$406,294	\$406,294	\$108,034	(73.4%)	(73.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Total Supporting Activities						
Operating Expenses	\$34,032,882	\$33,944,231	\$34,292,093	\$36,241,667	5.7%	6.8%
Non-Operating Expenses	\$878,665	\$2,129,276	\$2,120,740	\$826,318	(61.0%)	(61.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$277,999	\$551,014	\$463,954	\$677,757	46.1%	23.0%
Capital Projects	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Total Expenses	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%
Transportation:						
Engineering (GF)						
Operating Expenses	\$1,508,169	\$1,285,872	\$1,209,766	\$1,184,636	(2.1%)	(7.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$28,604	\$57,518	\$57,518	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)
Non-Motorized Grant (GF)						
Operating Expenses	\$616,952	\$196,429	\$182,564	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$35,000	\$31,935	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)
Non-Motorized Grant (SRF)						
Operating Expenses	\$0	\$0	\$0	\$772,666		
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	\$0	\$0	\$772,666		
Streets and Sidewalks (GF)						
Operating Expenses	\$6,270,172	\$6,692,872	\$6,592,369	\$6,874,100	4.3%	2.7%
Non-Operating Expenses	\$0	\$81,087	\$81,087	\$81,087	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$1,197,644	\$699,264	\$699,264	\$882,147	26.2%	26.2%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%
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	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
Total Expenses	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
Parking Enforcement (GF)						
Operating Expenses	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
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	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Transportation Cont:						
Transit Fund (EF)						
Operating Expenses	\$5,258,500	\$5,837,012	\$5,680,073	\$6,034,195	6.2%	3.4%
Non-Operating Expenses	\$716,104	\$642,000	\$722,413	\$684,692	(5.2%)	6.6%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,232,031	\$135,000	\$135,000	\$3,328,789	2365.8%	2365.8%
Total Expenses	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%
Regional Airport Fund (EF)						
Operating Expenses	\$1,826,607	\$1,982,305	\$1,901,804	\$1,999,999	5.2%	0.9%
Non-Operating Expenses	\$681,567	\$607,744	\$680,540	\$681,000	0.1%	12.1%
Debt Service	\$4,347	\$8,127	\$8,127	\$7,349	(9.6%)	(9.6%)
Capital Additions	\$7,978	\$0	\$0	\$52,500		
Capital Projects	\$1,282,492	\$39,503,394	\$39,503,394	\$1,796,547	(95.5%)	(95.5%)
Total Expenses	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)
Parking Facilities Fund (EF)						
Operating Expenses	\$929,364	\$986,059	\$863,383	\$1,119,471	29.7%	13.5%
Non-Operating Expenses	\$553,343	\$879,795	\$906,935	\$766,795	(15.5%)	(12.8%)
Debt Service	\$913,019	\$885,326	\$922,460	\$1,106,666	20.0%	25.0%
Capital Additions	\$26,905	\$80,000	\$67,341	\$88,450	31.3%	10.6%
Capital Projects	\$3,448,382	\$1,139,919	\$1,139,919	\$0	(100.0%)	(100.0%)
Total Expenses	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)
Railroad Utility Fund (EF)						
Operating Expenses	\$513,860	\$647,191	\$618,152	\$686,725	11.1%	6.1%
Non-Operating Expenses	\$3,047,590	\$541,320	\$541,320	\$3,847,110	610.7%	610.7%
Debt Service	\$45,325	\$42,687	\$42,687	\$28,138	(34.1%)	(34.1%)
Capital Additions	\$0	\$0	\$0	\$8,000		
Capital Projects	\$433,550	\$285,000	\$285,000	\$200,000	(29.8%)	(29.8%)
Total Expenses	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%
Transload Facility Fund (EF)						
Operating Expenses	\$0	\$0	\$0	\$837,045		
Non-Operating Expenses	\$0	\$0	\$0	\$2,429,556		
Debt Service	\$0	\$0	\$0	\$11,823		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$0	\$0	\$3,278,424		
Capital 1/4 Cent Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Transportation Cont:						
Public Improvement Fund (SRF)						
Operating Expenses	\$39,122	\$96,979	\$96,979	\$32,728	(66.3%)	(66.3%)
Non-Operating Expenses	\$2,012,542	\$526,415	\$526,415	\$1,984,698	277.0%	277.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%
Special Road District Tax Fund (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$2,132,599	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,132,599	\$0	\$0	\$0		
Stadium TDD Fund (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Total Transportation						
Operating Expenses	\$17,173,910	\$17,920,182	\$17,340,134	\$19,742,946		10.2%
Non-Operating Expenses	\$25,394,906	\$19,037,857	\$19,218,207	\$26,837,555		41.0%
Debt Service	\$962,691	\$936,140	\$973,274	\$1,153,976		23.3%
Capital Additions	\$1,261,131	\$871,782	\$856,058	\$1,031,097		18.3%
Capital Projects	\$16,997,290	\$58,631,418	\$58,631,418	\$10,277,272		(82.5%)
Total Expenses	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846		(39.4%)
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$10,570,846	\$12,558,833	\$11,983,919	\$12,929,416	7.9%	3.0%
Non-Operating Expenses	\$5,574,296	\$5,826,165	\$5,768,017	\$5,965,049	3.4%	2.4%
Debt Service	\$2,666,969	\$3,222,000	\$3,150,000	\$3,100,000	(1.6%)	(3.8%)
Capital Additions	\$73,340	\$325,980	\$361,003	\$652,000	80.6%	100.0%
Capital Projects	\$5,246,238	\$8,785,000	\$8,785,000	\$4,619,400	(47.4%)	(47.4%)
Total Expenses	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)
Electric Utility Fund (EF)						
Operating Expenses	\$97,243,151	\$101,253,014	\$89,732,716	\$102,798,238	14.6%	1.5%
Non-Operating Expenses	\$24,077,205	\$24,887,859	\$24,643,078	\$23,435,849	(4.9%)	(5.8%)
Debt Service	\$4,640,086	\$6,016,400	\$5,804,396	\$5,287,829	(8.9%)	(12.1%)
Capital Additions	\$565,275	\$839,855	\$836,356	\$909,000	8.7%	8.2%
Capital Projects	\$51,765,157	\$5,780,000	\$5,780,000	\$8,575,000	48.4%	48.4%
Total Expenses	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%
Sanitary Sewer Utility Fund (EF)						
Operating Expenses	\$7,850,327	\$10,486,922	\$9,584,852	\$11,898,285	24.1%	13.5%
Non-Operating Expenses	\$3,486,671	\$3,483,037	\$3,740,370	\$4,684,089	25.2%	34.5%
Debt Service	\$1,594,062	\$2,524,077	\$1,847,488	\$2,666,151	44.3%	5.6%
Capital Additions	\$381,238	\$409,776	\$400,702	\$514,000	28.3%	25.4%
Capital Projects	\$29,255,837	\$2,350,151	\$2,350,151	\$3,669,650	56.1%	56.1%
Total Expenses	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Proposed FY 2013	% Chng 13/12EB	% Chng 13/12B
Utilities Cont:						
Solid Waste Utility Fund (EF)						
Operating Expenses	\$12,242,184	\$14,256,291	\$14,027,963	\$17,264,058	23.1%	21.1%
Non-Operating Expenses	\$1,692,982	\$1,635,951	\$1,899,523	\$1,971,320	3.8%	20.5%
Debt Service	\$307,298	\$288,506	\$289,263	\$239,777	(17.1%)	(16.9%)
Capital Additions	\$1,355,868	\$1,179,252	\$1,040,085	\$1,045,000	0.5%	(11.4%)
Capital Projects	\$3,220,477	\$350,000	\$350,000	\$3,820,000	991.4%	991.4%
Total Expenses	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%
Storm Water Utility Fund (EF)						
Operating Expenses	\$751,566	\$918,675	\$854,468	\$990,536	15.9%	7.8%
Non-Operating Expenses	\$558,122	\$556,933	\$573,218	\$570,418	(0.5%)	2.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$23,378	\$18,144	\$23,500	29.5%	0.5%
Capital Projects	\$133,163	\$1,031,745	\$1,031,745	\$203,685	(80.3%)	(80.3%)
Total Expenses	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)
Total Utilities						
Operating Expenses	\$128,658,074	\$139,473,735	\$126,183,918	\$145,880,533	15.6%	4.6%
Non-Operating Expenses	\$35,389,276	\$36,389,945	\$36,624,206	\$36,626,725	0.0%	0.7%
Debt Service	\$9,208,415	\$12,050,983	\$11,091,147	\$11,293,757	1.8%	(6.3%)
Capital Additions	\$2,375,721	\$2,778,241	\$2,656,290	\$3,143,500	18.3%	13.1%
Capital Projects	\$89,620,872	\$18,296,896	\$18,296,896	\$20,887,735	14.2%	14.2%
Total Expenses	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%
Total for All Funds						
Operating Expenses	\$251,040,623	\$267,131,134	\$251,554,832	\$278,244,344	10.6%	4.2%
Non-Operating Expenses	\$70,818,596	\$65,933,646	\$66,347,631	\$72,761,378	9.7%	10.4%
Debt Service	\$29,830,942	\$21,696,881	\$20,785,273	\$20,142,402	(3.1%)	(7.2%)
Capital Additions	\$5,006,844	\$4,545,204	\$4,327,127	\$5,904,969	36.5%	29.9%
Capital Projects	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)
Total Expenses	\$483,849,035	\$448,408,763	\$432,041,643	\$413,482,183	(4.3%)	(7.8%)

(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 FY 2011	Estimated FY 2012	Adopted FY 2013	Actual FY 2011	Estimated FY 2012	Adopted FY 2013
Financial Sources						
Sales Taxes	\$19,891,980	\$20,886,579	\$21,304,311	\$20,646,542	\$21,678,868	\$22,112,445
Property Taxes	\$6,876,040	\$6,981,237	\$7,120,862	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,661,935	\$11,138,213	\$11,666,335	\$1,952,631	\$2,033,225	\$2,063,823
Intragovernmental Revenues **	\$18,230,977	\$18,948,847	\$19,373,027	\$0	\$0	\$0
Grants	\$5,431,036	\$4,189,914	\$3,551,668	\$3,074,425	\$1,863,287	\$1,537,168
Interest	\$661,033	\$729,877	\$744,474	\$176,016	\$222,853	\$189,330
Fees and Service Charges +	\$0	\$0	\$0	\$1,010,246	\$1,145,090	\$1,000,000
Other Local Revenues ++	\$6,034,688	\$6,482,433	\$7,000,391	\$253,128	\$69,451	\$53,271
	\$68,787,689	\$69,357,100	\$70,761,068	\$27,112,988	\$27,012,774	\$26,956,037
Other Funding Sources/Transfers^	\$8,013,579	\$6,807,572	\$7,399,613	\$141,407	\$301,184	\$74,352
Total Financial Sources: Less Appropriated Fund Balance	\$76,801,268	\$76,164,672	\$78,160,681	\$27,254,395	\$27,313,958	\$27,030,389
Financial Uses						
Operating Expenses	\$70,215,402	\$72,798,936	\$75,374,884	\$3,392,994	\$2,788,963	\$2,386,060
Operating Transfers to Other Funds	\$3,010,603	\$3,018,901	\$2,665,805	\$25,877,246	\$21,066,586	\$23,609,010
Interest and Other Non-Oper Cash Exp	\$554	\$554	\$554	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$2,261,349	\$1,119,305	\$1,811,162	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$75,487,908	\$76,937,696	\$79,852,405	\$29,270,240	\$23,855,549	\$25,995,070
Increase/(Decrease) to Cash		(\$773,024)	(\$1,691,724)		\$3,458,409	\$1,035,319
Beginning Cash and Other Resources		\$23,660,321	\$22,887,297		\$5,752,297	\$9,210,706
Projected Ending	\$23,660,321	\$22,887,297	\$21,195,573	\$5,752,297	\$9,210,706	\$10,246,025
Cash and Other Resources						
20% of Total Expenditures	\$15,097,582	\$15,387,539	\$15,970,481	\$5,854,048	\$4,771,110	\$5,199,014
Cash Above/(Below) 20% guideline	\$8,562,739	\$7,499,758	\$5,225,092	(\$101,751)	\$4,439,596	\$5,047,011

* 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 - Continued

Debt Service Funds

Actual FY 2011	Estimated FY 2012	Adopted FY 2013
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$198,271	\$208,011	\$108,793
\$0	\$0	\$0
\$1,267,667	\$1,257,493	\$1,257,494
\$1,465,938	\$1,465,504	\$1,366,287
\$18,445,878	\$8,461,456	\$6,437,175
\$19,911,816	\$9,926,960	\$7,803,462

Capital Projects

Actual FY 2011	Estimated FY 2012	Adopted FY 2013
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$7,212,287	\$1,713,130	\$2,480,700
\$1,200,291	\$1,321,814	\$1,255,316
\$0	\$0	\$0
\$1,386,280	\$384,774	\$90,992
\$9,798,858	\$3,419,718	\$3,827,008
\$21,640,945	\$9,851,566	\$7,144,456
\$31,439,803	\$13,271,284	\$10,971,464

\$7,872,488	\$7,218,950	\$7,694,669	\$30,564,196	\$28,512,561	\$9,716,148
\$11,779,723	\$1,500,000	\$0	\$284,561	\$0	\$0
\$0	\$0	\$0	\$0	\$43,927	\$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
\$19,652,211	\$8,718,950	\$7,694,669	\$30,848,757	\$28,556,488	\$9,716,148

	\$1,208,010	\$108,793		(\$15,285,204)	\$1,255,316
	\$1,894,211	\$3,102,221		\$42,056,813	\$26,771,609
\$1,894,211	\$3,102,221	\$3,211,014	\$42,056,813	\$26,771,609	\$28,026,925

\$3,930,442	\$1,743,790	\$1,538,934	\$6,169,751	\$5,711,298	\$1,943,230
(\$2,036,231)	\$1,358,431	\$1,672,080	\$35,887,062	\$21,060,311	\$26,083,695

Financial Summary of Funding Sources and Uses

General Government Funds - Continued

Total Governmental Funds

	Actual	Estimated	Adopted
	FY 2011	FY 2012	FY 2013
Financial Sources			
Sales Taxes	\$40,538,522	\$42,565,447	\$43,416,756
Property Taxes	\$6,876,040	\$6,981,237	\$7,120,862
Gross Receipts & Other Local Taxes *	\$13,614,566	\$13,171,438	\$13,730,158
Intragovernmental Revenues **	\$18,230,977	\$18,948,847	\$19,373,027
Grants	\$15,717,748	\$7,766,331	\$7,569,536
Interest	\$2,235,611	\$2,482,555	\$2,297,913
Fees and Service Charges +	\$1,010,246	\$1,145,090	\$1,000,000
Other Local Revenues ++	\$8,941,763	\$8,194,151	\$8,402,148
	\$107,165,473	\$101,255,096	\$102,910,400
Other Funding Sources/Transfers^	\$48,241,809	\$25,421,778	\$21,055,596
Total Financial Sources: Less			
Appropriated Fund Balance	\$155,407,282	\$126,676,874	\$123,965,996

Financial Uses

Operating Expenses	\$112,045,080	\$111,319,410	\$95,171,761
Operating Transfers to Other Funds	\$40,952,133	\$25,585,487	\$26,274,815
Interest and Other Non-Oper Cash Exp	\$554	\$44,481	\$554
Principal Payments	\$0	\$0	\$0
Capital Additions	\$2,261,349	\$1,119,305	\$1,811,162
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$155,259,116	\$138,068,683	\$123,258,292
Increase/(Decrease) to Cash		(\$11,391,809)	\$707,704
Beginning Cash and Other Resources		\$73,363,642	\$61,971,833
Projected Ending Cash and Other Resources	\$73,363,642	\$61,971,833	\$62,679,537

20% of Total Expenditures	\$31,051,823	\$27,613,737	\$24,651,658
Cash Above/(Below) 20% guideline	\$42,311,819	\$34,358,096	\$38,027,879

* 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	Estimated	Adopted	Actual	Estimated	Adopted
FY 2011	FY 2012	FY 2013	FY 2011	FY 2012	FY 2013
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$659,982	\$667,352	\$640,000
\$0	\$0	\$0	\$0	\$0	\$0
\$1,844,800	\$2,005,796	\$1,548,450	\$20,865	\$66,848	\$87,270
\$4,324,328	\$5,239,180	\$4,352,996	\$289,281	\$274,718	\$270,565
\$189,325,861	\$184,853,181	\$194,910,962	\$32,096,884	\$32,127,710	\$34,541,646
\$1,976,579	\$2,097,371	\$1,822,602	\$3,243,023	\$1,800,783	\$760,902
\$197,471,568	\$194,195,528	\$202,635,010	\$36,310,035	\$34,937,411	\$36,300,383
\$11,240,280	\$5,373,098	\$5,788,903	\$0	\$50,000	\$50,000
\$208,711,848	\$199,568,626	\$208,423,913	\$36,310,035	\$34,987,411	\$36,350,383
\$142,647,779	\$141,674,840	\$163,469,067	\$34,032,882	\$34,292,093	\$36,241,667
\$5,885,391	\$2,653,263	\$939,418	\$576,057	\$1,830,065	\$533,824
\$24,377,746	\$26,170,403	\$27,279,433	\$0	\$0	\$0
\$7,534,278	\$7,780,218	\$11,828,580	\$0	\$0	\$0
\$2,467,496	\$2,743,868	\$3,408,450	\$277,999	\$463,954	\$677,757
\$10,213,350	\$11,597,000	\$14,011,085	\$0	\$850,000	\$350,000
\$0	\$75,969	\$0	\$0	\$0	\$0
\$193,126,040	\$192,695,561	\$220,936,033	\$34,886,938	\$37,436,112	\$37,803,248
	\$6,873,065	(\$12,512,120)		(\$2,448,701)	(\$1,452,865)
	\$32,820,411	\$39,693,476		\$13,169,004	\$10,720,303
\$32,820,411	\$39,693,476	\$27,181,356	\$13,169,004	\$10,720,303	\$9,267,438
\$38,625,208	\$38,539,112	\$44,187,207	\$6,977,388	\$7,487,222	\$7,560,650
(\$5,804,797)	\$1,154,364	(\$17,005,851)	\$6,191,616	\$3,233,081	\$1,706,788

Financial Summary of Funding Sources and Uses

Overall Summary Total-All Funds Combined

Overall Summary Total

Financial Sources

	Actual FY 2011	Estimated FY 2012	Adopted FY 2013
Sales Taxes	\$40,538,522	\$42,565,447	\$43,416,756
Property Taxes	\$6,876,040	\$6,981,237	\$7,120,862
Gross Receipts & Other Local Taxes *	\$14,274,548	\$13,838,790	\$14,370,158
Intragovernmental Revenues **	\$18,230,977	\$18,948,847	\$19,373,027
Grants	\$17,583,413	\$9,838,975	\$9,205,256
Interest	\$6,849,220	\$7,996,453	\$6,921,474
Fees and Service Charges +	\$222,432,991	\$218,125,981	\$230,452,608
Other Local Revenues ++	\$14,161,365	\$12,092,305	\$10,985,652
	\$340,947,076	\$330,388,035	\$341,845,793
Other Funding Sources/Transfers^	\$59,482,089	\$30,844,876	\$26,894,499
Total Financial Sources: Less			
Appropriated Fund Balance	\$400,429,165	\$361,232,911	\$368,740,292

Financial Uses

Operating Expenses	\$288,725,741	\$287,286,343	\$294,882,495
Operating Transfers to Other Funds	\$47,413,581	\$30,068,815	\$27,748,057
Interest Expense	\$24,378,300	\$26,214,884	\$27,279,987
Principal Payments	\$7,534,278	\$7,780,218	\$11,828,580
Capital Additions	\$5,006,844	\$4,327,127	\$5,897,369
Enterprise Revenues used for Capital Projects	\$10,213,350	\$12,447,000	\$14,361,085
Close Out Projects to TST Fund	\$0	\$75,969	\$0
Total Expenditure Uses	\$383,272,094	\$368,200,356	\$381,997,573
Increase/(Decrease) to Cash		(\$6,967,445)	(\$13,257,281)
Beginning Unrestricted Cash Balance		\$119,353,057	\$112,385,612
Cash and Other Resources	\$119,353,057	\$112,385,612	\$99,128,331
20% of Total Expenditures	\$76,654,419	\$73,640,071	\$76,399,515
Cash Above/(Below) 20% guideline	\$42,698,638	\$38,745,541	\$22,728,816

* 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 2013 Operating Statements Summary for All Funds

	Estimated Beginning Balance	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Balance
Governmental Funds:					
General Fund **	\$23,122,297	\$78,160,681	\$79,852,405	(\$1,691,724) ^	\$21,430,573
Capital Quarter Cent Sales Tax	\$2,486,479	\$5,339,392	\$5,276,875	\$62,517	\$2,548,996
Parks Sales Tax Fund	\$1,309,142	\$5,311,159	\$5,089,236	\$221,923	\$1,531,065
Transportation Sales Tax Fund	\$2,343,570	\$10,620,852	\$10,102,266	\$518,586	\$2,862,156
Public Improvement Fund	\$3,025,235	\$1,936,820	\$2,017,426	(\$80,606) ^	\$2,944,629
Stadium TDD Fund	\$1,528,769	\$1,170,216	\$983,476	\$186,740	\$1,715,509
Convention & Tourism Fund	\$2,106,517	\$2,198,511	\$2,071,757	\$126,754	\$2,233,271
Office of Sustainability	\$94,530	\$129,565	\$109,261	\$20,304	\$114,834
Non-Motorized Grant Fund	\$0	\$772,666	\$772,666	\$0	\$0
Debt Service Funds (Combined)	\$10,385,980	\$7,803,462	\$7,694,669	\$108,793	\$10,494,773
Capital Projects Fund	\$26,815,532	\$10,971,464	\$9,716,148	\$1,255,316	\$28,070,848
Contributions Fund	\$656,379	\$59,323	\$87,334	(\$28,011) ^	\$628,368
Total Govt. Funds****	\$73,874,430	\$124,474,111	\$123,773,519	\$700,592	\$74,575,022
Enterprise Funds:					
Railroad Fund	\$8,795,281	\$3,200,006	\$4,561,973	(\$1,361,967) ~	\$7,433,314
Transload Facility	\$0	\$4,346,890	\$3,278,424	\$1,068,466	\$1,068,466
Water & Electric Funds (Combined) ***	\$194,800,378	\$150,979,798	\$153,516,381	(\$2,536,583) ~	\$192,263,795
Recreation Services Fund	\$15,776,463	\$6,841,986	\$7,534,912	(\$692,926) ~	\$15,083,537
Public Transportation Fund	\$9,043,254	\$8,810,137	\$6,718,887	\$2,091,250	\$11,134,504
Airport Fund	\$56,947,524	\$3,874,019	\$2,688,348	\$1,185,671	\$58,133,195
Sanitary Sewer Utility Fund	\$137,335,230	\$20,020,089	\$19,248,525	\$771,564	\$138,106,794
Parking Utility Fund	\$14,150,488	\$3,272,177	\$2,992,932	\$279,245	\$14,429,733
Solid Waste Utility Fund	\$16,844,317	\$16,923,264	\$19,475,155	(\$2,551,891) ~	\$14,292,426
Storm Water Utility Fund	\$9,798,624	\$1,355,200	\$1,560,954	(\$205,754) ~	\$9,592,870
Total Enterprise Funds	\$463,491,559	\$219,623,566	\$221,576,491	(\$1,952,925)	\$461,538,634
Internal Service Funds:					
Employee Benefit Fund	\$3,599,725	\$12,741,010	\$13,251,510	(\$510,500) +	\$3,089,225
Self Insurance Reserve Fund	\$2,593,625	\$4,859,277	\$4,888,002	(\$28,725) +	\$2,564,900
Custodial / Maintenance Fund	\$817,576	\$1,551,077	\$1,736,217	(\$185,140) +	\$632,436
Fleet Operations Fund	\$2,458,460	\$9,001,042	\$8,540,437	\$460,605	\$2,919,065
GIS Fund	\$68,514	\$412,400	\$428,013	(\$15,613) +	\$52,901
Information Technologies Fund	\$1,432,412	\$4,146,316	\$4,327,626	(\$181,310) +	\$1,251,102
Public Communications Fund	\$1,722,520	\$1,309,122	\$1,570,063	(\$260,941) +	\$1,461,579
Utility Customer Services Fund	\$239,836	\$2,330,139	\$2,326,117	\$4,022	\$243,858
Total Internal Service Funds	\$12,932,668	\$36,350,383	\$37,067,985	(\$717,602)	\$12,215,066
Total All Funds	\$550,298,657	\$380,448,060	\$382,417,995	(\$1,969,935)	\$548,328,722

^ 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	\$23,779,040	\$21,994,465	\$1,784,575
Electric Utility Fund	\$127,200,758	\$131,521,916	(\$4,321,158)

****Does not include CDBG Revenues or Expenses

FY 2013 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 **	(\$6,425,532)	\$4,733,808	\$0	(\$1,691,724)
Capital Quarter Cent Sales Tax	\$5,339,392	(\$5,276,875)	\$0	\$62,517
Parks Sales Tax Fund	\$5,310,347	(\$5,088,424)	\$0	\$221,923
Transportation Sales Tax Fund	\$10,620,852	(\$10,102,266)	\$0	\$518,586
Public Improvement Fund	\$1,904,092	(\$1,984,698)	\$0	(\$80,606)
Stadium TDD Fund	\$1,170,216	(\$983,476)	\$0	\$0
Convention & Tourism Fund	\$195,754	(\$69,000)	\$0	\$126,754
Office of Sustainability	(\$49,048)	\$69,352	\$0	\$20,304
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Debt Service Funds (Combined)	(\$6,328,382)	\$6,437,175	\$0	\$108,793
Capital Projects Fund	(\$5,889,140)	\$7,144,456	\$0	\$1,255,316
Contributions Fund	\$36,260	(\$64,271)	\$0	(\$28,011)
Total Govt. Funds****	\$5,884,811	(\$5,184,219)	\$0	\$513,852
Enterprise Funds: *				
Railroad Fund	\$81,725	(\$955,334)	(\$11,138)	(\$884,747)
Transload Facility	(\$35,045)	\$1,180,334	(\$11,823)	\$1,133,466
Water & Electric Funds (Combined) ***	\$31,099,954	(\$741,198)	(\$19,195,339)	\$11,163,417
Recreation Services Fund	(\$2,410,999)	\$2,216,728	\$83,000	(\$111,271)
Public Transportation Fund	(\$3,944,835)	\$1,878,261	\$1,511,675	(\$554,899)
Airport Fund	(\$1,461,862)	\$1,466,075	\$65,911	\$70,124
Sanitary Sewer Utility Fund	\$6,825,719	(\$116,693)	(\$1,838,425)	\$4,870,601
Parking Utility Fund	\$1,652,495	(\$2,220)	(\$624,030)	\$1,026,245
Solid Waste Utility Fund	(\$684,721)	(\$15,415)	\$94,850	(\$605,286)
Storm Water Utility Fund	\$319,464	(\$61,053)	\$45,200	\$303,611
Total Enterprise Funds	\$31,441,895	\$4,849,485	(\$19,880,119)	\$16,411,261
Internal Service Funds: *				
Employee Benefit Fund	(\$925,097)	(\$21,868)	\$436,465	(\$510,500)
Self Insurance Reserve Fund	(\$15,005)	(\$35,845)	\$22,125	(\$28,725)
Custodial / Maintenance Fund	(\$118,534)	(\$69,646)	\$18,940	(\$169,240)
Fleet Operations Fund	\$415,764	(\$5,349)	\$86,000	\$496,415
GIS Fund	(\$103,883)	\$0	\$88,270	(\$15,613)
Information Technologies Fund	\$143,497	(\$173,520)	\$34,397	\$4,374
Public Communications Fund	(\$176,299)	(\$69,562)	\$40,020	(\$205,841)
Utility Customer Services Fund	(\$280,464)	(\$108,034)	\$392,520	\$4,022
Total Internal Service Funds	(\$1,060,021)	(\$483,824)	\$1,118,737	(\$425,108)
Total All Funds	\$36,266,685	(\$818,558)	(\$18,761,382)	\$16,500,005

* 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	\$9,811,034	(\$93,349)	(\$5,233,110)	\$4,484,575
Electric Utility Fund	\$21,288,920	(\$647,849)	(\$13,962,229)	\$6,678,842

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions



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

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

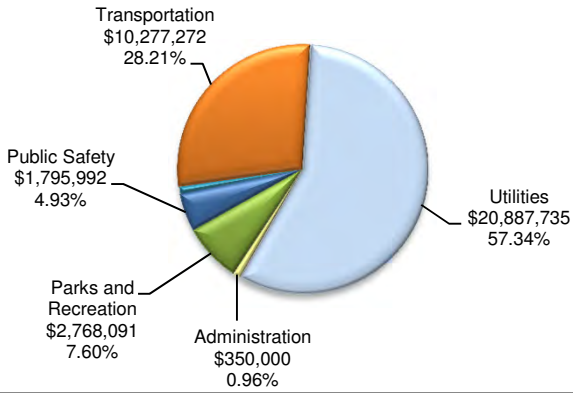
The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government facilities. Enterprise capital projects are those projects that are 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:

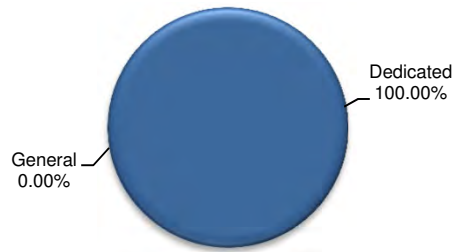
- Other General Government CIP - page 133
- Parks and Recreation CIP - page 213
- Public Safety CIP - page 259
- Streets and Sidewalks CIP - page 343
- Transit - page 363
- Airport - page 375
- Parking - page 384
- Railroad - page 395
- Water - page 455
- Electric - page 469
- Sewer - page 484
- Solid Waste - page 503
- Storm Water - page 516

All Funds Capital Projects Summary

FY 2013 Total Expenditures By Category

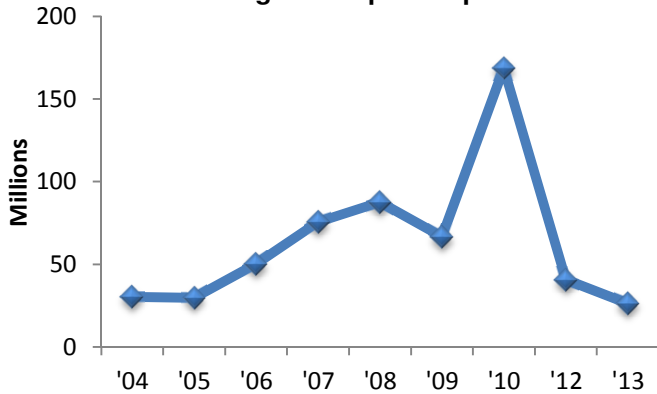


FY 2013 Totals By Funding Source



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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$3,822,954	\$2,990,135	\$2,964,145	\$2,768,091	(6.6%)	(7.4%)
Public Safety	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Supporting Activities	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Transportation	\$16,997,290	\$58,631,418	\$58,631,418	\$10,277,272	(82.5%)	(82.5%)
Utilities	\$89,620,872	\$18,296,896	\$18,296,896	\$20,887,735	14.2%	14.2%
Total	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)
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	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)
Total Expenses	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)

FUNDING SOURCES (Where the Money Comes From)

Dedicated	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)
General	\$0	\$0	\$0	\$0		
Total Funding Sources	\$127,152,030	\$89,101,898	\$89,026,780	\$36,429,090	(59.1%)	(59.1%)

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 2013 CIP continues to implement projects identified and funded in that ballot as well as the Parks ballot passed in 2010, Sewer ballot approved in April 2008, Water ballot approved in November 2008 and the Electric ballot passed in 2011. 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.

- **Streets and Sidewalks:** Continued implementation of the transportation plan approved in the 2005 ballot and major projects in the Stadium and I-70 corridor as well as Scott Blvd Phase 2 - Vawter School Road to MKT and final design and right of way for Scott Blvd Phase 3 from Vawter to Route KK.
- **Public Safety:** Includes additional funding siren upgrades to meet the 2013 FCC mandates and the replacement of two fire apparatus.
- **Parks:** Major projects include a new restroom and baseball/softball field improvements at Albert-Oakland Park, Armory meeting room improvements, development of Jay Dix neighborhood park, funding to begin renovation of the Cosmo Park playground, and the first phase funding for the Gans Creek Recreation Area.
- **Water:** Includes Heller Road mains, Business Loop Phase 3 and 4 main replacement and other 2008 ballot issue projects.
- **Electric:** Includes Perche substation transmission line interconnect and other annual projects funded with enterprise revenues.
- **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 two 2008 ballot issue projects for S Country club Drive Area and Spring Valley Road.
- **Solid Waste:** Includes funding for conversion of ten collection vehicles to automated collection vehicles to change to roll cart collection, relocation of the compost facility, design of the Solid Waste Administration facility, and installation of additional gas collection wells.
- **Airport:** includes funding for design of future airport terminal expansion and projects that will be completed during FY 2013 include rehabilitation of the primary Taxiway A, Wildlife deterrent fence, environment assessment, and land acquisition for future airport expansion.

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

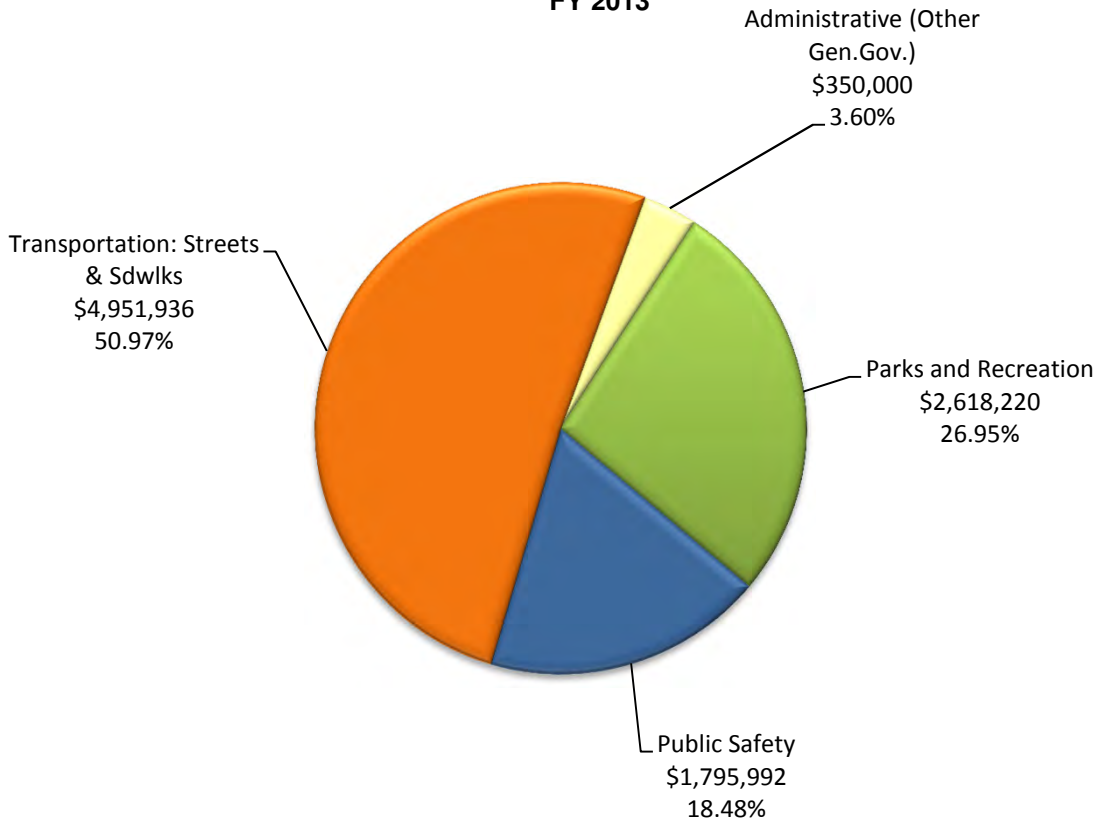
Enterprise operations for Electric will be impacted primarily due to expansion of existing facilities which include the waste water treatment plant and the Columbia Energy Center. Actual dollar amounts will be more readily available after FY 2013 once both facilities are fully operational.

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 69.

General Government Capital Projects

FY 2013



General Government Capital Project Expenditures

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative (Other Gen.Gov.)	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Public Safety	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Transportation: Streets & Sdwks	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
Total Capital Projects Fund	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
Budgeted in Other Funds:						
Recreation Services	\$269,959	\$330,000	\$304,010	\$149,871	(50.7%)	(54.6%)
Fleet Operations	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Total General Govt Capital Prjt.	\$31,134,703	\$29,741,689	\$29,666,571	\$10,216,019	(65.6%)	(65.7%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$7,212,287	\$8,549,646	\$1,713,130	\$2,480,700	44.8%	(71.0%)
Investment Revenue	\$1,200,291	\$1,255,316	\$1,321,814	\$1,255,316	(5.0%)	0.0%
Other Local Revenues	\$1,386,280	\$49,456	\$384,774	\$90,992	(76.4%)	84.0%
Operating Transfers In	\$21,640,945	\$16,848,243	\$9,851,566	\$7,144,456	(27.5%)	(57.6%)
Use of Fund Balance	\$0	\$1,859,028	\$15,241,277	\$0	(100.0%)	(100.0%)
Less: Amt Added to Fd Balance	(\$591,046)	\$0	\$0	(\$1,255,316)		
Dedicated Sources	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)

Capital Projects Fund - General Government Summary

PURPOSE

This budget adopts the FY 2013 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 2013
County Reimbursement		\$80,850
User Agencies		\$10,142
Grants (MoDOT, STP, County Road Tax Rebate and Other Grants)		\$2,480,700
Transfers from Other Funds:		\$7,144,456
Bond Forfeitures	\$114,360	
Donation	\$1,400	
1/4% Capital Improvement Sales Tax Fund	\$2,357,500	
CDBG	\$160,000	
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capit	\$489,367	
Public Improvement Fund (Development Fees)	\$1,384,376	
1/4% Parks Sales Tax Fund	\$2,616,820	
1/2% Transportation Sales Tax Fund	\$20,633	
Total Resources in Capital Projects Fund		\$9,716,148
Resources in Other Funds:		
Golf Course Improvements Fees and Donations (Recreation Services)		\$149,871
Enterprise Revenues (Fleet)		\$350,000
Total Available Resources		<u>\$10,216,019</u>

EXPENDITURES (Where the Money Goes)

	Adopted FY 2013
Parks and Recreation	\$2,618,220
Public Safety	\$1,795,992
Streets and Sidewalks	\$4,951,936
Other General Government:	\$350,000
Total Capital Projects Fund Expenditures	\$9,716,148
Recreation Services Fund	\$149,871
Fleet Operations Fund	\$350,000
Total General Government Capital Projects	<u>\$10,216,019</u>

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$242,171	\$0	\$0	\$0		
Supplies & Materials	\$496,273	\$0	\$15,029	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$15,663,363	\$28,517,762	\$27,983,938	\$9,716,148	(65.3%)	(65.9%)
Capital	\$14,162,389	\$0	\$469,667	\$0	(100.0%)	
Other	\$284,561	\$43,927	\$43,927	\$0	(100.0%)	(100.0%)
Total	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
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	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)
Total Expenses	\$30,848,757	\$28,561,689	\$28,512,561	\$9,716,148	(65.9%)	(66.0%)

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2013	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap Imp Sales Tax	CDBG	County Reimb
Streets, Sidewalks and Major Maintenance							
Annual City State Projects C40160 [ID: 8]	\$375,000		\$375,000		\$375,000		
Annual Historic Brick Street Renovation C00234 [ID: 12]	\$150,000	\$150,000					
Annual Landscaping C40163 [ID: 13]	\$75,000		\$75,000				
Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]	\$75,000		\$75,000				
Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17]	\$401,860		\$401,860	\$114,360	\$287,500		
Downtown Ramps and Sidewalks 2013 C00523 [ID: 1553]	\$120,000		\$120,000			\$120,000	
GNM: Ashland Road Sidewalk and Intersection C00524 [ID: 1575]	\$51,200		\$51,200				
GNM: Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]	\$460,000		\$460,000				
GNM: Fairview Road Sidewalk C00525 [ID: 1573]	\$30,580		\$30,580				
GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]	\$176,200		\$176,200				
GNM: Manor Drive Sidewalk C00526 [ID: 1572]	\$87,720		\$87,720				
Prairie Lane Connection C00492 [ID: 1371]	\$15,000	\$15,000					
Scott Blvd Ph 2: Vawter - Brookview - C00319 [ID: 128]	\$1,696,062		\$1,696,062				
Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]	\$1,363,314		\$1,363,314				
Vandiver Drive & Paris Road C00522 [ID: 1523]	\$100,000	\$100,000					
Worley Street Sidewalks - Phase II C00509 [ID: 222]	\$40,000		\$40,000			\$40,000	
Total	\$5,216,936	\$265,000	\$4,951,936	\$114,360	\$662,500	\$160,000	\$0
Parks and Recreation							
2010 Annual Trail Program [ID: 1344]	\$0						
2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]	\$125,000		\$125,000				
2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]	\$250,000		\$250,000				
ADA Compliance - Parks and Facilities C00484 [ID: 1427]	\$151,820		\$151,820				
Albert-Oakland Park Improv-Athl Fields Reno C00511 [ID: 274]	\$150,000		\$150,000				
Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]	\$125,000		\$125,000				
Annual City/School Park Improvement C00249 [ID: 257]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]	\$70,000		\$70,000				
Annual Park Roads & Parking Improvements C00242 [ID: 260]	\$150,000		\$150,000				
Antimi Sports Complex: Field Improvements C46073 [ID: 1384]	\$17,500		\$17,500				
ARC Improvements - C46071 [ID: 1332]	\$39,871		\$39,871				
Armory: Locker/Activity/Mtg Room Improve. C00513 [ID: 1253]	\$75,000		\$75,000				
Cosmo Rec Area: Playground Renovation C00514 [ID: 319]	\$250,000		\$250,000				
Fitness/Exercise Station Replacements C00444 [ID: 1113]	\$10,000		\$10,000				
Flat Branch Sprayground Repair C00515 [ID: 1570]	\$20,000		\$20,000				
Hinkson/Capen Bridge Improvements C00520 [ID: 1547]	\$125,000		\$125,000				
Jay Dix Park Improvements C00516 [ID: 1182]	\$125,000		\$125,000				
LAN Golf Course Clubhouse Renovation C46076 [ID: 460]	\$110,000		\$110,000				
Natural Area Open Space Plan C00517 [ID: 1510]	\$40,000		\$40,000				
South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]	\$650,000		\$650,000				
Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]	\$8,900		\$8,900				
Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]	\$150,000		\$150,000				
Waters-Moss Park: Phase I Development C00519 [ID: 1174]	\$100,000		\$100,000				
Total	\$2,768,091		\$2,768,091	\$0	\$0	\$0	\$0
Public Safety							
Additional Outdoor Warning Sirens C00464 [ID: 1301]	\$10,000		\$10,000				
Informer reporting product upgrade C00530 [ID: 1544]	\$37,000	\$26,858	\$10,142				
Rpl. #1678:1994 Pumper Apparatus(16 Yrs old)C00528 [ID: 477]	\$827,000		\$827,000		\$827,000		
Rpl. 2001 Pumper (12 Years Old) C00529 [ID: 478]	\$868,000		\$868,000		\$868,000		
Siren Upgrade C00497 [ID: 1469]	\$80,850		\$80,850				\$80,850
Total	\$1,822,850	\$26,858	\$1,795,992	\$0	\$1,695,000	\$0	\$80,850

GENERAL GOVERNMENT CIP FUNDING SOURCES

[illegible]

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2013	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap Imp Sales Tax	CDBG	County Reimb
Other General Government							
Annual - Contingency C40138 [ID: 518]	\$100,000		\$100,000				
Annual - Downtown Special Projects C00140 [ID: 519]	\$100,000		\$100,000				
CNG Facility Land purchase C72003 [ID: 1576]	\$350,000		\$350,000				
Municipal Office Space Expansion C00099 [ID: 512]	\$75,000		\$75,000				
Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]	\$75,000		\$75,000				
Transfer to GF for COFFERS Project Manager [ID: 1567]	\$120,661	\$120,661					
Total	\$820,661	\$120,661	\$700,000	\$0	\$0	\$0	\$0
Total General Government CIP	\$10,628,538	\$412,519	\$10,216,019	\$114,360	\$2,357,500	\$160,000	\$80,850

GENERAL GOVERNMENT CIP FUNDING SOURCES

County Rd Tx Rebates	Dev Fees	Donation	GCIF	Gen FD/PI	Parks Sales Tax	RSR	STP Enh/ STP	Transp Sales Tax	User Agencies
				\$100,000					
				\$100,000					
				\$75,000					
				\$75,000					
\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0
\$1,675,000	\$1,384,376	\$41,271	\$110,000	\$489,367	\$2,616,820	\$0	\$0	\$20,633	\$10,142

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
Bond Forfeitures		\$114,360			
CAP FB	\$1,000,000				
Cap Imp S Tax	\$1,257,863	\$662,500	\$662,500	\$3,649,042	
CDBG		\$160,000	\$253,500	\$340,000	
Co Rd Tax Reb	\$1,675,000	\$1,675,000	\$1,675,000	\$3,350,000	
Development Fees	\$75,707	\$1,384,376			
Gen Fd Transfer	\$400,000				
Gen Fd/PI	\$129,367	\$129,367	\$129,367	\$388,101	
Grant	\$250,000				
MoDot	\$8,200,000				
Non-Motor Grant		\$805,700	\$700,000	\$902,800	
STP	\$1,483,130				
Transp S Tax		\$20,633	\$20,633	\$161,899	\$900,000
New Funding	\$14,471,067	\$4,951,936	\$3,441,000	\$8,791,842	\$900,000
PYA Cap Imp S Tax	\$350,000	\$115,000			
PYA Transp S Tax		\$150,000			
Prior Year Funding	\$350,000	\$265,000			\$0
Future Ballot				\$43,872,839	\$189,739,759
Future Ballot				\$43,872,839	\$189,739,759
Unfunded			\$839,000	\$5,262,093	\$11,335,000
Unfunded			\$839,000	\$5,262,093	\$11,335,000
Total Streets, Sidewalks & Major Maint	\$14,821,067	\$5,216,936	\$4,280,000	\$57,926,774	\$201,974,759
Parks and Recreation Funding Source Summary					
Donation		\$41,271			
GCIF		\$110,000			
Park Sales Tax	\$657,240	\$2,616,820	\$2,594,368	\$3,158,846	
New Funding	\$657,240	\$2,768,091	\$2,594,368	\$3,158,846	\$0
Unfunded			\$240,000	\$57,988,491	\$22,472,726
Unfunded			\$240,000	\$57,988,491	\$22,472,726
Total Parks and Recreation	\$657,240	\$2,768,091	\$2,834,368	\$61,147,337	\$22,472,726
Public Safety Funding Source Summary					
CAP FB	\$164,150				
Cap Imp S Tax		\$1,695,000	\$912,000	\$334,000	
County Reimbursement		\$80,850			
Gen Fd/PI		\$10,000	\$10,000	\$30,000	
Grant	\$108,000				
User Agencies		\$10,142	\$33,550		
New Funding	\$272,150	\$1,795,992	\$955,550	\$364,000	\$0
PYA Gen Fd/PI		\$26,858			
Prior Year Funding		\$26,858			\$0
Future Ballot				\$27,150,000	\$6,812,000
Future Ballot				\$27,150,000	\$6,812,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost
Public Safety Funding Source Summary					
Unfunded			\$134,650		
Unfunded			\$134,650		\$0
Total Public Safety	\$272,150	\$1,822,850	\$1,090,200	\$27,514,000	\$6,812,000
Other General Government Funding Source Summary					
Ent Rev	\$850,000	\$350,000			
Gen Fd/PI	\$275,000	\$350,000	\$275,000	\$825,000	\$300,000
New Funding	\$1,125,000	\$700,000	\$275,000	\$825,000	\$300,000
PYA - various		\$120,661	\$123,074	\$125,536	
Prior Year Funding		\$120,661	\$123,074	\$125,536	\$0
Total Other General Government	\$1,125,000	\$820,661	\$398,074	\$950,536	\$300,000
Overall Funding Source Summary					
Bond Forfeitures		\$114,360			
CAP FB	\$1,164,150				
Cap Imp S Tax	\$1,257,863	\$2,357,500	\$1,574,500	\$3,983,042	
CDBG		\$160,000	\$253,500	\$340,000	
Co Rd Tax Reb	\$1,675,000	\$1,675,000	\$1,675,000	\$3,350,000	
County Reimbursement		\$80,850			
Development Fees	\$75,707	\$1,384,376			
Donation		\$41,271			
Ent Rev	\$850,000	\$350,000			
GCIF		\$110,000			
Gen Fd Transfer	\$400,000				
Gen Fd/PI	\$404,367	\$489,367	\$414,367	\$1,243,101	\$300,000
Grant	\$358,000				
MoDot	\$8,200,000				
Non-Motor Grant		\$805,700	\$700,000	\$902,800	
Park Sales Tax	\$657,240	\$2,616,820	\$2,594,368	\$3,158,846	
STP	\$1,483,130				
Transp S Tax		\$20,633	\$20,633	\$161,899	\$900,000
User Agencies		\$10,142	\$33,550		
New Funding	\$16,525,457	\$10,216,019	\$7,265,918	\$13,139,688	\$1,200,000
PYA - various		\$120,661	\$123,074	\$125,536	
PYA Cap Imp S Tax	\$350,000	\$115,000			
PYA Gen Fd/PI		\$26,858			
PYA Transp S Tax		\$150,000			
Prior Year Funding	\$350,000	\$412,519	\$123,074	\$125,536	\$0
Future Ballot				\$71,022,839	\$196,551,759
Future Ballot				\$71,022,839	\$196,551,759
Unfunded			\$1,213,650	\$63,250,584	\$33,807,726
Unfunded			\$1,213,650	\$63,250,584	\$33,807,726
Total	\$16,875,457	\$10,628,538	\$8,602,642	\$147,538,647	\$231,559,485

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

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Sales Taxes	\$0	\$0	\$0	\$0
Grant Revenues	\$7,212,287	\$8,549,646	\$1,713,130	\$2,480,700
Investment Revenue	\$1,200,291	\$1,255,316	\$1,321,814	\$1,255,316
Miscellaneous Revenue	\$1,386,280	\$49,456	\$384,774	\$90,992
Total Revenues	\$9,798,858	\$9,854,418	\$3,419,718	\$3,827,008
Expenditures:				
Personnel Services	\$242,171	\$0	\$0	\$0
Supplies & Materials	\$496,273	\$0	\$15,029	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$15,663,363	\$28,517,762	\$27,983,938	\$9,716,148
Interest	0	\$43,927	\$43,927	0
Capital	\$14,162,389	\$0	\$469,667	\$0
Total Expenditures	\$30,564,196	\$28,561,689	\$28,512,561	\$9,716,148
Excess (Deficiency) of Revenues Over Expenditures	(\$20,765,338)	(\$18,707,271)	(\$25,092,843)	(\$5,889,140)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Fds.	\$21,640,945	\$16,848,243	\$9,851,566	\$7,144,456
Operating Transfers To Other Funds	(\$284,561)	\$0	\$0	\$0
Total Otr. Financing Sources/ (Uses)	\$21,356,384	\$16,848,243	\$9,851,566	\$7,144,456
Excess (Deficiency) of Revenues Over Expenditures	\$591,046	(\$1,859,028)	(\$15,241,277)	\$1,255,316
 Fund Balance, Beg. of Year	 \$41,465,763	 \$45,042,405	 \$42,056,809	 \$26,815,532
 Fund Balance End of Year	 \$42,056,809	 \$43,183,377	 \$26,815,532	 \$28,070,848
 Percent Change in Fund Equity	 1.43%		 (36.24%)	 4.68%

Summary of Funding Sources and Uses Capital Projects Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$7,212,287	\$8,549,646	\$1,713,130	\$2,480,700
Interest	\$1,200,291	\$1,255,316	\$1,321,814	\$1,255,316
Fees and Service Charges +				
Other Local Revenues ++	\$1,386,280	\$49,456	\$384,774	\$90,992
	\$9,798,858	\$9,854,418	\$3,419,718	\$3,827,008
Other Funding Sources/Transfers	\$21,640,945	\$16,848,243	\$9,851,566	\$7,144,456
Appropriated Fund Balance	\$31,439,803	\$26,702,661	\$13,271,284	\$10,971,464
Financial Uses				
Operating Expenses	\$30,564,196	\$28,561,689	\$28,512,561	\$9,716,148
Operating Transfers to Other Funds	\$284,561	\$0	\$0	\$0
Interest Expense	\$0	\$43,927	\$43,927	\$0
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$30,848,757	\$28,605,616	\$28,556,488	\$9,716,148
Increase/(Decrease) to Cash	\$591,046	(\$1,902,955)	(\$15,285,204)	\$1,255,316
Beginning Cash and other Resources		\$42,056,813	\$42,056,813	\$26,771,609
Projected Ending Cash and Other Resources	\$42,056,813 #	\$40,153,858	\$26,771,609	\$28,026,925
20% of Total Expenditures	\$6,169,751	\$5,721,123	\$5,711,298	\$1,943,230
Cash Above/(Below) 20% guideline	\$35,887,062	\$34,432,735	\$21,060,311	\$26,083,695

Ending Cash and Other Resources for is equal to assets less 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

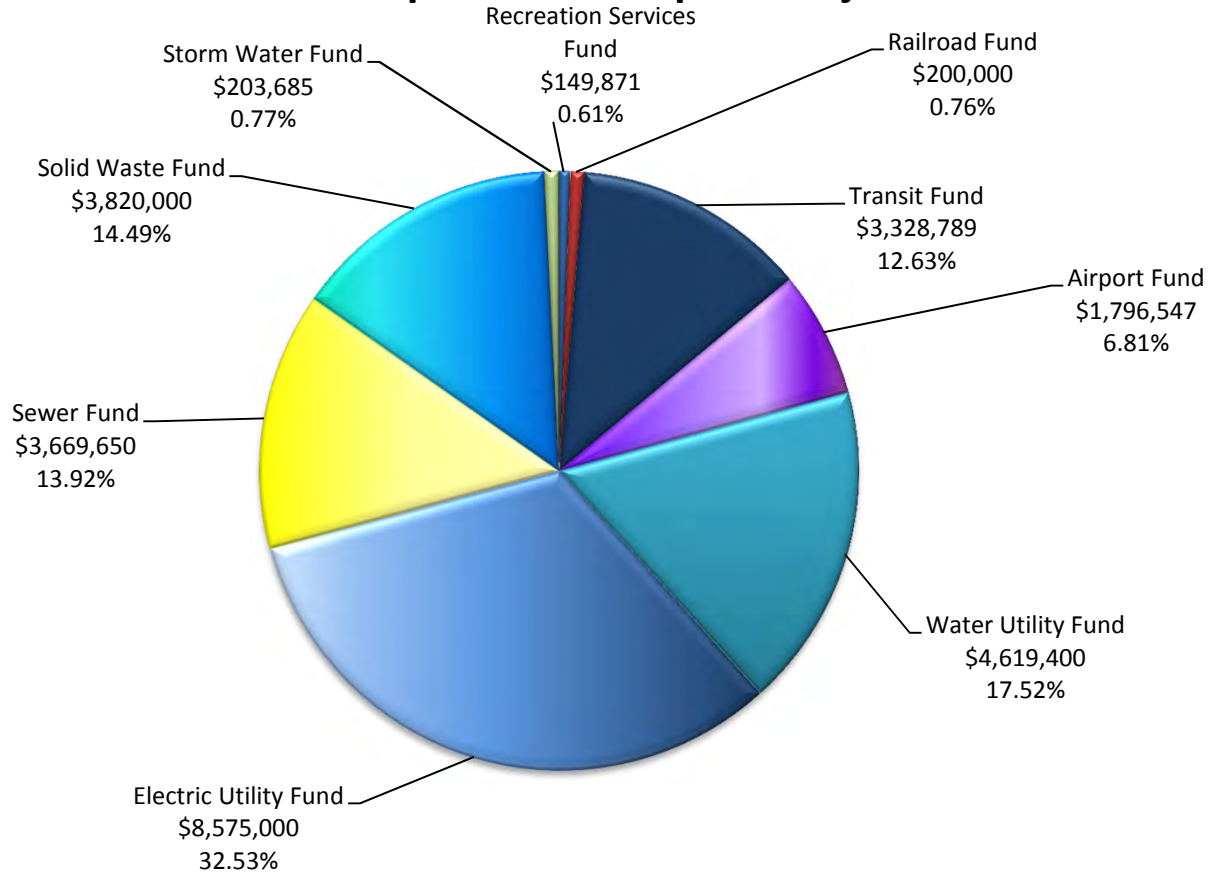
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Parks and Recreation:						
Recreation Services Fund	\$269,959	\$330,000	\$304,010	\$149,871	(50.7%)	(54.6%)
Supporting Activities:						
Fleet Operations Fund	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Transportation:						
Railroad Fund	\$433,550	\$285,000	\$285,000	\$200,000	(29.8%)	(29.8%)
Transit Fund	\$1,232,031	\$135,000	\$135,000	\$3,328,789	2365.8%	2365.8%
Airport Fund	\$1,282,492	\$39,503,394	\$39,503,394	\$1,796,547	(95.5%)	(95.5%)
Parking Fund	\$3,448,382	\$1,139,919	\$1,139,919	\$0	(100.0%)	(100.0%)
	\$6,396,455	\$41,063,313	\$41,063,313	\$5,325,336	(87.0%)	(87.0%)
Utilities:						
Water Utility Fund	\$5,246,238	\$8,785,000	\$8,785,000	\$4,619,400	(47.4%)	(47.4%)
Electric Utility Fund	\$51,765,157	\$5,780,000	\$5,780,000	\$8,575,000	48.4%	48.4%
Sewer Fund	\$29,255,837	\$2,350,151	\$2,350,151	\$3,669,650	56.1%	56.1%
Solid Waste Fund	\$3,220,477	\$350,000	\$350,000	\$3,820,000	991.4%	991.4%
Storm Water Fund	\$133,163	\$1,031,745	\$1,031,745	\$203,685	(80.3%)	(80.3%)
	\$89,620,872	\$18,296,896	\$18,296,896	\$20,887,735	14.2%	14.2%
Total Enterprise Fund CIP	\$96,303,273	\$60,540,209	\$60,514,219	\$26,712,942	(55.9%)	(55.9%)

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2013	Prior Year Appr	Total New Funding	2008 Ballot	Bonds Proceeds	Designated Loan Fund	Ent Rev
Electric							
69 Kv Relay Upgrade - Phase 3 - EL0146 [ID: 985]	\$250,000		\$250,000				\$250,000
Annual Commercial Expansion - EL0117 [ID: 556]	\$600,000		\$600,000				\$600,000
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]	\$600,000		\$600,000				\$600,000
Annual Ent Rev Contingency - EL0003 [ID: 1359]	\$800,000		\$800,000				\$800,000
Annual Fiber Optic Cable - EL0082 [ID: 560]	\$100,000		\$100,000				\$100,000
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]	\$300,000		\$300,000				\$300,000
Annual Replacement of Existing UG System EL0107 [ID: 562]	\$200,000		\$200,000				\$200,000
Annual Residential Expansion - EL0116 [ID: 564]	\$600,000		\$600,000				\$600,000
Annual Street Light Additions - EL0052 [ID: 565]	\$100,000		\$100,000				\$100,000
Annual Substation Feeder Additions - EL0115 [ID: 566]	\$800,000		\$800,000				\$800,000
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
Harmony Branch T4 Transformer - EL0171 [ID: 1484]	\$350,000		\$350,000				\$350,000
Perche Substation Trans Interconnect - EL0148 [ID: 1050]	\$675,000		\$675,000				\$675,000
Potential Property Purchase - 04/19/2010 Contract [ID: 1476]	\$1,000,000		\$1,000,000				\$1,000,000
Renewable Installations - EL0172 [ID: 1509]	\$200,000		\$200,000				\$200,000
Total	\$8,575,000		\$8,575,000				\$8,575,000
Water							
16" Main-Hwy63 - West Crossing to Stadium-WT0229 [ID: 1283]	\$297,000		\$297,000	\$297,000			
8" Main-Rangeline-Smith to Bus Lp 70 - WT0227 [ID: 1281]	\$112,000		\$112,000	\$112,000			
Annual Close Loops - WT0123 [ID: 586]	\$250,000		\$250,000	\$250,000			
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]	\$250,000		\$250,000	\$250,000			
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]	\$336,320		\$336,320	\$336,320			
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]	\$341,000		\$341,000	\$341,000			
Bus Loop - Phase 3&4 - 2,600' Main Replace -WT0198 [ID: 720]	\$660,000		\$660,000	\$160,000			\$500,000
Heller Road (E) 10,000' of 16" Main - WT0178 [ID: 698]	\$900,000		\$900,000	\$100,000			\$800,000
Install Climbers Cables For Towers - WT0260 [ID: 1556]	\$45,000		\$45,000				\$45,000
Install Motor Safety Disconnects - WT0258 [ID: 1564]	\$44,400		\$44,400				\$44,400
Replace Starters On 8 Wells - WT0259 [ID: 1555]	\$120,000		\$120,000				\$120,000
Stadium Blvd TDD Improvements - WT0237 [ID: 1488]	\$163,680		\$163,680	\$163,680			
Total	\$4,619,400		\$4,619,400	\$2,010,000			\$2,609,400
Railroad							
Annual Capital Maintenance - ER0045 [ID: 626]	\$0						
Annual Rail Replacement Program - ER0014 [ID: 627]	\$25,000		\$25,000				\$25,000
Annual Roadway Program - ER0007 [ID: 628]	\$0						
Annual Surfacing Program - ER0013 [ID: 629]	\$25,000		\$25,000				\$25,000
Annual Tie Program - ER0012 [ID: 630]	\$130,000		\$130,000				\$130,000
Bridge 674 - ER0066 [ID: 1275]	\$20,000		\$20,000				\$20,000
Total	\$200,000		\$200,000				\$200,000
Sewer							
Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]	\$260,000		\$260,000	\$260,000			
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

ENTERPRISE FUNDS CIP FUNDING SOURCES

FAA Grant	FTA Grant	Transp S Tax
--------------	--------------	-----------------

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

--	--	--

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2013	Prior Year Appr	Total New Funding	2008 Ballot	Bonds Proceeds	Designated Loan Fund	Ent Rev
Sewer							
Douglass High School Sewer Relocation C43243 [ID: 1519]	\$175,000		\$175,000				\$175,000
North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	\$200,000		\$200,000				\$200,000
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]	\$324,000		\$324,000	\$324,000			
PCCE # 6 - S Cntry Club Dr Area C43203 [ID: 1028]	\$70,000	\$70,000					
PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]	\$600,000		\$600,000	\$600,000			
PCCE #15 - Anderson Ave. C43223 [ID: 1193]	\$410,000		\$410,000	\$410,000			
PCCE #18 - Spring Valley Road C43241 [ID: 1365]	\$92,650	\$92,650					
PCCE #19 - Sunset Lane C43227 [ID: 1342]	\$310,000		\$310,000	\$310,000			
Stadium & I-70 Sewer Relocation C43236 [ID: 1387]	\$153,000		\$153,000				\$153,000
Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]	\$50,000		\$50,000				\$50,000
Westwood Avenue Sewer Relocation C43246 [ID: 1518]	\$25,000		\$25,000				\$25,000
Total	\$3,669,650	\$162,650	\$3,507,000	\$1,904,000			\$1,603,000
Storm Water							
Hitt and Elm C49099 [ID: 1373]	\$56,185		\$56,185				\$56,185
Kelly Detention Retrofit C49108 [ID: 1420]	\$120,000		\$120,000				\$120,000
Sixth & Elm Storm Drain Replacement C49109 [ID: 1532]	\$27,500		\$27,500				\$27,500
Total	\$203,685		\$203,685				\$203,685
Solid Waste							
(10) Automated trash collection vehicles C48047 [ID: 1566]	\$3,000,000		\$3,000,000		\$370,680	\$2,629,320	
Collection and Admin Relocation-Landfill C48048 [ID: 1250]	\$670,000		\$670,000				\$670,000
Methane Gas Extraction Wells - C48031 [ID: 883]	\$150,000		\$150,000				\$150,000
Total	\$3,820,000		\$3,820,000		\$370,680	\$2,629,320	\$820,000
Parking							
Total	\$0						
Transit							
Annual Transit Project C47050 [ID: 1549]	\$665,758		\$665,758				
Rpl 6-35' & 4 PT Buses w/CNG C47052 [ID: 1560]	\$2,663,031		\$2,663,031				
Total	\$3,328,789		\$3,328,789				
Airport							
Airport Exhibit 'A' Property Map Update C44097 [ID: 1255]	\$3,000		\$3,000				
Airport Maintenance Shop Expansion C44109 [ID: 964]	\$85,000		\$85,000				
Annual General Improvements - C44008 [ID: 944]	\$100,000		\$100,000				
Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935]	\$24,750		\$24,750				
Passenger Terminal Upgrade C44066 [ID: 942]	\$1,482,697		\$1,482,697				
T-Hangar Apron, Taxiway, Access Rd C44110 [ID: 943]	\$101,100		\$101,100				
Total	\$1,796,547		\$1,796,547				
Total Enterprise Fund CIP	\$26,213,071	\$162,650	\$26,050,421	\$3,914,000	\$370,680	\$2,629,320	\$14,011,085

ENTERPRISE FUNDS CIP FUNDING SOURCES

	FAA Grant	FTA Grant	Transp S Tax
		\$665,758	
	\$2,663,031		
	\$2,663,031	\$665,758	
		\$3,000	
		\$85,000	
		\$100,000	
		\$24,750	
\$1,350,000		\$132,697	
\$90,990		\$10,110	
\$1,440,990		\$355,557	
\$1,440,990	\$2,663,031	\$1,021,315	

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost
Electric Funding Source Summary					
Ent Rev	\$5,380,000	\$8,575,000	\$7,450,000	\$16,440,000	\$10,760,000
New Funding	\$5,380,000	\$8,575,000	\$7,450,000	\$16,440,000	\$10,760,000
Future Ballot				\$36,700,000	\$7,900,000
Future Ballot				\$36,700,000	\$7,900,000
Total Electric	\$5,380,000	\$8,575,000	\$7,450,000	\$53,140,000	\$18,660,000
Water Funding Source Summary					
2008 Ballot	\$1,720,000	\$2,010,000	\$1,850,000		
Ent Rev	\$1,715,000	\$2,609,400	\$2,300,000	\$5,900,000	\$3,100,000
New Funding	\$3,435,000	\$4,619,400	\$4,150,000	\$5,900,000	\$3,100,000
Future Ballot				\$22,670,375	\$5,170,000
Future Ballot				\$22,670,375	\$5,170,000
Total Water	\$3,435,000	\$4,619,400	\$4,150,000	\$28,570,375	\$8,270,000
Railroad Funding Source Summary					
Ent Rev	\$230,000	\$200,000	\$305,000	\$1,230,000	
New Funding	\$230,000	\$200,000	\$305,000	\$1,230,000	\$0
Unfunded				\$42,000	
Unfunded				\$42,000	\$0
Total Railroad	\$230,000	\$200,000	\$305,000	\$1,272,000	\$0
Sewer Funding Source Summary					
2008 Ballot	\$92,400	\$1,904,000	\$95,000		
Ent Rev	\$1,027,000	\$1,603,000	\$712,500	\$1,007,500	
New Funding	\$1,119,400	\$3,507,000	\$807,500	\$1,007,500	\$0
PYA Ballot		\$162,650	\$220,000		
Prior Year Funding		\$162,650	\$220,000		\$0
Future Ballot			\$8,618,500	\$17,050,450	
Future Ballot			\$8,618,500	\$17,050,450	\$0
Unfunded			\$1,016,000	\$3,000,000	\$4,000,000
Unfunded			\$1,016,000	\$3,000,000	\$4,000,000
Total Sewer	\$1,119,400	\$3,669,650	\$10,662,000	\$21,057,950	\$4,000,000
Storm Water Funding Source Summary					
Ent Rev	\$227,000	\$203,685		\$432,300	
Grant	\$250,000				
New Funding	\$477,000	\$203,685		\$432,300	\$0
Future Ballot			\$2,575,218	\$5,698,500	\$190,000
Future Ballot			\$2,575,218	\$5,698,500	\$190,000
Unfunded				\$625,000	\$940,000
Unfunded				\$625,000	\$940,000
Total Storm Water	\$477,000	\$203,685	\$2,575,218	\$6,755,800	\$1,130,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost
Solid Waste Funding Source Summary					
Bond Proceeds		\$370,680			
Designated Loan Fund		\$2,629,320			
Ent Rev	\$250,000	\$820,000	\$5,500,000	\$4,950,000	
New Funding	\$250,000	\$3,820,000	\$5,500,000	\$4,950,000	\$0
PYA Cap FB	\$253,000				
Prior Year Funding	\$253,000				\$0
Total Solid Waste	\$503,000	\$3,820,000	\$5,500,000	\$4,950,000	\$0

Parking Funding Source Summary					
Bond Proceeds	\$8,241,081				
Designated Loan Fund	\$1,307,120				
Ent Rev	\$964,978		\$362,000		
New Funding	\$10,513,179		\$362,000		\$0
Total Parking	\$10,513,179		\$362,000		\$0

Transit Funding Source Summary					
FTA Grant		\$2,663,031	\$1,453,268	\$2,074,153	
Transp S Tax		\$665,758	\$343,314	\$518,538	
New Funding		\$3,328,789	\$1,796,582	\$2,592,691	\$0
PYA Transp S Tax	\$189,468		\$20,000		
Prior Year Funding	\$189,468		\$20,000		\$0
Total Transit	\$189,468	\$3,328,789	\$1,816,582	\$2,592,691	\$0

Airport Funding Source Summary					
FAA Grant	\$2,240,352	\$1,440,990	\$13,271,391	\$28,989,794	
Transp S Tax	\$1,115,610	\$355,557	\$803,750	\$2,703,295	
New Funding	\$3,355,962	\$1,796,547	\$14,075,141	\$31,693,089	\$0
PYA Cap Imp S Tax	\$17,303				
PYA Ent Rev	\$900				
PYA Transp S Tax	\$394,060			\$163,200	
Prior Year Funding	\$412,263			\$163,200	\$0
Unfunded				\$16,950,000	
Unfunded				\$16,950,000	\$0
Total Airport	\$3,768,225	\$1,796,547	\$14,075,141	\$48,806,289	\$0

Overall Funding Source Summary					
2008 Ballot	\$1,812,400	\$3,914,000	\$1,945,000		
Bond Proceeds	\$8,241,081	\$370,680			
Designated Loan Fund	\$1,307,120	\$2,629,320			
Ent Rev	\$9,793,978	\$14,011,085	\$16,629,500	\$29,959,800	\$13,860,000
FAA Grant	\$2,240,352	\$1,440,990	\$13,271,391	\$28,989,794	
FTA Grant		\$2,663,031	\$1,453,268	\$2,074,153	

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost
Overall Funding Source Summary					
Grant	\$250,000				
Transp S Tax	\$1,115,610	\$1,021,315	\$1,147,064	\$3,221,833	
New Funding	\$24,760,541	\$26,050,421	\$34,446,223	\$64,245,580	\$13,860,000
PYA Ballot		\$162,650	\$220,000		
PYA Cap FB	\$253,000				
PYA Cap Imp S Tax	\$17,303				
PYA Ent Rev	\$900				
PYA Transp S Tax	\$583,528		\$20,000	\$163,200	
Prior Year Funding	\$854,731	\$162,650	\$240,000	\$163,200	\$0
Future Ballot			\$11,193,718	\$82,119,325	\$13,260,000
Future Ballot			\$11,193,718	\$82,119,325	\$13,260,000
Unfunded			\$1,016,000	\$20,617,000	\$4,940,000
Unfunded			\$1,016,000	\$20,617,000	\$4,940,000
Total	\$25,615,272	\$26,213,071	\$46,895,941	\$167,145,105	\$32,060,000

Capital Project Funding Sources FY 2013 Adopted Budget

Abbreviations	Funding Source Descriptions
Ballot - All Dates	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
Bond Forfeitures	<u>Bond Forfeitures</u> - money forfeited by contractors who do not request an inspection of required work within a reasonable time period prior to issuance of occupancy permit
Bond Proceeds	<u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.
Capital Improvements Sales Tax	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 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.
County Reimbursement	<u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.
Designated Loan Fund (DLF)	<u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.
Development fee	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.15 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.
FTA	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
Future Bonds Future Financing/Ballot	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.

Capital Project Funding Sources FY 2013 Adopted Budget

Abbreviations	Funding Source Descriptions
Gen Fd/PI	<u>General Fund/Public Improvement</u> - Local funds generated through the sales tax.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
MODOT	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.
Non - Motorized Grant	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
Park Sales Tax	<u>Parks Sales Tax</u> - Funds generated from the 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
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
Unfunded	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.
User Agencies	<u>User Agencies</u> - Funds received from agencies whom the city provides a service to based on number of calls received or time spent. (ex. Boone County Sheriff and Boone County Fire Protection for 911 service)



Debt Service Summary Section



GENERAL INFORMATION

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

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

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

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

MISSOURI STATUTES

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

DEBT REQUIREMENT SCHEDULES

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

Enterprise Fund Debt:

- Water and Electric - page 444
- Sewer - page 491
- Parking - page 386
- Solid Waste - page 506

General Government Debt:

- 2006B Special Obligation Revenue Refunding and Improvement Bonds - page 142
- 2008B Special Obligation Improvement Bonds - page 142
- Robert M. Lemone Trust - page 143
- 2006B Special Obligation Bonds - page 143
- MO Transportation Finance Corp. Loan - page 144

All Funds - Debt Service Summary

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value 2012 - Preliminary*

Constitutional Debt Limit**

(20% Assessed Value)

\$1,711,748,556

\$342,349,711

Total Bonded Debt

\$388,646,255

Less:

Revenue Bonds

\$237,280,000

Special Obligation Bonds

\$139,085,000

Special Obligation Notes

\$12,281,255

\$388,646,255

Total Amount of General Obligation Debt Applicable to Debt Limit

\$0

(City currently has no general obligation debt)

Legal Debt Margin

\$342,349,711

* All tangible property

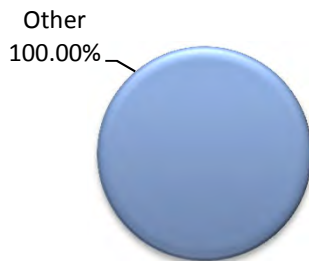
** Section 95.115 of the 1978 Missouri Revised Statutes

SUMMARY OF OUTSTANDING DEBT

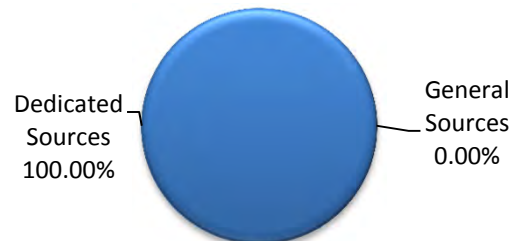
As of 09/30/2012

	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	880,000
'02 Water & Elec Imprvmnt Bond (02/01/02)	16,490,000	3.00% - 6.00%	10/01/26	580,000
'03 Water & Elec Refunding Bond (02/15/03)	8,950,000	2.00% - 5.00%	12/01/15	3,875,000
'04 Water & Elec Imprvmnt Bond (03/30/04)	17,095,000	2.00% - 4.25%	10/01/28	13,940,000
'05 Wtr & Elc Ref. & Imprv Bond (05/17/05)	30,630,000	3.00% - 5.25%	10/01/29	25,320,000
'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	83,150,000
'92 San. Sewer SeriesB (6/1/92)	870,000	4.25% - 6.55%	01/01/13	75,000
'99 San. Sewer Bonds Series A (6/1/99)	3,730,000	3.625% - 5.25%	01/01/20	1,660,000
'99 San. Sewer Bonds Series B (12/1/99)	1,420,000	4.125%-6.00%	07/01/20	635,000
'00 San. Sewer Bonds Series B (11/11/00)	2,445,000	4.35% - 5.625%	07/01/21	1,220,000
'02 San. Sewer Bonds Series A (05/01/02)	2,230,000	3.00% - 5.375%	01/01/23	1,320,000
'02 San. Sewer Refunding (09/15/02)	7,940,000	2.00% - 4.00%	01/01/17	3,845,000
'03 San. Sewer Bonds Series B (04/01/03)	3,620,000	2.00% - 5.25%	01/01/24	2,320,000
'04 San. Sewer Bonds Series B (05/28/04)	650,000	2.00% - 5.25%	01/01/25	455,000
'06 San. Sewer Bonds Series B (11/01/06)	915,000	4.00% - 5.00%	07/01/26	685,000
'07 San. Sewer Bonds Series B (11/01/07)	1,800,000	4.00% - 5.00%	01/01/28	1,490,000
'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
'12 San. Sewer Revenue Bonds (03/29/12)	9,365,000	.35%-3.75%	10/01/36	9,365,000
Total Revenue Bonds				237,280,000
SPECIAL OBLIGATION BONDS:				
'06 Sewer Special Oblig. Bonds	8,380,000	4.00% - 5.00%	02/01/26	6,570,000
'06 Solid Waste Special Oblig. Bonds	2,000,000	4.00% - 5.00%	02/01/26	1,555,000
'06 Solid Waste S.O. Bonds (Ref. - 96 S.O.)	2,915,000	4.00% - 5.00%	02/01/16	1,305,000
'06 Parking S.O. Bonds (Ref. - 95 Rev.)	2,575,000	4.00% - 5.00%	02/01/21	1,730,000
'06 Parking S.O. Bonds (Ref. - 96 S.O.)	4,135,000	4.00% - 5.00%	02/01/16	1,860,000
'06 Public Bldg Exp/Renv. (06/29/06) - GF portion	2,335,000	5.00% - 5.00%	02/01/16	1,075,000
'06 Capital Improvements (06/29/06)	23,280,000	5.00% - 5.00%	02/01/16	10,515,000
'06 Water & Electric	38,535,000	4.25% - 5.00%	10/01/32	38,535,000
'08 Improv. Downtown Govt. Center	26,795,000	3.50% - 5.00%	03/01/28	24,470,000
'09 Parking Taxable Spec. Oblig. Impr (09/01/09)	13,030,000	4.30% - 6.20%	03/01/34	13,030,000
'12 Parking Spec. Oblig. Impr (03/08/12), Series A,B	8,925,000	.55%-4.00%	03/01/31	8,925,000
'12 Sewer So.O Refunding Bonds, Series B (05/21/12)	1,465,000	2.00%	10/01/20	1,465,000
'12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)	2,650,000	2.00%	02/01/21	2,650,000
'12 Electric S.O. Refunding Bonds, Series D (05/21/12)	25,400,000	2.00%-5.00%	10/01/33	25,400,000
Total Special Obligation Bonds				139,085,000
SPECIAL OBLIGATION NOTES:				
'11 Robert M. LeMone Trust	2,550,000	5.352%	11/01/21	2,212,109
'11 IBM Loan	9,229,723	6.000%	10/01/20	8,012,985
'12 MTFC Loan	2,500,000	3.920%	03/01/22	2,056,161
Total Special Obligation Notes				12,281,255
TOTAL:				388,646,255

FY 2013 Total Expenditures By Category

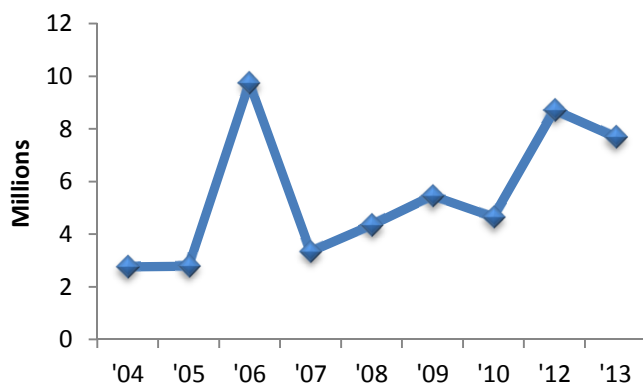


FY 2013 Totals By Funding Source



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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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.	\$355,654	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$19,296,557	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Total	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)

REVENUES (Where the Money Comes From)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Property Taxes	\$0	\$0	\$0	\$0		
Investment Revenue	\$198,271	\$183,793	\$208,011	\$108,793	(47.7%)	(40.8%)
Other Local Revenue	\$1,267,667	\$1,257,493	\$1,257,493	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$11,779,723	\$2,500,000	\$2,500,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$6,666,155	\$5,961,455	\$5,961,456	\$6,437,175	8.0%	8.0%
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$259,605)	(\$1,194,885)	(\$1,208,010)	(\$108,793)	(91.0%)	(90.9%)
Dedicated Sources	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Sources	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)

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

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Property Taxes	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,267,667	\$1,257,493	\$1,257,493	\$1,257,494
Investment Revenue	\$198,271	\$183,793	\$208,011	\$108,793
Total Revenues	\$1,465,938	\$1,441,286	\$1,465,504	\$1,366,287
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.	\$355,654	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$7,516,834	\$7,207,856	\$7,218,950	\$7,694,669
Total Expenditures	\$7,872,488	\$7,207,856	\$7,218,950	\$7,694,669
Excess (Deficiency) of Revenues Over Expenditures	(\$6,406,550)	(\$5,766,570)	(\$5,753,446)	(\$6,328,382)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$11,779,723	\$2,500,000	\$2,500,000	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$6,666,155	\$5,961,455	\$5,961,456	\$6,437,175
Operating Transfer To Other Funds	(\$11,779,723)	(\$1,500,000)	(\$1,500,000)	\$0
Total Other Financing Sources (Uses):	\$6,666,155	\$6,961,455	\$6,961,456	\$6,437,175
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$259,605	\$1,194,885	\$1,208,010	\$108,793
 Fund Balance	 \$8,918,365	 \$9,126,640	 \$9,177,970	 \$10,385,980
Fund Balance End of Period	\$9,177,970	\$10,321,525	\$10,385,980	\$10,494,773
 Percent Change in Fund Equity	 2.91%		 13.16%	 1.05%

Funding Sources and Uses Debt Service Funds Combined

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$198,271	\$183,793	\$208,011	\$108,793
Fees and Service Charges +				
Other Local Revenues ++	\$1,267,667	\$1,257,493	\$1,257,493	\$1,257,494
	\$1,465,938	\$1,441,286	\$1,465,504	\$1,366,287
Other Funding Sources/Transfers	\$18,445,878	\$8,461,455	\$8,461,456	\$6,437,175
Total Financial Sources: Less				
Appropriated Fund Balance	\$19,911,816	\$9,902,741	\$9,926,960	\$7,803,462
Financial Uses				
Operating Expenses	\$7,872,488	\$7,207,856	\$7,218,950	\$7,694,669
Operating Transfers to Other Funds	\$11,779,723	\$1,500,000	\$1,500,000	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669
Increase/(Decrease) to Cash	\$259,605	\$1,194,885	\$1,208,010	\$108,793
Beginning Cash and Other Resources		\$1,894,211	\$1,894,211	\$3,102,221
Projected Ending Cash and Other Resources	\$1,894,211 #	\$3,089,096	\$3,102,221	\$3,211,014
20% of Total Expenditures	\$3,930,442	\$1,741,571	\$1,743,790	\$1,538,934
Cash Above/(Below) 20% guideline	(\$2,036,231)	\$1,347,525	\$1,358,431	\$1,672,080

Ending Cash and Other Resources for FY 2011 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.).

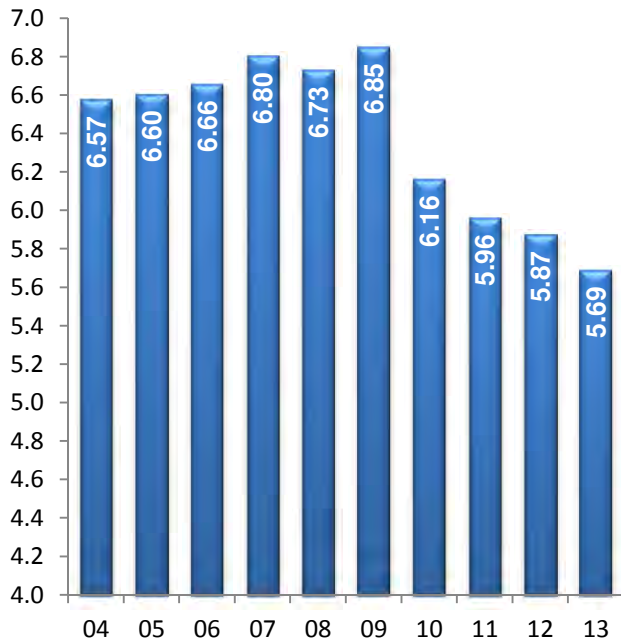
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ 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.

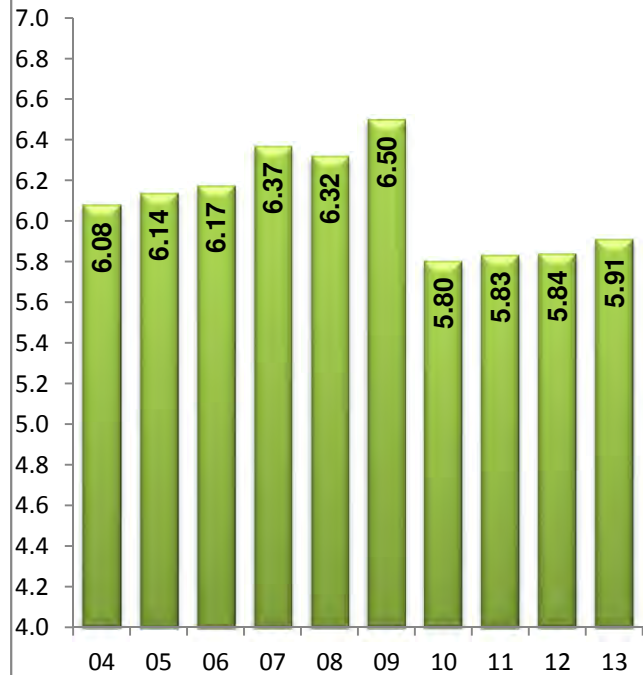
(THIS PAGE LEFT INTENTIONALLY BLANK)

PERSONNEL SUMMARY INFORMATION

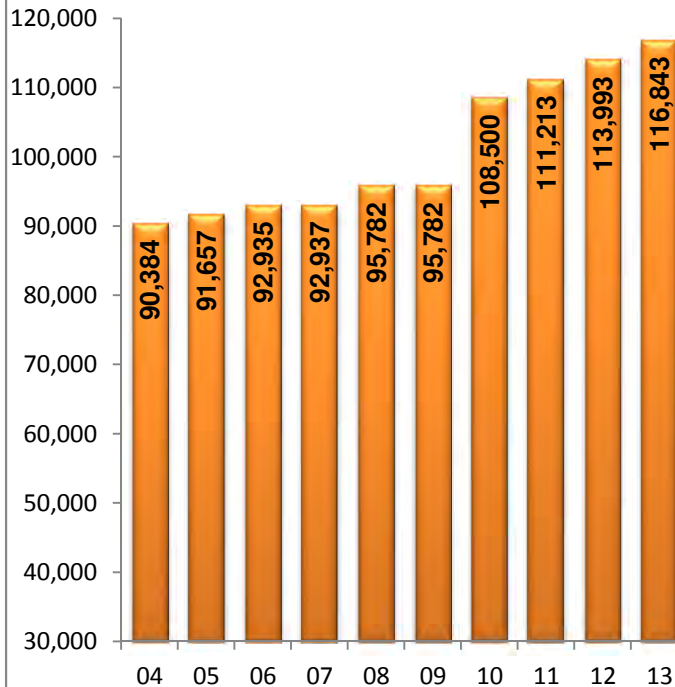
**General Fund Growth Rate*
Employees Per 1,000 Population**



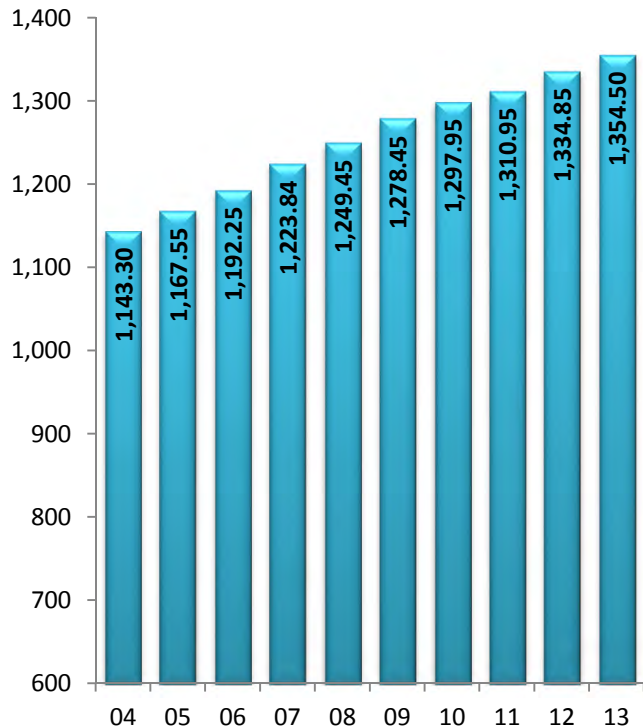
**Enterprise & Internal Serv. Fund
Growth Rate *
Employees Per 1,000 Population**



**City of Columbia
Population***



**Total Authorized
Positions**



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

**Position Changes
FY2013 Proposed Budget**

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
City Manager (GF)	1.00				(1) 1.00 FTE City Mngt Fellow (9950)
Law Department (GF)	1.00				(1) 1.00 Asst City Counselor III (3303)
Adminstrative Depts. (GF)			(2.16)		Finance, Public Works Admin reallocations
	2.00	0.00	(2.16)	(0.16)	
Health and Environment					
Health & Environment Depts. GF			(1.00)		Comm Development reallocations
Health & Environment Depts. (SRF)			(0.50)		CDBG reallocations
	0.00	0.00	(1.50)	(1.50)	
Parks and Recreation					
Parks and Recreation (GF)	1.00				(1) 1.00 FTE Groundskeeper II (2414)*
Parks and Recreation (GF)			(2.00)		P&R reallocation to Fleet
	1.00	0.00	(2.00)	(1.00)	
Supporting Activities					
Public Communications Fund (ISF)	0.25				(1) 0.25 FTE Admin Asst II (1002) 0.50 to 0.75
Public Communications Fund (ISF)	2.00				(2) 1.00 FTE Customer Service Rep II (1213)
Supporting Activity Depts. (ISF)			2.84		Cust & Bldg Maint, Fleet, GIS & USC
	2.25	0.00	2.84	5.09	
Transportation					
Public Transportation Fund (EF)	1.00				(1) 1.00 FTE Admin. Support Asst II (1002)
Public Transportation Fund (EF)	0.25				(1) 0.25 FTE Bus Driver (2502)
Regional Airport Fund (EF)		(1.00)			(1) 1.00 FTE Airport Superintendent (2556)
Parking Facilities Fund (EF)	1.00				(1) 1.00 FTE Maintenance Assistant II (2402)**
Railroad Utility Fund (EF)		(1.00)			(1) 1.00 FTE Railroad Operator (2626)
Railroad Utility Fund (EF)	1.00				(1) 1.00 FTE Railroad Operations Manager
Transportation Depts (GF)			(2.89)		Engineering, Non-motorized, Streets & Pking
Transportation Depts (SRF)	1.00				(1) 1.00 FTE Planner (4101)***
Transportation Depts (SRF)	1.00				(1) 1.00 FTE Engineering Aide III (5003)***
Transportation Depts (SRF)			2.65		Non-Motorized Fund
Transportation Depts (EF)			4.81		Transit, Airport, Parking, Transload
	5.25	(2.00)	4.57	7.82	
Utilities					
Water Utility Fund (EF)	3.00				(1) 3.00 FTE Eqmnt Oper. III (2298)
Water Utility Fund (EF)	0.40				(1) 0.40 FTE Eqmnt Oper. II (2302)
Water Utility Fund (EF)	1.00				(1) 1.00 FTE Maint. Assistant I (2401)
Water Utility Fund (EF)	1.00				(1) 1.00 FTE Eng. Aide II (5002)
Electric Utility Fund (EF)	0.60				(1) 0.60 FTE Eqpmnt Oper. II (2302)
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Instr. Tech-IBEW (2325)
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Asst. Power Prod. Supt. (2635)
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Energy Mngt Spec. II (4512)
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Energy Educator (4517)
Electric Utility Fund (EF)		(1.00)			(1) 1.00 FTE Energy Services Sprdt. (4518)
Electric Utility Fund (EF)	0.15				(1) 0.15 FTE Eng II (5100) Inc .60 to .75
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Ops & Maint. Technician (7693)
Electric Utility Fund (EF)	1.00				(1) 1.00 FTE Ops & Maint. Tech Suprvsr (7694)
Utility Depts. (EF)			(1.75)		Water, Electric Sewer, Solid Waste, Storm Wtr
	12.15	(1.00)	(1.75)	9.40	
General Fund (GF)	3.00	0.00	(8.05)	(5.05)	
Special Revenue Funds (SRF)	2.00	0.00	2.15	4.15	
Enterprise Funds (EF)	15.40	(3.00)	3.06	15.46	
Internal Services Funds (ISF)	2.25	0.00	2.84	5.09	
Total Personnel Changes	22.65	(3.00)	0.00	19.65	

* 100% funded by Parks Sales Tax

** 100% offset by increase in garage parking permit rates.

*** 100% Offset by Non-Motorized Grant Funds

PERSONNEL POSITION SUMMARY

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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)	7.00	7.00	7.00	10.00	3.00
Finance Department (GF)	39.25	40.25	44.00	42.50	(1.50)
Human Resources (GF)	9.00	9.00	8.85	8.85	0.00
Law Department (GF)	12.50	12.50	12.00	13.50	1.50
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	6.25	5.75	5.75	2.59	(3.16)
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	77.00	77.50	80.60	80.44	(0.16)
Public Health & Human Services (GF)	62.35	62.35	62.00	62.00	0.00
Community Development (GF)	36.08	35.50	36.50	35.50	(1.00)
Economic Development (GF)	3.00	3.00	3.00	3.00	0.00
Cultural Affairs (GF)	2.75	3.00	3.00	3.00	0.00
Convention & Tourism Fund (SRF)	9.00	9.00	8.00	8.00	0.00
Office of Sustainability (SRF)	1.00	1.00	1.25	1.25	0.00
CDBG Fund (SRF)	5.50	3.50	3.50	3.00	(0.50)
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	119.68	117.35	117.25	115.75	(1.50)
General Fund Operations (GF)	43.50	47.50	47.50	46.50	(1.00)
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	81.75	81.75	80.75	(1.00)
Police Department (GF)	192.00	192.00	191.00	191.00	0.00
Fire Department (GF)	136.00	136.00	136.00	135.20	(0.80)
Emergency Mgmt and Com. (GF)	35.75	35.75	34.75	35.55	0.80
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	12.00	12.00	12.00	12.00	0.00
Total Public Safety	375.75	375.75	373.75	373.75	0.00
Employee Benefit Fund (ISF)	4.00	4.00	5.15	5.15	0.00
Self Insurance Reserve Fund (ISF)	3.00	3.00	3.00	3.20	0.20
Custodial & Building Maint. Fund (ISF)	16.25	16.00	16.00	16.43	0.43
Fleet Operations Fund (ISF)	31.45	31.50	31.50	33.51	2.01
GIS Fund (ISF)	3.50	4.50	4.50	4.40	(0.10)
Information Technologies Fund (ISF)	27.00	27.00	28.00	28.00	0.00
Public Communications Fund (ISF)	10.75	9.75	8.75	11.00	2.25
Utility Customer Services Fund (ISF)	12.00	14.00	14.00	14.30	0.30
	107.95	109.75	110.90	115.99	5.09

PERSONNEL POSITION SUMMARY

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Transportation					
Engineering (GF)	17.60	16.35	16.35	15.22	(1.13)
Non-Motorized Grant (GF)/(SRF)	1.10	2.35	2.35	4.65	2.30
Streets and Sidewalks (GF)	39.35	40.35	40.35	40.92	0.57
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement (GF)	4.00	4.00	4.00	4.02	0.02
Public Transportation Fund (EF)	37.80	38.20	39.20	40.67	1.47
Regional Airport Fund (EF)	17.20	17.25	17.25	17.40	0.15
Parking Facilities Fund (EF)	7.85	7.85	7.85	9.29	1.44
Railroad Utility Fund (EF)	4.00	4.00	4.00	4.00	0.00
Tranloads Facility (SRF)	0.00	0.00	0.00	3.00	3.00
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	128.90	130.35	131.35	139.17	7.82
Utilities:					
Water Utility Fund (EF)	82.40	84.30	84.30	89.50	5.20
Electric Utility Fund (EF)	170.20	175.30	175.30	178.25	2.95
Sanitary Sewer Utility Fund (EF)	76.97	80.35	80.35	81.39	1.04
Solid Waste Utility Fund (EF)	87.95	92.90	92.90	93.02	0.12
Storm Water Utility Fund (EF)	6.40	6.40	6.40	6.49	0.09
Total Utilities	423.92	439.25	439.25	448.65	9.40
Total Authorized Number of Positions	1,310.95	1,331.70	1,334.85	1,354.50	19.65
Total By Fund Type:					
General Fund (GF)	662.48	667.65	669.40	664.35	(5.05)
Special Revenue Funds (SRF)	15.50	13.50	12.75	16.90	4.15
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	677.98	681.15	682.15	681.25	(0.90)
Total Enterprise Funds (EF)	525.02	540.80	541.80	557.26	15.46
Total Internal Services Funds (ISF)	107.95	109.75	110.90	115.99	5.09
Total All Funds	1,310.95	1,331.70	1,334.85	1,354.50	19.65

(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 25% comes from dedicated sources and 75% 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, 47% is dedicated sources and 53% is from general sources. The Health and Environment budgets begin on page 145.

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, 28% comes from dedicated sources and 72% is general sources. This section begins on page 195.

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 237.

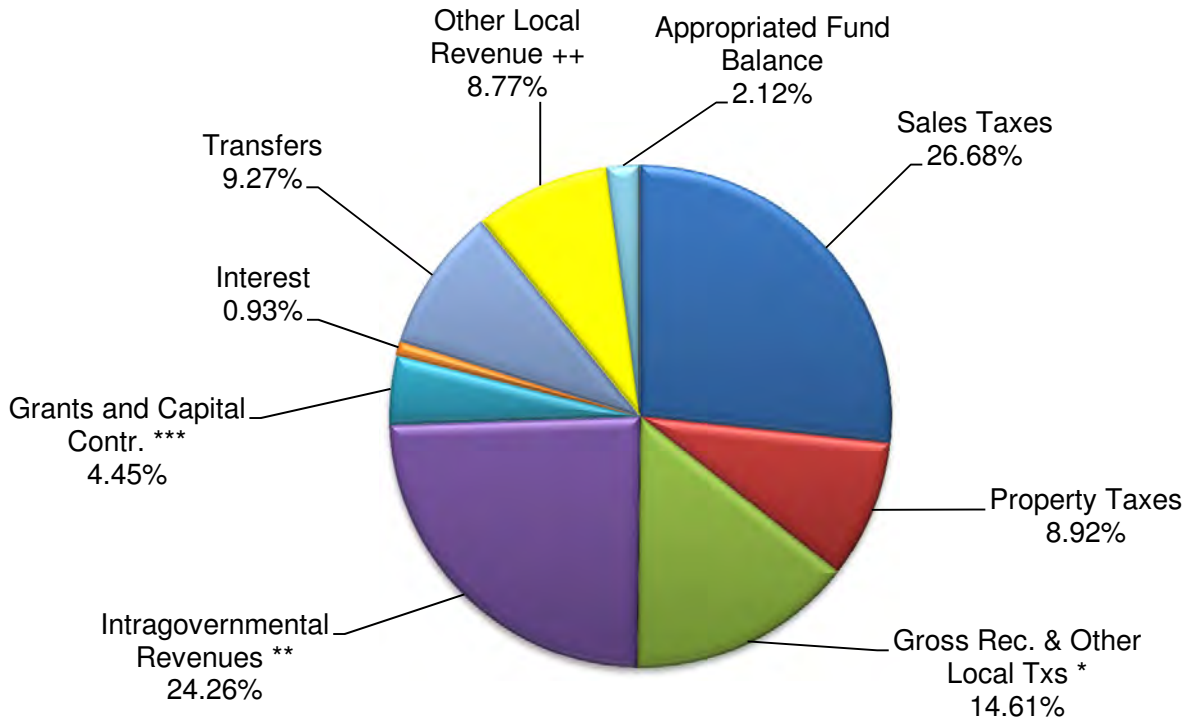
TRANSPORTATION

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, 93% is from dedicated sources and 7% is from general sources. The Transportation budgets begin on page 323.

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2013



REVENUES BY CATEGORY (Where the Money Comes From)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Sales Taxes	\$19,891,980	\$19,937,241	\$20,886,579	\$21,304,311	2.0%	6.9%
Property Taxes	\$6,876,040	\$6,899,203	\$6,981,237	\$7,120,862	2.0%	3.2%
Gross Rec. & Other Local Txns *	\$11,661,935	\$11,712,510	\$11,138,213	\$11,666,335	4.7%	(0.4%)
Intragovernmental Revenues **	\$18,230,977	\$18,750,138	\$18,948,847	\$19,373,027	2.2%	3.3%
Grants and Capital Contr. ***	\$5,431,036	\$4,690,679	\$4,189,914	\$3,551,668	(15.2%)	(24.3%)
Interest	\$661,033	\$689,500	\$729,877	\$744,474	2.0%	8.0%
Transfers	\$8,013,579	\$6,807,572	\$6,807,572	\$7,399,613	8.7%	8.7%
Fees and Service Charges +	\$0	\$0	\$0	\$0		
Other Local Revenue ++	\$6,034,688	\$6,566,606	\$6,482,433	\$7,000,391	8.0%	6.6%
Lease/Bond Proceeds	\$0	\$243,259	\$235,000	\$0	(100.0%)	(100.0%)
Appropriated Fund Balance	\$0	\$2,413,391	\$579,899	\$1,691,724	191.7%	(29.9%)
	\$76,801,268	\$78,710,099	\$76,979,571	\$79,852,405	3.7%	1.5%

* 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.

Revenue Category Highlights / Significant Changes

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

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Actual 2011, Estimated 2012 and Adopted 2013.

Property Taxes: The growth in Property Taxes is projected to be 2.0% over Estimated FY 2012. The growth of assessed valuation of real property for new construction is projected to be 2.0% and 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 2012. This reflects an improvement in economic conditions. Estimated growth for FY 2012 has been revised to 5% over Actual FY 2011 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: Most are relatively flat with the exception of Ameren UE which is estimated to increase 24.9% over Estimated FY 2012.

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 4.2% over Estimated FY 2012 based upon modest growth trends and projected rate increases in the Electric Utility (1.5% increase) and Water Utility (5.0% increase). 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 4.8% decrease over Estimated FY 2012 due to the reallocation of some Finance and Public Works administrative staff to the other funds within these departments.

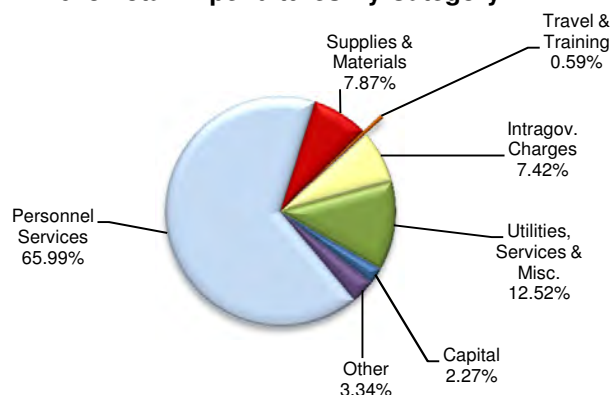
Grants: A decrease of \$0.6 million or 15.2% under Estimated FY 2012 is due to the expiration of several health and public safety grants. In addition, the non-motorized grant funding that was previously included in the General Fund, will now be reflected in a separate special revenue fund. Due to budget 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 2013, 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 \$1 million from FY 2012. The total change in Appropriated Fund Balance from FY 2012 budget to FY 2013 is \$0.9 million. This is due to the City utilizing fund balance of \$0.3 million to pay for the pension increases in FY 2013 as we move to change the pension plans to reduce the unfunded liabilities. The City's General Fund Balance is projected to be 27% at 2013 year end, well above the 20% policy requirement. This is year two of a three year plan to eliminate the use of fund balance to balance the budget.

Please refer to pages 93 - 96 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2013 Total Expenditures By Category

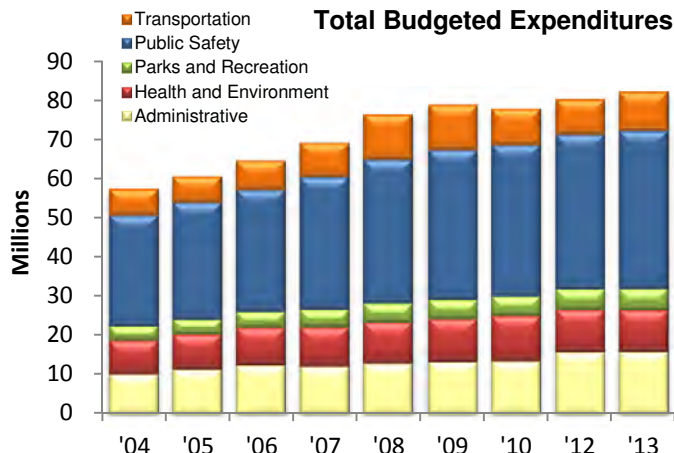


FY 2013 Totals By Funding Source

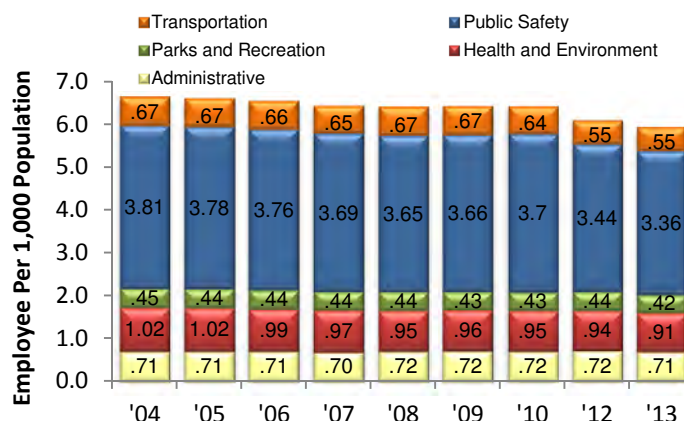


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$49,614,553	\$52,618,068	\$51,202,299	\$52,695,556	2.9%	0.1%
Supplies & Materials	\$5,356,502	\$5,502,206	\$5,253,854	\$6,284,443	19.6%	14.2%
Travel & Training	\$276,651	\$420,042	\$395,016	\$474,894	20.2%	13.1%
Intragov. Charges	\$5,653,686	\$5,682,139	\$5,682,544	\$5,924,084	4.3%	4.3%
Utilities, Services & Misc.	\$9,314,010	\$10,459,922	\$10,265,223	\$9,995,907	(2.6%)	(4.4%)
Capital	\$2,261,349	\$1,105,949	\$1,119,305	\$1,811,162	61.8%	63.8%
Other	\$3,011,157	\$3,019,455	\$3,019,455	\$2,666,359	(11.7%)	(11.7%)
Total	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%
Operating Expenses	\$70,215,402	\$74,682,377	\$72,798,936	\$75,374,884	3.5%	0.9%
Non-Operating Expenses	\$3,011,157	\$3,019,455	\$3,019,455	\$2,666,359	(11.7%)	(11.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$2,261,349	\$1,105,949	\$1,119,305	\$1,811,162	61.8%	63.8%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%

FUNDING SOURCES (Where the Money Comes From)

Dedicated Sources	\$22,994,171	\$20,868,587	\$20,507,618	\$20,780,908	1.3%	(0.4%)
General Sources	\$52,493,737	\$57,939,194	\$56,430,078	\$59,071,497	4.7%	2.0%
Total Funding Sources	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%

General Fund Expenditures By Category (Where the Money Goes)

HIGHLIGHTS / SIGNIFICANT CHANGES

Personnel Services: The General Fund will decrease by a net of 5.05 FTE positions due to the reallocation of Finance and Public Works administrative positions to the other funds within the respective departments. Pension changes of \$0.3 million will be paid for by the use of appropriated fund balance as we implement a plan to decrease our unfunded liabilities. Current police and fire employees will no longer receive the City's 401A match in exchange for keeping their current pension benefits. LAGERS employees will still receive a 401A match and will not have any decrease in pension benefits. Future LAGERS employees will not participate in the 80 and out program and future police and fire employees will be placed in a different pension plan. An across the board pay increase of \$0.27/hour for permanent employees and \$0.193/hour for firefighters is included.

Supplies and Materials: The Streets budget includes an increase of \$0.5 million in street paving and maintenance materials which is being moved from the utilities, services, and miscellaneous category. Police Department reflects an increase of \$150,000 for the first year of a technology replacement plan to ensure timely replacement of critical technology such as radios, mobile data terminals, and other related equipment.

Travel and Training: reflects an increase of \$54,852 or 13.1% over FY 2012 budget. Police is reflecting an increase of nearly \$25,000 over revised budget 2012 and \$81,720 over original budget 2012 following the recommendations of the police consultant. PSJC is projecting a \$12,577 increase to provide mandated certification training for new employees. Community Development reflects a \$12,700 increase.

Intragovernmental Charges: reflects a \$0.2 million or 4.3% increase over budget FY 2012. Self Insurance charges in Parks and Recreation, Police, Fire, and Streets and Sidewalks reflect significant increases due to claims.

Utilities, Services & Miscellaneous: reflects a decrease of \$0.5 million or 4.4% over budget FY 2012. This is primarily due to the movement of funds in the Streets and Sidewalks budget from this category 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 \$90,000 set aside which Council can allocate. Contingency has been set at \$50,000. There is a \$166,883 increase in the amount of payment-in-lieu-of taxes due to the school, library and Boone County Family Resources from the loss of property taxes when the City purchased the Columbia Energy Center. The City will pay a decreasing amount for FY 2014 and FY 2015 and will cease in FY 2016.

Capital reflects an increase of \$0.7 million or 63.8% over budget FY 2012. Police (\$427,965) and Community Development (\$127,000) departments did not receive any capital in FY 2012 due to budget constraints. The Streets Department is budgeting an increase of \$182,883 in capital.

Other reflects a decrease of \$0.4 million or 11.7% under budget FY 2012. The General Fund subsidy to the Recreation Services Fund is being decreased by \$200,000. The Parks Sales Tax Fund subsidy to Recreation Services will be increased by \$200,000. Also, there was a transfer of \$187,533 in funds from the General Fund to the Airport Fund in FY 2012 for parking lot improvements. This transfer will not occur for FY 2013.

EXPENDITURE SUMMARY - BY FUNCTION

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administrative	\$12,811,209	\$15,886,348	\$15,554,105	\$15,952,847	2.6%	0.4%
Health and Environment	\$10,597,205	\$10,923,863	\$10,513,165	\$10,763,339	2.4%	(1.5%)
Parks and Recreation	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	4.2%
Public Safety	\$37,346,680	\$37,562,667	\$36,721,432	\$38,503,312	4.9%	2.5%
Transportation	\$9,832,705	\$9,243,505	\$9,049,547	\$9,223,351	1.9%	(0.2%)
	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%

EXPENDITURE SUMMARY - BY DEPARTMENT

City Council	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
City Clerk	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
City Manager	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
Finance	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
Human Resources	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
Law	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
General City (Nondprtmntl)	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)
Public Works Admin.	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
Health and Human Services	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)
Community Development	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%
Economic Development	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%
Cultural Affairs	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
Parks & Recreation	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	4.2%
Police	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%
Fire	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%
Emergency Management	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Pub. Safety Joint Comm	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%
Municipal Court	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%
Engineering	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)
Non-Motorized Grant	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)
Streets and Sidewalks	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%
Parking Enforcement	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
Total	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	1.3%

SUMMARY - BY FUNCTION AND FUNDING SOURCE

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	Percent of Total
Administrative						
Dedicated Funding	\$5,883,760	\$4,131,238	\$4,131,361	\$4,053,031	(1.9%)	25%
Discretionary Funding	\$6,927,449	\$11,755,110	\$11,422,744	\$11,899,816	4.2%	75%
Total Funding	\$12,811,209	\$15,886,348	\$15,554,105	\$15,952,847	2.6%	100.0%
Health & Environment						
Dedicated Funding	\$4,788,015	\$5,064,740	\$4,625,435	\$5,091,571	10.1%	47%
Discretionary Funding	\$5,809,190	\$5,859,123	\$5,887,730	\$5,671,768	(3.7%)	53%
Total Funding	\$10,597,205	\$10,923,863	\$10,513,165	\$10,763,339	2.4%	100.0%
Parks and Recreation						
Dedicated Funding	\$1,153,520	\$1,321,719	\$1,364,615	\$1,491,083	9.3%	28%
Discretionary Funding	\$3,746,589	\$3,869,679	\$3,734,832	\$3,918,473	4.9%	72%
Total Funding	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	100.0%
Public Safety						
Dedicated Funding	\$2,145,085	\$1,690,428	\$1,711,122	\$1,551,086	(9.4%)	4%
Discretionary Funding	\$35,201,595	\$35,872,239	\$35,010,310	\$36,952,226	5.5%	96%
Total Funding	\$37,346,680	\$37,562,667	\$36,721,432	\$38,503,312	4.9%	100.0%
Transportation						
Dedicated Funding	\$9,023,791	\$8,660,462	\$8,675,085	\$8,594,137	(0.9%)	93%
Discretionary Funding	\$808,914	\$583,043	\$374,462	\$629,214	68.0%	7%
Total Funding	\$9,832,705	\$9,243,505	\$9,049,547	\$9,223,351	1.9%	100.0%
Total Dedicated Funding	\$22,994,171	\$20,868,587	\$20,507,618	\$20,780,908	1.3%	26%
Total Discretionary Fund	\$52,493,737	\$57,939,194	\$56,430,078	\$59,071,497	4.7%	74%
Total Funding	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405	3.8%	100.0%

PERSONNEL SUMMARY - BY FUNCTION

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administrative	77.00	77.50	80.60	80.44	(0.16)
Health and Environment	104.18	103.85	104.50	103.50	(1.00)
Parks and Recreation	43.50	47.50	47.50	46.50	(1.00)
Public Safety	375.75	375.75	373.75	373.75	0.00
Transportation	62.05	63.05	63.05	60.16	(2.89)
Total Personnel	662.48	667.65	669.40	664.35	(5.05)

PERSONNEL SUMMARY - BY DEPARTMENT

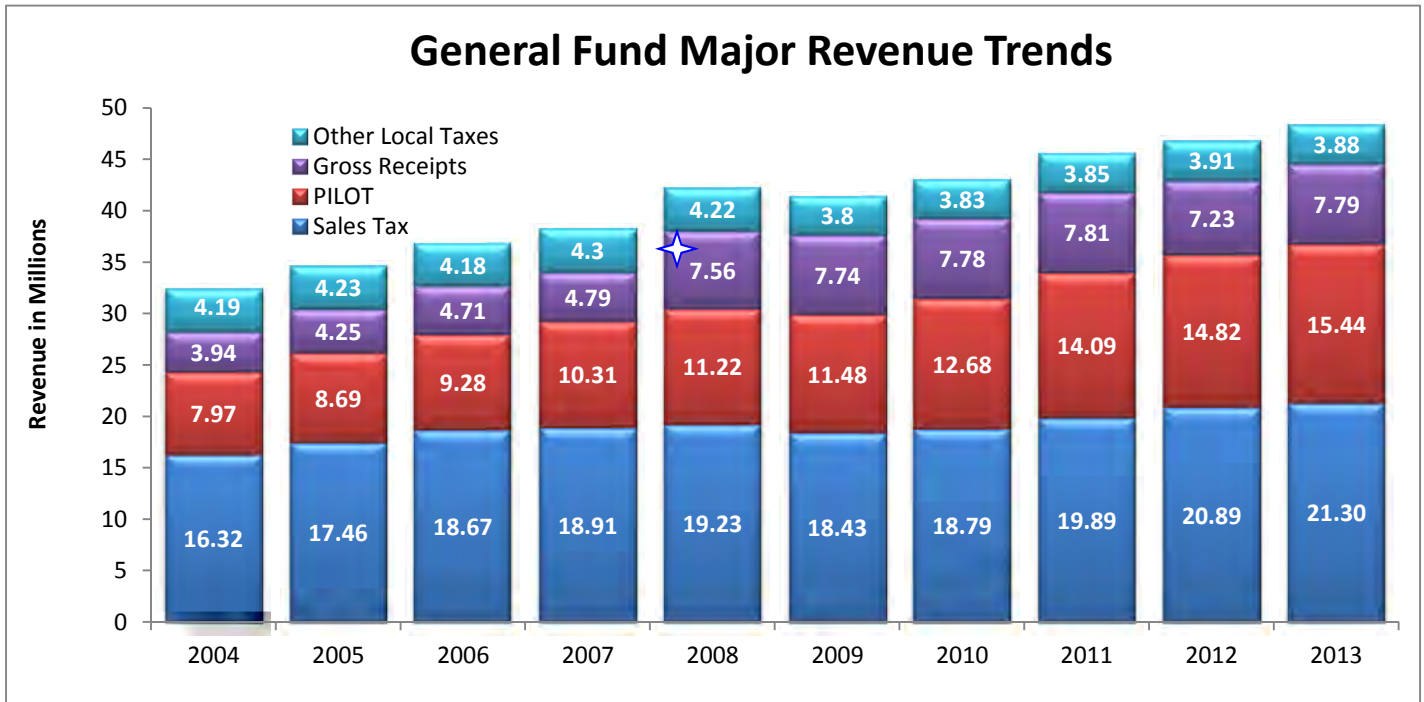
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	7.00	7.00	7.00	10.00	3.00
Finance	39.25	40.25	44.00	42.50	(1.50)
Human Resources	9.00	9.00	8.85	8.85	0.00
Law	12.50	12.50	12.00	13.50	1.50
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	6.25	5.75	5.75	2.59	(3.16)
Health and Human Services	62.35	62.35	62.00	62.00	0.00
Community Development	36.08	35.50	36.50	35.50	(1.00)
Economic Development	3.00	3.00	3.00	3.00	0.00
Cultural Affairs	2.75	3.00	3.00	3.00	0.00
Parks & Recreation	43.50	47.50	47.50	46.50	(1.00)
Police	192.00	192.00	191.00	191.00	0.00
Fire	136.00	136.00	136.00	135.20	(0.80)
Emergency Management	1.40	1.40	0.90	0.80	(0.10)
Pub. Safety Joint Comm	34.35	34.35	33.85	34.75	0.90
Municipal Court	12.00	12.00	12.00	12.00	0.00
Engineering	17.60	16.35	16.35	15.22	(1.13)
Non-Motorized Grant	1.10	2.35	2.35	0.00	(2.35)
Streets and Sidewalks	39.35	40.35	40.35	40.92	0.57
Parking Enforcement	4.00	4.00	4.00	4.02	0.02
Total Personnel	662.48	667.65	669.40	664.35	(5.05)

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Taxes						
Property Taxes:						
Real Estate	\$5,701,504	\$5,610,416	\$5,774,129	\$5,889,612	2.0%	5.0%
Personal Property	\$989,116	\$1,086,966	\$1,013,353	\$1,033,620	2.0%	(4.9%)
Other	\$185,420	\$201,821	\$193,755	\$197,630	2.0%	(2.1%)
Total Property Taxes	\$6,876,040	\$6,899,203	\$6,981,237	\$7,120,862	2.0%	3.2%
Sales Tax	\$19,891,980	\$19,937,241	\$20,886,579	\$21,304,311	2.0%	6.9%
Gross Receipt Tax:						
Telephone	\$3,758,097	\$3,600,000	\$3,681,588	\$3,681,588	0.0%	2.3%
Natural Gas	\$2,808,579	\$3,150,000	\$2,242,584	\$2,800,000	24.9%	(11.1%)
Electric	\$964,031	\$890,000	\$1,023,072	\$1,023,072	0.0%	15.0%
CATV	\$282,849	\$275,970	\$282,752	\$282,752	0.0%	2.5%
Total Gross Receipts Tax	\$7,813,556	\$7,915,970	\$7,229,996	\$7,787,412	7.7%	(1.6%)
Other Local Taxes						
Cigarette Tax	\$627,666	\$612,800	\$649,976	\$649,976	0.0%	6.1%
Gasoline Tax	\$2,338,524	\$2,343,740	\$2,269,794	\$2,269,794	0.0%	(3.2%)
Motor Vehicle License Tax	\$374,833	\$370,000	\$409,153	\$409,153	0.0%	10.6%
Motor Vehicle Sales Tax	\$507,356	\$470,000	\$579,294	\$550,000	(5.1%)	17.0%
Total Other Local Taxes	\$3,848,379	\$3,796,540	\$3,908,217	\$3,878,923	(0.7%)	2.2%
Total Taxes	\$38,429,955	\$38,548,954	\$39,006,029	\$40,091,508	2.8%	4.0%
Intragovernmental Revenues:						
PILOT:						
PILOT - Electric	\$11,226,549	\$11,720,000	\$11,842,659	\$12,257,152	3.5%	4.6%
PILOT - Water	\$2,864,826	\$2,900,000	\$2,976,050	\$3,184,320	7.0%	9.8%
Total PILOT	\$14,091,375	\$14,620,000	\$14,818,709	\$15,441,472	4.2%	5.6%
Gen. & Admin. Revenue	\$4,139,602	\$4,130,138	\$4,130,138	\$3,931,555	(4.8%)	(4.8%)
Total Intragovernmental	\$18,230,977	\$18,750,138	\$18,948,847	\$19,373,027	2.2%	3.3%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$3,303,121	\$2,569,499	\$2,182,224	\$1,418,608	(35.0%)	(44.8%)
County Revenues	\$2,127,915	\$2,121,180	\$2,007,690	\$2,133,060	6.2%	0.6%
Total Intergovernmental	\$5,431,036	\$4,690,679	\$4,189,914	\$3,551,668	(15.2%)	(24.3%)
Interest and Investment Revenue:						
Invest. Earnings & Interest	\$661,033	\$689,500	\$729,877	\$744,474	2.0%	8.0%
Total Investment Revenue	\$661,033	\$689,500	\$729,877	\$744,474	2.0%	8.0%
Operating Transfers:						
Parks Sales Tax	\$1,055,450	\$1,253,912	\$1,253,912	\$1,421,499	13.4%	13.4%
Transportation Sales Tax	\$6,203,925	\$5,527,430	\$5,527,430	\$5,727,430	3.6%	3.6%
Public Improvement Fund	\$112,975	\$0	\$0	\$0		
CDBG Planning	\$0	\$0	\$0	\$35,000		
Convention & Visitors	\$0	\$0	\$0	\$50,000		
Special Road District Tax	\$113,425	\$0	\$0	\$0		
Special Business District	\$7,500	\$7,500	\$7,500	\$7,500	0.0%	0.0%
Capital Projects Fund	\$284,561	\$0	\$0	\$120,661		
Sewer Utility Fund	\$124,539	\$0	\$0	\$0		
Contributions Fund	\$98,427	\$5,947	\$5,947	\$23,000	286.7%	286.7%
Utility Customer Svcs Fd	\$12,777	\$12,783	\$12,783	\$14,523	13.6%	13.6%
Total Operating Transfers	\$8,013,579	\$6,807,572	\$6,807,572	\$7,399,613	8.7%	8.7%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$657,189	\$627,800	\$660,021	\$660,021	0.0%	5.1%
Liquor License	\$148,996	\$142,300	\$151,000	\$151,000	0.0%	6.1%
Animal License	\$38,973	\$35,100	\$32,975	\$32,975	0.0%	(6.1%)
Total Licenses and Permits	\$845,158	\$805,200	\$843,996	\$843,996	0.0%	4.8%
Fines:						
Municipal Court Fines	\$1,356,206	\$1,766,000	\$1,220,958	\$1,225,375	0.4%	(30.6%)
Uniform Ticket Fines	\$160,242	\$150,000	\$228,000	\$230,000	0.9%	53.3%
Meter Fines	\$519,044	\$550,000	\$869,134	\$900,000	3.6%	63.6%
Alarm Violations	\$13,900	\$16,500	\$10,700	\$10,700	0.0%	(35.2%)
Total Fines	\$2,049,392	\$2,482,500	\$2,328,792	\$2,366,075	1.6%	(4.7%)
Fees:						
Animal Control Fees	\$32,206	\$26,450	\$24,650	\$24,650	0.0%	(6.8%)
Construction Fees	\$654,610	\$688,030	\$705,849	\$1,283,588	81.9%	86.6%
Health Fees	\$717,602	\$726,650	\$719,870	\$805,498	11.9%	10.9%
Municipal Court Fees	\$259,846	\$288,000	\$223,000	\$226,000	1.3%	(21.5%)
Other Fees	\$66,503	\$57,505	\$73,648	\$59,150	(19.7%)	2.9%
Street Maintenance Fees	\$175,151	\$150,000	\$180,238	\$150,000	(16.8%)	0.0%
Total Fees	\$1,905,918	\$1,936,635	\$1,927,255	\$2,548,886	32.3%	31.6%
Miscellaneous Revenue	\$1,234,220	\$1,342,271	\$1,382,390	\$1,241,434	(10.2%)	(7.5%)
Total Other Local Revenue	\$6,034,688	\$6,566,606	\$6,482,433	\$7,000,391	8.0%	6.6%
Lease/Bond Proceeds	\$0	\$243,259	\$235,000	\$0	(100.0%)	(100.0%)
Appropriated Fund Balance	\$0	\$2,413,391	\$579,899	\$1,691,724	191.7%	(29.9%)
Total Revenue and Other Sources	\$76,801,268	\$78,710,099	\$76,979,571	\$79,852,405	3.7%	1.5%



* 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Taxes	\$38,429,955	\$38,548,954	\$39,006,029	\$40,091,508
Other Local Revenue	\$4,800,468	\$5,224,335	\$5,100,043	\$5,758,957
Intragovernmental Revenue	\$18,230,977	\$18,750,138	\$18,948,847	\$19,373,027
Grant Revenue	\$5,431,036	\$4,690,679	\$4,189,914	\$3,551,668
Interest and Investment Revenue	\$661,033	\$689,500	\$729,877	\$744,474
Miscellaneous Revenue	\$1,234,220	\$1,342,271	\$1,382,390	\$1,241,434
Total Revenues	\$68,787,689	\$69,245,877	\$69,357,100	\$70,761,068
Expenditures:				
Personnel Services	\$49,614,553	\$52,618,068	\$51,202,299	\$52,695,556
Supplies & Materials	\$5,356,502	\$5,502,206	\$5,253,854	\$6,284,443
Travel & Training	\$276,651	\$420,042	\$395,016	\$474,894
Intragovernmental Charges	\$5,653,686	\$5,682,139	\$5,682,544	\$5,924,084
Utilities, Services & Other Misc.	\$9,314,010	\$10,459,922	\$10,265,223	\$9,995,907
Capital Additions	\$2,261,349	\$1,105,949	\$1,119,305	\$1,811,162
Interest & Lease Payment	\$554	\$554	\$554	\$554
Total Expenditures	\$72,477,305	\$75,788,880	\$73,918,795	\$77,186,600
Excess (Deficiency) of Revenues Over Expenditures	(\$3,689,616)	(\$6,543,003)	(\$4,561,695)	(\$6,425,532)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$243,259	\$235,000	\$0
Operating Transfers From Other Funds	\$8,013,579	\$6,807,572	\$6,807,572	\$7,399,613
Operating Transfers To Other Funds	(\$3,010,603)	(\$3,018,901)	(\$3,018,901)	(\$2,665,805)
Total Otr. Financing Sources (Uses)	\$5,002,976	\$4,031,930	\$4,023,671	\$4,733,808
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$1,313,360	(\$2,511,073)	(\$538,024)	(\$1,691,724) ^
Fund Balance - Beginning of Year	\$18,759,242	\$23,843,426	\$23,660,321	\$23,122,297
Adj. for Unrealized Gains & Reserves for Encumbrances	\$4,901,079			
Unassigned Fund Balance, End of Year	\$23,660,321	\$21,332,353	\$23,122,297	\$21,430,573

^ 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
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	\$18,759,242	25%
2011	\$75,487,908	\$23,660,321	31%
2012 Est.	\$76,937,696	\$23,122,297	30%
FY 2013 Adopted	\$79,852,405	\$21,430,573	27%

**Funding Sources and Uses
General Fund**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$19,891,980	\$19,937,241	\$20,886,579	\$21,304,311
Property Taxes	\$6,876,040	\$6,899,203	\$6,981,237	\$7,120,862
Gross Receipts & Other Local Taxes *	\$11,661,935	\$11,712,510	\$11,138,213	\$11,666,335
Intragovernmental Revenues **	\$18,230,977	\$18,750,138	\$18,948,847	\$19,373,027
Grants	\$5,431,036	\$4,690,679	\$4,189,914	\$3,551,668
Interest	\$661,033	\$689,500	\$729,877	\$744,474
Fees and Service Charges +	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,034,688	\$6,566,606	\$6,482,433	\$7,000,391
	\$68,787,689	\$69,245,877	\$69,357,100	\$70,761,068
Other Funding Sources/Transfers	\$8,013,579	\$6,807,572	\$6,807,572	\$7,399,613
Total Financial Sources: Less Appropriated Fund Balance	\$76,801,268	\$76,053,449	\$76,164,672	\$78,160,681
Financial Uses				
Operating Expenses	\$70,215,402	\$74,682,377	\$72,798,936	\$75,374,884
Operating Transfers to Other Funds	\$3,010,603	\$3,018,901	\$3,018,901	\$2,665,805
Interest Expense	\$554	\$554	\$554	\$554
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$2,261,349	\$1,105,949	\$1,119,305	\$1,811,162
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$75,487,908	\$78,807,781	\$76,937,696	\$79,852,405
Increase/(Decrease) to Cash	\$1,313,360	(\$2,754,332)	(\$773,024)	(\$1,691,724)
Beginning Cash and Other Resources		\$23,660,321	\$23,660,321	\$22,887,297
Projected Ending Cash and Other Resources	\$23,660,321 #	\$20,905,989	\$22,887,297	\$21,195,573
20% of Total Expenditures	\$15,097,582	\$15,761,556	\$15,387,539	\$15,970,481
Cash Above/(Below) 20% requirement	\$8,562,739	\$5,144,433	\$7,499,758	\$5,225,092

Ending Cash and Other Resources for FY 2011 is equal to unassigned 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

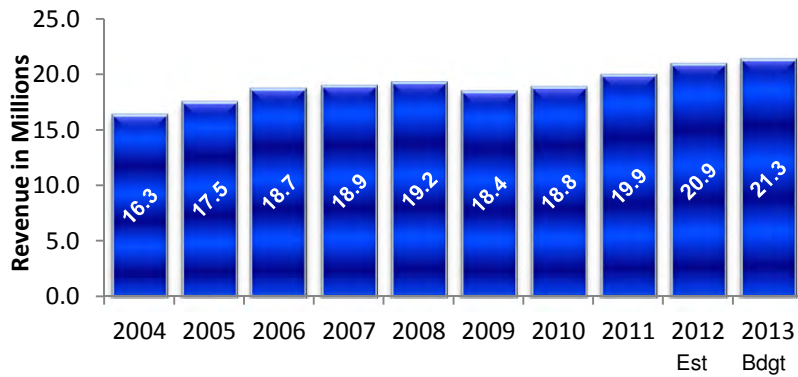
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

(THIS PAGE INTENTIONALLY LEFT BLANK)

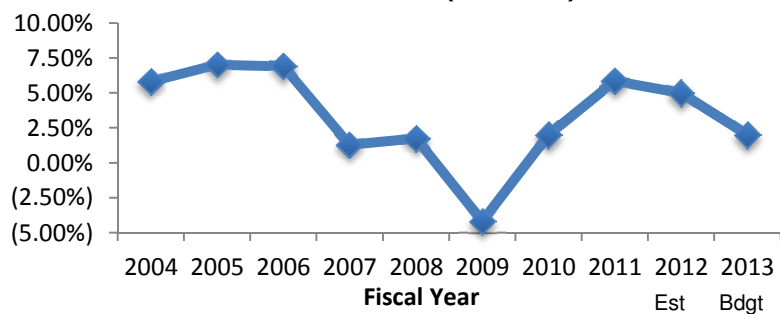
General Fund Major Revenue Trends - Sales Tax



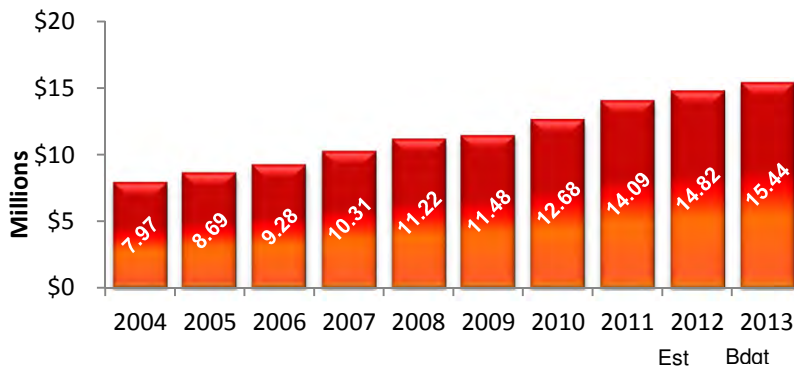
Sales Tax: Sales tax revenue is a substantial revenue source (26.68%) for the General Fund. Sales tax growth increased slightly from 2003 - 2006 with a slow down beginning in 2009. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such 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. Current growth in Sales Taxes is projected at 2.0% over Estimated FY 2012 which is estimated at 5% over Actual 2011. This reflects an improvement in economic conditions, however estimates for FY 2013 are still very conservative.

Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile changes have been in sales taxes for the period of FY 2004 to Budget FY 2013. This trend indicates that the City has experienced growth in this revenues source since FY 2009. The City is projecting 2% growth in sales taxes over FY 2012 Estimates. The City will continue to closely monitor this revenue source and make expense adjustments as needed.

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



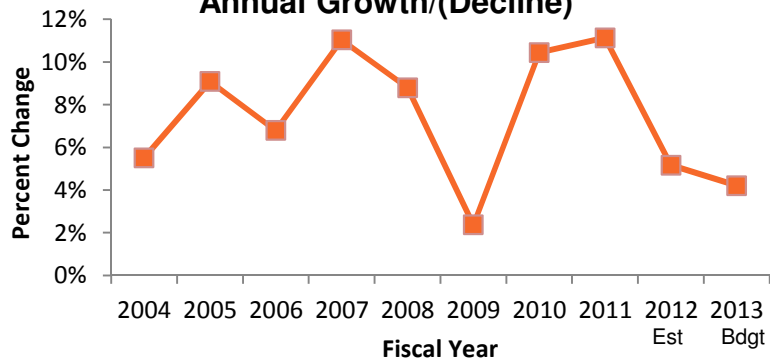
Revenue Trends - PILOT



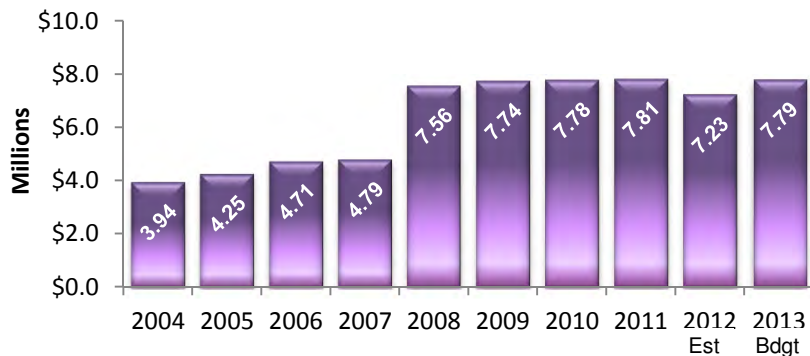
PILOT (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets. This particular revenue source is dependent upon weather conditions, new utility customers, and rate increases. The trend has been steadily increasing as Columbia has experienced strong population growth over the past several years and rate increases.

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 required amount of capital project funding was lower

Revenue Trends - PILOT Annual Growth/(Decline)



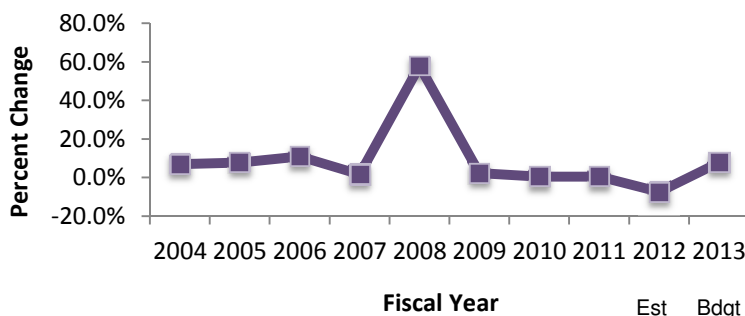
General Fund Major Revenue Trends - Gross Receipts



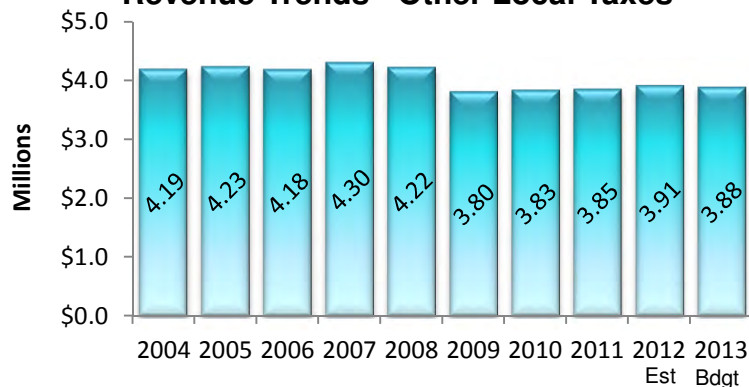
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. The major increase from 2007 to 2008 was due to a large settlement agreement with mobile phone carriers requiring them to pay a business license tax on their wireless communications. Telephone service providers pay 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. The City budgeted a 25% increase in natural gas over Estimated 2012. These estimates are based upon the amount of revenue that will be generated by Ameren's rate increase.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



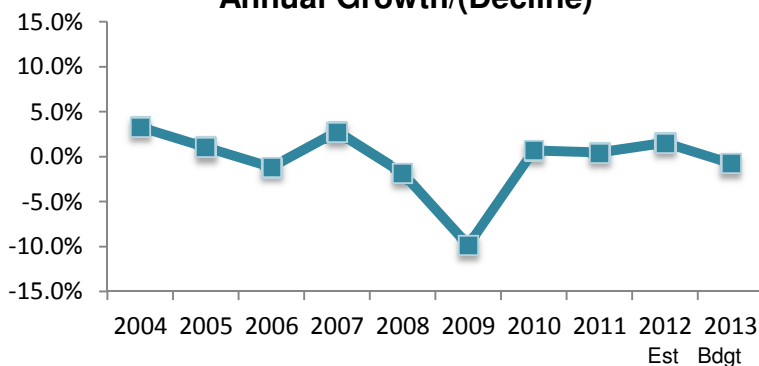
General Fund Major Revenue Trends - Other Local Taxes



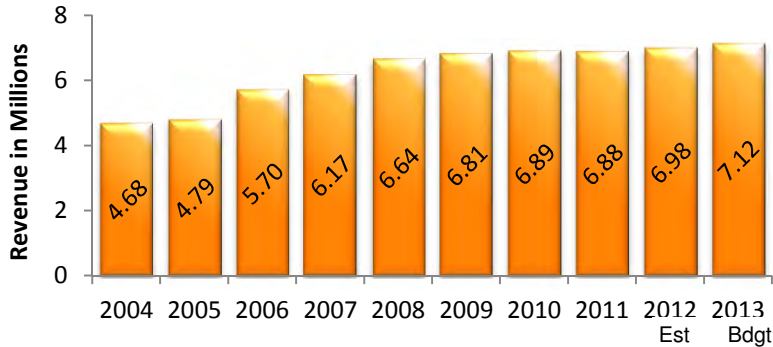
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of highways. This revenue fluctuates with the consumption and the price of gas. A ten cent 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. These revenues have remained relatively stable since FY 2009.

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. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. The trend has continued to remain somewhat stable between FY 2010 - FY 2013. The city continues to be conservative and has budgeted no growth in these revenues for FY 2013 estimates.

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



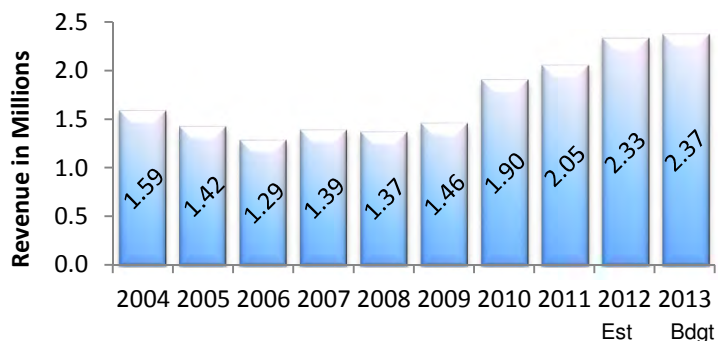
General Fund Major Revenue Trends - General Property Taxes



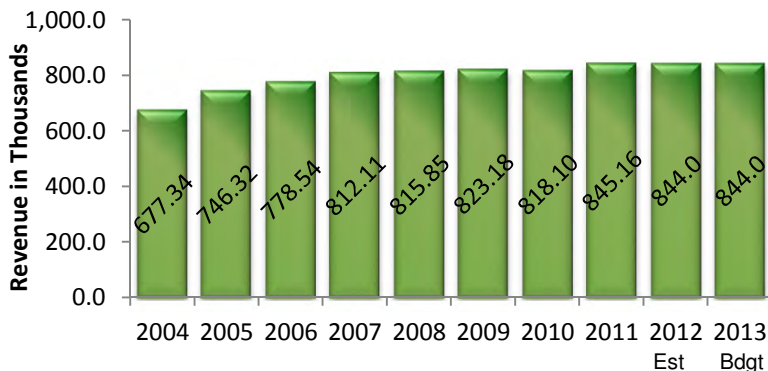
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the city based on millage rates. These taxes are used for support and improvements within 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. These revenues have remained stable since FY 2009.

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) and inability to send out notices regarding past dues parking fines. The large increase in FY 2010 & FY 2011 is due to the implementation of the red light camera program. Meter fines are projected at a 3.6% increase over FY 2012. These fines consist of tickets issued for expired meters. They have increased both in the number issued and in the cost per ticket. These fees are monitored on a monthly basis.

General Fund Revenue Trends - Fines & Court Fees



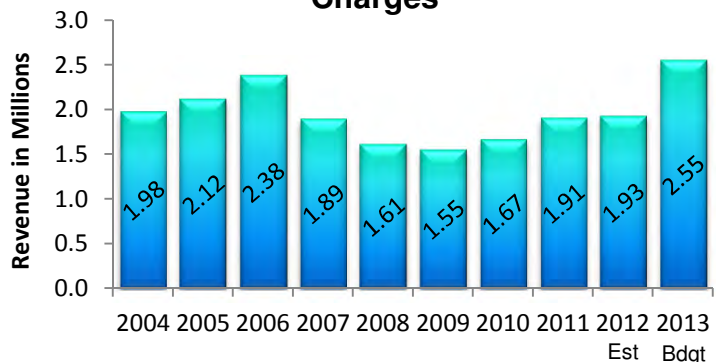
General Fund Revenue Trends - Licenses & Permits



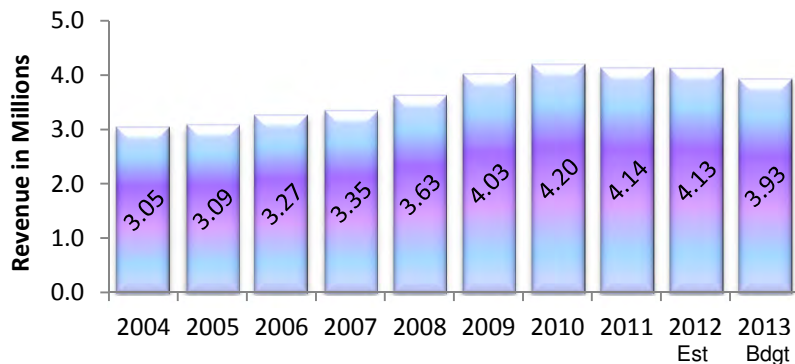
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued for each year. This trend has been closely monitored as it represents business growth in the community. The trend has remained stable. The city issued 4,849 business licenses for FY 2011; 513 were new licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). In FY 2011 273 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. Several fee increases are being proposed for FY 2013. For the first time since FY 1996 building permits and plan review fees are increasing which have an impact on the general fund.

General Fund Revenue Trends - Fees & Service Charges



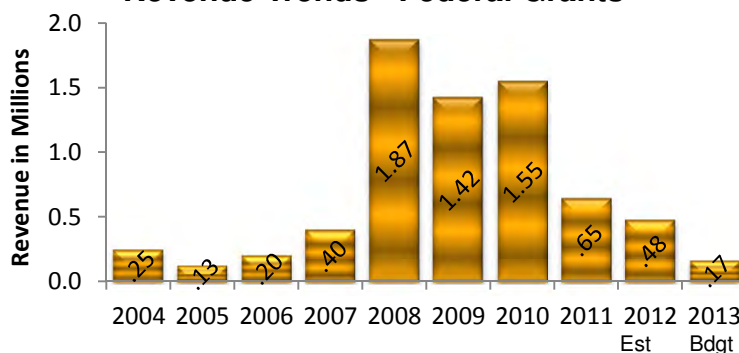
General Fund Major Revenue Trends - G & A Fees



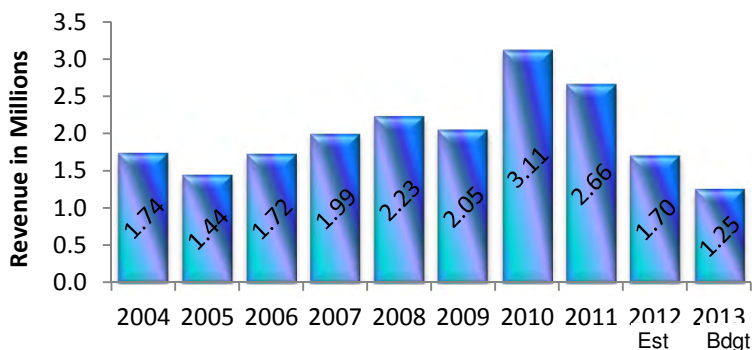
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There have been slight decreases since FY 2010 due to expenditure reductions in the departments. The decrease in FY 2013 is due to the reallocation of finance and public works employees from the general fund into enterprise and internal service funds within those 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 unpredictable and dependant upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered consistent revenue sources. Significant reductions in federal grants for FY 2013 are in Police and in moving the Non-Motorized Grant out of the general fund and into its own fund.

General Fund Revenue Trends - Federal Grants



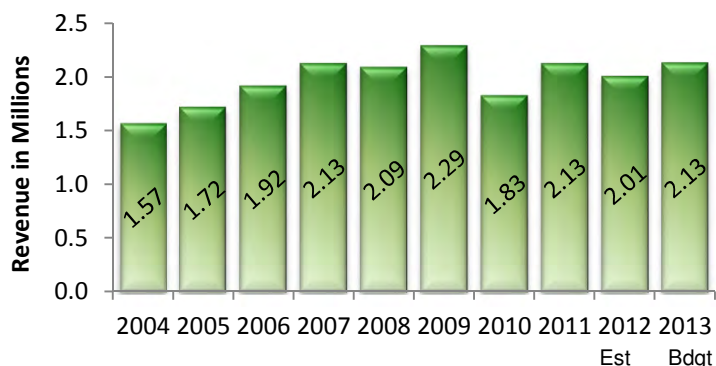
General Fund Revenue Trends - State Grants



State Grants: State grants come from funds awarded by the State. They cover a diverse array of local service needs. The city receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections. Significant reductions in grants received for FY 2013 are in Health, Emergency Management and Emergency Shelter Grant.

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. FY 2013 budget amount increased slightly due to increase in PSJC's budget for backup center, new vehicle and maintenance on Rave Wireless (Smart 9-1-1)

General Fund Revenue Trends - County Grants





Administrative Departments



DESCRIPTION

The City of Columbia has administrative departments which are funded with general city funds and provide centralized services (such as purchasing and accounting) to all of the departments. A portion of the cost of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee. The allocation methodology was developed by our external auditors many years ago and is updated annually. The revenue from this fee comes into the General Fund and is used to offset the costs of the administrative departments. The remainder of these budgets are funded with 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 107.

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 111.

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 117.

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 121.

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 125.

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 129.

OTHER GEN. GOVT CAPITAL PROJECTS

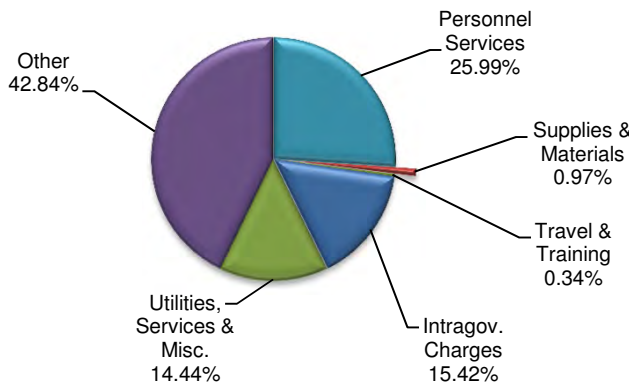
General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects. This budget begins on page 133.

GENERAL GOVERNMENT DEBT

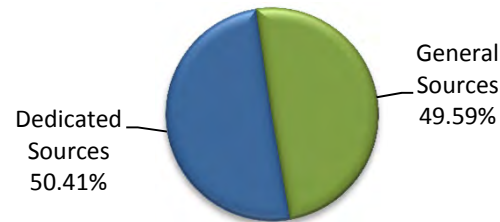
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. This budget begins on page 139.

ADMINISTRATIVE DEPARTMENTS - COMBINED

FY 2013 Total Expenditures By Category

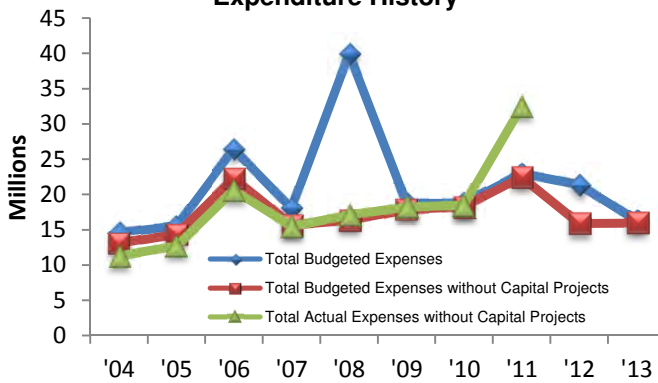


FY 2013 Totals By Funding Source

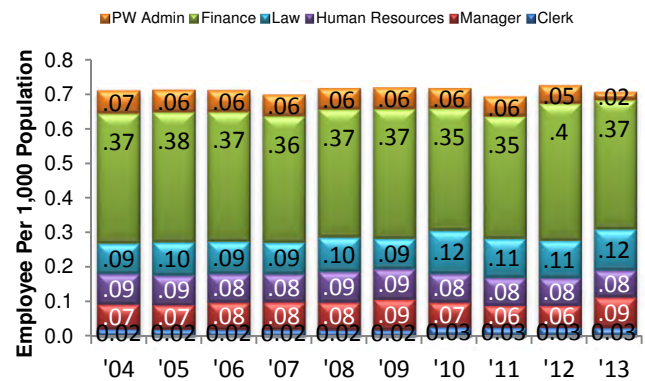


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

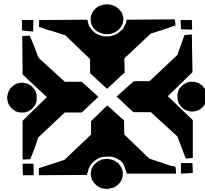
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$5,495,266	\$6,152,202	\$5,922,315	\$6,236,709	5.3%	1.4%
Supplies & Materials	\$246,361	\$236,825	\$212,286	\$232,263	9.4%	(1.9%)
Travel & Training	\$43,086	\$78,874	\$77,758	\$82,336	5.9%	4.4%
Intragov. Charges	\$1,262,261	\$3,711,711	\$3,711,761	\$3,700,139	(0.3%)	(0.3%)
Utilities, Services & Misc.	\$6,014,887	\$8,253,368	\$8,176,617	\$3,466,128	(57.6%)	(58.0%)
Capital	\$12,279,723	\$0	\$0	\$0		
Other	\$22,592,275	\$11,646,224	\$11,657,318	\$10,279,941	(11.8%)	(11.7%)
Total	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)
Operating Expenses	\$9,800,052	\$12,947,980	\$12,615,737	\$13,367,575	6.0%	3.2%
Non-Operating Expenses	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)	(12.0%)
Debt Service	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Total Expenses	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)

FUNDING SOURCES (Where the Money Comes From)

Gross Rec Taxes & Other Loc. Taxes	\$50,000	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)	\$4,139,602	\$4,130,138	\$4,130,138	\$3,931,555	(4.8%)	(4.8%)
Grant Revenue	\$3,660	\$0	\$0	\$0		
Interest Revenue	\$196,616	\$183,793	\$208,011	\$108,793	(47.7%)	(40.8%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$1,298,604	\$1,258,593	\$1,258,716	\$1,258,309		(0.0%)
Lease/Bond Proceeds	\$11,779,723	\$2,500,000	\$2,500,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$9,925,716	\$9,236,455	\$9,236,456	\$6,907,836	(25.2%)	(25.2%)
Use of Fund Bal for Cap. Projects	\$13,870,439	\$2,210,000	\$2,210,000	\$0	(100.0%)	(100.0%)
Less: Amt. Added to Fund Bal.	(\$257,950)	(\$1,194,885)	(\$1,208,010)	(\$108,793)	(91.0%)	(90.9%)
Dedicated Sources	\$41,006,410	\$18,324,094	\$18,335,311	\$12,097,700	(34.0%)	(34.0%)
General Sources	\$6,927,449	\$11,755,110	\$11,422,744	\$11,899,816	4.2%	1.2%
Total Funding Sources	\$47,933,859	\$30,079,204	\$29,758,055	\$23,997,516	(19.4%)	(20.2%)

City Council

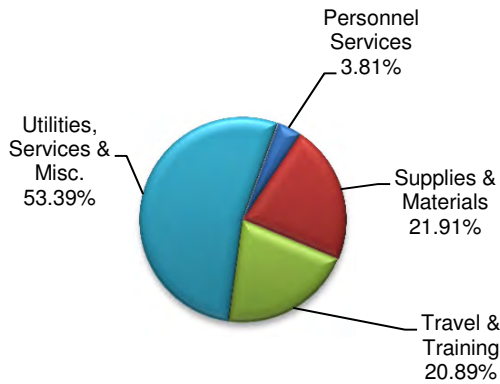
(General Fund)



City of Columbia
Columbia, Missouri

CITY COUNCIL - SUMMARY

FY 2013 Total Expenditures By Category

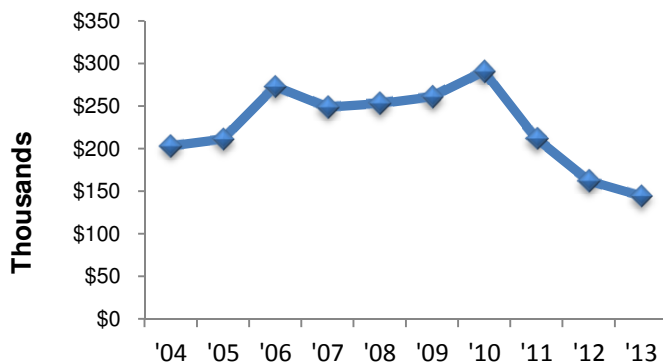


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$702	\$10,415	\$799	\$5,515	590.2%	(47.0%)
Supplies & Materials	\$17,678	\$38,954	\$27,447	\$31,686	15.4%	(18.7%)
Travel & Training	\$9,956	\$29,883	\$29,883	\$30,220	1.1%	1.1%
Intragov. Charges	\$44,690	\$0	\$0	\$0		
Utilities, Services & Misc.	\$64,920	\$83,007	\$78,171	\$77,220	(1.2%)	(7.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
Operating Expenses	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)
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	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$83,206	\$104,906	\$92,102	\$86,494	(6.1%)	(17.6%)
Grant Revenue	\$3,660	\$0	\$0	\$0		
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$4,797	\$0	\$55	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$91,663	\$104,906	\$92,157	\$86,494	(6.1%)	(17.6%)
General Sources	\$46,283	\$57,353	\$44,143	\$58,147	31.7%	1.4%
Total Funding Sources	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)

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 various boards and commissions have been reduced.

AUTHORIZED PERSONNEL

Actual
FY 2011

Budget
FY 2012

Estimated
FY 2012

Adopted
FY 2013

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
City Council						
Personnel Services	\$702	\$10,415	\$799	\$5,515	590.2%	(47.0%)
Supplies and Materials	\$5,663	\$16,242	\$8,200	\$16,242	98.1%	0.0%
Travel and Training	\$1,689	\$20,250	\$20,250	\$20,250	0.0%	0.0%
Intragovernmental Charges	\$40,079	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$44,725	\$54,334	\$50,698	\$54,334	7.2%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$92,858	\$101,241	\$79,947	\$96,341	20.5%	(4.8%)

Boards and Commissions

Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$12,015	\$22,712	\$19,247	\$15,444	(19.8%)	(32.0%)
Travel and Training	\$8,267	\$9,633	\$9,633	\$9,970	3.5%	3.5%
Intragovernmental Charges	\$4,611	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$20,195	\$28,673	\$27,473	\$22,886	(16.1%)	(20.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$45,088	\$61,018	\$56,353	\$48,300	(14.3%)	(20.8%)

Department Totals

Personnel Services	\$702	\$10,415	\$799	\$5,515	590.2%	(47.0%)
Supplies and Materials	\$17,678	\$38,954	\$27,447	\$31,686	15.4%	(18.7%)
Travel and Training	\$9,956	\$29,883	\$29,883	\$30,220	1.1%	1.1%
Intragovernmental Charges	\$44,690	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$64,920	\$83,007	\$78,171	\$77,220	(1.2%)	(7.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$137,946	\$162,259	\$136,300	\$144,641	6.1%	(10.9%)

Boards and Commissions Budget by Board/Commission

Airport Advisory Board	\$1,961	\$2,100	\$2,100	\$2,000	(4.8%)	(4.8%)
Bicycle /Pedestrian Commis	\$57	\$1,190	\$600	\$0	(100.0%)	(100.0%)
Bike, Walk, and Wheel Even	\$5,000	\$0	\$0	\$0		
Board of Adjustment	\$834	\$4,000	\$3,240	\$2,000	(38.3%)	(50.0%)
Citizens Police Review Board	\$5,995	\$8,700	\$8,700	\$7,500	(13.8%)	(13.8%)
Commissions - General	\$77	\$4,000	\$3,900	\$0	(100.0%)	(100.0%)
Disabilities	\$558	\$1,300	\$1,300	\$1,300	0.0%	0.0%
Historic Preservation	\$11,617	\$10,542	\$10,702	\$10,000	(6.6%)	(5.1%)
Mayor's Comm. on Phys. Fit	\$6,371	\$6,423	\$6,423	\$6,000	(6.6%)	(6.6%)
Other Boards	\$27	\$7,110	\$4,196	\$7,000	66.8%	(1.5%)
Parks and Recreation Comm	\$2,254	\$2,750	\$2,342	\$2,500	6.7%	(9.1%)
Planning and Zoning	\$5,054	\$5,053	\$5,000	\$5,000	0.0%	(1.0%)
Sister Cities	\$672	\$7,850	\$7,850	\$5,000	(36.3%)	(36.3%)
Intrg. Charge: Web Design	\$1,711	\$0	\$0	\$0		
Intrg. Charge: Print Shop	\$2,900	\$0	\$0	\$0		
Total	\$45,088	\$61,018	\$56,353	\$48,300	(14.3%)	(20.8%)

City Council- Authorized Personnel

City Council

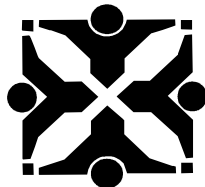
There are no personnel assigned to this budget.

Boards and Commissions

There are no personnel assigned to this budget.

City Clerk and Elections

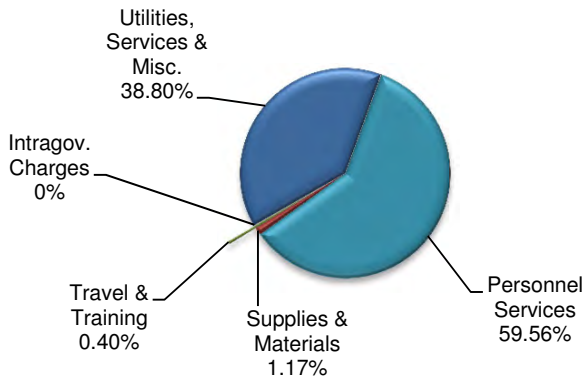
(General Fund)



City of Columbia
Columbia, Missouri

CITY CLERK - SUMMARY

FY 2013 Total Expenditures By Category

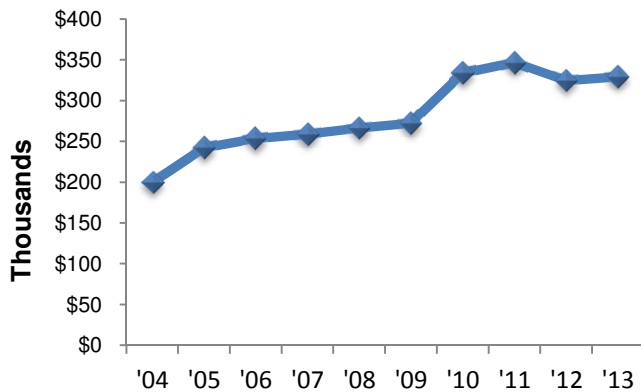


FY 2013 Totals By Funding Source

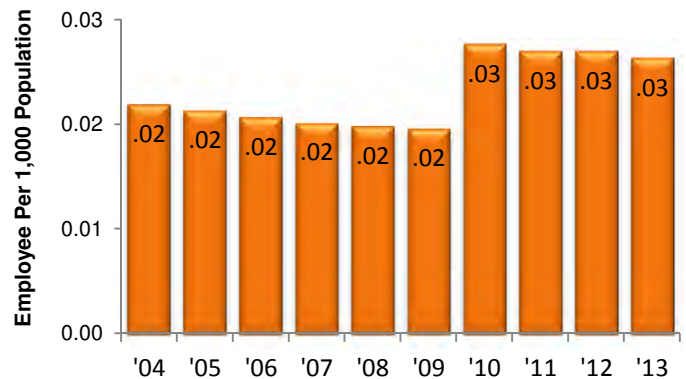


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$156,635	\$184,581	\$182,407	\$195,931	7.4%	6.1%
Supplies & Materials	\$320	\$3,361	\$2,310	\$3,861	67.1%	14.9%
Travel & Training	\$15	\$1,319	\$300	\$1,319	339.7%	0.0%
Intragov. Charges	\$37,371	\$213	\$213	\$228	7.0%	7.0%
Utilities, Services & Misc.	\$146,451	\$134,961	\$129,270	\$127,641	(1.3%)	(5.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
Operating Expenses	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%
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	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$118,807	\$128,860	\$128,447	\$125,417	(2.4%)	(2.7%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$131	\$0	\$239	\$50	(79.1%)	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$118,938	\$128,860	\$128,686	\$125,467	(2.5%)	(2.6%)
General Sources	\$221,854	\$195,575	\$185,814	\$203,513	9.5%	4.1%
Total Funding Sources	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%

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

- No significant changes.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
City Clerk - General	3.00	3.00	3.00	3.00	
City Clerk - Elections	0.00	0.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

City Clerk- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
General						
Personnel Services	\$156,635	\$184,581	\$182,407	\$195,931	7.4%	6.1%
Supplies and Materials	\$320	\$3,361	\$2,310	\$3,861	67.1%	14.9%
Travel and Training	\$15	\$1,319	\$300	\$1,319	339.7%	0.0%
Intragovernmental Charges	\$37,371	\$213	\$213	\$228	7.0%	7.0%
Utilities, Services, & Misc.	\$3,316	\$9,961	\$4,270	\$8,981	110.3%	(9.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$197,657	\$199,435	\$189,500	\$210,320	11.0%	5.5%

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.	\$143,135	\$125,000	\$125,000	\$118,660	(5.1%)	(5.1%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$143,135	\$125,000	\$125,000	\$118,660	(5.1%)	(5.1%)

Department Totals

Personnel Services	\$156,635	\$184,581	\$182,407	\$195,931	7.4%	6.1%
Supplies and Materials	\$320	\$3,361	\$2,310	\$3,861	67.1%	14.9%
Travel and Training	\$15	\$1,319	\$300	\$1,319	339.7%	0.0%
Intragovernmental Charges	\$37,371	\$213	\$213	\$228	7.0%	7.0%
Utilities, Services & Misc.	\$146,451	\$134,961	\$129,270	\$127,641	(1.3%)	(5.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$340,792	\$324,435	\$314,500	\$328,980	4.6%	1.4%

City Clerk - Authorized Personnel

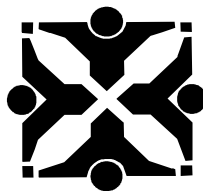
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
General					
8803 - City Clerk	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst. III	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Elections

There are no personnel assigned to this budget.

City Manager

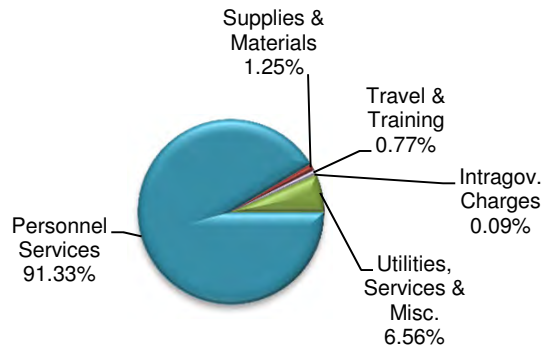
(General Fund)



City of Columbia
Columbia, Missouri

CITY MANAGER

FY 2013 Total Expenditures By Category

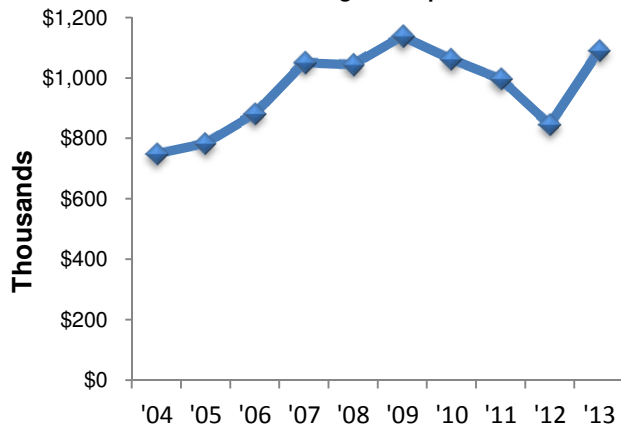


FY 2013 Totals By Funding Source

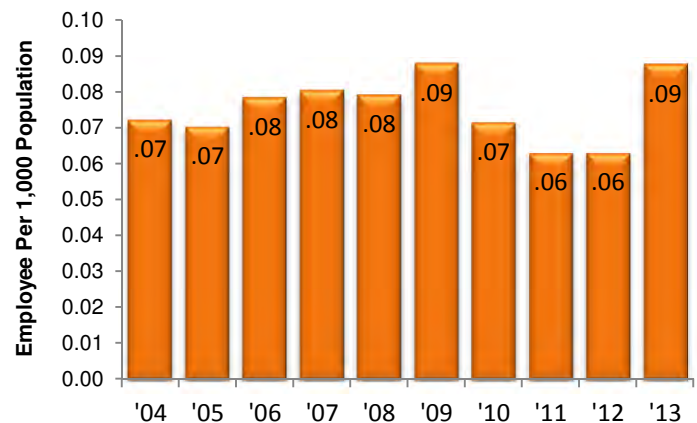


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$724,524	\$764,307	\$730,667	\$995,506	36.2%	30.2%
Supplies & Materials	\$6,896	\$12,500	\$12,500	\$13,600	8.8%	8.8%
Travel & Training	\$11,404	\$6,750	\$7,682	\$8,400	9.3%	24.4%
Intragov. Charges	\$103,734	\$1,355	\$1,355	\$1,014	(25.2%)	(25.2%)
Utilities, Services & Misc.	\$92,723	\$60,760	\$62,970	\$71,527	13.6%	17.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
Operating Expenses	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%
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	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$565,470	\$546,830	\$551,786	\$651,066	18.0%	19.1%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$77	\$0	\$116	\$90	(22.4%)	
Lease/Bond Proceeds						
Transfers (Cap Proj. Fd)	\$0	\$0	\$0	\$120,661		
Dedicated Sources	\$565,547	\$546,830	\$551,902	\$771,817	39.8%	41.1%
General Sources	\$373,734	\$298,842	\$263,272	\$318,230	20.9%	6.5%
Total Funding Sources	\$939,281	\$845,672	\$815,174	\$1,090,047	33.7%	28.9%

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.

DEPARTMENT OBJECTIVES

Adopt a "**Servant Leadership**" philosophy and practice of quality 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.

DEPARTMENT OBJECTIVES - continued

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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Strategic Priority: Workforce - Create an environment that supports engaged, high performing employees; enables the city to recruit, retain and compete for talent; and ensures retention of institutional knowledge.**
- Focus on two Guiding Principles - public service: we're here to serve; and, performance: accountability and performance at its highest level.
- Launch a contact center that is easy for citizens to use, get them the information or help they need and keeps us accountable for service commitments.
- Develop an overall Strategic Plan that incorporates individual department/division business plans that align with the City's vision for the future, while complying with the fiscal responsibility of the City's budget.
- Commit necessary resources to continue the city's efforts to achieve the 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.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	0.00	1.00	1.00	2.00	1.00
9911 - Assistant to City Manager	2.00	1.00	1.00	1.00	
9905 - Deputy City Manager	0.00	1.00	1.00	1.00	
9901 - Assistant City Manager	2.00	1.00	1.00	1.00	
6760 - Financial Project Mnger*	0.00	0.00	0.00	1.00	1.00
4619 - Trust Officer**	0.00	0.00	0.00	1.00	1.00
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	10.00	3.00
Permanent Full-Time	7.00	7.00	7.00	10.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	10.00	3.00

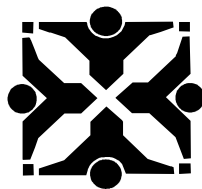
*In FY 2012 a Project Manager was added in the Finance Department to oversee the implementation of the new enterprise resource planning software system and moved to the City Manager's Office in FY 2013.

**In FY 2013 - Trust Officer was moved from Community Development to the City Manager's Office.

THIS PAGE INTENTIONALLY LEFT BLANK

Finance Department

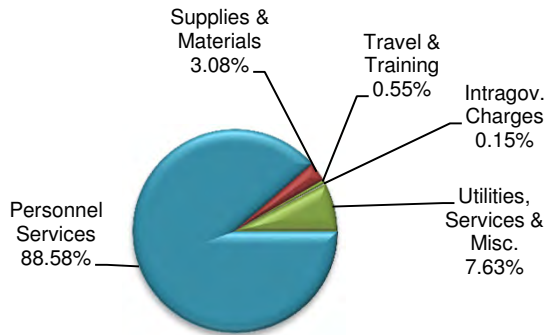
(General Fund)



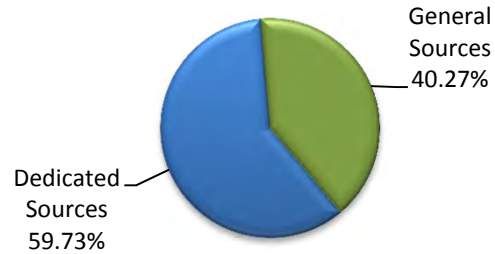
City of Columbia
Columbia, Missouri

FINANCE - SUMMARY

FY 2013 Total Expenditures By Category

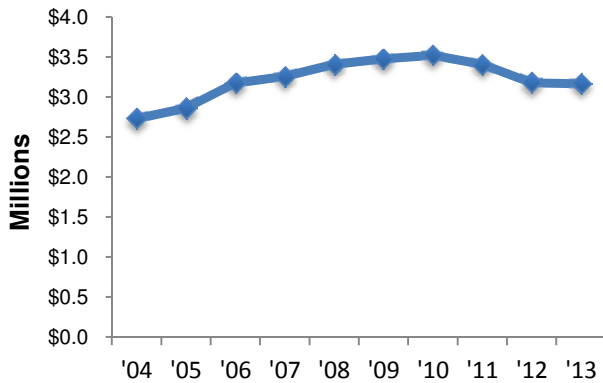


FY 2013 Totals By Funding Source

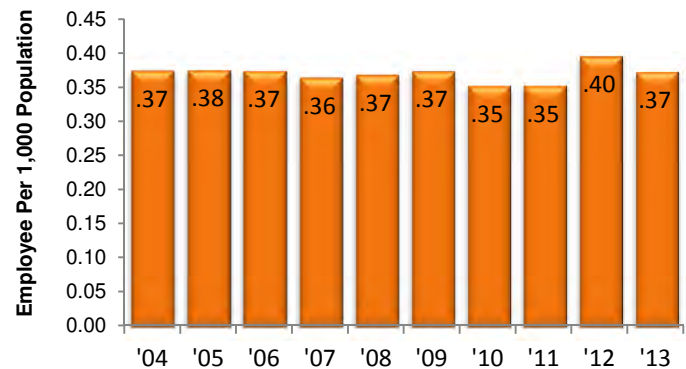


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$2,514,237	\$2,811,658	\$2,697,692	\$2,804,900	4.0%	(0.2%)
Supplies & Materials	\$89,761	\$100,504	\$88,997	\$97,599	9.7%	(2.9%)
Travel & Training	\$11,052	\$17,516	\$17,718	\$17,516	(1.1%)	0.0%
Intragov. Charges	\$506,329	\$4,521	\$4,521	\$4,896	8.3%	8.3%
Utilities, Services & Misc.	\$244,840	\$244,658	\$244,533	\$241,458	(1.3%)	(1.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
Operating Expenses	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)
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	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$2,026,335	\$2,055,983	\$2,067,547	\$1,891,078	(8.5%)	(8.0%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	(\$2,236)	\$500	\$232	\$75	(67.7%)	(85.0%)
Lease/Bond Proceeds						
Transfers	\$284,561	\$0	\$0	\$0		
Dedicated Sources	\$2,308,660	\$2,056,483	\$2,067,779	\$1,891,153	(8.5%)	(8.0%)
General Sources	\$1,057,559	\$1,122,374	\$985,682	\$1,275,216	29.4%	13.6%
Total Funding Sources	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)

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 accounting, budgeting, purchasing, budgeting, and other related activities.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Strategic Priority: Financial Health - Meet the critical financial needs of the City while maintaining a balanced budget through revenue growth, expenditure reallocation, and efficient use of resources.**
- **Administration:** The Director has been working with the LAGERS and the Police and Fire pension systems to make changes necessary for the plans to remain solvent while reducing the long term pension costs. Outstanding debt issuances were refunded to take advantage of lower interest rates resulting in significant cost savings. Budget staff continues to improve collaboration and efficiencies with budget preparation with the use of Google. A fund balance reserve policy has been developed for the General fund, as well as other funds, to allow for a more prudent and conservative fiscal policy to deal with unforeseen circumstances and provide long-term financial planning.
- **Accounting:** The Accounting staff will continue to participate in the needs analysis and selection process of a new city-wide Enterprise Resource Planning system (ERP). The new ERP system will integrate internal and external management information across the entire city enhancing effectiveness and efficiency. Additionally, the accounting division will continue to implement new accounting standards and externally mandated regulations.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Purchasing:** As a result of Purchasing's participation in our State Purchasing Association, a new free electronic procurement system was identified called Public Purchase. This system functions much the same way as our prior system with no cost to the City. This change created a \$14,000 annual savings. This savings permitted the division to convert a temporary position to a full-time permanent Administrative Support Asst. III (ASA III) position. The ASA III is a critical component of contract compliance effort as the position reviews 100% of all city contractor payrolls. The Purchasing Agent, Compliance Officer and ASA III have significant interaction with state and federal agencies to ensure city compliance with growing regulations as well as security of these vital funding sources. To-date, Purchasing has recouped \$97,100 for workers who were underpaid by city contractors since Nov. 2009, when the Compliance Officer was created. Purchasing processed 163 formal bids, 438 informal bids, issued 2,536 purchase orders totaling \$69,938,095 in FY 2011.
- **Business License:** The Business License Division renewed 4,864 business licenses and issued 513 new business licenses during license year 2012. Although the number of new business licenses increased 9%, the overall number has stayed fairly stable. In addition, 578 annual and temporary liquor licenses were issued, as well as 136 security guard licenses, 237 taxi/limousine drivers' and vehicle permits, and numerous animal licenses, solicitors permits and temporary business licenses. An eGovernment portal designed to provide a system for online applications and payment options, as well as citizen access to licensing information, was implemented during FY 2012 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.
- **Treasury Management:** The Treasury Management Division will continue to focus on accurate, efficient cash collections and optimum investment earnings based on preservation of principal. Staff will provide ongoing assistance Citywide in assessing cost and compliance issues related to various payment processing systems. The banking services contract will be revised and awarded with a goal of significant cost reduction. Exceptional customer service will receive continued emphasis for the approximate 600,000 payments processed annually by Treasury staff including the 150,000 or more face to face transactions.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration & Financial Planning	5.50	6.50	7.75	6.25	(1.50)
Accounting	17.50	17.50	17.50	17.50	
Treasury Management	7.75	7.75	8.75	8.75	
Purchasing	7.00	7.00	8.00	8.00	
Business License	1.50	1.50	2.00	2.00	
Total Personnel	39.25	40.25	44.00	42.50	(1.50)
Permanent Full-Time	38.00	39.00	42.00	40.50	(1.50)
Permanent Part-Time	1.25	1.25	2.00	2.00	
Total Permanent	39.25	40.25	44.00	42.50	(1.50)

Finance- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$481,131	\$678,889	\$608,580	\$616,806	1.4%	(9.1%)
Supplies and Materials	\$8,765	\$19,420	\$17,590	\$17,800	1.2%	(8.3%)
Travel and Training	\$405	\$4,261	\$4,063	\$4,823	18.7%	13.2%
Intragovernmental Charges	\$65,821	\$646	\$646	\$931	44.1%	44.1%
Utilities, Services, & Misc.	\$135,348	\$125,095	\$126,988	\$124,687	(1.8%)	(0.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$691,470	\$828,311	\$757,867	\$765,047		(7.6%)

Accounting

Personnel Services	\$1,067,744	\$1,107,546	\$1,095,543	\$1,135,885	3.7%	2.6%
Supplies and Materials	\$36,846	\$36,250	\$32,500	\$35,250	8.5%	(2.8%)
Travel and Training	\$30	\$1,019	\$760	\$1,019	34.1%	0.0%
Intragovernmental Charges	\$233,810	\$1,348	\$1,348	\$1,386	2.8%	2.8%
Utilities, Services, & Misc.	\$17,022	\$29,950	\$29,437	\$26,826	(8.9%)	(10.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,355,452	\$1,176,113	\$1,159,588	\$1,200,366	3.5%	2.1%

Treasury Management

Personnel Services	\$419,048	\$457,251	\$443,353	\$470,590	6.1%	2.9%
Supplies and Materials	\$16,360	\$19,260	\$15,820	\$18,260	15.4%	(5.2%)
Travel and Training	\$3,270	\$4,363	\$4,038	\$4,200	4.0%	(3.7%)
Intragovernmental Charges	\$98,665	\$856	\$856	\$783	(8.5%)	(8.5%)
Utilities, Services, & Misc.	\$49,382	\$53,265	\$53,275	\$54,435	2.2%	2.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$586,725	\$534,995	\$517,342	\$548,268	6.0%	2.5%

Purchasing

Personnel Services	\$439,390	\$461,476	\$450,781	\$468,660	4.0%	1.6%
Supplies and Materials	\$8,877	\$8,500	\$6,740	\$9,215	36.7%	8.4%
Travel and Training	\$6,478	\$6,623	\$7,118	\$5,735	(19.4%)	(13.4%)
Intragovernmental Charges	\$74,742	\$1,564	\$1,564	\$1,687	7.9%	7.9%
Utilities, Services, & Misc.	\$24,764	\$12,358	\$11,793	\$11,300	(4.2%)	(8.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$554,251	\$490,521	\$477,996	\$496,597	3.9%	1.2%

Business License

Personnel Services	\$106,924	\$106,496	\$99,435	\$112,959	13.6%	6.1%
Supplies and Materials	\$18,913	\$17,074	\$16,347	\$17,074	4.4%	0.0%
Travel and Training	\$869	\$1,250	\$1,739	\$1,739	0.0%	39.1%
Intragovernmental Charges	\$33,291	\$107	\$107	\$109	1.9%	1.9%
Utilities, Services, & Misc.	\$18,324	\$23,990	\$23,040	\$24,210	5.1%	0.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$178,321	\$148,917	\$140,668	\$156,091	11.0%	4.8%

Department Totals

Personnel Services	\$2,514,237	\$2,811,658	\$2,697,692	\$2,804,900	4.0%	(0.2%)
Supplies and Materials	\$89,761	\$100,504	\$88,997	\$97,599	9.7%	(2.9%)
Travel and Training	\$11,052	\$17,516	\$17,718	\$17,516	(1.1%)	0.0%
Intragovernmental Charges	\$506,329	\$4,521	\$4,521	\$4,896	8.3%	8.3%
Utilities, Services, & Misc.	\$244,840	\$244,658	\$244,533	\$241,458	(1.3%)	(1.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,366,219	\$3,178,857	\$3,053,461	\$3,166,369	3.7%	(0.4%)

Finance- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration					
6800 - Director of Finance	1.00	1.00	1.00	1.00	
6760 - Financial Project Mnger*	0.00	0.00	1.00	0.00	(1.00)
6750 - Asst Finance Director**	1.00	1.00	1.00	0.50	(0.50)
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	2.00	2.00	2.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	0.00	0.00	0.25	0.25	
Total Personnel	5.50	6.50	7.75	6.25	(1.50)
Permanent Full-Time	5.50	6.50	7.50	6.00	(1.50)
Permanent Part-Time	0.00	0.00	0.25	0.25	
Total Permanent	5.50	6.50	7.75	6.25	(1.50)
Accounting					
6207 - Accountant	1.00	1.00	1.00	1.00	
6205 - Controller	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	10.50	10.50	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	5.75	5.75	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	7.75	7.75	8.75	8.75	
Permanent Full-Time	7.00	7.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	7.75	7.75	8.75	8.75	
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	
1003 - Admin. Support Assistant III	0.00	0.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	8.00	8.00	
Permanent Full-Time	7.00	7.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	8.00	8.00	

*In FY 2012 a Project Manager was added to oversee the implementation of the new enterprise financial system and moved to the City Manager's Office in FY 2013.

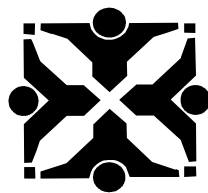
** In FY 2013 the Asst. Finance Director is split 30% in Utility Customer Services and 20% in Self Insurance.

Finance- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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	
1002 - Admin. Support Assistant II	0.00	0.00	0.50	0.50	
Total Personnel	1.50	1.50	2.00	2.00	
Permanent Full-Time	1.50	1.50	1.50	1.50	
Permanent Part-Time	0.00	0.00	0.50	0.50	
Total Permanent	1.50	1.50	2.00	2.00	
Department Totals					
Permanent Full-Time	38.00	39.00	42.00	40.50	(1.50)
Permanent Part-Time	1.25	1.25	2.00	2.00	
Total Permanent	39.25	40.25	44.00	42.50	(1.50)

Human Resources

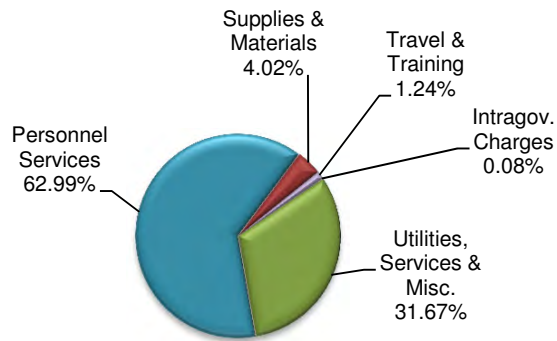
(General Fund)



City of Columbia
Columbia, Missouri

HUMAN RESOURCES

FY 2013 Total Expenditures By Category

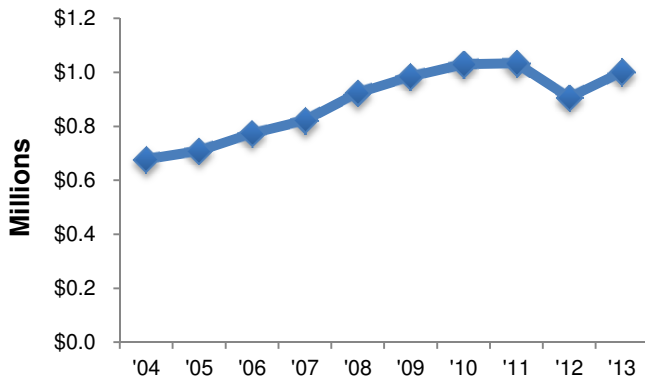


FY 2013 Totals By Funding Source

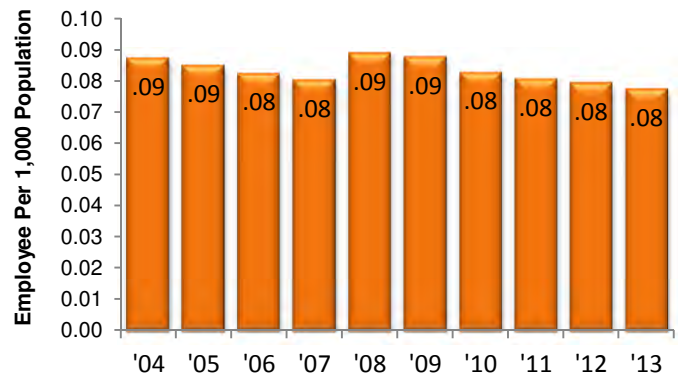


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$632,763	\$649,766	\$610,755	\$630,945	3.3%	(2.9%)
Supplies & Materials	\$24,469	\$31,440	\$33,716	\$40,240	19.3%	28.0%
Travel & Training	\$3,872	\$11,407	\$10,176	\$12,407	21.9%	8.8%
Intragov. Charges	\$121,093	\$789	\$839	\$810	(3.5%)	2.7%
Utilities, Services & Misc.	\$302,984	\$213,970	\$182,630	\$317,245	73.7%	48.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
Operating Expenses	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%
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	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$653,229	\$586,893	\$567,481	\$598,383	5.4%	2.0%
Grant Revenue						
Interest Revenue						
Fees & Service Charges						
Other Local Revenues	\$8	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$653,237	\$586,893	\$567,481	\$598,383	5.4%	2.0%
General Sources	\$431,944	\$320,479	\$270,635	\$403,264	49.0%	25.8%
Total Funding Sources	\$1,085,181	\$907,372	\$838,116	\$1,001,647	19.5%	10.4%

DESCRIPTION

The Human Resources Department is committed to helping the City of Columbia provide the best possible service to all customers through our people by recruiting, training and retaining a diverse, customer-oriented and high performing workforce. Core services include recruitment, training and development, compensation and classification, benefits administration, wellness, employee relations, compliance and customer service.

DEPARTMENT OBJECTIVES

Assist all departments in creating an environment that supports engaged, high performing employees, and enables the City to recruit, retain and compete for talent and ensure retention of institutional knowledge. Develop and maintain classification, compensation and benefits strategy. Create and maintain training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. Improve and seek innovative ways to recognize high performing employees. Assist all departments with compliance of all applicable laws, ordinances, policies and procedures

HIGHLIGHTS / SIGNIFICANT CHANGES

- Develop recommendations for the adoption and implementation of a revised classification, compensation and benefits strategy for FY 2014.
- Develop a plan to create a "City University" that includes required job training programs, basic skills improvement and advancement track opportunities and provides training and development opportunities that provides capacity and leadership, cross-training and knowledge retention.
- Recruitment, selection and retention efforts will continue to be priorities.
- Launched an online employment application and applicant management system in June, 2012, using software as a service through PeopleAdmin.
- Launch an online performance evaluation system process using PeopleAdmin in FY 2013.
- Salary data and labor market refinement for positions is provided through the use of an on-line system.
- Incorporated Service with Principles, city-wide customer training for all employees, into the new employee orientation program, and continue to facilitate the training program for all current employees through FY 2013.
- Continue training new supervisors and managers, using EdTrek certified internal trainers, to continue this required program.
- Refine and develop Human Resources performance measures and benchmarks as part of the department strategic planning efforts.
- Develop and implement a plan to centralize coordination of the provisions of the Family Medical Leave Act (FMLA).
- Review all department work rules and make them accessible to all employees.

AUTHORIZED PERSONNEL

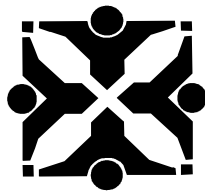
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
4605 - Human Resources Manager	0.00	1.00	1.00	1.00	
4604 - Dir. of Human Resources*	1.00	1.00	0.85	0.85	
4603 - Human Resources Coord.	2.00	0.00	0.00	0.00	
4601 - Human Resources Analyst	0.00	0.00	1.00	1.00	
4600 - Human Resources Specialist	1.00	2.00	2.00	2.00	
1402 - Human Resources Technician	3.00	3.00	2.00	2.00	
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	8.85	8.85	
Permanent Full-Time	9.00	9.00	8.85	8.85	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	8.85	8.85	

* In FY 2012 the Human Resource Director is split 85% in Human Resources and 15% in Employee Benefit Fund.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Law Department

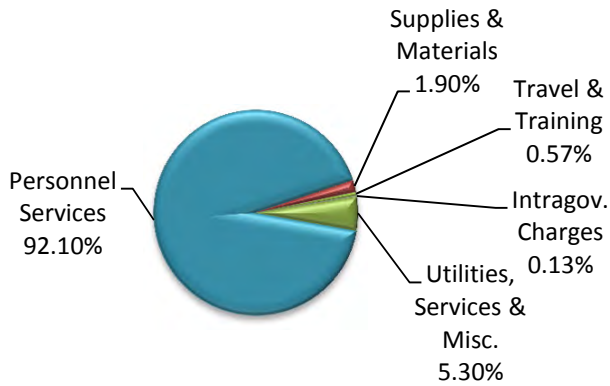
(General Fund)



City of Columbia
Columbia, Missouri

LAW DEPARTMENT

FY 2013 Total Expenditures By Category

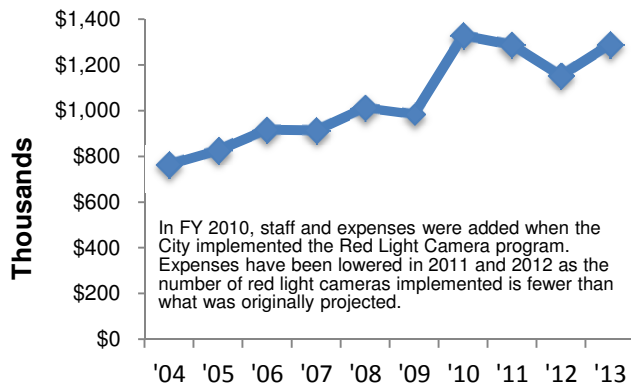


FY 2013 Totals By Funding Source

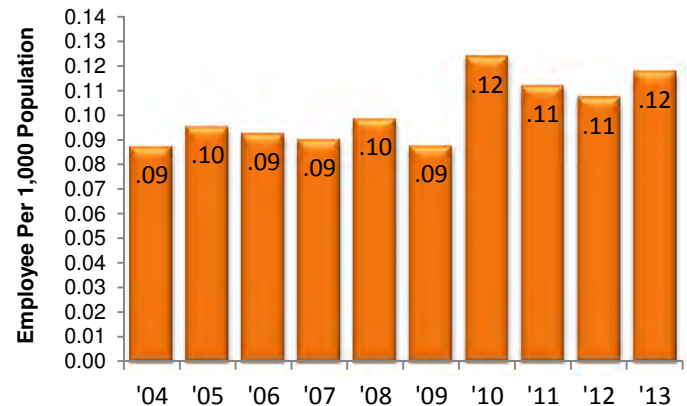


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$991,289	\$1,045,197	\$1,018,032	\$1,187,086	16.6%	13.6%
Supplies & Materials	\$19,677	\$30,263	\$24,190	\$24,474	1.2%	(19.1%)
Travel & Training	\$4,435	\$6,914	\$6,914	\$7,389	6.9%	6.9%
Intragov. Charges	\$139,855	\$1,609	\$1,609	\$1,655	2.9%	2.9%
Utilities, Services & Misc.	\$33,145	\$68,743	\$57,447	\$68,333	18.9%	(0.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
Operating Expenses	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%
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	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$339,861	\$357,257	\$364,691	\$429,326	17.7%	20.2%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$353	\$0	\$281	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$340,214	\$357,257	\$364,972	\$429,326	17.6%	20.2%
General Sources	\$848,187	\$795,469	\$743,220	\$859,611	15.7%	8.1%
Total Funding Sources	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%

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.

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.

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)
- A permanent, full-time Assistant City Counselor III position has been added to the Counselor's division to work primarily on legal issues associated with the Police Department.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
City Counselor	4.50	4.50	5.00	6.50	1.50
City Prosecutor	8.00	8.00	7.00	7.00	
Total Personnel	12.50	12.50	12.00	13.50	1.50
Permanent Full-Time	11.50	11.50	10.50	13.00	2.50
Permanent Part-Time	1.00	1.00	1.50	0.50	(1.00)
Total Permanent	12.50	12.50	12.00	13.50	1.50

Law- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
City Counselor						
Personnel Services	\$468,898	\$487,934	\$480,827	\$652,858	35.8%	33.8%
Supplies and Materials	\$12,744	\$15,635	\$12,950	\$16,734	29.2%	7.0%
Travel and Training	\$2,960	\$4,000	\$4,000	\$4,475	11.9%	11.9%
Intragovernmental Charges	\$60,822	\$663	\$663	\$670	1.1%	1.1%
Utilities, Services, & Misc.	\$19,463	\$43,960	\$39,865	\$44,460	11.5%	1.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$564,887	\$552,192	\$538,305	\$719,197	33.6%	30.2%

City Prosecutor

Personnel Services	\$522,391	\$557,263	\$537,205	\$534,228	(0.6%)	(4.1%)
Supplies and Materials	\$6,933	\$14,628	\$11,240	\$7,740	(31.1%)	(47.1%)
Travel and Training	\$1,475	\$2,914	\$2,914	\$2,914	0.0%	0.0%
Intragovernmental Charges	\$79,033	\$946	\$946	\$985	4.1%	4.1%
Utilities, Services, & Misc.	\$13,682	\$24,783	\$17,582	\$23,873	35.8%	(3.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$623,514	\$600,534	\$569,887	\$569,740	(0.0%)	(5.1%)

Total Department

Personnel Services	\$991,289	\$1,045,197	\$1,018,032	\$1,187,086	16.6%	13.6%
Supplies and Materials	\$19,677	\$30,263	\$24,190	\$24,474	1.2%	(19.1%)
Travel and Training	\$4,435	\$6,914	\$6,914	\$7,389	6.9%	6.9%
Intragovernmental Charges	\$139,855	\$1,609	\$1,609	\$1,655	2.9%	2.9%
Utilities, Services, & Misc.	\$33,145	\$68,743	\$57,447	\$68,333	18.9%	(0.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,188,401	\$1,152,726	\$1,108,192	\$1,288,937	16.3%	11.8%

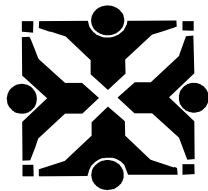
Law- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
City Counselor					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	0.00	0.00	1.00	1.00	
3303 - Assistant City Counselor III*	1.50	1.50	0.50	2.00	1.50
3302 - Assistant City Counselor II*	1.00	1.00	1.00	1.00	
3290 - Legal Assistant	0.00	0.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	0.00	0.00	
1003 - Admin. Support Assistant III	0.00	0.00	0.50	0.50	
Total Personnel	4.50	4.50	5.00	6.50	1.50
Permanent Full-Time	3.50	3.50	3.50	6.00	2.50
Permanent Part-Time	1.00	1.00	1.50	0.50	(1.00)
Total Permanent	4.50	4.50	5.00	6.50	1.50
City Prosecutor					
3303 - Assistant City Counselor III	1.00	1.00	1.00	1.00	
3302 - Assistant City Counselor II	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*	4.00	4.00	3.00	3.00	
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	

*In FY 2013 two (0.50) FTE Assistant City Counselor II's were converted to one (1.00) FTE and the Asst. City Counselor III was moved from the Community Development department and budgeted 100% in the Law department.

Total Department					
Permanent Full-Time	11.50	11.50	10.50	13.00	2.50
Permanent Part-Time	1.00	1.00	1.50	0.50	(1.00)
Total Permanent	12.50	12.50	12.00	13.50	1.50

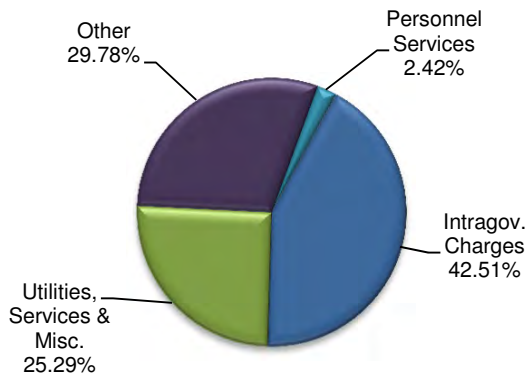
City General Non-Departmental Expenditures (General Fund)



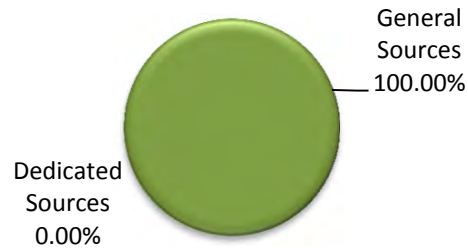
City of Columbia
Columbia, Missouri

CITY GENERAL - NON-DEPARTMENTAL EXP.

FY 2013 Total Expenditures By Category

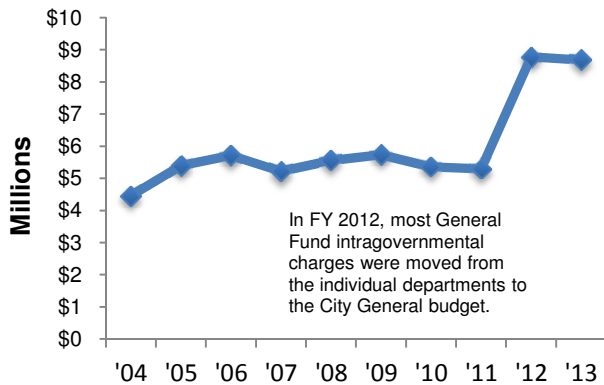


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$200,000	\$200,000	\$209,791	4.9%	4.9%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$226,320	\$3,700,360	\$3,700,360	\$3,690,549	(0.3%)	(0.3%)
Utilities, Services & Misc.	\$1,929,548	\$1,936,754	\$1,920,881	\$2,195,689	14.3%	13.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)	(12.0%)
Total	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)
Operating Expenses	\$2,155,868	\$5,837,114	\$5,821,241	\$6,096,029	4.7%	4.4%
Non-Operating Expenses	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)	(12.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes(CATV Revenues)	\$50,000	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$27,457	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers (Transportation Sales Tax)	\$1,375,000	\$0	\$0	\$0		
Dedicated Sources	\$1,452,457	\$0	\$0	\$0		
General Sources	\$3,714,568	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)
Total Funding Sources	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(0.9%)	(1.1%)

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.

- 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.

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 2013 is \$612,894.
- A Council Reserve amount of \$90,000 has been set aside for the Council to allocate during FY 2013.
- A Contingency amount of \$50,000 has been budgeted.

SUBSIDIES, TRANSFERS, AND OTHER (DETAIL)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Percent Change
SUBSIDIES:					
Recreation Services	\$1,556,910	\$1,356,910	\$1,356,910	\$1,156,910	(14.7%)
Total Subsidies	\$1,556,910	\$1,356,910	\$1,356,910	\$1,156,910	(14.7%)
TRANSFERS:					
Storm Water Utility	\$5,000	\$0	\$0	\$0	
Special Business District	\$17,500	\$17,500	\$17,500	\$0	(100.0%)
2006B S.O. Bond Fund	\$296,125	\$294,625	\$294,625	\$297,500	1.0%
2008B S.O. Bond Fund	\$944,524	\$953,134	\$953,134	\$955,334	0.2%
Convention & Visitors Bureau	\$0	\$0	\$0	\$5,000	
Capital Projects Fund	\$3,000	\$0	\$0	\$114,360	
Sustainability Fund	\$100,000	\$100,000	\$100,000	\$56,168	(43.8%)
GIS Fund	\$88,098	\$0	\$0	\$0	
Transit Fund	\$0	\$28,666	\$28,666	\$0	(100.0%)
Airport Fund	\$0	\$187,533	\$187,533	\$0	(100.0%)
Total Subsidies & Transfers	\$3,011,157	\$2,938,368	\$2,938,368	\$2,585,272	(12.0%)
OTHER:					
Health Facility - Condo Assoc.	\$22,373	\$20,000	\$20,000	\$32,800	64.0%
Leadership for Perform. Excellence	\$12,416	\$34,490	\$31,200	\$34,490	0.0%
Street Lighting	\$1,339,925	\$807,000	\$795,000	\$819,105	1.5%
Miscellaneous Nonprogrammed	\$499,295	\$759,919	\$759,336	\$766,191	0.8%
Council Reserve	\$0	\$39,334	\$39,334	\$90,000	128.8%
Contingency	\$0	\$30,000	\$30,000	\$50,000	66.7%
General Government Reserve	\$29,424	\$0	\$0	\$0	
TIFF Fees	\$26,115	\$0	\$0	\$0	
Intragovernmental Charges	\$226,320	\$3,700,360	\$3,700,360	\$3,690,549	(0.3%)
PILOT for CEC Prop. Taxes Lost	\$0	\$446,011	\$446,011	\$612,894	37.4%
Total	\$5,167,025	\$8,775,482	\$8,759,609	\$8,681,301	(1.1%)

AUTHORIZED PERSONNEL

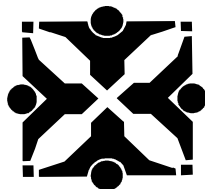
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
--	-------------------	-------------------	----------------------	--------------------	---------------------

There are no personnel assigned to this budget.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Public Works - Administration

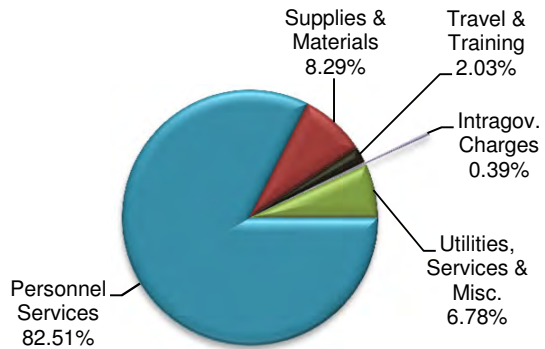
(General Fund)



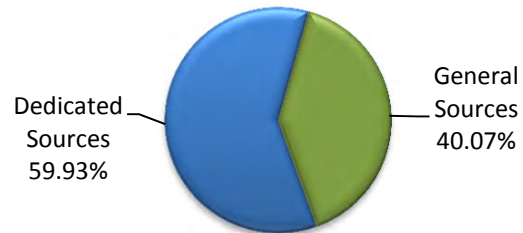
City of Columbia
Columbia, Missouri

PUBLIC WORKS - ADMINISTRATION

FY 2013 Total Expenditures By Category

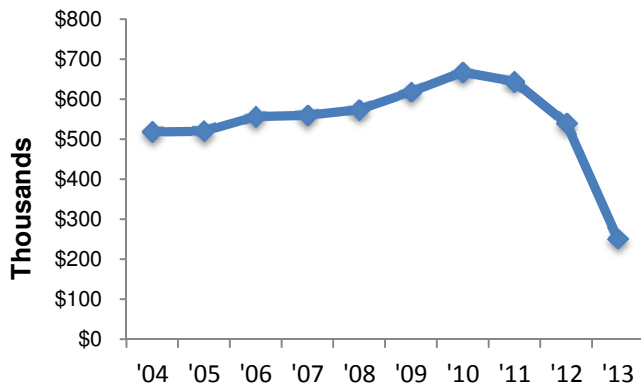


FY 2013 Totals By Funding Source

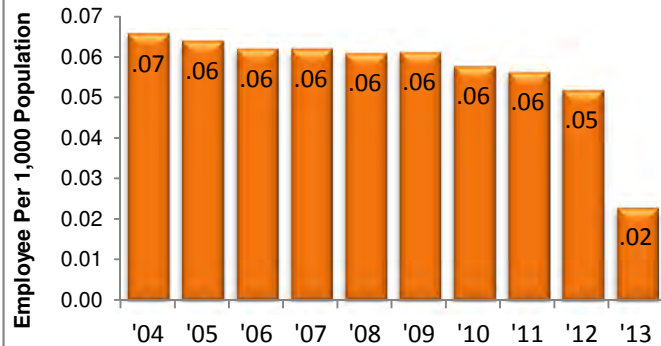


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



(4) positions are now being allocated over all of the various Public Works divisions

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$475,116	\$486,278	\$481,963	\$207,035	(57.0%)	(57.4%)
Supplies & Materials	\$13,450	\$19,803	\$16,580	\$20,803	25.5%	5.0%
Travel & Training	\$2,352	\$5,085	\$5,085	\$5,085	0.0%	0.0%
Intragov. Charges	\$82,869	\$2,864	\$2,864	\$987	(65.5%)	(65.5%)
Utilities, Services & Misc.	\$12,577	\$25,515	\$22,261	\$17,015	(23.6%)	(33.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
Operating Expenses	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)
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	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$352,694	\$349,409	\$358,084	\$149,791	(58.2%)	(57.1%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$350	\$600	\$300	\$600	100.0%	0.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$353,044	\$350,009	\$358,384	\$150,391	(58.0%)	(57.0%)
General Sources	\$233,320	\$189,536	\$170,369	\$100,534	(41.0%)	(47.0%)
Total Funding Sources	\$586,364	\$539,545	\$528,753	\$250,925	(52.5%)	(53.5%)

DESCRIPTION

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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- FY 2013 budget reflects the reallocation of various public work positions to the other public works divisions to reflect estimated time spent providing direction or support to those divisions.

AUTHORIZED PERSONNEL

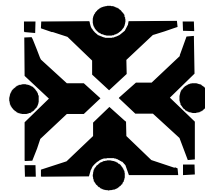
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5901 - Director of Public Works**	1.00	1.00	1.00	0.02	(0.98)
5800 - Asst. to the PW Director*	0.00	0.00	0.00	0.50	0.50
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
4502 - Sr. Rate Analyst	0.10	0.10	0.10	0.10	
4501 - Rate Analyst	0.10	0.10	0.10	0.10	
4203 - Management Support Spec.*	1.00	1.00	1.00	0.00	(1.00)
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III**	2.00	2.50	2.50	0.82	(1.68)
1002 - Admin. Support Assistant II	1.00	0.00	0.00	0.00	
Total Personnel	6.25	5.75	5.75	2.59	(3.16)
Permanent Full-Time	6.25	5.75	5.75	2.59	(3.16)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.25	5.75	5.75	2.59	(3.16)

*In FY 2013 the Management Support Specialist was reclassified to an Assistant to the Public Works Director which is now split between various Public Works departments.

** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

(THIS PAGE INTENTIONALLY LEFT BLANK)

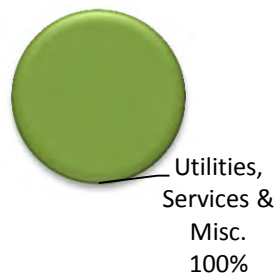
Capital Projects Fund - Other General Government Projects



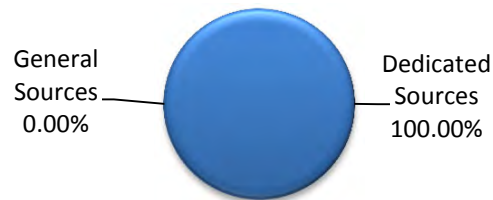
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - OTHER GENERAL GOVERNMENT PROJECTS

FY 2013 Total Expenditures By Category

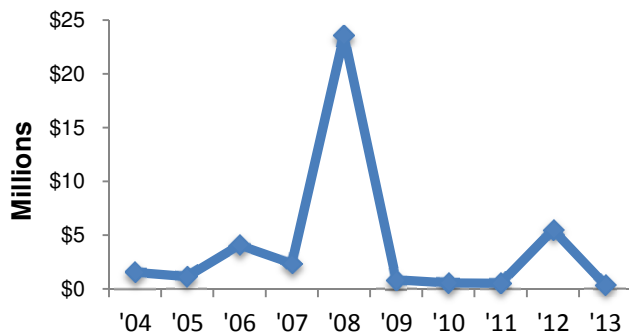


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$74,110	\$0	\$6,546	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$2,832,045	\$5,485,000	\$5,478,454	\$350,000	(93.6%)	(93.6%)
Capital	\$12,279,723	\$0	\$0	\$0		
Other	\$284,561	\$0	\$0	\$0		
Total	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
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	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
Total Expenses	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)

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 *	\$1,600,000	\$3,275,000	\$3,275,000	\$350,000	(89.3%)	(89.3%)
Use of Existing Resources	\$13,870,439	\$2,210,000	\$2,210,000	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$15,470,439	\$5,485,000	\$5,485,000	\$350,000	(93.6%)	(93.6%)

* 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**

- Transfer from Enterprise Resource Project to cover cost of the Project Manager
- Municipal Office Expansion at the Howard Building to renovate the space vacated by Parking (moved to the 5th & Walnut Garage)
- Annual funding for maintenance, special projects and contingency

AUTHORIZED PERSONNELActual
FY 2011Budget
FY 2012Estimated
FY 2012Adopted
FY 2013Position
Changes

There are no personnel assigned to this budget.

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

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	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	\$300,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$300,000		
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	\$75,000	\$75,000	\$75,000	\$225,000			
Total	\$75,000	\$75,000	\$75,000	\$225,000			
5 CNG Facility Land purchase C72003 [ID: 1576]						2013	2013
Ent Rev		\$350,000					
Total		\$350,000					
6 Municipal Office Space Expansion C00099 [ID: 512]						2013	2013
Gen Fd/PI		\$75,000					
Total		\$75,000					
7 Replace P&R Fleet Maintenance Building [ID: 1568]						2012	2012
Ent Rev	\$850,000						
Total	\$850,000						
8 Transfer to GF for COFFERS Project Manager [ID: 1567]						2013	2013
PYA - various		\$120,661	\$123,074	\$125,536			
Total		\$120,661	\$123,074	\$125,536			

Other General Government Funding Source Summary							
Ent Rev	\$850,000	\$350,000					
Gen Fd/PI	\$275,000	\$350,000	\$275,000	\$825,000	\$300,000		
New Funding	\$1,125,000	\$700,000	\$275,000	\$825,000	\$300,000		
PYA - various		\$120,661	\$123,074	\$125,536			
Prior Year Funding		\$120,661	\$123,074	\$125,536	\$0		
Total	\$1,125,000	\$820,661	\$398,074	\$950,536	\$300,000		

Other General Government Current Capital Projects							
1 Blind Boone Home C00123 [ID: 522]						2009	2010
2 Eighth St. Plan Avenue of the Columns C00126 [ID: 526]						2011	2012
3 Enterprise Resource Group Software COFERS- C00476 [ID: 1397]						2011	2012
4 Fleet Fuel Tank Upgrade C72001 [ID: 527]						1999	2008
5 Land Grissum Expansion - C00369 [ID: 1148]						2008	2008
6 Preliminary Project Studies C40140 [ID: 535]						2009	2009

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
----------------	------------------------------	------------------------------	--------------------------------	--	----------------	---	---

Other General Government Current Capital Projects

Other General Govt

7	Salt Brine Improvement Project C00499 [ID: 1389]					2012	2012
8	Salt Storage Facility Augur System C00500 [ID: 1388]					2012	2012
9	Satellite Ops - Location in SW Columbia C00077 [ID: 517]					2011	2012

Other General Government Impact of Capital Projects

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.

(THIS PAGE INTENTIONALLY LEFT BLANK)

General Government Debt -

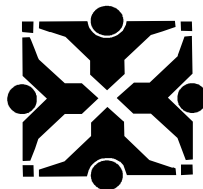
2006B Special Obligation Revenue Refunding and Improvement Bonds

2008B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

(Debt Service Funds)



City of Columbia
Columbia, Missouri

GENERAL GOVERNMENT DEBT - DEBT SERVICE FUNDS

FY 2013 Total Expenditures By Category

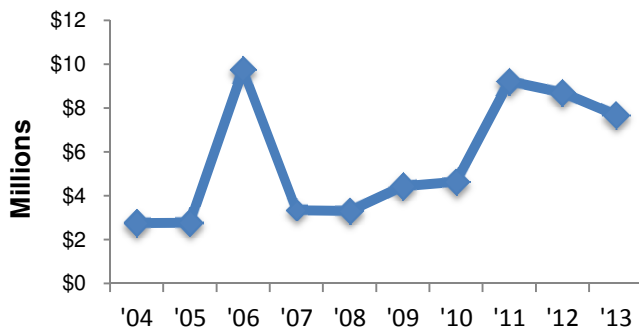


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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.	\$355,654	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$19,296,557	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Total	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue	\$196,616	\$183,793	\$208,011	\$108,793	(47.7%)	(40.8%)
Fees and Service Charges						
Other Local Revenues	\$1,267,667	\$1,257,493	\$1,257,493	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$11,779,723	\$2,500,000	\$2,500,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$6,666,155	\$5,961,455	\$5,961,456	\$6,437,175	8.0%	8.0%
Use of Fund Balance	\$0	\$0	\$0	\$0		
Less: Amt. Added to Fund Balanc	(\$257,950)	(\$1,194,885)	(\$1,208,010)	(\$108,793)	(91.0%)	(90.9%)
Dedicated Sources	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$19,652,211	\$8,707,856	\$8,718,950	\$7,694,669	(11.7%)	(11.6%)

Debt Service Funds

3xx

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 four debt service funds.

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

Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loans for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay these loans December 31, 2010. Financing is to be provided by sales tax revenue in the Public Improvement Fund and building lease payments.

Missouri Transportation Finance Corporation Loan

This fund accumulates monies for payment of the \$8.2 million, 3.92% loan for improvements to the Stadium Boulevard Corridor from Broadway to I-70. Financing is to be provided by TDD sales tax revenue.

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.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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 9/30/2012 - \$1,075,000

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
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	\$1,075,000	\$110,875	\$1,185,875

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 9/30/2012 - \$24,470,000

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
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	\$24,470,000	\$9,589,190	\$34,059,190

SPECIAL OBLIGATION BOND - 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 09/30/2012 - \$10,515,000

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

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
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	<u>\$10,515,000</u>	<u>\$1,080,625</u>	<u>\$11,595,625</u>

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 Issues - \$2,550,000

Balance As of 9/30/2012 - \$2,212,109

Maturity Date - 1/1/2021

On 12/28/10 the City received title to property at 2810 LeMone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
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
	<u>\$2,212,109</u>	<u>\$523,830</u>	<u>\$2,735,939</u>

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: 6.00%))**

Original Issues - \$9,229,723

Balance As of 9/30/2012 - \$8,012,985

Maturity Date - 10/1/2020

On 12/28/10 the City received title to property at 2810 LeMone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by monthly lease payments for the building.

Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2013	\$791,986	\$465,508	\$1,257,494
2014	\$841,531	\$415,963	\$1,257,494
2015	\$894,176	\$363,318	\$1,257,494
2016	\$949,238	\$308,256	\$1,257,494
2017	\$1,009,497	\$247,997	\$1,257,494
2018	\$1,072,649	\$184,845	\$1,257,494
2019	\$1,139,752	\$117,742	\$1,257,494
2020	\$1,210,912	\$46,581	\$1,257,493
2021	\$103,244	\$0	\$103,244
	<u>\$8,012,985</u>	<u>\$2,150,210</u>	<u>\$10,163,195</u>

Mo Trans Finance Corp (Fund 311)**General Information****Missouri Transportation Finance Corp Loan (Interest rate:3.92%)**

Original Issue - \$8,200,000

Balance as of 09/30/2012 \$2,056,161

Maturity date - 3/1/2022

Ordinance #20001 authorized a direct loan agreement with the Missouri Transportation Finance Corp for improvements to the Stadium Boulevard Corridor from Broadway to I-70. \$2.5 million of the loan was obtained during FY 2012 with the balance of \$5.7 million to be received 10/1/2012.

Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2013	\$704,900	\$278,576	\$983,476
2014	\$714,075	\$269,401	\$983,476
2015	\$742,341	\$241,135	\$983,476
2016	\$771,113	\$212,363	\$983,476
2017	\$802,250	\$181,226	\$983,476
2018	\$834,006	\$149,470	\$983,476
2019	\$867,020	\$116,456	\$983,476
2020	\$901,086	\$82,390	\$983,476
2021	\$937,009	\$46,467	\$983,476
2022	\$482,361	\$9,376	\$491,737
	<u>\$7,756,161</u>	<u>\$1,586,860</u>	<u>\$9,343,021</u>



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 147.

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 155.

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 159.

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 163.

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 169.

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 177.

SUSTAINABILITY FUND

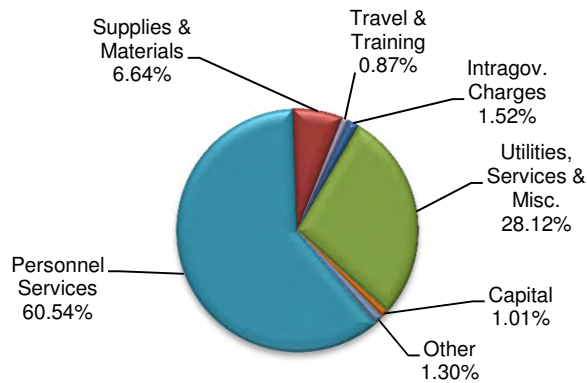
Sustainability Fund spearheads sustainability and energy efficiency efforts in the community. This budget begins on page 183.

CONTRIBUTIONS FUND

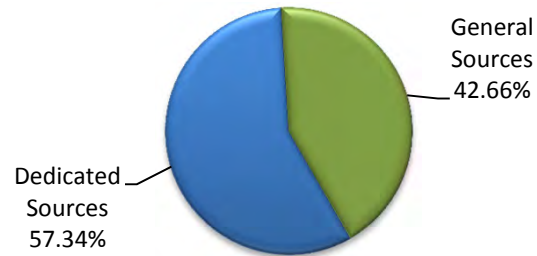
Contributions Fund manages donations to support and improve our community. This budget begins on page 189.

HEALTH AND ENVIRONMENT - SUMMARY

FY 2013 Total Expenditures By Category

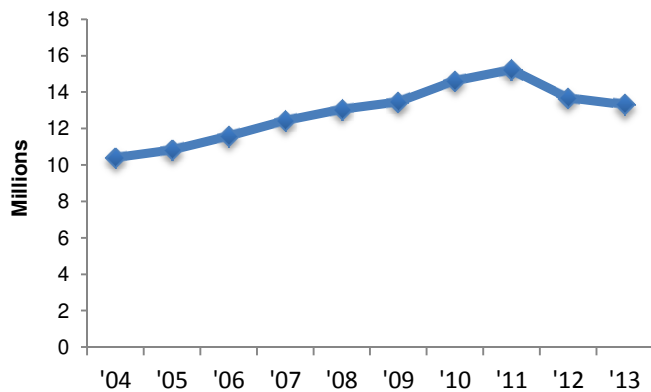


FY 2013 Totals By Funding Source

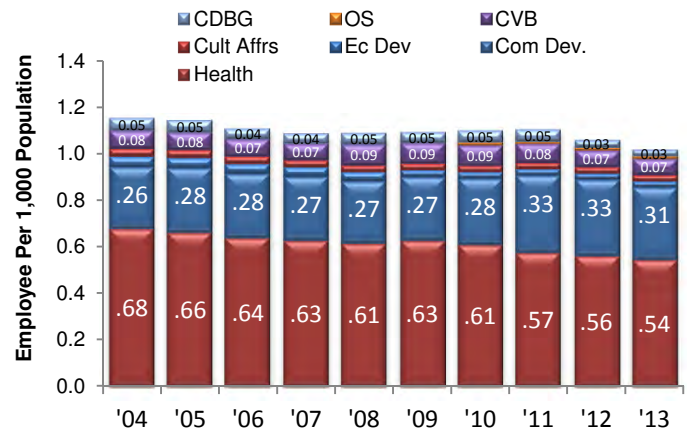


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



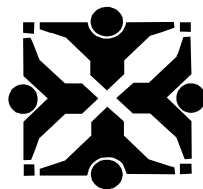
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$7,509,234	\$8,093,642	\$7,808,447	\$8,049,936	3.1%	(0.5%)
Supplies & Materials	\$616,012	\$750,906	\$671,270	\$882,502	31.5%	17.5%
Travel & Training	\$71,285	\$98,398	\$93,808	\$115,168	22.8%	17.0%
Intragov. Charges	\$1,097,646	\$204,646	\$204,646	\$202,273	(1.2%)	(1.2%)
Utilities, Services & Misc.	\$4,532,817	\$4,491,531	\$4,415,115	\$3,738,980	(15.3%)	(16.8%)
Capital	\$123,278	\$10,917	\$10,917	\$134,600	1132.9%	1132.9%
Other	\$955,176	\$49,417	\$49,417	\$173,271	250.6%	250.6%
Total	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)
Operating Expenses	\$13,826,994	\$13,639,123	\$13,193,286	\$12,988,859	(1.5%)	(4.8%)
Non-Operating Expenses	\$955,176	\$49,417	\$49,417	\$173,271	250.6%	250.6%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$123,278	\$10,917	\$10,917	\$134,600	1132.9%	1132.9%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)

FUNDING SOURCES (Where the Money Comes From)

Gross Rec. Taxes & Other Loc. Txes	\$1,952,631	\$1,934,500	\$2,033,225	\$2,063,823	1.5%	6.7%
Grants	\$4,946,965	\$3,613,703	\$3,217,710	\$2,699,553	(16.1%)	(25.3%)
Interest Revenue	\$74,058	\$51,426	\$84,917	\$68,552	(19.3%)	33.3%
Fees & Service Charges	\$1,446,233	\$1,481,075	\$1,505,994	\$2,155,326	43.1%	45.5%
Other Local Revenues	\$571,990	\$730,685	\$686,702	\$571,044	(16.8%)	(21.8%)
Operating Transfer	\$112,777	\$112,783	\$112,783	\$173,875	54.2%	54.2%
Appropriated Fund Balance	\$0	\$12,223	\$12,223	\$11,348	(7.2%)	(7.2%)
Use of Fund Balance	\$502,958	\$0	\$0	\$28,499		
Less: Amt Added to Fund Bal	(\$511,354)	(\$96,061)	(\$287,664)	(\$147,058)	(48.9%)	53.1%
Dedicated Sources	\$9,096,258	\$7,840,334	\$7,365,890	\$7,624,962	3.5%	(2.7%)
General Sources	\$5,809,190	\$5,859,123	\$5,887,730	\$5,671,768	(3.7%)	(3.2%)
Total Funding Sources	\$14,905,448	\$13,699,457	\$13,253,620	\$13,296,730	0.3%	(2.9%)

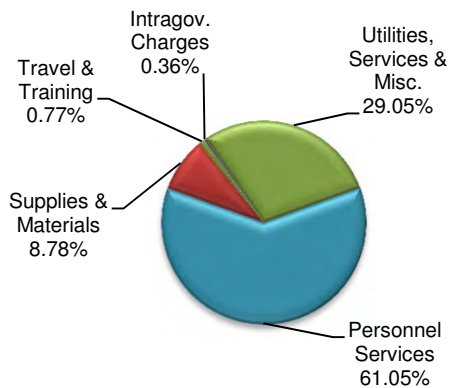
Public Health &
Human Services
Department
(General Fund)



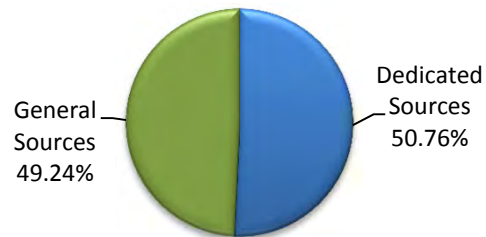
City of Columbia
Columbia, Missouri

PUBLIC HEALTH AND HUMAN SERVICES - SUMMARY

FY 2013 Total Expenditures By Category

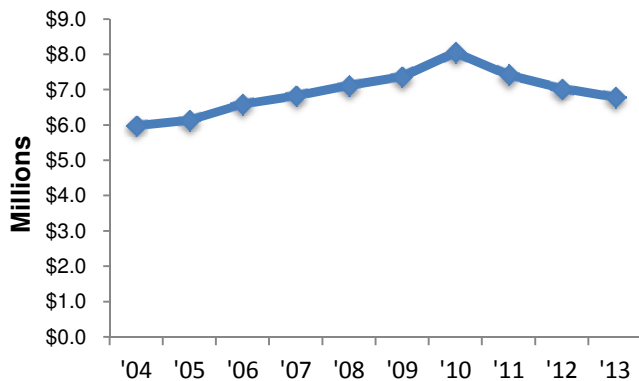


FY 2013 Totals By Funding Source

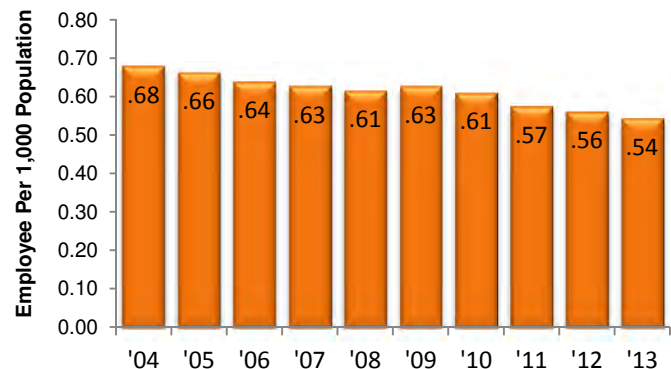


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$3,701,589	\$4,165,490	\$3,965,629	\$4,140,461	4.4%	(0.6%)
Supplies & Materials	\$439,024	\$516,329	\$465,177	\$595,468	28.0%	15.3%
Travel & Training	\$44,447	\$49,925	\$47,776	\$52,431	9.7%	5.0%
Intragov. Charges	\$549,814	\$23,638	\$23,638	\$24,113	2.0%	2.0%
Utilities, Services & Misc.	\$1,943,501	\$2,273,241	\$2,208,324	\$1,970,116	(10.8%)	(13.3%)
Capital	\$123,278	\$10,917	\$10,917	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)
Operating Expenses	\$6,678,375	\$7,028,623	\$6,710,544	\$6,782,589	1.1%	(3.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$123,278	\$10,917	\$10,917	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$2,763,825	\$2,604,750	\$2,279,047	\$2,140,601	(6.1%)	(17.8%)
Interest						
Fees & Service Charges	\$784,308	\$787,605	\$776,710	\$863,298	11.1%	9.6%
Other Local Revenue	\$260,936	\$632,282	\$538,971	\$424,233	(21.3%)	(32.9%)
Other Funding Sources/Trnsfrs	\$12,777	\$12,783	\$12,783	\$14,523	13.6%	13.6%
Appropriated Fund Balance						
Dedicated Sources	\$3,821,846	\$4,037,420	\$3,607,511	\$3,442,655	(4.6%)	(14.7%)
General Sources	\$2,979,807	\$3,002,120	\$3,113,950	\$3,339,934	7.3%	11.3%
Total Funding Sources	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)

DESCRIPTION

The Columbia/Boone County Department of Public Health & Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

DEPARTMENT OBJECTIVES

Administration: Responsible for the overall management of department operations. Includes the Epidemiology, Planning, and Evaluation unit; Public Communications; and Vital Records. Provides staff support to the Board of Health.

Community Health Promotion: Serves as community lead on Health Impact Assessments and encourages overall community health with programs promoting adolescent health, maternal / child health, health literacy, HIV prevention and control, and healthy eating and active living.

Animal Control: Enforces Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, responsible pet ownership education, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations and responding to injured animal and wildlife calls 24 hours per day.

Environmental Public Health: Enforces city, county, and state ordinances, rules and regulations. Services include food safety, licensed day care, lodging facility, and tattoo establishment inspections; food handler education and certification; recreational water testing and analysis; permitting and monitoring of public and semi-public swimming pools; environmental lead assessments; and mosquito control. The unit administers the Boone County Waste Water Permit Program and enforces the county's nuisance ordinance.

Community Health: Provides population-based health services including: communicable disease investigation and treatment; tuberculosis control; immunizations; child care nurse consultation; blood lead testing; chronic disease screening and education; tobacco cessation; and provides refugee, family planning, well-woman, and sexually transmitted disease clinics.

WIC Program: Provides nutrition education, breastfeeding support and supplemental food packages to women, infants, and children who meet medical and income requirements. The program serves women who are pregnant or breast-feeding; babies born prematurely, at a low birth weight or who demonstrate a medical or nutritional risk factor; and children under age five.

Social Services: Provides a variety of social services including: pregnancy testing, prenatal case management and home visits to at-risk mothers and children; eligibility determination; medication assistance; helping customers apply for Medicaid and Medicare; utility assistance; emergency dental pain relief and information and referral.

DEPARTMENT OBJECTIVES - continued

Human Services: Work includes addressing the causes and effects of poverty and working towards a community of equal opportunity for all by managing county-wide social services funding; protecting civil rights; educating to eliminate discrimination; and coordinating annual Columbia Values Diversity Celebration. Provides staff support to the Boone County Community Services Advisory Commission, the Human Rights Commission and the Substance Abuse Advisory Commission.

HIGHLIGHTS / SIGNIFICANT CHANGES

- **Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving livable community that promotes health, safety and well being.**
- A FY 2012 mid-year cost-neutral reorganization will enable the department to further improve efficiency and effectiveness and work towards national public health accreditation. New work units have been established in the budget to better reflect cost center performance and efficiency.
- Federal revenues have declined. State revenues are relatively unchanged. Two foundation grants are nearing completion with expenditures and revenues reduced accordingly. Fee increases are proposed to improve cost recovery. Revenues and expenditures for the Emergency Shelter Grant are not budgeted in FY 2013, as funding availability is uncertain.
- City nuisance enforcement activities, related costs, and personnel have been moved from Environmental Health to the Community Development Department to improve customer service and efficiency.
- Animal Control budget increases are related to normal personnel costs and a small annual increase for contractual services for the Humane Society. City staffing levels have remained unchanged since the mid-90's.
- The Community Health Promotion unit continues to develop a model for Health Impact Assessments with grant funding from outside partners.
- Community Health will continue to provide free influenza vaccine to all Boone County children at the department and in elementary and middle schools throughout the county through an expanded partnership with the David B. Lichtenstein Foundation, Boone Electric Cooperative Foundation, and University of Missouri Women's and Children's Hospital.
- The WIC program continues to expand its annual caseload with increasing revenue.
- Social Services has increased the number of families served through the Missouri Community-based Home Visitation program by 350%. New funding from the Children's Trust Fund will allow more families to be served in FY 2013.
- Funding for Social Assistance remains unchanged for the third straight year.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	8.00	8.00	9.00	9.00	
Community Health Promotion	3.55	3.55	3.95	3.95	
Animal Control	6.07	6.07	6.57	6.50	(0.07)
Environmental Public Health	10.98	10.98	8.23	8.30	0.07
Community Health	18.75	18.75	18.75	18.75	
Women, Infants, and Children (WIC)	8.00	8.00	8.00	8.00	
Human & Social Services	7.00	7.00	7.50	7.50	
Total Personnel	62.35	62.35	62.00	62.00	
Permanent Full-Time	55.00	55.00	54.50	54.50	
Permanent Part-Time	7.35	7.35	7.50	7.50	
Total Permanent	62.35	62.35	62.00	62.00	

Public Health & Human Services- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$458,223	\$540,962	\$504,367	\$737,562	46.2%	36.3%
Supplies and Materials	\$140,795	\$36,020	\$20,209	\$33,839	67.4%	(6.1%)
Travel and Training	\$10,762	\$9,358	\$8,200	\$10,251	25.0%	9.5%
Intragovernmental Charges	\$84,609	\$3,856	\$3,856	\$3,897	1.1%	1.1%
Utilities, Services, & Misc.	\$105,943	\$140,614	\$114,096	\$124,588	9.2%	(11.4%)
Capital	\$123,278	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$923,610	\$730,810	\$650,728	\$910,137	39.9%	24.5%
Community Health Promotion						
Personnel Services	\$0	\$0	\$0	\$304,896		
Supplies and Materials	\$0	\$0	\$0	\$42,645		
Travel and Training	\$0	\$0	\$0	\$5,250		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$41,126		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$393,917		
Animal Control						
Personnel Services	\$319,422	\$322,360	\$318,568	\$340,672	6.9%	5.7%
Supplies and Materials	\$25,180	\$34,263	\$30,943	\$35,155	13.6%	2.6%
Travel and Training	\$2,196	\$2,627	\$2,627	\$2,627	0.0%	0.0%
Intragovernmental Charges	\$20,557	\$11,231	\$11,231	\$11,601	3.3%	3.3%
Utilities, Services, & Misc.	\$137,074	\$166,986	\$163,226	\$167,121	2.4%	0.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$504,429	\$537,467	\$526,595	\$557,176	5.8%	3.7%
Environmental Public Health						
Personnel Services	\$628,280	\$674,888	\$624,025	\$490,455	(21.4%)	(27.3%)
Supplies and Materials	\$17,197	\$24,862	\$28,790	\$17,982	(37.5%)	(27.7%)
Travel and Training	\$6,250	\$7,472	\$7,380	\$7,380	0.0%	(1.2%)
Intragovernmental Charges	\$103,054	\$2,291	\$2,291	\$2,458	7.3%	7.3%
Utilities, Services, & Misc.	\$100,179	\$116,209	\$109,590	\$85,241	(22.2%)	(26.6%)
Capital	\$0	\$10,917	\$10,917	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$854,960	\$836,639	\$782,993	\$603,516	(22.9%)	(27.9%)
Community Health						
Personnel Services	\$1,703,772	\$1,723,491	\$1,661,839	\$1,336,077	(19.6%)	(22.5%)
Supplies and Materials	\$241,861	\$335,081	\$308,920	\$382,652	23.9%	14.2%
Travel and Training	\$19,764	\$20,258	\$21,000	\$14,200	(32.4%)	(29.9%)
Intragovernmental Charges	\$212,942	\$3,987	\$3,987	\$4,723	18.5%	18.5%
Utilities, Services, & Misc.	\$737,049	\$691,302	\$672,227	\$517,283	(23.0%)	(25.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$2,915,388	\$2,774,119	\$2,667,973	\$2,254,935	(15.5%)	(18.7%)

Public Health & Human Services- Budget Detail Continued

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Women, Infants, and Children (WIC)						
Personnel Services	\$430,636	\$444,553	\$430,565	\$467,597	8.6%	5.2%
Supplies and Materials	\$8,637	\$13,823	\$10,100	\$13,323	31.9%	(3.6%)
Travel and Training	\$4,356	\$5,066	\$3,425	\$4,579	33.7%	(9.6%)
Intragovernmental Charges	\$105,381	\$666	\$666	\$690	3.6%	3.6%
Utilities, Services, & Misc.	\$14,147	\$19,640	\$17,675	\$18,360	3.9%	(6.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$563,157	\$483,748	\$462,431	\$504,549	9.1%	4.3%

Human Services

Personnel Services	\$161,256	\$459,236	\$426,265	\$463,202	8.7%	0.9%
Supplies and Materials	\$5,354	\$72,280	\$66,215	\$69,872	5.5%	(3.3%)
Travel and Training	\$1,119	\$5,144	\$5,144	\$8,144	58.3%	58.3%
Intragovernmental Charges	\$23,271	\$1,607	\$1,607	\$744	(53.7%)	(53.7%)
Utilities, Services, & Misc.	\$155,328	\$102,600	\$95,620	\$122,841	28.5%	19.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$346,328	\$640,867	\$594,851	\$664,803	11.8%	3.7%

Emergency Shelter

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.	\$14,346	\$142,334	\$142,334	\$0	(100.0%)	(100.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$14,346	\$142,334	\$142,334	\$0	(100.0%)	(100.0%)

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.	\$679,435	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$679,435	\$893,556	\$893,556	\$893,556	0.0%	0.0%

Department Total

Personnel Services	\$3,701,589	\$4,165,490	\$3,965,629	\$4,140,461	4.4%	(0.6%)
Supplies and Materials	\$439,024	\$516,329	\$465,177	\$595,468	28.0%	15.3%
Travel and Training	\$44,447	\$49,925	\$47,776	\$52,431	9.7%	5.0%
Intragovernmental Charges	\$549,814	\$23,638	\$23,638	\$24,113	2.0%	2.0%
Utilities, Services, & Misc.	\$1,943,501	\$2,273,241	\$2,208,324	\$1,970,116	(10.8%)	(13.3%)
Capital	\$123,278	\$10,917	\$10,917	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,801,653	\$7,039,540	\$6,721,461	\$6,782,589	0.9%	(3.7%)

Public Health & Human Services- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration					
7700 - Dir. Public of Hlth & Hum Svcs	1.00	1.00	1.00	1.00	
7680 - Asst. Dir Pub. Hlth & Hum Srv	0.00	0.00	1.00	1.00	
7308 - Epidemiology Supervisor	1.00	1.00	1.00	1.00	
7306 - Public Health & Human Svcs Planner	1.00	1.00	2.00	2.00	
7304 - PH Emg. Prepared. Planner	1.00	1.00	0.00	0.00	
4802 - Public Information Spec.	1.00	1.00	1.00	1.00	
4203 - Management Support Spec.	0.00	1.00	1.00	1.00	
1101 - Administrative Assistant	1.00	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	2.00	2.00	2.00	2.00	
Total Personnel	8.00	8.00	9.00	9.00	
Permanent Full-Time	8.00	8.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	9.00	9.00	

Community Health Promotion

7375 - Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7303 - Health Educator	2.55	2.55	2.70	2.70	
1002 - Admin. Support Assistant II	0.00	0.00	0.25	0.25	
Total Personnel	3.55	3.55	3.95	3.95	
Permanent Full-Time	1.00	1.00	1.25	1.25	
Permanent Part-Time	2.55	2.55	2.70	2.70	
Total Permanent	3.55	3.55	3.95	3.95	

Animal Control

7207 - Environmental Public Health Spvsr	0.00	0.00	0.07	0.00	(0.07)
7205 - Environmental Health Mngr	0.07	0.07	0.00	0.00	
7105 -Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	5.00	5.00	5.00	4.00	(1.00)
1002 - Admin. Support Assistant II	0.00	0.00	0.50	1.50	1.00
Total Personnel	6.07	6.07	6.57	6.50	(0.07)
Permanent Full-Time	6.07	6.07	6.57	6.50	(0.07)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.07	6.07	6.57	6.50	(0.07)
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 Public Health

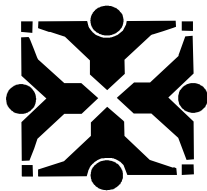
7207 - Environmental Public Health Spvsr	0.00	0.00	0.93	1.00	0.07
7205 - Environmental Health Mngr.	0.93	0.93	0.00	0.00	
7203 - Sr. Environ. Public Health Spec.	2.00	2.00	1.00	1.00	
7201 - Environmental Public Health Spec.	6.00	6.00	5.00	5.00	
5133 - Senior Laboratory Analyst	0.05	0.05	0.05	0.05	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	0.25	0.25	
Total Personnel	10.98	10.98	8.23	8.30	0.07
Permanent Full-Time	10.98	10.98	8.23	8.30	0.07
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.98	10.98	8.23	8.30	0.07
City Funded Positions	8.38	8.38	5.63	5.70	0.07
** County Funded Env. Health Spec.	2.60	2.60	2.60	2.60	
	10.98	10.98	8.23	8.30	0.07

** Cost of these positions are reimbursed by Boone County.

Public Health & Human Services- Authorized Positions Continued

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Community Health					
7600 - Community Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Supervisor	1.00	1.00	1.00	1.00	
7510 - Licensed Practical Nurse LPN	1.00	1.00	0.00	0.00	
7506 - Nurse Practitioner	2.90	2.90	2.90	2.90	
7503 - Public Health Nurse	6.90	6.90	7.90	7.90	
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	18.75	18.75	18.75	18.75	0.00
Permanent Full-Time	15.95	15.95	15.95	15.95	
Permanent Part-Time	2.80	2.80	2.80	2.80	
Total Permanent	18.75	18.75	18.75	18.75	
Women Infants and Children (WIC)					
7451 - Health Professional Asst	4.00	4.00	4.00	4.00	
7405 - Nutrition Supervisor	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	1.00	1.00	1.00	
1001 - Admin. Support Assistant I	1.00	0.00	0.00	0.00	
Total Personnel	8.00	8.00	8.00	8.00	0.00
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 & Social Services					
7250 - Human Rights Specialist	0.75	0.75	0.75	0.75	
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist	3.25	3.25	3.75	3.75	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.50	7.50	0.00
Permanent Full-Time	5.00	5.00	5.50	5.50	
Permanent Part-Time	2.00	2.00	2.00	2.00	
Total Permanent	7.00	7.00	7.50	7.50	
Department Totals					
Permanent Full-Time	55.00	55.00	54.50	54.50	
Permanent Part-Time	7.35	7.35	7.50	7.50	
Total Permanent	62.35	62.35	62.00	62.00	

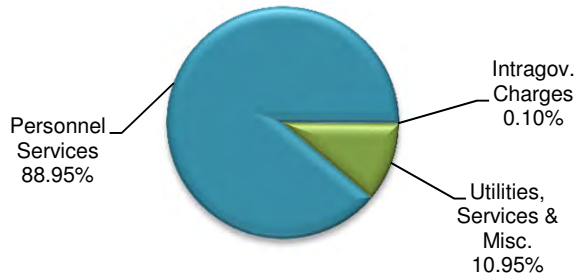
Economic Development Department (General Fund)



City of Columbia
Columbia, Missouri

ECONOMIC DEVELOPMENT (General Fund)

FY 2013 Total Expenditures By Category

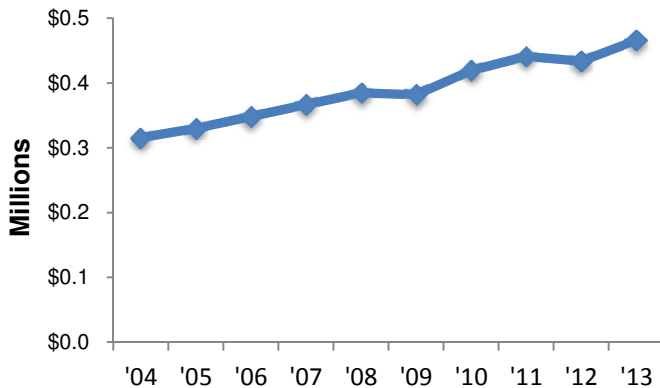


FY 2013 Totals By Funding Source

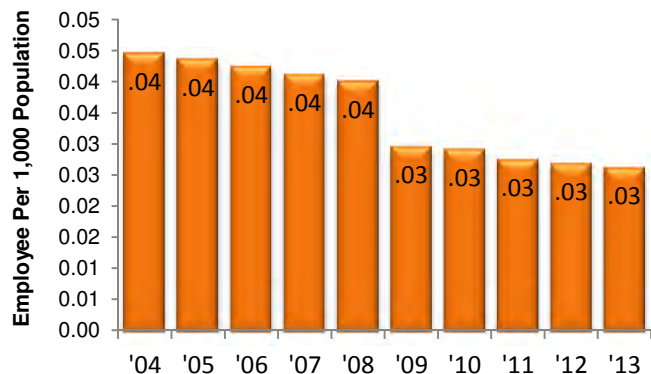


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$382,795	\$400,343	\$392,516	\$414,371	5.6%	3.5%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$22,412	\$3,463	\$3,463	\$468	(86.5%)	(86.5%)
Utilities, Services & Misc.	\$30,000	\$30,000	\$30,000	\$51,000	70.0%	70.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%
Operating Expenses	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	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	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%

FUNDING SOURCES(Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes

Grants

Interest

Fees & Service Charges

Other Local Rev.*	\$36,749	\$52,590	\$57,054	\$62,590	9.7%	19.0%
-------------------	----------	----------	----------	----------	------	-------

Other Funding Sources/Trnsfrs	\$0	\$0	\$0	\$50,000		
-------------------------------	-----	-----	-----	----------	--	--

Appropriated Fund Balance

Dedicated Sources	\$36,749	\$52,590	\$57,054	\$112,590	97.3%	114.1%
--------------------------	-----------------	-----------------	-----------------	------------------	--------------	---------------

General Sources	\$398,458	\$381,216	\$368,925	\$353,249	(4.2%)	(7.3%)
-----------------	-----------	-----------	-----------	-----------	--------	--------

Total Funding Sources	\$435,207	\$433,806	\$425,979	\$465,839	9.4%	7.4%
------------------------------	------------------	------------------	------------------	------------------	-------------	-------------

*Reimbursement from REDI (Regional Economic Development Incorporated)

DESCRIPTION

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local 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.

HIGHLIGHTS / SIGNIFICANT CHANGES

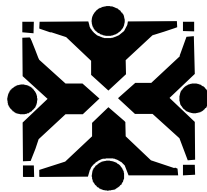
- The department has been reorganized in an effort to re-direct its efforts from emphasizing traditional business recruitment to greater support for its partnership with the University.
- Staff continues to put an emphasis in the area of life sciences and technology development by supporting and promoting 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. REDI staff also participates in the Missouri Partnership marketing program by attending trade shows specific to targeted industries as determined by the State of Missouri's Department of Economic Development.
- **Strategic Priority: Economic Development - Support and further stimulate our local economy** through 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 partner organization providing funding to support the CORE Partnership, a 4 county regional collaboration. REDI is also a member of the Kansas City Area Development Corporation's Animal Health Corridor which encourages the attraction of life science and animal health related start-ups and companies based around the strengths of the University.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	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	
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	

(THIS PAGE INTENTIONALLY LEFT BLANK)

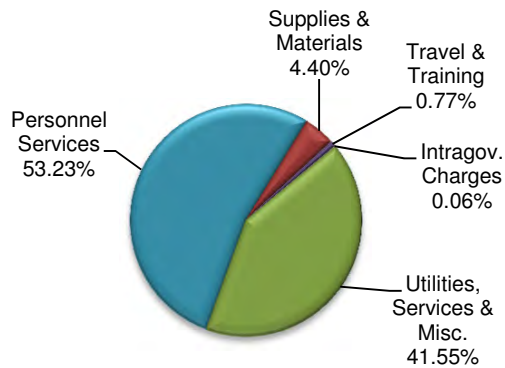
Cultural Affairs (General Fund)



City of Columbia
Columbia, Missouri

CULTURAL AFFAIRS (General Fund)

FY 2013 Total Expenditures By Category

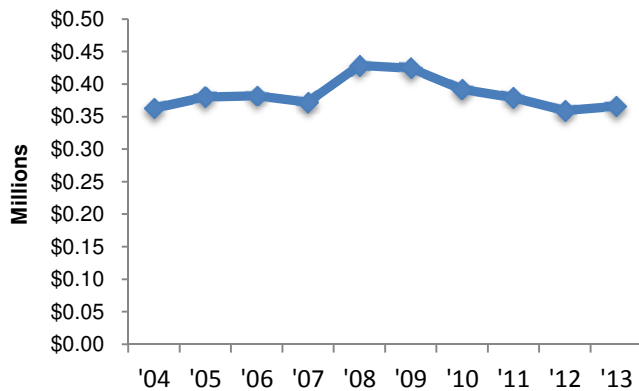


FY 2013 Totals By Funding Source

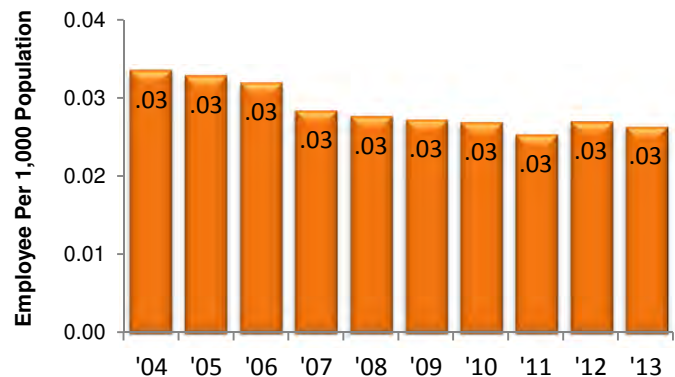


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$155,749	\$190,316	\$164,341	\$194,771	18.5%	2.3%
Supplies & Materials	\$12,061	\$19,355	\$16,590	\$16,085	(3.0%)	(16.9%)
Travel & Training	\$385	\$4,700	\$2,700	\$2,800	3.7%	(40.4%)
Intragov. Charges	\$33,864	\$220	\$220	\$213	(3.2%)	(3.2%)
Utilities, Services & Misc.	\$129,830	\$145,000	\$144,800	\$152,015	5.0%	4.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
Operating Expenses	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%
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	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenues	\$32,644	\$31,137	\$31,137	\$0	(100.0%)	(100.0%)
Interest						
Fees and Service Charges						
Other Local Revenue	\$15,935	\$15,100	\$18,591	\$14,250	(23.4%)	(5.6%)
Other Funding Sources/Transfers						
Appropriated Fund Balance	\$0	\$12,223	\$12,223	\$11,348	(7.2%)	(7.2%)
Dedicated Sources	\$48,579	\$58,460	\$61,951	\$25,598	(58.7%)	(56.2%)
General Sources	\$283,310	\$301,131	\$266,700	\$340,286	27.6%	13.0%
Total Funding Sources	\$331,889	\$359,591	\$328,651	\$365,884	11.3%	1.8%

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 artistic and 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 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 goals 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 updated plan was published and printed in February 2012 and is available to the public.
- The Manager of the OCA position was filled in December of 2012 after being vacant for 18 months. The new manager is working to complete projects that were underway over the last 18 months. In addition, the Program Specialist position became vacant in February of 2012. This position was filled in May and the office is now fully staffed.
- The Office of Cultural Affairs moved its offices in February from the Gentry Building to the Walton Building. The move will put the OCA in closer proximity to the Convention and Visitor's Bureau. This move will help facilitate collaboration between the OCA and CVB.
- The fund balance for OCA, also called the restricted account, has been used to supplement the funding for arts organizations. The remaining balance was used to augment funding for FY 2013. In FY 2014 annual arts funding for local, non-profit arts agencies stands to be reduced by 10-15% if additional funding is not procured.

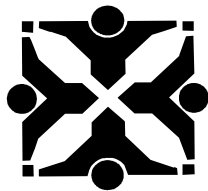
HIGHLIGHTS / SIGNIFICANT CHANGES - continued

- Requests from 21 local arts organizations for arts funding totaled \$172,449 (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 sixth year, a restricted account was used to augment the amount made available in the city's budgeting process. The FY 2013 budget allows \$97,125 to be allocated to local arts groups.
- 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 and the Short Street Parking Garage.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with a fifth box completed in 2012 (June).
- 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 on going 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). A new edition of the Public Art Guide was published and printed in February of 2012. Work will begin to update the Gallery Guide in the fall of 2012.
- Collaborations with outside arts groups include: support for the quarterly "Artrageous Fridays" events and participation in a Cultural Tourism Collaborative, the University's "Pride of Place" and the University of Missouri Extension's "Community Arts Program".
- 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. An Arts "Town Hall" Meeting was held in February 2012. Plans are in the works to hold another such meeting in the fall of 2012.
- The OCA continues its efforts to promote the arts. The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to citizens and visitors. In addition, the OCA started a Facebook page and Twitter feed to promote art activities in the city. The manager of the OCA also makes monthly appearances to discuss arts events and activities on KFRU, KBXR and KBIA as well as local community organizations like Rotary and Kiwanis.
- The City Manager has set aside \$10,000 in the Contributions Fund to establish a fund in the Columbia Community Foundation for private donors who want to support public arts in Columbia. This will create an avenue to continue our cultural investments independent of the volatility of the City's funding streams.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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 Asst. II	0.75	1.00	1.00	1.00	
Total Personnel	2.75	3.00	3.00	3.00	
Permanent Full-Time	2.75	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	3.00	3.00	3.00	

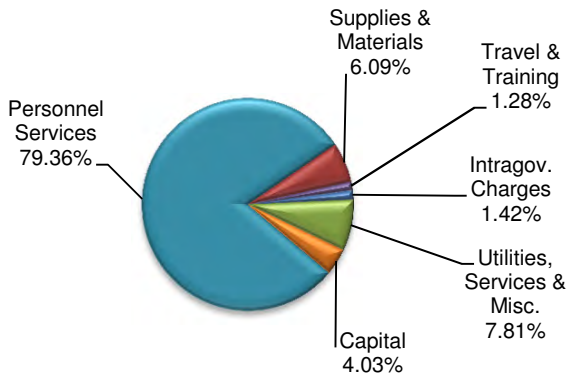
Community Development Department



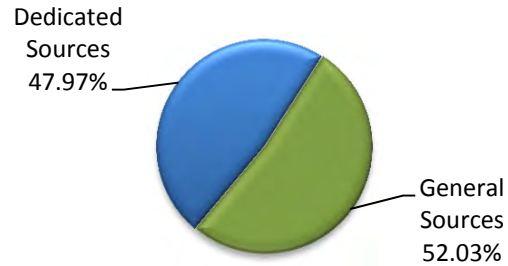
City of Columbia
Columbia, Missouri

COMMUNITY DEVELOPMENT - SUMMARY

FY 2013 Total Expenditures By Category

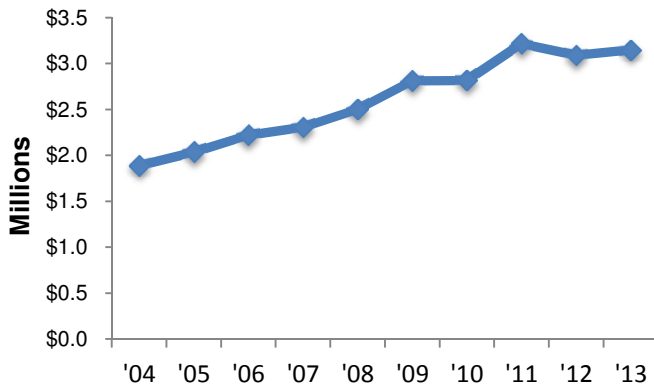


FY 2013 Totals By Funding Source

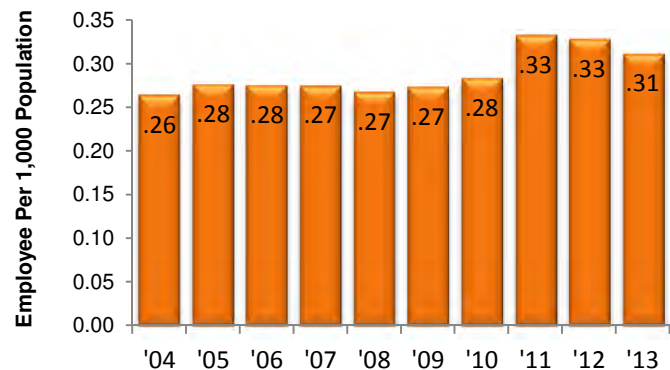


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$2,363,884	\$2,454,411	\$2,436,246	\$2,499,064	2.6%	1.8%
Supplies & Materials	\$103,684	\$161,044	\$139,332	\$191,820	37.7%	19.1%
Travel & Training	\$18,128	\$27,727	\$27,931	\$40,427	44.7%	45.8%
Intragov. Charges	\$304,032	\$51,729	\$51,729	\$44,811	(13.4%)	(13.4%)
Utilities, Services & Misc.	\$238,728	\$396,015	\$381,836	\$245,905	(35.6%)	(37.9%)
Capital	\$0	\$0	\$0	\$127,000		
Other	\$0	\$0	\$0	\$0		
Total	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%
Operating Expenses	\$3,028,456	\$3,090,926	\$3,037,074	\$3,022,027	(0.5%)	(2.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$127,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$213,674	\$221,000	\$167,000	\$167,000	0.0%	(24.4%)
Interest						
Fees and Service Charges	\$661,925	\$693,470	\$729,284	\$1,292,028	77.2%	86.3%
Other Local Revenue	\$5,242	\$1,800	\$2,635	\$16,700	533.8%	827.8%
Other Funding Sources/Tran	\$0	\$0	\$0	\$35,000		
Appropriated Fund Balance						
Dedicated Sources	\$880,841	\$916,270	\$898,919	\$1,510,728	68.1%	64.9%
General Sources	\$2,147,615	\$2,174,656	\$2,138,155	\$1,638,299	(23.4%)	(24.7%)
Total Funding Sources	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%

DESCRIPTION

The Community Development Department has four service areas:

- Building and Site Development,
- Planning and Zoning
- Neighborhood Services (Office of Neighborhood Services, Community Development Housing Programs, and Volunteer Programs)
- Long-Range Planning (Comprehensive plan and special area plans, grants, CATSO transportation, and community development HOME and CDBG Planning).

Building and Site Development: functions as a "one stop shop" for the development community. This division is responsible for coordinating the plan review, permitting, and inspection of both privately constructed public infrastructure and commercial and residential building construction. Staff ensures this compliance using the City's Code of Ordinances, specifications and standards, and the adopted building codes.

Planning and Development: works in conjunction with the Building and Site Development Division to create an efficient work flow starting with zoning review and then transitioning to Building and Site Development for the construction and occupancy phase. This division also works in conjunction with each of the other divisions to promote better communication and more neighborhood engagement in the process of zoning review, annexations, development plans, subdivisions, variances, street and easement vacations.

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 Unit 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 coordinates the Neighborhood Association Recognition Program, "Neighborhood Congresses," and the Neighborhood Leadership Program to provide resources for neighborhood leaders. It also includes Volunteer Programs which supports volunteer activities for all departments throughout the City.

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

Strategic Priority: Growth Management - Plan for growth to ensure there are resources to meet increased demands such as protection of natural spaces, sufficient and affordable housing, extension of core services, preservation of buildings and places of historical value and sufficient places to conduct business.

Building and Site Development:

- In January 2012 Building and Site Development implemented an initial screening process (ISP) and a help document to compliment the "one-stop" concept. The ISP is an initial "quick check" to determine if the plans are sufficiently complete for a review to be performed. This benefits the developer and design professional by reducing overall review time. The help document

HIGHLIGHTS / SIGNIFICANT CHANGES (Cont.)

- provides developers with a comprehensive guide for how to navigate the City's Commercial Development plan review process. In FY 2013 staff will implement additional help documents covering the permit and inspection process.
- Inspection staff continues to become more mobile. All building inspectors now have a laptop and printer for use in the field. This allows them to sign off on inspections prior to leaving the job site and respond to newly scheduled inspections in a more timely fashion thereby improving turnaround times. In 2013 the site inspectors and City Arborist will be outfitted with laptops and printers as well.
- Council authorized the review of the 2012 International Code Council family of codes by the Building Construction Codes Commission (BCCC) earlier this year. Staff serves as a member on each review subcommittee and provides assistance to the BCCC throughout this process.
- Implementation of a more customer friendly online payment and permit scheduling system.

Planning and Development:

- Continuing work on an interactive map application for the public as it relates to zoning cases
- Analyze and update existing zoning and subdivision regulations to resolve or remove ineffective ordinances
- Continuing to work towards completion of the Columbia Imagined Comprehensive Plan
- Continuation of paper record reduction in all divisions.

Neighborhood Services:

- Addresses chronic nuisance properties, graffiti abatement, health and safety code enforcement
- Implementation of Neighborhood Congress' for Neighborhood Associations
- Increase use of the Neighborhood Response Team to identify property maintenance and health code violations in Columbia's central city
- Provide information and education to rental property owners as it relates to criminal activities
- Continued enforcement of the Rental Unit Conservation Law including response to tenant complaints
- Continue the Crime-Free Multi-Housing Program and support for the Neighborhood Watch Programs
- Provide valuable opportunities for members of the public to serve the City by volunteering with departments throughout municipal government
- 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.
- Revise rental license fees to more completely recover program costs

Long-Range Planning

- Completion of the Columbia Imagined - A Comprehensive Plan for a Sustainable Community
- 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Planning	8.00	8.00	8.00	8.00	
Volunteer Services	3.00	2.75	2.75	1.75	(1.00)
Neighborhood Programs	6.75	6.75	7.75	7.75	
Building and Site Development	18.33	18.00	18.00	18.00	
Total Personnel	36.08	35.50	36.50	35.50	(1.00)
Permanent Full-Time	36.08	35.50	36.50	35.50	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	36.08	35.50	36.50	35.50	(1.00)

Community Development- Budget Detail					110-40xx	
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Planning						
Personnel Services	\$644,040	\$678,050	\$698,610	\$705,127	0.9%	4.0%
Supplies & Materials	\$30,273	\$41,110	\$32,056	\$35,300	10.1%	(14.1%)
Travel & Training	\$8,047	\$14,375	\$14,520	\$14,375	(1.0%)	0.0%
Intragov. Charges	\$75,925	\$7,599	\$7,599	\$5,370	(29.3%)	(29.3%)
Utilities, Services & Misc.	\$148,055	\$259,172	\$254,846	\$83,020	(67.4%)	(68.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$906,340	\$1,000,306	\$1,007,631	\$843,192	(16.3%)	(15.7%)
Volunteer Services						
Personnel Services	\$169,458	\$184,898	\$164,631	\$111,272	(32.4%)	(39.8%)
Supplies and Materials	\$12,389	\$33,235	\$24,826	\$34,111	37.4%	2.6%
Travel and Training	\$5,777	\$4,975	\$4,975	\$4,975	0.0%	0.0%
Intragovernmental Charges	\$31,350	\$270	\$270	\$270	0.0%	0.0%
Utilities, Services, & Misc.	\$11,109	\$22,915	\$18,266	\$21,445	17.4%	(6.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$230,083	\$246,293	\$212,968	\$172,073	(19.2%)	(30.1%)
Neighborhood						
Personnel Services	\$436,283	\$432,642	\$443,586	\$482,951	8.9%	11.6%
Supplies and Materials	\$15,548	\$30,290	\$23,790	\$35,272	48.3%	16.4%
Travel and Training	\$85	\$1,877	\$1,877	\$1,877	0.0%	0.0%
Intragovernmental Charges	\$51,841	\$9,748	\$9,748	\$9,847	1.0%	1.0%
Utilities, Services, & Misc.	\$32,136	\$56,670	\$58,686	\$85,603	45.9%	51.1%
Capital	\$0	\$0	\$0	\$40,000		
Other	\$0	\$0	\$0	\$0		
Total	\$535,893	\$531,227	\$537,687	\$655,550	21.9%	23.4%
Building & Site						
Personnel Services	\$1,114,103	\$1,158,821	\$1,129,419	\$1,199,714	6.2%	3.5%
Supplies & Materials	\$45,474	\$56,409	\$58,660	\$87,137	48.5%	54.5%
Travel & Training	\$4,219	\$6,500	\$6,559	\$19,200	192.7%	195.4%
Intragov. Charges	\$144,916	\$34,112	\$34,112	\$29,324	(14.0%)	(14.0%)
Utilities, Services & Misc.	\$47,428	\$57,258	\$50,038	\$55,837	11.6%	(2.5%)
Capital	\$0	\$0	\$0	\$87,000		
Other	\$0	\$0	\$0	\$0		
Total	\$1,356,140	\$1,313,100	\$1,278,788	\$1,478,212	15.6%	12.6%
Department Totals						
Personnel Services	\$2,363,884	\$2,454,411	\$2,436,246	\$2,499,064	2.6%	1.8%
Supplies and Materials	\$103,684	\$161,044	\$139,332	\$191,820	37.7%	19.1%
Travel and Training	\$18,128	\$27,727	\$27,931	\$40,427	44.7%	45.8%
Intragovernmental Charges	\$304,032	\$51,729	\$51,729	\$44,811	(13.4%)	(13.4%)
Utilities, Services, & Misc.	\$238,728	\$396,015	\$381,836	\$245,905	(35.6%)	(37.9%)
Capital	\$0	\$0	\$0	\$127,000		
Other	\$0	\$0	\$0	\$0		
Total	\$3,028,456	\$3,090,926	\$3,037,074	\$3,149,027	3.7%	1.9%

Community Development - Authorized Personnel

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Planning					
4203 - Management Support Spec.*	0.00	0.00	0.00	1.00	1.00
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	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	

Community Development- Authorized Personnel - (cont)
110-40xx

Volunteer Services	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
4622 - Mngr of Neighborhood Srvc	0.50	0.50	0.50	0.50	
4619 - Trust Specialist*	1.00	1.00	1.00	0.00	(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	0.00	0.00	0.00	
Total Personnel	3.00	2.75	2.75	1.75	(1.00)
Permanent Full-Time	3.00	2.75	2.75	1.75	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	2.75	2.75	1.75	(1.00)

*In FY 2013 - Trust Officer was moved from Community Development to the City Manager's Office.

Neighborhood Programs

7203 - Senior Envirntal. Health Spec.	1.00	1.00	1.00	1.00	
7201 - Environmental. Health Spec.	0.00	0.00	1.00	1.00	
4652 - Sr. Code Enforcement Specialist*	0.50	0.50	0.50	1.00	0.50
4650 - Code Enforcement Specialist	1.00	1.00	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	0.00	(0.50)
3202 - Building Inspector	1.00	1.00	1.00	1.00	
1003 - Admin Support Assistant III	0.75	0.75	0.75	0.75	
1002 - Admin Support Assistant II	0.50	0.50	0.50	0.50	
Total Personnel	6.75	6.75	7.75	7.75	
Permanent Full-Time	6.75	6.25	7.25	7.25	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	7.25	6.75	7.75	7.75	

* In FY 2013 the Senior Code Enforcement Specialist was moved from CDBG and budgeted 100% in Neighborhood Programs.

** In FY 2013 the Asst. City Counselor III was budgeted 100% in the Law Department.

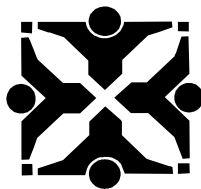
Building & Site Development

5110/5100 - Eng. Specialist II/Engr. II	0.33	1.00	1.00	1.00	
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5007 - Arborist	1.00	1.00	1.00	1.00	
5004 - Engineering Aide IV*	0.75	1.00	1.00	0.00	(1.00)
5003 - Engineering Aide III	1.00	2.00	2.00	2.00	
5002 - Engineering Aide II	3.00	2.00	2.00	2.00	
4102 - Plan Reviewer*	2.00	2.00	2.00	3.00	1.00
3205 - Building Regulations Supv.	0.75	1.00	1.00	1.00	
3204 - Chief Building Inspector	1.00	0.00	0.00	0.00	
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	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	1.50	2.00	2.00	2.00	
Total Personnel	18.33	18.00	18.00	18.00	
Permanent Full-Time	18.33	18.00	18.00	18.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.33	18.00	18.00	18.00	

*In FY 2013 the Engineering Aide IV was reclassified to a Plan Reviewer and the Administrative Assistant was reclassified to a Management Support Specialist.

Department Totals					
Permanent Full-Time	36.08	35.00	36.00	35.00	(1.00)
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	36.58	35.50	36.50	35.50	(1.00)

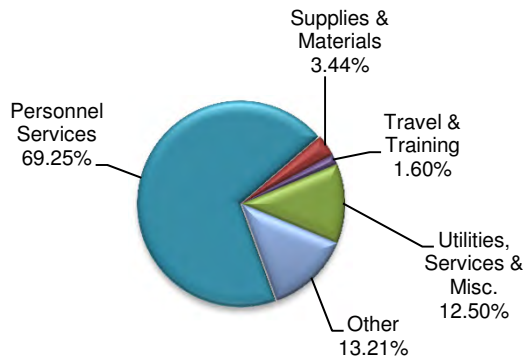
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



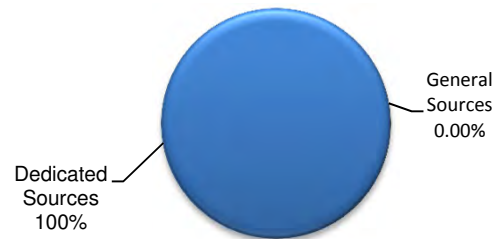
City of Columbia
Columbia, Missouri

CDBG FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

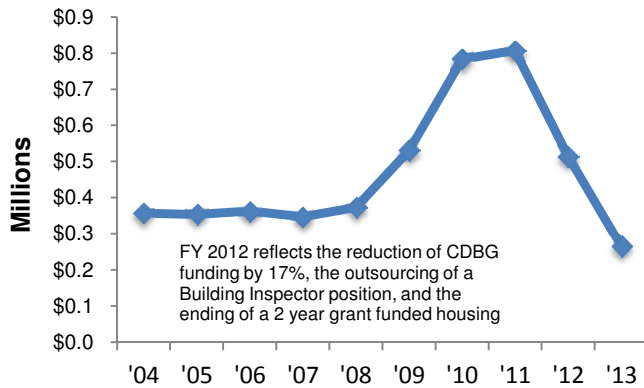


FY 2013 Totals By Funding Source

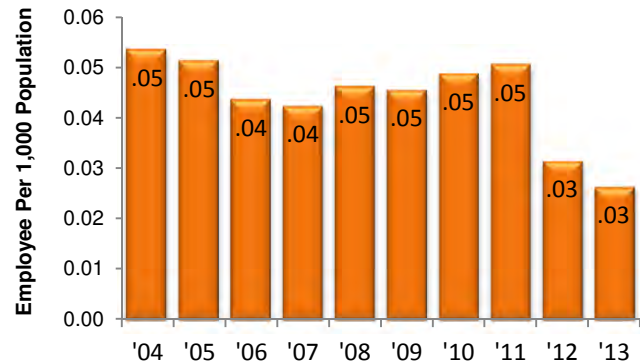


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$329,735	\$242,844	\$240,300	\$183,530	(23.6%)	(24.4%)
Supplies & Materials	\$3,808	\$7,600	\$7,600	\$9,117	20.0%	20.0%
Travel & Training	\$261	\$3,350	\$2,705	\$4,250	57.1%	26.9%
Intragov. Charges	\$66,061	\$0	\$0	\$0		
Utilities, Services & Misc.	\$1,059,458	\$261,241	\$262,805	\$33,142	(87.4%)	(87.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$445,787	\$0	\$0	\$35,000		
Total	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)
Operating Expenses	\$1,459,323	\$515,035	\$513,410	\$230,039	(55.2%)	(55.3%)
Non-Operating Expenses	\$445,787	\$0	\$0	\$35,000		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$1,640,042	\$515,035	\$498,920	\$264,551	(47.0%)	(48.6%)
Interest	\$14,787	\$0	\$14,490	\$0	(100.0%)	
Fees & Service Charges						
Other Local Revenue	\$700	\$0	\$40	\$0	(100.0%)	
Other Funding Sources/Trnsfrs						
Use of Prior Year Sources	\$249,581	\$0	\$0	\$488		
Less: Current Year Surplus	\$0	\$0	(\$40)	\$0	(100.0%)	
Dedicated Sources	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,905,110	\$515,035	\$513,410	\$265,039	(48.4%)	(48.5%)

DESCRIPTION**HIGHLIGHTS / SIGNIFICANT CHANGES**

The Community Development Block Grant/HOME Program administers the Community Development Block Grant (CDBG) and HOME Investment Partnership programs by coordinating applications for the use of these funds with the Department of Housing and Urban Development (HUD), other city departments, and outside organizations. The 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 homeowners; and other community agencies and private developers in rehabilitating and building new affordable housing and community facilities.

- NSP Program continues with in-house management after elimination of Temporary Housing Planner
- Previous Rehab Coordinator and Rehab Specialist position were combined into a Housing Specialist

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
4652 - Sr. Code Enforcement Specialist	0.50	0.50	0.50	0.00	(0.50)
4101 - Planner	1.00	0.00	0.00	0.00	
3975 - Community Development Coord.	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	1.00	1.00	1.00	1.00	
3202 - Building Inspector	1.00	0.00	0.00	0.00	
1003 - Admin Support Assistant III**	0.00	0.00	0.00	1.00	1.00
1002 - Admin Support Assistant II**	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	5.50	3.50	3.50	3.00	(0.50)
Permanent Full-Time	5.50	3.50	3.50	3.00	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.50	3.50	3.50	3.00	(0.50)

* In FY 2013 the Senior Code Enforcement Specialist was moved from CDBG and budgeted 100% in the Community Development department.

**In FY 2013 Admin Support Asst II was reclassified to an Admin Support Asst III.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

PURPOSE

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low 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 2013.

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 2013
Entitlement Amount Estimate	\$802,000
Reprogrammed Funds	\$120,000
Total Resources	\$922,000

EXPENDITURES

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Housing Rehabilitation	\$60,000	\$60,000	\$60,000	\$60,000
NRT Code Enforcement	\$35,000	\$35,000	\$35,000	\$35,000
NRT Demolition	\$50,000	\$30,000	\$30,000	\$30,000
Homebuyers Classes	\$15,000	\$15,000	\$15,000	\$15,000
Boone County Council on Aging	\$36,000	\$36,000	\$36,000	\$36,000
RAMP Program	\$60,000	\$40,000	\$40,000	\$40,000
Subtotal (Council Policy 30-45%)	\$256,000	\$216,000	\$216,000	\$216,000
	17.0%	23.4%	23.4%	23.4%
Public Improvements:				
Downtown Ramps, Sylvan Lane Sidewalks	\$274,000	\$209,000	\$209,000	\$209,000
Worley Street Sidewalk Phase II	\$197,000	\$164,500	\$164,500	\$164,500
Subtotal (Council Policy 30-50%)	\$471,000	\$373,500	\$373,500	\$373,500
	31.2%	40.5%	40.5%	40.5%
Community Facilities, Services and Economic Development:				
CHA Park Avenue Head Start	\$110,000	\$84,000	\$84,000	\$84,000
Interfaith Homeless Day Center	\$120,000	\$0	\$0	\$0
CCU Edible Landscaping	\$40,000	\$0	\$0	\$0
Columbia Montessori	\$152,000	\$0	\$0	\$0
Fair Housing HUD Requirement	\$15,000	\$11,500	\$11,500	\$11,500
Job Point	\$125,000	\$76,180	\$76,180	\$76,180
REDI and CMCA Career Center	\$54,004	\$32,500	\$32,500	\$32,500
Douglas Park Neighborhood Association	\$38,100	\$0	\$0	\$0
Subtotal (Council Policy 0-30%)	\$654,104	\$204,180	\$204,180	\$204,180
	43.3%	22.1%	22.1%	22.1%
Administration and Planning				
Planning	\$32,080	\$32,080	\$32,080	\$32,080
Administration	\$96,240	\$96,240	\$96,240	\$96,240
Subtotal (Council Policy 10-16%)	\$128,320	\$128,320	\$128,320	\$128,320
	8.5%	13.9%	13.9%	13.9%
Total	\$1,509,424	\$922,000	\$922,000	\$922,000

HOME REQUESTS

PURPOSE

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. 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 approximately equivalent to the estimated funding available. After receiving recommendations from the staff, the Council adopts a budget and submits it to HUD for final approval. Following that approval, the funds become available in the spring/summer of 2013

RESOURCES

	Adopted FY 2013
Reprogrammed Funds	\$0
Entitlement Amount Estimate	\$463,000
Total Resources	\$463,000

EXPENDITURES

	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend	City Council Adopted
Projects:					
Homeownership Assistance **	\$66,000	\$66,000	14.2%	\$66,000	\$66,000
Tenant Based Rental Assistance	\$106,000	\$106,000	22.9%	\$106,000	\$106,000
Rental Production *	\$175,250	\$175,250	37.9%	\$175,250	\$175,250
Subtotal Projects	\$347,250	\$347,250	75.0%	\$347,250	\$347,250
CHDO Set aside	\$69,450	\$69,450	15.0%	\$69,450	\$69,450
Administration Set aside***	\$46,300	\$46,300	10.0%	\$46,300	\$46,300
Grand Total	\$463,000	\$463,000	100.00%	\$463,000	\$463,000

* Total Funding Requests in the Pipeline

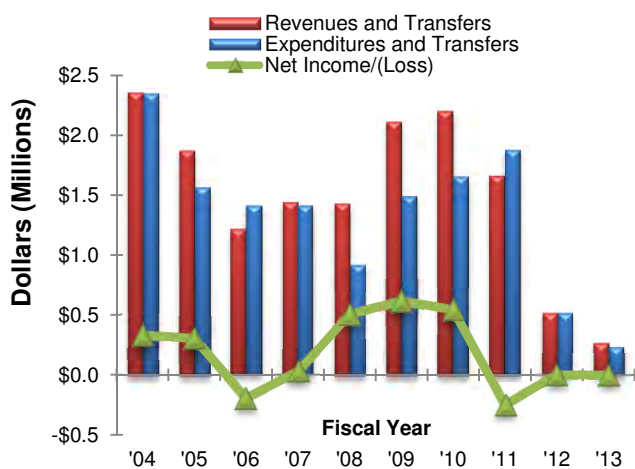
** Includes: Neighborhood Development Homeownership Assistance Activities

*** Includes: Administration funding for (TBRA) - Tenant-Based Rental Assistance

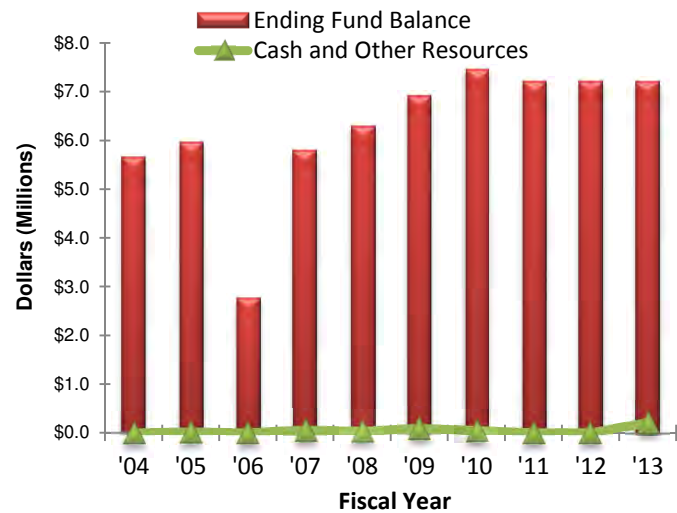
Net Income Statement
Community Development Block Grant (CDBG) Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Grant Revenue	1,640,042	515,035	498,920	264,551
Investment Revenue	14,787	0	14,490	0
Miscellaneous Revenue	700	0	40	0
Total Revenues	1,655,529	515,035	513,450	264,551
Expenditures:				
Personnel Services	329,735	242,844	240,300	183,530
Supplies & Materials	3,808	7,600	7,600	9,117
Travel & Training	261	3,350	2,705	4,250
Intragovernmental Charges	66,061	0	0	0
Utilities Services & Other Misc.	1,059,458	261,241	262,805	33,142
Capital Additions	0	0	0	0
Total Expenditures	1,459,323	515,035	513,410	230,039
Excess (Deficiency) of Revenues Over Expenditures	196,206	0	40	34,512
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.				
Operating Transfers To Other Fds.	(445,787)	0	0	(35,000)
Total Otr. Financing Sources (Uses)	(445,787)	0	0	(35,000)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(249,581)	0	40	(488)
Fund Balance Beg. of Year	7,464,290	7,464,290	7,214,709	7,214,749
Fund Balance End of Year	7,214,709	7,464,290	7,214,749	7,214,261

CDBG Fund - Revenues, Expenditures and Net Income



CDBG Fund - Fund Balance vs. Cash and Other Resources



**Financial Summary of Funding Sources and Uses
Community Development Block Grant Fund**

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,640,042	\$515,035	\$498,920	\$264,551
Interest	\$14,787	\$0	\$14,490	\$0
Fees and Service Charges +				
Other Local Revenues ++	\$700	\$0	\$40	\$0
	<u>\$1,655,529</u>	<u>\$515,035</u>	<u>\$513,450</u>	<u>\$264,551</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$1,655,529</u></u>	<u><u>\$515,035</u></u>	<u><u>\$513,450</u></u>	<u><u>\$264,551</u></u>
Financial Uses				
Operating Expenses	\$1,459,323	\$515,035	\$513,410	\$230,039
Operating Transfers to Other Funds	\$445,787	\$0	\$0	\$35,000
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u><u>\$1,905,110</u></u>	<u><u>\$515,035</u></u>	<u><u>\$513,410</u></u>	<u><u>\$265,039</u></u>
Increase/(Decrease) to Cash	(\$249,581)	\$0	\$40	(\$488)
Beginning Cash and Other Resources		\$211,767	\$211,767	\$211,807
Projected Ending Cash and Other Resources	<u><u>\$211,767</u></u> #	<u><u>\$211,767</u></u>	<u><u>\$211,807</u></u>	<u><u>\$211,319</u></u>
20% of Total Expenditures	\$381,022	\$103,007	\$102,682	\$53,008
Cash Above/(Below) 20% guideline	(\$169,255)	\$108,760	\$109,125	\$158,311

Ending Cash and Other Resources for FY 2011 is equal to the Cash 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.).

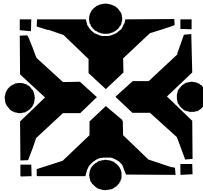
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ 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.

(THIS PAGE INTENTIONALLY LEFT BLANK)

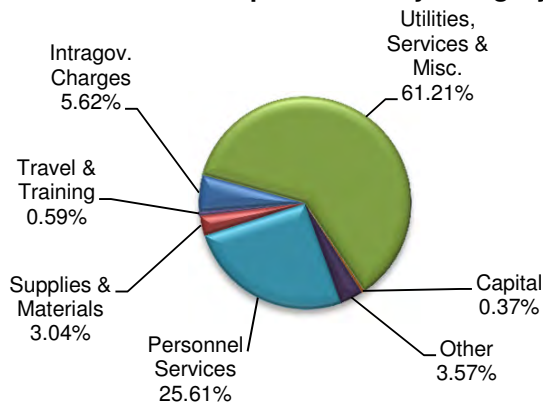
Convention and Tourism Fund (Special Revenue Fund)



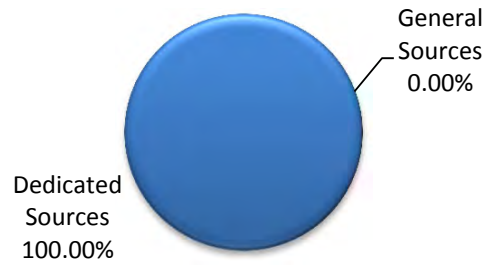
City of Columbia
Columbia, Missouri

CONVENTION AND TOURISM FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

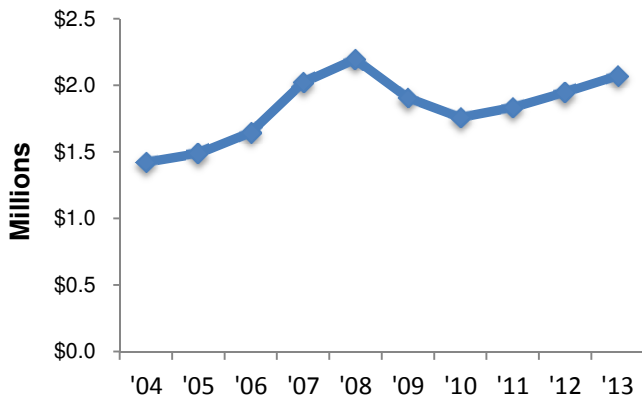


FY 2013 Totals By Funding Source

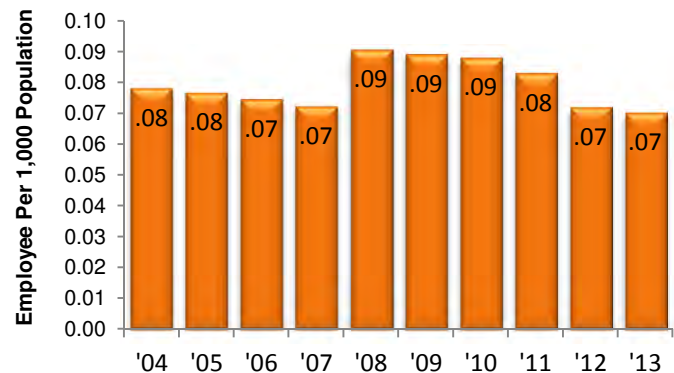


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$511,156	\$551,521	\$518,987	\$530,529	2.2%	(3.8%)
Supplies & Materials	\$33,718	\$38,668	\$36,124	\$62,952	74.3%	62.8%
Travel & Training	\$7,688	\$10,096	\$10,096	\$12,160	20.4%	20.4%
Intragov. Charges	\$106,752	\$116,187	\$116,187	\$116,404	0.2%	0.2%
Utilities, Services & Misc.	\$940,454	\$1,187,280	\$1,189,997	\$1,268,112	6.6%	6.8%
Capital	\$0	\$0	\$0	\$7,600		
Other	\$12,000	\$43,470	\$43,470	\$74,000	70.2%	70.2%
Total	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%
Operating Expenses	\$1,599,768	\$1,903,752	\$1,871,391	\$1,990,157	6.3%	4.5%
Non-Operating Expenses	\$12,000	\$43,470	\$43,470	\$74,000	70.2%	70.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$7,600		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipts Tax: Hotel/M	\$1,952,631	\$1,934,500	\$2,033,225	\$2,063,823	1.5%	6.7%
Grant Revenue	\$50,462	\$49,994	\$49,819	\$67,188	34.9%	34.4%
Interest Revenue	\$39,444	\$36,426	\$50,500	\$50,500	0.0%	38.6%
Fees and Service Charges						
Other Local Revenues	\$16,253	\$16,000	\$23,750	\$12,000	(49.5%)	(25.0%)
Other Funding Sources/Tran	\$0	\$0	\$0	\$5,000		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$447,022)	(\$89,698)	(\$242,433)	(\$126,754)	(47.7%)	41.3%
Dedicated Sources	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%

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 continued their recovery in FY 2011 with a 7% increase over FY 2010. FY 2012 is continuing the trend with an increase over FY 2011. We are budgeting FY 2013 revenues with an 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. Columbia appears to be on track with industry projections which supports the budgeted growth.
- FY 2013 marketing initiatives include participating for a second year in the MO Division of Tourism Cooperative Marketing Program. This is a 50/50 fund matching program and the CVB was awarded monies for Leisure Travel and for Convention Marketing and Tourism Research.
- In FY 2012 the CVB continued contracting 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, 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 FY 2012, Columbia hosted a

HIGHLIGHTS / SIGNIFICANT CHANGES - Continued

familiarization tour for travel writers during the Roots N Blues N BBQ festival and the True/False Film Festival as well as trips by individual travel writers. In FY 2013 the CVB will be contracting with a marketing/advertising firm to work towards a more streamlined, professional ad campaign. This agency will also provide research and return on investment numbers which should allow the CVB the ability to make more informed decisions regarding future marketing efforts.

- Work on arts tourism development over the past decade is evident in the overall increase in arts initiatives, press coverage and arts based activities. The CVB and the Office of Cultural Affairs will be working together on strategic planning to further this tourism development and create a stronger initiative.
- Goals in FY 2013 include: Meet or exceed FY 2012 room night production. Meet or exceed current 93% excellent rating on post convention surveys. Focus on efforts to build on Sunday thru Thursday business with trackable goals.
- Begin work with Certified Tourism Ambassador Program. The first trained group of Ambassadors is projected to have completed the program by March 2013.

Web and Communications

- E-blasts (online newsletters) are now sent to our hospitality community as well as to opt-in visitors based on interest. The CVB monitors earned media (non-paid media) through our subscription to Cision. We also participate in a search engine marketing program in cooperation with the Missouri Division of Tourism, which matches funds contributed by the CVB. Our Twitter followers now exceed 3400 and we have over 700 facebook fans. The CVB also has launched a blog called "Gotta Go CoMo" and also maintains a Pinterest profile.
- Primary focus for FY 2013 includes: Redesign and launch of new website for the destination, continue to build social media profile followings, real-time coverage of festivals and events, and increase photo and video library.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Operations	9.00	9.00	8.00	8.00	
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	9.00	9.00	8.00	8.00	
Permanent Full-Time	9.00	9.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	8.00	8.00	

Convention and Tourism Fund - Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Operations						
Personnel Services	\$511,156	\$551,521	\$518,987	\$530,529	2.2%	(3.8%)
Supplies and Materials	\$33,718	\$38,668	\$36,124	\$62,952	74.3%	62.8%
Travel and Training	\$7,688	\$10,096	\$10,096	\$12,160	20.4%	20.4%
Intragovernmental Charges	\$106,752	\$116,187	\$116,187	\$116,404	0.2%	0.2%
Utilities, Services, & Misc.	\$673,735	\$802,230	\$804,947	\$850,881	5.7%	6.1%
Capital	\$0	\$0	\$0	\$7,600		
Other	\$0	\$7,470	\$7,470	\$62,000	730.0%	730.0%
Total	\$1,333,049	\$1,526,172	\$1,493,811	\$1,642,526	10.0%	7.6%

Tourism						
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.	\$266,719	\$385,050	\$385,050	\$417,231	8.4%	8.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$12,000	\$36,000	\$36,000	\$12,000	(66.7%)	(66.7%)
Total	\$278,719	\$421,050	\$421,050	\$429,231	1.9%	1.9%

Department Totals						
Personnel Services	\$511,156	\$551,521	\$518,987	\$530,529	2.2%	(3.8%)
Supplies and Materials	\$33,718	\$38,668	\$36,124	\$62,952	74.3%	62.8%
Travel and Training	\$7,688	\$10,096	\$10,096	\$12,160	20.4%	20.4%
Intragovernmental Charges	\$106,752	\$116,187	\$116,187	\$116,404	0.2%	0.2%
Utilities, Services, & Misc.	\$940,454	\$1,187,280	\$1,189,997	\$1,268,112	6.6%	6.8%
Capital	\$0	\$0	\$0	\$7,600		
Other	\$12,000	\$43,470	\$43,470	\$74,000	70.2%	70.2%
Total	\$1,611,768	\$1,947,222	\$1,914,861	\$2,071,757	8.2%	6.4%

Convention and Tourism Fund- Authorized Personnel

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Operations					
8950 - Director Convention & Tourism	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.00	0.00	1.00	1.00	
4350 - Web & Communication Coord.	1.00	1.00	0.00	0.00	
4300 - Tourism Services Specialist	5.00	5.00	4.00	4.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	0.00	0.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	1.00	0.00	0.00	
Total Personnel	9.00	9.00	8.00	8.00	
Permanent Full-Time	9.00	9.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	8.00	8.00	

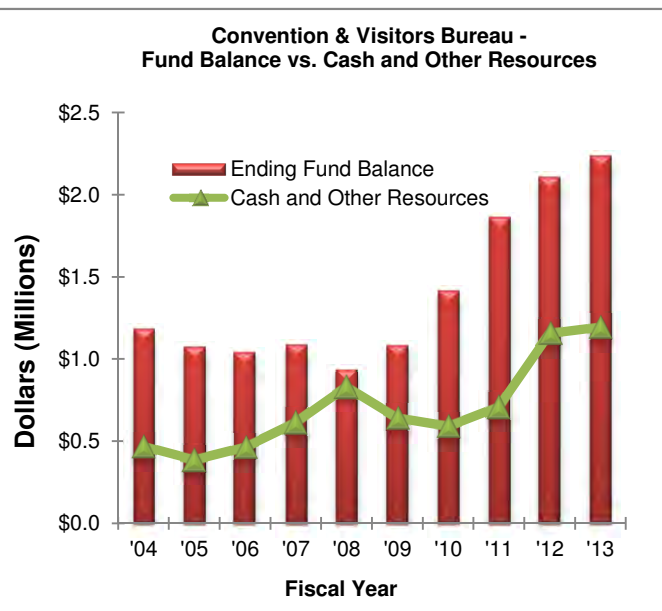
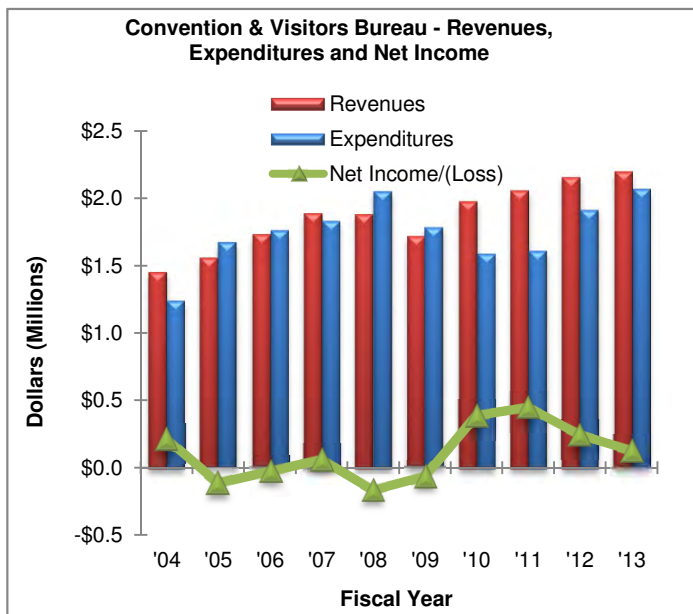
Tourism Development

There are no personnel assigned to this budget.

Department Totals					
Permanent Full-Time	9.00	9.00	8.00	8.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	8.00	8.00	

Net Income Statement Convention and Tourism Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Hotel/Motel Tax	\$1,952,631	\$1,934,500	\$2,033,225	\$2,063,823
Grant Revenues	\$50,462	\$49,994	\$49,819	\$67,188
Investment Revenue	\$39,444	\$36,426	\$50,500	\$50,500
Other Miscellaneous Revenues	\$16,253	\$16,000	\$23,750	\$12,000
Total Revenues	\$2,058,790	\$2,036,920	\$2,157,294	\$2,193,511
Expenditures:				
Personnel Services	\$511,156	\$551,521	\$518,987	\$530,529
Supplies & Materials	\$33,718	\$38,668	\$36,124	\$62,952
Travel & Training	\$7,688	\$10,096	\$10,096	\$12,160
Intragovernmental Charges	\$106,752	\$116,187	\$116,187	\$116,404
Utilities, Services & Other Misc.	\$940,454	\$1,187,280	\$1,189,997	\$1,268,112
Capital Additions	\$0	\$0	\$0	\$7,600
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$1,599,768	\$1,903,752	\$1,871,391	\$1,997,757
Excess (Deficiency) of Revenues Over Expenditures	\$459,022	\$133,168	\$285,903	\$195,754
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$5,000
Operating Transfers To Other Funds	(\$12,000)	(\$43,470)	(\$43,470)	(\$74,000)
Total Otr. Financing Sources (Uses)	(\$12,000)	(\$43,470)	(\$43,470)	(\$69,000)
Excess (Deficiency) of Revenues Over Expenditures	\$447,022	\$89,698	\$242,433	\$126,754
Fund Balance, Beg. of Year	\$1,417,062	\$1,639,193	\$1,864,084	\$2,106,517
Fund Balance, End of Year*	\$1,864,084	\$1,728,891	\$2,106,517	\$2,233,271
Percent Change in Fund Equity	31.55%		13.01%	6.02%
* Amount of Restricted Tourism Funds	\$781,553	\$840,989	\$863,353	\$855,162



**Funding Sources and Uses
Convention and Tourism Fund**

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$1,952,631	\$1,934,500	\$2,033,225	\$2,063,823
Intragovernmental Revenues **				
Grants	\$50,462	\$49,994	\$49,819	\$67,188
Interest	\$39,444	\$36,426	\$50,500	\$50,500
Fees and Service Charges +				
Other Local Revenues ++	\$16,253	\$16,000	\$23,750	\$12,000
	<u>\$2,058,790</u>	<u>\$2,036,920</u>	<u>\$2,157,294</u>	<u>\$2,193,511</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$5,000
Total Financial Sources: Less	<u>\$2,058,790</u>	<u>\$2,036,920</u>	<u>\$2,157,294</u>	<u>\$2,198,511</u>
Appropriated Fund Balance				
Financial Uses				
Operating Expenses	\$1,599,768	\$1,903,752	\$1,871,391	\$1,990,157
Operating Transfers to Other Funds	\$12,000	\$43,470	\$43,470	\$74,000
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$1,611,768</u>	<u>\$1,947,222</u>	<u>\$1,914,861</u>	<u>\$2,064,157</u>
Increase/(Decrease) to Cash	\$447,022	\$89,698	\$242,433	\$134,354
Beginning Cash and Other Resources		\$951,525	\$951,525	\$1,193,958
Projected Ending Cash and Other Resources	<u>\$951,525</u> #	<u>\$1,041,223</u>	<u>\$1,193,958</u>	<u>\$1,328,312</u>
20% of Total Expenditures	\$322,354	\$389,444	\$382,972	\$412,831
Cash Above/(Below) 20% guideline	\$629,171	\$651,779	\$810,986	\$915,481

Ending Cash and Other Resources for FY 2011 is equal to the Unrestricted 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, Motor Vehicle Tax and Hotel/Motel 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.).

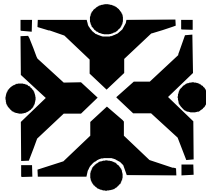
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ 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.

Sustainability Fund

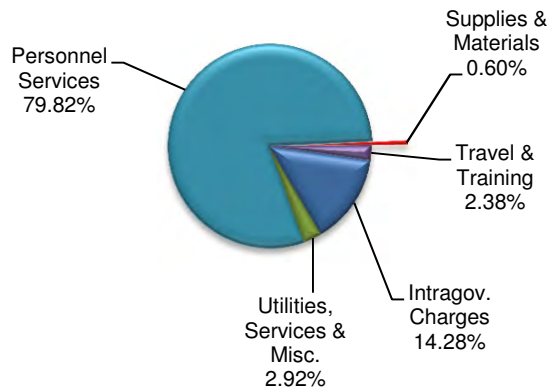
(Special Revenue Fund)



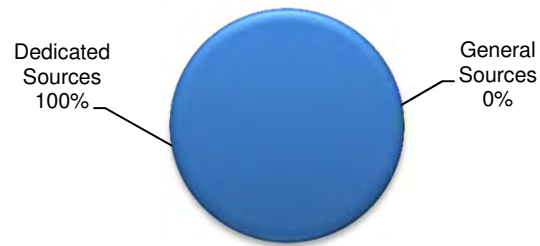
City of Columbia
Columbia, Missouri

SUSTAINABILITY FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

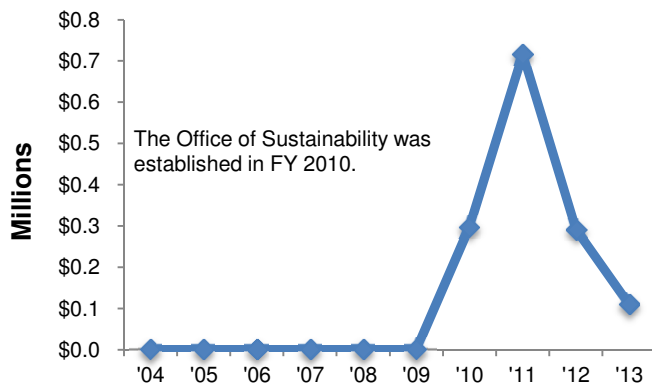


FY 2013 Totals By Funding Source

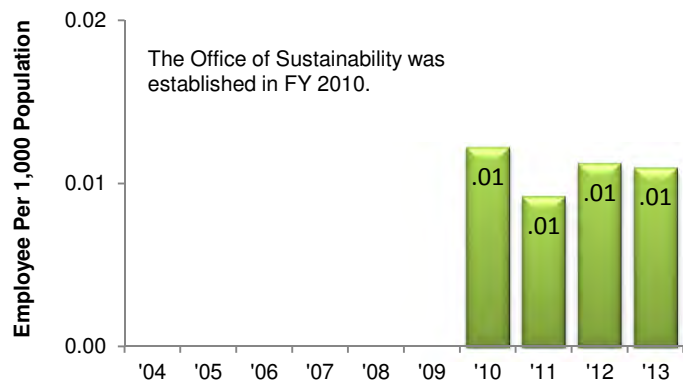


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$64,326	\$88,717	\$90,428	\$87,210	(3.6%)	(1.7%)
Supplies & Materials	\$18,820	\$1,510	\$700	\$660	(5.7%)	(56.3%)
Travel & Training	\$376	\$2,600	\$2,600	\$2,600	0.0%	0.0%
Intragov. Charges	\$14,189	\$5,706	\$5,706	\$15,601	173.4%	173.4%
Utilities, Services & Misc.	\$185,777	\$193,254	\$192,353	\$3,190	(98.3%)	(98.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
Operating Expenses	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
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	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$246,318	\$191,787	\$191,787	\$60,213	(68.6%)	(68.6%)
Interest	\$1,502	\$0	\$4,003	\$0	(100.0%)	
Fees & Service Charges						
Other Local Revenue						
Oper. Trnsfr from Gen. Fd.	\$100,000	\$100,000	\$100,000	\$69,352	(30.6%)	(30.6%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$64,332)	\$0	(\$4,003)	(\$20,304)	407.2%	
Dedicated Sources	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$283,488	\$291,787	\$291,787	\$109,261	(62.6%)	(62.6%)

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 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.

DEPARTMENT OBJECTIVES

- The Office of Sustainability is charged with successfully managing the Energy Efficiency and Conservation Block Grant (EECBG) activities. This includes energy assessments of city-owned facilities, energy retrofits of city-owned facilities, and the Sustainability Manager position.
- Realize energy cost savings equivalent, or greater than, the budget of the office. This is achieved through energy retrofits of city-owned facilities.
- Coordinate efforts across departments to ensure sustainability goals are met and Columbia is a good steward of all resources.

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 is responsible for short and long term sustainable comprehensive action plans, resource conservation, and related sustainability programs.
- Department has developed appropriate processes, monitoring and tracking systems that include life cycle and cost/benefit analyses of city-owned facilities' energy use. The Manager of Sustainability is responsible for the internal sustainability action plan.

HIGHLIGHTS / SIGNIFICANT CHANGES (cont.)

- 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.
- 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.

Anticipated Outcomes/Benefits:

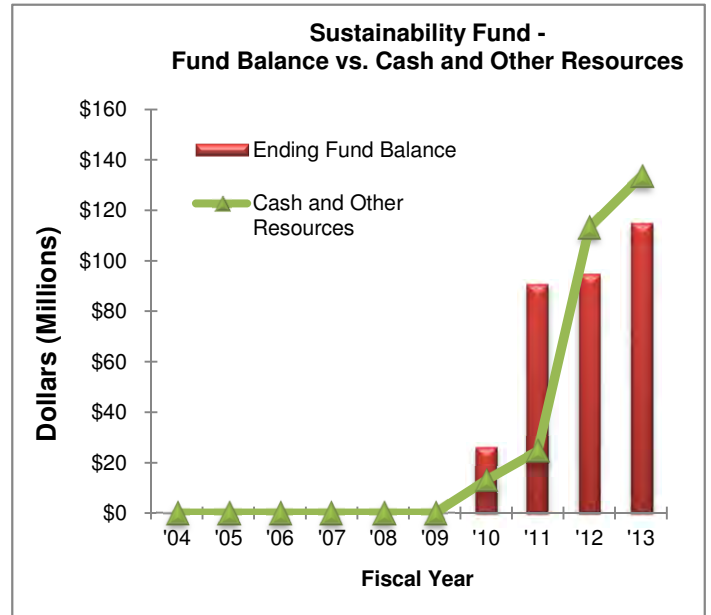
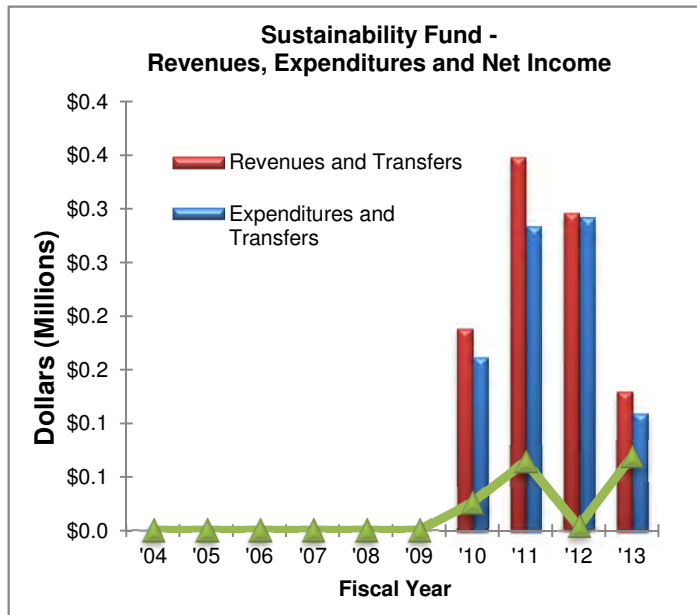
- Demonstrate that the City of Columbia is taking a proactive approach to managing their environmental impacts across a range of disciplines, such as energy, waste management, and transportation for the entire community.
- GHG and energy reduction goals will be achieved and cost savings realized as a 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.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
9915 - Sustainability Manager	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	0.00	0.00	0.25	0.25	
Total Personnel	1.00	1.00	1.25	1.25	
Permanent Full-Time	1.00	1.00	1.00	1.25	0.25
Permanent Part-Time	0.00	0.00	0.25	0.00	(0.25)
Total Permanent	1.00	1.00	1.25	1.25	

Net Income Statement Sustainability Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Grant Revenue	\$246,318	\$191,787	\$191,787	\$60,213
Investment Revenue	\$1,502	\$0	\$4,003	\$0
Total Revenues	\$247,820	\$191,787	\$195,790	\$60,213
Expenditures:				
Personnel Services	\$64,326	\$88,717	\$90,428	\$87,210
Supplies & Materials	\$18,820	\$1,510	\$700	\$660
Travel & Training	\$376	\$2,600	\$2,600	\$2,600
Intragovernmental Charges	\$14,189	\$5,706	\$5,706	\$15,601
Utilities Services & Other Misc.	\$185,777	\$193,254	\$192,353	\$3,190
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$283,488	\$291,787	\$291,787	\$109,261
Excess (Deficiency) of Revenues Over Expenditures	(\$35,668)	(\$100,000)	(\$95,997)	(\$49,048)
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$100,000	\$100,000	\$100,000	\$69,352
Operating Transfers To Other Fds.	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$100,000	\$100,000	\$100,000	\$69,352
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$64,332	\$0	\$4,003	\$20,304
Fund Balance Beg. of Year	\$26,195	\$115,977	\$90,527	\$94,530
Fund Balance End of Year	\$90,527	\$115,977	\$94,530	\$114,834



**Summary of Funding Sources and Uses
Sustainability Fund**

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$246,318	\$191,787	\$191,787	\$60,213
Interest	\$1,502	\$0	\$4,003	\$0
Fees and Service Charges +				
Other Local Revenues ++				
	<u>\$247,820</u>	<u>\$191,787</u>	<u>\$195,790</u>	<u>\$60,213</u>
Other Funding Sources/Transfers^	\$100,000	\$100,000	\$100,000	\$69,352
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$347,820</u></u>	<u><u>\$291,787</u></u>	<u><u>\$295,790</u></u>	<u><u>\$129,565</u></u>
Financial Uses				
Operating Expenses	\$283,488	\$291,787	\$291,787	\$109,261
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u><u>\$283,488</u></u>	<u><u>\$291,787</u></u>	<u><u>\$291,787</u></u>	<u><u>\$109,261</u></u>
Increase/(Decrease) to Cash	\$64,332	\$0	\$4,003	\$20,304
Beginning Cash and Other Resources		\$109,077	\$109,077	\$113,080
Projected Ending Cash and Other Resources	<u><u>\$109,077</u></u> #	<u><u>\$109,077</u></u>	<u><u>\$113,080</u></u>	<u><u>\$133,384</u></u>
20% of Total Expenditures	\$56,698	\$58,357	\$58,357	\$21,852
Cash Above/(Below) 20% guideline	\$52,379	\$50,720	\$54,723	\$111,532

Ending Cash and Other Resources for FY 2011 is equal to the 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 Charge 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.

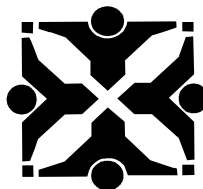
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

(THIS PAGE INTENTIONALLY LEFT BLANK)

Contributions Fund

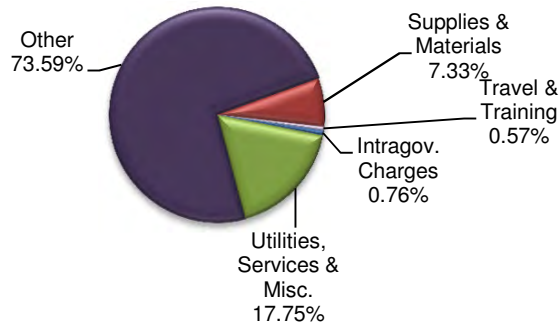
(Trust Fund)



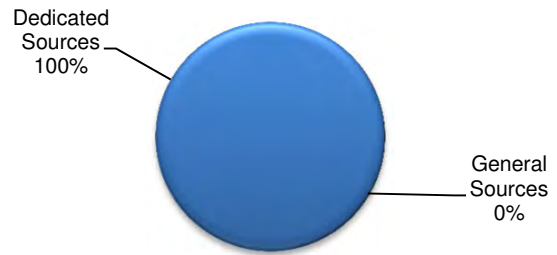
City of Columbia
Columbia, Missouri

CONTRIBUTIONS FUND (Trust Fund)

FY 2013 Total Expenditures By Category

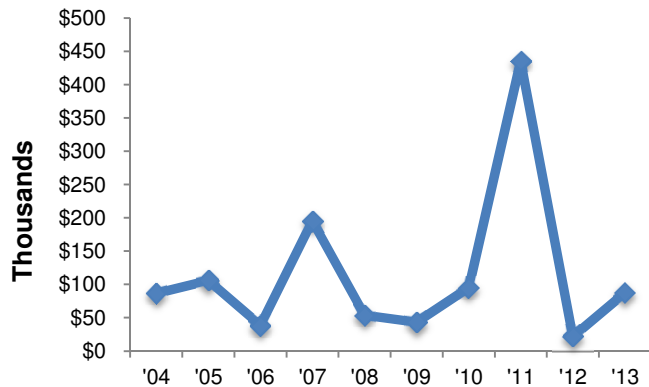


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$4,897	\$6,400	\$5,747	\$6,400	11.4%	0.0%
Travel & Training	\$0	\$0	\$0	\$500		
Intragov. Charges	\$522	\$3,703	\$3,703	\$663	(82.1%)	(82.1%)
Utilities, Services & Misc.	\$5,069	\$5,500	\$5,000	\$15,500	210.0%	181.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$497,389	\$5,947	\$5,947	\$64,271	980.7%	980.7%
Total	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
Operating Expenses	\$10,488	\$15,603	\$14,450	\$23,063	59.6%	47.8%
Non-Operating Expenses	\$497,389	\$5,947	\$5,947	\$64,271	980.7%	980.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%

FUNDING SOURCES (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$0	\$0	\$0	\$0		
Interest	\$18,325	\$15,000	\$15,924	\$18,052	13.4%	20.3%
Fees and Service Charges						
Other Local Revenue	\$236,175	\$12,913	\$45,661	\$41,271	(9.6%)	219.6%
Other Funding Sources/Transfers						
Use of Prior Year Sources	\$253,377	\$0	\$0	\$28,011		
Less: Current Year Surplus	\$0	(\$6,363)	(\$41,188)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$507,877	\$21,550	\$20,397	\$87,334	328.2%	305.3%

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 \$176,000 in donations since beginning in the summer of 2001. More than \$145,000 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 2012.
- The Columbia Trust continued with the Share the Light program. Acknowledgments are 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, the New Century Fund, as well as the new Community Foundation of Central Missouri (CFCM). The CFCM, announced in November 2010, an affiliate of the Greater Kansas City Community Foundation's Greater Horizons program, has a self-selected board of community leaders and the broad charitable purpose of improving lives in the communities it serves.
- For FY 2013, the City will provide the initial \$10,000 to establish a Columbia Community Foundation for private donors who want to support public arts in Columbia. This will create an avenue to continue our cultural investments independent of the volatility of the City's funding streams.

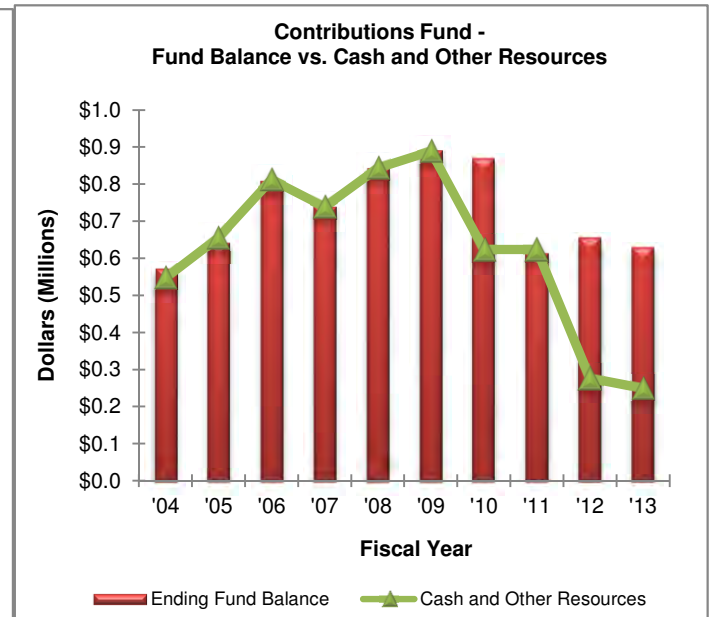
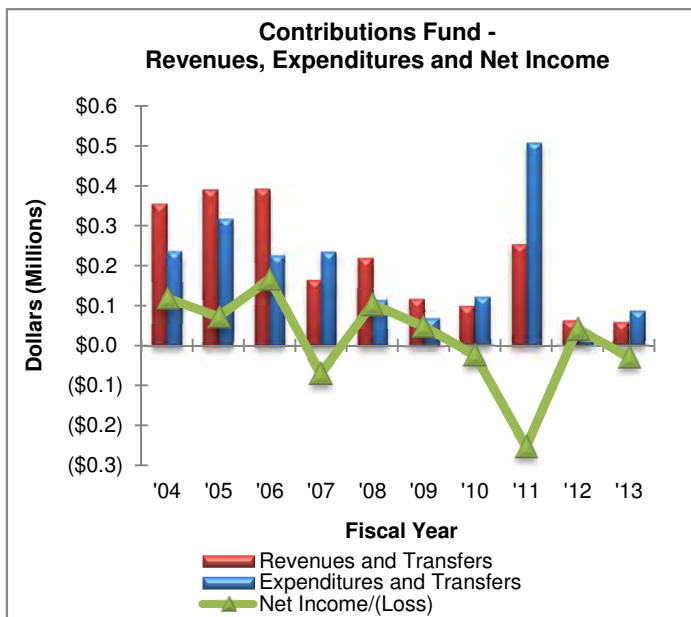
AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
There are no personnel assigned to this budget.					

Net Income Statement Contributions Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$18,325	\$15,000	\$15,924	\$18,052
Other Miscellaneous Revenues	\$236,175	\$12,913	\$45,661	\$41,271
Total Revenues	\$254,500	\$27,913	\$61,585	\$59,323
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,897	\$6,400	\$5,747	\$6,400
Travel & Training	\$0	\$0	\$0	\$500
Intragovernmental Charges	\$522	\$3,703	\$3,703	\$663
Utilities, Services & Other Misc.	\$5,069	\$5,500	\$5,000	\$15,500
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$10,488	\$15,603	\$14,450	\$23,063
Excess (Deficiency) of Revenues Over Expenditures	\$244,012	\$12,310	\$47,135	\$36,260
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$497,389)	(\$5,947)	(\$5,947)	(\$64,271)
Total Otr. Financing Sources (Uses)	(\$497,389)	(\$5,947)	(\$5,947)	(\$64,271)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$253,377)	\$6,363	\$41,188	(\$28,011) ^
Fund Balance, Beg. of Year				
As Restated	\$868,568	\$623,752	\$615,191	\$656,379
Fund Balance, End of Year	\$615,191	\$630,115	\$656,379	\$628,368
Percent Change in Fund Equity	(29.17%)		6.70%	(4.27%)

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



**Funding Sources and Uses
Contributions Fund**

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$18,325	\$15,000	\$15,924	\$18,052
Fees and Service Charges +				
Other Local Revenues ++	\$236,175	\$12,913	\$45,661	\$41,271
	<u>\$254,500</u>	<u>\$27,913</u>	<u>\$61,585</u>	<u>\$59,323</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u>\$254,500</u>	<u>\$27,913</u>	<u>\$61,585</u>	<u>\$59,323</u>
Financial Uses				
Operating Expenses	\$10,488	\$15,603	\$14,450	\$23,063
Operating Transfers to Other Funds	\$497,389	\$5,947	\$5,947	\$64,271
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$507,877</u>	<u>\$21,550</u>	<u>\$20,397</u>	<u>\$87,334</u>
Increase/(Decrease) to Cash	<u>(\$253,377)</u>	<u>\$6,363</u>	<u>\$41,188</u>	<u>(\$28,011)</u>
Beginning Cash and Other Resources		\$235,750	\$235,750	\$276,938
Projected Ending Cash and Other Resources	<u>\$235,750</u> #	<u>\$242,113</u>	<u>\$276,938</u>	<u>\$248,927</u>
20% of Total Expenditures	\$101,575	\$4,310	\$4,079	\$17,467
Cash Above/(Below) 20% guideline	\$134,175	\$237,803	\$272,859	\$231,460

Ending Cash and Other Resources for FY 2011 is equal to the Assigned 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.

(THIS PAGE INTENTIONALLY LEFT BLANK)



Parks and Recreation



DESCRIPTION

The Parks and Recreation Department oversees over 2,900 acres of park land and maintains 74 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation. Funding cannot be moved to other departments. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received 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 197.

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 206.

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 213.

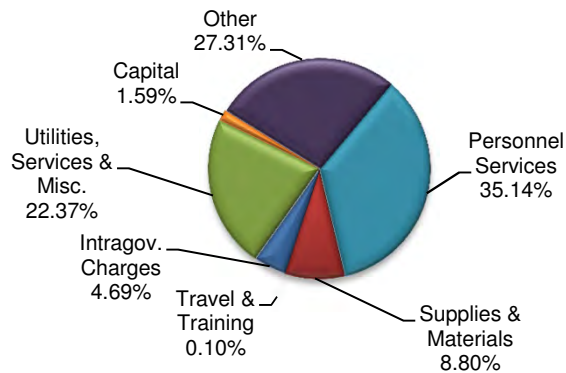
PARKS SALES TAX FUND

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a five year extension by Columbia voters in November, 2010. The five year extension will continue to be used to fund renovation/ improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above.

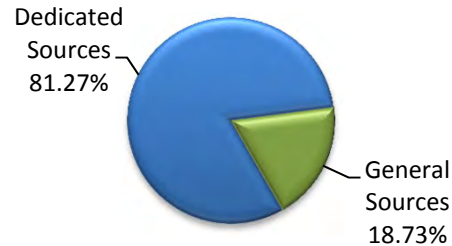
An analysis of this support level can be found on page 199. In addition, a forecast of future revenues, expenses, and fund balance through FY 2017 is on page 233.

PARKS AND RECREATION - SUMMARY

FY 2013 Total Expenditures By Category

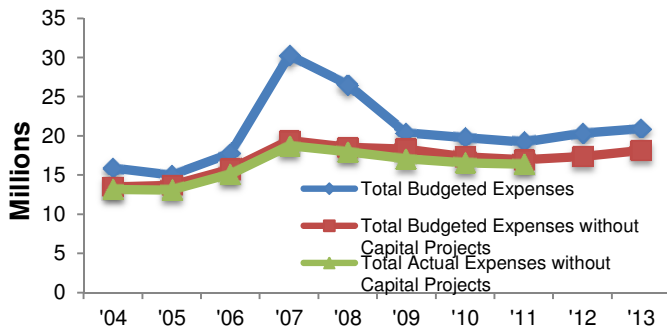


FY 2013 Totals By Funding Source

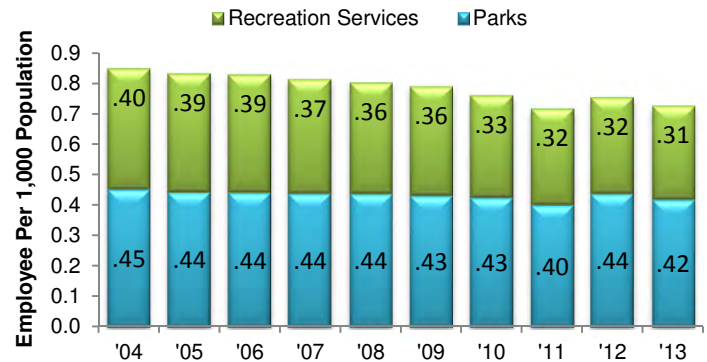


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



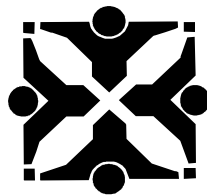
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$6,718,196	\$7,207,057	\$6,910,292	\$7,349,982	6.4%	2.0%
Supplies & Materials	\$2,033,536	\$1,769,972	\$1,901,496	\$1,841,594	(3.2%)	4.0%
Travel & Training	\$12,182	\$22,661	\$18,122	\$20,516	13.2%	(9.5%)
Intragov. Charges	\$1,021,376	\$912,651	\$912,651	\$980,614	7.4%	7.4%
Utilities, Services & Misc.	\$4,755,873	\$4,815,260	\$4,498,304	\$4,679,852	4.0%	(2.8%)
Capital	\$497,462	\$275,000	\$307,420	\$333,000	8.3%	21.1%
Other	\$5,152,116	\$5,354,685	\$5,362,595	\$5,712,237	6.5%	6.7%
Total	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%
Operating Expenses	\$10,829,403	\$11,701,466	\$11,240,720	\$12,104,467	7.7%	3.4%
Non-Operating Expenses	\$5,189,416	\$5,388,783	\$5,396,693	\$5,712,237	5.8%	6.0%
Debt Service	\$7,625	\$1,902	\$1,902	\$0	(100.0%)	(100.0%)
Capital Additions	\$341,343	\$275,000	\$307,420	\$333,000	8.3%	21.1%
Capital Projects	\$3,822,954	\$2,990,135	\$2,964,145	\$2,768,091	(6.6%)	(7.4%)
Total Expenses	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$4,949,003	\$4,958,777	\$5,196,452	\$5,300,381	2.0%	6.9%
Grants	\$32,466	\$12,100	\$12,100	\$0	(100.0%)	(100.0%)
Interest	\$63,473	\$59,161	\$69,318	\$70,778	2.1%	19.6%
Fees and Service Charges	\$4,136,896	\$4,391,100	\$4,265,203	\$4,500,100	5.5%	2.5%
Other Local Revenues	\$104,194	\$75,707	\$121,049	\$92,584	(23.5%)	22.3%
Operating Transfer	\$5,263,040	\$6,100,167	\$6,124,167	\$6,257,334	2.2%	2.6%
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contr./Donations	\$0	\$0	\$9,996	\$41,271	312.9%	
Use of Fund Balance	\$2,326,650	\$1,120,012	\$853,441	\$958,797	12.3%	(14.4%)
Less: Amount Added to Fun	(\$431,570)	(\$229,417)	(\$475,678)	(\$221,923)	(53.3%)	(3.3%)
Dedicated Sources	\$16,444,152	\$16,487,607	\$16,176,048	\$16,999,322	5.1%	3.1%
General Sources	\$3,746,589	\$3,869,679	\$3,734,832	\$3,918,473	4.9%	1.3%
Total Funding Sources	\$20,190,741	\$20,357,286	\$19,910,880	\$20,917,795	5.1%	2.8%

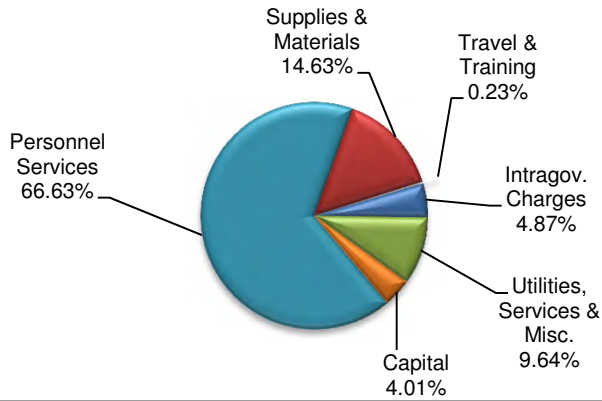
Parks and Recreation - General Fund Operations



City of Columbia
Columbia, Missouri

PARKS AND RECREATION - GENERAL FUND OPERATIONS

FY 2013 Total Expenditures By Category

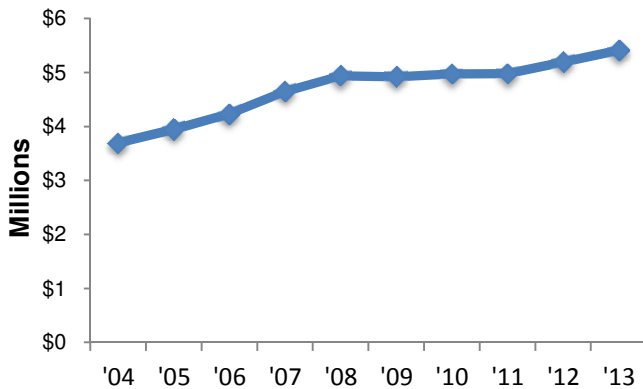


FY 2013 Totals By Funding Source

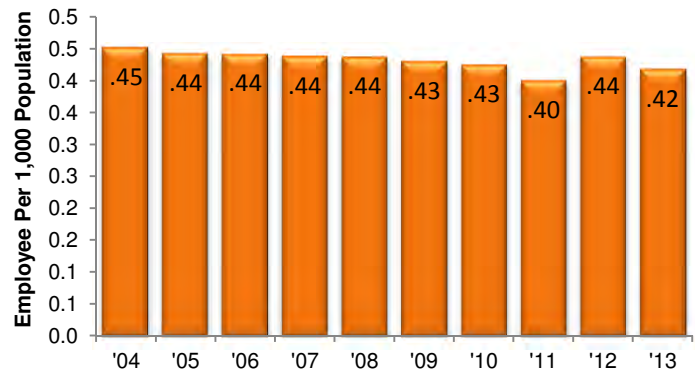


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	3,234,793	3,519,239	3,417,520	3,604,451	5.5%	2.4%
Supplies & Materials	651,797	745,055	744,466	791,180	6.3%	6.2%
Travel & Training	6,556	14,430	13,332	12,330	(7.5%)	(14.6%)
Intragov. Charges	325,350	234,205	234,205	263,288	12.4%	12.4%
Utilities, Services & Misc.	397,162	433,469	402,741	521,307	29.4%	20.3%
Capital	284,451	245,000	287,183	217,000	(24.4%)	(11.4%)
Other	0	0	0	0		
Total	4,900,109	5,191,398	5,099,447	5,409,556	6.1%	4.2%
Summary						
Operating Expenses	4,615,658	4,946,398	4,812,264	5,192,556	7.9%	5.0%
Non-Operating Expenses	0	0	0	0		
Debt Service	0	0	0	0		
Capital Additions	284,451	245,000	287,183	217,000	(24.4%)	(11.4%)
Capital Projects (Budgeted in Capital Projects)	0	0	0	0		
Total Expenses	4,900,109	5,191,398	5,099,447	5,409,556	6.1%	4.2%

FUNDING SOURCES (Where the Money Comes From)

Other Local Revenues	65,604	55,707	98,603	69,584	(29.4%)	24.9%
Grants	32,466	12,100	12,100	0	(100.0%)	(100.0%)
Operating Transfer (Parks Salaries)	1,055,450	1,253,912	1,253,912	1,421,499	13.4%	13.4%
Dedicated Sources	1,153,520	1,321,719	1,364,615	1,491,083	9.3%	12.8%
General Sources	3,746,589	3,869,679	3,734,832	3,918,473	4.9%	1.3%
Total Funding Sources	4,900,109	5,191,398	5,099,447	5,409,556	6.1%	4.2%

DESCRIPTION

The General Fund portion of the Parks and Recreation Department Budget includes Administration, Park Rangers, a portion of Park Planning & Development, a portion of Park Management & Operations, and the C.A.R.E. Program. Additional Park Planning & Development expenses are budgeted in the Capital Projects sections of the budget. Park Management & 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 operations are now being managed by Public Works. Two P&R fleet employees will be transferred to PW. One P&R fleet employee will remain with P&R handling non-traditional fleet duties such as unloading freight shipments, assisting with special events, and working on equipment not under PW jurisdiction. Anticipating higher labor, fuel and parts charges, other cuts have been made.

HIGHLIGHTS / SIGNIFICANT CHANGES (cont.)

- Total budget impact is an increase of \$17,493.
- Total Personnel is up \$85,212 or 2.4% and includes the addition of \$52,749 for temporary summer help and a Groundskeeper II position in Forestry. These positions are funded by the permanent Park Sales Tax.
- Fleet replacement is budgeted at \$217,000 in FY13.
- CARE Budget reflects a decrease of \$14,674 or 3.00% including a reduction of \$10,000 in temporary help. This reduces the number of individuals served by approximately 8 youth. Department continues to expect to serve a minimum of 175-200 youth during the FY13 budget year.
- A Planner position as funded by the Public Works Getabout grant has been assigned to Parks & Recreation and is reflected in the Non-Motorized Grant Fund.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	5.50	6.50	6.50	6.50	
Parks Planning & Development	22.00	23.00	23.00	24.00	1.00
C.A.R.E.	1.00	2.00	2.00	2.00	
Parks Management	15.00	16.00	16.00	14.00	(2.00)
Total Personnel	43.50	47.50	47.50	46.50	(1.00)
Permanent Full-Time	43.50	47.50	47.50	46.50	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.50	47.50	47.50	46.50	(1.00)

GENERAL FUND SUPPORT FOR PARKS

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
General Fund Parks Budget	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556
General Fund Operating Subsidy to Rec. Services Fund	\$1,556,910	\$1,356,910	\$1,356,910	\$1,156,910
Total General Fund Support for Parks	\$6,457,019	\$6,548,308	\$6,456,357	\$6,566,466
Less: Parks Sales Tax Transfer to General Fd.	(\$1,055,450)	(\$1,253,912)	(\$1,253,912)	(\$1,421,499)
Total General Fund Support for Parks and Rec.	\$5,401,569	\$5,294,396	\$5,202,445	\$5,144,967

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

\$833,291	\$726,118	\$634,167	\$576,689
------------------	------------------	------------------	------------------

Parks & Recreation- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$359,149	\$441,347	\$433,822	\$508,409	17.2%	15.2%
Supplies and Materials	\$14,100	\$17,680	\$16,250	\$18,945	16.6%	7.2%
Travel and Training	\$1,536	\$3,159	\$3,100	\$3,159	1.9%	0.0%
Intragovernmental Charges	\$66,315	\$1,861	\$1,861	\$3,762	102.1%	102.1%
Utilities, Services, & Misc.	\$41,765	\$48,350	\$45,100	\$46,550	3.2%	(3.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$482,865	\$512,397	\$500,133	\$580,825	16.1%	13.4%
Career Awareness & Related Experience Program						
Personnel Services	\$415,985	\$455,303	\$452,108	\$445,389	(1.5%)	(2.2%)
Supplies and Materials	\$10,635	\$15,987	\$15,895	\$12,087	(24.0%)	(24.4%)
Travel and Training	\$120	\$0	\$0	\$0		
Intragovernmental Charges	\$14,720	\$6,727	\$6,727	\$6,193	(7.9%)	(7.9%)
Utilities, Services, & Misc.	\$21,356	\$18,201	\$15,200	\$18,201	19.7%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$462,816	\$496,218	\$489,930	\$481,870	(1.6%)	(2.9%)
Planning and Development						
Personnel Services	\$1,483,028	\$1,533,662	\$1,510,278	\$1,643,517	8.8%	7.2%
Supplies and Materials	\$144,685	\$150,370	\$148,970	\$150,858	1.3%	0.3%
Travel and Training	\$3,975	\$6,147	\$5,543	\$4,047	(27.0%)	(34.2%)
Intragovernmental Charges	\$68,861	\$49,004	\$49,004	\$46,758	(4.6%)	(4.6%)
Utilities, Services, & Misc.	\$58,693	\$72,019	\$65,721	\$72,904	10.9%	1.2%
Capital	\$0	\$5,500	\$5,453	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,759,242	\$1,816,702	\$1,784,969	\$1,918,084	7.5%	5.6%
Parks Management						
Personnel Services	\$976,631	\$1,088,927	\$1,021,312	\$1,007,136	(1.4%)	(7.5%)
Supplies and Materials	\$482,377	\$561,018	\$563,351	\$609,290	8.2%	8.6%
Travel and Training	\$925	\$5,124	\$4,689	\$5,124	9.3%	0.0%
Intragovernmental Charges	\$175,454	\$176,613	\$176,613	\$206,575	17.0%	17.0%
Utilities, Services, & Misc.	\$275,348	\$294,899	\$276,720	\$383,652	38.6%	30.1%
Capital	\$284,451	\$239,500	\$281,730	\$217,000	(23.0%)	(9.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,195,186	\$2,366,081	\$2,324,415	\$2,428,777	4.5%	2.6%
Department Totals						
Personnel Services	\$3,234,793	\$3,519,239	\$3,417,520	\$3,604,451	5.5%	2.4%
Supplies and Materials	\$651,797	\$745,055	\$744,466	\$791,180	6.3%	6.2%
Travel and Training	\$6,556	\$14,430	\$13,332	\$12,330	(7.5%)	(14.6%)
Intragovernmental Charges	\$325,350	\$234,205	\$234,205	\$263,288	12.4%	12.4%
Utilities, Services, & Misc.	\$397,162	\$433,469	\$402,741	\$521,307	29.4%	20.3%
Capital	\$284,451	\$245,000	\$287,183	\$217,000	(24.4%)	(11.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$4,900,109	\$5,191,398	\$5,099,447	\$5,409,556	6.1%	4.2%

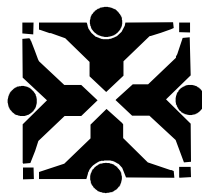
Parks & Recreation- Authorized Personnel

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	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	1.00	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	6.50	6.50	6.50	
Permanent Full-Time	5.50	6.50	6.50	6.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.50	6.50	6.50	6.50	
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	1.00	1.00	1.00	
Total Personnel	1.00	2.00	2.00	2.00	
Permanent Full-Time	1.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	2.00	2.00	2.00	
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	4.00	1.00
2413 - Groundskeeper I	1.00	2.00	2.00	2.00	
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	23.00	23.00	24.00	1.00
Permanent Full-Time	22.00	23.00	23.00	24.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	23.00	23.00	24.00	1.00
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	2.00	2.00	2.00	
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	5.00	0.50
2403 - Maintenance Specialist	1.00	1.00	1.00	1.00	
2402 - Maintenance Assistant II	2.00	2.00	2.00	2.00	
2107 - Vehicle Mechanic*	1.50	1.50	1.50	0.00	(1.50)
2105 - Vehicle Maintenance Supv. II*	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	15.00	16.00	16.00	14.00	(2.00)
Permanent Full-Time	15.00	16.00	16.00	14.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	15.00	16.00	16.00	14.00	(2.00)
*In FY 2013 - (1.00) Vehicle Mechanic and (1.00) Vehicle Maintenance Supervisor II was moved from Parks and Recreation to the Fleet Operations in Public Works and one Vehicle Mechanic was reclassified to a Maintenance Mechanic.					
Department Totals					
Permanent Full-Time	43.50	47.50	47.50	46.50	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.50	47.50	47.50	46.50	(1.00)

(THIS PAGE INTENTIONALLY LEFT BLANK)

Recreation Services

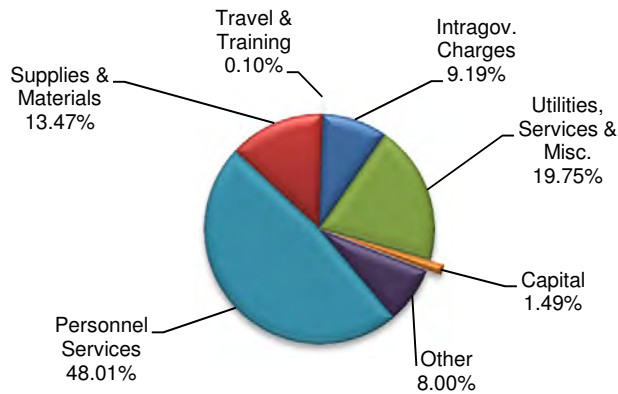
(Enterprise Fund)



City of Columbia
Columbia, Missouri

RECREATION SERVICES FUND (Enterprise Fund)

FY 2013 Total Expenditures By Category

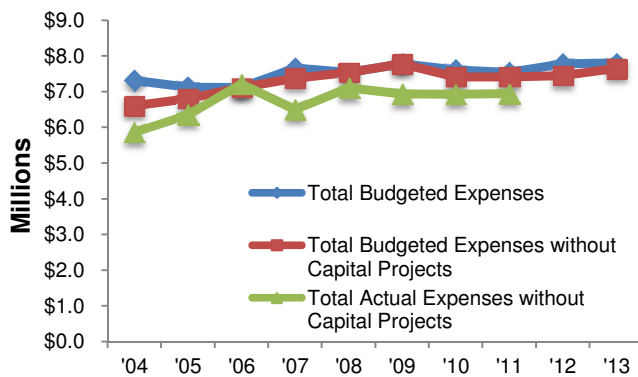


FY 2013 Totals By Funding Source

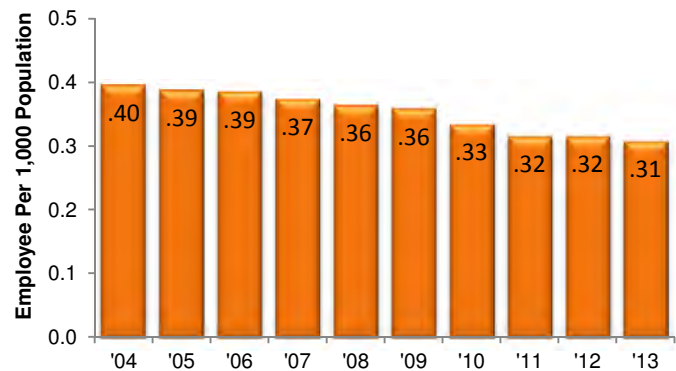


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$3,482,233	\$3,687,818	\$3,492,772	\$3,745,531	7.2%	1.6%
Supplies & Materials	\$994,182	\$1,024,917	\$1,157,030	\$1,050,414	(9.2%)	2.5%
Travel & Training	\$5,626	\$8,231	\$4,790	\$8,186	70.9%	(0.5%)
Intragov. Charges	\$695,221	\$677,500	\$677,500	\$716,514	5.8%	5.8%
Utilities, Services & Misc.	\$1,350,562	\$1,721,656	\$1,435,428	\$1,540,325	7.3%	(10.5%)
Capital	\$56,892	\$30,000	\$20,237	\$116,000	473.2%	286.7%
Other	\$626,348	\$623,428	\$631,338	\$623,813	(1.2%)	0.1%
Total	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%

Summary

Operating Expenses	\$6,212,940	\$6,754,122	\$6,427,510	\$6,911,099	7.5%	2.3%
Non-Operating Expenses	\$663,648	\$657,526	\$665,436	\$623,813	(6.3%)	(5.1%)
Debt Service	\$7,625	\$1,902	\$1,902	\$0	(100.0%)	(100.0%)
Capital Additions	\$56,892	\$30,000	\$20,237	\$116,000	473.2%	286.7%
Capital Projects	\$269,959	\$330,000	\$304,010	\$149,871	(50.7%)	(54.6%)
Total Expenses	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%

FUNDING SOURCES (Where the Money Comes From)

Interest Revenue	\$54,333	\$56,318	\$57,889	\$60,000	3.6%	6.5%
Fees & Service Charges	\$4,136,896	\$4,391,100	\$4,265,203	\$4,500,100	5.5%	2.5%
Other Local Revenues	\$38,590	\$20,000	\$22,446	\$23,000	2.5%	15.0%
Capital Contribution	\$0	\$0	\$9,996	\$39,871	298.9%	
Oper. Trnsfr (from Gen. Fd)	\$1,556,910	\$1,356,910	\$1,356,910	\$1,156,910	(14.7%)	(14.7%)
Oper. Trnsfr (from Parks STax)	\$644,105	\$850,105	\$850,105	\$1,050,105	23.5%	23.5%
Oper. Trnsfr (Other)	\$151,575	\$12,000	\$36,000	\$12,000	(66.7%)	0.0%
Use of Prior Year Resources	\$628,655	\$1,087,117	\$820,546	\$958,797	16.8%	(11.8%)
Dedicated Sources	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%

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.

Recreation Services Divisions:

- Sports Programming/Concessions
- Aquatics
- Community Recreation
- Golf /Concessions
- Oak Tours
- 50 Plus
- Community Special Events
- Life Enrichment Programs/Classes
- Adapted Community Recreation
- Adapted Sports/Special Olympics
- 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

- The newly constructed Concessions Stand at Atkins Baseball Complex opened in July 2012. In FY 2013, the Sports Programming Division will manage and operate this concession stand, as well as the Rainbow Concessions Stand. Funds have been transferred from Golf/Concessions, to Sports Programming/Concessions.
- Based on market research and program expenses, the Department has increased fees for some services(i.e., Activity & Recreation Center admission fees, Youth and Adult Activity Fees). The Department is also proposing the establishment of several new fees (i.e., Park Ticketed Event Special Use Fee, Senior Green Fee, Adult Plus One Membership Fee for ARC). ***Please see Budget-In-Brief for detailed information on all proposed fee increases/changes.***
- Activity & Recreation Center (ARC) budget includes \$30,000 of expenditures for equipment replacement. Funds will be transferred from Recreation Center Improvement Fee (RCIF) account to cover these expenses. The RCIF generates \$65,000-\$70,000 annually.
- Current budget reflects, a \$200,000 reduction in General Fund subsidy to Recreation Services. The Parks Sales tax subsidy was increased by \$200,000 to off-set the general fund decrease. This is the second year the subsidy from the General Fund has been decreased. The General Fund subsidy will be \$1,156,910 and the Parks Sales Tax subsidy will be \$1,050,105.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Parks and Maintenance	8.00	8.00	8.00	8.33	0.33
Recreation	16.50	15.75	15.75	15.75	
Recreation Center	9.75	10.50	10.50	10.17	(0.33)
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	

COST RECOVERY INFORMATION

	Actual FY 2010	Actual FY 2011	Est Budget FY 2012	Adopted FY 2013	Goal
Sports					
Annual Estimated Participations	108,366	108,996	110,000	112,000	
Program Costs	975,425	995,406	879,311	878,453	
Program Revenues	447,439	466,979	490,757	555,000	
Percent of Cost Recovered	45.87%	46.91%	55.81%	63.18%	60%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	66,053	70,697	80,000	80,000	
Program Costs	640,466	628,941	688,883	758,975	
Program Revenues	228,888	230,977	261,275	291,000	
Percent of Cost Recovered	35.74%	36.72%	37.93%	38.34%	45%
Golf					
Annual Estimated Participations	56,589	58,995	65,500	67,000	
Program Costs	1,159,352	1,225,241	1,246,094	1,385,830	
Program Revenues	1,009,111	1,032,180	1,102,523	1,137,000	
Percent of Cost Recovered	87.04%	84.24%	88.48%	82.04%	90%
Senior Adult					
Annual Estimated Participations	18,168	20,138	20,000	20,000	
Program Costs	121,118	115,158	113,051	124,018	
Program Revenues	8,675	17,052	10,405	14,775	
Percent of Cost Recovered	7.16%	14.81%	9.20%	11.91%	15%
Oak Tours					
Annual Estimated Participations	7,559	6,504	6,500	6,500	
Program Costs	142,530	102,724	107,196	112,186	
Program Revenues	108,497	70,607	61,045	85,075	
Percent of Cost Recovered	76.12%	68.73%	56.95%	75.83%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	42,440	26,389	35,000	35,000	
Program Costs	156,374	151,180	161,809	168,495	
Program Revenues	39,058	35,881	35,728	35,000	
Percent of Cost Recovered	24.98%	23.73%	22.08%	20.77%	20%
Classes/Special Events					
Annual Estimated Participations	75,484	73,463	75,000	75,000	
Program Costs	298,791	342,768	336,875	362,020	
Program Revenues	137,578	165,893	143,150	157,250	
Percent of Cost Recovered	46.04%	48.40%	42.49%	43.44%	50%
Community Recreation					
Annual Estimated Participations	48,244	48,574	54,000	55,000	
Program Costs	318,793	328,503	428,054	481,790	
Program Revenues	19,940	24,734	26,000	28,000	
Percent of Cost Recovered	6.25%	7.53%	6.07%	5.81%	8%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	352,389	350,954	352,000	352,000	
Program Costs	1,659,901	1,663,101	1,734,223	1,876,030	
Program Revenues	1,744,370	1,760,370	1,767,144	1,821,000	
Percent of Cost Recovered	105.09%	105.85%	101.90%	97.07%	100%

Recreation Services- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Park Services						
Personnel Services	\$613,136	\$611,056	\$570,318	\$637,643	11.8%	4.4%
Supplies & Materials	\$364,350	\$367,135	\$382,274	\$403,535	5.6%	9.9%
Travel & Training	\$694	\$908	\$800	\$908	13.5%	0.0%
Intragovernmental Charges	\$70,068	\$62,209	\$62,209	\$60,697	(2.4%)	(2.4%)
Utilities, Services & Misc.	\$405,565	\$528,054	\$492,953	\$555,819	12.8%	5.3%
Capital	\$32,392	\$20,000	\$13,387	\$86,000	542.4%	330.0%
Other	\$0	\$0	\$0	\$0		
Total	\$1,486,205	\$1,589,362	\$1,521,941	\$1,744,602	14.6%	9.8%
Recreation						
Personnel Services	\$1,797,686	\$1,902,512	\$1,810,692	\$1,928,144	6.5%	1.3%
Supplies & Materials	\$372,624	\$430,882	\$396,821	\$422,539	6.5%	(1.9%)
Travel & Training	\$3,858	\$4,290	\$2,349	\$4,245	80.7%	(1.0%)
Intragovernmental Charges	\$487,982	\$484,630	\$484,630	\$492,836	1.7%	1.7%
Utilities, Services & Misc.	\$450,715	\$519,383	\$469,941	\$484,113	3.0%	(6.8%)
Capital	\$0	\$10,000	\$6,850	\$0	(100.0%)	(100.0%)
Other	\$332,875	\$331,074	\$331,074	\$331,459	0.1%	0.1%
Total	\$3,445,740	\$3,682,771	\$3,502,357	\$3,663,336	4.6%	(0.5%)
Recreation Center						
Personnel Services	\$1,071,411	\$1,174,250	\$1,111,762	\$1,179,744	6.1%	0.5%
Supplies & Materials	\$177,771	\$226,900	\$216,972	\$224,340	3.4%	(1.1%)
Travel & Training	\$1,074	\$3,033	\$1,641	\$3,033	84.8%	0.0%
Intragovernmental Charges	\$137,171	\$130,661	\$130,661	\$162,981	24.7%	24.7%
Utilities, Services & Misc.	\$303,760	\$344,219	\$329,487	\$350,522	6.4%	1.8%
Capital	\$24,500	\$0	\$0	\$30,000		
Other	\$293,473	\$292,354	\$300,264	\$292,354	(2.6%)	0.0%
Total	\$2,009,160	\$2,171,417	\$2,090,787	\$2,242,974	7.3%	3.3%
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$79,437	\$0	\$160,963	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$190,522	\$330,000	\$143,047	\$149,871	4.8%	(54.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$269,959	\$330,000	\$304,010	\$149,871	(50.7%)	(54.6%)
Department Totals						
Personnel Services	\$3,482,233	\$3,687,818	\$3,492,772	\$3,745,531	7.2%	1.6%
Supplies and Materials	\$994,182	\$1,024,917	\$1,157,030	\$1,050,414	(9.2%)	2.5%
Travel and Training	\$5,626	\$8,231	\$4,790	\$8,186	70.9%	(0.5%)
Intragovernmental Charges	\$695,221	\$677,500	\$677,500	\$716,514	5.8%	5.8%
Utilities, Services, & Misc.	\$1,350,562	\$1,721,656	\$1,435,428	\$1,540,325	7.3%	(10.5%)
Capital	\$56,892	\$30,000	\$20,237	\$116,000	473.2%	286.7%
Other	\$626,348	\$623,428	\$631,338	\$623,813	(1.2%)	0.1%
Total	\$7,211,064	\$7,773,550	\$7,419,095	\$7,800,783	5.1%	0.4%

Recreation Services- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	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	1.33	0.83
2107 - Vehicle Mechanic*	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	8.00	8.00	8.00	8.33	0.33
Permanent Full-Time	8.00	8.00	8.00	8.33	0.33
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.33	0.33

*In FY 2013 the Vehicle Mechanic was reclassified to a Maintenance Mechanic.

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	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist	9.75	9.00	9.00	9.00	
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	15.75	15.75	15.75	
Permanent Full-Time	15.75	15.00	15.00	15.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	16.50	15.75	15.75	15.75	

Recreation Center

8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.25	3.00	3.00	3.00	
2404 - Maintenance Mechanic	1.00	1.00	1.00	0.67	(0.33)
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	10.50	10.50	10.17	(0.33)
Permanent Full-Time	9.75	10.50	10.50	10.17	(0.33)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.75	10.50	10.50	10.17	(0.33)

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 \$110,000 of Golf Course Improvement Fee funds in FY 2013. These funds will be utilized to make improvements to the L. A. Nickell Golf Course Clubhouse.

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 9/30/2012 - \$0

Final Payment - 7/31/2012

Ordinance #17883

DEBT SERVICE REQUIREMENTS

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$124,658	\$7,625	\$132,283
2012	98,117	1,902	100,019
	<u>\$222,775</u>	<u>\$9,527</u>	<u>\$232,302</u>

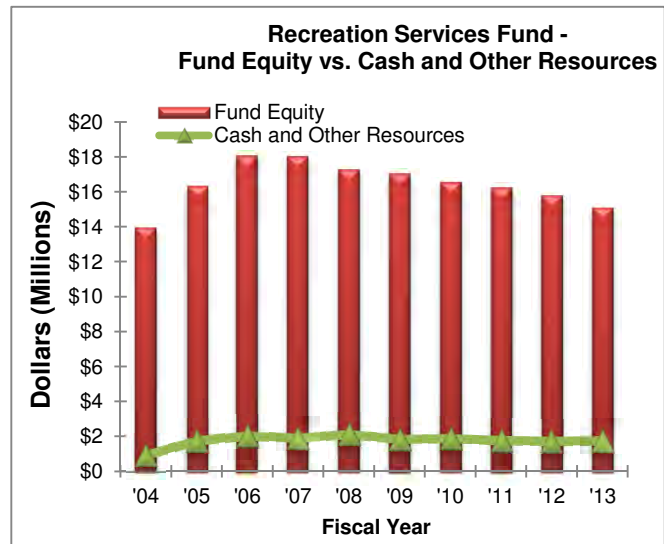
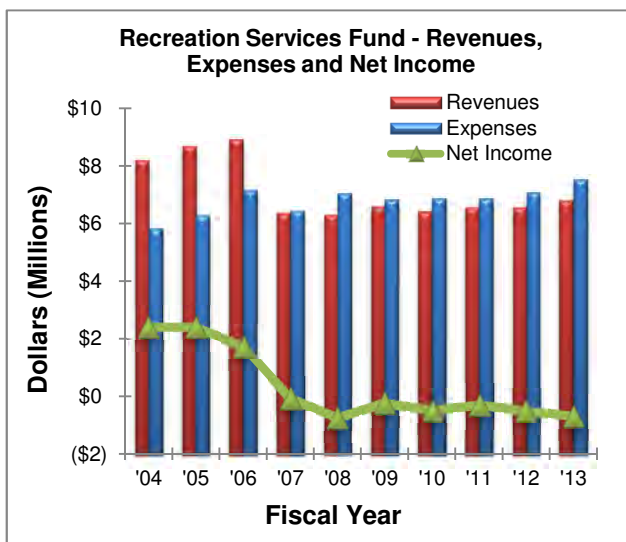
Net Income Statement
Recreation Services Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Activity Fees	\$2,905,049	\$3,080,800	\$2,953,721	\$3,090,600
User Fees	\$123,756	\$151,800	\$130,125	\$143,000
Golf Improvement User Fee	\$127,215	\$145,000	\$140,000	\$140,000
Capital User Fee	\$73,569	\$70,000	\$70,000	\$75,000
Rentals	\$521,579	\$521,500	\$558,800	\$550,500
Sales	\$380,157	\$421,000	\$411,507	\$500,000
Other Misc. Operating Revenues	\$5,571	\$1,000	\$1,050	\$1,000
Total Operating Revenues	\$4,136,896	\$4,391,100	\$4,265,203	\$4,500,100
Operating Expenses:				
Personnel Services	\$3,482,233	\$3,687,818	\$3,492,772	\$3,745,531
Supplies & Materials	\$914,745	\$1,024,917	\$996,067	\$1,050,414
Travel & Training	\$5,626	\$8,231	\$4,790	\$8,186
Intragovernmental Charges	\$695,221	\$677,500	\$677,500	\$716,514
Utilities, Services & Other Misc.	\$1,115,115	\$1,355,656	\$1,256,381	\$1,390,454
Total Operating Expenses	\$6,212,940	\$6,754,122	\$6,427,510	\$6,911,099
Operating Income (Loss) Before Depreciation	(\$2,076,044)	(\$2,363,022)	(\$2,162,307)	(\$2,410,999)
Depreciation	(\$618,723)	(\$621,526)	(\$629,436)	(\$621,526)
Operating Income	(\$2,694,767)	(\$2,984,548)	(\$2,791,743)	(\$3,032,525)
Non-Operating Revenues:				
Investment Revenue	\$54,333	\$56,318	\$57,889	\$60,000
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$38,590	\$20,000	\$22,446	\$23,000
Total Non-Operating Revenues	\$92,923	\$76,318	\$80,335	\$83,000
Non-Operating Expenses:				
Interest Expense	\$7,625	\$1,902	\$1,902	\$0
Bank & Paying Agent Fees	\$37,743	\$36,000	\$36,000	\$0
Loss on Disposal of Assets	\$7,182	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$52,550	\$37,902	\$37,902	\$0
Operating Transfers:				
Operating Transfers From Other Funds	\$2,352,590	\$2,219,015	\$2,243,015	\$2,219,015
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$2,287)
	\$2,352,590	\$2,219,015	\$2,243,015	\$2,216,728
Capital Contribution	\$0	\$0	\$9,996	\$39,871
Net Income (Loss)	(\$301,804)	(\$727,117)	(\$496,299)	(\$692,926)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	(\$301,804)	(\$727,117)	(\$496,299)	(\$692,926)
Fund Equity, Beg. of Year	\$16,574,566	\$16,042,344	\$16,272,762	\$15,776,463
Equity Transfer	\$0	\$0	\$0	\$0
Fund Equity End of Year	\$16,272,762	\$15,315,227	\$15,776,463	\$15,083,537
Percent Change in Fund Equity	(1.82%)		(3.05%)	(4.39%)

Note: Net Income statements do not include capital addition or capital project expenses.

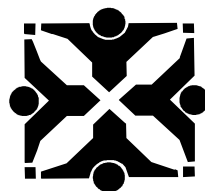
**Summary of Funding Sources and Uses
Recreation Services Fund**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$54,333	\$56,318	\$57,889	\$60,000
Fees and Service Charges +	\$4,136,896	\$4,391,100	\$4,265,203	\$4,500,100
Other Local Revenues ++	\$38,590	\$20,000	\$22,446	\$23,000
	<u>\$4,229,819</u>	<u>\$4,467,418</u>	<u>\$4,345,538</u>	<u>\$4,583,100</u>
Other Funding Sources/Transfers^	\$2,352,590	\$2,219,015	\$2,243,015	\$2,219,015
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$6,582,409</u></u>	<u><u>\$6,686,433</u></u>	<u><u>\$6,588,553</u></u>	<u><u>\$6,802,115</u></u>
Financial Uses				
Operating Expenses	\$6,212,940	\$6,754,122	\$6,427,510	\$6,911,099
Operating Transfer to Other Funds	\$0	\$0	\$0	\$2,287
Interest Expense and Non-Oper. Cash Pmts	\$45,368	\$37,902	\$37,902	\$0
Principal Payments	\$124,658	\$98,117	\$98,117	\$0
Capital Additions	\$56,892	\$30,000	\$20,237	\$116,000
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Estimated Expenditures Uses	<u><u>\$6,439,858</u></u>	<u><u>\$6,920,141</u></u>	<u><u>\$6,583,766</u></u>	<u><u>\$7,029,386</u></u>
Increase/(Decrease) to Cash	\$142,551	(\$233,708)	\$4,787	(\$227,271)
Beginning Cash and Other Resources		\$1,740,140	\$1,740,140	\$1,744,927
Projected Ending Cash and Other Resources	<u><u>\$1,740,140</u></u> #	<u><u>\$1,506,432</u></u>	<u><u>\$1,744,927</u></u>	<u><u>\$1,517,656</u></u>
20% of Expenses	\$1,287,972	\$1,384,028	\$1,316,753	\$1,405,877
Cash Above/(Below) 20% guideline	\$452,168	\$122,404	\$428,174	\$111,779
# Ending Cash and Other Resources for FY 2011 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.				



(THIS PAGE INTENTIONALLY LEFT BLANK)

Capital Projects Fund - Parks and Recreation Projects



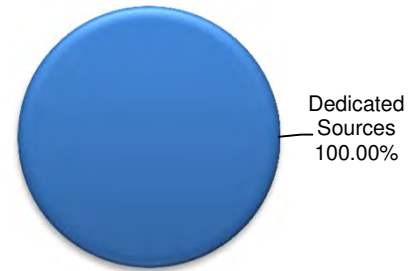
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - PARKS AND RECREATION PROJECTS

FY 2013 Total Expenditures By Category

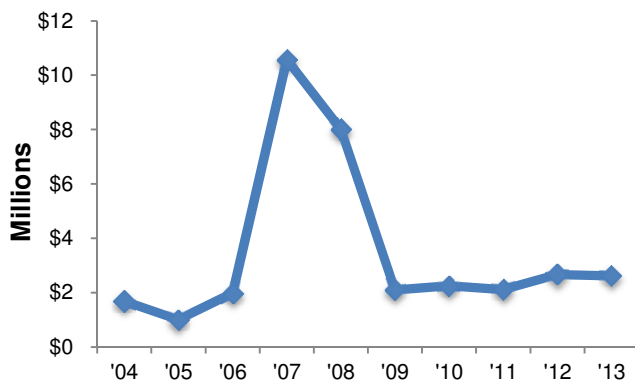


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,170	\$0	\$0	\$0		
Supplies & Materials	\$387,557	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$3,008,149	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Capital	\$156,119	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
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	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
Total Expenses	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)

FUNDING SOURCES (Where the Money Comes From)

Golf Course Improvement Fees	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contributions	\$0	\$0	\$0	\$1,400		
Operating Transfer (Parks Sale)	\$1,855,000	\$2,627,240	\$2,627,240	\$2,616,820	(0.4%)	(0.4%)
Use of Existing Resources	\$1,697,995	\$32,895	\$32,895	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,552,995	\$2,660,135	\$2,660,135	\$2,618,220	(1.6%)	(1.6%)

MAJOR PROJECTS

Major projects include a new restroom and baseball/softball field improvements at Albert-Oakland Park, Armory meeting room improvements, development of the Jay Dix neighborhood park, funding to begin renovation of the Cosmo park playground, and first phase funding for the Gans Creek Recreation Area. Annual funding for parks and trails major maintenance and ADA improvement projects are also included in the budget.

Funding is included for future land acquisition for both new neighborhood parks and the preservation of high quality open space / natural areas. Funding has also been proposed to support a multi-agency cooperative project to develop an open space plan for Columbia/Boone County.

FISCAL IMPACT

The Department is requesting the use of \$2.6 million funds from the 2010 Park Sales Tax.

AUTHORIZED PERSONNEL

**Actual
FY 2011**

**Budget
FY 2012**

**Estimated
FY 2012**

**Adopted
FY 2013**

**Position
Changes**

There are no personnel assigned to this budget.

Parks and Recreation					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Projects							
1 2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]						2013	2013
Park Sales Tax		\$125,000	\$125,000	\$250,000			
Unfunded				\$125,000			
Total		\$125,000	\$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	\$250,000	\$825,000			
Unfunded				\$425,000			
Total	\$200,000	\$250,000	\$250,000	\$1,250,000			
3 Annual City/School Park Improvement C00249 [ID: 257]							
Park Sales Tax	\$25,000	\$25,000	\$25,000	\$50,000			
Unfunded				\$25,000	\$100,000		
Total	\$25,000	\$25,000	\$25,000	\$75,000	\$100,000		
4 Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Park Sales Tax		\$70,000	\$125,000	\$250,000			
Unfunded				\$125,000	\$500,000		
Total		\$70,000	\$125,000	\$375,000	\$500,000		
5 Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Park Sales Tax	\$150,000	\$150,000	\$150,000	\$300,000			
Unfunded				\$150,000	\$600,000		
Total	\$150,000	\$150,000	\$150,000	\$450,000	\$600,000		
6 ADA Compliance - Parks and Facilities C00484 [ID: 1427]						2012	2012
Park Sales Tax	\$157,240	\$151,820	\$164,368	\$158,846			
Unfunded				\$207,000			
Total	\$157,240	\$151,820	\$164,368	\$365,846			
7 Albert-Oakland Park Improv-Athl Fields Reno C00511 [ID: 274]						2013	2013
Park Sales Tax		\$150,000					
Total		\$150,000					
8 Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]						2013	2013
Park Sales Tax		\$125,000					
Total		\$125,000					
9 Albert-Oakland Pickleball Courts [ID: 1204]						2013	2014
Unfunded			\$150,000				
Total			\$150,000				
10 Antimi Sports Complex: Field Improvements C46073 [ID: 1384]						2012	2012
Park Sales Tax	\$10,000	\$17,500					
Total	\$10,000	\$17,500					
11 ARC Improvements - C46071 [ID: 1332]						2010	2011
Donation		\$39,871					
Total		\$39,871					
12 Armory: Locker/Activity/Mtg Room Improve. C00513 [ID: 1253]						2013	2013
Park Sales Tax		\$75,000					
Total		\$75,000					

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Projects							
13 Cosmo Rec Area: Playground Renovation C00514 [ID: 319]						2013	2014
Park Sales Tax		\$250,000	\$250,000				
Total		\$250,000	\$250,000				
14 Downtown Optimist Park Improvements [ID: 1254]						2014	2014
Park Sales Tax			\$50,000				
Total			\$50,000				
15 Fairview Park: Renovate Shelter & New Playground [ID: 321]						2013	2014
Park Sales Tax			\$175,000				
Total			\$175,000				
16 Fitness/Exercise Station Replacements C00444 [ID: 1113]						2012	2012
Park Sales Tax	\$15,000	\$10,000					
Total	\$15,000	\$10,000					
17 Flat Branch Sprayground Repair C00515 [ID: 1570]						2013	2013
Park Sales Tax		\$20,000					
Total		\$20,000					
18 Jay Dix Park Improvements C00516 [ID: 1182]						2013	2013
Park Sales Tax		\$125,000					
Total		\$125,000					
19 LAN Golf Course Clubhouse Renovation C46076 [ID: 460]						2013	2013
GCIF		\$110,000					
Total		\$110,000					
20 LOW Golf Course Clubhouse Renovation [ID: 459]						2014	2014
Unfunded			\$90,000				
Total			\$90,000				
21 Natural Area Open Space Plan C00517 [ID: 1510]						2012	2013
Park Sales Tax		\$40,000					
Total		\$40,000					
22 Norma Sutherland Smith Park Development: Phase I [ID: 311]						2014	2014
Park Sales Tax			\$250,000				
Total			\$250,000				
23 South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]						2013	2013
Park Sales Tax		\$650,000	\$500,000	\$600,000			
Total		\$650,000	\$500,000	\$600,000			
24 Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]						2001	2002
Donation		\$1,400					
Park Sales Tax		\$7,500					
Total		\$8,900					
25 Strawn Road Park Development: Phase I [ID: 1154]						2013	2014
Park Sales Tax			\$125,000				
Total			\$125,000				
26 Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]						2012	2013
Park Sales Tax	\$100,000	\$150,000					
Total	\$100,000	\$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.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Projects							
27 Waters-Moss Park: Phase I Development C00519 [ID: 1174]						2013	2014
Park Sales Tax		\$100,000	\$65,000				
Total		\$100,000	\$65,000				
28 A/O Park Tennis Court Renovation [ID: 1381]						2017	2017
Unfunded				\$175,000			
Total				\$175,000			
29 American Legion Park Phase II [ID: 1216]						2016	2017
Unfunded				\$450,000			
Total				\$450,000			
30 Antimi Sports Complex: Add T-ball Field Lights [ID: 1088]						2017	2017
Unfunded				\$125,000			
Total				\$125,000			
31 Antimi Sports Complex: Replace Lights 4 fields [ID: 1249]						2016	2017
Unfunded				\$475,000			
Total				\$475,000			
32 Armory Sports Center Improvements - Gym [ID: 298]						2017	2017
Unfunded				\$1,200,000			
Total				\$1,200,000			
33 Atkins: Finalize 5 Field Baseball Complex [ID: 450]						2017	2017
Unfunded				\$1,850,000			
Total				\$1,850,000			
34 Barberry Neighborhood Park Development [ID: 1345]						2015	2015
Park Sales Tax				\$125,000			
Total				\$125,000			
35 Cosmo Rec Area: Tennis Shelter Improvements [ID: 1180]						2017	2017
Unfunded				\$100,000			
Total				\$100,000			
36 Cosmo Rec Area: Shelters Replacement [ID: 320]						2017	2017
Unfunded				\$325,000			
Total				\$325,000			
37 Cosmo Rec Area: Soccer Improvements [ID: 283]						2017	2017
Unfunded				\$80,000			
Total				\$80,000			
38 Cosmo-Bethel: Tennis Lights & Park Imprvmnts [ID: 1251]						2015	2015
Park Sales Tax				\$150,000			
Total				\$150,000			
39 Douglass Park: Shelter/ Playground/Fitness Equip [ID: 1252]						2014	2015
Park Sales Tax				\$100,000			
Total				\$100,000			
40 Field/Douglass In-holding Park Acquisition [ID: 302]						2017	2017
Unfunded				\$200,000			
Total				\$200,000			

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Projects							
41 Ice Skating Facility - Indoor [ID: 303]						2016	2017
Unfunded				\$3,500,000			
Total				\$3,500,000			
42 Ice Skating Facility - Outdoor [ID: 304]						2017	2017
Unfunded				\$750,000			
Total				\$750,000			
43 Indoor Pavilion/Shelter, Location TBD [ID: 458]						2017	2017
Unfunded				\$750,000			
Total				\$750,000			
44 Indoor Sports Center - Multipurpose [ID: 1217]						2017	2017
Unfunded				\$3,000,000			
Total				\$3,000,000			
45 LAN Golf Course Driving Range Improvements [ID: 306]						2016	2016
Unfunded				\$75,000			
Total				\$75,000			
46 Lions-Stephens Park Improvements [ID: 1264]						2017	2017
Unfunded				\$100,000			
Total				\$100,000			
47 LOW Golf Course New Shelter [ID: 305]						2014	2015
Unfunded				\$140,000			
Total				\$140,000			
48 Park Management Center Phase II [ID: 457]						2017	2017
Unfunded				\$350,000			
Total				\$350,000			
49 Playground Equip Replacement [ID: 426]						2017	2017
Unfunded				\$500,000			
Total				\$500,000			
50 RC Track Improvements [ID: 1219]						2017	2017
Unfunded				\$75,000			
Total				\$75,000			
51 Rock Quarry Park/Building Improvements [ID: 308]						2017	2017
Unfunded				\$500,000			
Total				\$500,000			
52 Skate/Bike Park Improvements [ID: 310]						2017	2017
Unfunded				\$425,000			
Total				\$425,000			
53 Synthetic Turf-Athletic Fields-Special Event [ID: 1186]						2017	2017
Unfunded				\$1,000,000			
Total				\$1,000,000			
54 South Regional Park Development Phase II [ID: 1175]						2017	2017
Unfunded				\$6,000,000			
Total				\$6,000,000			

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Projects							
55 Stephens Lake Park Development - Phase II [ID: 313]						2016	2017
Unfunded				\$225,000			
Total				\$225,000			
56 Aquatic Facility [ID: 428]						2017	2018
Unfunded					\$4,000,000		
Total					\$4,000,000		
57 ARC Gym/Fitness Expansion [ID: 297]						2016	2018
Unfunded					\$2,100,000		
Total					\$2,100,000		
Trails							
58 2010 Annual Trail Program [ID: 1344]						2012	2013
Park Sales Tax			\$125,000	\$250,000			
Unfunded				\$125,000			
Total			\$125,000	\$375,000			
59 Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]							
Unfunded				\$125,000	\$500,000		
Total				\$125,000	\$500,000		
60 Bear Creek Trail Restroom-Garth Access [ID: 1181]						2014	2014
Park Sales Tax			\$100,000				
Total			\$100,000				
61 Hinkson Cr-Grindstone Trailhead Restroom [ID: 384]						2014	2014
Park Sales Tax			\$115,000				
Total			\$115,000				
62 Hinkson/Capen Bridge Improvements C00520 [ID: 1547]						2013	2014
Park Sales Tax		\$125,000					
Total		\$125,000					
63 Bear Cr Tr-Hrd Surface Wash/Prblm C00353 [ID: 447]						2017	2017
Unfunded				\$710,000			
Total				\$710,000			
64 Bear Cr Tr-Primrose Dr Connctn C00390 [ID: 1108]						2017	2017
Unfunded				\$1,200,000			
Total				\$1,200,000			
65 Bear Cr Tr-Proctor Dr Connection C00389 [ID: 1107]						2017	2017
Unfunded				\$600,000			
Total				\$600,000			
66 Bear Creek Boardwalk Renovation [ID: 378]						2017	2017
Unfunded				\$105,000			
Total				\$105,000			
67 Bear Creek Demo-Creasy to Skatepark C00381 [ID: 1098]						2017	2017
Unfunded				\$1,075,000			
Total				\$1,075,000			

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Trails							
68 Bear Creek Trail-Blue Ridge Rd-Lange C00351 [ID: 380]						2017	2017
Unfunded				\$950,000			
Total				\$950,000			
69 Cnty House Tr Phill:Stadium-Cowan C00356 [ID: 431]						2017	2017
Unfunded				\$780,000			
Total				\$780,000			
70 Cnty House Tr Phill:Stadium-Rollins C00387 [ID: 1105]						2017	2017
Unfunded				\$850,000			
Total				\$850,000			
71 COLT RR Trail: Columbia College to Brown Station [ID: 1273]						2016	2017
Unfunded				\$5,000,000			
Total				\$5,000,000			
72 Connect Cosmo Prk/Bear Cr & I70 Bridge C00354 [ID: 442]						2017	2017
Unfunded				\$550,000			
Total				\$550,000			
73 Cow Branch/Bear Cr: Blackfoot-Providence [ID: 434]						2016	2017
Unfunded				\$2,600,000			
Total				\$2,600,000			
74 Cow Branch: Providence to Auburn Hills -C00357 [ID: 448]						2017	2017
Unfunded				\$1,820,000			
Total				\$1,820,000			
75 Hinkson Cr Trail: Old 63 to East Campus Connector [ID: 1298]						2017	2017
Unfunded				\$500,000			
Total				\$500,000			
76 MKT Bridge Improvements Phase II [ID: 1269]						2017	2017
Unfunded				\$300,000			
Total				\$300,000			
77 MKT Trail: Building/Restroom Improvements [ID: 1268]						2015	2015
Park Sales Tax				\$100,000			
Total				\$100,000			
78 Moon Valley Connector: Bucks Run-Hominy Crk [ID: 1299]						2017	2017
Unfunded				\$600,000			
Total				\$600,000			
79 N Fork Grindstone Cr: Grindstone-LOW Rec Area [ID: 433]						2017	2017
Unfunded				\$2,200,000			
Total				\$2,200,000			
80 Perche Cr Trail Phase I: MKT to Gillespie Bridge [ID: 427]						2016	2017
Unfunded				\$2,000,000			
Total				\$2,000,000			
81 Philips Lake Connector: Nifong to GCRA [ID: 1300]						2016	2017
Unfunded				\$1,500,000			
Total				\$1,500,000			

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Trails							
82 S. Fork Grindstone Cr: Confluence-Olivet Rd [ID: 435]						2016	2017
Unfunded				\$2,561,491			
Total				\$2,561,491			
83 Bear Creek Trail: Lange to Fairgrounds [ID: 437]						2017	2019
Unfunded					\$2,602,726		
Total					\$2,602,726		
84 Colt Railroad: Brwn Station to Heller Rd [ID: 1297]						2017	2018
Unfunded				\$2,200,000			
Total				\$2,200,000			
85 Hinkson Creek Trail: Stephens to Fairgrounds [ID: 1188]						2017	2018
Unfunded					\$4,960,000		
Total					\$4,960,000		
86 Perche Cr Trail Phase III: I-70 to Bear Crk [ID: 451]						2016	2018
Unfunded					\$4,700,000		
Total					\$4,700,000		
87 Perche Crk Trail Phase II: Gillespie to I-70 [ID: 1285]						2017	2018
Unfunded					\$2,410,000		
Total					\$2,410,000		

Parks and Recreation Funding Source Summary

Donation		\$41,271				
GCIF		\$110,000				
Park Sales Tax	\$657,240	\$2,616,820	\$2,594,368	\$3,158,846		
New Funding	\$657,240	\$2,768,091	\$2,594,368	\$3,158,846	\$0	
Unfunded			\$240,000	\$51,778,491	\$22,472,726	
Unfunded			\$240,000	\$51,778,491	\$22,472,726	
Total	\$657,240	\$2,768,091	\$2,834,368	\$54,937,337	\$22,472,726	

Parks and Recreation Current Capital Projects

Projects

1	Again Park Improvements C00469 [ID: 296]	2011	2011
2	American Legion Renovation-Phase I C46072 [ID: 429]	2010	2010
3	Annual Park Acquisition/Land Preservation C40145 [ID: 258]		
4	Armory Sports Center Improvements C00231 [ID: 330]	2006	2008
5	Atkins Ballfield Dev Phase I C00280 [ID: 279]	2007	2007
6	Atkins: Concession/RR & 3rd Field Lights C00473 [ID: 449]	2011	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

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Current Capital Projects							
Projects							
10 Comprehensive Park Master Plan C00481 [ID: 1465]						2012	2012
11 Cosmo Rec Area: New Restroom C00488 [ID: 1266]						2012	2012
12 Cosmo Rec: Football/Lacrosse Imprvmnts C00487 [ID: 318]						2012	2012
13 Douglass Park Improvements: Security [ID: 1546]						2012	2013
14 Downtown Improvements C40074 [ID: 340]						2005	2009
15 Flat Branch Park - Phase II C00133 [ID: 342]						2005	2006
16 Golf Course Fiber and POS Software C46074 [ID: 1472]						2012	2012
17 Hindman Discovery Garden C00474 [ID: 1380]						2010	2011
18 Lions-Stephens Park--Fitness Trail Imprvmt C00489 [ID: 1386]						2011	2012
19 Nifong Park: Maplewood Barn/Home & Parking C00470 [ID: 1265]						2010	2011
20 Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]						2010	2010
21 Rainbow Sftball Ctr Imprvmt PhII C46075 [ID: 282]						2012	2012
22 Shepard Tennis Court Renovation [ID: 1218]						2011	2011
23 South Regional Park - Philips Phase I C00279 [ID: 277]						2008	2009
24 South Regional Park Planning C00350 [ID: 294]						2008	2008
25 Walkway Repair C00421 [ID: 1011]						2009	2011
Trails							
26 3M Urban Ecological Restoration C00460 [ID: 1346]						2011	2011
27 GNM: Bear Cr Tr-Vanderveen Branch C00380 [ID: 1097]						2017	2017
28 GNM: Bear Cr Tr-Conn/Imprv Pythons Ct Con C00352 [ID: 441]						2008	2010
29 GNM: Cnty House Tr PhI: Twn Lakes-Stadium C00355 [ID: 374]						2007	2010
30 GNM: Green Mead to Rock Brdg C00358 [ID: 438]						2007	2010
31 GNM: Greenbriar to Hinkson Cr Tr and MU C00318 [ID: 1132]						2008	2011
32 GNM: Hominy Trail: Woodridge Park-Clark Ln C00362 [ID: 445]						2008	2011
33 GNM: MKT Connectors/Improvements C00360 [ID: 440]						2007	2011
34 GNM: Wabash Walkway (Eng/Survey only) - C00397 [ID: 617]						2013	2014
35 Grindstone Crk TrI: GNArea-Confluence C00472 [ID: 1271]						2011	2012
36 Hinkson Cr Trail: Grindstone-Stephens Ph I C00245 [ID: 388]						2006	2010
37 Hominy Brnch Trail: Stphens-Woodridge Ph I C00282 [ID: 372]						2008	2011
38 MKT Parkway Improvements and Bridge C00034 [ID: 352]						2007	2010
39 Scott's Brnch Ph I: Bonnie View-Scott Blvd C00422 [ID: 376]						2009	2011
40 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 C00510 [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.

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
A/O Park Tennis Court Renovation [ID: 1381]							
Minimal. Addition of 2 courts offsets additional maintenance as the existing poor condition and required maintenance of existing 3 courts is costly.							
ADA Compliance - Parks and Facilities C00484 [ID: 1427]							
Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.							
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-Athl Fields Reno C00511 [ID: 274]							
No impact.							
Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]							
Minimal. Closing the pool restroom should balance out additional costs of this restroom.							
Albert-Oakland Pickleball Courts [ID: 1204]							
Minimal. Staff is maintaining existing sand volleyball courts so periodic maint of asphalt courts will be similar.							
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]							
Minimal to none. 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 Gym/Fitness Expansion [ID: 297]							
Estimate \$20,000 in maintenance/utilities that may be offset with increase in membership revenues.							
ARC Improvements - C46071 [ID: 1332]							
None.							
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 Improve. C00513 [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.							

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
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							
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.							
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 C00514 [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.							

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Trails							
Cow Branch: Providence to Auburn Hills -C00357 [ID: 448]							
None, pending construction of trail.							
Douglass Park Improvements: Security [ID: 1546]							
Additional lights or cameras may add minor increases to utility budget.							
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.							
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.							
Flat Branch Park - Phase II C00133 [ID: 342]							
\$3,000.00 - \$5,000.00 impact on horticulture for all landscaping activities. \$2,000.00 - \$4,000.00 impact on forestry for all tree related activities.							
\$4,000.00 - \$6,000.00 for general park maintenance activities.							
Flat Branch Sprayground Repair C00515 [ID: 1570]							
Minimal. These repairs will save funds in regards to water used.							
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.							
Hinkson/Capen Bridge Improvements C00520 [ID: 1547]							
None							

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Trails							
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:Stphens-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							
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 C00516 [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.							
LAN Golf Course Clubhouse Renovation C46076 [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.							
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.							
Natural Area Open Space Plan C00517 [ID: 1510]							
None.							
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.							

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Park Management Center Phase II [ID: 457]							
Minimal depending on improvements.							
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.							
Rainbow Softball Ctr Imprvmt Ph II 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/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.							
Synthetic Turf-Athletic Fields-Special Event [ID: 1186]							
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.							
South Regional Park - Gans/Philips Phase I C00518 [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 Development - 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							

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.

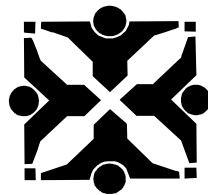
Parks and Recreation				Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D C
Parks and Recreation Impact of Capital Projects						
Projects						
Waters-Moss Park: Phase I Development C00519 [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.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Parks Sales Tax Fund

(Special Revenue Fund)



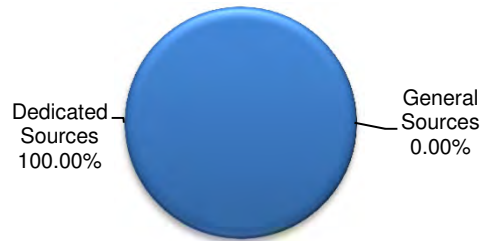
City of Columbia
Columbia, Missouri

PARKS SALES TAX FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

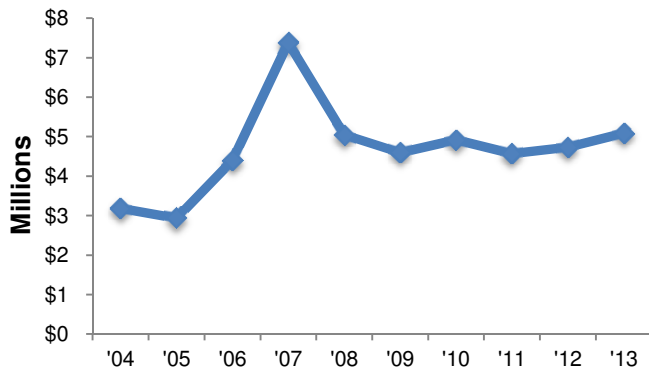


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no employees assigned to this department.

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$805	\$946	\$946	\$812	(14.2%)	(14.2%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$4,525,768	\$4,731,257	\$4,731,257	\$5,088,424	7.5%	7.5%
Total	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%
Summary						
Operating Expenses	\$805	\$946	\$946	\$812	(14.2%)	(14.2%)
Non-Operating Expenses	\$4,525,768	\$4,731,257	\$4,731,257	\$5,088,424	7.5%	7.5%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$4,949,003	\$4,958,777	\$5,196,452	\$5,300,381	2.0%	6.9%
Interest	\$9,140	\$2,843	\$11,429	\$10,778	(5.7%)	279.1%
Operating Transfer (Capital Projects)	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$431,570)	(\$229,417)	(\$475,678)	(\$221,923)	(53.3%)	(3.3%)
Dedicated Sources	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236	7.5%	7.5%

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. Five year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010

RESOURCES

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Parks Sales Taxes Receipts	\$4,949,003	\$4,958,777	\$5,196,452	\$5,300,381
Investment Revenue	\$9,140	\$2,843	\$11,429	\$10,778
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$4,958,143	\$4,961,620	\$5,207,881	\$5,311,159

EXPENDITURES

Debt Service - 2007A S.O. Notes **	\$971,213	\$0	\$0	\$0
Transfer to Capital Projects - Parks Projects	\$1,855,000	\$2,627,240	\$2,627,240	\$2,616,820
General & Administrative Fee	\$805	\$946	\$946	\$812
Transfer to General Fund for Parks Support	\$1,055,450	\$1,253,912	\$1,253,912	\$1,421,499
Operating Subsidy to Recreation Services Fd	\$644,105	\$850,105	\$850,105	\$1,050,105
Total Expenditures	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236
Resources Over/(Under) Expenditures	\$431,570	\$229,417	\$475,678	\$221,923

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
Perm. 1/8c Parks Sales Tax (Operations)	\$2,650,190	\$2,703,194	\$2,757,258	\$2,812,403	\$2,868,651
Temp. 1/8c Parks Sales Tax * (Capital)	\$2,650,191	\$2,703,195	\$2,757,259	\$1,406,201	\$0
Investment Revenue	\$10,778	\$10,778	\$10,778	\$10,778	\$10,778
Total Sources	\$5,311,159	\$5,417,167	\$5,525,295	\$4,229,382	\$2,879,429
Operating Expenses	\$812	\$812	\$812	\$812	\$812
Transfer to General Fund	\$1,421,499	\$1,441,489 +	\$1,621,463 +	\$1,646,978 +	\$1,737,020 +
Transfer to Rec Services	\$1,050,105	\$1,060,606	\$1,071,212	\$1,081,924	\$1,092,743
Acquisition Exp.(Incl. Debt) **	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP) *	\$2,616,820	\$2,594,368	\$2,183,846	\$975,000	\$0
Total Uses	\$5,089,236	\$5,097,275	\$4,877,333	\$3,704,714	\$2,830,575
Sources Over/(Under) Uses	\$221,923	\$319,892	\$647,962	\$524,668	\$48,854
Beginning Cash Forward	\$552,609	\$774,532	\$1,094,424	\$1,742,386	\$2,267,054
Projected Ending Cash	\$774,532	\$1,094,424	\$1,742,386	\$2,267,054	\$2,315,908

* The current 1/8th cent temporary Parks Sales Tax expires March 31, 2016

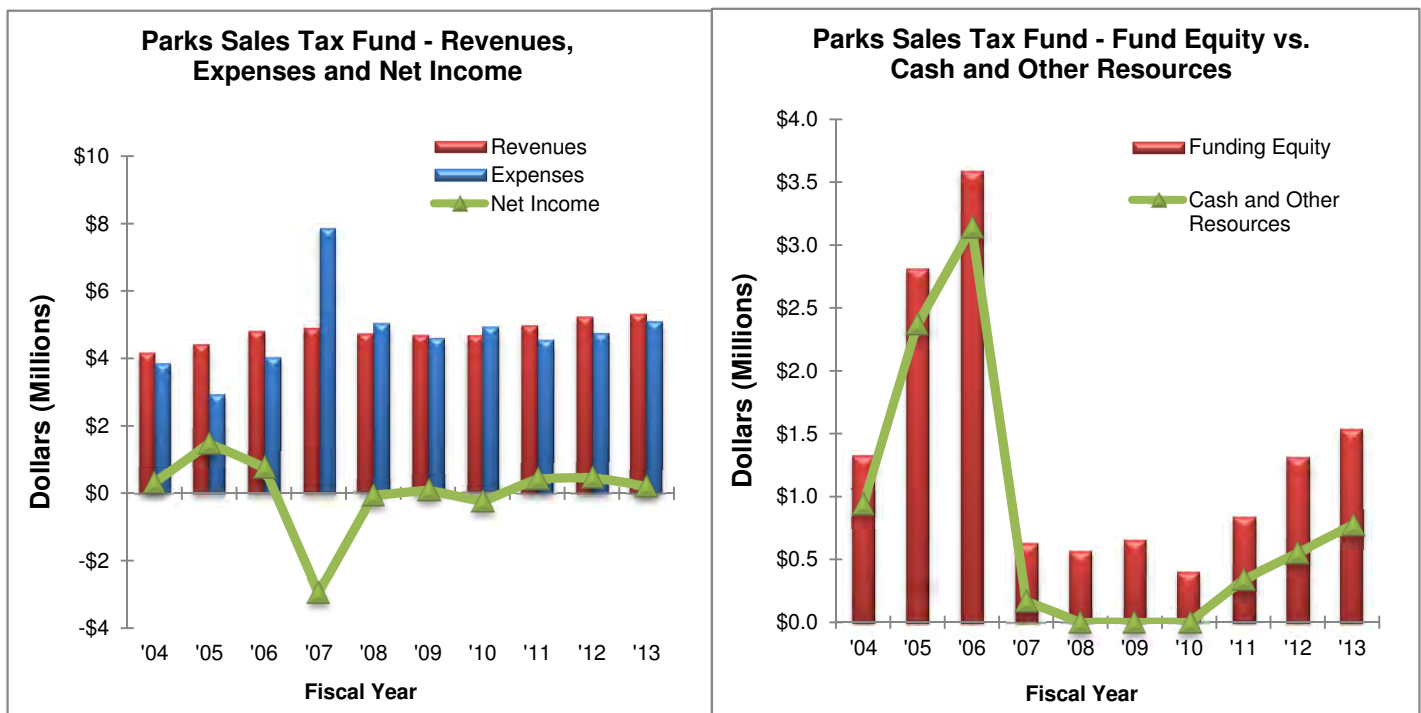
** 2011 was the last year for the debt payment on the special obligation bonds for the regional park acquisition.

+ Projects the addition of positions each year for operations.

Net Income Statement Parks Sales Tax Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Sales Taxes	\$4,949,003	\$4,958,777	\$5,196,452	\$5,300,381
Investment Revenue	\$9,140	\$2,843	\$11,429	\$10,778
Total Revenues	\$4,958,143	\$4,961,620	\$5,207,881	\$5,311,159
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$805	\$946	\$946	\$812
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$805	\$946	\$946	\$812
Excess (Deficiency) of Revenues Over Expenditures	\$4,957,338	\$4,960,674	\$5,206,935	\$5,310,347
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$4,525,768)	(\$4,731,257)	(\$4,731,257)	(\$5,088,424)
Total Otr. Financing Sources (Uses)	(\$4,525,768)	(\$4,731,257)	(\$4,731,257)	(\$5,088,424)
Excess (Deficiency) of Revenues Over Expenditures	\$431,570	\$229,417	\$475,678	\$221,923
Fund Balance, Beg. of Year	\$401,894	\$739,710	\$833,464	\$1,309,142
Fund Balance End of Year	\$833,464	\$969,127	\$1,309,142	\$1,531,065
Percent Change in Fund Equity	107.38%		57.07%	16.95%

Net Income Statements do not include capital addition or capital project expenses.



**Summary of Funding Sources and Uses
Parks Sales Tax Fund**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$4,949,003	\$4,958,777	\$5,196,452	\$5,300,381
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$9,140	\$2,843	\$11,429	\$10,778
Fees and Service Charges +				
Other Local Revenues ++				
	\$4,958,143	\$4,961,620	\$5,207,881	\$5,311,159
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,958,143	\$4,961,620	\$5,207,881	\$5,311,159
Financial Uses				
Operating Expenses	\$805	\$946	\$946	\$812
Operating Transfers to Other Funds	\$4,525,768	\$4,731,257	\$4,731,257	\$5,088,424
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	\$4,526,573	\$4,732,203	\$4,732,203	\$5,089,236
Increase/(Decrease) to Cash	\$431,570	\$229,417	\$475,678	\$221,923
Beginning Cash and Other Resources		\$76,931	\$76,931	\$552,609
Projected Ending Cash and Other Resources	\$76,931	\$306,348	\$552,609	\$774,532
20% of Expenses	\$905,315	\$946,441	\$946,441	\$1,017,847
Cash Above/(Below) 20% guideline	(\$828,384)	(\$640,093)	(\$393,832)	(\$243,315)

Ending Cash and Other Resources for FY 2011 is equal 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.

(THIS PAGE INTENTIONALLY LEFT BLANK)



Public Safety Departments



DESCRIPTION

The City has four departments that are grouped together as Public Safety Departments. These include Police, Fire and Emergency Management, Public Safety Joint Communications, and Municipal Court. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as 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 259.

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 239.

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 245.

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 255.

EMERGENCY MANAGEMENT

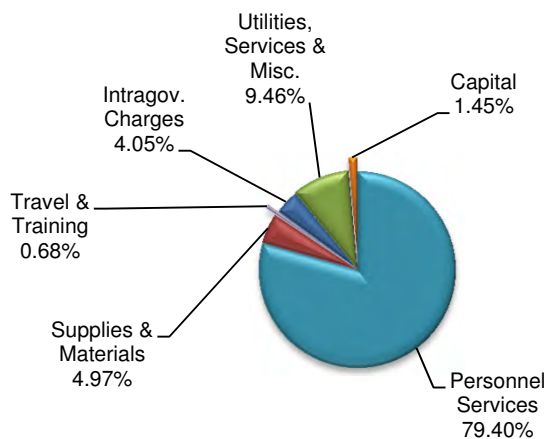
Emergency Management strives to ensure proper plans are in place for the various multi-hazards that may impact Boone County at any time. The mission is to prepare, mitigate, respond and recover from disasters through coordination efforts between public safety, public services, government agencies, and the citizens of our community. Dedicated funding sources include SEMA and other state grant funding and a 33% cost reimbursement funding from Boone County. This budget begins on page 251.

MUNICIPAL COURT

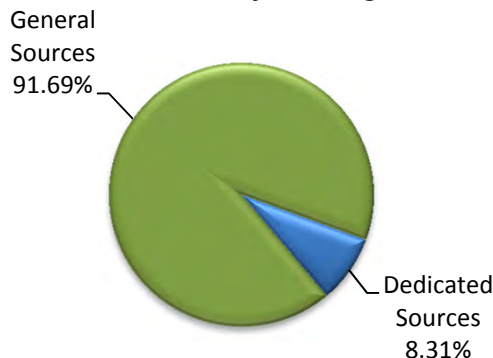
Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and 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 265.

PUBLIC SAFETY DEPARTMENTS - SUMMARY

FY 2013 Total Expenditures By Category

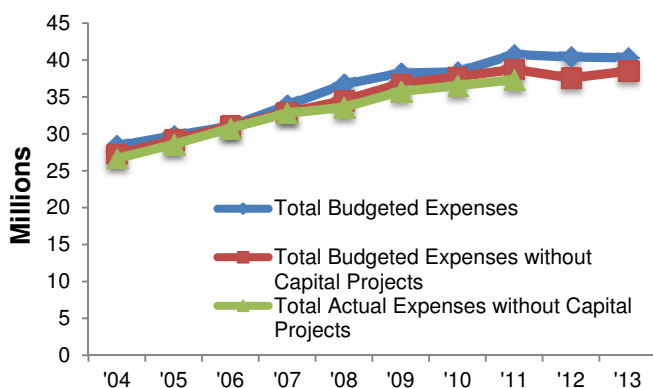


FY 2013 Totals By Funding Source

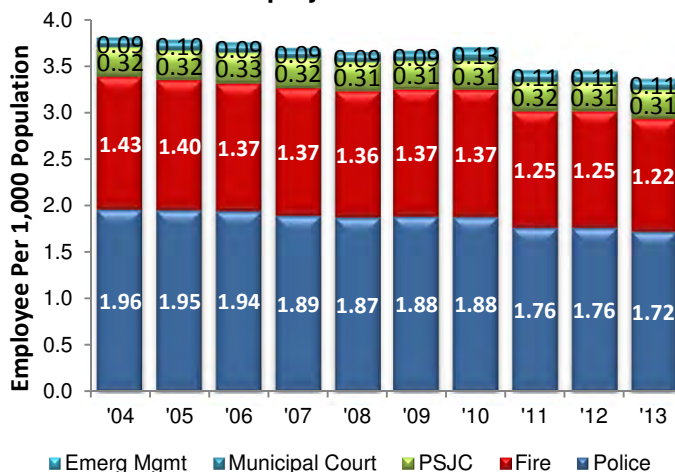


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



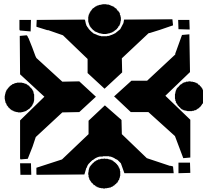
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$30,549,081	\$31,942,141	\$31,281,842	\$31,995,994	2.3%	0.2%
Supplies & Materials	\$1,642,764	\$1,825,350	\$1,746,865	\$2,001,341	14.6%	9.6%
Travel & Training	\$160,337	\$234,122	\$217,343	\$272,257	25.3%	16.3%
Intragov. Charges	\$2,632,211	\$1,433,209	\$1,433,444	\$1,631,644	13.8%	13.8%
Utilities, Services & Misc.	\$2,157,615	\$4,874,117	\$4,764,844	\$3,813,053	(20.0%)	(21.8%)
Capital	\$1,429,160	\$58,250	\$32,488	\$585,015	1700.7%	904.3%
Other	\$0	\$43,927	\$43,927	\$0	(100.0%)	(100.0%)
Total	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)
Summary						
Operating Expenses	\$36,719,308	\$37,504,417	\$36,688,944	\$37,918,297	3.4%	1.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$627,372	\$58,250	\$32,488	\$585,015	1700.7%	904.3%
Capital Projects	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Total Expenses	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)

FUNDING SOURCES (Where the Money Comes From)

Othr Local Txs:Gasoline Tax	\$0	\$0	\$0	\$0		
Grants & User Agcy Reimb.	\$1,687,330	\$1,408,236	\$1,302,447	\$1,244,067	(4.5%)	(11.7%)
Other Local Revenues	\$457,755	\$282,192	\$408,675	\$398,011	(2.6%)	41.0%
Operating Transfers	\$575,000	\$1,366,000	\$1,366,000	\$1,705,000	24.8%	24.8%
Use of Fund Bal for Cap. Proj.	\$649,488	\$1,482,449	\$1,433,321	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$3,369,573	\$4,538,877	\$4,510,443	\$3,347,078	(25.8%)	(26.3%)
General Sources	\$35,201,595	\$35,872,239	\$35,010,310	\$36,952,226	5.5%	3.0%
Total Funding Sources	\$38,571,168	\$40,411,116	\$39,520,753	\$40,299,304	2.0%	(0.3%)

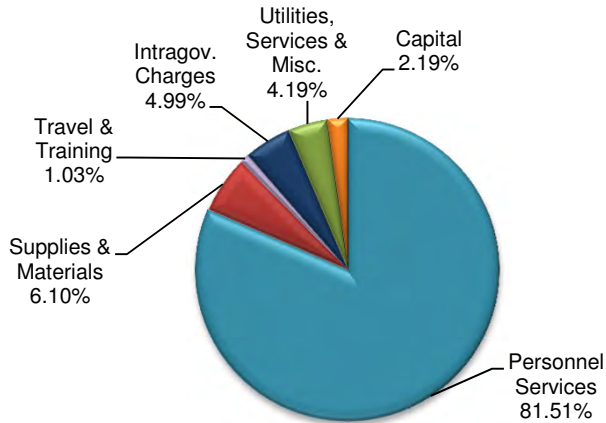
Police Department (General Fund)



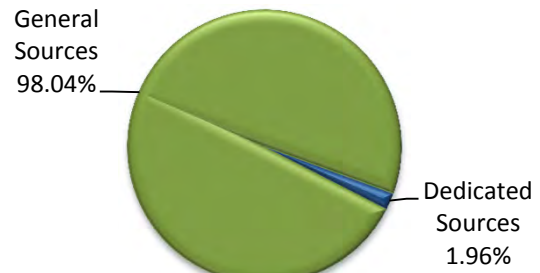
*City of Columbia
Columbia, Missouri*

POLICE DEPARTMENT - SUMMARY (General Fund)

FY 2013 Total Expenditures By Category

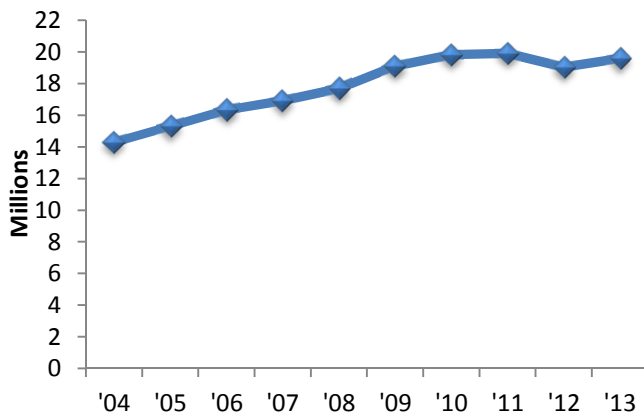


FY 2013 Totals By Funding Source

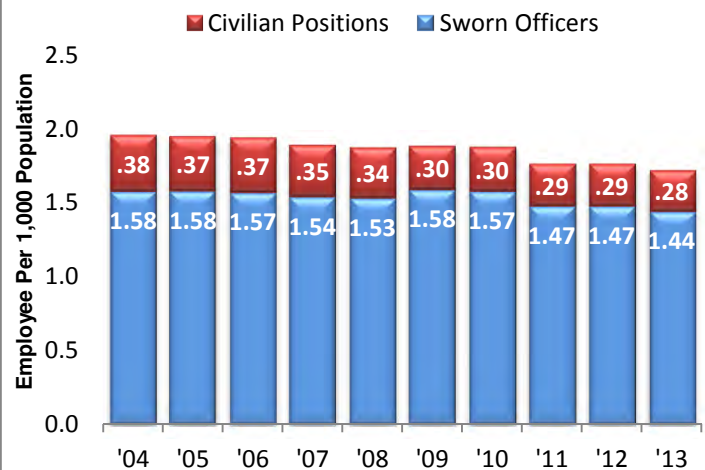


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$15,633,331	\$16,044,146	\$15,716,182	\$15,962,114	1.6%	(0.5%)
Supplies & Materials	\$1,023,345	\$1,048,275	\$1,019,483	\$1,194,514	17.2%	14.0%
Travel & Training	\$118,844	\$177,316	\$165,373	\$201,999	22.1%	13.9%
Intragov. Charges	\$1,542,684	\$832,427	\$832,477	\$976,329	17.3%	17.3%
Utilities, Services & Misc.	\$732,777	\$935,485	\$935,897	\$821,012	(12.3%)	(12.2%)
Capital	\$452,468	\$0	\$0	\$427,965		
Other	\$0	\$0	\$0	\$0		
Total	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%
				\$146,239		
Summary						
Operating Expenses	\$19,050,981	\$19,037,649	\$18,669,412	\$19,155,968	2.6%	0.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$452,468	\$0	\$0	\$427,965		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes: Gasoline	\$0	\$0	\$0	\$0		
Grants	\$351,720	\$264,618	\$257,433	\$158,579	(38.4%)	(40.1%)
Other Local Rev (incl. School Di:	\$349,460	\$197,579	\$320,237	\$224,331	(29.9%)	13.5%
Dedicated Sources	\$701,180	\$462,197	\$577,670	\$382,910	(33.7%)	(17.2%)
General Sources	\$18,802,269	\$18,575,452	\$18,091,742	\$19,201,023	6.1%	3.4%
Total Funding Sources	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%

DESCRIPTION

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient

DEPARTMENT OBJECTIVES

To build upon our effective law enforcement tradition; To establish partnerships to achieve a safer community; To use innovative technology to maximize our performance; To provide a rewarding work environment and invest in personnel development; To communicate effectively, both internally and externally; To apply intelligence-led policing; To deploy resources and assess effectiveness; To promote accountability through geographic based policing; To effectively and efficiently use our available resources.

HIGHLIGHTS / SIGNIFICANT CHANGES

- The budget for FY 2013 has met the City Manager directive of a 2% cut. To facilitate this, a captain position has been eliminated, there will be a turnover factor included in the budget, overtime has been decreased, and budget for vehicle maintenance will be reduced.
- Following the recommendations of the police consultant, the travel and training budget has been increased by \$75,700 or 62.94% over the FY12 original budget..

HIGHLIGHTS / SIGNIFICANT CHANGES- (cont)

- A technology replacement plan has been implemented to more adequately plan in the budget process for the replacement of aging equipment.
- Self-Insurance charges have increased in FY 2013 by 17.3% or \$143,902.
- Columbia Public Schools has requested 3 additional School Resource Officers, at least partially funded by the schools. CPD is not able to remove existing officers from the streets due to staffing/hiring concerns. The CPD and CPS are working together on a plan to address the needs of the schools without affecting the minimum staffing needs for officers working in Patrol.
- CPD has taken over transport of municipal arrestees from CPD to BCSD. In addition, the majority of our arrestees will soon be transported directly to the BCSD Jail (bypassing CPD) as a result of an agreement with Jail Officials. This will enable the officers to return to service much earlier and reduce liability while prisoners are being held at CPD

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	10.00	10.00	9.00	9.00	
Administrative Support Services	22.00	22.00	22.00	22.00	
Operations	113.00	113.00	111.00	111.00	
Operations Support Services	47.00	47.00	49.00	49.00	
Total Personnel	192.00	192.00	191.00	191.00	
Permanent Full-Time	192.00	192.00	191.00	191.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	192.00	192.00	191.00	191.00	
Sworn Officer Positions	161.00	161.00	160.00	160.00	
Civilian Positions	31.00	31.00	31.00	31.00	
Total Positions	192.00	192.00	191.00	191.00	

Police- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$720,747	\$921,745	\$800,074	\$943,620	17.9%	2.4%
Supplies and Materials	\$45,516	\$30,077	\$28,942	\$28,500	(1.5%)	(5.2%)
Travel and Training	\$7,044	\$14,414	\$14,414	\$21,966	52.4%	52.4%
Intragovernmental Charges	\$34,042	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$6,230	\$62,832	\$62,832	\$14,850	(76.4%)	(76.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$813,579	\$1,029,068	\$906,262	\$1,008,936	11.3%	(2.0%)
Operations						
Personnel Services	\$9,796,854	\$9,315,680	\$9,034,741	\$9,074,098	0.4%	(2.6%)
Supplies and Materials	\$684,340	\$692,754	\$665,551	\$801,122	20.4%	15.6%
Travel and Training	\$40,650	\$111,521	\$100,552	\$96,637	(3.9%)	(13.3%)
Intragovernmental Charges	\$949,404	\$0	\$50	\$0	(100.0%)	
Utilities, Services, & Misc.	\$182,864	\$252,347	\$252,347	\$307,338	21.8%	21.8%
Capital	\$435,253	\$0	\$0	\$319,895		
Other	\$0	\$0	\$0	\$0		
Total	\$12,089,365	\$10,372,302	\$10,053,241	\$10,599,090	5.4%	2.2%
Administrative Support						
Personnel Services	\$1,672,973	\$1,529,735	\$1,532,596	\$1,519,872	(0.8%)	(0.6%)
Supplies and Materials	\$159,543	\$174,377	\$175,282	\$157,617	(10.1%)	(9.6%)
Travel and Training	\$49,399	\$27,625	\$27,625	\$43,953	59.1%	59.1%
Intragovernmental Charges	\$559,238	\$832,427	\$832,427	\$976,329	17.3%	17.3%
Utilities, Services, & Misc.	\$412,182	\$451,956	\$456,509	\$338,250	(25.9%)	(25.2%)
Capital	\$0	\$0	\$0	\$6,270		
Other	\$0	\$0	\$0	\$0		
Total	\$2,853,335	\$3,016,120	\$3,024,439	\$3,042,291	0.6%	0.9%
Operations Support						
Personnel Services	\$3,442,757	\$4,276,986	\$4,348,771	\$4,424,524	1.7%	3.4%
Supplies and Materials	\$133,946	\$151,067	\$149,708	\$207,275	38.5%	37.2%
Travel and Training	\$21,751	\$23,756	\$22,782	\$39,443	73.1%	66.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$131,501	\$168,350	\$164,209	\$160,574	(2.2%)	(4.6%)
Capital	\$17,215	\$0	\$0	\$101,800		
Other	\$0	\$0	\$0	\$0		
Total	\$3,747,170	\$4,620,159	\$4,685,470	\$4,933,616	5.3%	6.8%
Department Totals						
Personnel Services	\$15,633,331	\$16,044,146	\$15,716,182	\$15,962,114	1.6%	(0.5%)
Supplies and Materials	\$1,023,345	\$1,048,275	\$1,019,483	\$1,194,514	17.2%	14.0%
Travel and Training	\$118,844	\$177,316	\$165,373	\$201,999	22.1%	13.9%
Intragovernmental Charges	\$1,542,684	\$832,427	\$832,477	\$976,329	17.3%	17.3%
Utilities, Services, & Misc.	\$732,777	\$935,485	\$935,897	\$821,012	(12.3%)	(12.2%)
Capital	\$452,468	\$0	\$0	\$427,965		
Other	\$0	\$0	\$0	\$0		
Total	\$19,503,449	\$19,037,649	\$18,669,412	\$19,583,933	4.9%	2.9%

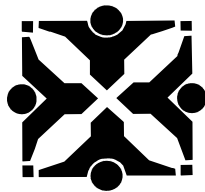
Police- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration					
7911 - System Support Analyst	1.00	1.00	1.00	1.00	
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	1.00	1.00	1.00	1.00	
3001 - Police Officer	4.00	4.00	4.00	4.00	
1101 - Administrative Assistant	1.00	1.00	1.00	1.00	
1001 - Admin. Support Assistant I	1.00	1.00	0.00	0.00	
Total Personnel	10.00	10.00	9.00	9.00	
Permanent Full-Time	10.00	10.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	10.00	9.00	9.00	
Operations					
3011 - Community Service Aide	9.00	9.00	9.00	9.00	
3004 - Police Captain	2.00	2.00	1.00	1.00	
3003 - Police Lieutenant	2.00	2.00	3.00	3.00	
3002 - Police Sergeant	12.00	12.00	13.00	13.00	
3001 - Police Officer	88.00	88.00	85.00	85.00	
Total Personnel	113.00	113.00	111.00	111.00	
Permanent Full-Time	113.00	113.00	111.00	111.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	113.00	113.00	111.00	111.00	
Administrative Support Services					
4201 - Financial Mngt Specialist	1.00	1.00	1.00	1.00	
3004 - Police Captain	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	3.00	3.00	2.00	2.00	
3001 - Police Officer	2.00	2.00	3.00	3.00	
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	
1004 - Admin. Support Supervisor	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst III	2.00	2.00	2.00	2.00	
1001 - Admin. Support Asst I	8.00	8.00	8.00	8.00	
Total Personnel	22.00	22.00	22.00	22.00	
Permanent Full-Time	22.00	22.00	22.00	22.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	22.00	22.00	22.00	
Operations Support Services					
3014 - Evidence Custodian	1.00	1.00	1.00	1.00	
3011 - Community Service Aide	1.00	1.00	1.00	1.00	
3004 - Police Captain	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	2.00	2.00	2.00	2.00	
3002 - Police Sergeant	4.00	4.00	4.00	4.00	
3001 - Police Officer	36.00	36.00	37.00	37.00	
1003 - Admin. Support Asst III	2.00	2.00	2.00	2.00	
1001 - Admin. Support Asst I	0.00	0.00	1.00	1.00	
Total Personnel	47.00	47.00	49.00	49.00	
Permanent Full-Time	47.00	47.00	49.00	49.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.00	47.00	49.00	49.00	
Department Totals					
Permanent Full-Time	192.00	192.00	191.00	191.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	192.00	192.00	191.00	191.00	

(THIS PAGE INTENTIONALLY LEFT BLANK)

Fire Department

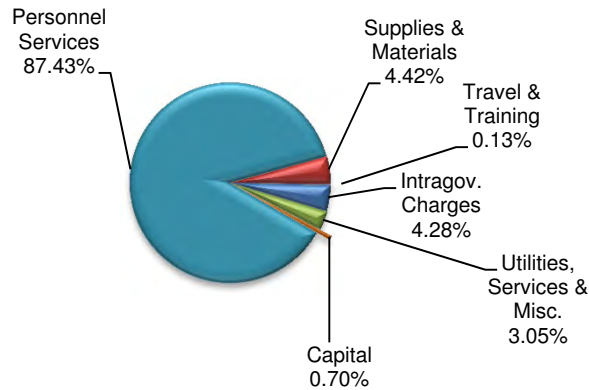
(General Fund)



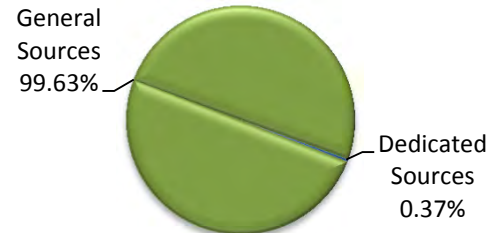
City of Columbia
Columbia, Missouri

FIRE DEPARTMENT - SUMMARY (General Fund)

FY 2013 Total Expenditures By Category

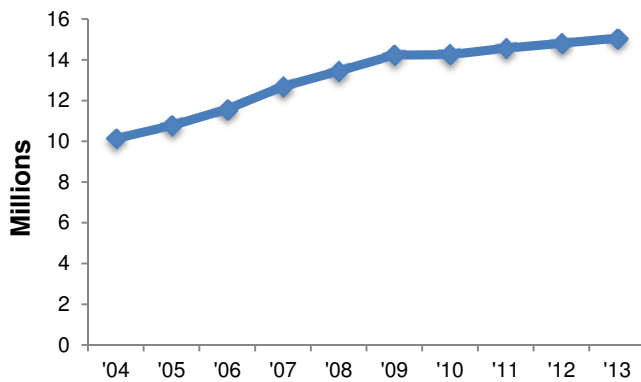


FY 2013 Totals By Funding Source

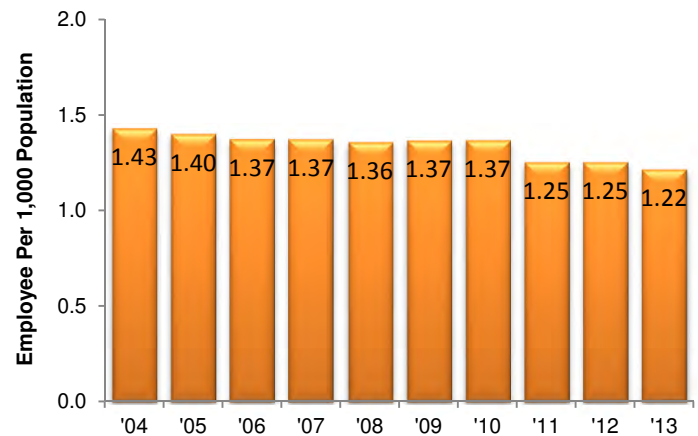


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$12,359,564	\$13,083,837	\$12,889,198	\$13,173,935	2.2%	0.7%
Supplies & Materials	\$493,682	\$636,211	\$589,248	\$665,650	13.0%	4.6%
Travel & Training	\$11,813	\$19,322	\$17,102	\$19,322	13.0%	0.0%
Intragov. Charges	\$779,854	\$593,163	\$593,348	\$644,668	8.6%	8.7%
Utilities, Services & Misc.	\$419,573	\$458,125	\$427,769	\$459,057	7.3%	0.2%
Capital	\$66,253	\$25,000	\$24,238	\$105,500	335.3%	322.0%
Other	\$0	\$0	\$0	\$0		
Total	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%
Summary						
Operating Expenses	\$14,064,486	\$14,790,658	\$14,516,665	\$14,962,632	3.1%	1.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$66,253	\$25,000	\$24,238	\$105,500	335.3%	322.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$2,795	\$2,795	\$0	(100.0%)	(100.0%)
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Rev (incl. Univ. Reimb)	\$64,315	\$53,693	\$57,955	\$55,252	(4.7%)	2.9%
Dedicated Sources	\$64,315	\$56,488	\$60,750	\$55,252	(9.1%)	(2.2%)
General Sources	\$14,066,424	\$14,759,170	\$14,480,153	\$15,012,880	3.7%	1.7%
Total Funding Sources	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%

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 in FY 2011, it remains 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 and continuing in FY 2013, 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.
- Total CFD calls for service in 2011 came to 10,128, of which 6,747 (67%) were for medical assistance. For 2012, using June 30 statistics for trend projection, the total is estimated to reach 10,413 calls for service.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	6.00	6.00	6.00	5.70	(0.30)
Emergency Services	120.00	120.00	120.00	120.00	
Departmental Services	3.00	3.00	3.00	2.50	(0.50)
Fire Marshal's Division	7.00	7.00	7.00	7.00	
Total Personnel	136.00	136.00	136.00	135.20	(0.80)
Permanent Full-Time	136.00	136.00	136.00	135.20	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	136.00	136.00	136.00	135.20	(0.80)

Fire- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$661,229	\$543,669	\$539,585	\$536,220	(0.6%)	(1.4%)
Supplies and Materials	\$10,603	\$9,244	\$8,165	\$9,144	12.0%	(1.1%)
Travel and Training	\$636	\$3,036	\$3,036	\$3,036	0.0%	0.0%
Intragovernmental Charges	\$53,865	\$13,175	\$13,175	\$11,725	(11.0%)	(11.0%)
Utilities, Services, & Misc.	\$30,650	\$26,080	\$24,584	\$26,080	6.1%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$756,983	\$595,204	\$588,545	\$586,205	(0.4%)	(1.5%)
Emergency Services						
Personnel Services	\$10,719,592	\$11,308,203	\$11,254,924	\$11,506,757	2.2%	1.8%
Supplies and Materials	\$413,636	\$522,140	\$496,052	\$547,206	10.3%	4.8%
Travel and Training	\$6,591	\$5,460	\$5,460	\$5,460	0.0%	0.0%
Intragovernmental Charges	\$617,705	\$501,663	\$501,663	\$556,615	11.0%	11.0%
Utilities, Services, & Misc.	\$337,413	\$365,528	\$346,396	\$365,699	5.6%	0.0%
Capital	\$66,253	\$0	\$0	\$80,000		
Other	\$0	\$0	\$0	\$0		
Total	\$12,161,190	\$12,702,994	\$12,604,495	\$13,061,737	3.6%	2.8%
Departmental Services						
Personnel Services	\$329,716	\$430,978	\$391,556	\$357,888	(8.6%)	(17.0%)
Supplies and Materials	\$22,965	\$30,007	\$27,506	\$32,729	19.0%	9.1%
Travel and Training	\$3,710	\$4,345	\$3,845	\$4,345	13.0%	0.0%
Intragovernmental Charges	\$38,434	\$36,659	\$36,737	\$36,736	(0.0%)	0.2%
Utilities, Services, & Misc.	\$30,229	\$38,332	\$31,066	\$39,093	25.8%	2.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$425,054	\$540,321	\$490,710	\$470,791	(4.1%)	(12.9%)
Fire Marshal's Division						
Personnel Services	\$649,027	\$800,987	\$703,133	\$773,070	9.9%	(3.5%)
Supplies and Materials	\$46,478	\$74,820	\$57,525	\$76,571	33.1%	2.3%
Travel and Training	\$876	\$6,481	\$4,761	\$6,481	36.1%	0.0%
Intragovernmental Charges	\$69,850	\$41,666	\$41,773	\$39,592	(5.2%)	(5.0%)
Utilities, Services, & Misc.	\$21,281	\$28,185	\$25,723	\$28,185	9.6%	0.0%
Capital	\$0	\$25,000	\$24,238	\$25,500	5.2%	2.0%
Other	\$0	\$0	\$0	\$0		
Total	\$787,512	\$977,139	\$857,153	\$949,399	10.8%	(2.8%)
Department Totals						
Personnel Services	\$12,359,564	\$13,083,837	\$12,889,198	\$13,173,935	2.2%	0.7%
Supplies and Materials	\$493,682	\$636,211	\$589,248	\$665,650	13.0%	4.6%
Travel and Training	\$11,813	\$19,322	\$17,102	\$19,322	13.0%	0.0%
Intragovernmental Charges	\$779,854	\$593,163	\$593,348	\$644,668	8.6%	8.7%
Utilities, Services, & Misc.	\$419,573	\$458,125	\$427,769	\$459,057	7.3%	0.2%
Capital	\$66,253	\$25,000	\$24,238	\$105,500	335.3%	322.0%
Other	\$0	\$0	\$0	\$0		
Total	\$14,130,739	\$14,815,658	\$14,540,903	\$15,068,132	3.6%	1.7%

Fire- Authorized Positions

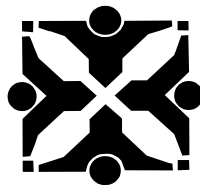
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration					
4203 - Mgmt Support Specialist	1.00	1.00	1.00	1.00	
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief*	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1101 - Administrative Assistant **	1.00	1.00	1.00	0.70	(0.30)
Total Personnel	6.00	6.00	6.00	5.70	(0.30)
Permanent Full-Time	6.00	6.00	6.00	5.70	(0.30)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	5.70	(0.30)
* FY 2013- (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	27.00	27.00	27.00	27.00	
3103 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II	42.00	42.00	42.00	42.00	
Total Personnel	120.00	120.00	120.00	120.00	
Permanent Full-Time	120.00	120.00	120.00	120.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	120.00	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	0.50	(0.50)
3105 - Fire Captain	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	2.50	(0.50)
Permanent Full-Time	3.00	3.00	3.00	2.50	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	2.50	(0.50)
Fire Marshal's Division					
3107 - Battalion Chief	1.00	1.00	1.00	1.00	
3104 - Fire Lieutenant	5.00	5.00	5.00	5.00	
1002 - Admin. Support Asst. 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	
Department Totals					
Permanent Full-Time	136.00	136.00	136.00	135.20	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	136.00	136.00	136.00	135.20	(0.80)

** Beginning in FY 2013, the Fire Department will take over the leadership responsibility for the Office of Emergency Management. Two existing fire positions will assume the extra responsibilities and, as such, are reflected in the Emergency Management section of the document. If responsibility of the Office of Emergency Management moves outside of the City, the positions currently allocated to it will be returned to the Fire Department.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Emergency Management

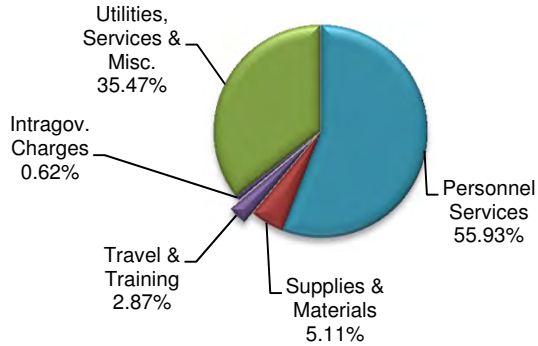
(General Fund)



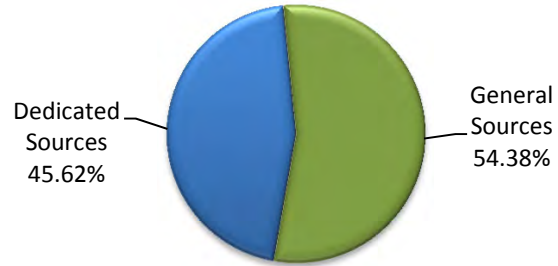
City of Columbia
Columbia, Missouri

EMERGENCY MANAGEMENT (General Fund)

FY 2013 Total Expenditures By Category

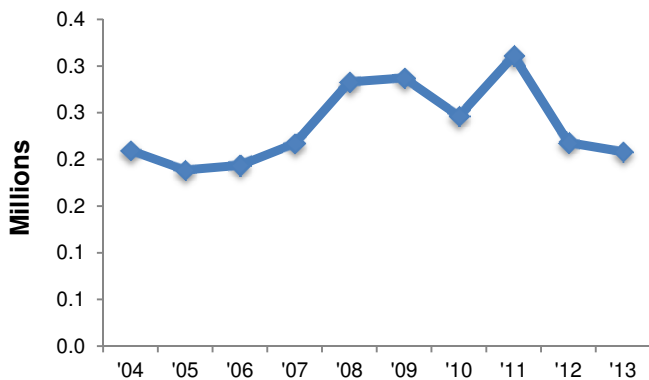


FY 2013 Totals By Funding Source

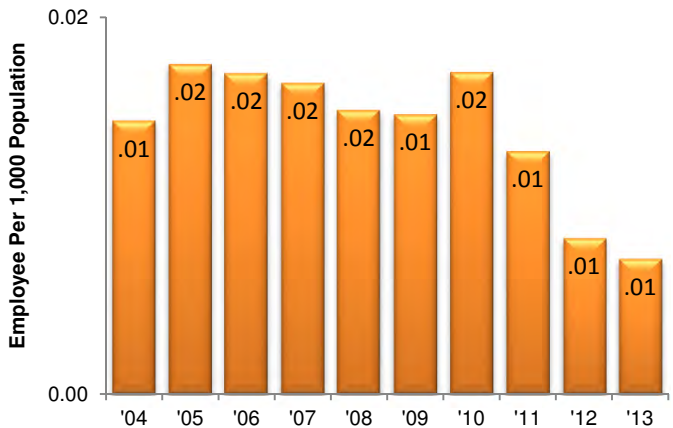


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$56,957	\$130,963	\$72,659	\$116,460	60.3%	(11.1%)
Supplies & Materials	\$28,777	\$10,650	\$8,675	\$10,650	22.8%	0.0%
Travel & Training	\$987	\$5,100	\$3,900	\$5,975	53.2%	17.2%
Intragov. Charges	\$45,193	\$1,085	\$1,085	\$1,293	19.2%	19.2%
Utilities, Services & Misc.	\$64,874	\$70,210	\$70,420	\$73,848	4.9%	5.2%
Capital	\$93,312	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Summary						
Operating Expenses	\$196,788	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$93,312	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)

FUNDING SOURCES (Where the Money Comes From)

Dedicated:						
Grants	\$229,877	\$129,809	\$99,889	\$45,000	(54.9%)	(65.3%)
User Agency Reimb.	\$60,223	\$88,199	\$56,850	\$50,000	(12.0%)	(43.3%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Dedicated Sources	\$290,100	\$218,008	\$156,739	\$95,000	(39.4%)	(56.4%)
General Sources	\$0	\$0	\$0	\$113,226		
Total Funding Sources	\$290,100	\$218,008	\$156,739	\$208,226	32.8%	(4.5%)

DESCRIPTION

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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Emergency Management is being split from PSJC and being placed under the direction of the Fire Department.

DEPARTMENT OBJECTIVES

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 citizens of our community before, during and after a disaster.

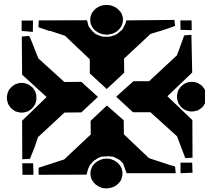
AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
7911 - Systems Support Analyst	0.40	0.40	0.40	0.00	(0.40)
7019 Dir. Of PSJC & Emer. Mngt.	0.50	0.50	0.00	0.00	
7015 PSJC Manager	0.10	0.10	0.10	0.00	(0.10)
7003/7005 Emerg. Telecommunicators	0.10	0.10	0.10	0.00	(0.10)
1101 - Administrative Asst. *	0.00	0.30	0.30	0.30	
1003 - Admin. Support Asst III	0.30	0.00	0.00	0.00	
3106 - Fire Division Chief *	0.00	0.00	0.00	0.50	0.50
Total Personnel	1.40	1.40	0.90	0.80	(0.10)
Permanent Full-Time	1.40	1.40	0.90	0.80	(0.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.40	1.40	0.90	0.80	(0.10)

* Beginning in FY 2013, the Fire Department will take over the leadership responsibility for the Office of Emergency Management. Two existing fire positions will assume the extra responsibilities and, as such, are reflected in the Emergency Management section of the document. If responsibility of the Officer of Emergency Management moves outside of the City, the positions currently allocated to it will be returned to the Fire Department.

(THIS PAGE INTENTIONALLY LEFT BLANK)

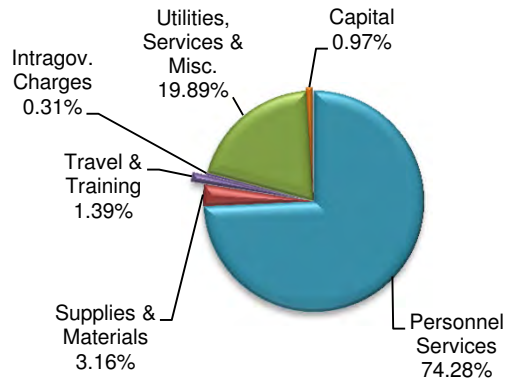
Public Safety
Joint Communications (PSJC)
(General Fund)



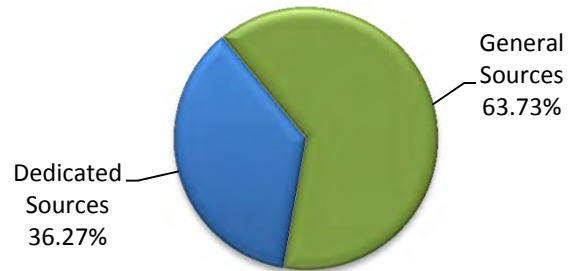
City of Columbia
Columbia, Missouri

Public Safety Joint Communications - PSJC (General Fund)

FY 2013 Total Expenditures By Category

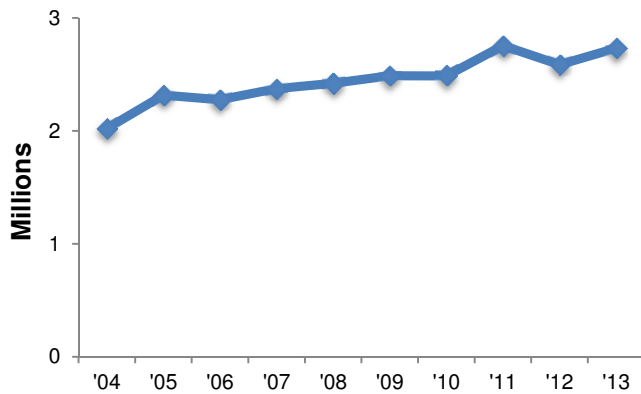


FY 2013 Totals By Funding Source

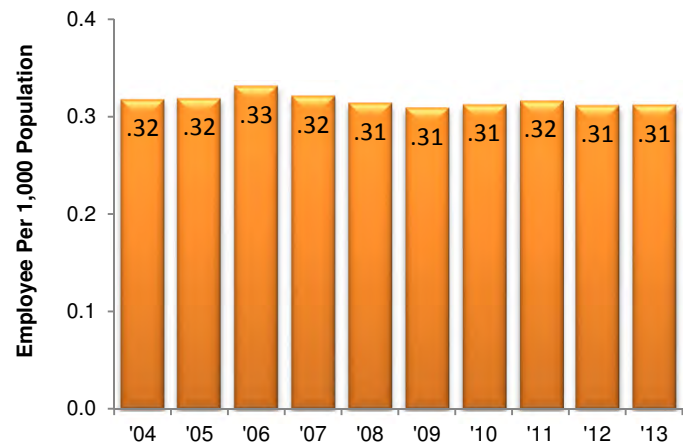


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,842,858	\$1,984,411	\$1,915,546	\$2,028,883	5.9%	2.2%
Supplies & Materials	\$64,950	\$84,487	\$82,777	\$86,200	4.1%	2.0%
Travel & Training	\$20,081	\$25,384	\$25,380	\$37,961	49.6%	49.5%
Intragov. Charges	\$157,135	\$5,716	\$5,716	\$8,503	48.8%	48.8%
Utilities, Services & Misc.	\$416,315	\$485,965	\$478,801	\$543,119	13.4%	11.8%
Capital	\$0	\$0	\$0	\$26,550		
Other	\$0	\$0	\$0	\$0		
Total	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%
Summary						
Operating Expenses	\$2,501,339	\$2,585,963	\$2,508,220	\$2,704,666	7.8%	4.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$26,550		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$44,728	\$0	\$0	\$0		
User Agency Reimb.	\$1,000,782	\$922,815	\$885,480	\$990,488	11.9%	7.3%
Other Local Revenues	\$7,704	\$30	\$213	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$1,053,214	\$922,845	\$885,693	\$990,488	11.8%	7.3%
General Sources	\$1,448,125	\$1,663,118	\$1,622,527	\$1,740,728	7.3%	4.7%
Total Funding Sources	\$2,501,339	\$2,585,963	\$2,508,220	\$2,731,216	8.9%	5.6%

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.

DEPARTMENT OBJECTIVES

The objective of the Public Safety Joint Communication department is to be the 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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- PSJC continues working together to modernize the Joint Communications 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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Boone County 9-1-1 is known for having some of the most accurate 911 data in the state. This provides the best possible information to user agencies responding in emergency situations.
- We continue to maintain/verify Columbia addresses on the Geographic Information System (GIS) Consortium Server.
- Staff routinely provides training in various areas of GIS, CAD, MDT's, radios and equipment, resource analysis, allocation/deployment, internally and externally.
- Continuing improvements on the overall radio infrastructure project to comply with the 2013 FCC narrowbanding mandate.
- Collaborated with Boone County on the implementation of the E911 phone upgrade in 2012 to prepare NextGen 911.
- Beginning the implementation process for the Police ProQA .
- Completion of the Backup Dispatch Center in northern Boone County if the need to evacuate the downtown facility is rendered inoperable for any reason.
- Working with a taskforce of agency users and stakeholders to analyze current operations and funding mechanisms in efforts to prepare for the future of PSJC.

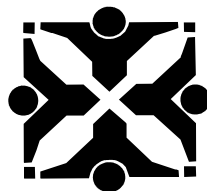
AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
7911 - Systems Support Analyst*	1.60	1.60	1.60	2.00	0.40
7019 - Dir. of PSJC & Emer. Mngt.	0.50	0.50	0.00	0.00	
7015 - PSJC Manager*	1.90	1.90	1.90	2.00	0.10
7007 - PSJC Supervisor	4.00	4.00	4.00	4.00	
7003/7005 Em. Telecommunicators*	24.90	24.90	24.90	25.00	0.10
1101 - Administrative Asst.*	0.00	0.70	0.70	1.00	0.30
1003 - Admin. Support Assistant III	0.70	0.00	0.00	0.00	
1001 - Admin. Support Assistant I	0.75	0.75	0.75	0.75	
Total Personnel	34.35	34.35	33.85	34.75	0.90
Permanent Full-Time	33.60	33.60	33.10	34.00	0.90
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.35	34.35	33.85	34.75	0.90

* Beginning in FY 2013, the Fire Department will take over the leadership responsibility for the Office of Emergency Management. Due to this shift in responsibilities those PSJC positions that were split in Emergency Management have been moved 100% to PSJC.

(THIS PAGE INTENTIONALLY LEFT BLANK)

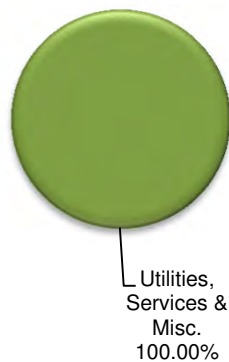
Capital Projects Fund - Public Safety Projects



City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - PUBLIC SAFETY PROJECTS

FY 2013 Total Expenditures By Category

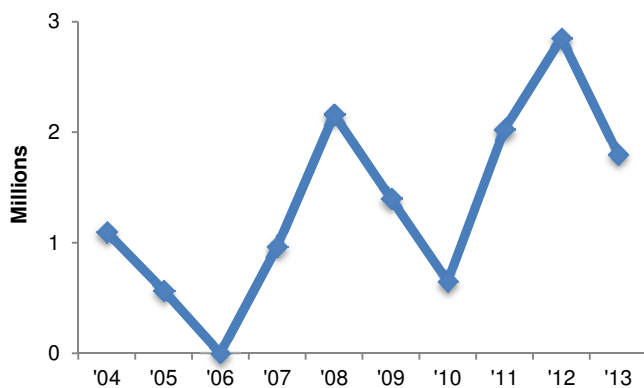


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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.	\$422,700	\$2,804,522	\$2,755,394	\$1,795,992	(34.8%)	(36.0%)
Capital	\$801,788	\$0	\$0	\$0		
Other	\$0	\$43,927	\$43,927	\$0	(100.0%)	(100.0%)
Total	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
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	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
Total Expenses	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)

FUNDING SOURCES (Where the Money Comes From)

Oper. Trnsfrs (Cap Imp Stax)	\$575,000	\$1,366,000	\$1,366,000	\$1,695,000	24.1%	24.1%
Oper. Trnsfrs (Public Impr Fd)	\$0	\$0	\$0	\$10,000		
Other Local Revenues	\$0	\$0	\$0	\$90,992		
Use of Fund Balance	\$649,488	\$1,482,449	\$1,433,321	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,224,488	\$2,848,449	\$2,799,321	\$1,795,992	(35.8%)	(36.9%)

MAJOR PROJECTS**FISCAL IMPACT**

- **Fire** - Replacing two fire trucks
- **PSJC** - Siren upgrades to meet the FY 2013 FCC mandates.

AUTHORIZED PERSONNEL**Actual
FY 2011****Budget
FY 2012****Estimated
FY 2012****Adopted
FY 2013****Position
Changes**

There are no personnel assigned to this budget.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Fire							
1 Fire Apparatus Equipment C00195 [ID: 490]							2007
PYA Cap Imp S Tax							
Total							
2 Fire Station Sites C40173 [ID: 482]							
Future Ballot				\$300,000	\$300,000		
Total				\$300,000	\$300,000		
3 ADA Compliance - Fire Facilities C00482 [ID: 1425]							2014 2014
Unfunded			\$35,500				
Total			\$35,500				
4 Fire Sprinklers for Stations 4, 5, and 6 C00437 [ID: 1548]							2012 2012
Grant	\$108,000						
PYA Cap Imp S Tax	\$27,000						
Total	\$135,000						
5 Rpl. #1678:1994 Pumper Apparatus(16 Yrs old)C00528 [ID: 477]							2011 2012
Cap Imp S Tax		\$827,000					
Total		\$827,000					
6 Rpl. 2001 Pumper (12 Years Old) C00529 [ID: 478]							2012 2013
Cap Imp S Tax		\$868,000					
Total		\$868,000					
7 Rpl. 2002 Pumper (13 Years Old) [ID: 480]							2013 2014
Cap Imp S Tax			\$912,000				
Total			\$912,000				
8 Replace 2003 Quint (13 years old) [ID: 1398]							2015 2016
Future Ballot				\$1,000,000			
Total				\$1,000,000			
9 Replace 2003 Rescue Squad [ID: 1401]							2016 2017
Future Ballot				\$600,000			
Total				\$600,000			
10 Replace 2004 Quint (13 years old) [ID: 1400]							2016 2017
Future Ballot				\$1,050,000			
Total				\$1,050,000			
11 Replace Fire Station 5 [ID: 1399]							2015 2016
Future Ballot				\$2,000,000			
Total				\$2,000,000			
12 Rpl. Foam Truck [ID: 481]							2013 2015
Cap Imp S Tax				\$334,000			
Total				\$334,000			
13 Additional Fire Station 3-5 Years [ID: 475]							2017 2018
Future Ballot					\$2,000,000		
Total					\$2,000,000		
14 Additional Pumper for New Station [ID: 476]							2017 2018
Future Ballot					\$912,000		
Total					\$912,000		

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Fire							
15 Replace 2006 Pumper (12 years old) [ID: 1402]						2017	2018
Future Ballot					\$1,100,000		
Total					\$1,100,000		
16 Replace Fire Station 4 [ID: 1403]						2016	2018
Future Ballot					\$2,500,000		
Total					\$2,500,000		
Police							
17 Police Building - ADA Compliance C00483 [ID: 1459]						2014	2014
Unfunded			\$32,700				
Total			\$32,700				
18 Public Safety Campus [ID: 1192]						2015	2016
Future Ballot				\$20,000,000			
Total				\$20,000,000			
PSJC							
19 Additional Outdoor Warning Sirens C00464 [ID: 1301]							
Gen Fd/PI		\$10,000	\$10,000	\$30,000			
Total		\$10,000	\$10,000	\$30,000			
20 Informer reporting product upgrade C00530 [ID: 1544]						2013	2013
PYA Gen Fd/PI		\$26,858					
User Agencies		\$10,142					
Total		\$37,000					
21 Siren Upgrade C00497 [ID: 1469]						2012	2012
CAP FB	\$164,150						
County Reimbursement		\$80,850					
Total	\$164,150	\$80,850					
22 Voice-automated Dispatch [ID: 1541]						2014	2014
Unfunded			\$66,450				
User Agencies			\$33,550				
Total			\$100,000				
Public Safety Funding Source Summary							
CAP FB	\$164,150						
Cap Imp S Tax		\$1,695,000	\$912,000	\$334,000			
County Reimbursement		\$80,850					
Gen Fd/PI		\$10,000	\$10,000	\$30,000			
Grant	\$108,000						
User Agencies		\$10,142	\$33,550				
New Funding	\$272,150	\$1,795,992	\$955,550	\$364,000	\$0		

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Public Safety Funding Source Summary							
PYA Gen Fd/PI		\$26,858					
Prior Year Funding		\$26,858			\$0		
Future Ballot				\$24,950,000	\$6,812,000		
Future Ballot				\$24,950,000	\$6,812,000		
Unfunded			\$134,650				
Unfunded			\$134,650		\$0		
Total	\$272,150	\$1,822,850	\$1,090,200	\$25,314,000	\$6,812,000		

Public Safety Current Capital Projects

Fire

1	Rpl. #0033:1997 Pumper Apparatus(13 Yrs) C00462 [ID: 472]	2010	2011
2	Rpl. 1996 Rescue Squad (15 Years Old) C00463 [ID: 474]	2010	2011
3	Rpl. 2001 Ladder Truck (11 Years Old) C00496 [ID: 479]	2011	2012

Police

4	Records Management System C00498 [ID: 1307]	2011	2012
---	---	------	------

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
7	Radio System Enhancement C00449 [ID: 507]	2010	2010

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 Outdoor Warning Sirens C00464 [ID: 1301]

Outdoor warning sirens are critical for warning the citizens of Boone County of impending disasters and emergencies.

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.

Fire Sprinklers for Stations 4, 5, and 6 C00437 [ID: 1548]

Completion of this project ensures that all Columbia Fire Stations are fully protected by fire sprinkler systems.

Informer reporting product upgrade C00530 [ID: 1544]

To provide better performance measurements and data mining capabilities for increased Customer Service for our User Agencies

Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]

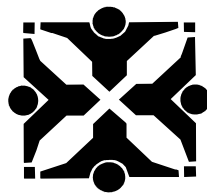
This project will create consistency and reliability within the Communication Center.

Voice-automated Dispatch [ID: 1541]

Improve time between actual call and dispatch of public safety personnel. This has been an on-going concern of the User Agencies.

Municipal Court

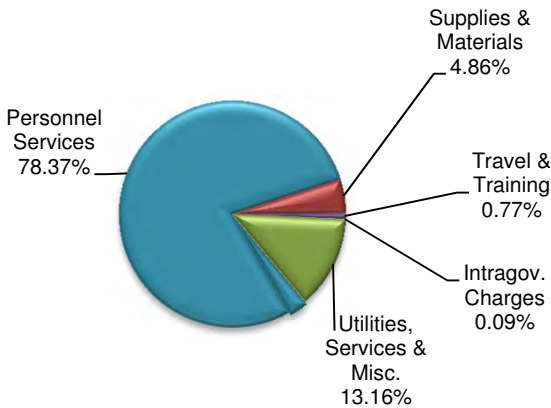
(General Fund)



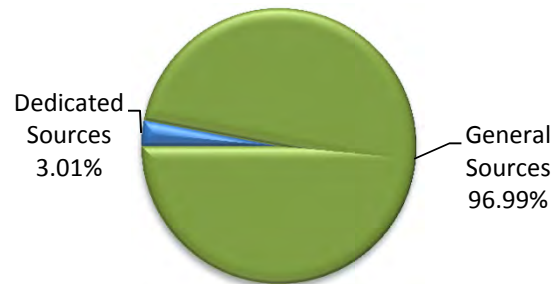
City of Columbia
Columbia, Missouri

MUNICIPAL COURT - SUMMARY (General Fund)

FY 2013 Total Expenditures By Category

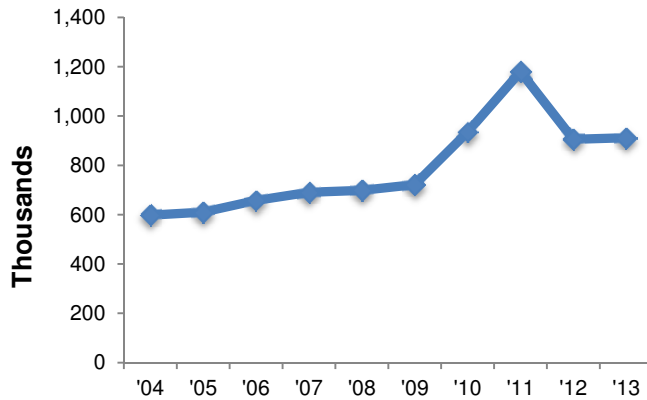


FY 2013 Totals By Funding Source

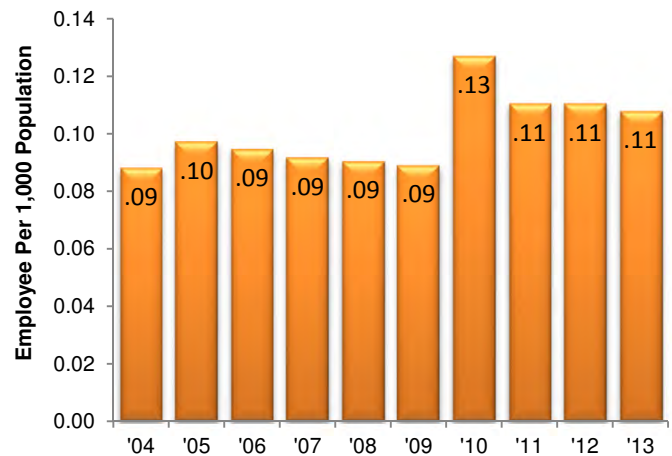


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$656,371	\$698,784	\$688,257	\$714,602	3.8%	2.3%
Supplies & Materials	\$32,010	\$45,727	\$46,682	\$44,327	(5.0%)	(3.1%)
Travel & Training	\$8,612	\$7,000	\$5,588	\$7,000	25.3%	0.0%
Intragov. Charges	\$107,345	\$818	\$818	\$851	4.0%	4.0%
Utilities, Services & Misc.	\$101,376	\$119,810	\$96,563	\$120,025	24.3%	0.2%
Capital	\$15,339	\$33,250	\$8,250	\$25,000	203.0%	(24.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%
Summary						
Operating Expenses	\$905,714	\$872,139	\$837,908	\$886,805	5.8%	1.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$15,339	\$33,250	\$8,250	\$25,000	203.0%	(24.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%

FUNDING SOURCES (Where the Money Comes From)

Other Local Revenue	\$36,276	\$30,890	\$30,270	\$27,436	(9.4%)	(11.2%)
Grants	\$0	\$0	\$0	\$0		
Dedicated Sources	\$36,276	\$30,890	\$30,270	\$27,436	(9.4%)	(11.2%)
General Sources	\$884,777	\$874,499	\$815,888	\$884,369	8.4%	1.1%
Total Funding Sources	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%

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.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Includes funding for a file tracking system will allow us to eliminate manual searches and keep our employees at their workstations where they can provide better customer service.
- Includes funding for additional scanners which will allow the clerks the ability to scan legal documents, program completions, checks for payment, etc. into the new parking ticket system. This would allow for us to eventually become paperless.

DEPARTMENT OBJECTIVES

- (1) Process docket and record municipal ordinance violations including approximately 80,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
General Court Operations	6.00	6.00	6.00	6.00	
Traffic Violations Bureau	6.00	6.00	6.00	6.00	
Total Personnel	12.00	12.00	12.00	12.00	
Permanent Full-Time	12.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	12.00	12.00	12.00	

Municipal Court - Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Court Operations						
Personnel Services	\$402,108	\$412,953	\$408,139	\$427,980	4.9%	3.6%
Supplies and Materials	\$31,977	\$44,902	\$45,857	\$43,502	(5.1%)	(3.1%)
Travel and Training	\$8,612	\$7,000	\$5,588	\$7,000	25.3%	0.0%
Intragovernmental Charges	\$83,477	\$494	\$494	\$505	2.2%	2.2%
Utilities, Services, & Misc.	\$101,376	\$119,810	\$96,563	\$120,025	24.3%	0.2%
Capital	\$15,339	\$33,250	\$8,250	\$25,000	203.0%	(24.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$642,889	\$618,409	\$564,891	\$624,012	10.5%	0.9%

Traffic Violations						
Personnel Services	\$254,263	\$285,831	\$280,118	\$286,622	2.3%	0.3%
Supplies and Materials	\$33	\$825	\$825	\$825	0.0%	0.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$23,868	\$324	\$324	\$346	6.8%	6.8%
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$278,164	\$286,980	\$281,267	\$287,793	2.3%	0.3%

Department Totals						
Personnel Services	\$656,371	\$698,784	\$688,257	\$714,602	3.8%	2.3%
Supplies and Materials	\$32,010	\$45,727	\$46,682	\$44,327	(5.0%)	(3.1%)
Travel and Training	\$8,612	\$7,000	\$5,588	\$7,000	25.3%	0.0%
Intragovernmental Charges	\$107,345	\$818	\$818	\$851	4.0%	4.0%
Utilities, Services, & Misc.	\$101,376	\$119,810	\$96,563	\$120,025	24.3%	0.2%
Capital	\$15,339	\$33,250	\$8,250	\$25,000	203.0%	(24.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$921,053	\$905,389	\$846,158	\$911,805	7.8%	0.7%

Municipal Court- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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	1.00	1.00	1.00	
1003 - Admin. Support Assistant III*	3.00	2.00	2.00	2.00	
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					
1003 - Admin. Support Assistant III	0.00	4.00	4.00	4.00	
1002 - Admin. Support Assistant II	6.00	2.00	2.00	2.00	
Total Personnel	6.00	6.00	6.00	6.00	

Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	6.00	

Department Totals					
Permanent Full-Time	12.00	12.00	12.00	12.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	12.00	12.00	12.00	



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 271.

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 277.

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 Grissum 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 283.

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 289

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 297.

INFORMATION TECHNOLOGIES FUND

Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. I.T. provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. I.T. also works to improve the operational efficiencies of the City as a whole. This budget begins on page 303.

PUBLIC COMMUNICATIONS FUND

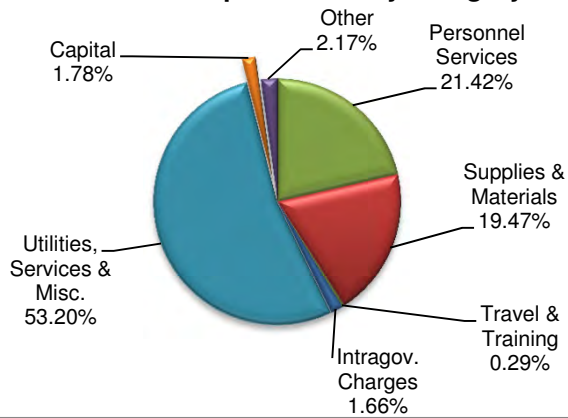
The Public Communications Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities. This budget begins on page 309.

UTILITY CUSTOMER SERVICES FUND

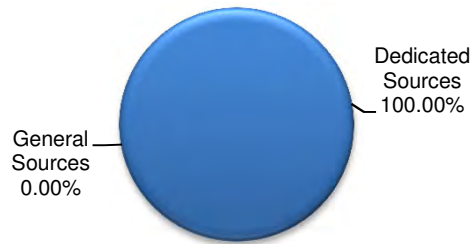
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers 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 317.

SUPPORTING ACTIVITY DEPARTMENTS - COMBINED

FY 2013 Total Expenditures By Category

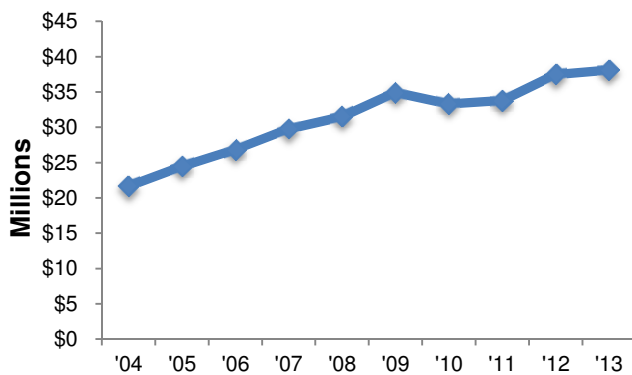


FY 2013 Totals By Funding Source

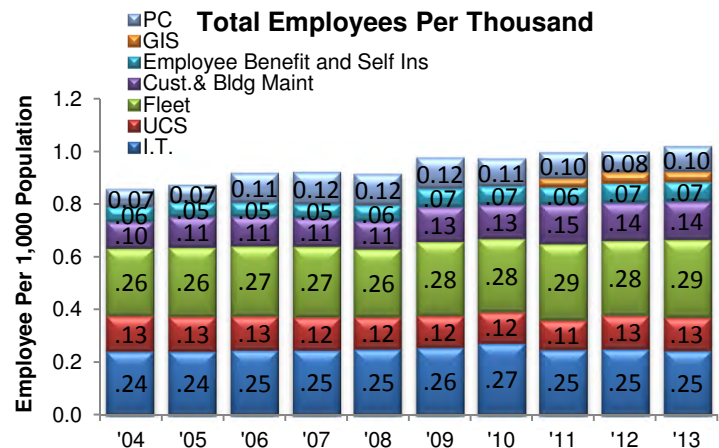


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



EXPENDITURES (Where the Money Goes)

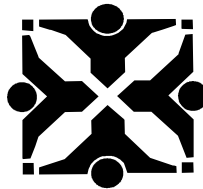
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$6,902,894	\$7,526,572	\$7,143,676	\$8,160,894	14.2%	8.4%
Supplies & Materials	\$6,492,956	\$6,728,854	\$6,732,547	\$7,418,452	10.2%	10.2%
Travel & Training	\$37,040	\$78,422	\$65,238	\$109,706	68.2%	39.9%
Intragov. Charges	\$1,388,524	\$615,809	\$616,310	\$634,172	2.9%	3.0%
Utilities, Services & Misc.	\$19,232,629	\$19,844,574	\$20,587,297	\$20,268,443	(1.5%)	2.1%
Capital	\$277,999	\$551,014	\$463,954	\$677,757	46.1%	23.0%
Other	\$873,491	\$2,129,276	\$2,117,765	\$826,318	(61.0%)	(61.2%)
Total	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%
Operating Expenses	\$34,032,882	\$33,944,231	\$34,292,093	\$36,241,667	5.7%	6.8%
Non-Operating Expenses	\$878,665	\$2,129,276	\$2,120,740	\$826,318	(61.0%)	(61.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$277,999	\$551,014	\$463,954	\$677,757	46.1%	23.0%
Capital Projects	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Total Expenses	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%

REVENUES (Where the Money Comes From)

Gross Receipts & Other Loc.	\$659,982	\$635,000	\$667,352	\$640,000	(4.1%)	0.8%
Interest Revenue	\$289,281	\$285,289	\$274,718	\$270,565	(1.5%)	(5.2%)
Grants	\$25,865	\$80,330	\$66,848	\$87,270	30.5%	8.6%
Fees and Service Charges	\$32,096,911	\$31,868,193	\$32,133,918	\$34,541,646	7.5%	8.4%
Other Local Revenues	\$3,285,469	\$874,372	\$1,794,575	\$760,902	(57.6%)	(13.0%)
Operating Transfer In	\$134,096	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Use of Prior Year Sources	\$129,331	\$3,690,800	\$2,796,793	\$1,811,186	(35.2%)	(50.9%)
Less: Current Year Surplus	(\$1,415,402)	(\$9,463)	(\$57,417)	(\$65,827)	14.6%	595.6%
Dedicated Sources	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$35,205,533	\$37,474,521	\$37,726,787	\$38,095,742	1.0%	1.7%

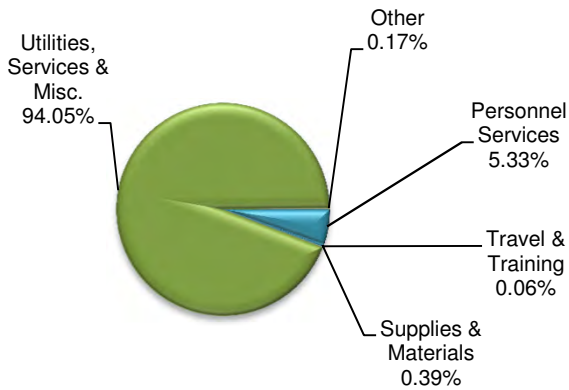
Employee Benefit Fund

(Internal Service Fund)

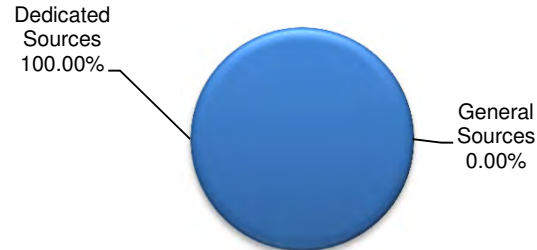


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

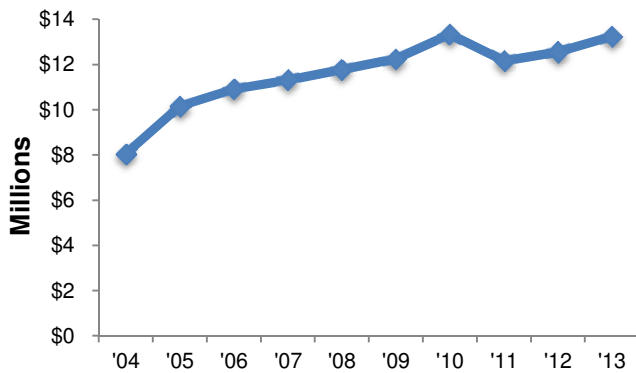


FY 2013 Totals By Funding Source

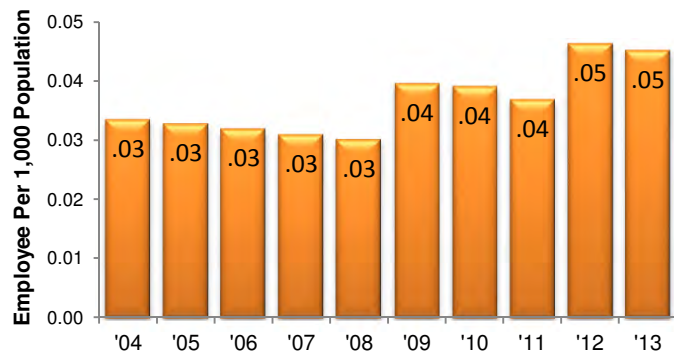


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$379,592	\$475,549	\$421,643	\$706,806	67.6%	48.6%
Supplies & Materials	\$18,158	\$67,981	\$63,139	\$51,090	(19.1%)	(24.8%)
Travel & Training	\$3,297	\$5,845	\$5,845	\$8,345	42.8%	42.8%
Intragov. Charges	\$68,681	\$436	\$436	\$433	(0.7%)	(0.7%)
Utilities, Services & Misc.	\$13,407,214	\$11,977,693	\$12,778,675	\$12,462,968	(2.5%)	4.1%
Capital	\$0	\$2,150	\$0	\$0		(100.0%)
Other	\$21,868	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Total	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%
Operating Expenses	\$13,876,942	\$12,527,504	\$13,269,738	\$13,229,642	(0.3%)	5.6%
Non-Operating Expenses	\$21,868	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$2,150	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Txes						
Interest Revenue	\$102,554	\$110,000	\$117,000	\$110,000	(6.0%)	0.0%
Fees & Service Charges	\$11,701,901	\$11,790,046	\$11,741,764	\$12,304,545	4.8%	4.4%
Other Local Revenues	\$2,705,945	\$436,377	\$1,364,853	\$326,465	(76.1%)	(25.2%)
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$215,099	\$67,989	\$510,500	650.9%	137.3%
Less: Current Year Surplus	(\$611,590)	\$0	\$0	\$0		
Dedicated Sources	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510	(0.3%)	5.6%

DESCRIPTION

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life and long-term disability programs for City employees and retirees, plus other benefits such as service awards and sick leave buyback. Mandatory drug and alcohol and employee physical programs, and employee 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. Claim costs are expected to increase by a trend of 7% per year over the next several years. Administrative costs for third party administration, including stop loss insurance rates, are expected to increase at least 3% per year.
- The City contribution per employee and dependent subsidies will not change in FY 2013. Total revenues will remain the same in FY 2013. Employees are required to pay for single coverage to remain in the \$750 deductible plan. The City anticipates closing the \$750 deductible plan in 2014. Enrollment in the \$1,500 deductible plan increased 1,143% from 2011 to 2012. The City will continue to pay 100% of the employee premium in the \$1500 deductible plan and the High Deductible Health Plan (HDHP) in 2013. Enrollment in the HDHP increased 63% between 2011 and 2012. City contributions to Health Savings Accounts (HSAs) under the HDHP will increase from \$50/month to \$75/month for single employees, and from \$100/month to \$150/month for family coverage.
- This budget includes funding at the net OPEB obligation contribution level for post-employment benefits liability as defined in OPEB-GASB statement 45. The impact of OPEB/GASB 45 on retiree health plan participation is evaluated annually. The City implemented changes in FY 2008 that significantly reduced this liability. In FY 2013 retiree premium subsidies paid by the City will be reduced by 50% (as of January 1, 2013). This will result in savings of \$212,000 to the fund in FY 2013 by reducing the Annual Required Contribution (ARC) for funding the OPEB/GASB 45 liability. In FY 2014, the retiree premium subsidy will be eliminated.
- Pre-65 retirees will see a rate increase equal to the amount of the eliminated subsidy. Post-65 retirees will also see a rate increase equal to the eliminated amounts, and can expect a general premium increase under the fully insured plan.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program. Federal Railroad Administration requirements were added to this program in FY 2012. The program passed a Federal Transit Administration audit in FY 2012 with no significant findings.

HIGHLIGHTS / SIGNIFICANT CHANGES - continued

- The City integrated the 2011 Patient's Bill of Rights healthcare reform mandatory requirements into the health plan in FY 2012: 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 plan for implementation of healthcare reform requirements. In FY 2013 we must provide uniform summary plan descriptions, and amend the City Flexible Spending Account (FSA) plan to reduce the maximum medical employee contribution amount from \$5,000 to \$2,500. Planning for 2014's new mandates on employer shared responsibility, waiting periods and cost sharing will occur in FY 2013.
- Employee wellness programs that target prevention/reduction of chronic health conditions seen most in claims payments in the medical insurance plan are the primary focus of the Employee Wellness unit: annual health fair, Weight Watchers At Work, physical activity challenges, exercise classes, discount membership program at the ARC, and access know your numbers screening services. A fitness room in the City Building opened in FY 2011; additional equipment was purchased in FY 2012 and Health Educators will offer personal training opportunities beginning in September FY 2012.
- Automated External Defibrillators (AED) devices have been installed in all City work locations, including in Water and Light Department line trucks, at the police training facility and the transload facility.
- Employee Wellness staff provides CPR/AED training to all interested staff members. Over 300 employees were certified in FY 2012, and recertification will be offered in 2014.
- Employee Wellness and Human Resources participated in a HIPAA compliance audit in FY 2012, and eliminated direct health care from the Employee Wellness operation based on audit result recommendations. A partnership with Public Health and Human Services will maintain the employee vaccination programs. Medical records will be moved to contracted occupational medical services.

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 Wellness 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 permanent employees in the each department.

The Employee Health Wellness Fee is calculated annually as a part of the budget process.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
7503 - Public Health Nurse	2.00	2.00	0.00	0.00	
7303 - Health Educator	0.00	0.00	2.00	2.00	
4605 - Human Resources Manager	0.00	1.00	1.00	1.00	
4604 - Director Human Resources*	0.00	0.00	0.15	0.15	
4601 - Human Resources Analyst	1.00	0.00	0.00	0.00	
1402 - Human Resources Technician	0.00	0.00	1.00	1.00	
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	5.15	5.15	
Permanent Full-Time	4.00	4.00	5.15	5.15	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	5.15	5.15	

* In FY 2012 the Human Resource Director is split 85% in Human Resources and 15% in Employee Benefit Fund.

**Net income Statement
Employee Benefit Fund**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Fees & Services Charges	\$11,701,901	\$11,790,046	\$11,741,764	\$12,304,545
Misc. Operating Revenue	\$2,259,706	\$0	\$0	\$0
Total Operating Revenues	\$13,961,607	\$11,790,046	\$11,741,764	\$12,304,545
Operating Expenses:				
Personnel Services	\$379,592	\$475,549	\$421,643	\$706,806
Supplies & Materials	\$18,158	\$67,981	\$63,139	\$51,090
Travel & Training	\$3,297	\$5,845	\$5,845	\$8,345
Intragovernmental Charges	\$68,681	\$436	\$436	\$433
Utilities, Services & Other Misc.	\$13,407,214	\$11,977,693	\$12,778,675	\$12,462,968
Total Operating Expenses	\$13,876,942	\$12,527,504	\$13,269,738	\$13,229,642
Operating Income (Loss) Before Depreciation	\$84,665	(\$737,458)	(\$1,527,974)	(\$925,097)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$84,665	(\$737,458)	(\$1,527,974)	(\$925,097)
Non-Operating Revenues:				
Investment Revenue	\$102,554	\$110,000	\$117,000	\$110,000
Misc. Non-Operating Revenues	\$446,239	\$436,377	\$1,364,853	\$326,465
Total Non-Operating Revenues	\$548,793	\$546,377	\$1,481,853	\$436,465
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)	\$611,590	(\$212,949)	(\$67,989)	(\$510,500)
Net Income/(Loss) Transferred To Fund Equity	\$611,590	(\$212,949)	(\$67,989)	(\$510,500) +
Fund Equity, Beg. of Year				
As Restated	\$3,056,124	\$3,560,700	\$3,667,714	\$3,599,725
Fund Equity End of Year	\$3,667,714	\$3,347,751	\$3,599,725	\$3,089,225
Percent Change in Fund Equity	20.01%		(1.85%)	(14.18%)

+ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$102,554	\$110,000	\$117,000	\$110,000
Fees and Service Charges +	\$11,701,901	\$11,790,046	\$11,741,764	\$12,304,545
Other Local Revenues ++	\$2,705,945	\$436,377	\$1,364,853	\$326,465
	\$14,510,400	\$12,336,423	\$13,223,617	\$12,741,010
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$14,510,400	\$12,336,423	\$13,223,617	\$12,741,010
Financial Uses				
Operating Expenses	\$13,876,942	\$12,527,504	\$13,269,738	\$13,229,642
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	\$2,150	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$13,898,810	\$12,551,522	\$13,291,606	\$13,251,510
Increase/(Decrease) to Cash	\$611,590	(\$215,099)	(\$67,989)	(\$510,500)
Beginning Cash and Other Resources		\$4,411,410	\$4,411,410	\$4,343,421
Projected Ending Cash and Other Resources	\$4,411,410 #	\$4,196,311	\$4,343,421	\$3,832,921
20% of Total Expenditures	\$2,779,762	\$2,510,304	\$2,658,321	\$2,650,302
Cash Above/(Below) 20% guideline	\$1,631,648	\$1,686,007	\$1,685,100	\$1,182,619

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

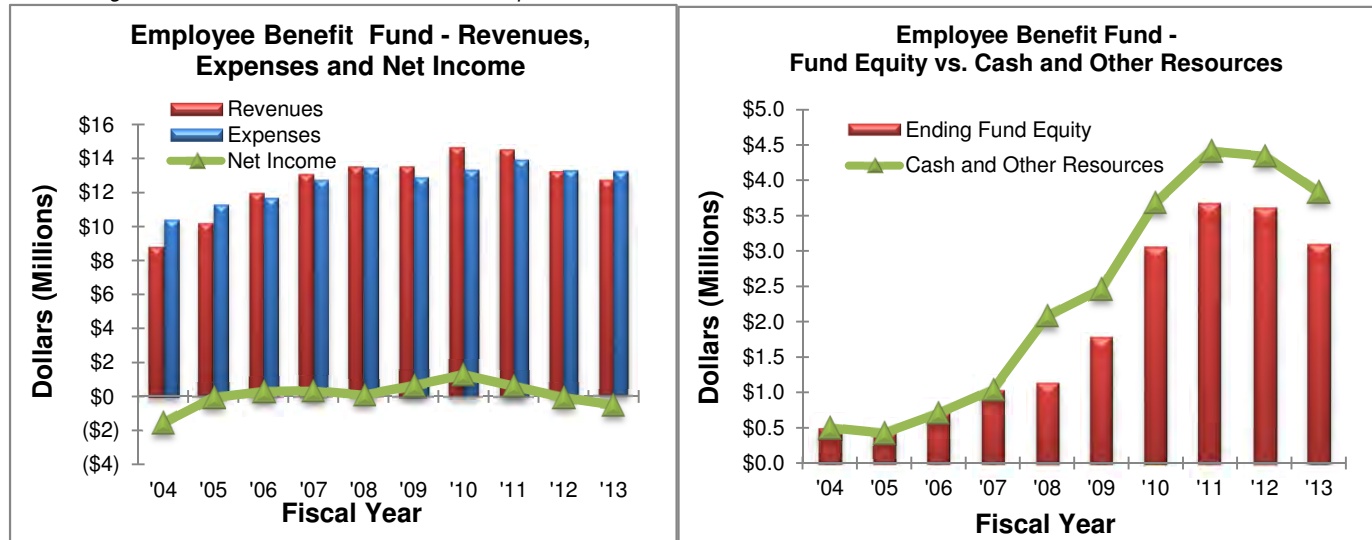
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

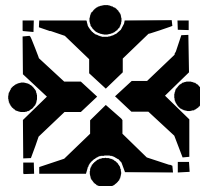
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



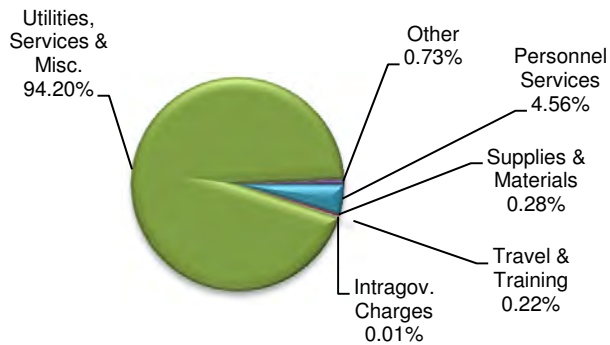
Self Insurance Fund

(Internal Service Fund)

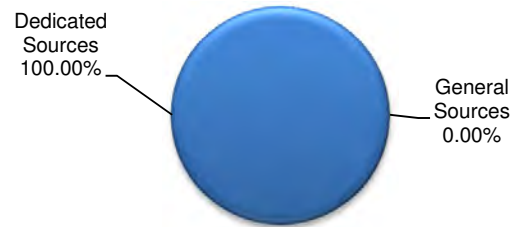


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

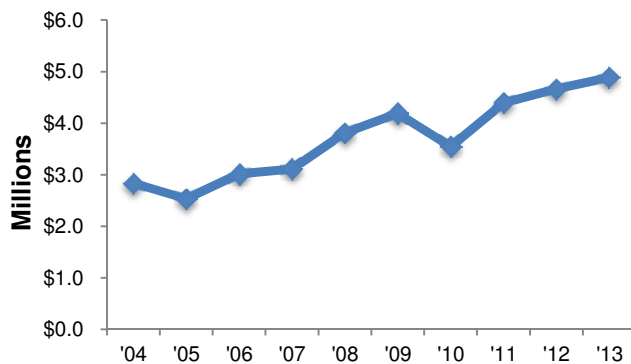


FY 2013 Totals By Funding Source

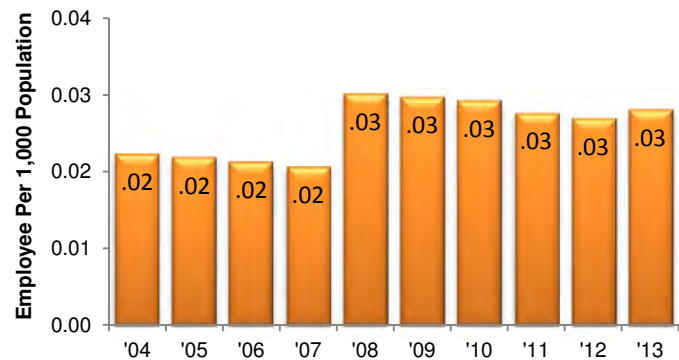


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$197,613	\$211,419	\$192,025	\$222,839	16.0%	5.4%
Supplies & Materials	\$5,184	\$11,606	\$11,516	\$13,841	20.2%	19.3%
Travel & Training	\$4,005	\$4,524	\$3,525	\$10,675	202.8%	136.0%
Intragov. Charges	\$52,460	\$251	\$251	\$255	1.6%	1.6%
Utilities, Services & Misc.	\$3,480,603	\$4,398,464	\$4,398,064	\$4,604,547	4.7%	4.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$35,845	\$35,845	\$35,845	\$35,845	0.0%	0.0%
Total	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%
Operating Expenses	\$3,739,865	\$4,626,264	\$4,605,381	\$4,852,157	5.4%	4.9%
Non-Operating Expenses	\$35,845	\$35,845	\$35,845	\$35,845	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$29,159	\$22,125	\$18,605	\$22,125	18.9%	0.0%
Fees & Service Charges	\$4,070,389	\$4,436,695	\$4,442,903	\$4,837,152	8.9%	9.0%
Other Local Revenues	\$47,473	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$203,289	\$179,718	\$28,725	(84.0%)	(85.9%)
Less: Current Year Surplus	(\$371,311)	\$0	\$0	\$0		
Dedicated Sources	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,775,710	\$4,662,109	\$4,641,226	\$4,888,002	5.3%	4.8%

DESCRIPTION

The City of Columbia's Self-Insurance Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the 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 work comp exposure as determined by industry rates - based on payroll expenses
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles

The five year claims cost history is used to help smooth out the cost of large claims over time. The workers' compensation exposure recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, electric line workers, etc.) than others (such as employees who work in an office). The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6750 - Asst Finance Director*	0.00	0.00	0.00	0.20	0.20
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	3.20	0.20
Permanent Full-Time	3.00	3.00	3.00	3.20	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.20	0.20

* In FY 2013 the Asst. Finance Director is split 30% in Utility Customer Services and 20% in Self Insurance.

Net Income Statement Self Insurance Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$4,070,362	\$4,436,695	\$4,436,695	\$4,837,152
Misc. Operating Revenue	\$47,473	\$0	\$0	\$0
Total Operating Revenues	\$4,117,835	\$4,436,695	\$4,436,695	\$4,837,152
Operating Expenses:				
Personnel Services	\$197,613	\$211,419	\$192,025	\$222,839
Supplies & Materials	\$5,184	\$11,606	\$11,516	\$13,841
Travel & Training	\$4,005	\$4,524	\$3,525	\$10,675
Intragovernmental Charges	\$52,460	\$251	\$251	\$255
Utilities, Services & Other Misc.	\$3,480,603	\$4,398,464	\$4,398,064	\$4,604,547
Total Operating Expenses	\$3,739,865	\$4,626,264	\$4,605,381	\$4,852,157
Operating Income (Loss) Before Depreciation	\$377,970	(\$189,569)	(\$168,686)	(\$15,005)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$377,970	(\$189,569)	(\$168,686)	(\$15,005)
Non-Operating Revenues:				
Investment Revenue	\$29,159	\$22,125	\$18,605	\$22,125
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$27	\$0	\$6,208	\$0
Total Non-Operating Revenues	\$29,186	\$22,125	\$24,813	\$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)	\$371,311	(\$203,289)	(\$179,718)	(\$28,725)
Net Income/(Loss) Transferred To Fund Equity	\$371,311	(\$203,289)	(\$179,718)	(\$28,725) +
Fund Equity, Beg. of Year	\$2,402,032	\$3,194,573	\$2,773,343	\$2,593,625
Fund Equity End of Year	\$2,773,343	\$2,991,284	\$2,593,625	\$2,564,900
Percent Change in Fund Equity	15.46%		(6.48%)	(1.11%)

+ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$29,159	\$22,125	\$18,605	\$22,125
Fees and Service Charges +	\$4,070,362	\$4,436,695	\$4,436,695	\$4,837,152
Other Local Revenues ++	\$27	\$0	\$6,208	\$0
	<u>\$4,099,548</u>	<u>\$4,458,820</u>	<u>\$4,461,508</u>	<u>\$4,859,277</u>
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$4,099,548</u></u>	<u><u>\$4,458,820</u></u>	<u><u>\$4,461,508</u></u>	<u><u>\$4,859,277</u></u>
Financial Uses				
Operating Expenses	\$3,739,865	\$4,626,264	\$4,605,381	\$4,852,157
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>\$3,775,710</u></u>	<u><u>\$4,662,109</u></u>	<u><u>\$4,641,226</u></u>	<u><u>\$4,888,002</u></u>
Increase/(Decrease) to Cash	\$323,838	(\$203,289)	(\$179,718)	(\$28,725)
Beginning Cash and Other Resources		\$2,453,908	\$2,453,908	\$2,274,190
Projected Ending Cash and Other Resources	<u><u>\$2,453,908</u></u> #	<u><u>\$2,250,619</u></u>	<u><u>\$2,274,190</u></u>	<u><u>\$2,245,465</u></u>
20% of Total Expenditures	\$ 755,142	\$ 932,422	\$ 928,245	\$977,600
Cash Above/(Below) 20% guideline	\$1,698,766	\$1,318,197	\$1,345,945	\$1,267,865

Ending Cash and Other Resources for FY 2011 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

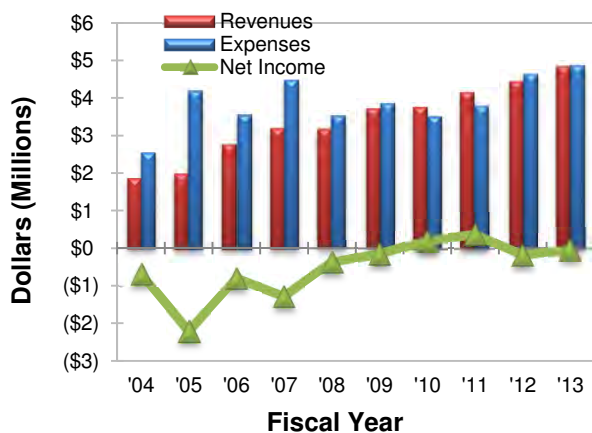
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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 and insurance recoveries.

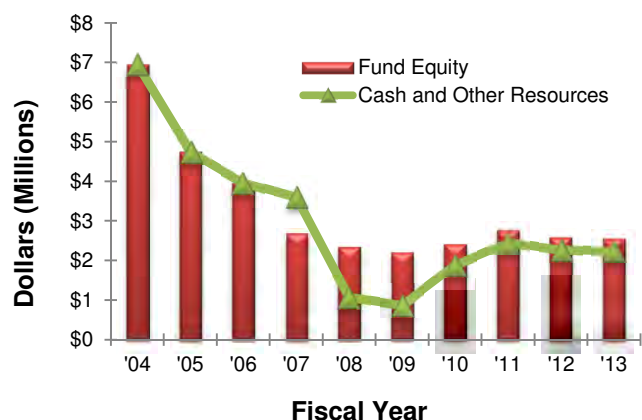
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Self Insurance Fund - Revenues, Expenses and Net Income



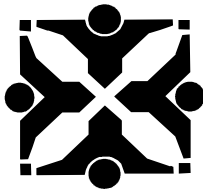
Self Insurance Fund - Fund Equity vs. Cash and Other Resources



(THIS PAGE INTENTIONALLY LEFT BLANK)

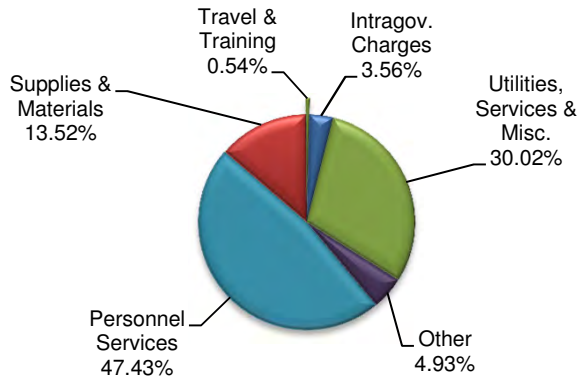
Custodial and Building Maintenance Fund

(Internal Service Fund)

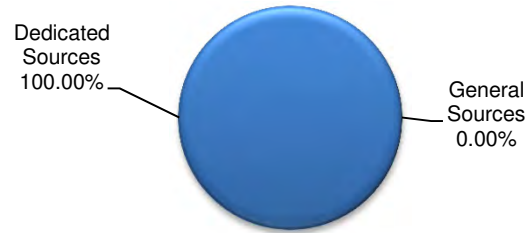


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

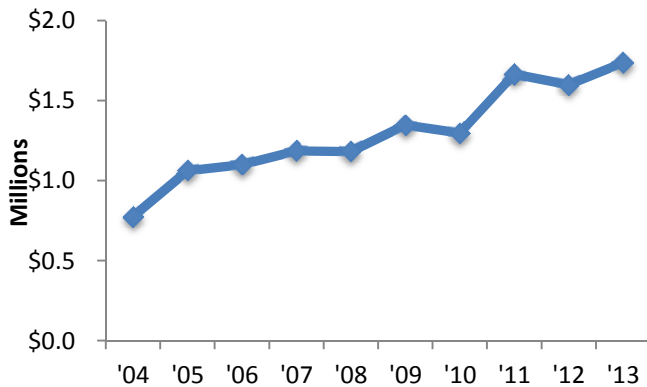


FY 2013 Totals By Funding Source

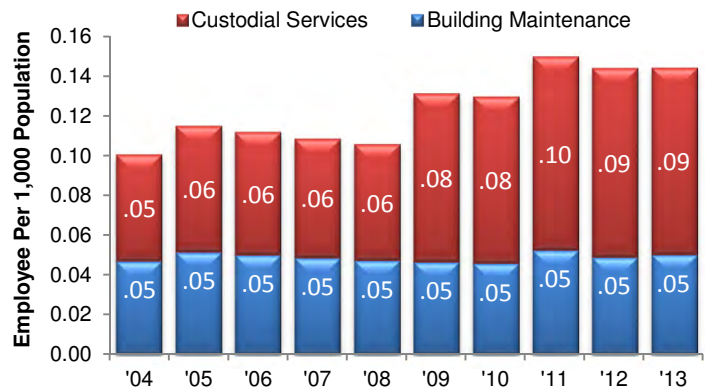


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$731,465	\$757,535	\$716,995	\$823,565	14.9%	8.7%
Supplies & Materials	\$168,836	\$225,897	\$220,772	\$234,747	6.3%	3.9%
Travel & Training	\$2,376	\$1,900	\$1,900	\$9,400	394.7%	394.7%
Intragov. Charges	\$114,380	\$62,441	\$62,441	\$61,757	(1.1%)	(1.1%)
Utilities, Services & Misc.	\$378,722	\$445,871	\$435,663	\$521,202	19.6%	16.9%
Capital	\$35,184	\$22,000	\$22,000	\$0	(100.0%)	(100.0%)
Other	\$85,459	\$82,936	\$86,796	\$85,546	(1.4%)	3.1%
Total	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%
Operating Expenses	\$1,393,880	\$1,493,644	\$1,437,771	\$1,650,671	14.8%	10.5%
Non-Operating Expenses	\$87,358	\$82,936	\$86,796	\$85,546	(1.4%)	3.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$35,184	\$22,000	\$22,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Tx	\$0	\$0	\$0	\$0		
Interest Revenue	\$14,760	\$14,919	\$19,887	\$18,940	(4.8%)	27.0%
Fees & Service Charges	\$1,631,405	\$1,487,688	\$1,489,813	\$1,532,137	2.8%	3.0%
Other Local Revenues	\$4,119	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$95,973	\$36,867	\$185,140	402.2%	92.9%
Less: Current Year Surplus	(\$133,862)	\$0	\$0	\$0		
Dedicated Sources	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%

Custodial & Maintenance Services Fund - Summary

Fund 671

DESCRIPTION

The Custodial and Maintenance Services Fund provides custodial services to the City Hall, Howard, Gentry, Sanford Kimpton (Health), Wabash, Grissum Buildings and Parking Enforcement located in the 5th Street Garage. Building maintenance is provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities.

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, Parking Enforcement located in the 5th Street Garage 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

FEE AND SERVICE CHARGE METHODOLOGY - cont

then broken down into a cost per square foot.

Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

- **Maintenance Charges** are charged to 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, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- **Building Utility Charges** are charged to 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.

Custodial & Maintenance Services Fund- Budget Detail

Building Maintenance	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$326,428	\$317,333	\$309,500	\$363,977	17.6%	14.7%
Supplies and Materials	\$105,439	\$134,115	\$132,568	\$136,065	2.6%	1.5%
Travel and Training	\$2,376	\$1,775	\$1,775	\$6,775	281.7%	281.7%
Intragovernmental Charges	\$75,258	\$46,551	\$46,551	\$46,327	(0.5%)	(0.5%)
Utilities, Services, & Misc.	\$370,669	\$419,897	\$412,603	\$502,478	21.8%	19.7%
Capital	\$35,184	\$22,000	\$22,000	\$0	(100.0%)	(100.0%)
Other	\$59,690	\$57,167	\$61,027	\$59,777	(2.0%)	4.6%
Total	\$975,044	\$998,838	\$986,024	\$1,115,399	13.1%	11.7%

Custodial Services

Personnel Services	\$405,037	\$440,202	\$407,495	\$459,588	12.8%	4.4%
Supplies and Materials	\$63,397	\$91,782	\$88,204	\$98,682	11.9%	7.5%
Travel and Training	\$0	\$125	\$125	\$2,625	2000.0%	2000.0%
Intragovernmental Charges	\$39,122	\$15,890	\$15,890	\$15,430	(2.9%)	(2.9%)
Utilities, Services, & Misc.	\$8,053	\$25,974	\$23,060	\$18,724	(18.8%)	(27.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$25,769	\$25,769	\$25,769	\$25,769	0.0%	0.0%
Total	\$541,378	\$599,742	\$560,543	\$620,818	10.8%	3.5%

Department Totals

Personnel Services	\$731,465	\$757,535	\$716,995	\$823,565	14.9%	8.7%
Supplies and Materials	\$168,836	\$225,897	\$220,772	\$234,747	6.3%	3.9%
Travel and Training	\$2,376	\$1,900	\$1,900	\$9,400	394.7%	394.7%
Intragovernmental Charges	\$114,380	\$62,441	\$62,441	\$61,757	(1.1%)	(1.1%)
Utilities, Services, & Misc.	\$378,722	\$445,871	\$435,663	\$521,202	19.6%	16.9%
Capital	\$35,184	\$22,000	\$22,000	\$0	(100.0%)	(100.0%)
Other	\$85,459	\$82,936	\$86,796	\$85,546	(1.4%)	3.1%
Total	\$1,516,422	\$1,598,580	\$1,546,567	\$1,736,217	12.3%	8.6%

Custodial & Maintenance Services Fund- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Building Maintenance					
5901 - Director of Public Works**	0.00	0.00	0.00	0.04	0.04
5106 - Asst. Public Works Director**	0.00	0.00	0.00	0.25	0.25
4502 - Senior Rate Analyst**	0.00	0.00	0.00	0.05	0.05
4501 - Rate Analyst**	0.00	0.00	0.00	0.05	0.05
3205 - Bldg. Regulations Supervisor	0.25	0.00	0.00	0.00	
2411 - Building Maint. Mechanic-773*	0.00	0.00	0.00	3.00	3.00
2407 - Building & Grounds Supervisor**	0.95	0.95	0.95	0.80	(0.15)
2404 - Maintenance Mechanic*	3.00	3.00	3.00	0.00	(3.00)
2420 - Utility Maintenance Mechanic IV-773*	1.00	1.00	1.00	0.00	(1.00)
2394 - Building Maint. Mechanic III-773*	0.00	0.00	0.00	1.00	1.00
1003 - Admin. Suppt. Asst. III**	0.50	0.50	0.50	0.54	0.04
Total Personnel	5.70	5.45	5.45	5.73	0.28
Permanent Full-Time	5.70	5.45	5.45	5.73	0.28
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.70	5.45	5.45	5.73	0.28

*In FY 2013 the Maint. Mechanic was retitled to Building Maint. Mechanic-773 and the Utility Maintenance Mechanic IV was retitled to a Building Maint. Mechanic III-773.

Custodial Services					
2407 - Building & Grounds Supervisor**	0.05	0.05	0.05	0.20	0.15
2305 - Public Works Supv I*	0.00	0.00	0.00	1.00	1.00
2003 - Custodian	9.50	9.50	9.50	9.50	
2002 - Custodian Supervisor*	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	10.55	10.55	10.55	10.70	0.15
Permanent Full-Time	9.05	9.05	9.05	9.20	0.15
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	10.55	10.55	10.55	10.70	0.15

*In FY 2013 the Custodian Supervisor was reclassified to a Public Works Supervisor I.

** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Building Maintenance	5.70	5.45	5.45	5.73	0.28
Custodial Services	10.55	10.55	10.55	10.70	0.15
Total Personnel	16.25	16.00	16.00	16.43	0.43
Permanent Full-Time	14.75	14.50	14.50	14.93	0.43
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.25	16.00	16.00	16.43	0.43
Department Totals					
Permanent Full-Time	14.75	14.50	14.50	14.93	0.43
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.25	16.00	16.00	16.43	0.43

Net Income Statement
Custodial and Building Maintenance Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Custodial User Charges	\$589,484	\$561,513	\$561,513	\$597,241
Bldg. Maint. User Charges	\$1,041,921	\$926,175	\$928,300	\$934,896
Total Operating Revenues	\$1,631,405	\$1,487,688	\$1,489,813	\$1,532,137
Operating Expenses:				
Personnel Services	\$731,465	\$757,535	\$716,995	\$823,565
Supplies & Materials	\$168,836	\$225,897	\$220,772	\$234,747
Travel & Training	\$2,376	\$1,900	\$1,900	\$9,400
Intragovernmental Charges	\$114,380	\$62,441	\$62,441	\$61,757
Utilities, Services & Other Misc.	\$376,823	\$445,871	\$435,663	\$521,202
Total Operating Expenses	\$1,393,880	\$1,493,644	\$1,437,771	\$1,650,671
Operating Income (Loss)				
Before Depreciation	\$237,525	(\$5,956)	\$52,042	(\$118,534)
Depreciation	(\$15,813)	(\$13,290)	(\$17,150)	(\$15,900)
Operating Income	\$221,712	(\$19,246)	\$34,892	(\$134,434)
Non-Operating Revenues:				
Investment Revenue	\$14,760	\$14,919	\$19,887	\$18,940
Misc. Non-Operating Revenue	\$4,119	\$0	\$0	\$0
Total Non-Operating Revenues	\$18,879	\$14,919	\$19,887	\$18,940
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$1,899	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$1,899	\$0	\$0	\$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)	\$169,046	(\$73,973)	(\$14,867)	(\$185,140)
Net Income/(Loss) Transferred To Fund Equity	\$169,046	(\$73,973)	(\$14,867)	(\$185,140) +
Fund Equity, Beg. of Year	\$663,397	\$788,672	\$832,443	\$817,576
Equity Transfer	\$0	\$0	\$0	\$0
Fund Equity End of Year	\$832,443	\$714,699	\$817,576	\$632,436
Percent Change in Fund Equity	25.48%		(1.79%)	(22.64%)

Note: Net Income Statements do not include capital addition or capital project expenses.

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

Funding Sources and Uses Custodial and Building Maintenance Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$14,760	\$14,919	\$19,887	\$18,940
Fees and Service Charges +	\$1,631,405	\$1,487,688	\$1,489,813	\$1,532,137
Other Local Revenues ++	\$4,119	\$0	\$0	\$0
	\$1,650,284	\$1,502,607	\$1,509,700	\$1,551,077
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$1,650,284	\$1,502,607	\$1,509,700	\$1,551,077
Financial Uses				
Operating Expenses	\$1,393,880	\$1,493,644	\$1,437,771	\$1,650,671
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	\$35,184	\$22,000	\$22,000	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,498,710	\$1,585,290	\$1,529,417	\$1,720,317
Increase/(Decrease) to Cash	\$151,574	(\$82,683)	(\$19,717)	(\$169,240)
Beginning Cash and Other Resources		\$541,314	\$541,314	\$521,597
Projected Ending Cash and Other Resources	\$541,314 #	\$458,631	\$521,597	\$352,357
20% of Total Expenditures	\$299,742	\$317,058	\$305,883	\$344,063
Cash Above/(Below) 20% guideline	\$241,572	\$141,573	\$215,714	\$8,294

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

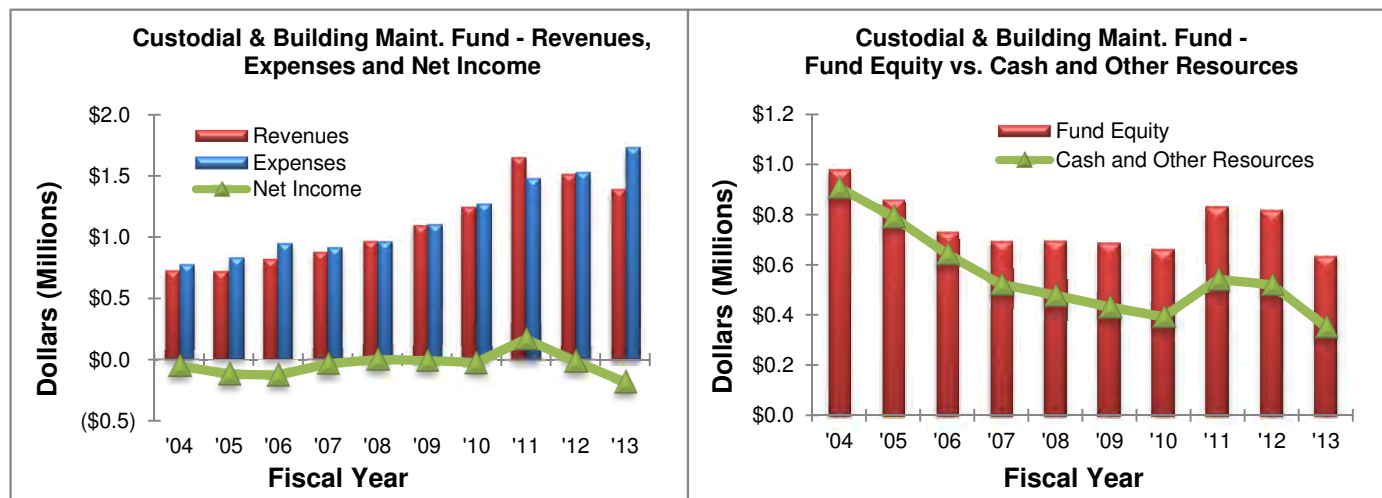
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

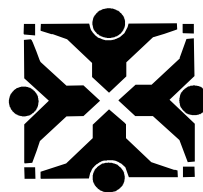
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



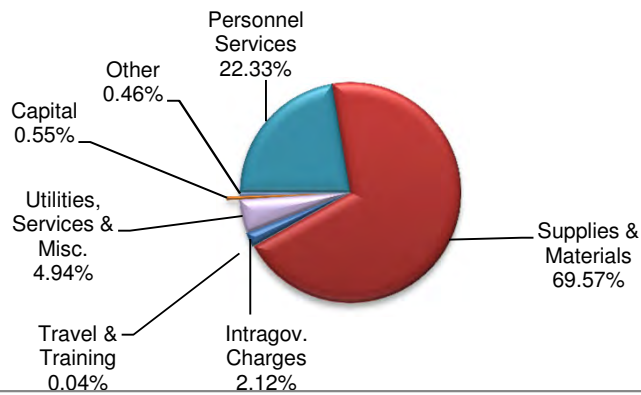
Fleet Operations Fund

(Internal Service Fund)

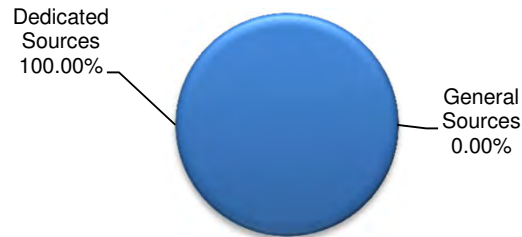


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

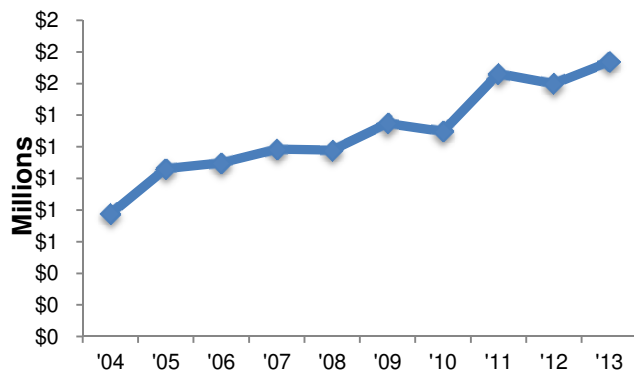


FY 2013 Totals By Funding Source

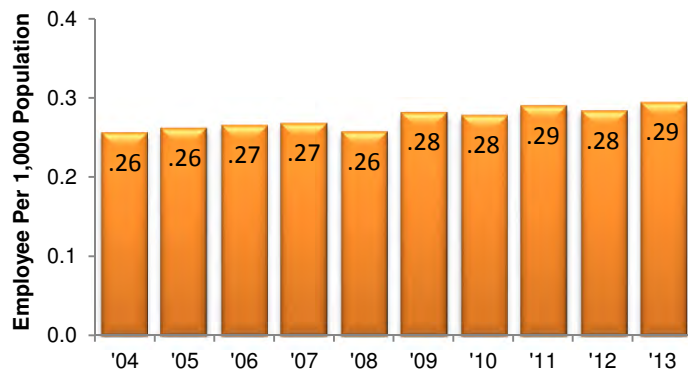


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,698,651	\$1,860,638	\$1,818,003	\$1,995,897	9.8%	7.3%
Supplies & Materials	\$5,517,620	\$5,378,908	\$5,435,948	\$6,219,142	14.4%	15.6%
Travel & Training	\$1,781	\$2,990	\$2,135	\$3,288	54.0%	10.0%
Intragov. Charges	\$438,607	\$173,168	\$173,668	\$189,251	9.0%	9.3%
Utilities, Services & Misc.	\$71,105	\$923,718	\$909,597	\$441,700	(51.4%)	(52.2%)
Capital	\$7,175	\$117,000	\$103,790	\$48,800	(53.0%)	(58.3%)
Other	\$40,510	\$40,551	\$40,551	\$41,159	1.5%	1.5%
Total	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%
Operating Expenses	\$7,708,502	\$7,489,422	\$7,489,351	\$8,499,278	13.5%	13.5%
Non-Operating Expenses	\$43,785	\$40,551	\$40,551	\$41,159	1.5%	1.5%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$7,175	\$117,000	\$103,790	\$48,800	(53.0%)	(58.3%)
Capital Projects	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Total Expenses	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$26,422	\$18,652	\$35,670	\$35,000	(1.9%)	87.6%
Fees & Service Charges	\$7,954,852	\$7,608,660	\$7,835,060	\$8,915,042	13.8%	17.2%
Other Local Revenues	\$78,239	\$57,400	\$58,397	\$51,000	(12.7%)	(11.1%)
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$812,261	\$554,565	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	(\$284,064)	\$0	\$0	(\$61,805)		
Dedicated Sources	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,775,449	\$8,496,973	\$8,483,692	\$8,939,237	5.4%	5.2%

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, the Parks and Recreation Department and other City departments.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Added the fleet maintenance responsibility for the Parks and Recreation Department mid FY 2012. This added approximately 220 vehicles and equipment to Fleet Operations customer fleet. Additionally, two FTE maintenance personnel from Parks and Recreation were added to Fleet Operations' staff. Starting in FY 2013, the Parks and Recreation fleet maintenance will be provided by Fleet Operations using the Internal Service Fund full cost accounting methodology.
- A vehicle and equipment rental pool will be added to Fleet Operations starting in FY 2013. Although this process of reviewing low use vehicles and equipment started in FY 2012, it will culminate with the establishment of a vehicle pool that will be a cost reduction strategy for the City and a revenue center for Fleet Operations.
- The Fleet Operations Division will continue 24 hour operations. The expanded operating hours have shown a significant reduction in sending repairs to commercial vendors and more timely completion of preventive maintenance services.
- Fleet Operations will continue to work with compressed natural gas (CNG) providers and potential users to determine the feasibility and cost effectiveness of this alternative fuel. This may result in a CNG fuel station being established in Columbia during FY 2013.

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6595 - Risk Management Specialist	0.00	0.10	0.10	0.10	
6100 - Stores Clerk	4.00	4.00	4.00	4.00	
5901 - Director of Public Works**	0.00	0.00	0.00	0.08	0.08
5107 - Operations Manager**	0.25	0.20	0.20	0.00	(0.20)
5106 - Asst. Public Works Director**	0.05	0.05	0.05	0.00	(0.05)
4502 - Senior Rate Analyst**	0.05	0.05	0.05	0.10	0.05
4501 - Rate Analyst**	0.05	0.05	0.05	0.10	0.05
2401 - Maintenance Assistant I	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic*	18.00	18.00	18.00	19.00	1.00
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2105 - Vehicle Maint. Supervisor II*	0.00	0.00	0.00	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**	1.05	1.05	1.05	1.13	0.08
Total Personnel	31.45	31.50	31.50	33.51	2.01
Permanent Full-Time	31.45	31.50	31.50	33.51	2.01
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	31.45	31.50	31.50	33.51	2.01

*In FY 2013 - (1.00) Vehicle Mechanic and (1.00) Vehicle Maintenance Supervisor II were moved from Parks and Recreation.

** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

BUDGET DETAIL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,698,651	\$1,860,638	\$1,818,003	\$1,995,897	9.8%	7.3%
Supplies and Materials	\$5,517,620	\$5,378,908	\$5,435,948	\$6,219,142	14.4%	15.6%
Travel and Training	\$1,781	\$2,990	\$2,135	\$3,288	54.0%	10.0%
Intragovernmental Charges	\$438,607	\$173,168	\$173,668	\$189,251	9.0%	9.3%
Utilities, Services, & Misc.	\$55,118	\$73,718	\$59,597	\$91,700	53.9%	24.4%
Capital	\$7,175	\$117,000	\$103,790	\$48,800	(53.0%)	(58.3%)
Other	\$40,510	\$40,551	\$40,551	\$41,159	1.5%	1.5%
Total	\$7,759,462	\$7,646,973	\$7,633,692	\$8,589,237	12.5%	12.3%

MAJOR PROJECTS

- Completed test of translucent garage doors and will start process of replacing all Grissum Garage doors with the new translucent doors. This is a multi-year process that will be accomplished as budget constraints allow.
- Design and build a new Parks & Recreation fleet maintenance building.
- Continue with facility and storm water improvements in and around the Grissum Building.
- Purchase land and begin plans to construct a CNG facility.

FISCAL IMPACT

- Translucent garage doors improve building lighting with no energy expenditure/cost.
- New Parks & Recreation fleet maintenance building will be designed and built using funds from the Fleet Operations fund. Estimated cost for new building and removal of current building is \$850,000.
- The vehicle pool will be a revenue source for Fleet Operations and reduce vehicle and equipment costs Citywide.

BUDGET DETAIL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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.	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$15,987	\$850,000	\$850,000	\$350,000	(58.8%)	(58.8%)

Net Income Statement Fleet Operations Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$7,954,852	\$7,608,660	\$7,835,060	\$8,915,042
Total Operating Revenues	\$7,954,852	\$7,608,660	\$7,835,060	\$8,915,042
Operating Expenses:				
Personnel Services	\$1,698,651	\$1,860,638	\$1,818,003	\$1,995,897
Supplies & Materials	\$5,517,620	\$5,378,908	\$5,435,948	\$6,219,142
Travel & Training	\$1,781	\$2,990	\$2,135	\$3,288
Intragovernmental Charges	\$438,607	\$173,168	\$173,668	\$189,251
Utilities, Services & Other Misc.	\$51,843	\$73,718	\$59,597	\$91,700
Total Operating Expenses	\$7,708,502	\$7,489,422	\$7,489,351	\$8,499,278
Operating Income(Loss) Before Depreciation	\$246,350	\$119,238	\$345,709	\$415,764
Depreciation	(\$37,180)	(\$37,221)	(\$37,221)	(\$35,810)
Operating Income	\$209,170	\$82,017	\$308,488	\$379,954
Non-Operating Revenues:				
Investment Revenue	\$26,422	\$18,652	\$35,670	\$35,000
Revenue From Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$78,239	\$57,400	\$58,397	\$51,000
Total Non-Operating Revenues	\$104,661	\$76,052	\$94,067	\$86,000
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$3,275	\$0	\$0	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,275	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$3,330)	(\$3,330)	(\$3,330)	(\$5,349)
Capital Contributions	\$0	\$0	\$0	\$0
Net Income (Loss)	\$307,226	\$154,739	\$399,225	\$460,605
Net Income/(Loss) Transferred To Fund Equity	\$307,226	\$154,739	\$399,225	\$460,605
Fund Equity, Beg. of Year	\$1,752,009	\$2,033,291	\$2,059,235	\$2,458,460
Fund Equity End of Year	\$2,059,235	\$2,188,030	\$2,458,460	\$2,919,065
Percent Change in Fund Equity	17.54%		19.39%	18.74%

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Fleet Operations Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$26,422	\$18,652	\$35,670	\$35,000
Fees and Service Charges +	\$7,954,852	\$7,608,660	\$7,835,060	\$8,915,042
Other Local Revenues ++	\$78,239	\$57,400	\$58,397	\$51,000
	\$8,059,513	\$7,684,712	\$7,929,127	\$9,001,042
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	\$8,059,513	\$7,684,712	\$7,929,127	\$9,001,042
Financial Uses				
Operating Expenses	\$7,708,502	\$7,489,422	\$7,489,351	\$8,499,278
Operating Transfers to Other Funds	\$3,330	\$3,330	\$3,330	\$5,349
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$7,175	\$117,000	\$103,790	\$48,800
Enterprise Revenues used for Capital Projects		\$850,000	\$850,000	\$350,000
Total Expenditures Uses	\$7,719,007	\$8,459,752	\$8,446,471	\$8,903,427
Increase/(Decrease) to Cash	\$340,506	(\$775,040)	(\$517,344)	\$97,615
Beginning Cash and Other Resources		\$1,519,171	\$1,519,171	\$1,001,827
Projected Ending Cash and Other Resources	\$1,519,171 #	\$744,131	\$1,001,827	\$1,099,442
20% of Total Expenditures	\$1,543,801	\$1,691,950	\$1,689,294	\$1,780,685

Cash Above/(Below) 20% guideline **(\$24,630)** **(\$947,819)** **(\$687,467)** **(\$681,243)**

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

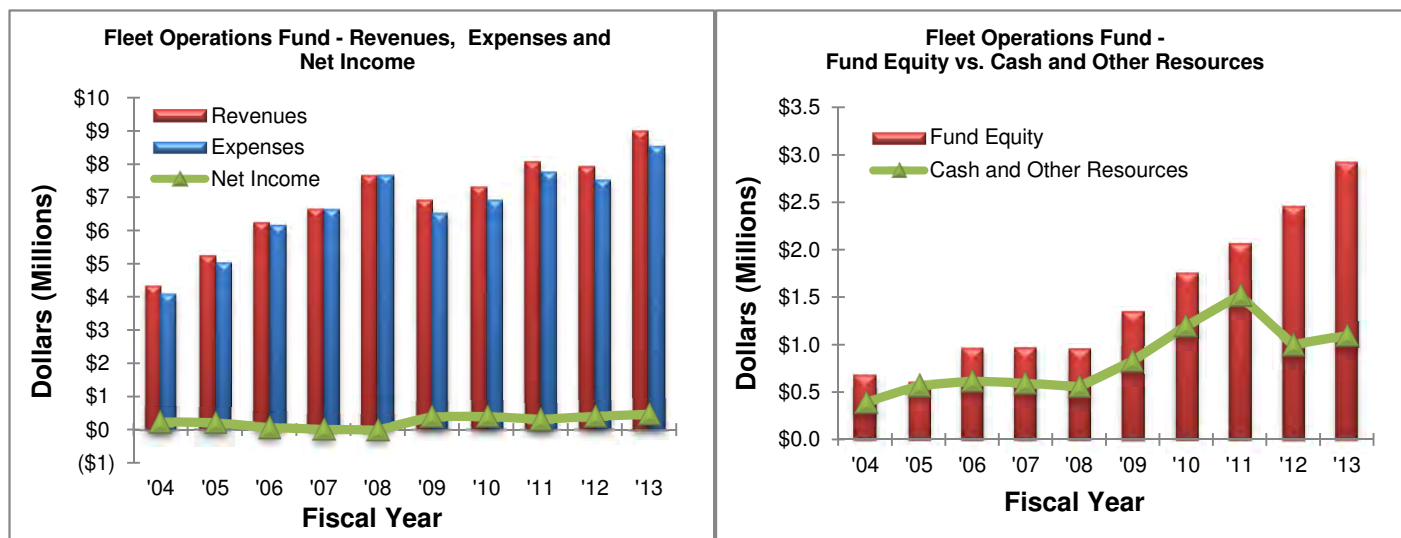
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

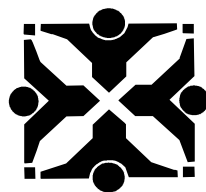
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE INTENTIONALLY LEFT BLANK)

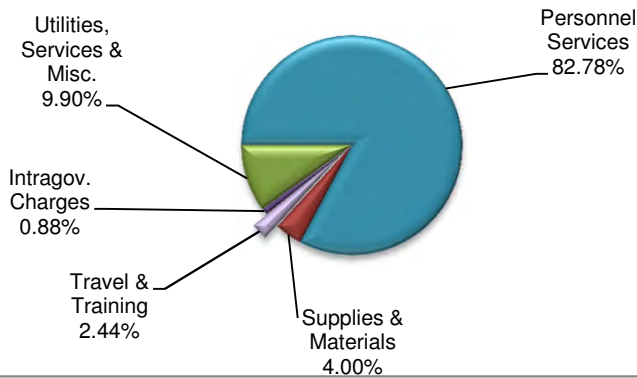
GIS (Geospatial Information Services) Fund

(Internal Service Fund)

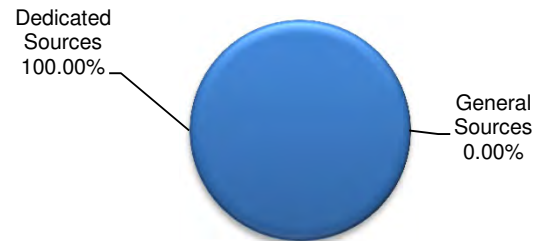


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

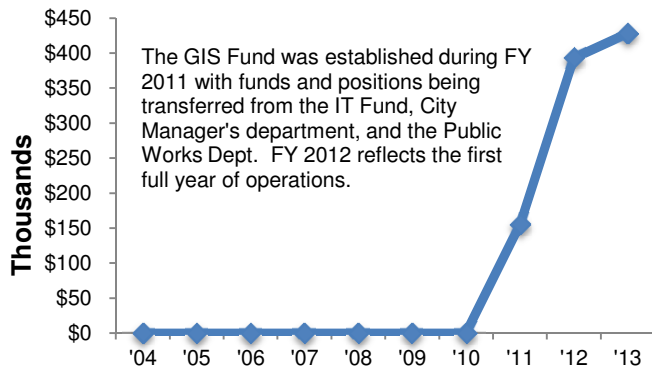


FY 2013 Totals By Funding Source

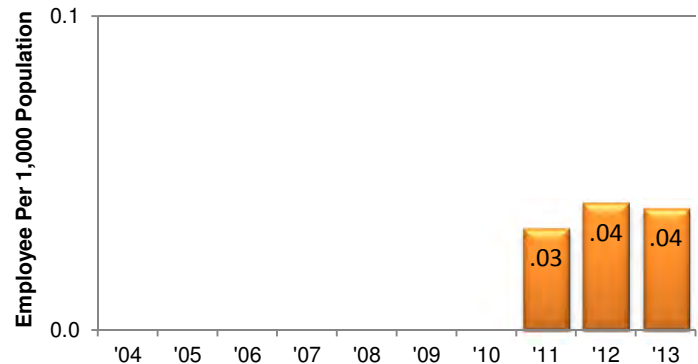


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$134,899	\$352,495	\$292,153	\$354,298	21.3%	0.5%
Supplies & Materials	\$4,578	\$17,204	\$17,204	\$17,134	(0.4%)	(0.4%)
Travel & Training	\$3,115	\$12,000	\$12,000	\$10,440	(13.0%)	(13.0%)
Intragov. Charges	\$0	\$447	\$447	\$3,786	747.0%	747.0%
Utilities, Services & Misc.	\$2,156	\$10,725	\$10,903	\$42,355	288.5%	294.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
Operating Expenses	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
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	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Tx	\$0	\$0	\$0	\$0		
Interest Revenue	\$884	\$0	\$1,272	\$1,000	(21.4%)	
Fees & Service Charges	\$0	\$322,004	\$322,004	\$324,130	0.7%	0.7%
Other Local Revenues	\$0	\$0	\$0	\$0		
Grants	\$20,865	\$80,330	\$66,848	\$87,270	30.5%	8.6%
Operating Transfers In	\$134,096	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$15,613		
Less: Current Year Surplus	(\$11,097)	(\$9,463)	(\$57,417)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$144,748	\$392,871	\$332,707	\$428,013	28.6%	8.9%

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; data development, mapping, and documentation standards; and supporting and aiding use, coordination, and collaboration among City departments, Boone County, other organizations, and citizens.

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.

HIGHLIGHTS / SIGNIFICANT CHANGES (cont.)

- 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 completed in FY 2012 include mapping City sidewalks, updating the building footprints map layer, developing maps and data access through the internet, inventory and review of City spatial data, and the Natural Resource Inventory land cover map.
- Design and implementation of GIS training for staff. The GIS Office held 29 training sessions in FY 2012 for over 200 staff.
- Projects in process include improving and synchronizing City address databases, maintain and keep current core datasets used across the City including assets and regulatory conditions, developing next versions of web maps, and the City of Columbia Natural Resource Inventory report.

FEE AND SERVICE CHARGE METHODOLOGY

GIS Office charges a fee to city users based on the number of network computers in each department. Fee will cover the budget of the GIS Office.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5901 - Director of Public Works**	0.00	0.00	0.00	0.01	0.01
5106 - Asst. Director of Public Works**	0.00	0.00	0.00	0.08	0.08
4502 - Senior Rate Analyst**	0.00	0.00	0.00	0.05	0.05
4501 - Rate Analyst**	0.00	0.00	0.00	0.05	0.05
2190 - GIS Technician	1.00	2.00	2.00	2.00	
2175 - GIS Support Coordinator	0.50	0.50	0.50	0.50	
2150 - GIS Enterprise Systems Admin.	1.00	1.00	1.00	1.00	
2130 - City-Wide Services Manager*	0.00	0.00	0.00	0.70	0.70
2125 - GIS Manager*	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin Support Asst III**	0.00	0.00	0.00	0.01	0.01
Total Personnel	3.50	4.50	4.50	4.40	(0.10)
Permanent Full-Time	3.50	4.50	4.00	3.90	(0.10)
Permanent Part-Time	0.00	0.00	0.50	0.50	
Total Permanent	3.50	4.50	4.50	4.40	(0.10)

*In FY 2013 the GIS Manager was reclassified to a City-Wide Services Manager.

** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

Net Income Statement GIS Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$0	\$322,004	\$322,004	\$324,130
Total Operating Revenues	\$0	\$322,004	\$322,004	\$324,130
Operating Expenses:				
Personnel Services	\$134,899	\$352,495	\$292,153	\$354,298
Supplies & Materials	\$4,578	\$17,204	\$17,204	\$17,134
Travel & Training	\$3,115	\$12,000	\$12,000	\$10,440
Intragovernmental Charges	\$0	\$447	\$447	\$3,786
Utilities, Services & Other Misc.	\$2,156	\$10,725	\$10,903	\$42,355
Total Operating Expenses	\$144,748	\$392,871	\$332,707	\$428,013
Operating Income(Loss) Before Depreciation	(\$144,748)	(\$70,867)	(\$10,703)	(\$103,883)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$144,748)	(\$70,867)	(\$10,703)	(\$103,883)
Non-Operating Revenues:				
Investment Revenue	\$884	\$0	\$1,272	\$1,000
Revenue From Other Gov. Units	\$20,865	\$80,330	\$66,848	\$87,270
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$21,749	\$80,330	\$68,120	\$88,270
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	\$134,096	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0
Capital Contributions	\$0	\$0	\$0	\$0
Net Income (Loss)	\$11,097	\$9,463	\$57,417	(\$15,613)
Net Income/(Loss) Transferred To Fund Equity	\$11,097	\$9,463	\$57,417	(\$15,613) +
Fund Equity, Beg. of Year	\$0	\$274	\$11,097	\$68,514
Fund Equity End of Year	\$11,097	\$9,737	\$68,514	\$52,901
Percent Change in Fund Equity			517.41%	-22.79%

Note: Net Income Statements do not include capital addition or capital project expenses.

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

Funding Sources and Uses GIS Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$20,865	\$80,330	\$66,848	\$87,270
Interest	\$884	\$0	\$1,272	\$1,000
Fees and Service Charges +	\$0	\$322,004	\$322,004	\$324,130
Other Local Revenues ++	\$0	\$0	\$0	\$0
	\$21,749	\$402,334	\$390,124	\$412,400
Other Funding Sources/Transfers^				
Total Financial Sources: Less	\$134,096	\$0	\$0	\$0
Appropriated Fund Balance	\$155,845	\$402,334	\$390,124	\$412,400
Financial Uses				
Operating Expenses	\$144,748	\$392,871	\$332,707	\$428,013
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	\$144,748	\$392,871	\$332,707	\$428,013
Increase/(Decrease) to Cash	\$11,097	\$9,463	\$57,417	(\$15,613)
Beginning Cash and Other Resources		\$11,097	\$11,097	\$68,514
Projected Ending Cash and Other Resources	\$11,097 #	\$20,560	\$68,514	\$52,901
20% of Total Expenditures	\$28,950	\$78,574	\$66,541	\$85,603
Cash Above/(Below) 20% guideline	(\$17,853)	(\$58,014)	\$1,973	(\$32,702)

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

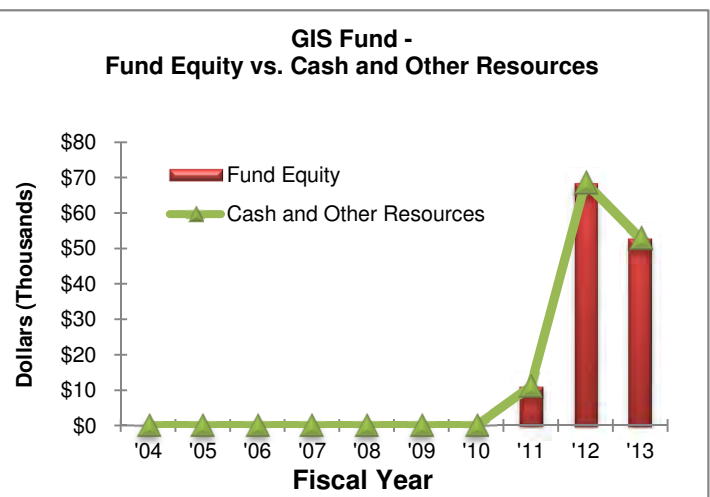
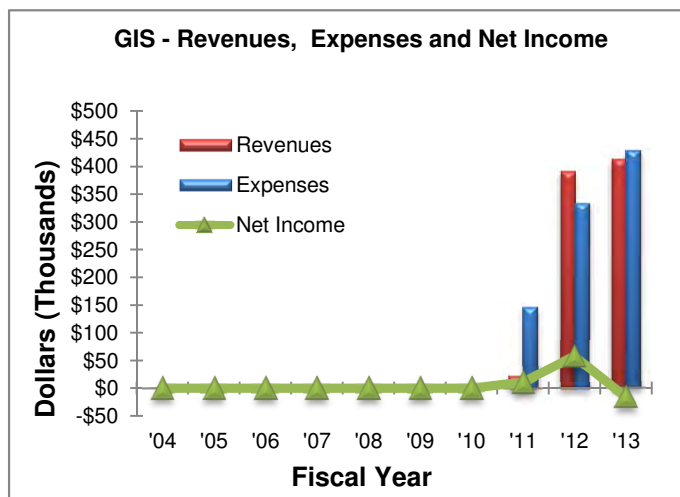
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



(THIS PAGE INTENTIONALLY LEFT BLANK)

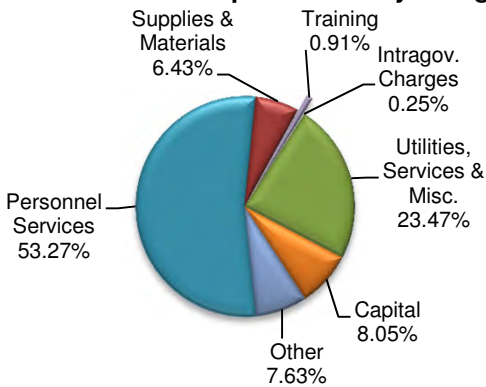
Information Technologies Fund

(Internal Service Fund)

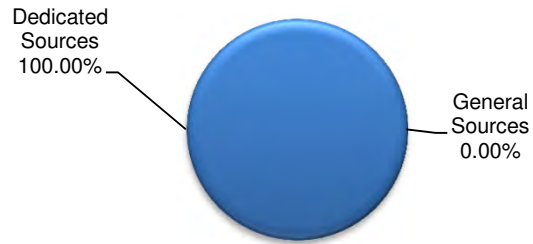
*City of Columbia
Columbia, Missouri*

INFORMATION TECHNOLOGIES FUND (Internal Service Fund)

FY 2013 Total Expenditures By Category

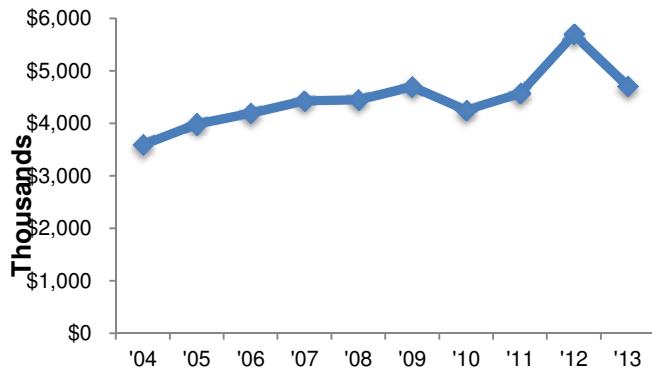


FY 2013 Totals By Funding Source

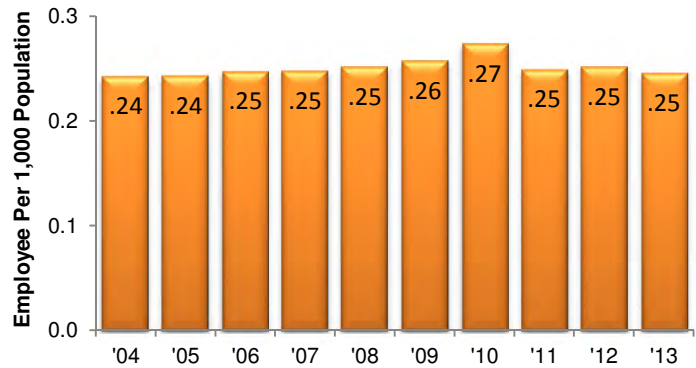


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



EXPENDITURES (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$2,348,757	\$2,427,908	\$2,334,786	\$2,506,987	7.4%	3.3%
Supplies & Materials	\$260,285	\$442,318	\$431,467	\$302,701	(29.8%)	(31.6%)
Travel & Training	\$22,172	\$42,963	\$33,233	\$42,758	28.7%	(0.5%)
Intragov. Charges	\$199,010	\$11,298	\$11,298	\$11,594	2.6%	2.6%
Utilities, Services & Misc.	\$834,408	\$1,022,912	\$983,004	\$1,104,382	12.3%	8.0%
Capital	\$205,026	\$374,864	\$303,164	\$378,783	24.9%	1.0%
Other	\$408,806	\$1,366,720	\$1,354,539	\$359,204	(73.5%)	(73.7%)
Total	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)
Operating Expenses	\$3,664,632	\$3,947,399	\$3,790,813	\$3,968,422	4.7%	0.5%
Non-Operating Expenses	\$408,806	\$1,366,720	\$1,357,514	\$359,204	(73.5%)	(73.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$205,026	\$374,864	\$303,164	\$378,783	24.9%	1.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Tx	\$0	\$0	\$0	\$0		
Grants	\$5,000	\$0	\$0	\$0		
Interest Revenue	\$58,686	\$60,000	\$31,500	\$31,500	0.0%	(47.5%)
Fees & Service Charges	\$4,215,966	\$3,999,423	\$3,984,823	\$4,111,919	3.2%	2.8%
Other Local Revenues	\$2,290	\$0	\$6,289	\$2,897	(53.9%)	
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$1,629,560	\$1,428,879	\$560,093	(60.8%)	(65.6%)
Less: Current Year Surplus	(\$3,478)	\$0	\$0	\$0		
Dedicated Sources	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,278,464	\$5,688,983	\$5,451,491	\$4,706,409	(13.7%)	(17.3%)

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 OBJECTIVE/GOALS

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

- The I.T. Department migrated 1,200 email accounts from Novell Groupwise to Google Apps for Government. This involved training users, reconfiguring firewalls, modifying applications that sent emails or were calendar dependent, and assisting in making archives accessible. This migration was accomplished in 3 months..
- Implemented new HR package (PeopleAdmin). This allows for online application and full integration with the payroll system.
- Internal Customer Satisfaction Survey was completed. Results showed that 88% of employees were satisfied with the I.T. Department with only 4% being dissatisfied. The Helpdesk received a 92% satisfied with only 1% dissatisfied.
- Priorities for FY 2013 include switching from Novell's e-Directory to Microsoft's Active Directory, selecting a new ERP system to replace the Sungard HTE system, selecting a replacement for the Public Safety CAD/Redcords system, implementing mobile applications for Health, Fire, ONS, CVB and Parks and Recreation, and implementation of a customer service call center for the City.

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 are not covered by this plan and the costs for those items are reflected in each department's individual budget.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	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	14.00	14.00	15.00	15.00	
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	27.00	27.00	28.00	28.00	
Permanent Full-Time	27.00	27.00	28.00	28.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	27.00	27.00	28.00	28.00	

Net Income Statement
Information Technologies Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$4,215,966	\$3,999,423	\$3,984,823	\$4,111,919
Total Operating Revenues	\$4,215,966	\$3,999,423	\$3,984,823	\$4,111,919
Operating Expenses:				
Personnel Services	\$2,348,757	\$2,427,908	\$2,334,786	\$2,506,987
Supplies & Materials	\$260,285	\$442,318	\$431,467	\$302,701
Travel & Training	\$22,172	\$42,963	\$33,233	\$42,758
Intragovernmental Charges	\$199,010	\$11,298	\$11,298	\$11,594
Utilities, Services & Other Misc.	\$834,408	\$1,022,912	\$980,029	\$1,104,382
Total Operating Expenses	\$3,664,632	\$3,947,399	\$3,790,813	\$3,968,422
Operating Income (Loss) Before Depreciation	\$551,334	\$52,024	\$194,010	\$143,497
Depreciation	(\$189,288)	(\$193,200)	(\$181,019)	(\$185,684)
Operating Income	\$362,046	(\$141,176)	\$12,991	(\$42,187)
Non-Operating Revenues:				
Investment Revenue	\$58,686	\$60,000	\$31,500	\$31,500
Revenue from Other Gov. Units	\$5,000	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$2,290	\$0	\$6,289	\$2,897
Total Non-Operating Revenues	\$65,976	\$60,000	\$37,789	\$34,397
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$0	\$0	\$2,975	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$2,975	\$0
Operating Transfers To Other Funds	(\$219,518)	(\$1,173,520)	(\$1,173,520)	(\$173,520)
Capital Contributions	\$0	\$0	\$0	\$0
Net Income (Loss)	\$208,504	(\$1,254,696)	(\$1,125,715)	(\$181,310)
Net Income/(Loss) Transferred To Fund Equity	\$208,504	(\$1,254,696)	(\$1,125,715)	(\$181,310) +
Fund Equity, Beg. of Year	\$2,349,623	\$2,336,268	\$2,558,127	\$1,432,412
Fund Equity End of Year	\$2,558,127	\$1,081,572	\$1,432,412	\$1,251,102
Percent Change in Fund Equity	8.87%		(44.01%)	(12.66%)

+ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$58,686	\$60,000	\$31,500	\$31,500
Fees and Service Charges +	\$4,215,966	\$3,999,423	\$3,984,823	\$4,111,919
Other Local Revenues ++	\$7,290	\$0	\$6,289	\$2,897
	<u>\$4,281,942</u>	<u>\$4,059,423</u>	<u>\$4,022,612</u>	<u>\$4,146,316</u>
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$4,281,942</u></u>	<u><u>\$4,059,423</u></u>	<u><u>\$4,022,612</u></u>	<u><u>\$4,146,316</u></u>
Financial Uses				
Operating Expenses	\$3,664,632	\$3,947,399	\$3,790,813	\$3,968,422
Operating Transfers to Other Funds	\$219,518	\$1,173,520	\$1,173,520	\$173,520
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$205,026	\$374,864	\$303,164	\$378,783
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$4,089,176</u></u>	<u><u>\$5,495,783</u></u>	<u><u>\$5,267,497</u></u>	<u><u>\$4,520,725</u></u>
Increase/(Decrease) to Cash	\$192,766	(\$1,436,360)	(\$1,244,885)	(\$374,409)
Beginning Cash and Other Resources		\$2,121,520	\$2,121,520	\$876,635
Projected Ending Cash and Other Resources	<u><u>\$2,121,520</u></u> #	<u><u>\$685,160</u></u>	<u><u>\$876,635</u></u>	<u><u>\$502,226</u></u>
20% of Total Expenditures	\$817,835	\$1,099,157	\$1,053,499	\$904,145
Cash Above/(Below) 20% guideline	\$1,303,685	(\$413,997)	(\$176,864)	(\$401,919)

Ending Cash and Other Resources for FY 2011 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.

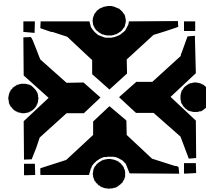
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

(THIS PAGE INTENTIONALLY LEFT BLANK)

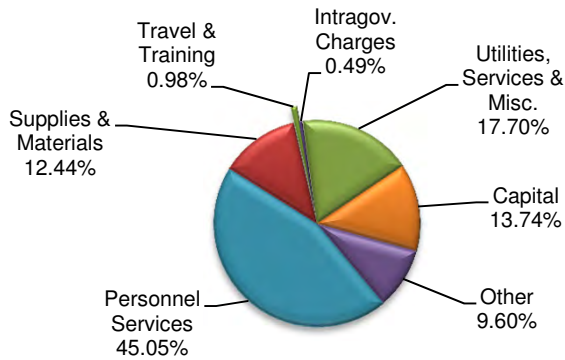
Public Communications Fund

(Internal Service Fund)

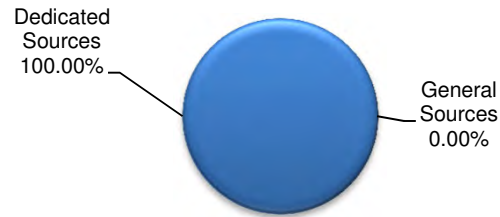


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

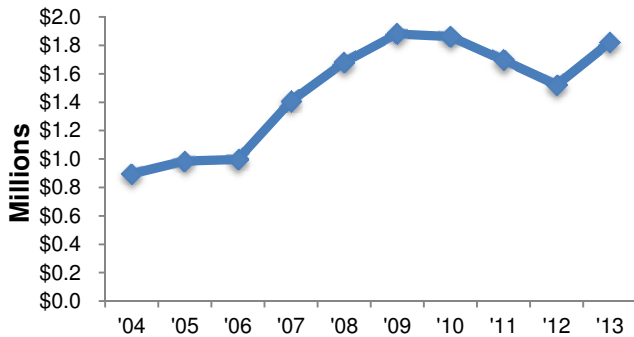


FY 2013 Totals By Funding Source

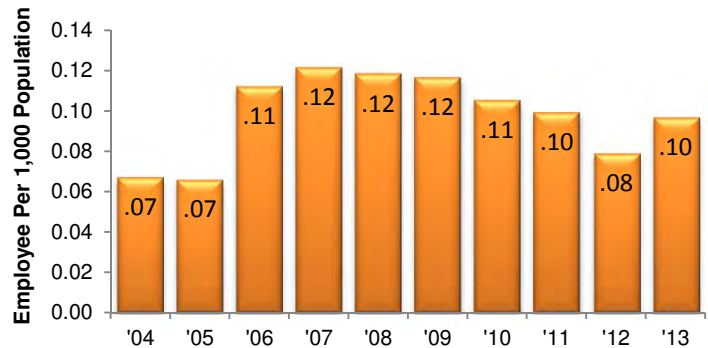


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$784,063	\$751,060	\$708,407	\$819,965	15.7%	9.2%
Supplies & Materials	\$209,983	\$231,523	\$217,378	\$226,480	4.2%	(2.2%)
Travel & Training	\$294	\$1,200	\$1,100	\$17,800	1518.2%	1383.3%
Intragov. Charges	\$196,261	\$9,230	\$9,231	\$9,001	(2.5%)	(2.5%)
Utilities, Services & Misc.	\$278,377	\$317,739	\$306,149	\$322,155	5.2%	1.4%
Capital	\$30,614	\$35,000	\$35,000	\$250,174	614.8%	614.8%
Other	\$174,715	\$175,062	\$171,872	\$174,662	1.6%	(0.2%)
Total	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%
Operating Expenses	\$1,468,978	\$1,310,752	\$1,242,265	\$1,395,401	12.3%	6.5%
Non-Operating Expenses	\$174,715	\$175,062	\$171,872	\$174,662	1.6%	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$30,614	\$35,000	\$35,000	\$250,174	614.8%	614.8%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%

REVENUES (Where the Money Comes From)

CATV Gross Receipts Tax	\$659,982	\$635,000	\$667,352	\$640,000	(4.1%)	0.8%
Interest Revenue	\$36,922	\$39,593	\$38,784	\$40,000	3.1%	1.0%
Fees & Service Charges	\$865,918	\$638,784	\$620,658	\$579,102	(6.7%)	(9.3%)
Other Local Revenues	\$115	\$75	\$36	\$20	(44.4%)	(73.3%)
Operating Transfers In	\$0	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Use of Prior Year Sources	\$111,370	\$157,362	\$72,307	\$511,115	606.9%	224.8%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%

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 and legislative 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 2012**

- Reorganized to focus on customer service, high performance and strategic planning.
- Replaced Public Communications Manager with Civic Relations Manager to support legislative and intergovernmental relations, strategic planning and communications.
- Upgraded Public Communications Manager supports communications and customer service initiatives.
- Upgraded Media Services Manager supports City Channel broadcast communications, video archiving, audio visual services and event management.
- Transferred E-Government Coordinator to Information Technology Department.

HIGHLIGHTS/SIGNIFICANT CHANGES**FY 2013**

- **Strategic Priority: Customer-Focused Government. Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations** by developing and establishing a **City contact center** to be phased in as a "one call, city hall" resource for citizens. (2) Customer Service Rep II's have been approved in the budget, one position starts fall 2012 and one in summer 2013.

- Conduct Citizens Survey
- Facilitate new internal and external communication outlets
- Integrate new technologies to expand in-house marketing, design and printing services

Personnel changes:

- Increase (.75) FTE Administrative Support Assistant II position to a (1.00) FTE position. This position is split 75% in Public Communications and 25% in Office of Sustainability.

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 Light. The charges for General Fund departments are charged to the City General budget.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Public Communications Office	3.00	3.50	3.50	3.75	0.25
E-Government	1.00	1.00	0.00	0.00	
Document Support Services	3.00	1.50	1.50	1.50	
City Channel	3.75	3.75	3.75	3.75	
Contact Center	0.00	0.00	0.00	2.00	2.00
Total Personnel	10.75	9.75	8.75	11.00	2.25
Permanent Full-Time	8.50	8.00	7.00	9.75	2.75
Permanent Part-Time	2.25	1.75	1.75	1.25	(0.50)
Total Permanent	10.75	9.75	8.75	11.00	2.25

Public Communications- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Public Communications Office						
Personnel Services	\$257,934	\$283,432	\$276,475	\$295,249	6.8%	4.2%
Supplies and Materials	\$56,882	\$66,185	\$63,385	\$61,350	(3.2%)	(7.3%)
Travel and Training	\$99	\$800	\$800	\$3,500	337.5%	337.5%
Intragovernmental Charges	\$95,303	\$4,353	\$4,353	\$4,101	(5.8%)	(5.8%)
Utilities, Services, & Misc.	\$243,260	\$266,270	\$260,750	\$263,100	0.9%	(1.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$9,565	\$9,565	\$9,565	\$9,565	0.0%	0.0%
Total	\$663,043	\$630,605	\$615,328	\$636,865	3.5%	1.0%
E-Government						
Personnel Services	\$67,557	\$27,173	\$29,895	\$0	(100.0%)	(100.0%)
Supplies and Materials	\$1,145	\$1,088	\$1,103	\$0	(100.0%)	(100.0%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$4,453	\$36	\$37	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$397	\$165	\$165	\$0	(100.0%)	(100.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$73,552	\$28,462	\$31,200	\$0	(100.0%)	(100.0%)
Document Support Services						
Personnel Services	\$126,742	\$82,860	\$83,183	\$87,772	5.5%	5.9%
Supplies and Materials	\$127,269	\$134,890	\$125,230	\$130,770	4.4%	(3.1%)
Travel and Training	\$195	\$400	\$300	\$300	0.0%	(25.0%)
Intragovernmental Charges	\$36,386	\$165	\$165	\$96	(41.8%)	(41.8%)
Utilities, Services, & Misc.	\$27,129	\$36,589	\$32,109	\$37,260	16.0%	1.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$87,622	\$87,963	\$87,963	\$87,963	0.0%	0.0%
Total	\$405,343	\$342,867	\$328,950	\$344,161	4.6%	0.4%
The City Channel						
Personnel Services	\$331,830	\$357,595	\$318,854	\$362,088	13.6%	1.3%
Supplies and Materials	\$24,687	\$29,360	\$27,660	\$28,360	2.5%	(3.4%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$60,119	\$4,676	\$4,676	\$4,804	2.7%	2.7%
Utilities, Services, & Misc.	\$7,591	\$14,715	\$13,125	\$10,775	(17.9%)	(26.8%)
Capital	\$30,614	\$35,000	\$35,000	\$30,174	(13.8%)	(13.8%)
Other	\$77,528	\$77,534	\$74,344	\$77,134	3.8%	(0.5%)
Total	\$532,369	\$518,880	\$473,659	\$513,335	8.4%	(1.1%)
Contact Center						
Personnel Services	\$0	\$0	\$0	\$74,856		
Supplies and Materials	\$0	\$0	\$0	\$6,000		
Travel and Training	\$0	\$0	\$0	\$14,000		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$11,020		
Capital	\$0	\$0	\$0	\$220,000		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$325,876		
Department Totals						
Personnel Services	\$784,063	\$751,060	\$708,407	\$819,965	15.7%	9.2%
Supplies and Materials	\$209,983	\$231,523	\$217,378	\$226,480	4.2%	(2.2%)
Travel and Training	\$294	\$1,200	\$1,100	\$17,800	1518.2%	1383.3%
Intragovernmental Charges	\$196,261	\$9,230	\$9,231	\$9,001	(2.5%)	(2.5%)
Utilities, Services, & Misc.	\$278,377	\$317,739	\$306,149	\$322,155	5.2%	1.4%
Capital	\$30,614	\$35,000	\$35,000	\$250,174	614.8%	614.8%
Other	\$174,715	\$175,062	\$171,872	\$174,662	1.6%	(0.2%)
Total	\$1,674,307	\$1,520,814	\$1,449,137	\$1,820,237	25.6%	19.7%

Public Communications- Authorized Personnel

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Public Communications Office					
9955 - Civic Relations Manager	0.00	0.00	1.00	1.00	
9925 - Public Communications Manager	0.00	0.00	1.00	1.00	
9921 - Public Communications Officer	1.00	1.00	0.00	0.00	
9920 - Director of Communications	1.00	1.00	0.00	0.00	
4802 - Publications Information Specialist	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	0.00	0.50	0.50	0.75	0.25
Total Personnel	3.00	3.50	3.50	3.75	0.25
Permanent Full-Time	2.50	3.00	3.00	3.75	0.75
Permanent Part-Time	0.50	0.50	0.50	0.00	(0.50)
Total Permanent	3.00	3.50	3.50	3.75	0.25
E-Government					
9941 - E-Government Coordinator	1.00	1.00	0.00	0.00	
Total Personnel	1.00	1.00	0.00	0.00	
Permanent Full-Time	1.00	1.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	0.00	0.00	
Document Support Services					
7810 - Printer I	0.50	0.50	0.50	0.50	
7809 - Printer II	1.00	1.00	1.00	1.00	
1001 - Admin. Support Assistant I	1.50	0.00	0.00	0.00	
Total Personnel	3.00	1.50	1.50	1.50	
Permanent Full-Time	2.00	1.00	1.00	1.00	
Permanent Part-Time	1.00	0.50	0.50	0.50	
Total Permanent	3.00	1.50	1.50	1.50	
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	0.00	0.00	0.00	
9925 - Public Communications Mngr	0.00	1.00	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	
Contact Center					
1213 - Customer Service Rep II	0.00	0.00	0.00	2.00	2.00
Total Personnel	0.00	0.00	0.00	2.00	2.00
Permanent Full-Time	0.00	0.00	0.00	2.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	2.00	2.00
Department Totals					
Permanent Full-Time	8.50	8.00	7.00	9.75	2.75
Permanent Part-Time	2.25	1.75	1.75	1.25	(0.50)
Total Permanent	10.75	9.75	8.75	11.00	2.25

Net Income Statement
Public Communications Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$865,918	\$638,784	\$620,658	\$579,102
Gross Receipts Tax	\$659,982	\$635,000	\$667,352	\$640,000
Total Operating Revenues	\$1,525,900	\$1,273,784	\$1,288,010	\$1,219,102
Operating Expenses:				
Personnel Services	\$784,063	\$751,060	\$708,407	\$819,965
Supplies & Materials	\$209,983	\$231,523	\$217,378	\$226,480
Travel & Training	\$294	\$1,200	\$1,100	\$17,800
Intragovernmental Charges	\$196,261	\$9,230	\$9,231	\$9,001
Utilities, Services & Other Misc.	\$278,377	\$317,739	\$306,149	\$322,155
Total Operating Expenses	\$1,468,978	\$1,310,752	\$1,242,265	\$1,395,401
Operating Income (Loss) Before Depreciation	\$56,922	(\$36,968)	\$45,745	(\$176,299)
Depreciation	(\$55,153)	(\$55,500)	(\$52,310)	(\$55,100)
Operating Income	\$1,769	(\$92,468)	(\$6,565)	(\$231,399)
Non-Operating Revenues:				
Investment Revenue	\$36,922	\$39,593	\$38,784	\$40,000
Misc. Non-Operating Revenue	\$115	\$75	\$36	\$20
Total Non-Operating Revenues	\$37,037	\$39,668	\$38,820	\$40,020
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$0	\$50,000	\$50,000	\$50,000
Operating Transfers To Other Funds	(\$119,562)	(\$119,562)	(\$119,562)	(\$119,562)
Net Income (Loss)	(\$80,756)	(\$122,362)	(\$37,307)	(\$260,941) +
Net Income/(Loss) Transferred To Fund Equity	(\$80,756)	(\$122,362)	(\$37,307)	(\$260,941)
Fund Equity, Beg. of Year	\$1,840,583	\$1,706,564	\$1,759,827	\$1,722,520
Fund Equity End of Year	\$1,759,827	\$1,584,202	\$1,722,520	\$1,461,579
Percent Change in Fund Equity	(4.39%)		(2.12%)	(15.15%)

+ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$659,982	\$635,000	\$667,352	\$640,000
Intragovernmental Revenues **				
Grants				
Interest	\$36,922	\$39,593	\$38,784	\$40,000
Fees and Service Charges +	\$865,918	\$638,784	\$620,658	\$579,102
Other Local Revenues ++	\$115	\$75	\$36	\$20
	\$1,562,937	\$1,313,452	\$1,326,830	\$1,259,122
Other Funding Sources/Transfers^	\$0	\$50,000	\$50,000	\$50,000
Total Financial Sources: Less Appropriated Fund Balance	\$1,562,937	\$1,363,452	\$1,376,830	\$1,309,122
Financial Uses				
Operating Expenses	\$1,468,978	\$1,310,752	\$1,242,265	\$1,395,401
Operating Transfers to Other Funds	\$119,562	\$119,562	\$119,562	\$119,562
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$30,614	\$35,000	\$35,000	\$250,174
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,619,154	\$1,465,314	\$1,396,827	\$1,765,137
Increase/(Decrease) to Cash	(\$56,217)	(\$101,862)	(\$19,997)	(\$456,015)
Beginning Cash and Other Resources		\$1,414,280	\$1,414,280	\$1,394,283
Projected Ending Cash and Other Resources	\$1,414,280 #	\$1,312,418	\$1,394,283	\$938,268
20% of Total Expenditures	\$323,831	\$293,063	\$279,365	\$353,027
Cash Above/(Below) 20% guideline	\$1,090,449	\$1,019,355	\$1,114,918	\$585,241

Ending Cash and Other Resources for FY 2011 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

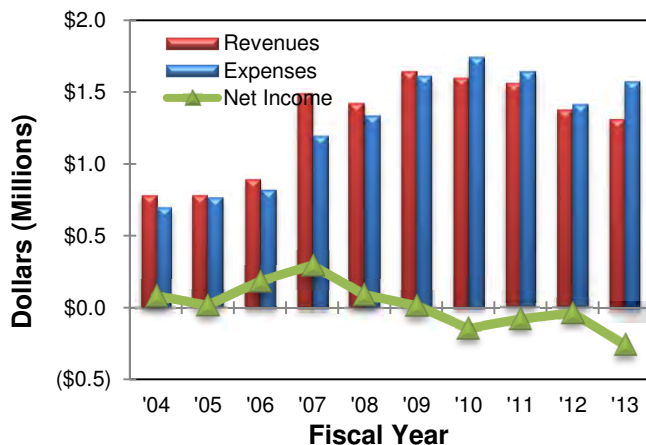
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

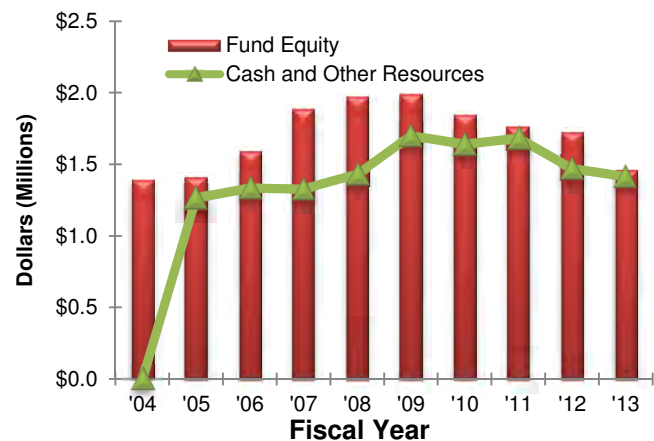
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Public Communications Fund - Revenues, Expenses and Net Income



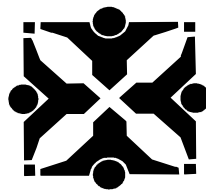
Public Communications Fund - Fund Equity vs. Cash and Other Resources



(THIS PAGE INTENTIONALLY LEFT BLANK)

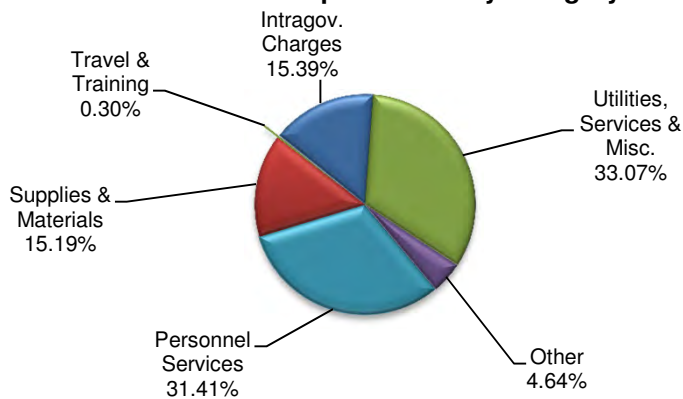
Utility Customer Services Fund

(Internal Service Fund)

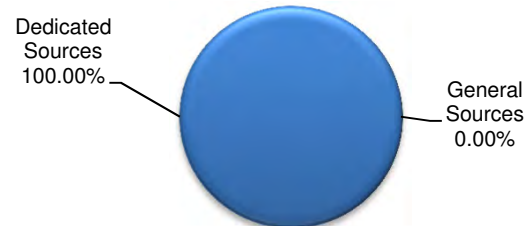


City of Columbia
Columbia, Missouri

FY 2013 Total Expenditures By Category

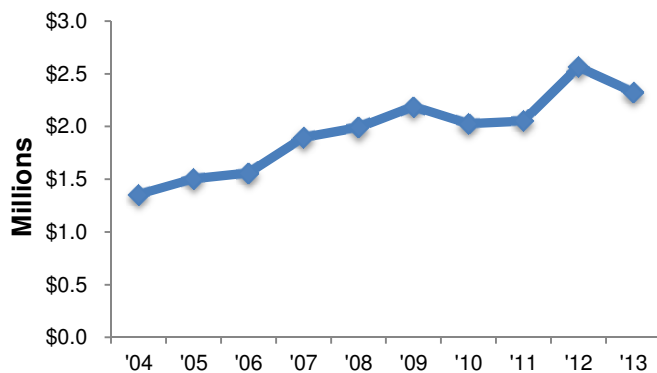


FY 2013 Totals By Funding Source

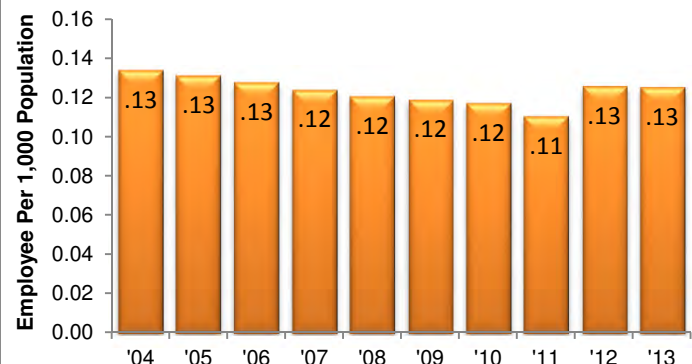


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand

**EXPENDITURES (Where the Money Goes)**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$627,854	\$689,968	\$659,664	\$730,537	10.7%	5.9%
Supplies & Materials	\$308,312	\$353,417	\$335,123	\$353,317	5.4%	(0.0%)
Travel & Training	\$0	\$7,000	\$5,500	\$7,000	27.3%	0.0%
Intragov. Charges	\$319,125	\$358,538	\$358,538	\$358,095	(0.1%)	(0.1%)
Utilities, Services & Misc.	\$780,044	\$747,452	\$765,242	\$769,134	0.5%	2.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$106,288	\$406,294	\$406,294	\$108,034	(73.4%)	(73.4%)
Total	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)
Operating Expenses	\$2,035,335	\$2,156,375	\$2,124,067	\$2,218,083	4.4%	2.9%
Non-Operating Expenses	\$106,288	\$406,294	\$406,294	\$108,034	(73.4%)	(73.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)

REVENUES (Where the Money Comes From)

Gross Rec. & Othr Loc. Tx	\$0	\$0	\$0	\$0		
Interest Revenue	\$19,894	\$20,000	\$12,000	\$12,000	0.0%	(40.0%)
Fees & Service Charges	\$1,656,480	\$1,584,893	\$1,696,893	\$1,937,619	14.2%	22.3%
Other Local Revenues	\$447,288	\$380,520	\$365,000	\$380,520	4.3%	0.0%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$17,961	\$577,256	\$456,468	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$4,022)		
Dedicated Sources	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,141,623	\$2,562,669	\$2,530,361	\$2,326,117	(8.1%)	(9.2%)

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 and ensure the information requested is answered in an accurate and timely manner.

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.

HIGHLIGHTS/SIGNIFICANT CHANGES

- Review with legal the billing 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.
- Reduce the number of accounts sent to collections by doing in-house follow up on delinquent final bills.
- Reduce the abandon call rates; the goal is 15%.
- Make customer service standards the center of the culture at UCS.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6750 - Asst Finance Director*	0.00	0.00	0.00	0.30	0.30
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	7.00	7.00	7.00	
Total Personnel	12.00	14.00	14.00	14.30	0.30
Permanent Full-Time	12.00	14.00	14.00	14.30	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	14.00	14.00	14.30	0.30

* In FY 2013 the Asst. Finance Director is split 30% in Utility Customer Services and 20% in Self Insurance.

Net Income Statement
Utility Customer Services Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$1,656,480	\$1,584,893	\$1,696,893	\$1,937,619
Total Operating Revenues	\$1,656,480	\$1,584,893	\$1,696,893	\$1,937,619
Operating Expenses:				
Personnel Services	\$627,854	\$689,968	\$659,664	\$730,537
Supplies & Materials	\$308,312	\$353,417	\$335,123	\$353,317
Travel & Training	\$0	\$7,000	\$5,500	\$7,000
Intragovernmental Charges	\$319,125	\$358,538	\$358,538	\$358,095
Utilities, Services & Other Misc.	\$780,044	\$747,452	\$765,242	\$769,134
Total Operating Expenses	\$2,035,335	\$2,156,375	\$2,124,067	\$2,218,083
Operating Income (Loss) Before Depreciation	(\$378,855)	(\$571,482)	(\$427,174)	(\$280,464)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$378,855)	(\$571,482)	(\$427,174)	(\$280,464)
Non-Operating Revenues:				
Investment Revenue	\$19,894	\$20,000	\$12,000	\$12,000
Misc. Non-Operating Revenues	\$447,288	\$380,520	\$365,000	\$380,520
Total Non-Operating Revenues	\$467,182	\$400,520	\$377,000	\$392,520
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)	(\$406,294)	(\$406,294)	(\$108,034)
Capital Contributions	\$0	\$0	\$0	\$0
Net Income (Loss)	(\$17,961)	(\$577,256)	(\$456,468)	\$4,022
Net Income/(Loss) Transferred To Fund Equity	(\$17,961)	(\$577,256)	(\$456,468)	\$4,022
Fund Equity, Beg. of Year	\$714,265	\$669,560	\$696,304	\$239,836
Fund Equity End of Year	\$696,304	\$92,304	\$239,836	\$243,858
Percent Change in Fund Equity	(2.51%)		(65.56%)	1.68%

Note: Net Income Statements do not include capital addition or capital project expenses.

Funding Sources and Uses Utility Customer Services Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$19,894	\$20,000	\$12,000	\$12,000
Fees and Service Charges +	\$1,656,480	\$1,584,893	\$1,696,893	\$1,937,619
Other Local Revenues ++	\$447,288	\$380,520	\$365,000	\$380,520
	<u>\$2,123,662</u>	<u>\$1,985,413</u>	<u>\$2,073,893</u>	<u>\$2,330,139</u>
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$2,123,662</u></u>	<u><u>\$1,985,413</u></u>	<u><u>\$2,073,893</u></u>	<u><u>\$2,330,139</u></u>

Financial Uses				
Operating Expenses	\$2,035,335	\$2,156,375	\$2,124,067	\$2,218,083
Operating Transfers to Other Funds	\$106,288	\$406,294	\$406,294	\$108,034
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$2,141,623</u></u>	<u><u>\$2,562,669</u></u>	<u><u>\$2,530,361</u></u>	<u><u>\$2,326,117</u></u>
Increase/(Decrease) to Cash	(\$17,961)	(\$577,256)	(\$456,468)	\$4,022
Beginning Cash and Other Resources		\$696,304	\$696,304	\$239,836
Projected Ending Cash and Other Resources	<u><u>\$696,304</u></u> #	<u><u>\$119,048</u></u>	<u><u>\$239,836</u></u>	<u><u>\$243,858</u></u>

20% of Total Expenditures	\$428,325	\$512,534	\$506,072	\$465,223
Cash Above/(Below) 20% guideline	\$267,979	(\$393,486)	(\$266,236)	(\$221,365)

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

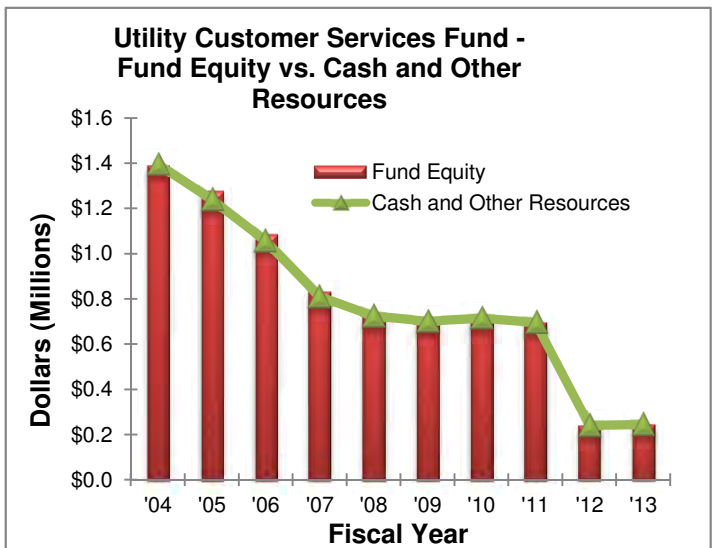
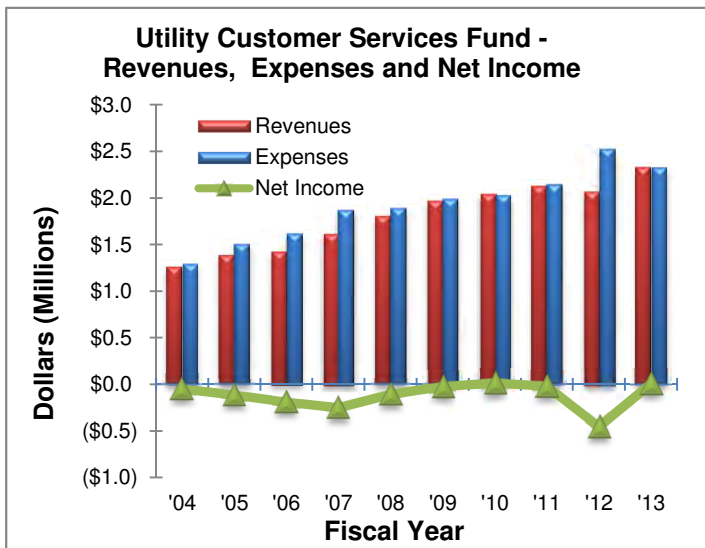
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



(THIS PAGE INTENTIONALLY LEFT BLANK)



Transportation Departments



DESCRIPTION

There are fourteen separate budgets that work together to provide a quality transportation system for the City. 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, Railroad and Transload Funds. Each of these budgets is operated as a separate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include 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 can 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 343.

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 325.

PUBLIC WORKS - NON-MOTORIZED GRANT

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the general fund (GF) and into it's own special revenue fund (SRF). The GF budget begins on page 329. The SRF budget begins on page 333.

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/cross-walks/symbols, and provides traffic signal maintenance. This budget begins on page 339.

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 353.

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 357.

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 369.

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 381.

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 391.

TRANSLOAD FACILITY FUND

This fund operates and maintains the Transload facility. This budget begins on page 403.

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.

COUNTY REVENUE

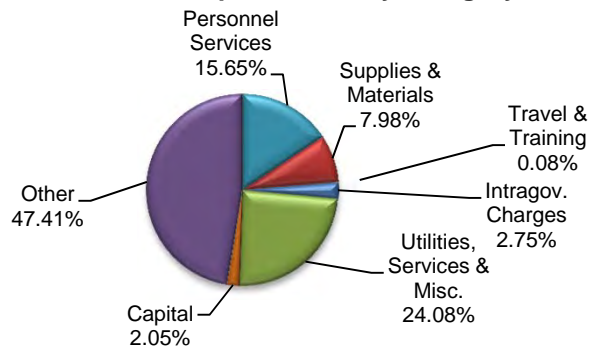
The fund accounted for the road and bridge tax revenues collected by Boone County and shared with the City. The city will no longer use this separate fund. FY 2011 was the last year the fund was used and is listed on page 427.

STADIUM TDD

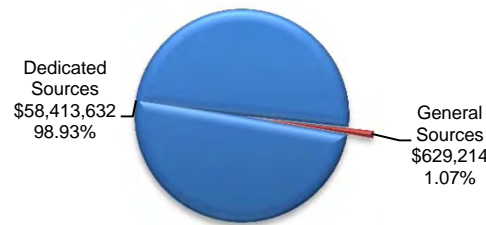
The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor. This budget begins on page 433.

TRANSPORTATION-RELATED DEPARTMENTS - SUMMARY

FY 2013 Total Expenditures By Category

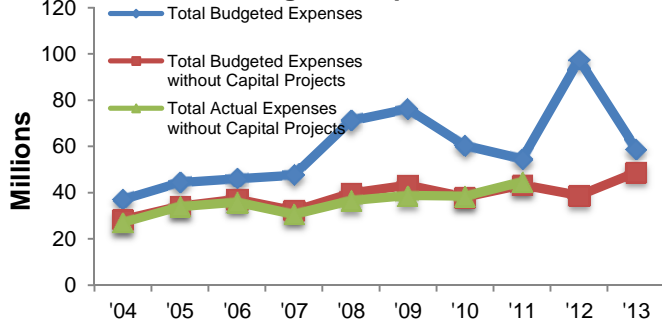


FY 2013 Totals By Funding Source

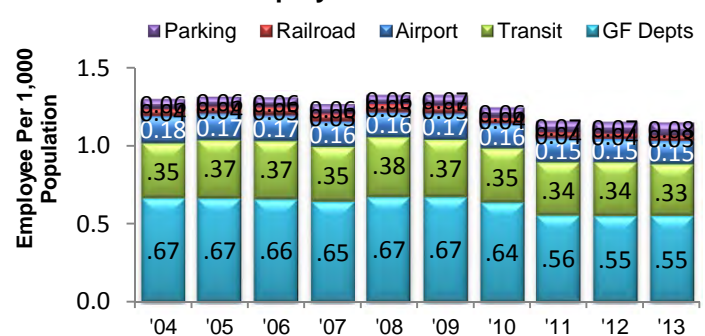


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$8,351,847	\$8,392,805	\$8,108,793	\$9,242,486	14.0%	10.1%
Supplies & Materials	\$4,200,491	\$4,054,043	\$3,758,194	\$4,710,582	25.3%	16.2%
Travel & Training	\$26,461	\$44,892	\$39,804	\$47,516	19.4%	5.8%
Intragov. Charges	\$1,605,091	\$1,673,348	\$1,674,468	\$1,626,017	(2.9%)	(2.8%)
Utilities, Services & Misc.	\$18,164,893	\$62,212,012	\$61,774,856	\$14,217,217	(77.0%)	(77.1%)
Capital	\$3,148,962	\$1,047,782	\$1,511,908	\$1,209,497	(20.0%)	15.4%
Other	\$26,292,183	\$19,972,497	\$20,151,068	\$27,989,531	38.9%	40.1%
Total	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846	(39.1%)	(39.4%)
Operating Expenses	\$17,173,910	\$17,920,182	\$17,340,134	\$19,742,946	13.9%	10.2%
Non-Operating Expenses	\$25,394,906	\$19,037,857	\$19,218,207	\$26,837,555	39.6%	41.0%
Debt Service	\$962,691	\$936,140	\$973,274	\$1,153,976	18.6%	23.3%
Capital Additions	\$1,261,131	\$871,782	\$856,058	\$1,031,097	20.4%	18.3%
Capital Projects	\$16,997,290	\$58,631,418	\$58,631,418	\$10,277,272	(82.5%)	(82.5%)
Total Expenses	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846	(39.1%)	(39.4%)

FUNDING SOURCES (Where the Money Comes From)

* Sales Tax	\$15,697,539	\$22,959,660	\$23,712,923	\$16,812,064	(29.1%)	(26.8%)
** Gross Rcpts & Other Local Tx	\$2,713,357	\$2,713,740	\$2,678,947	\$2,678,947	0.0%	(1.3%)
Grants	\$3,810,505	\$9,599,752	\$9,854,480	\$4,317,557	(56.2%)	(55.0%)
Interest Revenue	\$718,012	\$1,119,544	\$813,103	\$746,211	(8.2%)	(33.3%)
*** Fees & Service Chrgs	\$6,434,177	\$6,434,313	\$7,125,463	\$8,137,473	14.2%	26.5%
Other Local Revenues	\$336,470	\$204,104	\$246,393	\$168,020	(31.8%)	(17.7%)
Transfers & Capital Contrib.	\$17,371,854	\$51,233,054	\$51,233,054	\$24,028,976	(53.1%)	(53.1%)
Use of Prior Year Sources	\$14,743,251	\$4,133,657	\$3,675,333	\$3,551,488	(3.4%)	(14.1%)
Less: Current Year Surplus	(\$844,151)	(\$1,583,488)	(\$2,695,067)	(\$2,027,104)	(24.8%)	28.0%
Dedicated Sources	\$60,981,014	\$96,814,336	\$96,644,629	\$58,413,632	(39.6%)	(39.7%)
General Sources	\$808,914	\$583,043	\$374,462	\$629,214	68.0%	7.9%
Total Funding Sources	\$61,789,928	\$97,397,379	\$97,019,091	\$59,042,846	(39.1%)	(39.4%)

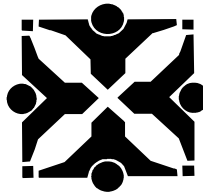
* Sales Taxes include Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Sales Tax

** Gas Tax and Motor Vehicle Taxes

*** Development Fees and Street Maintenance Fees

Public Works - Engineering

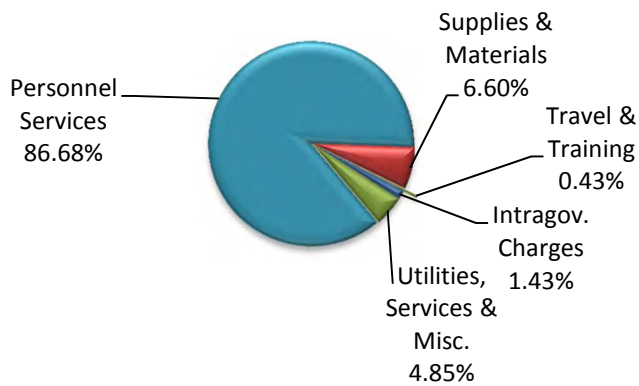
(General Fund)



City of Columbia
Columbia, Missouri

PUBLIC WORKS - ENGINEERING (General Fund)

FY 2013 Total Expenditures By Category

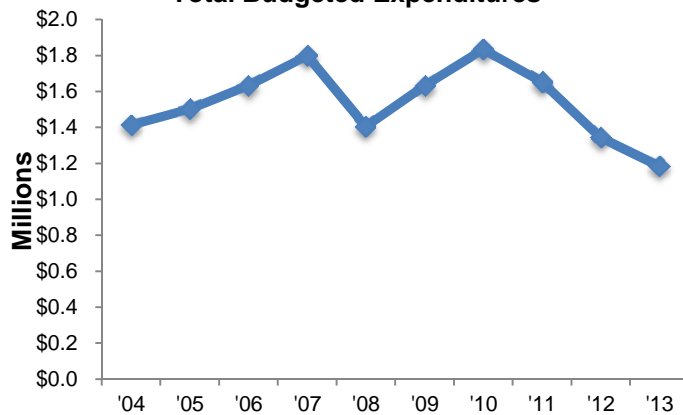


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,130,440	\$1,125,397	\$1,071,201	\$1,026,829	(4.1%)	(8.8%)
Supplies & Materials	\$72,342	\$73,283	\$57,975	\$78,237	34.9%	6.8%
Travel & Training	\$3,392	\$5,100	\$5,100	\$5,100	0.0%	0.0%
Intragov. Charges	\$236,534	\$30,572	\$30,572	\$16,974	(44.5%)	(44.5%)
Utilities, Services & Misc.	\$65,461	\$51,520	\$44,918	\$57,496	28.0%	11.6%
Capital	\$28,604	\$57,518	\$57,518	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)
Operating Expenses	\$1,508,169	\$1,285,872	\$1,209,766	\$1,184,636	(2.1%)	(7.9%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$28,604	\$57,518	\$57,518	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)

FUNDING SOURCES (Where the Money Comes From)

Other Local Taxes *	\$450,126	\$935,947	\$1,067,838	\$1,015,009	(4.9%)	8.4%
Other Local Rev **	\$66,671	\$4,000	\$2,005	\$1,000	(50.1%)	(75.0%)
Fees and Service Charges ***	\$24,688	\$17,560	\$18,023	\$17,560	(2.6%)	0.0%
Oper. Trnsfr (Pub. Imprvmt Fd)	\$112,975	\$0	\$0	\$0		
Oper. Trnsfr (Capital Projects Fd)	\$284,561	\$0	\$0	\$0		
Oper. Trnsfr (Transp STax Fd)	\$2	\$0	\$0	\$0		
Dedicated Sources	\$939,023	\$957,507	\$1,087,866	\$1,033,569	(5.0%)	7.9%
General Sources	\$597,750	\$385,883	\$179,418	\$151,067	(15.8%)	(60.9%)
Total Funding Sources	\$1,536,773	\$1,343,390	\$1,267,284	\$1,184,636	(6.5%)	(11.8%)

* Motor Vehicle Registration Fees and part of the Gasoline Tax

** Other Local Revenues include Misc. Rev.

*** Fees and Service charges include special printing and right-of-way fees.

DESCRIPTION

The Engineering Division provides survey, design, contract administration and construction inspection of Capital Improvement Program projects for the Public Works Department.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The following major projects reached completion in FY 2012: Scott Boulevard Phase I and Worley Street Sidewalk.
- The following major projects are under construction: Clark Lane from Ballenger to St. Charles, Rolling Hills Road from Richland to Old Hawthorne, Business Loop Sidewalk and Avenue of the Columns.

HIGHLIGHTS/SIGNIFICANT CHANGES - Continued

- The following projects are bidding in late FY 2012 and FY 2013: Forum Boulevard Turn Lanes at MKT, East Side sidewalk, Clark Lane at St. Charles Roundabout, Scott Boulevard Phase II, Fairview Sidewalk/ Fairview at Rollins Roundabout and Prairie Lane Connection.
- 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 FY 2012.

AUTHORIZED PERSONNEL

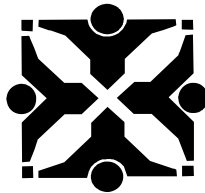
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5901 - Director of Public Works*	0.00	0.00	0.00	0.05	0.05
5110/5100 - Eng. Specialist II/Engr. II	3.00	2.70	3.60	3.50	(0.10)
5109 - Engineering Supervisor*	1.00	1.00	1.00	0.00	(1.00)
5108 - Engineering Manager*	0.90	1.00	1.00	1.50	0.50
5106 - Asst. Public Works Director*	0.70	0.70	0.70	0.32	(0.38)
5023 - City Land Surveyor*	0.95	0.95	0.95	0.75	(0.20)
5015 - Property Acquisition Coord.	0.85	0.60	0.60	0.60	
5004 - Engineering Aide IV*	2.00	1.90	1.00	0.90	(0.10)
5003 - Engineering Aide III*	5.25	4.85	4.85	4.45	(0.40)
5002 - Engineering Aide II*	1.40	1.65	1.65	1.75	0.10
5001 - Engineering Aide I	0.55	0.00	0.00	0.00	
4502 - Senior Rate Analyst*	0.00	0.00	0.00	0.15	0.15
4501 - Rate Analyst*	0.00	0.00	0.00	0.15	0.15
2408 - Construction Project Mngr*	1.00	1.00	1.00	0.75	(0.25)
2130 - City-Wide Service Manager*	0.00	0.00	0.00	0.30	0.30
1003 - Admin Support Asst III*	0.00	0.00	0.00	0.05	0.05
Total Personnel	17.60	16.35	16.35	15.22	(1.13)
Permanent Full-Time	17.60	16.35	16.35	15.22	(1.13)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.60	16.35	16.35	15.22	(1.13)

* In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

(THIS PAGE LEFT INTENTIONALLY BLANK

Public Works - Non-Motorized Grant

(General Fund)



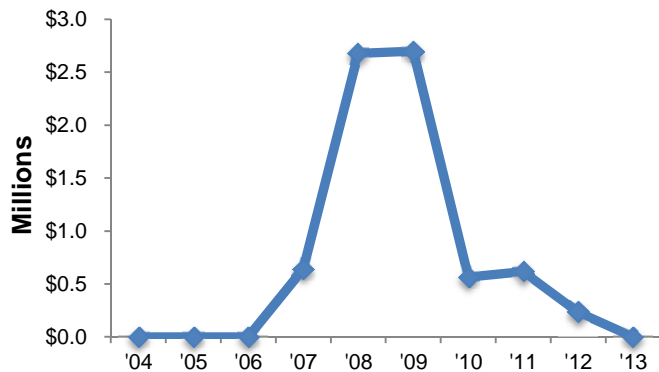
City of Columbia
Columbia, Missouri

PUBLIC WORKS - NON-MOTORIZED GRANT (General Fund)

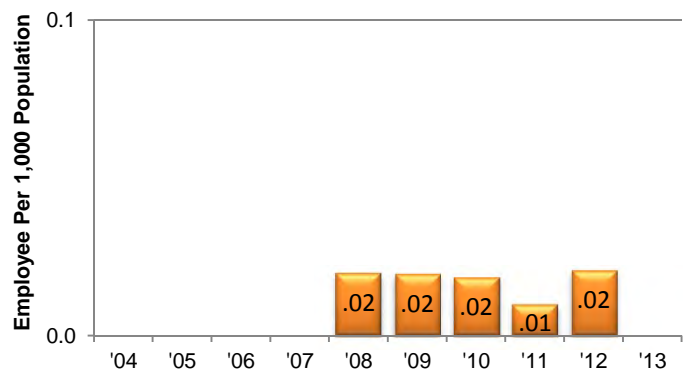
FY 2013 Total Expenditures By Category

FY 2013 Totals By Funding Source

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$225,766	\$191,229	\$178,550	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$1,532	\$5,100	\$3,914	\$0	(100.0%)	(100.0%)
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$389,654	\$100	\$100	\$0	(100.0%)	(100.0%)
Capital	\$0	\$35,000	\$31,935	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)
Operating Expenses	\$616,952	\$196,429	\$182,564	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$35,000	\$31,935	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)

FUNDING SOURCES (Where the Money Comes From)

Grants (Non-Motorized Gran	\$616,952	\$229,732	\$214,499	\$0	(100.0%)	(100.0%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Transp STax Fd)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$616,952	\$229,732	\$214,499	\$0	(100.0%)	(100.0%)
General Sources	\$0	\$1,697	\$0	\$0		(100.0%)
Total Funding Sources	\$616,952	\$231,429	\$214,499	\$0	(100.0%)	(100.0%)

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 -

Future expenses related to this program will be reflected in a Special Revenue Fund on page 334.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The results are already becoming apparent. Data collected on the project showed a 147% increase in weekday bicycle traffic and a 74% increase in weekday pedestrian traffic between FY 2007 and FY 2011.
- 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.
- Projects completed in FY 2012 by the GetAbout Columbia Program include: the Garth to MKT trail connection, County House Trail Phase 1, MKT Stadium underpass, Broadway Sidewalk (Fairview to Stadium), 763 Range Line Sidewalk (Business Loop to Vandiver) and Walnut Sidewalk (Williams to Old 63).

AUTHORIZED PERSONNEL

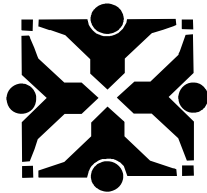
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5110/5100 - Eng. Spec. II/Engr. II	0.00	0.30	1.40	0.00	(1.40)
5108 - Engineering Manager	0.10	0.00	0.00	0.00	
5015 - Property Acquisition Coordinat	0.00	0.25	0.25	0.00	(0.25)
5004 - Engineering Aide IV	0.00	0.10	0.00	0.00	
5003 - Engineering Aide III	0.00	0.40	0.40	0.00	(0.40)
5002 - Engineering Aide II	0.00	0.30	0.30	0.00	(0.30)
4103 - Senior Planner	1.00	1.00	0.00	0.00	
Total Personnel	1.10	2.35	2.35	0.00	(2.35)
Permanent Full-Time	1.10	2.35	2.35	0.00	(2.35)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.10	2.35	2.35	0.00	(2.35)

*In FY 2013 - Non-motorized grant was moved out of the general fund and into its own special revenue fund. Employees charged to the grant was also moved to the new fund.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Public Works - Non-Motorized Grant

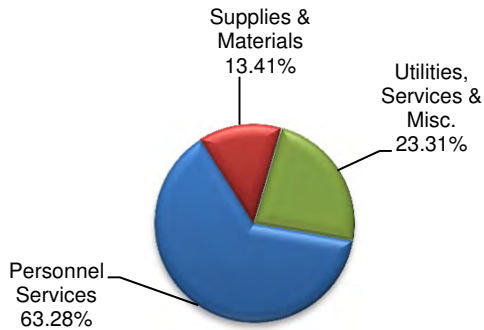
(Special Revenue Fund)



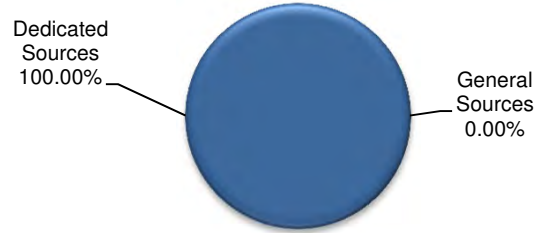
City of Columbia
Columbia, Missouri

PUBLIC WORKS - NON-MOTORIZED GRANT

FY 2013 Total Expenditures By Category

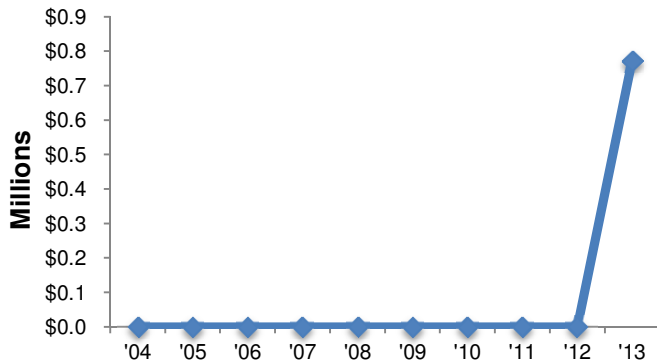


FY 2013 Totals By Funding Source

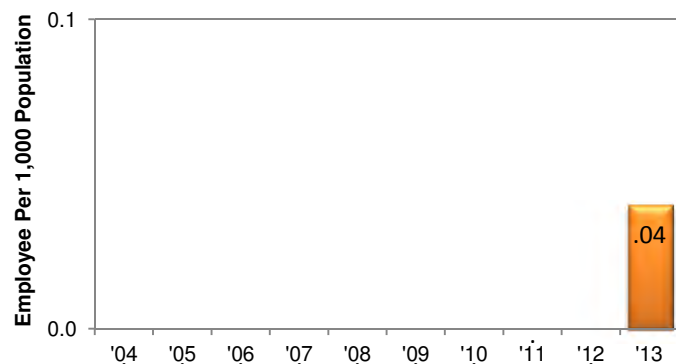


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$488,966		
Supplies & Materials	\$0	\$0	\$0	\$103,600		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$0	\$0	\$0	\$180,100		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$772,666		
Operating Expenses	\$0	\$0	\$0	\$772,666		
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	\$0	\$0	\$772,666		

FUNDING SOURCES (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$0	\$0	\$0	\$772,666		
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$772,666		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$0	\$0	\$0	\$772,666		

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

- Beginning in FY2013, this separate Special Revenue Fund will be used to track expenses related to the Non-Motorized Grant. In previous years, these funds were run through the General Fund.

HIGHLIGHTS/SIGNIFICANT CHANGES - Continued

- Projects in construction include: Providence/Business Loop intersection, Greenbriar to MU Recreation Trail and the Providence Crosswalk at Douglass High School.
- Projects still in design and scheduled for construction in FY 2013 include Providence pedway from Business Loop to Vandiver, MKT trail connection to Katy Place, Hominy Trail Phase 2, and Old Hwy 63 pedway.
- Surveys showed neighbors had a strong positive opinion of the Windsor/Ash bike boulevard project.
- An additional \$6 million in federal funding has been approved for this non-motorized transportation program. A second round of capital projects are being prioritized.
- A Planner and an Engineering Aide III were approved in FY 2013 for the duration of the grant (3 years).

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5110/5100 - Eng. Spec. II/Engr. II	0.00	0.00	0.00	1.50	1.50
5015 - Property Acquisition Coord.	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	1.80	1.80
4101 - Planner	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	0.00	0.00	4.65	4.65
Permanent Full-Time	0.00	0.00	0.00	4.65	4.65
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	4.65	4.65

*In FY 2013 - Non-motorized grant was moved out of the general fund and into its own special revenue fund. Employees charged to the grant was also moved to the new fund.

Net Income Statement
Non-Motorized Grant Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Grants	\$0	\$0	\$0	\$772,666
Other Local Revenues	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$772,666
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$488,966
Supplies & Materials	\$0	\$0	\$0	\$103,600
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$180,100
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$772,666
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	\$0
Fund Balance, Beg. of Year	\$0	\$0	\$0	\$0
Fund Balance End of Year	\$0	\$0	\$0	\$0
Percent Change in Fund Equity				

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Non-Motorized Grant Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$772,666
Interest				
Fees and Service Charges +				
Other Local Revenues ++	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$772,666</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$772,666</u></u>
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$772,666
Operating Transfers to Other Funds	\$0	\$0	\$0	\$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	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$772,666</u></u>
Increase/(Decrease) to Cash	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Beginning Cash and Other Resources	\$0	\$0	\$0	\$0
Projected Ending Cash and Other Resources	<u><u>\$0</u></u> #	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ending Cash and Other Resources for FY 2011 is equal to Cash and Cash Equivalents

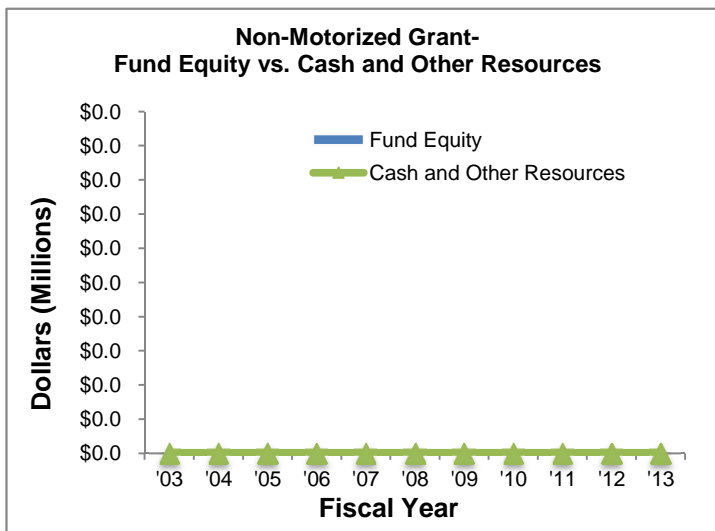
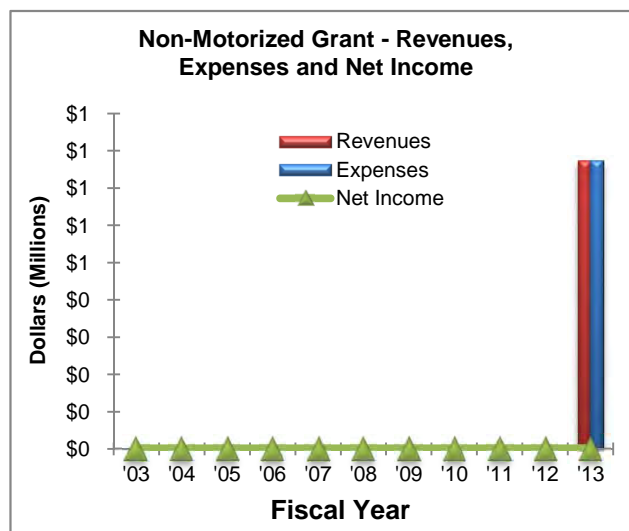
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

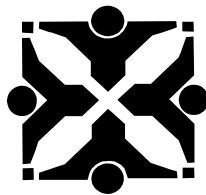
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



(THIS PAGE INTENTIONALLY LEFT BLANK)

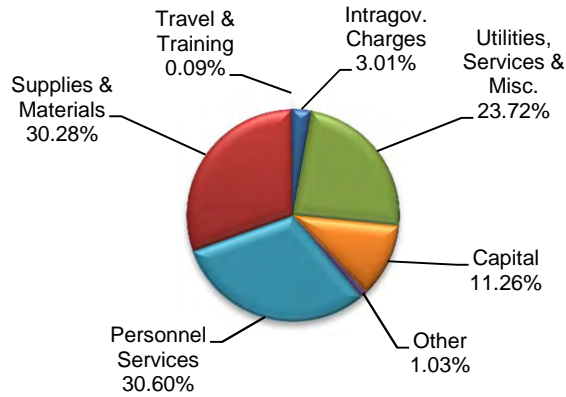
Public Works - Streets and Sidewalks (General Fund)



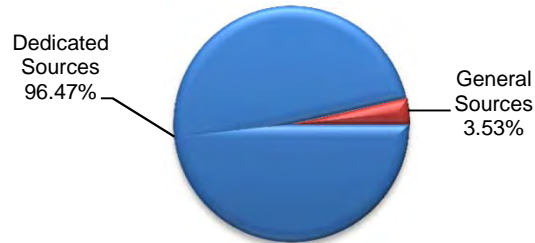
City of Columbia
Columbia, Missouri

PUBLIC WORKS - STREETS AND SIDEWALKS (General Fund)

FY 2013 Total Expenditures By Category

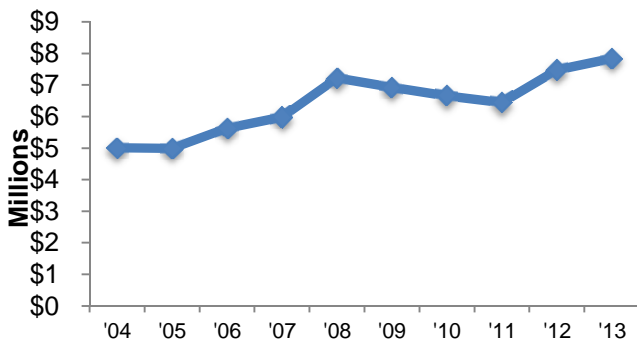


FY 2013 Totals By Funding Source

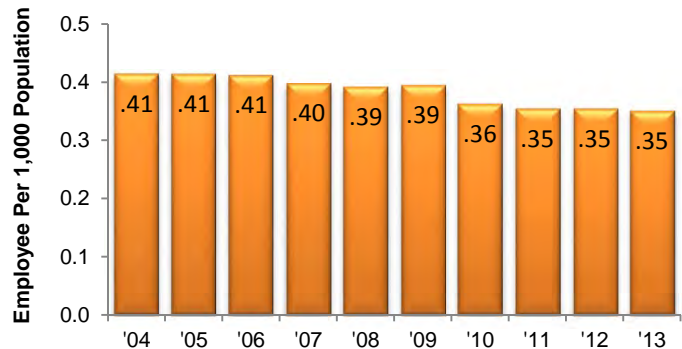


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$2,201,330	\$2,299,005	\$2,194,505	\$2,398,577	9.3%	4.3%
Supplies & Materials	\$2,256,293	\$1,915,523	\$1,869,253	\$2,373,439	27.0%	23.9%
Travel & Training	\$320	\$5,164	\$3,076	\$7,213	134.5%	39.7%
Intragov. Charges	\$258,272	\$186,762	\$186,882	\$235,892	26.2%	26.3%
Utilities, Services & Misc.	\$1,553,957	\$2,286,418	\$2,338,653	\$1,858,979	(20.5%)	(18.7%)
Capital	\$1,197,644	\$699,264	\$699,264	\$882,147	26.2%	26.2%
Other	\$0	\$81,087	\$81,087	\$81,087	0.0%	0.0%
Total	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%
Operating Expenses	\$6,270,172	\$6,692,872	\$6,592,369	\$6,874,100	4.3%	2.7%
Non-Operating Expenses	\$0	\$81,087	\$81,087	\$81,087	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$1,197,644	\$699,264	\$699,264	\$882,147	26.2%	26.2%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%

FUNDING SOURCES (Where the Money Comes From)

Other Local Tx:Gasoline Tx	\$2,263,231	\$1,777,793	\$1,611,109	\$1,663,938	3.3%	(6.4%)
Grants	\$0	\$10,000	\$10,000	\$0	(100.0%)	(100.0%)
Fees & Srvc Chrgs*	\$175,151	\$150,000	\$180,238	\$150,000	(16.8%)	0.0%
Other Local Revenues **	\$87,086	\$8,000	\$43,943	\$19,200	(56.3%)	140.0%
Oper. Trnsfr (Spec. Rd Dist Fd)	\$113,425	\$0	\$0	\$0		
Oper. Trnsfr (CIP Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Transp. Stax Fd)	\$4,828,923	\$5,527,430	\$5,527,430	\$5,727,430	3.6%	3.6%
Dedicated Sources	\$7,467,816	\$7,473,223	\$7,372,720	\$7,560,568	2.5%	1.2%
General Sources	\$0	\$0	\$0	\$276,766		
Total Funding Sources	\$7,467,816	\$7,473,223	\$7,372,720	\$7,837,334	6.3%	4.9%

* Fees and Services Charges are for street maintenance performed.

** Other Local Revenues include Sign Damage revenues, auction revenues, and miscellaneous revenues.

DESCRIPTION

The Street Division provides maintenance on 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.
- The Street Division will work with Neighborhood Associations to test a "No Street Parking during Snow Events Pilot Program" during the 2012-2013 winter season. Three neighborhood associations will be contacted to work through the details of the program including email alerts, possible yard signs and informational meetings to educate the residents of the program. The program will be evaluated and expanded each year if successful.
- The Street Division will replace two tandem axle dump trucks, two backhoes, one tractor and purchase a new compact asphalt paver during budget year FY 2013.

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 \$1,230,080 will be available for contractual street maintenance work to maintain the overall streets during FY 2013.

AUTHORIZED PERSONNEL

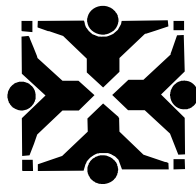
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6595 - Risk Management Specialist	0.00	0.05	0.05	0.05	
5901 - Director of Public Works**	0.00	0.00	0.00	0.11	0.11
5108 - Engineering Manager**	0.00	0.00	0.00	0.25	0.25
5107 - Operations Manager*	0.25	0.20	0.20	0.00	(0.20)
5106 - Asst. Public Works Director*	0.05	0.05	0.05	0.25	0.20
5090 - Pavement Specialist*	0.00	0.00	0.00	1.00	1.00
4502 - Senior Rate Analyst**	0.00	0.00	0.00	0.05	0.05
4501 - Rate Analyst**	0.00	0.00	0.00	0.05	0.05
3033 - Traffic Signal Technician	2.00	2.00	2.00	2.00	
2311 - Street Maintenance Administrator	1.00	1.00	1.00	1.00	
2308 - Streets Superintendent*	1.00	1.00	1.00	0.00	(1.00)
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2306 - Public Works Supervisor II	4.00	4.00	4.00	4.00	
2303 - Equipment Operator III-773	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	12.00	12.00	12.00	
1003 - Admin. Support Assistant III	1.05	1.05	1.05	1.16	0.11
Total Personnel	39.35	40.35	40.35	40.92	0.57
Permanent Full-Time	39.35	40.35	40.35	40.92	0.57
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	39.35	40.35	40.35	40.92	0.57

*In FY 2013 the Operations Manager was reclassified to an Assistant Public Works Director and the Streets Superintendent was reclassified to a Pavement Specialist.

** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Capital Projects Fund - Streets and Sidewalks Projects



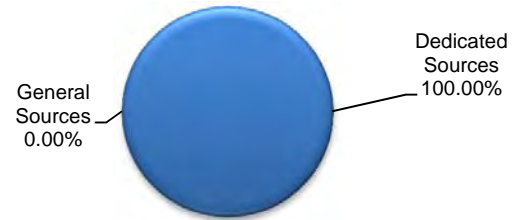
City of Columbia
Columbia, Missouri

CAPITAL PROJECTS FUND - STREETS & SIDEWALKS PROJECTS

FY 2013 Total Expenditures By Category

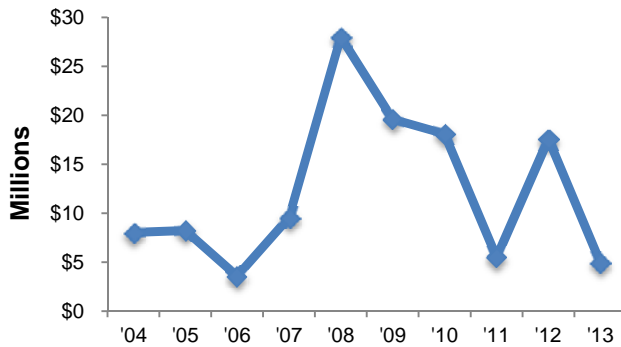


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$241,001	\$0	\$0	\$0		
Supplies & Materials	\$34,606	\$0	\$8,483	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$9,400,469	\$17,568,105	\$17,089,955	\$4,951,936	(71.0%)	(71.8%)
Capital	\$924,759	\$0	\$469,667	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
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	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
Total Expenses	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)

FUNDING SOURCES (Where the Money Comes From)

TDD and Other Sales Taxes	\$0	\$7,230,507	\$7,230,507	\$0	(100.0%)	(100.0%)
Capital Fund Balance	\$1,540,000	\$460,000	\$460,000	\$0	(100.0%)	(100.0%)
Prior Year Appropriations	\$4,908,835	\$0	\$0	\$0		
Grants (CDBG, County, State, STO)	\$392,000	\$6,874,646	\$6,874,646	\$965,700	(86.0%)	(86.0%)
Oper. Trnsfr (Cap. Imprvmt Stax)	\$1,685,000	\$1,257,863	\$1,257,863	\$662,500	(47.3%)	(47.3%)
County Rd Dist Tax	\$1,400,000	\$1,675,000	\$1,675,000	\$1,675,000	0.0%	0.0%
Oper. Trnsfr (Transp Stax)	\$75,000	\$20,633	\$20,633	\$20,633	0.0%	0.0%
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$600,000	\$0	\$0	\$1,513,743		
Misc. Rev (Dev. Contrib, Tax bills)	\$0	\$49,456	\$49,456	\$114,360	131.2%	131.2%
Dedicated Sources	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$10,600,835	\$17,568,105	\$17,568,105	\$4,951,936	(71.8%)	(71.8%)

MAJOR PROJECTS**FISCAL IMPACT**

Continued implementation of the transportation plan approved in the 2005 ballot.

- Scott Blvd Phase 2 - Vawter School Road to MKT
- Major study of Providence Burnham intersection.
- Scott Blvd Phase 3 - Vawter School Road Route KK
- Short Street Garage - Traffic mitigation
- Stadium TDD - Bernadette drive/Mall Parking lot
- Stadium Blvd corridor
- Garth Avenue Sidewalk - Leslie to Parkade

AUTHORIZED PERSONNEL

**Actual
FY 2011**

**Budget
FY 2012**

**Estimated
FY 2012**

**Adopted
FY 2013**

**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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Streets							
1 Annual City State Projects C40160 [ID: 8]							
Cap Imp S Tax		\$375,000					
Unfunded			\$375,000	\$1,125,000	\$1,500,000		
Total		\$375,000	\$375,000	\$1,125,000	\$1,500,000		
2 Annual City/County Projects C40161 [ID: 9]							
Cap Imp S Tax	\$375,000		\$375,000				
Unfunded				\$1,125,000	\$1,500,000		
Total	\$375,000		\$375,000	\$1,125,000	\$1,500,000		
3 Annual Historic Brick Street Renovation C00234 [ID: 12]							
PYA Transp S Tax		\$150,000					
Unfunded			\$50,000	\$150,000	\$200,000		
Total		\$150,000	\$50,000	\$150,000	\$200,000		
4 Annual Landscaping C40163 [ID: 13]							
Gen Fd/PI	\$75,000	\$75,000	\$75,000	\$225,000			
Unfunded					\$300,000		
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$300,000		
5 Annual Neighbrhd Curb & Gutter Restoration C00235 [ID: 14]							
						2009	2009
Total							
6 Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]							
Gen Fd/PI	\$54,367	\$54,367	\$54,367	\$163,101			
Transp S Tax	\$20,633	\$20,633	\$20,633	\$61,899			
Unfunded					\$300,000		
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$300,000		
7 Annual Streets/Corridor Preservation C40158 [ID: 18]							
Cap Imp S Tax	\$500,000						
Future Ballot				\$1,000,000	\$2,000,000		
Total	\$500,000			\$1,000,000	\$2,000,000		
8 GNM: Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]							
Non-Motor Grant		\$460,000				2013	2013
Total		\$460,000					
9 Prairie Lane Connection C00492 [ID: 1371]							
PYA Cap Imp S Tax	\$317,000	\$15,000				2012	2013
Total	\$317,000	\$15,000					
10 Scott Blvd Ph 2: Vawter - Brookview - C00319 [ID: 128]							
CAP FB	\$1,000,000					2008	2013
Cap Imp S Tax	\$95,363						
Co Rd Tax Reb	\$1,675,000	\$311,686					
Development Fees		\$1,384,376					
Gen Fd Transfer	\$733,672						
Total	\$3,504,035	\$1,696,062					
11 Stadium TDD:740 Corridor Mall-Brdwy to I70 C00317 [ID: 208]							
MoDot	\$8,200,000					2008	2013
Total	\$8,200,000						

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

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

Streets, Sidewalks and Major Maintenance					Annual and 5 Year Capital Projects		
Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Streets							
12 Vandiver Drive & Paris Road C00522 [ID: 1523]						2013	2013
PYA Cap Imp S Tax		\$100,000					
Total		\$100,000					
13 Ashland Rd/Stadium Intersection Improvements [ID: 1212]						2015	2016
Unfunded				\$209,000			
Total				\$209,000			
14 Discovery Parkway: Gans to New Haven [ID: 1155]						2016	2016
Future Ballot				\$6,200,000			
Total				\$6,200,000			
15 Fairview & Chapel Hill Intersection Imprvmnts [ID: 184]						2015	2017
Future Ballot				\$480,000			
Total				\$480,000			
16 GNM:Broadway & Dorsey St. pedestrian signal [ID: 1331]						2014	2016
Non-Motor Grant			\$22,000	\$198,000			
Total			\$22,000	\$198,000			
17 Maguire/Warren to New Haven - C00436 [ID: 1127]						2010	2016
Future Ballot				\$2,000,000			
Total				\$2,000,000			
18 Old Mill Creek/Vawter-Nifong Intrsrctn Impr [ID: 191]						2015	2017
Future Ballot				\$750,000			
Total				\$750,000			
19 Providence Corridor- Burnham Intersction C00290 [ID: 39]						2010	2015
STP	\$1,483,130						
Total	\$1,483,130						
20 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]						2010	2016
Cap Imp S Tax				\$3,649,042			
Co Rd Tax Reb		\$1,363,314	\$1,675,000	\$3,350,000			
Future Ballot				\$107,644			
Total		\$1,363,314	\$1,675,000	\$7,106,686			
21 Sinclair - Nifong Intrsrctn Imprvmnts [ID: 190]						2015	2017
Unfunded				\$750,000			
Total				\$750,000			
22 Waco Rd at Brn Station Intersect (incl. roadC00435 [ID: 1189]						2015	2015
Unfunded				\$200,000			
Total				\$200,000			
23 Ballenger over I-70: Clark to 740 Ext/ Richland [ID: 23]						2015	2020
Future Ballot				\$2,500,000	\$22,500,000		
Total				\$2,500,000	\$22,500,000		
24 Broadway - Garth Ave to West Blvd - C00396 [ID: 1015]						2017	2021
Future Ballot				\$565,695	\$5,091,259		
Gen Fd Transfer							
Total				\$565,695	\$5,091,259		

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Streets							
25 Brown Station Rd-Starke Av to Rte. B C00409 [ID: 38]						2016	2020
Future Ballot					\$5,500,000		
Total					\$5,500,000		
26 Clark Ln - Woodland Springs Ct to Ballenger [ID: 1022]						2015	2019
Future Ballot				\$630,000	\$3,570,000		
Total				\$630,000	\$3,570,000		
27 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		
28 Forum & Green Meadows Int Imprvmt [ID: 187]						2016	2019
Future Ballot					\$300,000		
Total					\$300,000		
29 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]						2015	2018
Future Ballot				\$980,000	\$8,820,000		
Total				\$980,000	\$8,820,000		
30 Highview Avenue: Jewell-Jefferson C00407 [ID: 1123]						2015	2018
CDBG				\$340,000			
Total				\$340,000			
31 New Haven: Lemone to Warren [ID: 1205]						2015	2018
Future Ballot				\$290,000	\$2,610,000		
Total				\$290,000	\$2,610,000		
32 Nifong -Providence to Forum 4 Lane [ID: 97]						2015	2020
Future Ballot				\$2,775,000	\$15,725,000		
Total				\$2,775,000	\$15,725,000		
33 Ponderosa TDD: Gans to Blue Acres [ID: 1327]						2017	2018
Transp S Tax				\$100,000	\$900,000		
Total				\$100,000	\$900,000		
34 Richland-St. Charles to Grace [ID: 112]						2015	2019
Future Ballot				\$650,000	\$5,850,000		
Total				\$650,000	\$5,850,000		
35 Rock Quarry Rd-Grindstone Prkwy to Stadium 9400 ft [ID: 115]						2016	2020
Future Ballot				\$1,000,000	\$9,000,000		
Total				\$1,000,000	\$9,000,000		
36 Scott @ I-70 Interchange- Construction [ID: 85]						2017	2021
Future Ballot				\$7,000,000	\$61,000,000		
Total				\$7,000,000	\$61,000,000		
37 Sinclair - Nifong S 9,000 Ft [ID: 132]						2015	2019
Future Ballot				\$1,050,000	\$9,450,000		
Total				\$1,050,000	\$9,450,000		
38 Sinclair - Rte K Northward 6,700 Feet [ID: 133]						2015	2019
Future Ballot				\$670,000	\$6,030,000		
Total				\$670,000	\$6,030,000		

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

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

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Streets							
39 St Charles Road-Keene to Richland Rd [ID: 138]							
						2015	2019
Future Ballot				\$1,200,000	\$6,800,000		
Total				\$1,200,000	\$6,800,000		
40 Stadium Extension East to I-70. C00408 [ID: 207]							
						2009	2020
Future Ballot					\$10,173,000		
Total					\$10,173,000		
41 Vandiver & Parker Roundabout [ID: 1360]							
						2017	2018
Future Ballot				\$67,500	\$382,500		
Total				\$67,500	\$382,500		
Sidewalks							
42 Annual Downtown Sidewalk Improvements C00171 [ID: 10]							
Cap Imp S Tax	\$287,500						
Unfunded				\$100,000	\$200,000		
Total	\$287,500			\$100,000	\$200,000		
43 Annual Sidewalk Major Maintenance C00148 [ID: 16]							
Unfunded				\$300,000	\$600,000		
Total				\$300,000	\$600,000		
44 Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17])							
Bond Forfeitures		\$114,360					
Cap Imp S Tax		\$287,500	\$287,500				
Unfunded				\$862,500	\$1,150,000		
Total		\$401,860	\$287,500	\$862,500	\$1,150,000		
45 Downtown Ramps and Sidewalks 2013 C00523 [ID: 1553]							
						2013	2013
CDBG		\$120,000					
Total		\$120,000					
46 Downtown Ramps and Sidewalks 2014 [ID: 1569]							
						2013	2014
CDBG			\$89,000				
Total			\$89,000				
47 Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]							
						2012	2014
Grant	\$250,000						
PYA Cap Imp S Tax	\$33,000						
Total	\$283,000						
48 GNM: Ashland Road Sidewalk and Intersection C00524 [ID: 1575]							
						2013	2014
Non-Motor Grant		\$51,200	\$204,800				
Total		\$51,200	\$204,800				
49 GNM: Fairview Road Sidewalk C00525 [ID: 1573]							
						2013	2014
Non-Motor Grant		\$30,580	\$122,320				
Total		\$30,580	\$122,320				
50 GNM: Manor Drive Sidewalk C00526 [ID: 1572]							
						2013	2014
Non-Motor Grant		\$87,720	\$350,880				
Total		\$87,720	\$350,880				

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sidewalks							
51 Worley Street Sidewalks - Phase II C00509 [ID: 222]						2013	2014
CDBG		\$40,000	\$164,500				
Total		\$40,000	\$164,500				
52 GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]						2013	2015
Non-Motor Grant		\$176,200		\$704,800			
Total		\$176,200		\$704,800			
53 Nifong-Bethel Sidewalk [ID: 1538]						2015	2015
Development Fees	\$75,707						
Total	\$75,707						
54 Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]						2010	2015
Unfunded				\$265,593			
Total				\$265,593			
55 Stephen's College Pedestrian Bridge Repair [ID: 1213]						2015	2015
Unfunded				\$175,000			
Total				\$175,000			
Major Maintenance							
56 MM-Rogers: 8th St. to Rangeline [ID: 1309]						2014	2014
Unfunded			\$414,000				
Total			\$414,000				
57 MM Maguire Blvd: Lemone to North end [ID: 1312]						2015	2015
Future Ballot				\$1,950,000			
Total				\$1,950,000			
58 MM-Derby Ridge Dr: Blue Ridge Rd to Man O War Dr [ID: 1310]						2015	2015
Future Ballot				\$417,000			
Total				\$417,000			
59 MM-Garth Avenue: BL 70 to Thurman [ID: 1316]						2015	2017
Future Ballot				\$3,950,000			
Total				\$3,950,000			
60 MM-Green Meadows Rd: Skylark Lane to Oaklawn Drive [ID: 1314]						2015	2015
Future Ballot				\$254,000			
Total				\$254,000			
61 MM-Katy Lane: Forum Blvd to Limerick Ln [ID: 1311]						2015	2015
Future Ballot				\$873,000			
Total				\$873,000			
62 MM-Keene Street: Broadway to I-70 Drive [ID: 1317]						2015	2016
Future Ballot				\$4,520,000			
Total				\$4,520,000			
63 MM-Royal Lytham Drive:Glen Eagle Dr to Chadwick Dr [ID: 1313]						2015	2015
Future Ballot				\$122,000			
Total				\$122,000			

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

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

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Major Maintenance							
64 MM-Santiago Drive: Granada Blvd to Nifong Blvd [ID: 1315]						2015	2015
Future Ballot				\$431,000			
Total				\$431,000			

Streets, Sidewalks and Major Maintenance Funding Source Summary

Bond Forfeitures		\$114,360				
CAP FB	\$1,000,000					
Cap Imp S Tax	\$1,257,863	\$662,500	\$662,500	\$3,649,042		
CDBG		\$160,000	\$253,500	\$340,000		
Co Rd Tax Reb	\$1,675,000	\$1,675,000	\$1,675,000	\$3,350,000		
Development Fees	\$75,707	\$1,384,376				
Gen Fd Transfer	\$400,000					
Gen Fd/PI	\$129,367	\$129,367	\$129,367	\$388,101		
Grant	\$250,000					
MoDot	\$8,200,000					
Non-Motor Grant		\$805,700	\$700,000	\$902,800		
STP	\$1,483,130					
Transp S Tax		\$20,633	\$20,633	\$161,899	\$900,000	
New Funding	\$14,471,067	\$4,951,936	\$3,441,000	\$8,791,842	\$900,000	
PYA Cap Imp S Tax	\$350,000	\$115,000				
PYA Transp S Tax		\$150,000				
Prior Year Funding	\$350,000	\$265,000			\$0	
Future Ballot				\$43,872,839	\$182,961,759	
Future Ballot				\$43,872,839	\$182,961,759	
Unfunded			\$839,000	\$5,262,093	\$5,750,000	
Unfunded			\$839,000	\$5,262,093	\$5,750,000	
Total	\$14,821,067	\$5,216,936	\$4,280,000	\$57,926,774	\$189,611,759	

Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

1	Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]	2008	2010
2	Forum Left turn lanes @ MKT/Victoria: [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	Peachtree connector and Nifong Signal [ID: 1223]	2015	2019
7	Rolling Hills Road- Old Hawthorn to RichlandC00320 [ID: 73]	2009	2011
8	Rolling Hills- County Proj: New Haven to WW C00433 [ID: 1187]	2010	2010
9	Scott Blvd (TT)- Brookview Ter-Rollins C00149 [ID: 129]	2006	2009

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Current Capital Projects							
Streets							
10 Short Street Garage Traffic Mitigation C00493 [ID: 1473]						2012	2013
11 Stadium at Old 63 Intersection C00213 [ID: 146]						2012	2013
12 Stadium TDD: Fairview-Worley Roundabout C00392 [ID: 1200]						2015	2016
13 Stadium TDD: Worley and Mall Signal Imprv C00480 [ID: 1376]						2011	2011
Sidewalks							
14 Bikeway Twin Lakes Vanderveen [ID: 1483]						2011	
15 Bus Loop 70 Sdwk - Jackson-Jefferson C00321 [ID: 246]						2010	2010
16 East side sidewalks Phase III (CDBG)- C00465 [ID: 1355]						2011	2011
17 Fairview Rd Sdwk - School to N of Rollins C00411 [ID: 57]						2010	2012
18 GNM: Garth Extension C00376 [ID: 1093]						2008	2010
19 GNM: Sidewalk Segments [ID: 1482]						2010	2012
20 GNM:763 Bus. Loop/Big Bear C00322 [ID: 163]						2009	2010
21 GNM:8 Intrscns (Design Only) C00291 [ID: 251]						2008	2008
22 GNM:Broadway - Fairview-Stadium C00324 [ID: 162]						2009	2010
23 GNM:Downtown Hub:Prov/Douglass-Flat Brnch C00431 [ID: 1131]						2008	2010
24 GNM:Old 63: Grindstone C00331 [ID: 174]						2008	2010
25 GNM:Providence - Wilkes to Texas C00332 [ID: 176]						2009	2010
26 GNM:Providence Bikeway [ID: 1061]						2008	2009
27 GNM:Providence/Business Loop Intersection C00429 [ID: 1144]						2009	2010
28 GNM:Providence/Green Meadows Intersection C00430 [ID: 1145]						2009	2010
29 GNM:Providence: Smiley to Blue Ridge C00399 [ID: 1130]						2009	2010
30 GNM:Stadium (S side)-Prov to College C00335 [ID: 173]						2009	2010
31 GNM:Walnut - William to Old 63 C00339 [ID: 175]						2009	2010
32 Non-motorized Funding Grant C00271 [ID: 99]						2007	2007
33 Texas Av Sdwk - N Side Garth-Providence C00440 [ID: 142]						2010	2013

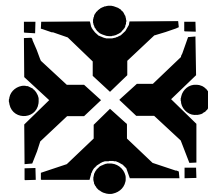
Streets, Sidewalks and Major Maintenance Impact of Capital Projects

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
Nifong-Bethel Sidewalk [ID: 1538]
None
Rock Quarry Rd-Nifong to Grindstone Prkwy C00069 [ID: 116]
Unknown

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.

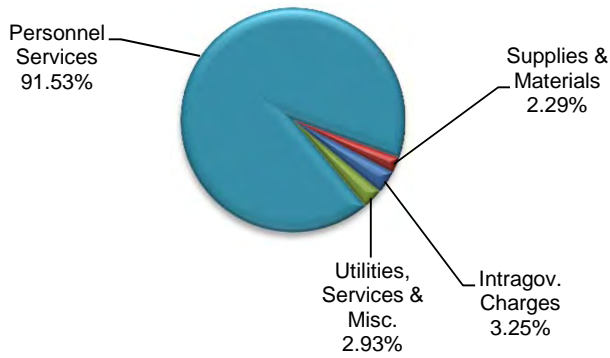
Public Works - Parking Enforcement (General Fund)



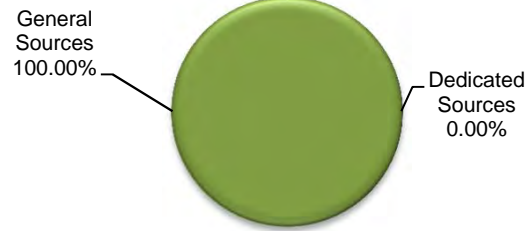
City of Columbia
Columbia, Missouri

PUBLIC WORKS - PARKING ENFORCEMENT (General Fund)

FY 2013 Total Expenditures By Category

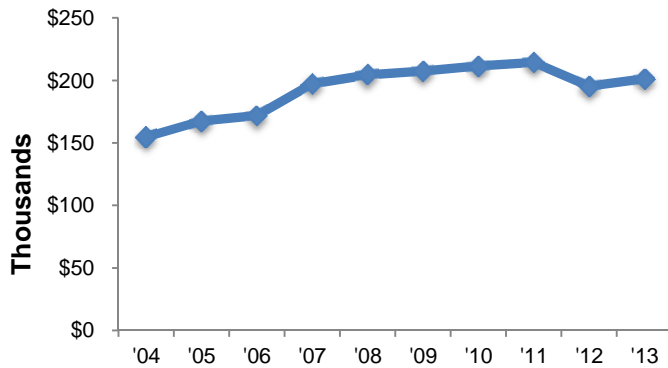


FY 2013 Totals By Funding Source

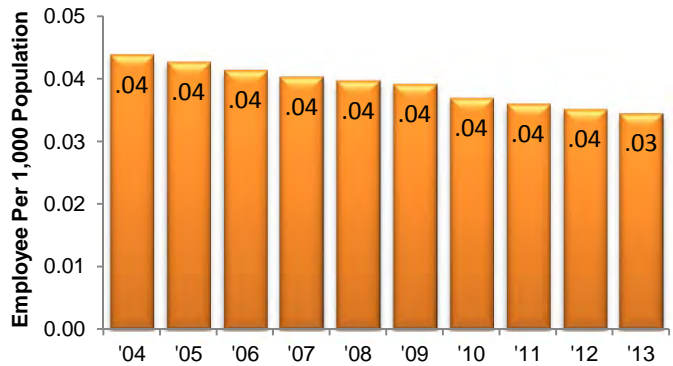


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Total Budgeted Expenditures



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$173,860	\$178,295	\$177,634	\$184,329	3.8%	3.4%
Supplies & Materials	\$4,754	\$4,342	\$4,542	\$4,610	1.5%	6.2%
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$28,936	\$6,630	\$6,630	\$6,542	(1.3%)	(1.3%)
Utilities, Services & Misc.	\$3,614	\$6,196	\$6,238	\$5,900	(5.4%)	(4.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
Operating Expenses	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
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	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%

FUNDING SOURCES (Where the Money Comes From)

Oper. Trnsfr (Transp. Stax Fd)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$0		
General Sources	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%
Total Funding Sources	\$211,164	\$195,463	\$195,044	\$201,381	3.2%	3.0%

DESCRIPTION

Parking Enforcement Division currently has four full time and one 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.
- Staff is currently in the process of upgrading our citation-management system, to be finalized during FY 2013; in conjunction with the Municipal Court and the Finance Department.

AUTHORIZED PERSONNEL

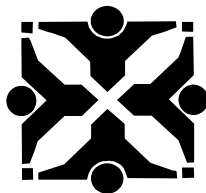
	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5901 - Director of Public Works *	0.00	0.00	0.00	0.01	0.01
3021 - Parking Enforcement Agent	4.00	4.00	4.00	4.00	
1003 - Admin Support Asst. III *	0.00	0.00	0.00	0.01	0.01
Total Personnel	4.00	4.00	4.00	4.02	0.02
Permanent 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	

* In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

(THIS PAGE INTENTIONALLY LEFT BLANK)

Transit Fund

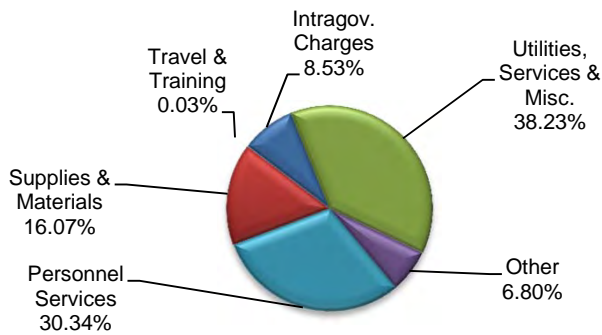
(Enterprise Fund)



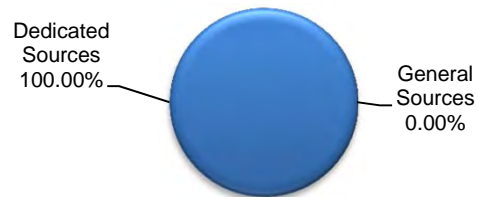
City of Columbia
Columbia, Missouri

TRANSIT FUND (Enterprise Fund)

FY 2013 Total Expenditures By Category

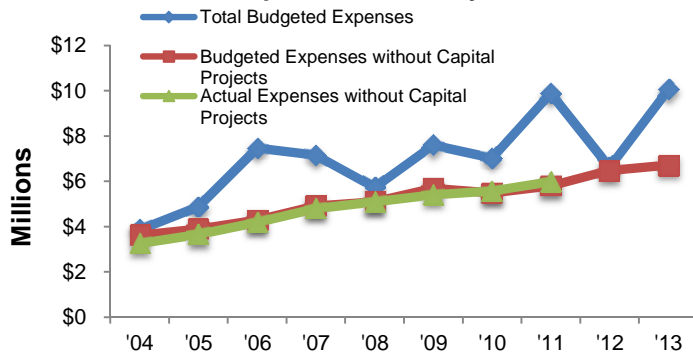


FY 2013 Totals By Funding Source

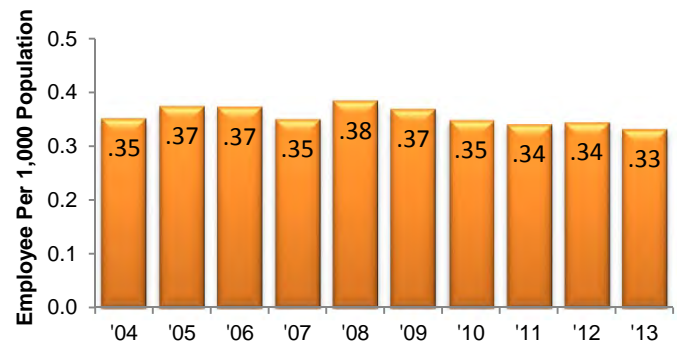


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$2,736,307	\$2,836,205	\$2,824,589	\$3,048,548	7.9%	7.5%
Supplies & Materials	\$1,365,951	\$1,528,795	\$1,392,963	\$1,614,643	15.9%	5.6%
Travel & Training	\$2,760	\$10,081	\$10,081	\$3,256	(67.7%)	(67.7%)
Intragov. Charges	\$632,827	\$894,484	\$894,984	\$856,811	(4.3%)	(4.2%)
Utilities, Services & Misc.	\$1,817,755	\$703,447	\$732,229	\$3,841,226	424.6%	446.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$651,035	\$641,000	\$682,640	\$683,192	0.1%	6.6%
Total	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%
Operating Expenses	\$5,258,500	\$5,837,012	\$5,680,073	\$6,034,195	6.2%	3.4%
Non-Operating Expenses	\$716,104	\$642,000	\$722,413	\$684,692	(5.2%)	6.6%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,232,031	\$135,000	\$135,000	\$3,328,789	2365.8%	2365.8%
Total Expenses	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$1,456,756	\$1,433,975	\$1,599,616	\$1,433,975	(10.4%)	0.0%
Interest Revenue	\$67,132	\$66,000	\$64,889	\$67,000	3.3%	1.5%
Fees and Service Charges	\$1,671,933	\$1,697,000	\$1,843,866	\$2,089,360	13.3%	23.1%
Other Local Revenues	\$49,984	\$11,700	\$16,951	\$12,200	(28.0%)	4.3%
Transfers and Capital Contrib. *	\$3,062,480	\$1,835,320	\$1,835,320	\$5,207,602	183.7%	183.7%
Use of Prior Year Sources	\$898,350	\$1,570,017	\$1,176,844	\$1,237,539	5.2%	(21.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%

* 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 transport our Customers to their destination in a reliable and courteous manner. Our goal is to provide mass transportation to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on Customer Service.

HIGHLIGHTS/SIGNIFICANT CHANGES

- The new FastCAT route replaced the 106 Downtown Orbitor beginning in August 2012. Minor changes to additional routes will be required to accommodate areas that will no longer be covered by the Downtown Orbitor.
- The Black and Gold routes will be altered slightly to accommodate new and revised contractual relationships with apartment communities focused on students.

HIGHLIGHTS/SIGNIFICANT CHANGES

- In July 2012, Columbia Transit hired an individual to market the FastCAT route initially to businesses and organizations along this specific route. If this marketing campaign is successful, the individual will also market the entire CT system to businesses and organizations along each route.
- Converting a (0.75) FTE Bus Driver to (1.00) FTE for better efficiency in the Transit system.
- Adding an Administrative Support Assistant II position to handle federal reporting requirements.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Columbia Transit	27.29	23.24	24.24	22.16	(2.08)
Paratransit System	8.25	12.60	12.60	14.25	1.65
University Shuttle	2.26	2.36	2.36	2.26	(0.10)
Fast Cat	0.00	0.00	0.00	2.00	2.00
Total Personnel	37.80	38.20	39.20	40.67	1.47
Permanent Full-Time	30.05	31.45	38.45	40.67	2.22
Permanent Part-Time	7.75	6.75	0.75	0.00	(0.75)
Total Permanent	37.80	38.20	39.20	40.67	1.47

FEE AND SERVICE CHARGE INFORMATION

	Prior to FY 2009	FY 2009 - FY 2011	FY 2012	FY 2013
Regular Fares:				
Per Ride	\$0.50	\$1.00	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$20.00	\$35.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$10.00	\$20.00	\$30.00	\$30.00
Disabled, elderly and medicare recipients fares:				
Per Ride	\$0.25	\$0.50	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$10.00	\$15.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$5.00	\$10.00	\$15.00	\$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	\$100.00
Any agency, entity, organization or business (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000				\$62.50
Per regular semester if purchased in groups of more than 1,000				\$50.00
Paratransit Services:				
Certified ADA eligible persons or companion, per ride	\$1.00	\$2.00	\$2.00	\$2.00
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

Transit Fund - Summary
Fund 553
FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
Operating Grants	\$1,433,975	\$1,448,315	\$1,462,798	\$1,477,426	\$1,492,200
Interest	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
Fees and Service Charges	\$2,089,360	\$2,110,254	\$2,131,357	\$2,152,671	\$2,174,198
Other Local Revenues	\$12,200	\$12,200	\$12,200	\$12,200	\$12,200
	\$3,602,535	\$3,637,769	\$3,673,355	\$3,709,297	\$3,745,598
Operating Subsidy from TST Fd	\$1,866,813	\$1,866,813	\$1,904,149	\$1,942,232	\$1,981,077
Capital Transfer from TST Fd	\$665,758	\$343,314	\$468,138	\$450,000	\$500,000
Total Sources From TST Fd	\$2,532,571	\$2,210,127	\$2,372,287	\$2,392,232	\$2,481,077
Transfer from Parking for Trolley Service					
Transfer from GF instead of PT increase	\$12,000				
Transfer from CVB for Football Shuttle					
Capital Contrib. (FTA CIP Grants)	\$2,663,031	\$2,741,739	\$0	\$144,000	\$144,000
Total Financial Sources *	\$8,810,137	\$8,589,635	\$6,045,642	\$6,245,529	\$6,370,675
Financial Uses					
Personnel Services	\$3,048,548	\$3,109,519	\$3,171,709	\$3,235,143	\$3,299,846
Supplies & Materials	\$1,614,643	\$1,646,936	\$1,679,875	\$1,713,473	\$1,747,742
Travel & Training	\$3,256	\$3,289	\$3,322	\$3,355	\$3,389
Intragovernmental	\$856,811	\$873,947	\$891,426	\$909,255	\$927,440
Utilities, Services, & Misc.	\$510,937	\$521,156	\$531,579	\$542,211	\$553,055
Non-Operating Expenses	\$2,052	\$2,052	\$2,052	\$2,052	\$2,052
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$3,328,789	\$3,085,053	\$468,138	\$594,000	\$644,000
Total Est. Expenditure Uses *	\$9,365,036	\$9,241,952	\$6,748,101	\$6,999,489	\$7,177,524
Sources Over/(Under) Uses	(\$554,899)	(\$652,317)	(\$702,459)	(\$753,960)	(\$806,849)
Beginning Cash and Other Resources	\$583,207	\$28,308	(\$624,009)	(\$1,326,468)	(\$2,080,428)
Ending Cash and Other Resources	\$28,308	(\$624,009)	(\$1,326,468)	(\$2,080,428)	(\$2,887,277)
* Includes FTA grant funded Capital Project amounts					
Capital Sources	\$3,328,789	\$3,085,053	\$468,138	\$594,000	\$644,000
Capital Uses	\$3,328,789	\$3,085,053	\$468,138	\$594,000	\$644,000
Capital Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0

Transit- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Fixed Route						
Personnel Services	\$1,396,113	\$1,379,708	\$1,520,536	\$1,350,465	(11.2%)	(2.1%)
Supplies and Materials	\$815,982	\$1,054,190	\$904,222	\$993,193	9.8%	(5.8%)
Travel and Training	\$2,266	\$2,206	\$2,206	\$2,206	0.0%	0.0%
Intragovernmental Charges	\$570,862	\$668,226	\$668,726	\$632,559	(5.4%)	(5.3%)
Utilities, Services, & Misc.	\$369,367	\$375,657	\$385,491	\$298,162	(22.7%)	(20.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$651,035	\$641,000	\$682,640	\$683,192	0.1%	6.6%
Total	\$3,805,625	\$4,120,987	\$4,163,821	\$3,959,777	(4.9%)	(3.9%)
Paratransit						
Personnel Services	\$610,941	\$767,354	\$740,862	\$816,746	10.2%	6.4%
Supplies and Materials	\$184,571	\$181,485	\$201,147	\$209,589	4.2%	15.5%
Travel and Training	\$494	\$750	\$750	\$750	0.0%	0.0%
Intragovernmental Charges	\$35,358	\$189,793	\$189,793	\$184,833	(2.6%)	(2.6%)
Utilities, Services, & Misc.	\$96,578	\$81,835	\$96,095	\$82,115	(14.5%)	0.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$927,942	\$1,221,217	\$1,228,647	\$1,294,033	5.3%	6.0%
University Shuttle						
Personnel Services	\$729,253	\$649,488	\$523,536	\$670,330	28.0%	3.2%
Supplies and Materials	\$358,746	\$280,911	\$275,385	\$296,627	7.7%	5.6%
Travel and Training	\$0	\$7,125	\$7,125	\$300	(95.8%)	(95.8%)
Intragovernmental Charges	\$26,607	\$36,465	\$36,465	\$39,419	8.1%	8.1%
Utilities, Services, & Misc.	\$126,431	\$102,608	\$107,296	\$107,249	(0.0%)	4.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,241,037	\$1,076,597	\$949,807	\$1,113,925	17.3%	3.5%
FastCAT						
Personnel Services	\$0	\$39,655	\$39,655	\$211,007	432.1%	432.1%
Supplies and Materials	\$0	\$12,209	\$12,209	\$115,234	843.8%	843.8%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$8,347	\$8,347	\$24,911	198.4%	198.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$60,211	\$60,211	\$351,152	483.2%	483.2%
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$6,652	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$1,225,379	\$135,000	\$135,000	\$3,328,789	2365.8%	2365.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,232,031	\$135,000	\$135,000	\$3,328,789	2365.8%	2365.8%
Department Totals						
Personnel Services	\$2,736,307	\$2,836,205	\$2,824,589	\$3,048,548	7.9%	7.5%
Supplies and Materials	\$1,365,951	\$1,528,795	\$1,392,963	\$1,614,643	15.9%	5.6%
Travel and Training	\$2,760	\$10,081	\$10,081	\$3,256	(67.7%)	(67.7%)
Intragovernmental Charges	\$632,827	\$894,484	\$894,984	\$856,811	(4.3%)	(4.2%)
Utilities, Services, & Misc.	\$1,817,755	\$703,447	\$732,229	\$3,841,226	424.6%	446.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$651,035	\$641,000	\$682,640	\$683,192	0.1%	6.6%
Total	\$7,206,635	\$6,614,012	\$6,537,486	\$10,047,676	53.7%	51.9%

Transit- Authorized Positions

Fixed Route	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6595 - Risk Management Specialist	0.00	0.20	0.20	0.20	
5901 - Director of Public Works ***	0.00	0.00	0.00	0.11	0.11
5800 - Asst. to the Public Works Dir. ***	0.00	0.00	0.00	0.10	0.10
5107 - Operations Manager*	0.00	0.20	0.20	0.00	(0.20)
5106 - Asst Public Works Director*	0.05	0.05	0.05	0.20	0.15
4802 - Public Information Specialist ***	0.20	0.20	0.20	0.25	0.05
4702 - Multi-Modal Manager	0.50	0.50	0.50	0.50	
4502 - Senior Rates Analyst ***	0.15	0.15	0.15	0.10	(0.05)
4501 - Rate Analyst ***	0.15	0.15	0.15	0.10	(0.05)
4403 - Marketing Specialist	0.00	0.00	1.00	1.00	
2506 - Transportation Administrator**	0.00	0.00	0.00	0.62	0.62
2505 - Transportation Supervisor**	0.62	0.62	0.62	0.00	(0.62)
2504 - Bus Dispatcher	2.00	1.80	1.80	2.00	0.20
2502 - Bus Driver	21.00	16.75	16.75	14.25	(2.50)
2102 - Vehicle Service Worker	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst. III ***	0.62	0.62	0.62	0.73	0.11
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	27.29	23.24	24.24	22.16	(2.08)
*In FY 2013 the Operations Manager was reclassified to an Assistant Public Works Director.					
** In FY 2013 the Transportation Supervisor was reclassified to a Transportation Administrator					
Permanent Full-Time	22.04	17.24	23.49	22.16	(1.33)
Permanent Part-Time	5.25	6.00	0.75	0.00	(0.75)
Total Permanent	27.29	23.24	24.24	22.16	(2.08)
Paratransit					
2506 - Transportation Administrator**	0.00	0.00	0.00	0.25	0.25
2505 - Transportation Supervisor**	0.25	0.25	0.25	0.00	(0.25)
2504 - Bus Dispatcher	1.00	1.10	1.10	1.00	(0.10)
2502 - Bus Driver	5.75	10.00	10.00	10.75	0.75
1003 - Admin. Support Assistant III	0.25	0.25	0.25	0.25	
1002 - Admin. Support Assistant II	1.00	1.00	1.00	2.00	1.00
Total Personnel	8.25	12.60	12.60	14.25	1.65
Permanent Full-Time	7.25	11.85	12.60	14.25	1.65
Permanent Part-Time	1.00	0.75	0.00	0.00	
Total Permanent	8.25	12.60	12.60	14.25	1.65
University Shuttle					
2506 - Transportation Administrator**	0.00	0.00	0.00	0.13	0.13
2505 - Transportation Supervisor**	0.13	0.13	0.13	0.00	(0.13)
2504 - Bus Dispatcher	1.00	1.10	1.10	1.00	(0.10)
2502 - Bus Driver	0.00	0.00	0.00	0.00	
2102 - Vehicle Service Worker	1.00	1.00	1.00	1.00	
1003 - Admin. Support Assistant III	0.13	0.13	0.13	0.13	
Total Personnel	2.26	2.36	2.36	2.26	(0.10)
Permanent Full-Time	0.76	2.36	2.36	2.26	(0.10)
Permanent Part-Time	1.50	0.00	0.00	0.00	
Total Permanent	2.26	2.36	2.36	2.26	(0.10)
FastCAT					
2502 - Bus Driver	0.00	0.00	0.00	2.00	2.00
Total Personnel	0.00	0.00	0.00	2.00	2.00
Permanent Full-Time	0.00	0.00	0.00	2.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	2.00	2.00
*** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.					
Department Totals					
Permanent Full-Time	30.05	31.45	38.45	40.67	2.22
Permanent Part-Time	7.75	6.75	0.75	0.00	(0.75)
Total Permanent	37.80	38.20	39.20	40.67	1.47

DESCRIPTION

Mid-Range Planning; 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.

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 and (4) Paratransit vans by the Spring of 2013 using funds from a Federal *State of Good Repair* Grant. At this time all future vehicles are scheduled to be powered by compressed natural gas (CNG). These new vehicles are replacing vehicles beyond their useful service life.
- Seek funding for scheduled replacement of additional Paratransit vans and heavy-duty buses.

Transit Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Transit							
1 Annual Transit Project C47050 [ID: 1549]						2013	2020
PYA Transp S Tax	\$189,468						
Transp S Tax		\$665,758	\$343,314	\$518,538			
Total	\$189,468	\$665,758	\$343,314	\$518,538			
2 Bus Priority-Traffic Signal System C47046 [ID: 1354]						2012	2014
FTA Grant			\$80,000				
PYA Transp S Tax			\$20,000				
Total			\$100,000				
3 Rpl 6-35' & 4 PT Buses w/CNG C47052 [ID: 1560]						2013	2013
FTA Grant		\$2,663,031					
Total		\$2,663,031					
4 Rpl. 4-40' Buses w/Compressed Natural Gas [ID: 1561]						2014	2014
FTA Grant			\$1,373,268				
Total			\$1,373,268				
5 Rpl 2-PT Vans w/Compressed Natural Gas [ID: 1563]						2016	2016
FTA Grant				\$201,600			
Total				\$201,600			
6 Rpl 4-40' Buses w/Compressed Natural Gas [ID: 1562]						2015	2015
FTA Grant				\$1,872,553			
Total				\$1,872,553			

Transit Funding Source Summary

FTA Grant		\$2,663,031	\$1,453,268	\$2,074,153	
Transp S Tax		\$665,758	\$343,314	\$518,538	
New Funding		\$3,328,789	\$1,796,582	\$2,592,691	\$0
PYA Transp S Tax	\$189,468		\$20,000		
Prior Year Funding	\$189,468		\$20,000		\$0
Total	\$189,468	\$3,328,789	\$1,816,582	\$2,592,691	\$0

Transit Current Capital Projects

1 (18) Solar Lighting Systems for Shelters - C47026 [ID: 902]	2006	2012
2 Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]	2009	2012
3 Benches and Shelters - C47029 [ID: 906]	2009	2012
4 GFI Farebox Upg. Repl. Electrnc Motherboards C47018 [ID: 907]	2010	2012
5 Purchase 2 40Ft & 1 35Ft Transit Buses-C47040 [ID: 1337]	2010	2011
6 Repl. 4 35' Eldorado Buses with 40' buses C47043 [ID: 1352]		2012
7 Rpl. #374 & #375 40' Transit Buses C47034 [ID: 909]	2010	2011
8 Rpl. (2) Heavy Duty Buses [ID: 1565]	2012	2012
9 Rpl. (2) Paratransit Vehicles C47044 [ID: 1353]	2011	2012
10 Rpl. (4) Paratransit Vans C47038 [ID: 911]	2009	2009
11 Rpl. (6) Heavy Duty New Flyer Buses C47045 [ID: 913]	2011	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		
Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Transit Current Capital Projects							
Transit							
12 Two Expansion Paratransit Vans- C47041 [ID: 1347]							2010
Transit Impact of Capital Projects							
(18) Solar Lighting Systems for Shelters - C47026 [ID: 902]							
None							
Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]							
\$4,200/yr.							
Benches and Shelters - C47029 [ID: 906]							
\$2,500 Annually for maintenance and upkeep.							
GFI Farebox Upg. Repl. Electrnc Motherboards C47018 [ID: 907]							
\$10,000 Annually for maintenance and cleaning							
Rpl. #374 & #375 40' Transit Buses C47034 [ID: 909]							
\$31,350 Annually for fuel and maintenance per vehicle.							
Rpl. (4) Paratransit Vans 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. (6) Heavy Duty New Flyer Buses C47045 [ID: 913]							
\$31,350 Annually for fuel and maintenance per vehicle.							

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Fares	\$274,457	\$400,811	\$365,180	\$395,666
FastCat	\$0	\$7,042	\$7,042	\$350,826
School Passes	\$67,835	\$88,912	\$110,005	\$50,000
Special	\$192,315	\$99,660	\$236,064	\$147,681
Paratransit	\$137,842	\$120,000	\$145,000	\$145,000
University Shuttle	\$999,484	\$980,575	\$980,575	\$1,000,187
Total Operating Revenues	\$1,671,933	\$1,697,000	\$1,843,866	\$2,089,360
Operating Expenses:				
Personnel Services	\$2,736,307	\$2,836,205	\$2,824,589	\$3,048,548
Supplies & Materials	\$1,359,299	\$1,528,795	\$1,392,963	\$1,614,643
Travel & Training	\$2,760	\$10,081	\$10,081	\$3,256
Intragovernmental Charges	\$632,827	\$894,484	\$894,984	\$856,811
Utilities Services & Other Misc.	\$527,307	\$567,447	\$557,456	\$510,937
Total Operating Expenses	\$5,258,500	\$5,837,012	\$5,680,073	\$6,034,195
Operating Income (Loss) Before Depreciation	(\$3,586,567)	(\$4,140,012)	(\$3,836,207)	(\$3,944,835)
Depreciation	(\$651,035)	(\$641,000)	(\$682,640)	(\$682,640)
Operating Income	(\$4,237,602)	(\$4,781,012)	(\$4,518,847)	(\$4,627,475)
Non-Operating Revenues:				
Investment Revenue	\$67,132	\$66,000	\$64,889	\$67,000
Revenue From Other Gov't Units	\$1,456,756	\$1,433,975	\$1,599,616	\$1,433,975
Misc. Non-Operating Revenue	\$49,984	\$11,700	\$16,951	\$12,200
Total Non-Operating Revenues	\$1,573,872	\$1,511,675	\$1,681,456	\$1,513,175
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$567	\$1,000	\$1,400	\$1,500
Loss on Disposal Assets	\$64,502	\$0	\$38,373	\$0
Total Non-Operating Expenses	\$65,069	\$1,000	\$39,773	\$1,500
Operating Transfers:				
Operating Transfers From Other Funds	\$2,079,255	\$1,700,320	\$1,700,320	\$1,878,813
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$552)
Total Operating Transfers	\$2,079,255	\$1,700,320	\$1,700,320	\$1,878,261
Net Income Before Capital Contributions	(\$649,544)	(\$1,570,017)	(\$1,176,844)	(\$1,237,539)
Capital Contribution	\$983,225	\$135,000	\$135,000	\$3,328,789
Net Income (Loss)	\$333,681	(\$1,435,017)	(\$1,041,844)	\$2,091,250
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	\$333,681	(\$1,435,017)	(\$1,041,844)	\$2,091,250
Fund Equity Beg. of Year	\$9,751,417	\$12,348,957	\$10,085,098	\$9,043,254
Fund Equity End Of Year	\$10,085,098	\$10,913,940	\$9,043,254	\$11,134,504
Percent Change in Fund Equity	3.42%		(10.33%)	23.12%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Transit Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,456,756	\$1,433,975	\$1,599,616	\$1,433,975
Interest	\$67,132	\$66,000	\$64,889	\$67,000
Fees and Service Charges +	\$1,671,933	\$1,697,000	\$1,843,866	\$2,089,360
Other Local Revenues ++	\$49,984	\$11,700	\$16,951	\$12,200
	\$3,245,805	\$3,208,675	\$3,525,322	\$3,602,535
Other Funding Sources/Transfers^	\$2,079,255	\$1,700,320	\$1,700,320	\$1,878,813
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,325,060	\$4,908,995	\$5,225,642	\$5,481,348
Financial Uses				
Operating Expenses	\$5,258,500	\$5,837,012	\$5,680,073	\$6,034,195
Operating Transfers to Other Funds	\$0	\$0	\$0	\$552
Interest Expense and Non-Oper. Cash Pmts	\$567	\$1,000	\$1,400	\$1,500
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Close out projects to Transp Sales Tax Fund	\$0	\$75,969	\$75,969	\$0
Total Expenditures Uses	\$5,259,067	\$5,913,981	\$5,757,442	\$6,036,247
Increase/(Decrease) to Cash	\$65,993	(\$1,004,986)	(\$531,800)	(\$554,899)
Beginning Cash and Other Resources		\$1,115,007	\$1,115,007	\$583,207
Projected Ending Cash and Other Resources	\$1,115,007 #	\$110,021	\$583,207	\$28,308
20% of Total Expenditures	\$1,051,813	\$1,182,796	\$1,151,488	\$1,207,249
Cash Above/(Below) 20% guideline	\$63,194	(\$1,072,775)	(\$568,281)	(\$1,178,941)

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

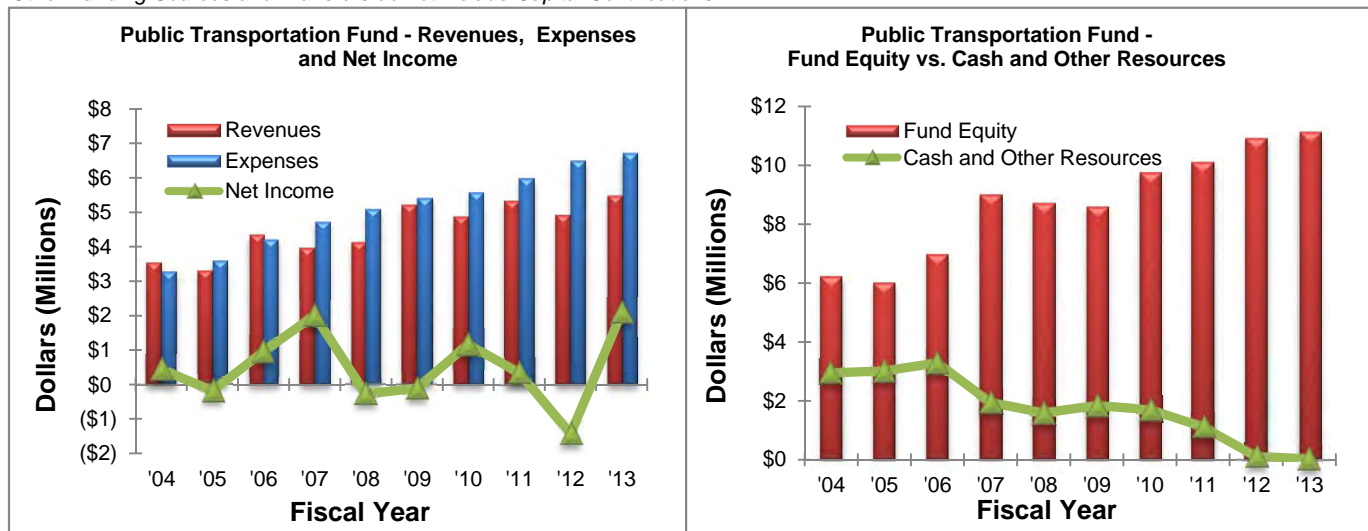
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

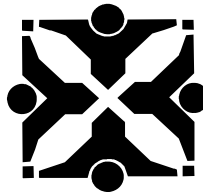
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE INTENTIONALLY LEFT BLANK)

Regional Airport Fund

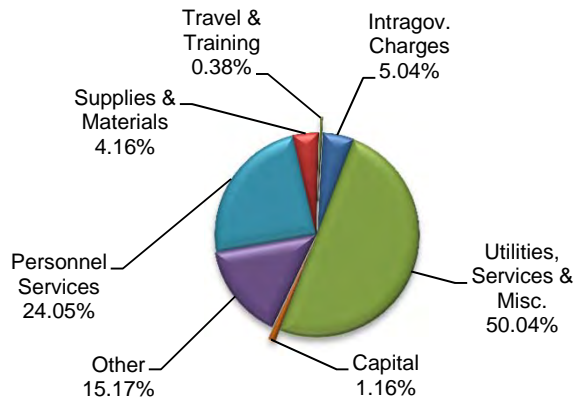
(Enterprise Fund)



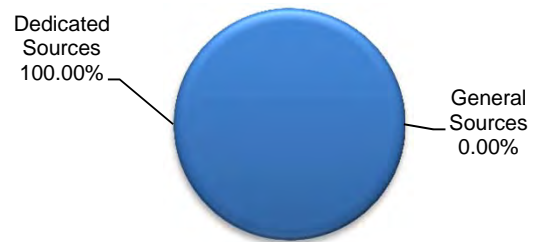
City of Columbia
Columbia, Missouri

REGIONAL AIRPORT FUND (Enterprise Fund)

FY 2013 Total Expenditures By Category

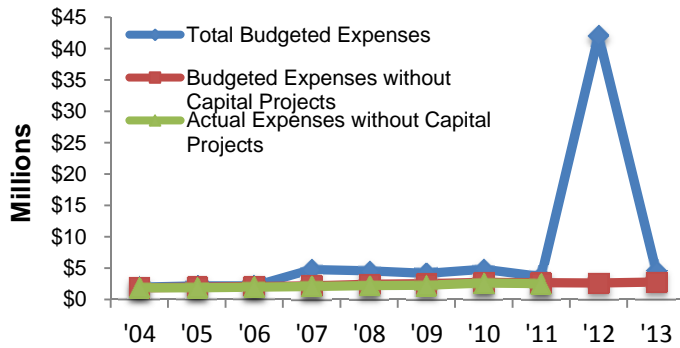


FY 2013 Totals By Funding Source

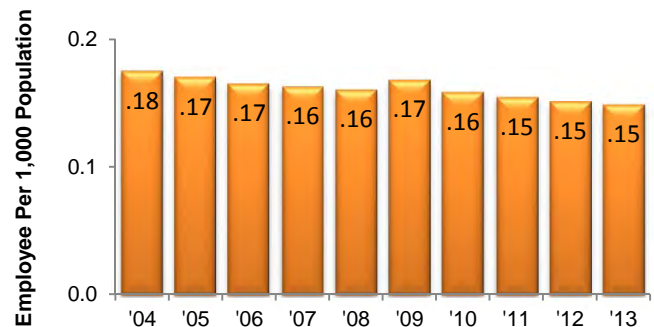


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$1,016,958	\$1,056,840	\$983,397	\$1,091,240	11.0%	3.3%
Supplies & Materials	\$144,934	\$182,134	\$207,606	\$188,581	(9.2%)	3.5%
Travel & Training	\$16,359	\$17,447	\$17,447	\$17,447	0.0%	0.0%
Intragov. Charges	\$205,758	\$229,599	\$229,599	\$228,877	(0.3%)	(0.3%)
Utilities, Services & Misc.	\$1,167,544	\$39,999,679	\$39,967,149	\$2,270,401	(94.3%)	(94.3%)
Capital	\$565,524	\$0	\$0	\$52,500		
Other	\$685,914	\$615,871	\$688,667	\$688,349	(0.0%)	11.8%
Total	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)
Operating Expenses	\$1,826,607	\$1,982,305	\$1,901,804	\$1,999,999	5.2%	0.9%
Non-Operating Expenses	\$681,567	\$607,744	\$680,540	\$681,000	0.1%	12.1%
Debt Service	\$4,347	\$8,127	\$8,127	\$7,349	(9.6%)	(9.6%)
Capital Additions	\$7,978	\$0	\$0	\$52,500		
Capital Projects	\$1,282,492	\$39,503,394	\$39,503,394	\$1,796,547	(95.5%)	(95.5%)
Total Expenses	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$175,350	\$0	\$32,958	\$0	(100.0%)	
Interest Revenue	\$38,928	\$44,000	\$62,296	\$60,000	(3.7%)	36.4%
Fees and Service Charges	\$684,631	\$527,635	\$580,879	\$538,137	(7.4%)	2.0%
Other Local Revenues	\$12,340	\$8,760	\$11,938	\$13,260	11.1%	51.4%
Transfers and Capital Contrib. *	\$2,579,631	\$40,665,624	\$40,665,624	\$3,262,622	(92.0%)	(92.0%)
Use of Prior Year Sources	\$312,111	\$855,551	\$740,170	\$663,376	(10.4%)	(22.5%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)

* Transfers come from the Transportation 1/2 cent Sales Tax Fund; Capital Contributions are capital grants from the FAA.

DESCRIPTION

The mission of the Columbia Regional Airport is to provide safe, reliable and a user friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial passenger aircraft, corporate (business) aircraft, general aviation aircraft and military aircraft operations. The Columbia Regional Airport also fosters and creates a healthy environment so that the regional communities may access the national and international air transportation system to promote the economic growth of the Mid-Missouri Region.

DEPARTMENT OBJECTIVES

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing a certificated airport which consists of a fully staffed Airport Public Safety Department (Airport Operations, EMS, Fire and Law Enforcement), Maintenance Department (Buildings, Airfield Side, Public Side, Grounds and Snow Removal), and Administration Office. To offer a safe, reliable, and attractive place for air travelers, commercial airlines, business aviation, 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

- **Strategic Priority: Infrastructure - Ensure that there are resources to meet existing and future physical infrastructure demands.**
- Planning upgrade of Airport Security Plan from TSA Category 4 to TSA Category 3. This will allow larger scheduled passenger aircraft to operate from Columbia Regional Airport.
- Upgrade Airport Snow Removal Plan to provide safe and reliable winter operations.
- The Airport anticipates receiving FAA and MoDOT Aviation Grants in FY 2013 for capital improvement projects.
- Frontier Airlines has added service from Columbia to Orlando.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	3.20	3.25	3.25	3.40	0.15
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	17.25	17.25	17.40	0.15
Permanent Full-Time	17.20	17.25	17.25	17.40	0.15
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.20	17.25	17.25	17.40	0.15

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Fees and Service Charges	\$538,137	\$543,518	\$548,953	\$554,443	\$559,987
Other Local Revenues	\$13,260	\$8,760	\$8,760	\$8,760	\$8,760
	\$611,397	\$612,278	\$617,713	\$623,203	\$628,747
Operating Subsidy from TST Fd	\$1,466,075	\$1,495,397	\$1,525,305	\$1,555,811	\$1,586,927
Capital Transfer from TST Fd	\$355,557	\$803,750	\$2,453,795	\$249,500	\$249,500
Total Sources From TST Fd	\$1,821,632	\$2,299,147	\$3,979,100	\$1,805,311	\$1,836,427
Capital Contrib. (FAA CIP Grants)	\$1,440,990	\$13,271,391	\$25,569,794	\$3,420,000	\$3,420,000
Total Financial Sources *	\$3,874,019	\$16,182,816	\$30,166,607	\$5,848,514	\$5,885,174
Financial Uses					
Personnel Services	\$1,091,240	\$1,113,065	\$1,135,326	\$1,158,033	\$1,181,194
Supplies & Materials	\$188,581	\$194,238	\$200,065	\$206,067	\$212,249
Travel & Training	\$17,447	\$17,447	\$17,447	\$17,447	\$17,447
Intragovernmental	\$228,877	\$235,743	\$242,815	\$250,099	\$257,602
Utilities, Services, & Misc.	\$473,854	\$488,070	\$502,712	\$517,793	\$533,327
Non-Operating Expenses					
Debt Service	\$30,000	\$30,447	\$30,903	\$31,367	\$31,842
Capital Additions	\$52,500	\$0	\$0	\$0	\$0
Capital Projects	\$1,796,547	\$14,075,141	\$28,023,589	\$3,669,500	\$3,669,500
Total Est. Expenditure Uses *	\$3,879,046	\$16,154,151	\$30,152,857	\$5,850,306	\$5,903,161
Sources Over/(Under) Uses	(\$5,027)	\$28,665	\$13,750	(\$1,792)	(\$17,987)
Beginning Cash and Other Resources	\$540,506	\$535,479	\$564,144	\$577,894	\$576,102
Ending Cash and Other Resources	\$535,479	\$564,144	\$577,894	\$576,102	\$558,115
<i>* Includes FAA grant funded Capital Project amounts</i>					
Capital Sources	\$1,796,547	\$14,075,141	\$28,023,589	\$3,669,500	\$3,669,500
Capital Uses	\$1,796,547	\$14,075,141	\$28,023,589	\$3,669,500	\$3,669,500
Capital Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0

Airport- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$223,535	\$244,696	\$201,057	\$276,234	37.4%	12.9%
Supplies and Materials	\$5,387	\$9,041	\$8,615	\$10,241	18.9%	13.3%
Travel and Training	\$1,920	\$5,204	\$5,204	\$5,204	0.0%	0.0%
Intragovernmental Charges	\$167,763	\$190,389	\$190,389	\$186,194	(2.2%)	(2.2%)
Utilities, Services, & Misc.	\$196,738	\$199,525	\$194,350	\$161,191	(17.1%)	(19.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$685,914	\$615,871	\$688,667	\$688,349	(0.0%)	11.8%
Total	\$1,281,257	\$1,264,726	\$1,288,282	\$1,327,413	3.0%	5.0%
Airfield Areas						
Personnel Services	\$217,141	\$224,620	\$224,499	\$224,288	(0.1%)	(0.1%)
Supplies and Materials	\$66,528	\$78,277	\$81,198	\$79,663	(1.9%)	1.8%
Travel and Training	\$1,663	\$863	\$863	\$863	0.0%	0.0%
Intragovernmental Charges	\$14,268	\$15,461	\$15,461	\$17,024	10.1%	10.1%
Utilities, Services, & Misc.	\$90,280	\$105,908	\$104,003	\$106,239	2.1%	0.3%
Capital	\$7,978	\$0	\$0	\$27,500		
Other	\$0	\$0	\$0	\$0		
Total	\$397,858	\$425,129	\$426,024	\$455,577	6.9%	7.2%
Terminal Areas						
Personnel Services	\$45,937	\$50,309	\$42,253	\$52,756	24.9%	4.9%
Supplies and Materials	\$32,357	\$42,286	\$42,028	\$42,286	0.6%	0.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$1,333	\$422	\$422	\$459	8.8%	8.8%
Utilities, Services, & Misc.	\$122,679	\$160,132	\$141,395	\$174,854	23.7%	9.2%
Capital	\$0	\$0	\$0	\$25,000		
Other	\$0	\$0	\$0	\$0		
Total	\$202,306	\$253,149	\$226,098	\$295,355	30.6%	16.7%
Public Safety						
Personnel Services	\$515,822	\$525,762	\$511,659	\$526,422	2.9%	0.1%
Supplies and Materials	\$17,010	\$29,975	\$52,090	\$23,689	(54.5%)	(21.0%)
Travel and Training	\$12,776	\$11,380	\$11,380	\$11,380	0.0%	0.0%
Intragovernmental Charges	\$15,207	\$15,561	\$15,561	\$16,585	6.6%	6.6%
Utilities, Services, & Misc.	\$12,514	\$10,195	\$11,545	\$11,045	(4.3%)	8.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$573,329	\$592,873	\$602,235	\$589,121	(2.2%)	(0.6%)
Snow Removal						
Personnel Services	\$14,523	\$11,453	\$3,929	\$11,540	193.7%	0.8%
Supplies and Materials	\$23,439	\$22,555	\$23,675	\$32,702	38.1%	45.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$7,187	\$7,766	\$7,766	\$8,615	10.9%	10.9%
Utilities, Services, & Misc.	\$20,600	\$20,525	\$12,462	\$20,525	64.7%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$65,749	\$62,299	\$47,832	\$73,382	53.4%	17.8%
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$213	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, and Misc.	\$724,733	\$39,503,394	\$39,503,394	\$1,796,547	(95.5%)	(95.5%)
Capital	\$557,546	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,282,492	\$39,503,394	\$39,503,394	\$1,796,547	(95.5%)	(95.5%)

Airport- Budget Detail Continued

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Department Totals						
Personnel Services	\$1,016,958	\$1,056,840	\$983,397	\$1,091,240	11.0%	3.3%
Supplies and Materials	\$144,934	\$182,134	\$207,606	\$188,581	(9.2%)	3.5%
Travel and Training	\$16,359	\$17,447	\$17,447	\$17,447	0.0%	0.0%
Intragovernmental Charges	\$205,758	\$229,599	\$229,599	\$228,877	(0.3%)	(0.3%)
Utilities, Services, & Misc.	\$1,167,544	\$39,999,679	\$39,967,149	\$2,270,401	(94.3%)	(94.3%)
Capital	\$565,524	\$0	\$0	\$52,500		
Other	\$685,914	\$615,871	\$688,667	\$688,349	(0.0%)	11.8%
Total	\$3,802,991	\$42,101,570	\$42,093,865	\$4,537,395	(89.2%)	(89.2%)

Airport- Authorized Positions

Administration	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6595 - Risk Management Specialist	0.00	0.05	0.05	0.05	
5901 - Director of Public Works **	0.00	0.00	0.00	0.05	0.05
5800 - Asst. to the Public Works Dir. **	0.00	0.00	0.00	0.20	0.20
5106 - Asst. Public Works Director **	0.00	0.00	0.00	0.20	0.20
4802 - Public Information Specialist **	0.20	0.20	0.20	0.25	0.05
4702 - Multi-Modal Manager **	0.00	0.00	0.00	0.50	0.50
4502 - Senior Rate Analyst **	0.00	0.00	0.00	0.05	0.05
4501 - Rate Analyst **	0.00	0.00	0.00	0.05	0.05
2557 - Airport Administrator	1.00	1.00	1.00	1.00	
2556 - Airport Superintendent	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III **	1.00	1.00	1.00	1.05	0.05
Total Personnel	3.20	3.25	3.25	3.40	0.15
Permanent Full-Time	3.20	3.25	3.25	3.40	0.15
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.20	3.25	3.25	3.40	0.15
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					
2402 - Maintenance Asst. II-773*	0.00	0.00	0.00	1.00	1.00
2003 - Custodian*	1.00	1.00	1.00	0.00	(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	
*In FY 2013 the Custodian was reclassified to a Maintenance Asst. II.					
** In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.					
Department Totals					
Permanent Full-Time	17.20	17.25	17.25	17.40	0.15
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.20	17.25	17.25	17.40	0.15

MAJOR PROJECTS	FISCAL IMPACT
<ul style="list-style-type: none">● Rehabilitation of the primary Taxiway (A) to be complete in FY 2013.● Installation of Wildlife Deterrent Fence to be complete in FY 2013.● Environmental Assessment to be complete in FY 2013.● Land acquisition for future airport expansion. (FY 2013 - 2014)● Design of future Airport Terminal expansion.● Realign Route H for future Runways and Taxiways expansion.● Design of Runway 2-20 and Taxiway (A) expansion, design of Runway 13-31 & Taxiway (B) expansion.	<p>Funding for the FY 2013 projects will come from FAA Grants, MoDOT Aviation Grants and Transportation Sales Tax.</p>

Airport Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Airport							
1 Annual General Improvements - C44008 [ID: 944]							
Transp S Tax		\$100,000	\$50,000	\$100,000			
Total		\$100,000	\$50,000	\$100,000			
2 Airport Exhibit 'A' Property Map Update C44097 [ID: 1255] 2011 2011							
Transp S Tax		\$3,000					
Total		\$3,000					
3 Airport Maintenance Shop Expansion C44109 [ID: 964] 2013 2013							
Transp S Tax		\$85,000					
Total		\$85,000					
4 Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935] 2013 2013							
FAA Grant	\$445,500						
Transp S Tax	\$24,750	\$24,750					
Total	\$470,250	\$24,750					
5 Upgrade Crosswind Runway 13-31: 90% FAA C44092 [ID: 940] 2012 2014							
FAA Grant			\$12,210,750				
Transp S Tax	\$705,000		\$753,750				
Total	\$705,000		\$12,964,500				
6 Wildlife Fence C44100 [ID: 1421] 2012 2012							
FAA Grant	\$1,794,852						
PYA Ent Rev	\$900						
Transp S Tax	\$39,513						
Total	\$1,835,265						
7 ARFF Relocation - 90% eligible (FAA) [ID: 933] 2015 2016							
FAA Grant				\$1,097,550			
Transp S Tax				\$121,950			
Total				\$1,219,500			
8 Cargo Apron w/Taxiway 90% FAA - C44067 [ID: 934] 2015 2016							
FAA Grant				\$1,377,500			
PYA Transp S Tax				\$163,200			
Total				\$1,540,700			
9 Design of Runway 2/20 Pavement Sections C44108 [ID: 1260] 2015 2016							
FAA Grant				\$198,000			
Transp S Tax	\$11,000			\$11,000			
Total	\$11,000			\$209,000			
10 Ext. of Crosswind RW & Parallel TW C44098 [ID: 1259] 2014 2015							
FAA Grant			\$791,966	\$7,127,702			
PYA Transp S Tax	\$394,060						
Transp S Tax				\$460,932			
Total	\$394,060		\$791,966	\$7,588,634			
11 New Airport Terminal C44111 [ID: 1557] 2016 2017							
Unfunded				\$16,950,000			
Total				\$16,950,000			

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.

Airport Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Airport							
12 Parking Expansion [ID: 941]						2015	2016
Transp S Tax				\$207,933			
Total				\$207,933			
13 Passenger Terminal Upgrade C44066 [ID: 942]						2013	2015
FAA Grant		\$1,350,000		\$12,150,000			
PYA Cap Imp S Tax	\$17,303						
Transp S Tax		\$132,697		\$1,350,000			
Total	\$17,303	\$1,482,697		\$13,500,000			
14 Realign Route H for RW Expansion-90% FAA C44090 [ID: 1184]						2014	2015
FAA Grant			\$268,675	\$2,418,082			
Transp S Tax	\$135,847			\$149,265			
Total	\$135,847		\$268,675	\$2,567,347			
15 Runway 2-20 Intrscntns Reconst 90%FAA C44107 [ID: 960]						2015	2016
FAA Grant				\$3,591,000			
Transp S Tax	\$199,500			\$199,500			
Total	\$199,500			\$3,790,500			
16 SRE Equip:Runway Tow Broom & Tow De-icer C44099 [ID: 1256]						2015	2015
FAA Grant				\$211,050			
Transp S Tax				\$11,725			
Total				\$222,775			
17 T-Hangar Apron, Taxiway, Access Rd C44110 [ID: 943]						2013	2015
FAA Grant		\$90,990		\$818,910			
Transp S Tax		\$10,110		\$90,990			
Total		\$101,100		\$909,900			

Airport Funding Source Summary							
FAA Grant	\$2,240,352	\$1,440,990	\$13,271,391	\$28,989,794			
Transp S Tax	\$1,115,610	\$355,557	\$803,750	\$2,703,295			
New Funding	\$3,355,962	\$1,796,547	\$14,075,141	\$31,693,089		\$0	
PYA Cap Imp S Tax	\$17,303						
PYA Ent Rev	\$900						
PYA Transp S Tax	\$394,060			\$163,200			
Prior Year Funding	\$412,263			\$163,200		\$0	
Unfunded				\$16,950,000			
Unfunded				\$16,950,000		\$0	
Total	\$3,768,225	\$1,796,547	\$14,075,141	\$48,806,289		\$0	

Airport Current Capital Projects							
1	Air Traffic Control Tower Road Imprvmnts C44096 [ID: 959]					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.

Airport	Annual and 5 Year Capital Projects						
---------	------------------------------------	--	--	--	--	--	--

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Airport Current Capital Projects							
Airport							
2	Airport Landside Pavemnt Imprvmnts [ID: 963]					2010	2010
3	Airport Restroom Improvements [ID: 1480]					2011	2012
4	CMA FBO Hangar Repairs [ID: 1479]					2012	2012
5	CMA Hangar Improvements C44094 [ID: 1343]					2011	2018
6	Env Assessment - 95% FAA - C44070 [ID: 945]					2010	2010
7	Front Sidewalk Replacement C44084 [ID: 1118]					2013	2013
8	General Aviation Apron & Taxi parking C44081 [ID: 970]					2007	2011
9	Land Purch W Side of Rwy 2-20 - 95% FAA C44075 [ID: 947]					2008	2008
10	Replace Primary Airline Counter C44087 [ID: 1120]					2013	2013
11	Taxi-way Alpha Reconstruction C44101 [ID: 1422]					2012	2012

Airport Impact of Capital Projects	
Airport Restroom Improvements [ID: 1480]	
Limited Impact, stagger restrooms closings to limit passenger inconvenience.	
CMA FBO Hangar Repairs [ID: 1479]	
None	
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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Commissions	\$179,774	111,000	140,000	111,000
Rentals	\$192,656	190,490	190,506	191,890
Landing Fees	\$73,570	66,062	68,019	65,462
Law Enforcement Fees	\$54,596	29,700	33,832	31,500
Passenger Facility Charge	\$184,035	130,383	148,522	138,285
Total Operating Revenues	\$684,631	\$527,635	\$580,879	538,137
Operating Expenses:				
Personnel Services	\$1,016,958	\$1,056,840	\$983,397	1,091,240
Supplies & Materials	\$144,721	\$182,134	\$207,606	188,581
Travel & Training	\$16,359	\$17,447	\$17,447	17,447
Intragovernmental Charges	\$205,758	\$229,599	\$229,599	228,877
Utilities, Services & Other Misc.	\$442,811	\$496,285	\$463,755	473,854
Total Operating Expenses	\$1,826,607	\$1,982,305	\$1,901,804	1,999,999
Operating Income (Loss) Before Depreciation	(\$1,141,976)	(\$1,454,670)	(\$1,320,925)	(1,461,862)
Depreciation	(\$640,160)	(607,744)	(680,540)	(681,000)
Operating Income	(\$1,782,136)	(\$2,062,414)	(\$2,001,465)	(2,142,862)
Non-Operating Revenues:				
Investment Revenue	\$38,928	44,000	62,296	60,000
Revenue from Other Gov't Units	\$175,350	0	32,958	0
Misc. Non-Operating Revenue	\$12,340	8,760	11,938	13,260
Total Non-Operating Revenues	\$226,618	\$52,760	\$107,192	73,260
Non-Operating Expenses:				
Interest Expense	\$4,347	8,127	8,127	7,349
Loss on Disposal Assets	\$0	0	0	0
Total Non-Operating Expenses	\$4,347	\$8,127	\$8,127	7,349
Operating Transfers:				
Operating Transfers From Other Fds.	\$1,326,195	1,379,763	1,379,763	1,466,075
Operating Transfers To Other Funds	(\$41,407)	0	0	0
Total Operating Transfers	\$1,284,788	\$1,379,763	\$1,379,763	1,466,075
Net Income (Loss) Before Capital Contributions	(\$275,077)	(\$638,018)	(\$522,637)	(\$610,876)
Capital Contribution	\$1,253,436	39,285,861	39,285,861	1,796,547
Net Income (Loss)	\$978,359	\$38,647,843	\$38,763,224	1,185,671
Amortization of Contributions	\$0	\$0	\$0	0
Net Income/(Loss) Transferred To Fund Equity	\$978,359	\$38,647,843	\$38,763,224	1,185,671
Fund Equity, Beg. of Year	\$17,205,941	\$17,418,850	\$18,184,300	56,947,524
Fund Equity End of Year	\$18,184,300	\$56,066,693	\$56,947,524	\$58,133,195
Percent Change in Fund Equity	5.69%		213.17%	2.08%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Airport Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$175,350	\$0	\$32,958	\$0
Interest	\$38,928	\$44,000	\$62,296	\$60,000
Fees and Service Charges +	\$684,631	\$527,635	\$580,879	\$538,137
Other Local Revenues ++	\$12,340	\$8,760	\$11,938	\$13,260
	\$911,249	\$580,395	\$688,071	\$611,397
Other Funding Sources/Transfers^	\$1,326,195	\$1,379,763	\$1,379,763	\$1,466,075
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,237,444	\$1,960,158	\$2,067,834	\$2,077,472
Financial Uses				
Operating Expenses	\$1,826,607	\$1,982,305	\$1,901,804	\$1,999,999
Operating Transfers to Other Funds	\$41,407	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$4,347	\$8,127	\$8,127	\$7,349
Principal Payments			\$21,873	\$22,651
Capital Additions	\$7,978	\$0	\$0	\$52,500
Enterprise Revenues used for Capital Projects	\$30,000	\$30,000	\$30,000	\$0
Total Expenditures Uses	\$1,910,339	\$2,020,432	\$1,961,804	\$2,082,499
Increase/(Decrease) to Cash	\$327,105	(\$60,274)	\$106,030	(\$5,027)
Beginning Cash and Other Resources		\$434,476	\$434,476	\$540,506
Projected Ending Cash and Other Resources	\$434,476 #	\$374,202	\$540,506	\$535,479
20% of Total Expenditures	\$382,068	\$404,086	\$392,361	\$416,500
Cash Above/(Below) 20% guideline	\$52,408	(\$29,884)	\$148,145	\$118,979

Ending Cash and Other Resources for FY 2011 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

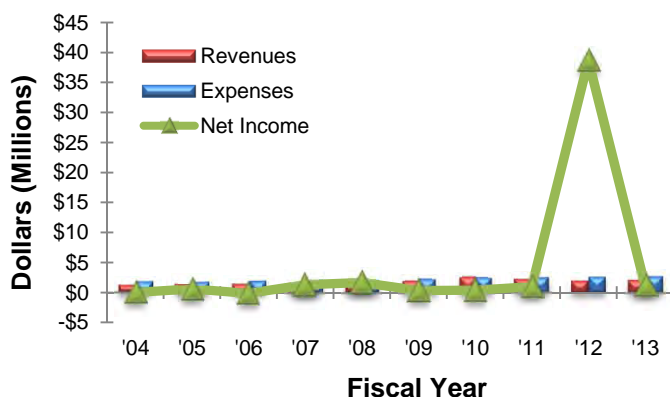
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

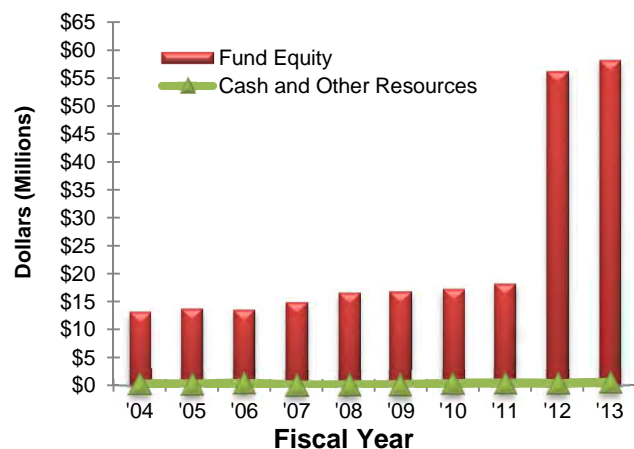
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Regional Airport Fund - Revenues, Expenses and Net Income

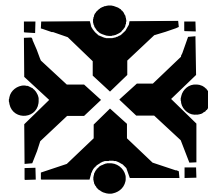


Regional Airport Fund - Fund Equity vs. Cash and Other Resources



Parking Utility Fund

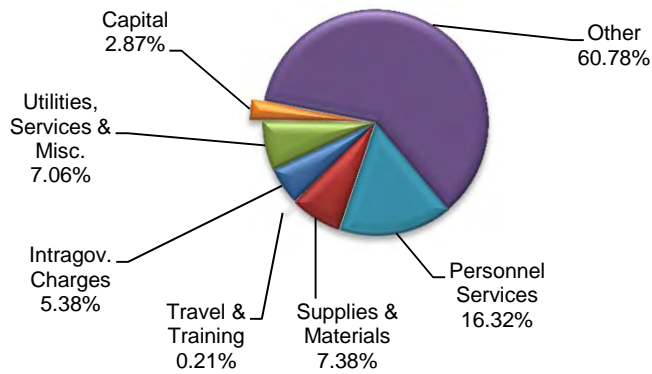
(Enterprise Fund)



City of Columbia
Columbia, Missouri

PARKING UTILITY FUND Enterprise Fund)

FY 2013 Total Expenditures By Category

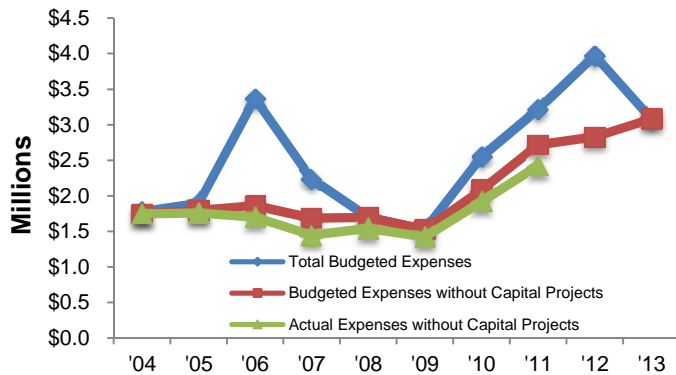


FY 2013 Totals By Funding Source

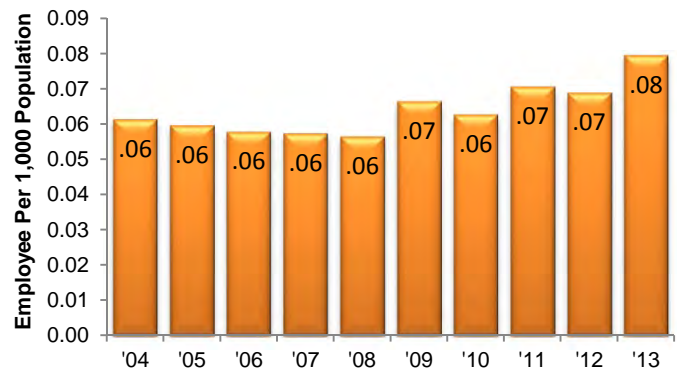


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$409,599	\$426,677	\$420,126	\$502,774	19.7%	17.8%
Supplies & Materials	\$213,279	\$214,016	\$92,035	\$227,377	147.1%	6.2%
Travel & Training	\$50	\$3,100	\$100	\$6,400	6300.0%	106.5%
Intragov. Charges	\$129,861	\$151,042	\$151,542	\$165,742	9.4%	9.7%
Utilities, Services & Misc.	\$3,615,302	\$1,331,643	\$1,340,139	\$217,678	(83.8%)	(83.7%)
Capital	\$36,905	\$80,000	\$67,341	\$88,450	31.3%	10.6%
Other	\$1,466,017	\$1,764,621	\$1,828,755	\$1,872,961	2.4%	6.1%
Total	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)
Operating Expenses	\$929,364	\$986,059	\$863,383	\$1,119,471	29.7%	13.5%
Non-Operating Expenses	\$553,343	\$879,795	\$906,935	\$766,795	(15.5%)	(12.8%)
Debt Service	\$913,019	\$885,326	\$922,460	\$1,106,666	20.0%	25.0%
Capital Additions	\$26,905	\$80,000	\$67,341	\$88,450	31.3%	10.6%
Capital Projects	\$3,448,382	\$1,139,919	\$1,139,919	\$0	(100.0%)	(100.0%)
Total Expenses	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Txs	\$0	\$0	\$0	\$0		
Grants	\$31,844	\$0	\$0	\$0		
Interest Revenue	\$477,194	\$929,485	\$540,211	\$500,211	(7.4%)	(46.2%)
Fees and Service Charges	\$2,038,935	\$2,521,068	\$2,598,217	\$2,771,966	6.7%	10.0%
Other Local Revenues	\$391	\$2,188	\$2,100	\$0	(100.0%)	(100.0%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$3,322,649	\$518,358	\$759,510	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$190,795)		
Dedicated Sources	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,871,013	\$3,971,099	\$3,900,038	\$3,081,382	(21.0%)	(22.4%)

Parking Facilities Fund - Summary

Fund 556

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 February 2012, the Parking Task Force implemented an on-street testing of digital single and multi-space meters. Testing is ongoing. The Parking Task Force could potentially recommend to Council updating some of the on-street meters.
- In June 2012, the parking Utility completed their office move to 5th and Walnut Garage.
- Replaced the light fixtures in the Plaza and 8th and Cherry Garages with LED's.
- A \$5 per month rate increase for all covered and uncovered garage parking permits, effective October 1, 2012.
- Added Maintenance Assistant II position to help with the maintenance and cleaning of the parking garages.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5901 - Director of Public Works *	0.00	0.00	0.00	0.02	0.02
5800 - Asst. to the Pub. Works Dir. *	0.00	0.00	0.00	0.10	0.10
5108 - Engineering Manager *	0.00	0.00	0.00	0.25	0.25
5106 - Asst. Public Works Director *	0.05	0.05	0.05	0.00	(0.05)
4802 - Public Information Specialist	0.10	0.10	0.10	0.10	
4702 - Multi-Modal Manager *	0.50	0.50	0.50	0.00	(0.50)
4502 - Senior Rate Analyst *	0.10	0.10	0.10	0.05	(0.05)
4501 - Rate Analyst *	0.10	0.10	0.10	0.05	(0.05)
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	2.00	2.00	2.00	3.00	1.00
2299 - Equipment Operator I	1.00	1.00	1.00	1.00	
1003 - Admin. Support Asst III *	0.00	0.00	0.00	0.72	0.72
1002 - Admin. Support Asst II	1.00	1.00	1.00	1.00	
Total Personnel	7.85	7.85	7.85	9.29	1.44
Permanent Full-Time	6.85	7.85	7.85	9.29	1.44
Permanent Part-Time	1.00	0.00	0.00	0.00	
Total Permanent	7.85	7.85	7.85	9.29	1.44

* In FY 2013 - Public Works reorganized its operations and noted positions are now split between various Public Works departments.

MAJOR PROJECTS

FISCAL IMPACT

- In March 2012, installed rails on the top level of the 5th and Walnut Garage. Will continue to finish tilting overhead lights inward at same garage in an effort to minimize light pollution.
- The Utility will locate and repair the leak in the fire fighting stand-pipe system in the 7th and Walnut (Plaza) garage.
- The Short Street parking garage general contractor (GC) has been selected. Staff will work with the A&E team and the GC to complete the project on time and on budget.

No fiscal impact for FY 2013.

BUDGET DETAIL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Percent Change
Personnel Services	\$0	\$0	\$0	\$0	
Supplies and Materials	\$4,891	\$0	\$7,236	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$3,433,491	\$1,139,919	\$1,132,683	\$0	(100.0%)
Capital	\$10,000	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	
Total	\$3,448,382	\$1,139,919	\$1,139,919	\$0	(100.0%)

Parking Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Parking							
1 Ramp Parking Surface Repair [ID: 1514]						2014	2014
Ent Rev			\$180,000				
Total			\$180,000				
2 Short St. Parking Garage - C45051 [ID: 971]						2011	2012
Bond Proceeds	\$8,241,081						
Designated Loan Fund	\$1,307,120						
Ent Rev	\$964,978						
Total	\$10,513,179						
3 Sixth and Cherry Garage: Lighting retrofit [ID: 1515]						2014	2014
Ent Rev			\$182,000				
Total			\$182,000				

Parking Funding Source Summary			
Bond Proceeds	\$8,241,081		
Designated Loan Fund	\$1,307,120		
Ent Rev	\$964,978	\$362,000	
New Funding	\$10,513,179	\$362,000	\$0
Total	\$10,513,179	\$362,000	\$0

Parking Current Capital Projects			
1	5th & Walnut Parking Garage - C45050 [ID: 891]		2008 2009

Parking Impact of Capital Projects	
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 relocated etc. Unknown until designed.	
Sixth and Cherry Garage: Lighting retrofit [ID: 1515]	
LED fixtures will provide an energy savings of 60% and should pay for themselves over the course of 6.7 years. If well maintained, the facility should last another 50 to 60 years.	

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 09/30/2012 \$1,730,000

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 09/30/2012 - \$1,860,000

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 09/30/2012 - \$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.

03/08/12 Parking System Special Oblig. Improvement Bonds (Interest Rates: .55% - 4.00%)

Original issue - \$8,925,000

Balance as of 09/30/2012 - \$8,925,000

Maturity Date - 3/1/2031

In March 2012, the City issued \$8,925,000 of Taxable (\$1,665,000) and Tax-Exempt (\$7,260,000) Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Short Street Garage.

DEBT SERVICE REQUIREMENTS

Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$555,000	\$907,826	\$1,462,826
2012	\$570,000	\$992,878	\$1,562,878
2013	\$985,000	\$1,084,761	\$2,069,761
2014	\$1,010,000	\$1,057,239	\$2,067,239
2015	\$1,050,000	\$1,024,539	\$2,074,539
2016	\$1,090,000	\$986,834	\$2,076,834
2017	\$985,000	\$951,315	\$1,936,315
2018	\$1,010,000	\$918,561	\$1,928,561
2019	\$1,040,000	\$884,207	\$1,924,207
2020	\$1,070,000	\$846,026	\$1,916,026
2021	\$1,100,000	\$805,098	\$1,905,098
2022	\$1,140,000	\$762,720	\$1,902,720
2023	\$1,170,000	\$716,537	\$1,886,537
2024	\$1,210,000	\$668,480	\$1,878,480
2025	\$1,245,000	\$617,047	\$1,862,047
2026	\$1,285,000	\$561,179	\$1,846,179
2027	\$1,330,000	\$502,636	\$1,832,636
2028	\$1,375,000	\$440,578	\$1,815,578
2029	\$1,420,000	\$375,702	\$1,795,702
2030	\$1,470,000	\$304,775	\$1,774,775
2031	\$1,530,000	\$227,343	\$1,757,343
2032	\$970,000	\$157,790	\$1,127,790
2033	\$1,010,000	\$96,410	\$1,106,410
2034	\$1,050,000	\$32,550	\$1,082,550
Total	\$26,670,000	\$15,923,031	\$42,593,031

LOANS BETWEEN FUNDS**06/18/12 Loan from Designated Loan Fund for Short Street Garage**

Ordinance # 021351

Original Issue - \$1,307,120

Balance as of 09/30/2012 \$1,307,120

Maturity date - 09/30/2022

Year	Principal Requirements	Interest Requirements	Total Requirements
2013	\$120,670	\$21,905	\$142,575
2014	\$122,799	\$19,776	\$142,575
2015	\$124,964	\$17,611	\$142,575
2016	\$127,168	\$15,407	\$142,575
2017	\$129,411	\$13,164	\$142,575
2018	\$131,694	\$10,881	\$142,575
2019	\$134,016	\$8,559	\$142,575
2020	\$136,380	\$6,195	\$142,575
2021	\$138,785	\$3,790	\$142,575
2022	\$141,233	\$1,342	\$142,575
	<u>\$1,307,120</u>	<u>\$118,630</u>	<u>\$1,425,750</u>

Net Income Statement Parking Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Rent Revenue	\$0	\$0	\$57,431	\$68,917
Meters	\$1,024,626	\$1,399,526	\$1,304,194	\$1,284,000
Garages	\$700,065	\$747,239	\$883,895	\$1,085,146
Reserved Lot Fees	\$287,240	\$349,440	\$336,625	\$298,888
Loading Zone Fees	\$2,773	\$1,906	\$4,500	\$3,640
City Ramp	\$24,211	\$22,932	\$11,547	\$31,350
Other Misc. Operating Revenues	\$20	\$25	\$25	\$25
Total Operating Revenues	\$2,038,935	\$2,521,068	\$2,598,217	\$2,771,966
Operating Expenses:				
Personnel Services	\$409,599	\$426,677	\$420,126	\$502,774
Supplies & Materials	\$208,388	\$214,016	\$84,799	\$227,377
Travel & Training	\$50	\$3,100	\$100	\$6,400
Intragovernmental Charges	\$129,861	\$151,042	\$151,542	\$165,742
Utilities, Services & Other Misc.	\$181,466	\$191,224	\$206,816	\$217,178
Total Operating Expenses	\$929,364	\$986,059	\$863,383	\$1,119,471
Operating Income (Loss) Before Depreciation	\$1,109,571	\$1,535,009	\$1,734,834	\$1,652,495
Depreciation	(\$498,761)	(\$660,000)	(\$687,000)	(\$747,000)
Operating Income	\$610,810	\$875,009	\$1,047,834	\$905,495
Non-Operating Revenues:				
Investment Revenue	\$477,194	\$929,485	\$540,211	\$500,211
Revenue From Other Govt. Units	\$31,844	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$391	\$2,188	\$2,100	\$0
Total Non-Operating Revenues	\$509,429	\$931,673	\$542,311	\$500,211
Non-Operating Expenses:				
Interest Expense	\$913,019	\$885,326	\$922,460	\$1,106,666
Bank & Paying Agent Fees	\$345	\$500	\$640	\$500
Loss on Disposal Assets	\$0	\$0	\$0	\$0
Amortization	\$17,075	\$17,075	\$17,075	\$17,075
Total Non-Operating Expenses	\$930,439	\$902,901	\$940,175	\$1,124,241
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$37,162)	(\$202,220)	(\$202,220)	(\$2,220)
Total Operating Transfers	(\$37,162)	(\$202,220)	(\$202,220)	(\$2,220)
Net Income (Loss) Before Capital Contributions	\$152,638	\$701,561	\$447,750	\$279,245
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$152,638	\$701,561	\$447,750	\$279,245
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Fund Equity	\$152,638	\$701,561	\$447,750	\$279,245
Fund Equity, Beg. of Year	\$13,550,100	\$14,116,644	\$13,702,738	\$14,150,488
Fund Equity End of Year	\$13,702,738	\$14,818,205	\$14,150,488	\$14,429,733
Percent Change in Fund Equity	1.13%		3.27%	1.97%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Parking Facilities Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$31,844	\$0	\$0	\$0
Interest	\$477,194	\$929,485	\$540,211	\$500,211
Fees and Service Charges +	\$2,038,935	\$2,521,068	\$2,598,217	\$2,771,966
Other Local Revenues ++	\$391	\$2,188	\$2,100	\$0
	\$2,548,364	\$3,452,741	\$3,140,528	\$3,272,177
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,548,364	\$3,452,741	\$3,140,528	\$3,272,177
Financial Uses				
Operating Expenses	\$929,364	\$986,059	\$863,383	\$1,119,471
Operating Transfers to Other Funds	\$37,162	\$202,220	\$202,220	\$2,220
Interest Expense and Non-Oper. Cash Pmts	\$913,364	\$885,826	\$923,100	\$1,107,166
Principal Payments	\$555,000	\$570,000	\$570,000	\$1,105,670
Capital Additions	\$26,905	\$80,000	\$67,341	\$88,450
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditures Uses	\$2,461,795	\$2,724,105	\$2,626,044	\$3,422,977
Increase/(Decrease) to Cash	\$86,569	\$728,636	\$514,484	(\$150,800)
Beginning Cash and Other Resources		\$904,541	\$904,541	\$1,419,025
Projected Ending Cash and Other Resources	\$904,541 #	\$1,633,177	\$1,419,025	\$1,268,225
20% of Total Expenditures	\$492,359	\$544,821	\$525,209	\$684,595
Cash Above/(Below) 20% guideline	\$412,182	\$1,088,356	\$893,816	\$583,630

Ending Cash and Other Resources for FY 2011 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

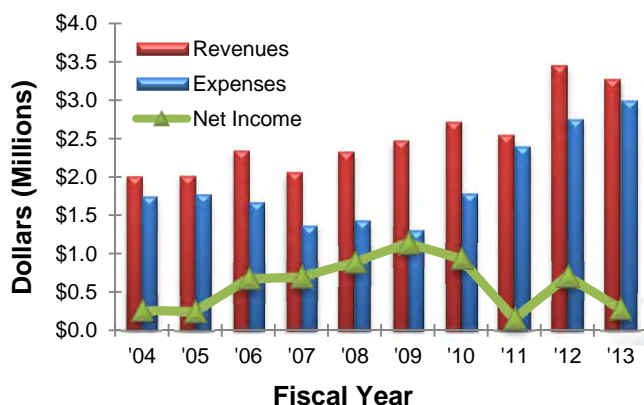
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

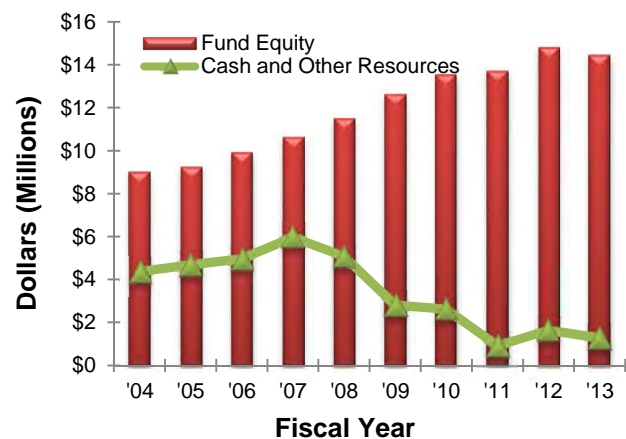
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Parking Fund - Revenues, Expenses and Net Income



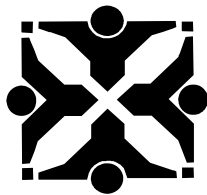
Parking Fund - Fund Equity vs. Cash and Other Resources



(THIS PAGE INTENTIONALLY LEFT BLANK)

Railroad Utility Fund

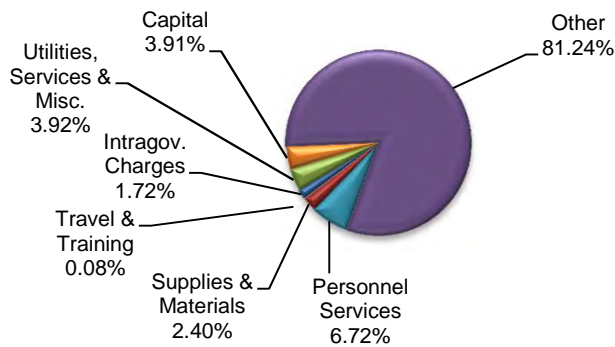
(Enterprise Fund)



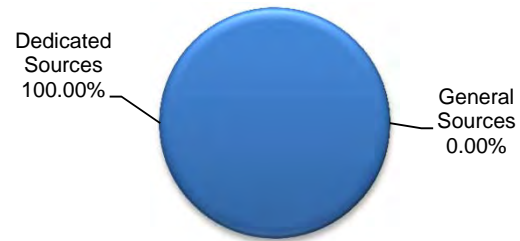
City of Columbia
Columbia, Missouri

RAILROAD UTILITY FUND

FY 2013 Total Expenditures By Category

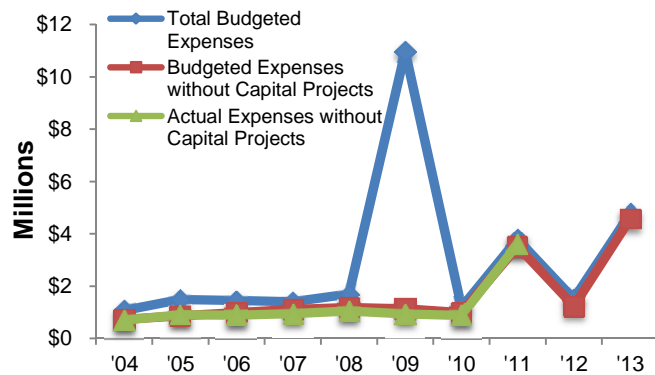


FY 2013 Totals By Funding Source

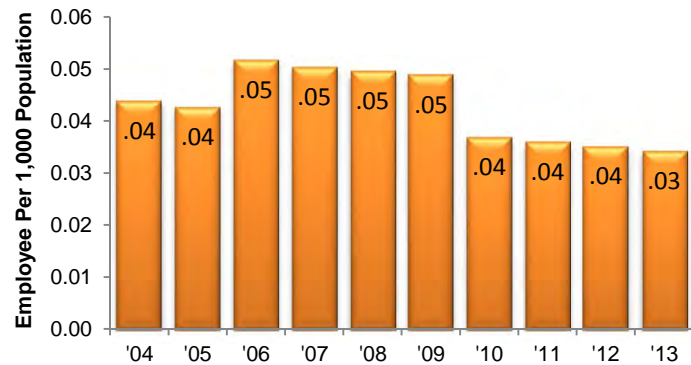


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$216,586	\$279,157	\$258,791	\$320,640	23.9%	14.9%
Supplies & Materials	\$106,800	\$130,850	\$121,423	\$114,595	(5.6%)	(12.4%)
Travel & Training	\$3,580	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragov. Charges	\$73,781	\$77,280	\$77,280	\$82,019	6.1%	6.1%
Utilities, Services & Misc.	\$151,137	\$264,904	\$255,475	\$187,071	(26.8%)	(29.4%)
Capital	\$395,526	\$176,000	\$186,183	\$186,400	0.1%	5.9%
Other	\$3,092,915	\$584,007	\$584,007	\$3,875,248	563.6%	563.6%
Total	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%
Operating Expenses	\$513,860	\$647,191	\$618,152	\$686,725	11.1%	6.1%
Non-Operating Expenses	\$3,047,590	\$541,320	\$541,320	\$3,847,110	610.7%	610.7%
Debt Service	\$45,325	\$42,687	\$42,687	\$28,138	(34.1%)	(34.1%)
Capital Additions	\$0	\$0	\$0	\$8,000		
Capital Projects	\$433,550	\$285,000	\$285,000	\$200,000	(29.8%)	(29.8%)
Total Expenses	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$41,940	\$5,000	\$19,200	\$9,000	(53.1%)	80.0%
Fees and Service Charges	\$828,593	\$761,050	\$759,150	\$768,450	1.2%	1.0%
Other Local Revenues	\$119,998	\$120,000	\$120,000	\$8,000	(93.3%)	(93.3%)
Trnsfrs & Capital Contrib.	\$2,588,450	\$50,000	\$50,000	\$2,414,556	4729.1%	4729.1%
Use of Prior Year Sources	\$461,344	\$580,148	\$538,809	\$1,569,967	191.4%	170.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	220.7%	214.6%

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.
- Adds (1) COLT Services Manager position to supervise both the Railroad and Transload operations. Position will be partially offset by deleting a Railroad Operator position.

AUTHORIZED PERSONNEL

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>	<u>Position Changes</u>
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	

Railroad Fund- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Percent Change
Operations					
Personnel Services	\$195,273	\$269,157	\$248,791	\$320,640	19.1%
Supplies and Materials	\$106,800	\$130,850	\$121,423	\$114,595	(12.4%)
Travel and Training	\$3,580	\$4,000	\$4,000	\$4,000	0.0%
Intragovernmental Charges	\$73,781	\$77,280	\$77,280	\$82,019	6.1%
Utilities, Services, & Misc.	\$134,426	\$165,904	\$166,658	\$165,471	(0.3%)
Capital	\$0	\$0	\$0	\$8,000	
Other	\$3,092,915	\$584,007	\$584,007	\$3,875,248	563.6%
Total	\$3,606,775	\$1,231,198	\$1,202,159	\$4,569,973	271.2%
Capital Projects					
Personnel Services	\$21,313	\$10,000	\$10,000	\$0	(100.0%)
Supplies and Materials	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$16,711	\$99,000	\$88,817	\$21,600	(78.2%)
Capital	\$395,526	\$176,000	\$186,183	\$178,400	1.4%
Other	\$0	\$0	\$0	\$0	
Total	\$433,550	\$285,000	\$285,000	\$200,000	(29.8%)

Department Totals

Personnel Services	\$216,586	\$279,157	\$258,791	\$320,640	14.9%
Supplies and Materials	\$106,800	\$130,850	\$121,423	\$114,595	(12.4%)
Travel and Training	\$3,580	\$4,000	\$4,000	\$4,000	0.0%
Intragovernmental Charges	\$73,781	\$77,280	\$77,280	\$82,019	6.1%
Utilities, Services, & Misc.	\$151,137	\$264,904	\$255,475	\$187,071	(29.4%)
Capital	\$395,526	\$176,000	\$186,183	\$186,400	5.9%
Other	\$3,092,915	\$584,007	\$584,007	\$3,875,248	563.6%
Total	\$4,040,325	\$1,516,198	\$1,487,159	\$4,769,973	214.6%

Railroad Fund- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
2628 - Railroad Operations Supv.	1.00	1.00	1.00	1.00	
2626 - Railroad Operator	2.00	2.00	2.00	1.00	(1.00)
2620 - Railroad Operations Manager	0.00	0.00	0.00	1.00	1.00
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

- Funding for rail replacements, surfacing program and annual tie program
- Bridge 674

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
----------------	---------------------------	---------------------------	-----------------------------	-------------------------------------	-------------	---	---

Railroad							
----------	--	--	--	--	--	--	--

1 Annual Capital Maintenance - ER0045 [ID: 626]							
Ent Rev	\$20,000		\$30,000	\$120,000			
Total	\$20,000		\$30,000	\$120,000			
2 Annual Rail Replacement Program - ER0014 [ID: 627]							
Ent Rev	\$30,000	\$25,000	\$30,000	\$150,000			
Total	\$30,000	\$25,000	\$30,000	\$150,000			
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	\$30,000	\$25,000	\$30,000	\$150,000			
Total	\$30,000	\$25,000	\$30,000	\$150,000			
5 Annual Tie Program - ER0012 [ID: 630]							
Ent Rev	\$130,000	\$130,000	\$140,000	\$480,000			
Total	\$130,000	\$130,000	\$140,000	\$480,000			
6 Bridge 674 - ER0066 [ID: 1275]						2012	2014
Ent Rev	\$20,000	\$20,000					
Total	\$20,000	\$20,000					
7 Replace ETI Turnout - ER0041 [ID: 614]						2008	2014
Ent Rev			\$40,000				
Total			\$40,000				
8 Treat Timber Bridges - ER0067 [ID: 1276]						2014	2014
Ent Rev			\$30,000				
Total			\$30,000				
9 Brown Station Retaining Wall - ER0015 [ID: 619]						2016	2016
Ent Rev				\$40,000			
Total				\$40,000			
10 Heuchan Siding - ER0026 [ID: 625]						2017	2017
Ent Rev				\$200,000			
Total				\$200,000			
11 N Browns Station Drive Crossing - ER0024 [ID: 621]						2016	2016
Ent Rev				\$30,000			
Total				\$30,000			
12 Wilkes Blvd. Crossing - ER0033 [ID: 616]						2015	2015
Unfunded				\$42,000			
Total				\$42,000			
13 Wright Drive Crossing - ER0034 [ID: 623]						2017	2017
Ent Rev				\$30,000			
Total				\$30,000			

Railroad Funding Source Summary							
---------------------------------	--	--	--	--	--	--	--

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Railroad Funding Source Summary							
Ent Rev	\$230,000	\$200,000	\$305,000	\$1,230,000			
New Funding	\$230,000	\$200,000	\$305,000	\$1,230,000	\$0		
Unfunded				\$42,000			
Unfunded				\$42,000	\$0		
Total	\$230,000	\$200,000	\$305,000	\$1,272,000	\$0		

Railroad Current Capital Projects

1	College Avenue Crossing - ER0065 [ID: 1274]	2011	2011
2	Replace Locomotive Wheels - ER0068 [ID: 1559]	2012	2012
3	RR Bridge - ER0063 [ID: 1278]	2009	2010
4	STM US63 Grade Separation - ER058J [ID: 1230]	2009	2009
5	Waco Road Crossing Surface - ER0051 [ID: 622]	2012	2012

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 within 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.
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.
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.

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Railroad Impact of Capital Projects							
Railroad							
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
* 2011	\$136,767	\$45,325	\$182,092
* 2012	\$139,404	\$42,687	\$182,091
2013	\$63,246	\$28,138	\$91,384
2014	\$65,671	\$25,712	\$91,383
2015	\$68,190	\$23,192	\$91,382
2016	\$70,809	\$20,574	\$91,383
2017	\$73,528	\$17,854	\$91,382
2018	\$76,354	\$15,028	\$91,382
2019	\$79,290	\$12,092	\$91,382
2020	\$82,341	\$9,041	\$91,382
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	\$1,044,835	\$248,596	\$1,293,431

* Includes Loan payments and interest for Transload Facility which was moved to it's own fund in FY 2013.

Net Income Statement Railroad Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Switching Fees	\$598,258	\$547,500	\$547,500	\$555,700
User Charges	\$230,335	\$213,550	\$211,650	\$212,750
Total Operating Revenues	\$828,593	\$761,050	\$759,150	\$768,450
Operating Expenses:				
Personnel Services	\$195,273	\$269,157	\$248,791	\$320,640
Supplies & Materials	\$106,800	\$130,850	\$121,423	\$114,595
Travel & Training	\$3,580	\$4,000	\$4,000	\$4,000
Intragovernmental Charges	\$73,781	\$77,280	\$77,280	\$82,019
Utilities, Services & Other Misc.	\$134,426	\$165,904	\$166,658	\$165,471
Total Operating Expenses	\$513,860	\$647,191	\$618,152	\$686,725
Operating Income (Loss) Before Depreciation	\$314,733	\$113,859	\$140,998	\$81,725
Depreciation	(\$526,438)	(\$541,320)	(\$541,320)	(\$477,220)
Operating Income	(\$211,705)	(\$427,461)	(\$400,322)	(\$395,495)
Non-Operating Revenues:				
Investment Revenue	\$41,940	\$5,000	\$19,200	\$9,000
Misc. Non-Operating Revenue	\$119,998	\$120,000	\$120,000	\$8,000
Total Non-Operating Revenues	\$161,938	\$125,000	\$139,200	\$17,000
Non-Operating Expenses:				
Interest Expense	\$45,325	\$42,687	\$42,687	\$28,138
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$45,325	\$42,687	\$42,687	\$28,138
Operating Transfers				
Operating Transfers From Other Funds	\$2,571,151	\$50,000	\$50,000	\$2,414,556
Operating Transfers To Other Funds	(\$2,521,152)	\$0	\$0	(\$3,369,890)
	\$49,999	\$50,000	\$50,000	(\$955,334)
Net Income (Loss) Before Capital Contributions	(\$45,093)	(\$295,148)	(\$253,809)	(\$1,361,967)
Capital Contribution	\$17,299	\$0	\$0	\$0
Net Income (Loss)	(\$27,794)	(\$295,148)	(\$253,809)	(\$1,361,967)
Net Income/(Loss) Transferred to Fund Equity	(\$27,794)	(\$295,148)	(\$253,809)	(\$1,361,967) ~
Fund Equity, Beg. of Year	\$9,076,884	\$6,032,168	\$9,049,090	\$8,795,281
Fund Equity End of Year	\$9,049,090	\$5,737,020	\$8,795,281	\$7,433,314
Percent Change in Fund Equity	0%		(3%)	(15%)

~ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$41,940	\$5,000	\$19,200	\$9,000
Fees and Service Charges +	\$828,593	\$761,050	\$759,150	\$768,450
Other Local Revenues ++	\$119,998	\$120,000	\$120,000	\$8,000
	\$990,531	\$886,050	\$898,350	\$785,450
Other Funding Sources/Transfers^	\$2,571,151	\$50,000	\$50,000	\$50,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$3,561,682	\$936,050	\$948,350	\$835,450
Financial Uses				
Operating Expenses	\$513,860	\$647,191	\$618,152	\$686,725
Operating Transfers to Other Funds	\$2,521,152	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$45,325	\$42,687	\$42,687	\$28,138
Principal Payments	\$136,767	\$139,404	\$139,404	\$63,246
Capital Additions	\$0	\$0	\$0	\$8,000
Enterprise Revenues used for Capital Projects	\$290,000	\$285,000	\$285,000	\$200,000
Total Expenditures Uses	\$3,507,104	\$1,114,282	\$1,085,243	\$986,109
Increase/(Decrease) to Cash	\$54,578	(\$178,232)	(\$136,893)	(\$150,659)
Beginning Cash and Other Resources		\$413,483	\$413,483	\$276,590
Projected Ending Cash and Other Resources	\$413,483 #	\$235,251	\$276,590	\$125,931
20% of Total Expenditures	\$701,421	\$222,856	\$217,049	\$197,222
Cash Above/(Below) 20% guideline	(\$287,938)	\$12,395	\$59,541	(\$71,291)

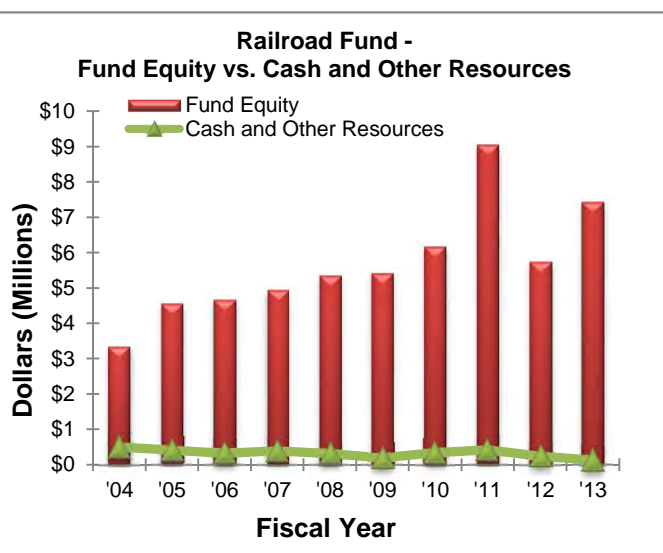
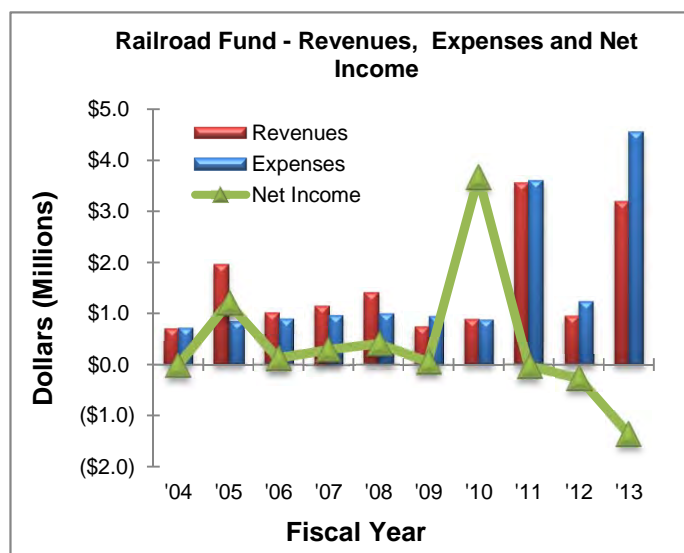
Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

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

++ Other Local Revenues include 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 or transfers that impact fund equity and not cash.

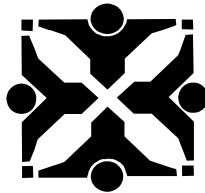
* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.



(THIS PAGE INTENTIONALLY LEFT BLANK)

Transload Facility

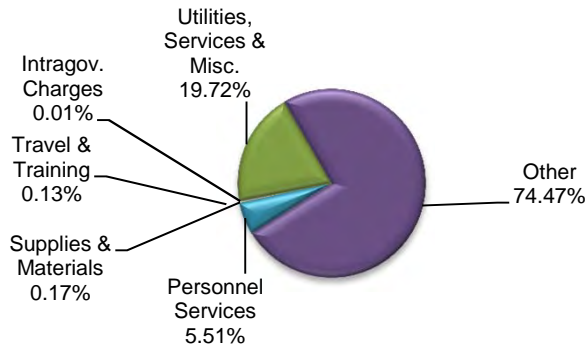
(Enterprise Fund)



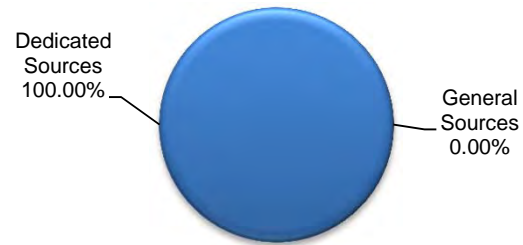
City of Columbia
Columbia, Missouri

TRANSLOAD FACILITY

FY 2013 Total Expenditures By Category

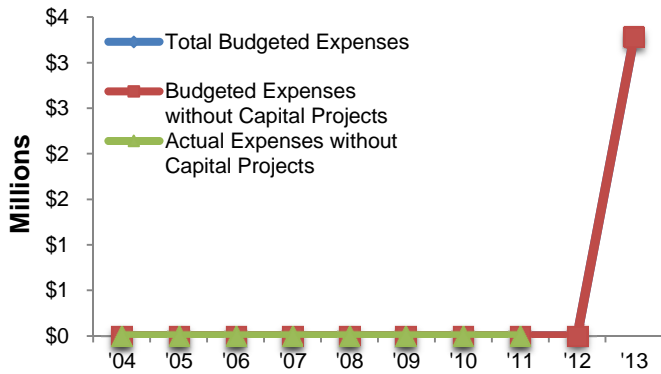


FY 2013 Totals By Funding Source

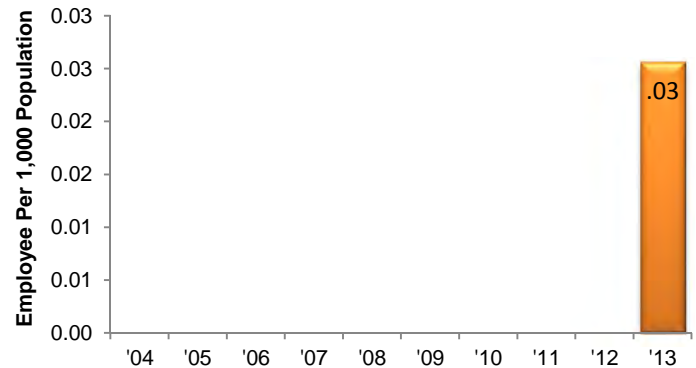


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$180,583		
Supplies & Materials	\$0	\$0	\$0	\$5,500		
Travel & Training	\$0	\$0	\$0	\$4,100		
Intragov. Charges	\$0	\$0	\$0	\$432		
Utilities, Services & Misc.	\$0	\$0	\$0	\$646,430		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$2,441,379		
Total	\$0	\$0	\$0	\$3,278,424		
Operating Expenses	\$0	\$0	\$0	\$837,045		
Non-Operating Expenses	\$0	\$0	\$0	\$2,429,556		
Debt Service	\$0	\$0	\$0	\$11,823		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$0	\$0	\$3,278,424		

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$0	\$0	\$0	\$0		
Fees and Service Charges	\$0	\$0	\$0	\$802,000		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contril	\$0	\$0	\$0	\$3,544,890		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	\$0	\$0	(\$1,068,466)		
Dedicated Sources	\$0	\$0	\$0	\$3,278,424		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$0	\$0	\$0	\$3,278,424		

TRANSLOAD FACILITY - SUMMARY**Fund 504****DESCRIPTION**

This fund is responsible for the operation and maintenance of the Transload Facility

HIGHLIGHTS/SIGNIFICANT CHANGES

- Since the time the City was contractually obligated to purchase the Transload Facility, it had been operating as a revenue and expense category under the Electric utility. For the FY 2013 budget it is being established as a separate fund.

DEPARTMENT OBJECTIVES

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
2616 - Transload Operations Suprv.	0.00	0.00	0.00	1.00	1.00
2298 - Equipment Operator III	0.00	0.00	0.00	1.00	1.00
1002 - Admin Support Asst. II	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	0.00	0.00	3.00	3.00
Permanent Full-Time	0.00	0.00	0.00	3.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	3.00	3.00

DEBT SERVICE INFORMATION

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

TRANSLOAD FACILITY LOAN

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$0	\$0	\$0
2012	\$0	\$0	\$0
2013	\$78,886	\$11,823	\$90,709
2014	\$79,280	\$11,428	\$90,708
2015	\$79,676	\$11,032	\$90,708
2016	\$54,601	\$74,435	\$129,036
2017	\$56,512	\$72,524	\$129,036
2018	\$58,490	\$70,546	\$129,036
2019	\$60,537	\$68,499	\$129,036
2020	\$62,656	\$66,380	\$129,036
2021	\$64,849	\$64,187	\$129,036
2022	\$67,119	\$61,917	\$129,036
2023	\$69,468	\$59,568	\$129,036
2024	\$71,900	\$57,137	\$129,037
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
	\$2,364,554	\$1,133,477	\$3,498,031

* In FY 2013 Transload was established as a separate fund. Payment for the loan was located in the Railroad fund for FY 2011 and FY 2012.

Net Income Statement
Transload Facility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Handling Fees	\$0	\$0	\$0	\$152,000
Warehousing				\$130,000
Services	\$0	\$0	\$0	\$520,000
Total Operating Revenues	\$0	\$0	\$0	\$802,000
Operating Expenses:				
Personnel Services	\$0	\$0	\$0	\$180,583
Supplies & Materials	\$0	\$0	\$0	\$5,500
Travel & Training	\$0	\$0	\$0	\$4,100
Intragovernmental Charges	\$0	\$0	\$0	\$432
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$646,430
Total Operating Expenses	\$0	\$0	\$0	\$837,045
Operating Income (Loss) Before Depreciation	\$0	\$0	\$0	(\$35,045)
Depreciation	\$0	\$0	\$0	(\$65,000)
Operating Income	\$0	\$0	\$0	(\$100,045)
Non-Operating Revenues:				
Investment Revenue	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$0	\$0	\$0	\$0
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$11,823
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$11,823
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$3,544,890
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$2,364,556)
	\$0	\$0	\$0	\$1,180,334
Net Income (Loss) Before Capital Contributions	\$0	\$0	\$0	\$1,068,466
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$0	\$0	\$0	\$1,068,466
Net Income/(Loss) Transferred To Fund Equity	\$0	\$0	\$0	\$1,068,466
Fund Equity, Beg. of Year	\$0	\$0	\$0	\$0
Fund Equity End of Year	\$0	\$0	\$0	\$1,068,466
Percent Change in Fund Equity				

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Transload Facility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$0	\$0	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0	\$802,000
Other Local Revenues ++	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$802,000</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$175,000
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$977,000</u></u>
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$837,045
Operating Transfers to Other Funds *	\$0	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$11,823
Principal Payments	\$0	\$0	\$0	\$78,886
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditures Uses	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$927,754</u></u>
Increase/(Decrease) to Cash	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$49,246</u></u>
Beginning Cash and Other Resources		\$0	\$0	\$0
Projected Ending Cash and Other Resources	<u><u>\$0</u></u> #	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$49,246</u></u>
20% of Total Expenditures	\$0	\$0	\$0	\$185,551
Cash Above/(Below) 20% guideline	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$136,305)</u></u>

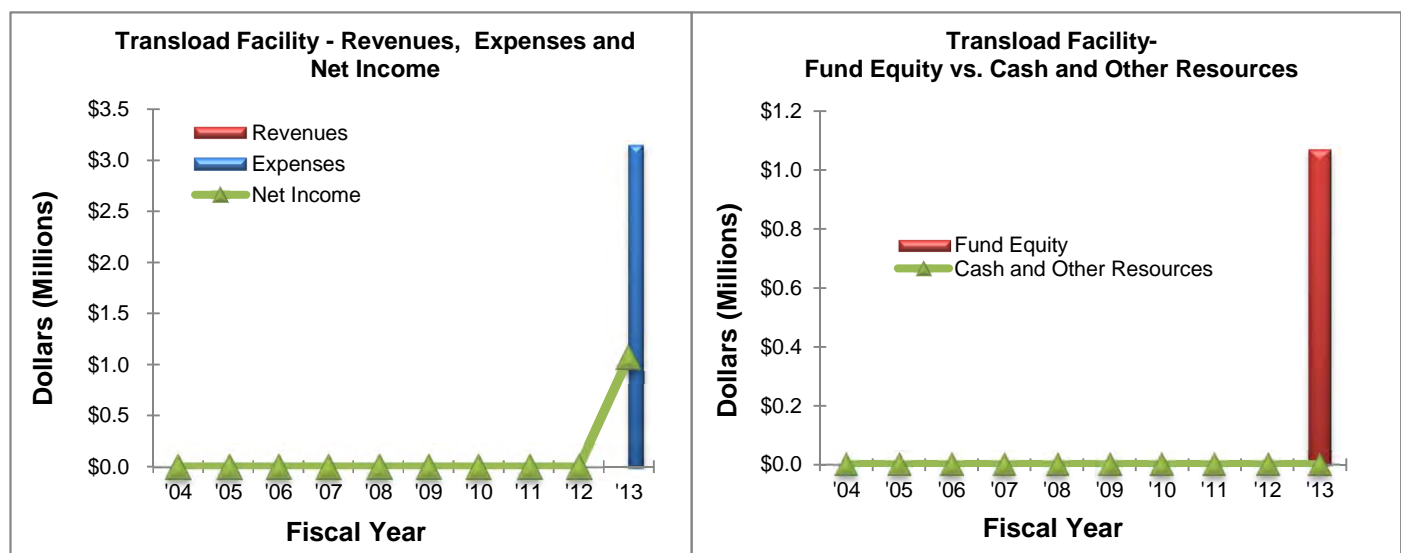
Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

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

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

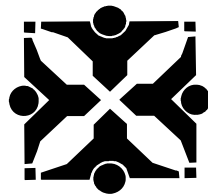
^ Other Funding Sources and Transfers do not include Capital Contributions or transfers that impact fund equity and not cash.

* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.



Capital 1/4 Cent Sales Tax Fund

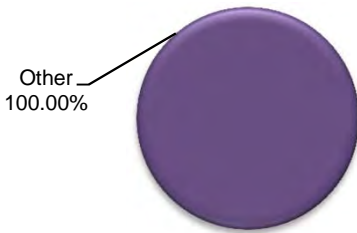
(Special Revenue Fund)



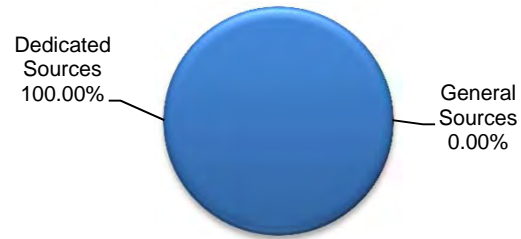
City of Columbia
Columbia, Missouri

CAPITAL 1/4 CENT SALES TAX FUND

FY 2013 Total Expenditures By Category

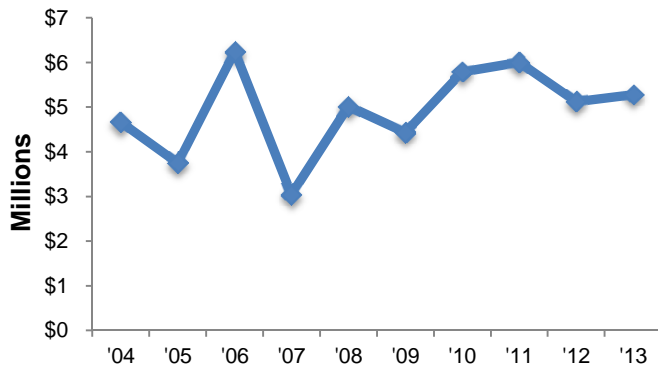


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Total	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$4,949,012	\$4,958,854	\$5,196,463	\$5,300,392	2.0%	6.9%
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$34,450	\$30,357	\$42,110	\$39,000	(7.4%)	28.5%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contril	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$1,016,788	\$135,027	\$0	\$0		(100.0%)
Less: Current Year Surplus	\$0	\$0	(\$114,335)	(\$62,517)	(45.3%)	
Dedicated Sources	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875	3.0%	3.0%

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 has required 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 -Burnham Intersection Study

Public Safety:

- Rpl. #0033: 1997 Pumper Apparatus
- Rpl. 1996 Rescue Squad

RESOURCES

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Capital 1/4 Cent Sales Tax Receipts	\$4,949,012	\$4,958,854	\$5,196,463	\$5,300,392
Investment Revenue	\$34,450	\$30,357	\$42,110	\$39,000
Total Resources	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392

EXPENDITURES

Capital Projects - General Government	\$3,051,000	\$2,194,863	\$2,194,863	\$2,357,500
Debt Services - 2006 S.O. Bonds	\$2,949,250	\$2,929,375	\$2,929,375	\$2,919,375
Total Expenditures	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875
Revenues Over Expenditures	<u><u>(\$1,016,788)</u></u>	<u><u>(\$135,027)</u></u>	<u><u>\$114,335</u></u>	<u><u>\$62,517</u></u>

FORECASTED SOURCES AND USES (For Information Purposes Only)

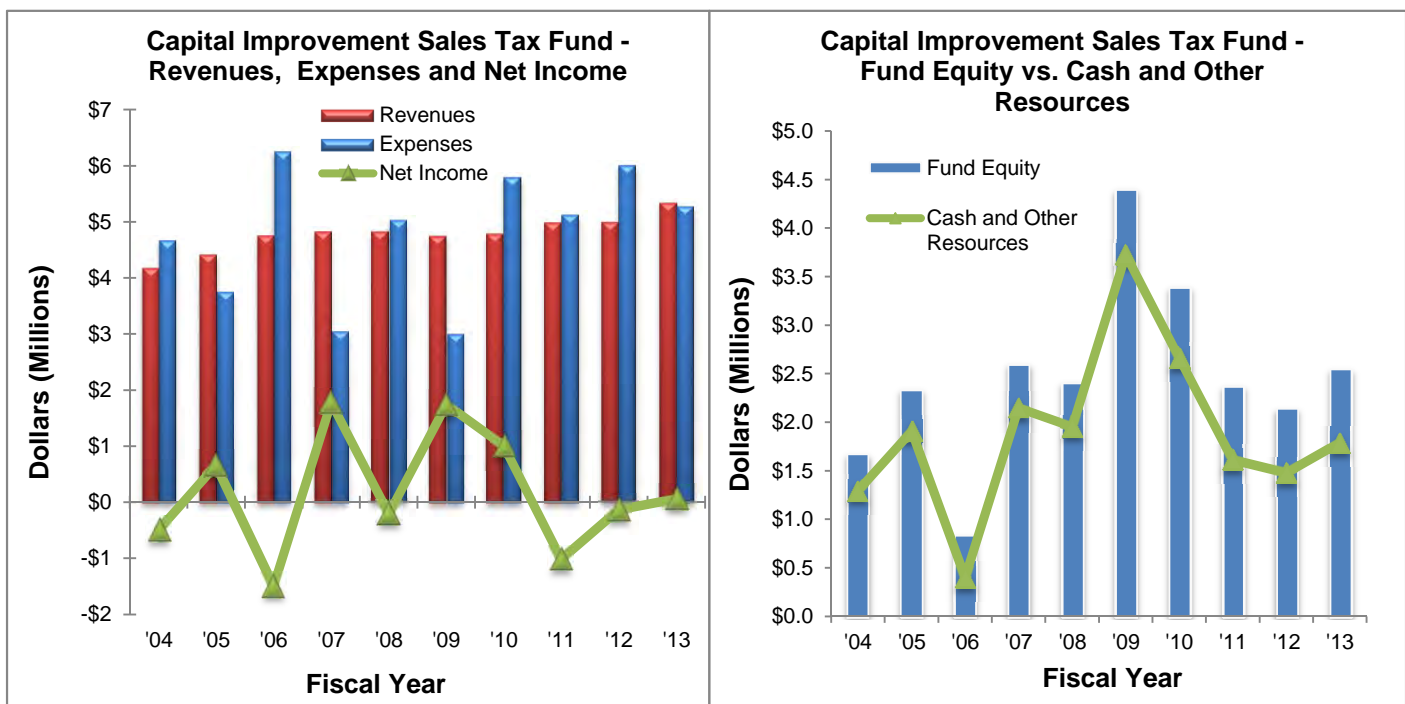
	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
Sales Tax	\$5,300,392	\$5,406,400	\$5,514,528	\$1,406,205	\$0
Investment Income	\$39,000	\$39,000	\$39,000	\$39,000	\$0
Total Financial Sources	\$5,339,392	\$5,445,400	\$5,553,528	\$1,445,205	\$0
Transfers for Debt:					
2006B S.O. Bonds	(\$2,919,375)	(\$2,908,750)	(\$2,892,375)	(\$2,875,125)	
Transfers for Capital Projects:					
Streets & Sidewalk Projects	(\$662,500)	(\$662,500)	(\$2,300,893)	(\$1,348,148)	\$0
Public Safety Projects	(\$1,695,000)	(\$912,000)	(\$334,000)	\$0	\$0
Total Transfers for Cap. Proj.	(\$2,357,500)	(\$1,574,500)	(\$2,634,893)	(\$1,348,148)	\$0
Total Financial Uses	(\$5,276,875)	(\$4,483,250)	(\$5,527,268)	(\$4,223,273)	\$0
Sources Over/(Under) Uses	\$62,517	\$962,150	\$26,260	(\$2,778,068)	\$0
Beg. Cash and Other Resources	\$1,727,141	\$1,789,658	\$2,751,808	\$2,778,068	\$0
Ending Cash & Other Resources	\$1,789,658	\$2,751,808	\$2,778,068	\$0	\$0

* 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Sales Taxes	\$4,949,012	\$4,958,854	\$5,196,463	\$5,300,392
Investment Revenue	\$34,450	\$30,357	\$42,110	\$39,000
Total Revenues	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392
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	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$6,000,250)	(\$5,124,238)	(\$5,124,238)	(\$5,276,875)
Total Otr. Financing Sources (Uses)	(\$6,000,250)	(\$5,124,238)	(\$5,124,238)	(\$5,276,875)
Excess (Deficiency) of Revenues Over Expenditures	(\$1,016,788)	(\$135,027)	\$114,335	\$62,517
Fund Balance, Beg. of Year	\$3,388,932	\$2,280,661	\$2,372,144	\$2,486,479
Fund Balance End of Year	\$2,372,144	\$2,145,634	\$2,486,479	\$2,548,996
Percent Change in Fund Equity	(30.00%)		4.82%	2.51%

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$4,949,012	\$4,958,854	\$5,196,463	\$5,300,392
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$34,450	\$30,357	\$42,110	\$39,000
Fees and Service Charges +				
Other Local Revenues ++				
	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,983,462	\$4,989,211	\$5,238,573	\$5,339,392
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$6,000,250	\$5,124,238	\$5,124,238	\$5,276,875
Increase/(Decrease) to Cash	(\$1,016,788)	(\$135,027)	\$114,335	\$62,517
Beginning Cash and Other Resources		\$1,612,806	\$1,612,806	\$1,727,141
Projected Ending Cash and Other Resources	\$1,612,806 #	\$1,477,779	\$1,727,141	\$1,789,658
20% of Total Expenditures	\$1,200,050	\$1,024,848	\$1,024,848	\$1,055,375
Cash Above/(Below) 20% requirement	\$412,756	\$452,931	\$702,293	\$734,283

Ending Cash and Other Resources for FY 2011 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.

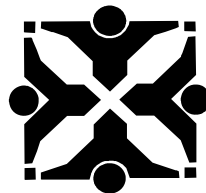
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

(THIS PAGE INTENTIONALLY LEFT BLANK)

Transportation Sales Tax Fund

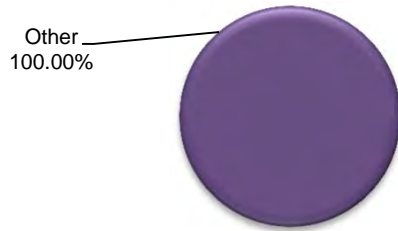
(Special Revenue Fund)



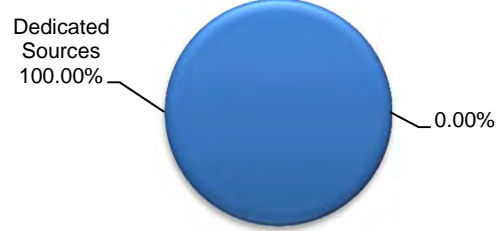
City of Columbia
Columbia, Missouri

TRANSPORTATION SALES TAX FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

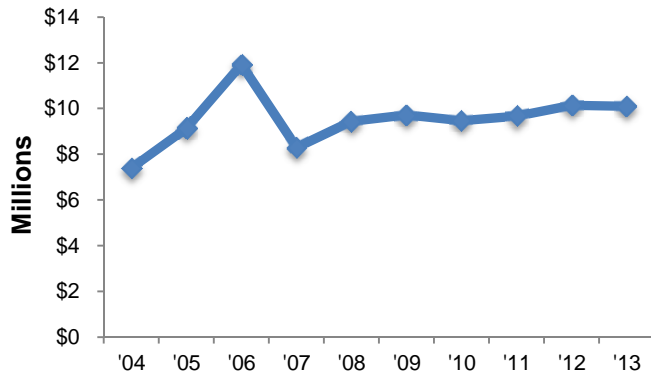


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
Total	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes (Transportation	\$9,898,088	\$9,917,925	\$10,392,992	\$10,600,852	2.0%	6.9%
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$6,142	\$9,855	\$21,719	\$20,000	(7.9%)	102.9%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contril	\$41,407	\$201,184	\$201,184	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$14,556	\$0	\$0		(100.0%)
Less: Current Year Surplus	(\$261,262)	\$0	(\$472,375)	(\$518,586)	9.8%	
Dedicated Sources	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266	(0.4%)	(0.4%)

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Transportation Sales Taxes Receipts	\$9,898,088	\$9,917,925	\$10,392,992	\$10,600,852
Transfers to Close out projects	\$41,407	\$201,184	\$201,184	\$0
Investment Revenue	\$6,142	\$9,855	\$21,719	\$20,000
Total Resources	\$9,945,637	\$10,128,964	\$10,615,895	\$10,620,852

EXPENDITURES

Street and Sidewalk Related	\$6,203,925	\$5,527,430	\$5,527,430	\$5,727,430
Streets and Sidewalks Capital Projects	\$75,000	\$20,633	\$20,633	\$20,633
Bus/Transit Subsidy	\$1,428,625	\$1,464,184	\$1,464,184	\$1,866,813
Bus/Transit CIP	\$650,630	\$27,000	\$27,000	\$665,758
Airport Subsidy	\$1,136,500	\$1,192,230	\$1,192,230	\$1,466,075
Airport CIP	\$189,695	\$1,912,043	\$1,912,043	\$355,557
Total Expenditures	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266

Revenues Over Expenditures	\$261,262	(\$14,556)	\$472,375	\$518,586
----------------------------	------------------	-------------------	------------------	------------------

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
Sales Tax	\$10,600,852	\$10,812,869	\$11,029,126	\$11,249,709	\$11,474,703
Investment Income	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Financial Sources	\$10,620,852	\$10,832,869	\$11,049,126	\$11,269,709	\$11,494,703
Financial Uses:					
Transfer to Gen. Fd (S&S Related)	(\$5,727,430)	(\$5,927,430)	(\$6,127,430)	(\$6,849,979)	(\$7,486,979)
CIP: Annual Pedestrian Bike and Traffic Safety (ID 15)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)
Total Streets & Sidewalk Related	(\$5,748,063)	(\$5,948,063)	(\$6,148,063)	(\$6,870,612)	(\$7,507,612)
Operating Subsidy (Transit)	(\$1,866,813)	(\$1,866,813)	(\$1,904,149)	(\$1,942,232)	(\$1,981,077)
Transfer to Transit (CIP Projects)	(\$665,758)	(\$343,314)	(\$468,138)	(\$450,000)	(\$500,000)
Total Transit Related	(\$2,532,571)	(\$2,210,127)	(\$2,372,287)	(\$2,392,232)	(\$2,481,077)
Operating Subsidy (Airport)	(\$1,466,075)	(\$1,495,397)	(\$1,525,305)	(\$1,555,811)	(\$1,586,927)
Transfer to Airport (Capital Projects)	(\$355,557)	(\$803,750)	(\$2,453,795)	(\$249,500)	(\$249,500)
Total Airport Related	(\$1,821,632)	(\$2,299,147)	(\$3,979,100)	(\$1,805,311)	(\$1,836,427)
Total Financial Uses	(\$10,102,266)	(\$10,457,337)	(\$12,499,450)	(\$11,068,155)	(\$11,825,116)
Sources Over/(Under) Uses	\$518,586	\$375,532	(\$1,450,324)	\$201,554	(\$330,413)
Beg. Cash & Other Resources	\$829,828	\$1,348,414	\$1,723,946	\$273,622	\$475,176
End. Cash & Other Resources	\$1,348,414	\$1,723,946	\$273,622	\$475,176	\$144,763

Net Income Statement
Transportation Sales Tax Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Sales Taxes	\$9,898,088	\$9,917,925	\$10,392,992	\$10,600,852
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$6,142	\$9,855	\$21,719	\$20,000
Total Revenues	\$9,904,230	\$9,927,780	\$10,414,711	\$10,620,852
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	\$9,904,230	\$9,927,780	\$10,414,711	\$10,620,852
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$41,407	\$201,184	\$201,184	\$0
Operating Transfers To Other Funds	(\$9,684,375)	(\$10,143,520)	(\$10,143,520)	(\$10,102,266)
Total Otr. Financing Sources (Uses)	(\$9,642,968)	(\$9,942,336)	(\$9,942,336)	(\$10,102,266)
Excess (Deficiency) Of Revenues Over Expenditures	\$261,262	(\$14,556)	\$472,375	\$518,586
Fund Balance, Beg. of Year	\$1,609,933	\$1,673,014	\$1,871,195	\$2,343,570
Fund Balance End of Year	\$1,871,195	\$1,658,458	\$2,343,570	\$2,862,156
Percent Change in Fund Equity	16.23%		25.24%	22.13%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Transportation 1/2 Cent Sales Tax Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$9,898,088	\$9,917,925	\$10,392,992	\$10,600,852
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$6,142	\$9,855	\$21,719	\$20,000
Fees and Service Charges +				
Other Local Revenues ++				
	\$9,904,230	\$9,927,780	\$10,414,711	\$10,620,852
Other Funding Sources/Transfers^	\$41,407	\$201,184	\$201,184	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$9,945,637	\$10,128,964	\$10,615,895	\$10,620,852
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$9,684,375	\$10,143,520	\$10,143,520	\$10,102,266
Increase/(Decrease) to Cash	\$261,262	(\$14,556)	\$472,375	\$518,586
Beginning Cash and Other Resources		\$357,453	\$357,453	\$829,828
Projected Ending Cash and Other Resources	\$357,453 #	\$342,897	\$829,828	\$1,348,414
20% of Total Expenditures	\$1,936,875	\$2,028,704	\$2,028,704	\$2,020,453
Cash Above/(Below) 20% Guideline	(\$1,579,422)	(\$1,685,807)	(\$1,198,876)	(\$672,039)

Ending Cash and Other Resources for FY 2011 is equal to Cash and Cash Equivalents

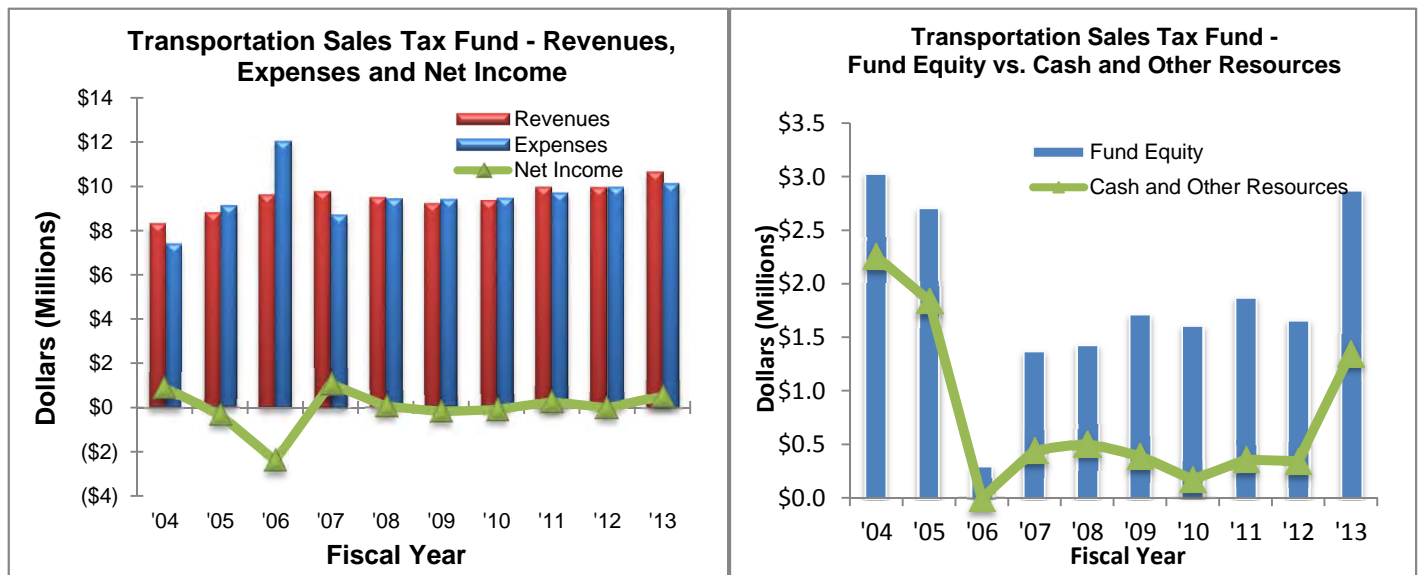
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

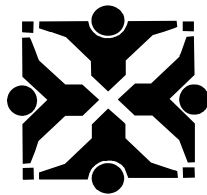
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE INTENTIONALLY LEFT BLANK)

Public Improvement Fund

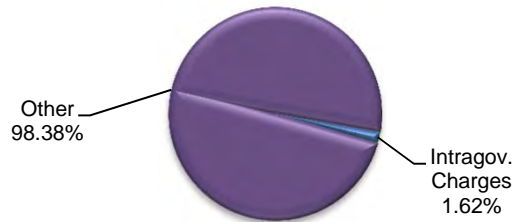
(Special Revenue Fund)



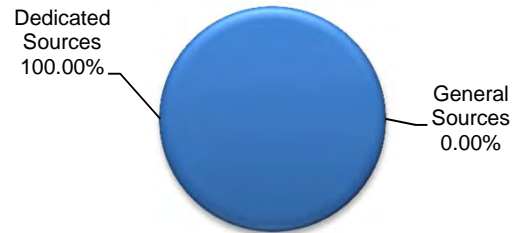
City of Columbia
Columbia, Missouri

PUBLIC IMPROVEMENT FUND

FY 2013 Total Expenditures By Category

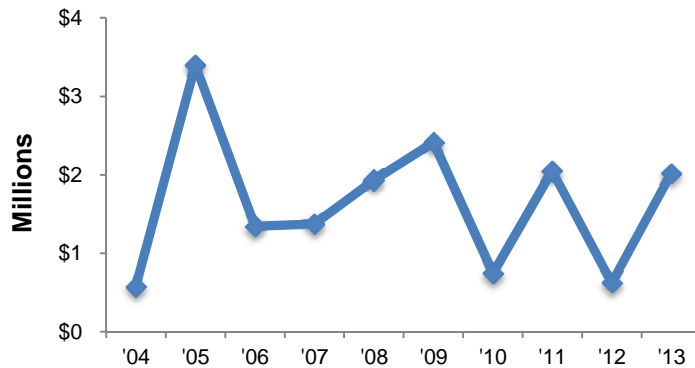


FY 2013 Totals By Funding Source



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

Total Budgeted Expenditures



Total Employees Per Thousand

There are no personnel assigned to this department

APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$39,122	\$96,979	\$96,979	\$32,728	(66.3%)	(66.3%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$2,012,542	\$526,415	\$526,415	\$1,984,698	277.0%	277.0%
Total	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%
Operating Expenses	\$39,122	\$96,979	\$96,979	\$32,728	(66.3%)	(66.3%)
Non-Operating Expenses	\$2,012,542	\$526,415	\$526,415	\$1,984,698	277.0%	277.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes *	\$850,439	\$852,374	\$892,961	\$910,820	2.0%	6.9%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$26,933	\$25,000	\$32,663	\$26,000	(20.4%)	4.0%
Fees and Service Charges **	\$1,010,246	\$760,000	\$1,145,090	\$1,000,000	(12.7%)	31.6%
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$164,046	\$0	\$0	\$80,606		
Less: Current Year Surplus	\$0	(\$1,013,980)	(\$1,447,320)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,051,664	\$623,394	\$623,394	\$2,017,426	223.6%	223.6%

* 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 \$0.01 cent General Fund Sales Tax allocated to capital improvements for FY 2012 is 4.1%.

RESOURCES

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
General Sales Taxes	\$850,439	\$852,374	\$892,961	\$910,820
Development Fees	\$1,010,246	\$760,000	\$1,145,090	\$1,000,000
Investment Revenue	\$26,933	\$25,000	\$32,663	\$26,000
Total Resources	\$1,887,618	\$1,637,374	\$2,070,714	\$1,936,820

EXPENDITURES

General and Administrative Fees	\$39,122	\$96,979	\$96,979	\$32,728
Bad Debt Expense	\$0	\$0	\$0	\$0
Eng Transfer & Personnel to support capital program	\$112,975	\$0	\$0	\$0
Lemone Trust Debt	\$299,567	\$122,048	\$122,048	\$110,955
Capital Projects- Public Safety	\$0	\$0	\$0	\$10,000
Capital Projects - Streets and Sidewalks	\$0	\$129,367	\$129,367	\$1,513,743
Capital Projects - Other General Government	\$1,600,000	\$275,000	\$275,000	\$350,000
Total Expenditures	\$2,051,664	\$623,394	\$623,394	\$2,017,426
Revenues Under Expenditures	(\$164,046)	\$1,013,980	\$1,447,320	(\$80,606)

FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017
GF/PI Funding Source:					
GF/PI (4.1% of the 1% Sales Tax)	\$910,820	\$929,037	\$947,617	\$966,570	\$985,901
Interest	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Total Funding Sources	\$936,820	\$955,037	\$973,617	\$992,570	\$1,011,901
General and Administrative Fees	(\$32,728)	(\$33,383)	(\$34,050)	(\$34,731)	(\$35,426)
Transfer for Lemone Trust	(\$110,955)	(\$99,265)	(\$86,946)	(\$73,965)	(\$60,286)
Capital Projects	(\$489,367)	(\$414,367)	(\$414,367)	(\$414,367)	(\$414,367)
	(\$633,050)	(\$547,015)	(\$535,363)	(\$523,063)	(\$510,079)
Sources Over/(Under) Uses	\$303,770	\$408,022	\$438,254	\$469,507	\$501,822
Beg. GF/PI Cash & Other Resources	\$759,121	\$1,062,891	\$1,470,913	\$1,909,167	\$2,378,674
Projected Ending GF/PI Cash and Other Resources	\$1,062,891	\$1,470,913	\$1,909,167	\$2,378,674	\$2,880,496
Development Fees:					
Development Fees *	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Uses:					
Capital Projects:					
C00319 Scott Blvd Phase 2	(\$1,384,376)	\$0	\$0	\$0	\$0
Sources Over/(Under) Uses	(\$384,376)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Beg. Dev. Fee Cash & Other Resources	\$1,504,381	\$1,120,005	\$2,120,005	\$3,120,005	\$4,120,005
Projected Ending Dev. Fee Cash & Other Resources	\$1,120,005	\$2,120,005	\$3,120,005	\$4,120,005	\$5,120,005

* Development Fees are restricted for use on collector streets.

Net Income Statement
Public Improvement Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
Sales Tax	\$850,439	\$852,374	\$892,961	\$910,820
Development Fees	\$1,010,246	\$760,000	\$1,145,090	\$1,000,000
Investment Revenue	\$26,933	\$25,000	\$32,663	\$26,000
Total Revenues	\$1,887,618	\$1,637,374	\$2,070,714	\$1,936,820
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$39,122	\$96,979	\$96,979	\$32,728
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$39,122	\$96,979	\$96,979	\$32,728
Excess (Deficiency) of Revenues Over Expenditures	\$1,848,496	\$1,540,395	\$1,973,735	\$1,904,092
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,012,542)	(\$526,415)	(\$526,415)	(\$1,984,698)
Total Otr. Financing Sources (Uses)	(\$2,012,542)	(\$526,415)	(\$526,415)	(\$1,984,698)
Excess (Deficiency) of Revenues Over Expenditures	(\$164,046)	\$1,013,980	\$1,447,320	(\$80,606) ^
Fund Balance, Beg. of Year	\$1,741,961	\$1,314,661	\$1,577,915	\$3,025,235
Fund Balance End of Year	\$1,577,915	\$2,328,641	\$3,025,235	\$2,944,629
Percent Change in Fund Equity	(9.42%)		91.72%	(2.66%)

^ 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 Public Improvement Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes	\$850,439	\$852,374	\$892,961	\$910,820
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$26,933	\$25,000	\$32,663	\$26,000
Fees and Service Charges +	\$1,010,246	\$760,000	\$1,145,090	\$1,000,000
Other Local Revenues ++				
	\$1,887,618	\$1,637,374	\$2,070,714	\$1,936,820
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,887,618	\$1,637,374	\$2,070,714	\$1,936,820
Financial Uses				
Operating Expenses	\$39,122	\$96,979	\$96,979	\$32,728
Operating Transfers to Other Funds	\$2,012,542	\$526,415	\$526,415	\$1,984,698
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$2,051,664	\$623,394	\$623,394	\$2,017,426
Increase/(Decrease) to Cash	(\$164,046)	\$1,013,980	\$1,447,320	(\$80,606)
Beginning Cash and Other Resources		\$1,447,107	\$1,447,107	\$2,894,427
Projected Ending Cash and Other Resources	\$1,447,107 #	\$2,461,087	\$2,894,427	\$2,813,821
20% of Total Expenditures	\$410,333	\$124,679	\$124,679	\$403,485
Cash Above/(Below) 20% guideline	\$1,036,774	\$2,336,408	\$2,769,748	\$2,410,336

Ending Cash and Other Resources for FY 2011 is equal to Cash and Cash Equivalents and cash restricted for development charges

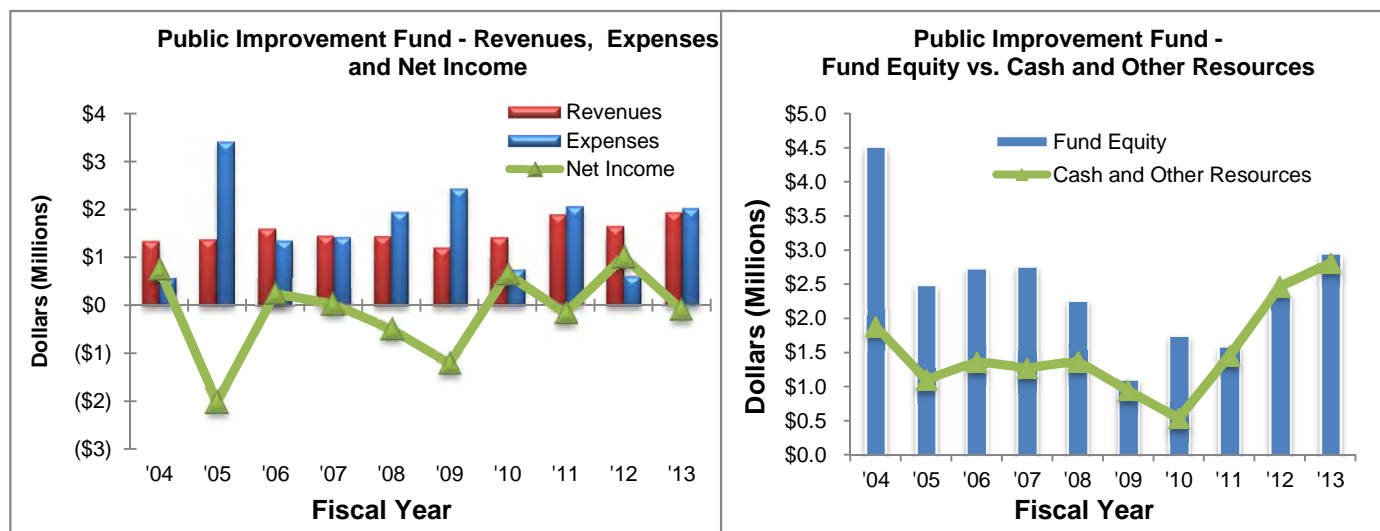
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

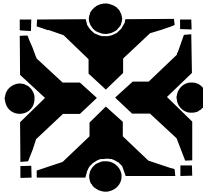
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE INTENTIONALLY LEFT BLANK)

Special Road District Tax Fund

(Special Revenue Fund)



City of Columbia
Columbia, Missouri

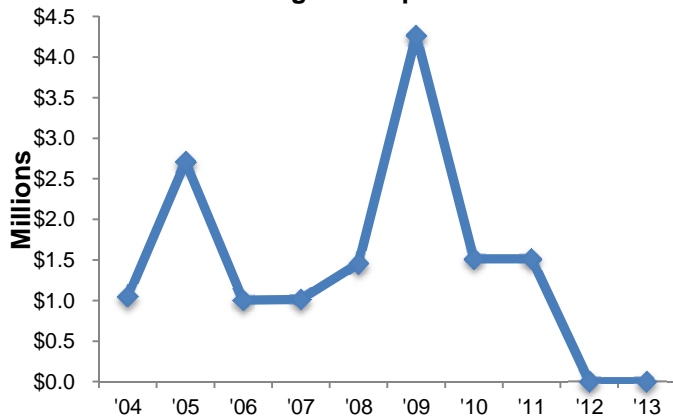
SPECIAL ROAD DISTRICT TAX FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

FY 2013 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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	\$2,132,599	\$0	\$0	\$0		
Total	\$2,132,599	\$0	\$0	\$0		
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$2,132,599	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,132,599	\$0	\$0	\$0		

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$13,471	\$0	\$0	\$0		
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contril	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$2,119,128	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$2,132,599	\$0	\$0	\$0		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,132,599	\$0	\$0	\$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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
County Revenues	\$0	\$0	\$0	\$0
Investment Revenue	\$13,471	\$0	\$0	\$0
Total Resources	\$13,471	\$0	\$0	\$0

EXPENDITURES

Capital Projects Transfer	\$1,400,000	\$0	\$0	
General Fund Transfer	\$113,425	\$0	\$0	
Total Expenditures	\$1,513,425	\$0	\$0	\$0
Revenues Under Expenditures	(\$1,499,954)	\$0	\$0	\$0

Net Income Statement
Special Road District Tax Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
County Revenues	\$0	\$0	\$0	\$0
Investment Revenue	\$13,471	\$0	\$0	\$0
Total Revenues	\$13,471	\$0	\$0	\$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	\$13,471	\$0	\$0	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,132,599)	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	(\$2,132,599)	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	(\$2,119,128)	\$0	\$0	\$0
Fund Balance, Beg. of Year	\$2,119,128	\$0	\$0	\$0
Fund Balance End of Year	\$0	\$0	\$0	\$0
Percent Change in Fund Equity	(100.00%)			

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$13,471	\$0	\$0	\$0
Fees and Service Charges +				
Other Local Revenues ++				
	\$13,471	\$0	\$0	\$0
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$13,471	\$0	\$0	\$0
Appropriated Fund Balance				
	\$13,471	\$0	\$0	\$0
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$2,132,599	\$0	\$0	\$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	\$2,132,599	\$0	\$0	\$0
Increase/(Decrease) to Cash	(\$2,119,128)	\$0	\$0	\$0
Beginning Cash and Other Resources		\$0	\$0	\$0
Projected Ending Cash and Other Resources	\$0 #	\$0	\$0	\$0
20% of Total Expenditures	\$426,520	\$0	\$0	\$0
Cash Above/(Below) 20% requirement	(\$426,520)	\$0	\$0	\$0

Ending Cash and Other Resources for FY 2011 is equal to Cash and Cash Equivalents

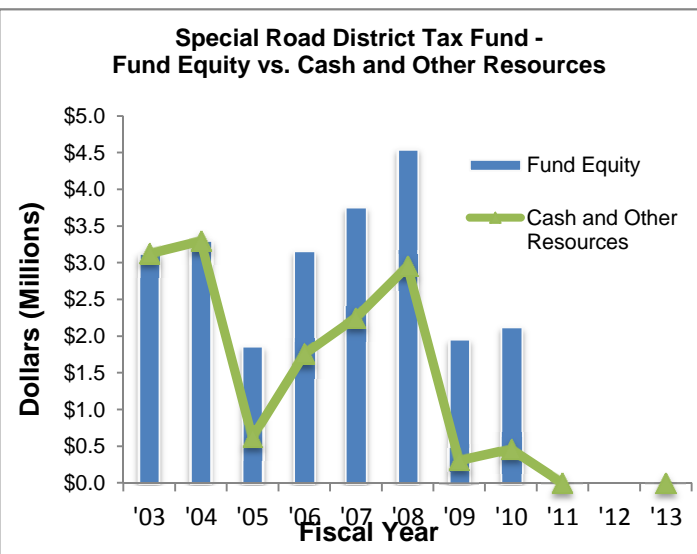
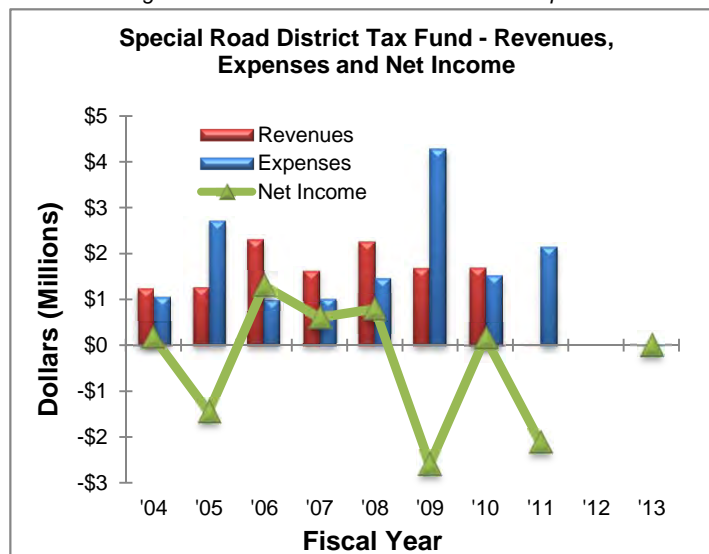
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

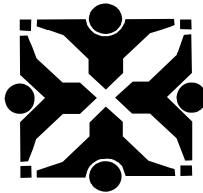
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE INTENTIONALLY LEFT BLANK)

Stadium TDD Fund

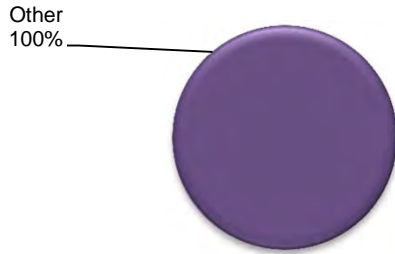
(Special Revenue Fund)



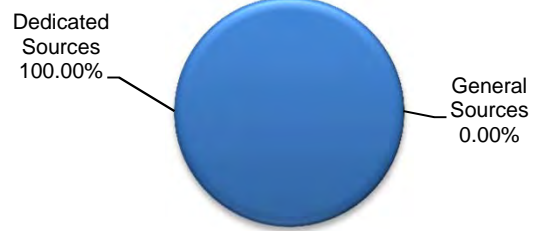
City of Columbia
Columbia, Missouri

STADIUM TDD FUND (Special Revenue Fund)

FY 2013 Total Expenditures By Category

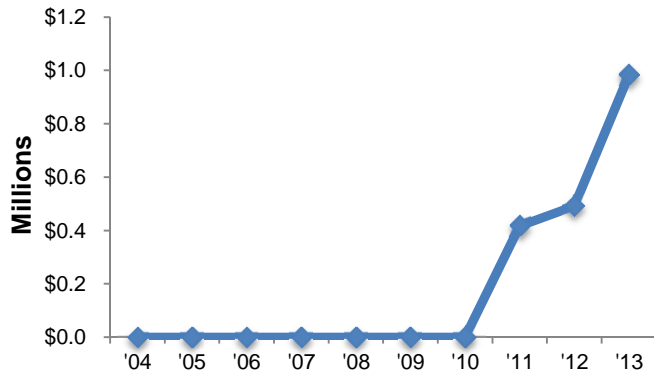


FY 2013 Totals By Funding Source



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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
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	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Total	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%

FUNDING SOURCES (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Loc	\$0	\$0	\$0	\$0		
Grants	\$1,137,603	\$1,051,399	\$1,122,761	\$1,145,216	2.0%	8.9%
Interest Revenue	\$11,822	\$9,847	\$30,015	\$25,000	(16.7%)	153.9%
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$582,889)	(\$569,508)	(\$661,037)	(\$186,740)	(71.8%)	(67.2%)
Dedicated Sources	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$566,536	\$491,738	\$491,739	\$983,476	100.0%	100.0%

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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
TDD Revenue	\$1,137,603	\$1,051,399	\$1,122,761	\$1,145,216
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Investment Revenue	\$11,822	\$9,847	\$30,015	\$25,000
Total Resources	<u>\$1,149,425</u>	<u>\$1,061,246</u>	<u>\$1,152,776</u>	<u>\$1,170,216</u>

EXPENDITURES

Transfers to Debt Service Fund	\$556,536	\$491,738	\$491,739	\$983,476
Revenues Over Expenditures	<u><u>\$592,889</u></u>	<u><u>\$569,508</u></u>	<u><u>\$661,037</u></u>	<u><u>\$186,740</u></u>

**Net Income Statement
Stadium TDD Fund**

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Revenues:				
TDD Revenue	\$1,137,603	\$1,051,399	\$1,122,761	\$1,145,216
Investment Revenue	\$11,822	\$9,847	\$30,015	\$25,000
Total Revenues	\$1,149,425	\$1,061,246	\$1,152,776	\$1,170,216
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$1,149,425	\$1,061,246	\$1,152,776	\$1,170,216
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$566,536)	(\$491,738)	(\$491,739)	(\$983,476)
Total Otr. Financing Sources (Uses)	(\$566,536)	(\$491,738)	(\$491,739)	(\$983,476)
Excess (Deficiency) of Revenues Over Expenditures	\$582,889	\$569,508	\$661,037	\$186,740
Fund Balance, Beg. of Year	\$284,843	\$908,591	\$867,732	\$1,528,769
Fund Balance End of Year	\$867,732	\$1,478,099	\$1,528,769	\$1,715,509
Percent Change in Fund Equity	204.64%		76.18%	12.22%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Stadium TDD Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,137,603	\$1,051,399	\$1,122,761	\$1,145,216
Interest	\$11,822	\$9,847	\$30,015	\$25,000
Fees and Service Charges +				
Other Local Revenues ++				
	\$1,149,425	\$1,061,246	\$1,152,776	\$1,170,216
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,149,425	\$1,061,246	\$1,152,776	\$1,170,216

Financial Uses

Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$566,536	\$491,738	\$491,739	\$983,476
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$566,536	\$491,738	\$491,739	\$983,476

Increase/(Decrease) to Cash

Beginning Cash and Other Resources	\$582,889	\$569,508	\$661,037	\$186,740
		\$749,881	\$749,881	\$1,410,918
Projected Ending Cash and Other Resources	\$749,881 #	\$1,319,389	\$1,410,918	\$1,597,658

20% of Total Expenditures	\$113,307	\$98,348	\$98,348	\$196,695
Cash Above/(Below) 20% guideline	\$636,574	\$1,221,041	\$1,312,570	\$1,400,963

Ending Cash and Other Resources for FY 2011 is equal to Cash and Cash Equivalents

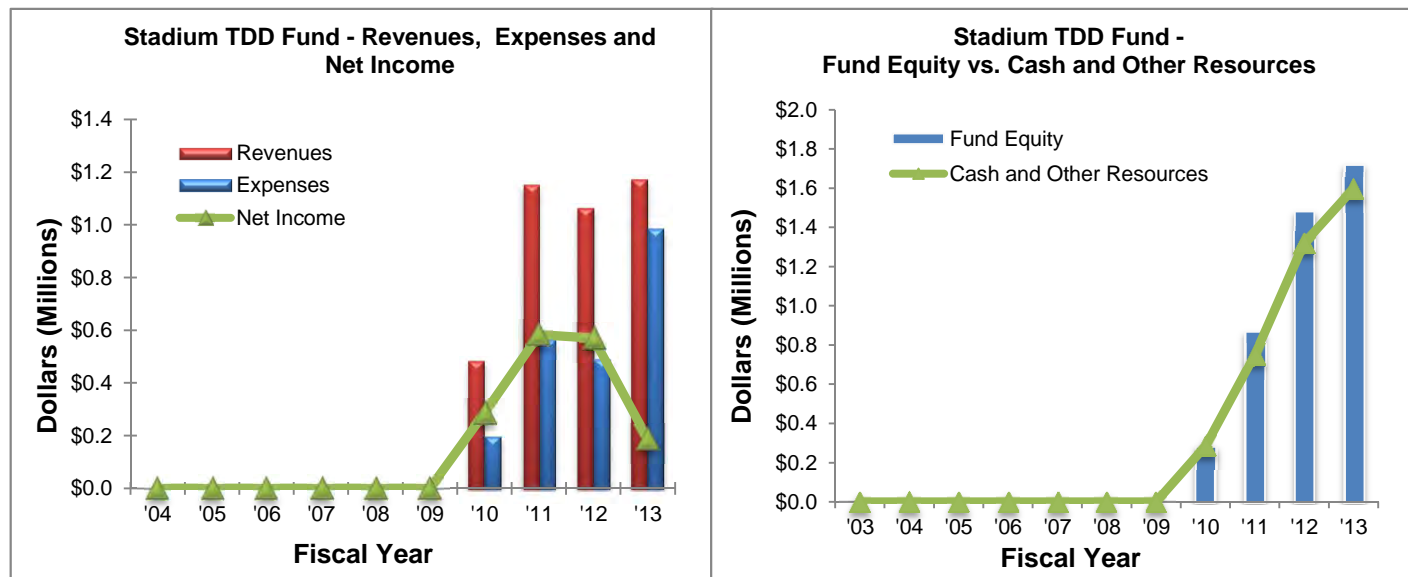
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



(THIS PAGE INTENTIONALLY LEFT BLANK)



Utility Departments



DESCRIPTION

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are 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 267.

Each of these utility departments pay an intragovernmental charge to the General Fund, which is called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized with the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration for (Sewer Storm Water, and Solid Waste). The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the 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 477.

SOLID WASTE UTILITY FUND

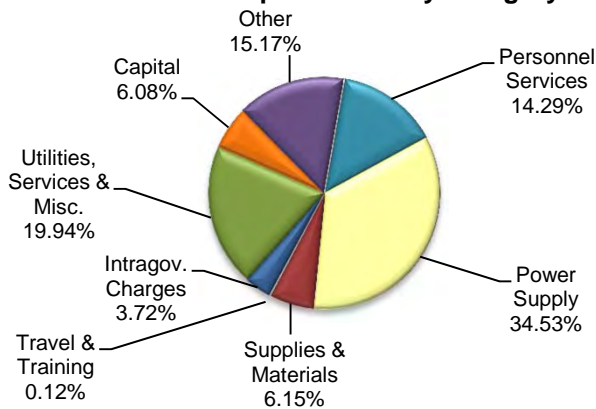
Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility. This budget begins on page 497.

STORM WATER UTILITY FUND

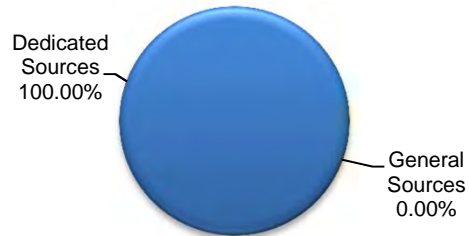
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities. This budget begins on page 511.

UTILITY DEPARTMENTS - COMBINED.

FY 2013 Total Expenditures By Category

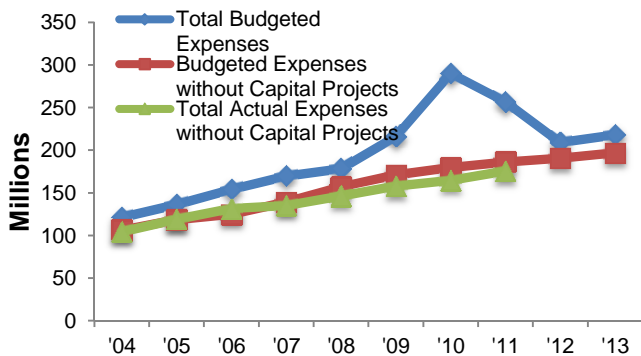


FY 2013 Totals By Funding Source

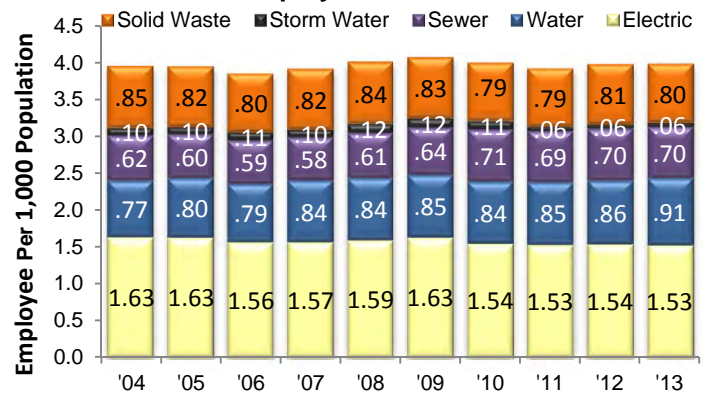


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to this department.

Expenditures History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$27,954,310	\$30,031,046	\$28,368,506	\$31,131,814	9.7%	3.7%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies & Materials	\$8,473,750	\$9,773,397	\$9,486,739	\$13,393,634	41.2%	37.0%
Travel & Training	\$156,772	\$268,292	\$235,651	\$268,062	13.8%	(0.1%)
Intragov. Charges	\$7,150,324	\$7,761,267	\$7,763,855	\$8,098,121	4.3%	4.3%
Utilities, Services & Misc.	\$64,643,754	\$45,809,329	\$44,804,209	\$43,441,542	(3.0%)	(5.2%)
Capital	\$53,353,332	\$7,838,241	\$8,023,225	\$13,245,820	65.1%	69.0%
Other	\$30,622,308	\$33,968,228	\$33,376,272	\$33,043,257	(1.0%)	(2.7%)
Total	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%
Operating Expenses	\$128,658,074	\$139,473,735	\$126,183,918	\$145,880,533	15.6%	4.6%
Non-Operating Expenses	\$35,389,276	\$36,389,945	\$36,624,206	\$36,626,725	0.0%	0.7%
Debt Service	\$9,208,415	\$12,050,983	\$11,091,147	\$11,293,757	1.8%	(6.3%)
Capital Additions	\$2,375,721	\$2,778,241	\$2,656,290	\$3,143,500	18.3%	13.1%
Capital Projects	\$89,620,872	\$18,296,896	\$18,296,896	\$20,887,735	14.2%	14.2%
Total Expenses	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%

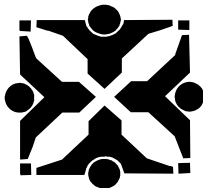
FUNDING SOURCES (Where the Money Comes From)

Grants	\$180,850	\$123,222	\$373,222	\$114,475	(69.3%)	(7.1%)
Interest	\$3,644,801	\$3,513,786	\$4,494,695	\$3,656,785	(18.6%)	4.1%
Fees and Service Charges	\$179,964,873	\$175,247,217	\$174,805,866	\$183,440,949	4.9%	4.7%
Other Local Revenues	\$1,755,276	\$1,540,770	\$1,923,936	\$1,766,142	(8.2%)	14.6%
Trnsfrs & Capital Contrib.	\$3,462,783	\$1,600,000	\$314,747	\$300,000	(4.7%)	(81.3%)
Use of Prior Year Sources	\$76,243,775	\$26,964,805	\$12,939,991	\$28,553,899	120.7%	5.9%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$265,252,358	\$208,989,800	\$194,852,457	\$217,832,250	11.8%	4.2%

Water & Electric Utility Fund

(Enterprise Fund)

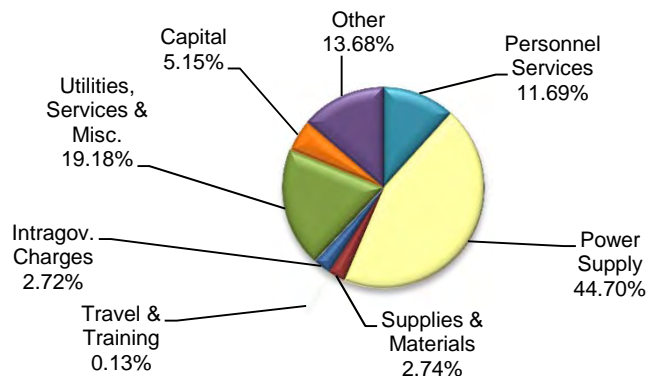
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



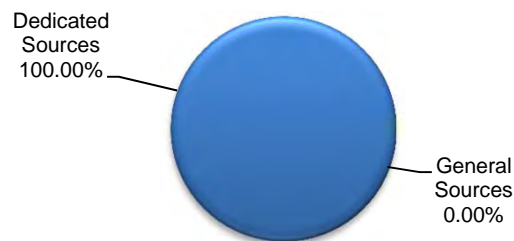
City of Columbia
Columbia, Missouri

WATER AND ELECTRIC FUND - SUMMARY

FY 2013 Total Expenditures By Category

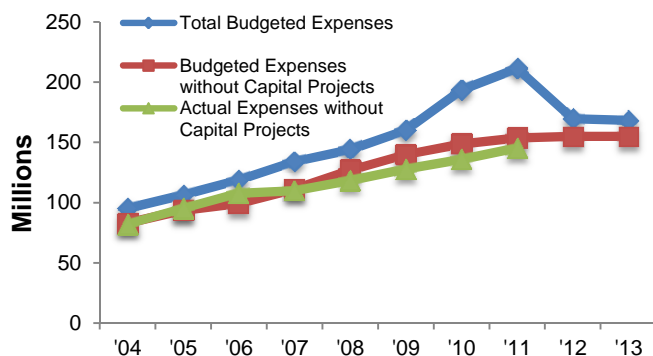


FY 2013 Totals By Funding Source

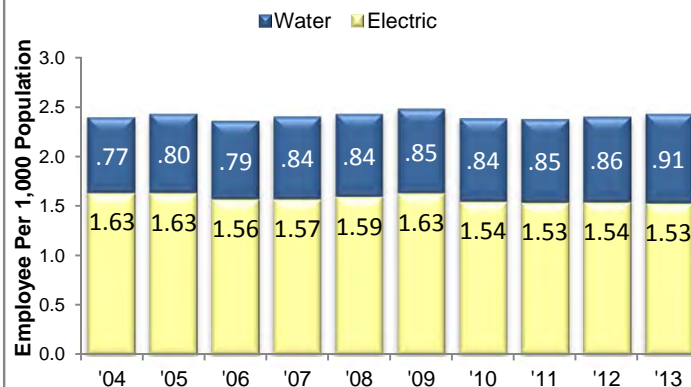


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



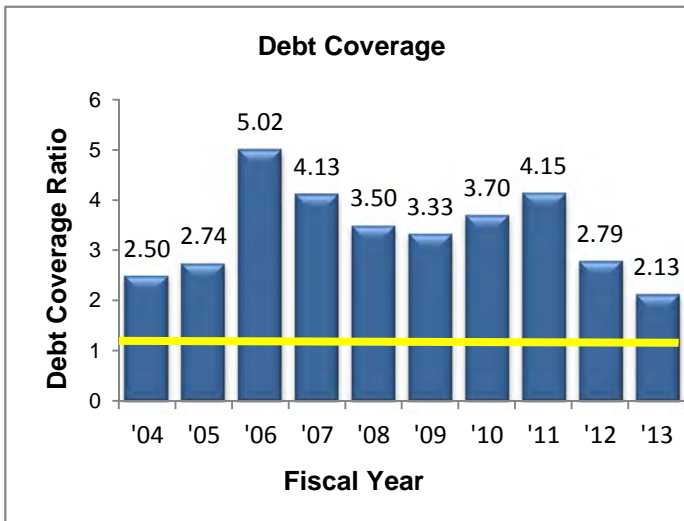
APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$18,043,626	\$18,992,427	\$17,799,351	\$19,679,232	10.6%	3.6%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies & Materials	\$3,991,128	\$4,504,001	\$4,296,897	\$4,614,446	7.4%	2.5%
Travel & Training	\$142,566	\$227,803	\$198,677	\$226,403	14.0%	(0.6%)
Intragov. Charges	\$4,010,294	\$4,188,348	\$4,188,348	\$4,584,566	9.5%	9.5%
Utilities, Services & Misc.	\$28,950,133	\$36,236,968	\$35,626,979	\$32,274,787	(9.4%)	(10.9%)
Capital	\$51,539,009	\$6,225,835	\$6,564,294	\$8,663,320	32.0%	39.2%
Other	\$22,847,999	\$25,579,724	\$25,375,939	\$23,019,027	(9.3%)	(10.0%)
Total	\$202,422,563	\$169,495,106	\$156,844,485	\$168,271,781	7.3%	(0.7%)
Summary						
Operating Expenses	\$107,813,997	\$113,811,847	\$101,716,635	\$115,727,654	13.8%	1.7%
Non-Operating Expenses	\$29,651,501	\$30,714,024	\$30,411,095	\$29,400,898	(3.3%)	(4.3%)
Debt Service	\$7,307,055	\$9,238,400	\$8,954,396	\$8,387,829	(6.3%)	(9.2%)
Capital Additions	\$638,615	\$1,165,835	\$1,197,359	\$1,561,000	30.4%	33.9%
Capital Projects	\$57,011,395	\$14,565,000	\$14,565,000	\$13,194,400	(9.4%)	(9.4%)
Total Expenses	\$202,422,563	\$169,495,106	\$156,844,485	\$168,271,781	7.3%	(0.7%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$1,166	\$0	\$200,000	\$0	(100.0%)	
Interest	\$2,392,204	\$2,360,000	\$3,271,193	\$2,500,000	(23.6%)	5.9%
Fees and Service Charges	\$147,684,732	\$141,352,075	\$140,980,575	\$146,827,608	4.1%	3.9%
Other Local Revenues	\$1,449,881	\$1,456,870	\$1,496,835	\$1,652,190	10.4%	13.4%
Trnsfrs & Capital Contrib.	\$2,695,771	\$0	\$0	\$0		
Use of Prior Year Sources	\$48,198,809	\$24,326,161	\$10,895,882	\$17,291,983	58.7%	(28.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$202,422,563	\$169,495,106	\$156,844,485	\$168,271,781	7.3%	(0.7%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$202,422,563	\$169,495,106	\$156,844,485	\$168,271,781	7.3%	7.3%

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 of the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

DEBT SERVICE INFORMATION

03/01/98 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.75% - 6.00%)

Original Issue - \$28,295,000
 Balance As of 9/30/2012 - \$880,000
 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 9/30/2012 - \$580,000
 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 9/30/2012 - \$3,875,000
 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 9/30/2012 - \$13,940,000
 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 9/30/2012 - \$25,320,000
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 9/30/2012 - \$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.

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000
Balance As of 9/30/2012 - \$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 9/30/2012 - \$83,150,000
Maturity Date - 10/1/2041

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

05/21/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$25,400,000
Balance As of 9/30/2012 - \$25,400,000
Maturity Date - 10/1/2033

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

WATER AND ELECTRIC BONDS

DEBT SERVICE REQUIREMENTS

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$4,175,000	\$6,354,157	\$10,529,157
2012	\$5,360,000	\$8,714,110	\$14,074,110
2013	\$6,045,000	\$8,554,559	\$14,599,559
2014	\$6,165,000	\$8,447,354	\$14,612,354
2015	\$6,510,000	\$8,189,497	\$14,699,497
2016	\$6,775,000	\$7,905,679	\$14,680,679
2017	\$6,025,000	\$7,614,135	\$13,639,135
2018	\$6,810,000	\$7,339,047	\$14,149,047
2019	\$7,115,000	\$7,037,791	\$14,152,791
2020	\$7,465,000	\$6,706,404	\$14,171,404
2021	\$7,760,000	\$6,408,954	\$14,168,954
2022	\$8,065,000	\$6,120,654	\$14,185,654
2023	\$8,400,000	\$5,799,400	\$14,199,400
2024	\$8,680,000	\$5,464,404	\$14,144,404
2025	\$9,035,000	\$5,126,947	\$14,161,947
2026	\$9,410,000	\$4,770,828	\$14,180,828
2027	\$9,815,000	\$4,393,387	\$14,208,387
2028	\$10,245,000	\$3,984,329	\$14,229,329
2029	\$10,670,000	\$3,538,128	\$14,208,128
2030	\$11,140,000	\$3,060,606	\$14,200,606
2031	\$11,625,000	\$2,550,572	\$14,175,572
2032	\$12,145,000	\$2,010,369	\$14,155,369
2033	\$12,695,000	\$1,457,919	\$14,152,919
2034	\$6,490,000	\$1,045,094	\$7,535,094
2035	\$5,175,000	\$790,922	\$5,965,922
2036	\$3,990,000	\$579,900	\$4,569,900
2037	\$4,180,000	\$385,863	\$4,565,863
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	\$91,912	\$1,341,912
2042	\$1,310,000	\$31,112	\$1,341,112
2043	-	-	-
Total	\$217,940,000	\$135,090,183	\$353,030,183

Net Income Statement
Water and Electric Fund Summary

	<u>Actual FY 2011</u>	<u>Budget FY 2012</u>	<u>Estimated FY 2012</u>	<u>Adopted FY 2013</u>
Operating Revenues:				
Fees and Service Charges	\$147,684,732	\$141,352,075	\$140,980,575	\$146,827,608
Total Operating Revenues	\$147,684,732	\$141,352,075	\$140,980,575	\$146,827,608
Operating Expenses:				
Personnel Services	\$16,287,042	\$17,552,493	\$16,748,902	\$18,379,232
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000
Supplies & Materials	\$3,991,128	\$4,504,001	\$4,296,897	\$4,614,446
Travel & Training	\$142,566	\$227,803	\$198,677	\$226,403
Intragovernmental Charges	\$4,010,294	\$4,188,348	\$4,188,348	\$4,584,566
Utilities, Services & Other Misc.	\$10,485,159	\$13,799,202	\$13,489,811	\$12,713,007
Total Operating Expenses	\$107,813,997	\$113,811,847	\$101,716,635	\$115,727,654
Operating Income (Loss) Before Depreciation	\$39,870,735	\$27,540,228	\$39,263,940	\$31,099,954
P.I.L.O.T.	(\$14,091,375)	(\$14,322,000)	(\$13,962,000)	(\$14,719,000)
Depreciation	(\$12,367,555)	(\$13,950,000)	(\$13,953,518)	(\$13,700,000)
Operating Income	\$13,411,805	(\$731,772)	\$11,348,422	\$2,680,954
Non-Operating Revenues:				
Investment Revenue	\$2,392,204	\$2,360,000	\$3,271,193	\$2,500,000
Revenue From Other Gov't Units	\$1,166	\$0	\$200,000	\$0
Misc. Non-Operating Revenue	\$1,449,881	\$1,456,870	\$1,496,835	\$1,652,190
Total Non-Operating Revenues	\$3,843,251	\$3,816,870	\$4,968,028	\$4,152,190
Non-Operating Expenses:				
Bond Interest	\$7,307,055	\$9,238,400	\$8,954,396	\$8,387,829
Bank & Paying Agent Fees	\$2,906	\$10,700	\$3,690	\$10,700
Loss on Disposal Assets	\$16,276	\$40,000	\$23,862	\$40,000
Amortization	\$139,914	\$129,000	\$205,701	\$190,000
Total Non-Operating Expenses	\$7,466,151	\$9,418,100	\$9,187,649	\$8,628,529
Operating Transfers:				
Operating Transfers From Other Funds	\$2,521,152	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$3,033,475)	(\$2,262,324)	(\$2,262,324)	(\$741,198)
Total Operating Transfers	(\$512,323)	(\$2,262,324)	(\$2,262,324)	(\$741,198)
Capital Contribution	\$174,619	\$0	\$0	\$0
Net Income (Loss)	\$9,451,201	(\$8,595,326)	\$4,866,477	(\$2,536,583)
Net Income/(Loss) Transferred To Fund Equity	\$9,451,201	(\$8,595,326)	\$4,866,477	(\$2,536,583) ~
Fund Equity, Beg. of Year	\$180,482,700	\$182,250,751	\$189,933,901	\$194,800,378
Fund Equity End of Year	\$189,933,901	\$173,655,425	\$194,800,378	\$192,263,795
Percent Change in Fund Equity	5.24%		2.56%	(1.30%)

~ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
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	\$1,166	\$0	\$200,000	\$0
Interest	\$2,392,204	\$2,360,000	\$3,271,193	\$2,500,000
Fees and Service Charges +	\$147,684,732	\$141,352,075	\$140,980,575	\$146,827,608
Other Local Revenues ++	\$1,449,881	\$1,456,870	\$1,496,835	\$1,652,190
	\$151,527,983	\$145,168,945	\$145,948,603	\$150,979,798
Other Funding Sources/Transfers^	\$2,521,152	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$154,049,135	\$145,168,945	\$145,948,603	\$150,979,798
Financial Uses				
Operating Expenses	\$107,813,997	\$113,811,847	\$101,716,635	\$115,727,654
Operating Transfers to Other Funds	\$3,033,475	\$2,262,324	\$2,262,324	\$741,198
Interest Expense and Other Non-Op Cash Exp	\$21,401,336	\$23,571,100	\$22,920,086	\$23,117,529
Principal Payments	\$4,175,000	\$5,360,000	\$5,360,000	\$6,045,000
Capital Additions	\$638,615	\$1,165,835	\$1,197,359	\$1,561,000
Enterprise Revenues used for Capital Projects	\$5,000,000	\$8,135,000	\$8,135,000	\$11,184,400
Total Expenditure Uses	\$142,062,423	\$154,306,106	\$141,591,404	\$158,376,781
Incr/(Decr) to Cash and Other Resources	\$11,986,712	(\$9,137,161)	\$4,357,199	(\$7,396,983)
Beginning Cash and Other Resources		\$16,305,548	\$16,305,548	\$20,662,747
Projected Ending Cash and Other Resources	\$16,305,548 #	\$7,168,387	\$20,662,747	\$13,265,764

Ending Cash and Inventory for FY 2011 is equal to current assets less current liabilities.

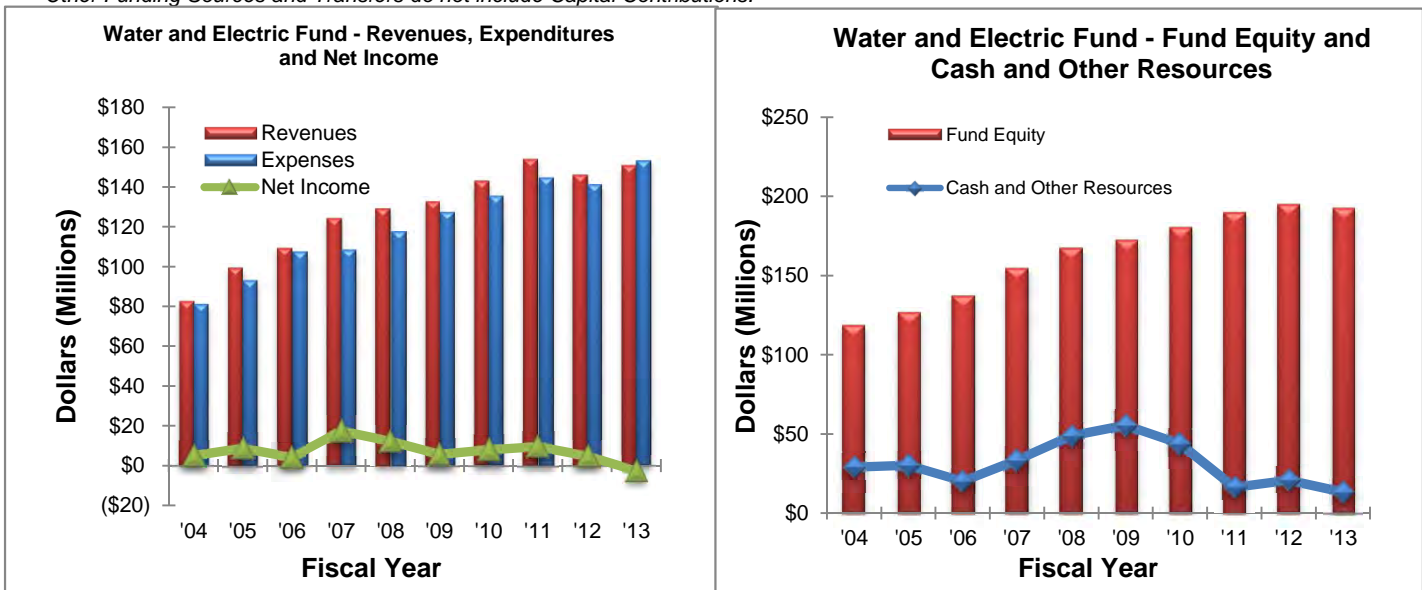
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

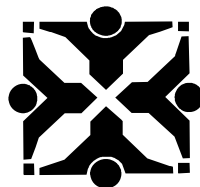
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



(THIS PAGE LEFT INTENTIONALLY BLANK)

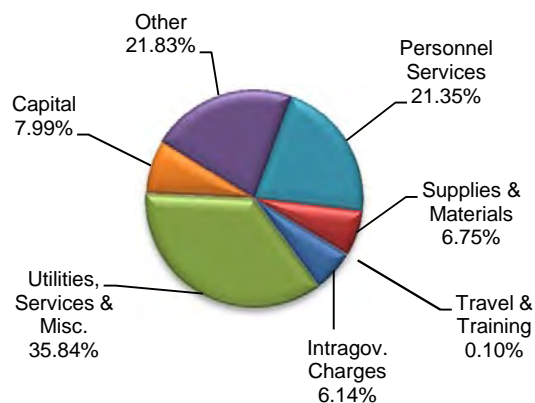
Water Utility Fund (Enterprise Fund)



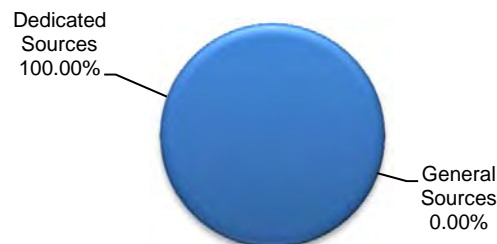
City of Columbia
Columbia, Missouri

WATER UTILITY - SUMMARY

FY 2013 Total Expenditures By Category

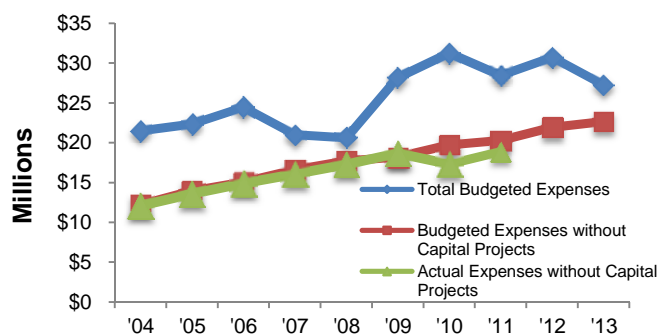


FY 2013 Totals By Funding Source

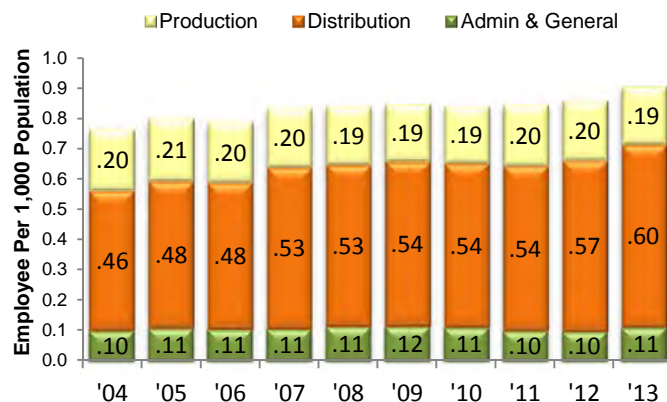


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$5,247,099	\$5,483,668	\$5,324,466	\$5,820,942	9.3%	6.2%
Supplies & Materials	\$1,628,173	\$1,748,280	\$1,780,584	\$1,840,265	3.4%	5.3%
Travel & Training	\$16,724	\$26,400	\$20,414	\$26,400	29.3%	0.0%
Intragov. Charges	\$1,470,012	\$1,621,026	\$1,621,026	\$1,673,310	3.2%	3.2%
Utilities, Services & Misc.	\$9,316,652	\$12,643,159	\$12,197,981	\$9,772,279	(19.9%)	(22.7%)
Capital	\$1,085,986	\$3,120,980	\$3,156,003	\$2,179,320	(30.9%)	(30.2%)
Other	\$5,367,043	\$6,074,465	\$5,947,465	\$5,953,349	0.1%	(2.0%)
Total	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)
Operating Expenses	\$10,570,846	\$12,558,833	\$11,983,919	\$12,929,416	7.9%	3.0%
Non-Operating Expenses	\$5,574,296	\$5,826,165	\$5,768,017	\$5,965,049	3.4%	2.4%
Debt Service	\$2,666,969	\$3,222,000	\$3,150,000	\$3,100,000	(1.6%)	(3.8%)
Capital Additions	\$73,340	\$325,980	\$361,003	\$652,000	80.6%	100.0%
Capital Projects	\$5,246,238	\$8,785,000	\$8,785,000	\$4,619,400	(47.4%)	(47.4%)
Total Expenses	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$860,432	\$800,000	\$1,263,193	\$800,000	(36.7%)	0.0%
Fees and Service Charges	\$20,259,865	\$21,627,791	\$21,727,091	\$22,740,450	4.7%	5.1%
Other Local Revenues	\$198,537	\$200,890	\$164,075	\$238,590	45.4%	18.8%
Trnsfrs & Capital Contrib.	\$174,619	\$0	\$0	\$0		
Use of Prior Year Sources	\$2,638,236	\$8,089,297	\$6,893,580	\$3,486,825	(49.4%)	(56.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	(9.3%)	(11.2%)

DESCRIPTION

The Water Utility is responsible for the supply of safe drinking water and fire protection service (hydrant installation and maintenance) to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms, the McBaine Water Treatment Plant, the Hillsdale, West Ash and South Pump Stations, elevated water towers, and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 45,800 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. Because of efficiency improvements in appliances using water, a zero growth rate in usage is used for FY 2013 budgeting.

HIGHLIGHTS / SIGNIFICANT CHANGES

- A 5% revenue increase is included. This amount is to address debt service requirements of the water bond issue passed by voters in August 2008.

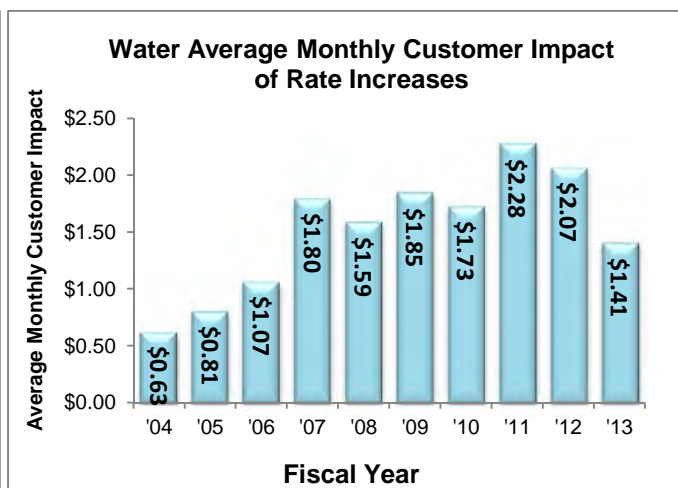
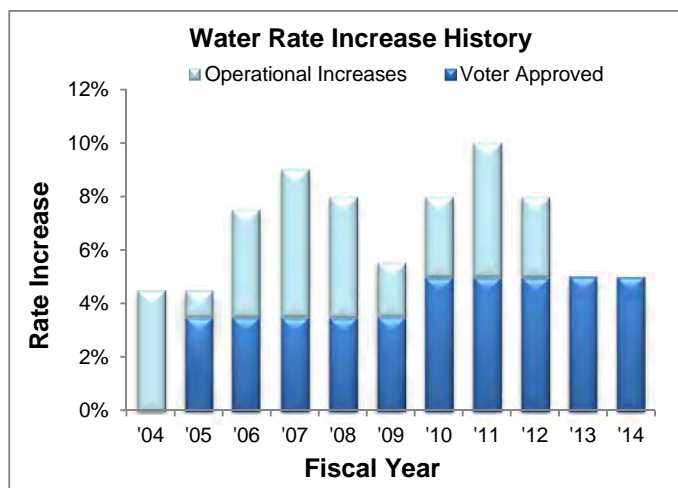
HIGHLIGHTS / SIGNIFICANT CHANGES (cont.)

- Added (1) Water Engineering Aide II position to oversee disinfection of new mains and fire flow testing.
- Added (1) Water Maintenance Assistant I position to assist the Maintenance Mechanic II at the Water Treatment Plant. Part of the position is offset by the elimination of a temporary position.
- Added three (3) Water Equipment Operator III positions to fully staff service construction crews. Staffing will be used for capital project work and to quickly complete full site restoration (sidewalk and landscaping) from main breaks. This will improve customer service. Positions will almost be fully offset by a reduction in contract labor.
- Added (1) Equipment Operator II position to the Storeroom to allow more efficient operation and meet the needs of the water and electric utilities. Position is split 40% water and 60% electric.
- Make changes to fees associated with new construction-decrease "connection fee" and change name to "system equity charge", increase "tap fee"; and, reduce "meter fee".

See Budget-In-Brief for detailed fee increases/changes

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration and General	11.20	11.20	11.20	13.00	1.80
Production	22.50	22.50	22.50	22.50	
Distribution	48.70	50.60	50.60	54.00	3.40
Total Personnel	82.40	84.30	84.30	89.50	5.20
Permanent Full-Time	82.40	84.30	84.30	89.50	5.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	82.40	84.30	84.30	89.50	5.20

RATE INCREASE INFORMATION

Water-Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Admin & General						
Personnel Services	\$872,225	\$913,533	\$945,666	\$1,026,297	8.5%	12.3%
Supplies and Materials	\$12,192	\$17,408	\$12,397	\$18,778	51.5%	7.9%
Travel and Training	\$4,100	\$6,864	\$5,914	\$6,864	16.1%	0.0%
Intragovernmental Charges	\$1,233,314	\$1,369,243	\$1,369,243	\$1,403,103	2.5%	2.5%
Utilities, Services, & Misc.	\$3,001,415	\$3,428,940	\$3,072,310	\$3,588,672	16.8%	4.7%
Capital	\$0	\$56,000	\$50,000	\$59,000	18.0%	5.4%
Other	\$5,367,043	\$6,074,465	\$5,947,465	\$5,953,349	0.1%	(2.0%)
Total	\$10,490,289	\$11,866,453	\$11,402,995	\$12,056,063	5.7%	1.6%
Production						
Personnel Services	\$1,349,951	\$1,490,982	\$1,392,231	\$1,479,494	6.3%	(0.8%)
Supplies and Materials	\$955,983	\$1,015,885	\$1,018,750	\$1,061,500	4.2%	4.5%
Travel and Training	\$5,846	\$9,700	\$6,500	\$9,700	49.2%	0.0%
Intragovernmental Charges	\$39,621	\$49,296	\$49,296	\$56,540	14.7%	14.7%
Utilities, Services, & Misc.	\$1,657,010	\$2,580,611	\$2,506,156	\$2,597,801	3.7%	0.7%
Capital	\$38,590	\$113,980	\$144,980	\$314,500	116.9%	175.9%
Other	\$0	\$0	\$0	\$0		
Total	\$4,047,001	\$5,260,454	\$5,117,913	\$5,519,535	7.8%	4.9%
Distribution						
Personnel Services	\$2,564,965	\$2,779,153	\$2,767,119	\$3,015,151	9.0%	8.5%
Supplies and Materials	\$659,998	\$714,987	\$749,437	\$759,987	1.4%	6.3%
Travel and Training	\$6,778	\$9,836	\$8,000	\$9,836	23.0%	0.0%
Intragovernmental Charges	\$197,077	\$202,487	\$202,487	\$213,667	5.5%	5.5%
Utilities, Services, & Misc.	\$884,593	\$943,608	\$848,965	\$793,726	(6.5%)	(15.9%)
Capital	\$34,750	\$156,000	\$166,023	\$278,500	67.7%	78.5%
Other	\$0	\$0	\$0	\$0		
Total	\$4,348,161	\$4,806,071	\$4,742,031	\$5,070,867	6.9%	5.5%
Capital Projects						
Personnel Services	\$459,958	\$300,000	\$219,450	\$300,000	36.7%	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.	\$3,773,634	\$5,690,000	\$5,770,550	\$2,792,080	(51.6%)	(50.9%)
Capital	\$1,012,646	\$2,795,000	\$2,795,000	\$1,527,320	(45.4%)	(45.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,246,238	\$8,785,000	\$8,785,000	\$4,619,400	(47.4%)	(47.4%)
Department Totals						
Personnel Services	\$5,247,099	\$5,483,668	\$5,324,466	\$5,820,942	1.5%	6.2%
Supplies and Materials	\$1,628,173	\$1,748,280	\$1,780,584	\$1,840,265	9.4%	5.3%
Travel and Training	\$16,724	\$26,400	\$20,414	\$26,400	22.1%	0.0%
Intragovernmental Charges	\$1,470,012	\$1,621,026	\$1,621,026	\$1,673,310	10.3%	3.2%
Utilities, Services, & Misc.	\$9,316,652	\$12,643,159	\$12,197,981	\$9,772,279	30.9%	(22.7%)
Capital	\$1,085,986	\$3,120,980	\$3,156,003	\$2,179,320	190.6%	(30.2%)
Other	\$5,367,043	\$6,074,465	\$5,947,465	\$5,953,349	10.8%	(2.0%)
Total	\$24,131,689	\$30,717,978	\$30,047,939	\$27,265,865	24.5%	(11.2%)

Water - Production

550-7100 to 550-7199

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration and General					
5135 - Environmental Supervisor	0.00	0.00	0.00	1.00	1.00
5111/5099 - Eng Spec I/Engr. I	0.00	0.00	0.00	1.00	1.00
5110/5100 - Eng Spec II/Engr. II	0.00	1.00	1.00	0.00	(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	2.00	1.00	1.00	2.00	1.00
4800 - Comm. and Mrktng Supv.	0.20	0.20	0.20	0.20	
4518 - Energy Services Superintend	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	0.00	0.00	0.00	0.00	
4511 - Energy Management Spec. I	0.20	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	0.20	(0.20)
4203 - Management Support Specia	0.40	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 L	0.20	0.20	0.20	0.20	
1400 - Administrative Technician	0.40	0.40	0.40	0.40	
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	11.20	11.20	11.20	13.00	1.80
Permanent Full-Time	11.20	11.20	11.20	13.00	1.80
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	11.20	11.20	11.20	13.00	1.80

Production

5135 - Environmental Supervisor	1.00	1.00	1.00	0.00	(1.00)
5132 - Laboratory Analyst	1.00	0.00	0.00	0.00	
5109 - Engineering Supervisor	1.00	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	
2650 - Water Quality Specialist	0.00	1.00	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	6.00	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	
2399 - Maint. Assistant I - IBEW	0.00	0.00	0.00	1.00	1.00
2325 - Instrument Technician-IBEW	2.00	2.00	2.00	2.00	
Total Personnel	22.50	22.50	22.50	22.50	
Permanent Full-Time	22.50	22.50	22.50	22.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.50	22.50	22.50	22.50	

Water - Distribution

550-7200 to 550-7299

Distribution	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
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	1.50	1.40	1.40	1.40	
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	6.00	6.00	6.00	
2312 - Wtr Distribution Technician	4.00	5.00	5.00	5.00	
2302 - Equipment Operator II	12.00	12.00	12.00	12.40	0.40
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2298 - Equipment Operator III	3.00	3.00	3.00	6.00	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	48.70	50.60	50.60	54.00	3.40
Permanent Full-Time	48.70	50.60	50.60	54.00	3.40
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	48.70	50.60	50.60	54.00	3.40
Department Totals					
Permanent Full-Time	82.40	84.30	84.30	89.50	5.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	82.40	84.30	84.30	89.50	5.20

MAJOR PROJECTS**FISCAL IMPACT****This budget provides funding for the following projects:**

- Annual Close Loops
- Annual Fire Hydrants
- Annual Main Location for Streets & Highways
- Annual Meter Replacements
- Annual New Service Connections/Installs
- Annual Water Main Replacements
- 16" Main - Hwy 63 (West crossing to Stadium Boulevard)
- 8" Main - Rangeline - Smith to Business Loop 70
- Business Loop - Phase #3 & #4 (,2600 ' Main Replacement)
- Heller Road (extension) 10,000' of 16" Main
- Install Climbers Cables for Towers
- Install Motor Safety disconnects
- Replace starters on 8 wells
- Satium Blvd - TDD mprovements

FY 2013 includes the third of four 5% rate increases for the 2008 bonds. The budget includes the major capital improvements that are outlined in our Capital Improvement Program.

HIGHLIGHTS / SIGNIFICANT CHANGES

The 2008 ballot issue provided funding for much needed maintenance of the water system. Projects planned for FY 2013 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.

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Water							
1 Annual Close Loops - WT0123 [ID: 586]							
2008 Ballot	\$250,000	\$250,000					
Ent Rev			\$150,000	\$450,000	\$300,000		
Total	\$250,000	\$250,000	\$150,000	\$450,000	\$300,000		
2 Annual Contingency - WT0009 [ID: 718]							
Future Ballot				\$300,000	\$200,000		
Total				\$300,000	\$200,000		
3 Annual Differential Payments - WT0143 [ID: 642]							
Ent Rev	\$100,000		\$200,000	\$600,000	\$400,000		
Total	\$100,000		\$200,000	\$600,000	\$400,000		
4 Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
2008 Ballot	\$250,000	\$250,000					
Ent Rev			\$250,000	\$750,000	\$500,000		
Total	\$250,000	\$250,000	\$250,000	\$750,000	\$500,000		
5 Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
2008 Ballot	\$330,000	\$336,320	\$221,500				
Ent Rev			\$300,000		\$500,000		
Future Ballot				\$1,500,000	\$500,000		
Total	\$330,000	\$336,320	\$521,500	\$1,500,000	\$1,000,000		
6 Annual Meter Replacement Program - WT0231 [ID: 1362]							
Ent Rev	\$600,000	\$600,000	\$600,000	\$600,000	\$400,000		
Future Ballot				\$1,200,000	\$800,000		
Total	\$600,000	\$600,000	\$600,000	\$1,800,000	\$1,200,000		
7 Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]							
Ent Rev	\$500,000	\$500,000	\$500,000	\$1,500,000	\$1,000,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$1,000,000		
8 Annual Water Main Replacements - WT0130 [ID: 590]							
2008 Ballot	\$505,000	\$341,000					
Ent Rev			\$204,000				
Future Ballot				\$750,000	\$500,000		
Total	\$505,000	\$341,000	\$204,000	\$750,000	\$500,000		
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 Hackberry - 6,000' of 12" Main - WT0208 [ID: 1003]							
2008 Ballot			\$600,000			2013	2014
Total			\$600,000				

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

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

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Water							
13 Heller Road (E) 10,000' of 16" Main - WT0178 [ID: 698]						2011	2013
2008 Ballot	\$385,000	\$100,000					
Ent Rev	\$515,000	\$800,000					
Total	\$900,000	\$900,000					
14 Install Climbers Cables For Towers - WT0260 [ID: 1556]						2013	2013
Ent Rev		\$45,000					
Total		\$45,000					
15 Install Motor Safety Disconnects - WT0258 [ID: 1564]						2013	2013
Ent Rev		\$44,400					
Total		\$44,400					
16 Lower Bear Creek Main Relocation WT0192 [ID: 713]						2014	2014
2008 Ballot			\$25,000				
Total			\$25,000				
17 Replace Starters On 8 Wells - WT0259 [ID: 1555]						2013	2013
Ent Rev		\$120,000					
Total		\$120,000					
18 Thilly & Westmount 6" Main - 2,800 FT - WT0235 [ID: 1486]						2013	2014
2008 Ballot			\$450,000				
Ent Rev			\$96,000				
Total			\$546,000				
19 Vandiver/Sylvan Storm Drainage -Main Relctn WT0190 [ID: 711]						2014	2014
2008 Ballot			\$53,500				
Total			\$53,500				
20 16" Transmission Main to Prathersville Tank-WT0242 [ID: 1493]						2015	2016
Future Ballot				\$7,000,000	\$2,500,000		
Total				\$7,000,000	\$2,500,000		
21 Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]						2014	2015
2008 Ballot			\$500,000				
Total			\$500,000				
22 Booster Chlorination at ASR's - WT0238 [ID: 1489]						2015	2016
Future Ballot				\$660,000			
Total				\$660,000			
23 Brown Station Rd - Stark Av to Mojave Ct - WT0241 [ID: 1492]						2017	2017
Future Ballot				\$337,875			
Total				\$337,875			
24 Bus Loop - Phase 5 - 3,800' Main Replace - WT0199 [ID: 721]						2015	2015
Future Ballot				\$1,322,000			
Total				\$1,322,000			
25 Bus Loop - Phase 6A - 3,200' Main Replace - WT0200 [ID: 722]						2015	2016
Future Ballot				\$1,158,000			
Total				\$1,158,000			

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Water							
26 Deep Well Abandonment - WT0249 [ID: 1500]						2017	2017
Future Ballot				\$105,000			
Total				\$105,000			
27 DT: 6th St: Broadway to Elm Main Upgrade WT0177 [ID: 697]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
28 DT: Paquin Av: Hitt to College Main Upgrade WT0176 [ID: 696]						2017	2017
Future Ballot				\$190,000			
Total				\$190,000			
29 Garth Main Replacement - 2,800 FT - WT0247 [ID: 1498]						2017	2017
Future Ballot				\$840,000			
Total				\$840,000			
30 Hinkson Main - Williams to Old Hwy 63 - WT0239 [ID: 1490]						2017	2017
Future Ballot				\$297,500			
Total				\$297,500			
31 Lime Softening Residual Discharge Pipe - WT0234 [ID: 1485]						2015	2016
Ent Rev				\$2,000,000			
Total				\$2,000,000			
32 Old Hwy 63 N & McAlester Loop Closure - WT0240 [ID: 1491]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
33 Stadium Blvd TDD Improvements - WT0237 [ID: 1488]						2013	2015
2008 Ballot		\$163,680					
Total		\$163,680					
34 Water Treatment Plant Upgrade - Phase 1 - WT0236 [ID: 1487]						2015	2016
Future Ballot				\$6,000,000			
Total				\$6,000,000			
35 Waco Rd - Brown Station to Oakland - WT0251 [ID: 1502]						2017	2018
Future Ballot				\$500,000	\$670,000		
Total				\$500,000	\$670,000		

Water Funding Source Summary					
2008 Ballot	\$1,720,000	\$2,010,000	\$1,850,000		
Ent Rev	\$1,715,000	\$2,609,400	\$2,300,000	\$5,900,000	\$3,100,000
New Funding	\$3,435,000	\$4,619,400	\$4,150,000	\$5,900,000	\$3,100,000
Future Ballot				\$22,670,375	\$5,170,000
Future Ballot				\$22,670,375	\$5,170,000
Total	\$3,435,000	\$4,619,400	\$4,150,000	\$28,570,375	\$8,270,000

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.

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Water Current Capital Projects							
Water							
1	16"Main-BrownStationRd-Route B to Peabody-WT0230 [ID: 1284]					2011	2012
2	Bernadette Sidewalk - WT0219 [ID: 1161]					2010	2013
3	BL 70 Phase 2:Jackson-Jefferson Main Rpl WT0131 [ID: 576]					2008	2012
4	BL 70 Phase 6B - 3,400' Main Replace - WT0197 [ID: 719]					2011	2012
5	Broadway Main Replacement Garth to W Blvd - WT0141 [ID: 575]					2010	2015
6	Country Club Dr S:Old 63 E - Main Rpl WT0158 [ID: 661]					2010	2012
7	Drill Alluvial Well #16 - WT0134 [ID: 577]					2009	2012
8	Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]					2010	2013
9	DT: Providence:Broadway to Locust Main Upg WT0172 [ID: 692]					2008	2011
10	DT: Providence:Locust to Elm Main Rpl WT0163 [ID: 666]					2010	2011
11	Garth - Forest to Bus Loop Main Replacement WT0222 [ID: 1164]					2011	2012
12	GL: Bingham Rd: Providence-Wayne Main Rpl WT0162 [ID: 665]					2010	2012
13	GL: Burnham/Rollins/Providence Intrscn MR WT0184 [ID: 705]					2010	2013
14	I-70 - Close Loops - WT0153 [ID: 656]					2010	2011
15	Main Adjustment-Forum Blvd Improvements-WT0253 [ID: 1504]					2019	2019
16	Main Adjustment-Nifong Blvd Improvements-WT0256 [ID: 1507]					2019	2019
17	N Section of 24" East Transmsn Main WT0136 [ID: 578]					2009	2012
18	New Water SCADA - WT0124 [ID: 1416]					2011	2011
19	Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]					2012	2013
20	Paint WTP Basins - WT0144 [ID: 643]					2009	2012
21	Providence Rd @ Stewart Rd - Close Loop - WT0155 [ID: 658]					2010	2012
22	Quail Drive - Main Relocation - WT0188 [ID: 709]					2012	2013
23	Replace Lime Sludge Valves @ WTP - WT0232 [ID: 1363]					2012	2012
24	Replumb Influent Connections at WTP WT0211 [ID: 1110]					2009	2013
25	S Section of 24" East Transmsn Main WT0137 [ID: 584]					2009	2013
26	Scott Blvd - Main Relocation WT0216 [ID: 1138]					2009	2010
27	Sexton Main Repl-Bus Lp 70-Mikel - WT0233 [ID: 1419]					2012	2012
28	Stadium Blvd @ Bernadette Dr - Close Loops WT0156 [ID: 659]					2010	2011
29	Upgrade Transformers & Switchgear @ WTP - WT0147 [ID: 646]					2010	2013
30	Water Treatment Plt-Treatment Modification-WT0217 [ID: 1139]					2009	2012
31	West I-70 Crossings - WT0119 [ID: 604]					2014	2015

Water Impact of Capital Projects

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.

Water**Annual and 5 Year Capital Projects**

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Water Impact of Capital Projects							
Water							
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.							
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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Fees and Service Charges	\$20,259,865	\$21,627,791	\$21,727,091	\$22,740,450
Total Operating Revenues	\$20,259,865	\$21,627,791	\$21,727,091	\$22,740,450
Operating Expenses:				
Personnel Services	\$4,787,141	\$5,183,668	\$5,105,016	\$5,520,942
Supplies & Materials	\$1,628,173	\$1,748,280	\$1,780,584	\$1,840,265
Travel & Training	\$16,724	\$26,400	\$20,414	\$26,400
Intragovernmental Charges	\$1,470,012	\$1,621,026	\$1,621,026	\$1,673,310
Utilities, Services & Other Misc.	\$2,668,796	\$3,979,459	\$3,456,879	\$3,868,499
Total Operating Expenses	\$10,570,846	\$12,558,833	\$11,983,919	\$12,929,416
Operating Income (Loss) Before Depreciation	\$9,689,019	\$9,068,958	\$9,743,172	\$9,811,034
P.I.L.O.T.	(\$2,864,826)	(\$2,962,000)	(\$2,962,000)	(\$3,100,000)
Depreciation	(\$2,552,605)	(\$2,700,000)	(\$2,630,000)	(\$2,700,000)
Operating Income	\$4,271,588	\$3,406,958	\$4,151,172	\$4,011,034
Non-Operating Revenues:				
Investment Revenue	\$860,432	\$800,000	\$1,263,193	\$800,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$198,537	\$200,890	\$164,075	\$238,590
Total Non-Operating Revenues	\$1,058,969	\$1,000,890	\$1,427,268	\$1,038,590
Non-Operating Expenses:				
Bond Interest	\$2,666,969	\$3,222,000	\$3,150,000	\$3,100,000
Bank & Paying Agent Fees	\$1,687	\$1,700	\$1,690	\$1,700
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$7,709	\$10,000	\$6,862	\$10,000
Amortization	\$55,004	\$60,000	\$75,000	\$60,000
Total Non-Operating Expenses	\$2,731,369	\$3,293,700	\$3,233,552	\$3,171,700
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$92,465)	(\$92,465)	(\$92,465)	(\$93,349)
Total Operating Transfers	(\$92,465)	(\$92,465)	(\$92,465)	(\$93,349)
Net Income(Loss) Before Capital Contributions	\$2,506,723	\$1,021,683	\$2,252,423	\$1,784,575
Capital Contribution	\$174,619	\$0	\$0	\$0
Net Income (Loss)	\$2,681,342	\$1,021,683	\$2,252,423	\$1,784,575

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Water Utility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$860,432	\$800,000	\$1,263,193	\$800,000
Fees and Service Charges +	\$20,259,865	\$21,627,791	\$21,727,091	\$22,740,450
Other Local Revenues ++	\$198,537	\$200,890	\$164,075	\$238,590
	\$21,318,834	\$22,628,681	\$23,154,359	\$23,779,040
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$21,318,834	\$22,628,681	\$23,154,359	\$23,779,040
Financial Uses of Unrestricted Cash				
Operating Expenses	\$10,570,846	\$12,558,833	\$11,983,919	\$12,929,416
Operating Transfers to Other Funds	\$92,465	\$92,465	\$92,465	\$93,349
Interest Expense and Other Non-Oper Cash Items	\$5,533,482	\$6,185,700	\$6,113,690	\$6,201,700
Principal Payments	\$2,549,095	\$2,646,558	\$2,646,558	\$2,918,904
Capital Additions	\$73,340	\$325,980	\$361,003	\$652,000
Enterprise Revenues used for Capital Projects	\$850,000	\$2,355,000	\$2,355,000	\$2,609,400
Total Expenditure Uses	\$19,669,228	\$24,164,536	\$23,552,635	\$25,404,769
Increase/(Decrease) to Cash	\$1,649,606	(\$1,535,855)	(\$398,276)	(\$1,625,729)
Beginning Cash and Other Resources		\$5,968,442	\$5,968,442	\$5,570,166
Projected Ending Cash and Other Resources	\$5,968,442 #	\$4,432,587	\$5,570,166	\$3,944,437
				15.53%

Ending Cash and Inventory for FY 2011 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

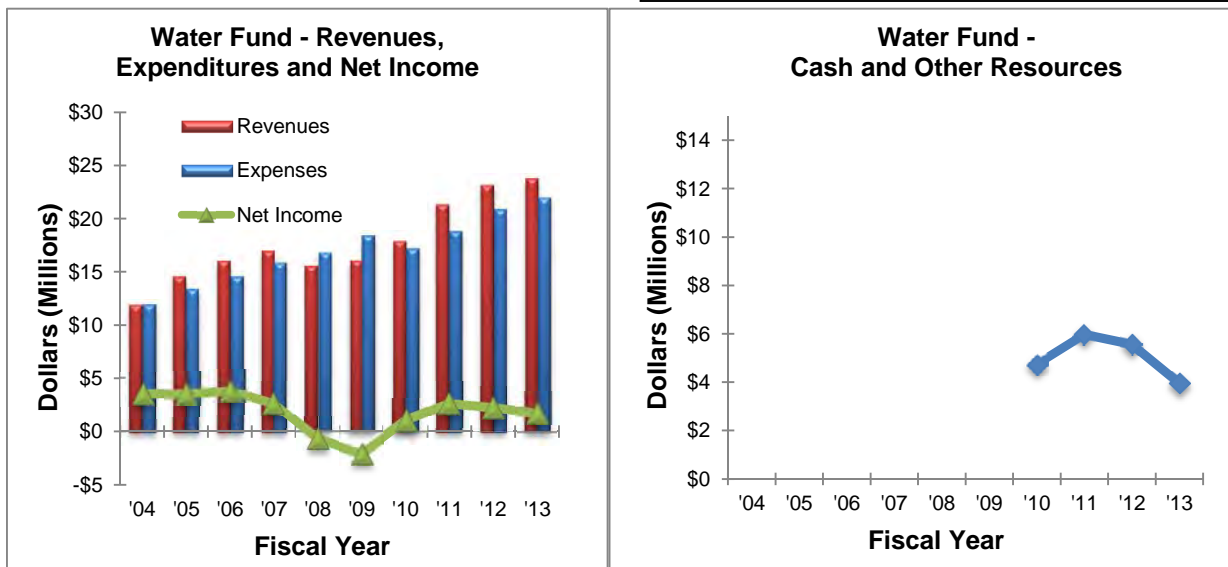
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

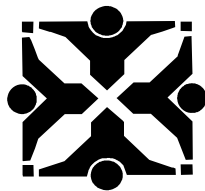
^ Other Funding Sources and Transfers do not include Capital Contributions.

Water and Electric considered one entity - Cash and Other Resources for each fund available for 2010 and subsequent years



Electric Utility Fund

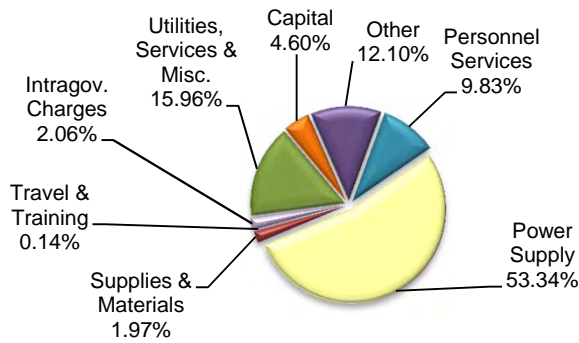
(Enterprise Fund)



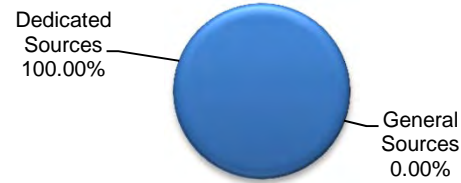
City of Columbia
Columbia, Missouri

ELECTRIC UTILITY - SUMMARY

FY 2013 Total Expenditures By Category

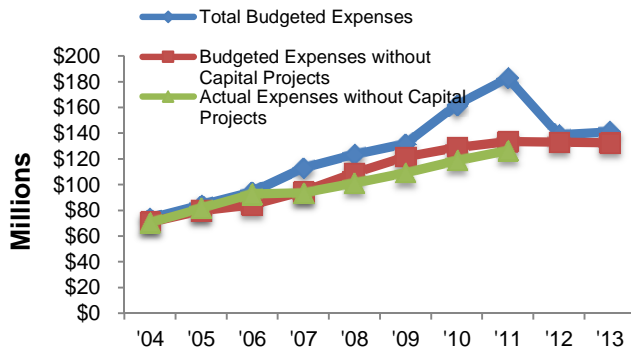


FY 2013 Totals By Funding Source

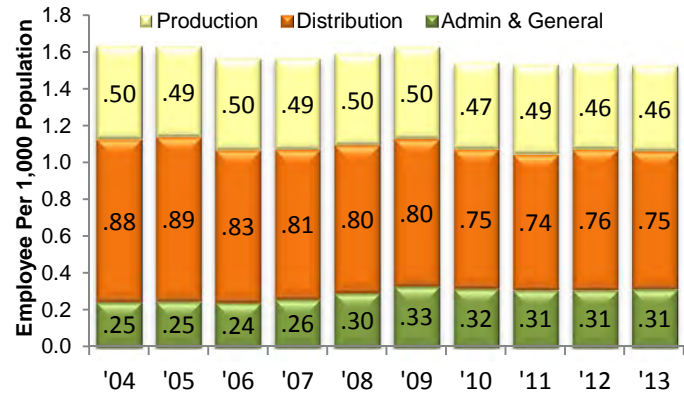


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$12,796,527	\$13,508,759	\$12,474,885	\$13,858,290	11.1%	2.6%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies & Materials	\$2,362,955	\$2,755,721	\$2,516,313	\$2,774,181	10.2%	0.7%
Travel & Training	\$125,842	\$201,403	\$178,263	\$200,003	12.2%	(0.7%)
Intragov. Charges	\$2,540,282	\$2,567,322	\$2,567,322	\$2,911,256	13.4%	13.4%
Utilities, Services & Misc.	\$19,633,481	\$23,593,809	\$23,428,998	\$22,502,508	(4.0%)	(4.6%)
Capital	\$50,453,023	\$3,104,855	\$3,408,291	\$6,484,000	90.2%	108.8%
Other	\$17,480,956	\$19,505,259	\$19,428,474	\$17,065,678	(12.2%)	(12.5%)
Total	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%
Summary						
Operating Expenses	\$97,243,151	\$101,253,014	\$89,732,716	\$102,798,238	14.6%	1.5%
Non-Operating Expenses	\$24,077,205	\$24,887,859	\$24,643,078	\$23,435,849	(4.9%)	(5.8%)
Debt Service	\$4,640,086	\$6,016,400	\$5,804,396	\$5,287,829	(8.9%)	(12.1%)
Capital Additions	\$565,275	\$839,855	\$836,356	\$909,000	8.7%	8.2%
Capital Projects	\$51,765,157	\$5,780,000	\$5,780,000	\$8,575,000	48.4%	48.4%
Total Expenses	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$1,166	\$0	\$200,000	\$0	(100.0%)	
Interest	\$1,531,772	\$1,560,000	\$2,008,000	\$1,700,000	(15.3%)	9.0%
Fees and Service Charges	\$127,424,867	\$119,724,284	\$119,253,484	\$124,087,158	4.1%	3.6%
Other Local Revenues	\$1,251,344	\$1,255,980	\$1,332,760	\$1,413,600	6.1%	12.5%
Trnsfrs & Capital Contrib.	\$2,521,152	\$0	\$0	\$0		
Use of Prior Year Sources	\$45,560,573	\$16,236,864	\$4,002,302	\$13,805,158	244.9%	(15.0%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%

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 46,200 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 (41.3%), Commercial and Industrial (49.3%), Sales to Public Authorities (8.0%), Inter-Departmental (0.9%), and Streetlights (0.5%). In addition to retail sales to customers, the Electric Utility receives revenues from participation in the Midwest Independent System Operator (MISO) energy market and as a transmission owning member of MISO.

HIGHLIGHTS / SIGNIFICANT CHANGES

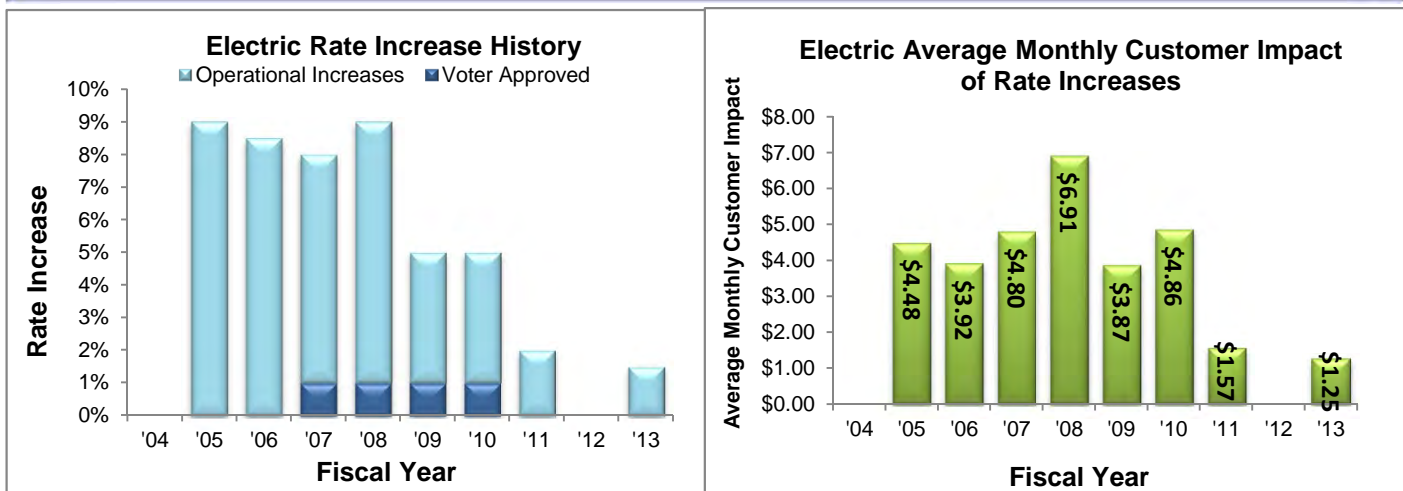
- A 1.5% operating revenue increase is included. This amount is to address increasing purchased power costs that are projected to increase over the next few years.
- Added (1) Energy Management Specialist II position to coordinate demand side management programs for the commercial sector. In addition, the position will serve as the key accounts contact for industrial customers. Added (1) Energy Educator position to coordinate all demand side management education efforts, including the use of social media. These positions are partially offset by the elimination of a supervisory position that was at a higher pay grade.
- Increased (.15) the hours of an existing 0.60 FTE Engineer II position to 0.75 FTE. This is necessary to allow more work on capital projects.

HIGHLIGHTS / SIGNIFICANT CHANGES (cont.)

- Added (1) Assistant Power Production Superintendent position to supervise Balancing Authority Operators and Dispatchers who will relocate from the Power Plant and Heuchan Building to a new operations center on the 4th floor of City Hall. This is to address standards of the North American Electric Reliability Corporation (NERC) that require a fully redundant operations center.
- Added (3) positions to transfer operation and maintenance of the Columbia Energy Center to W&L staff. All positions are fully offset by elimination of current contract services. Positions are: (1) Operations and Maintenance Technician Supervisor; (1) Operations and Maintenance Technician; and, (1) Instrument Technician. The Instrument Technician will have shared duties between Columbia Energy Center and Municipal Power Plant.
- Added (1) Equipment Operator II position to the Storeroom to allow more efficient operation and meet the needs of the water and electric utilities. Position is split 40% water and 60% electric.
- Purchased power costs increased over \$3 million due to new coal contracts for Sikeston power plant; full integration of new Prairie State units 1 and 2; and, full year of new wind energy contract.
- Eliminated the Transload Facility as an Electric revenue and expense category. The Transload Facility is a separate fund in the FY 2013 budget.
- Increased electric deposit and charging different disconnect/reconnect fees for non-residential customers. After hours residential reconnect fee was increased.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration and General	34.40	35.40	35.40	36.75	1.35
Production	54.00	53.00	53.00	54.00	1.00
Transmission and Distribution	81.80	86.90	86.90	87.50	0.60
Total Personnel	170.20	175.30	175.30	178.25	2.95
Permanent Full-Time	169.60	174.70	174.70	177.65	2.95
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	170.20	175.30	175.30	178.25	2.95

RATE INCREASE INFORMATION

Electric- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Admin & General						
Personnel Services	\$2,488,984	\$3,020,254	\$2,666,230	\$3,155,149	18.3%	4.5%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$169,829	\$205,145	\$184,250	\$220,740	19.8%	7.6%
Travel and Training	\$46,932	\$63,339	\$64,646	\$67,339	4.2%	6.3%
Intragovernmental Charges	\$2,263,414	\$2,287,822	\$2,287,822	\$2,612,490	14.2%	14.2%
Utilities, Services, & Misc.	\$13,542,601	\$15,053,359	\$13,221,720	\$15,436,857	16.8%	2.5%
Capital	\$0	\$233,000	\$233,000	\$50,000	(78.5%)	(78.5%)
Other	\$17,480,956	\$19,505,259	\$19,428,474	\$17,065,678	(12.2%)	(12.5%)
Total	\$35,992,716	\$40,368,178	\$38,086,142	\$38,608,253	1.4%	(4.4%)
Production						
Personnel Services	\$3,593,300	\$3,733,741	\$3,479,736	\$3,895,715	12.0%	4.3%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies and Materials	\$853,351	\$920,457	\$864,058	\$968,292	12.1%	5.2%
Travel and Training	\$50,545	\$63,930	\$66,272	\$58,530	(11.7%)	(8.4%)
Intragovernmental Charges	\$74,764	\$73,554	\$73,554	\$75,440	2.6%	2.6%
Utilities, Services, & Misc.	\$3,021,546	\$4,021,212	\$5,079,935	\$2,587,377	(49.1%)	(35.7%)
Capital	\$257,996	\$129,355	\$128,000	\$170,000	32.8%	31.4%
Other	\$0	\$0	\$0	\$0		
Total	\$80,749,310	\$82,482,249	\$72,485,555	\$82,965,354	14.5%	0.6%
Transmission and Distribution						
Personnel Services	\$5,417,617	\$5,614,830	\$5,497,920	\$5,807,426	5.6%	3.4%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$1,339,775	\$1,630,119	\$1,468,005	\$1,585,149	8.0%	(2.8%)
Travel and Training	\$28,365	\$74,134	\$47,345	\$74,134	56.6%	0.0%
Intragovernmental Charges	\$202,104	\$205,946	\$205,946	\$223,326	8.4%	8.4%
Utilities, Services, & Misc.	\$2,488,551	\$2,144,172	\$2,750,277	\$2,478,274	(9.9%)	15.6%
Capital	\$307,279	\$477,500	\$475,356	\$689,000	44.9%	44.3%
Other	\$0	\$0	\$0	\$0		
Total	\$9,783,691	\$10,146,701	\$10,444,849	\$10,857,309	3.9%	7.0%
Capital Projects						
Personnel Services	\$1,296,626	\$1,139,934	\$830,999	\$1,000,000	20.3%	(12.3%)
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.	\$580,783	\$2,375,066	\$2,377,066	\$2,000,000	(15.9%)	(15.8%)
Capital	\$49,887,748	\$2,265,000	\$2,571,935	\$5,575,000	116.8%	146.1%
Other	\$0	\$0	\$0	\$0		
Total	\$51,765,157	\$5,780,000	\$5,780,000	\$8,575,000	48.4%	48.4%
Department Totals						
Personnel Services	\$12,796,527	\$13,508,759	\$12,474,885	\$13,858,290	11.1%	2.6%
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000	19.8%	2.3%
Supplies and Materials	\$2,362,955	\$2,755,721	\$2,516,313	\$2,774,181	10.2%	0.7%
Travel and Training	\$125,842	\$201,403	\$178,263	\$200,003	12.2%	(0.7%)
Intragovernmental Charges	\$2,540,282	\$2,567,322	\$2,567,322	\$2,911,256	13.4%	13.4%
Utilities, Services, & Misc.	\$19,633,481	\$23,593,809	\$23,428,998	\$22,502,508	(4.0%)	(4.6%)
Capital	\$50,453,023	\$3,104,855	\$3,408,291	\$6,484,000	90.2%	108.8%
Other	\$17,480,956	\$19,505,259	\$19,428,474	\$17,065,678	(12.2%)	(12.5%)
Total	\$178,290,874	\$138,777,128	\$126,796,546	\$141,005,916	11.2%	1.6%

Electric - Production

551-7100 to 551-7199

Administration and General	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
5111/5099 - Eng. Spec I/Engr. I	0.00	1.00	1.00	1.00	
5110/5100 - Eng. Spec II/Engr. II	7.60	5.60	5.60	5.75	0.15
5109 - Engineering Supervisor	1.00	2.00	2.00	2.00	
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	1.00	2.00	2.00	2.00	
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
4800 - Communications and Mrktng S	0.80	0.80	0.80	0.80	
4521 - Energy Technician	1.00	1.00	1.00	1.00	
4518 - Energy Services Supt.	1.80	1.80	1.80	0.80	(1.00)
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	3.00	3.00	3.00	4.00	1.00
4511 - Energy Management Spec. I	0.80	0.80	0.80	0.80	
4509 - Energy Educator	0.00	0.00	0.00	1.00	1.00
4503 - Mgr. Rates/Fiscal Planning	0.80	0.80	0.80	0.80	
4502 - Senior Rate Analyst	0.60	1.60	1.60	1.60	
4501 - Rate Analyst	2.60	1.60	1.60	1.80	0.20
4203 - Management Support Spec.	0.60	0.60	0.60	0.60	
4102 - Plan Reviewer	0.60	0.60	0.60	0.60	
2990 - Director of Water & Light	0.80	0.80	0.80	0.80	
2980 - Asst. Direct. of Water & Light	0.80	0.80	0.80	0.80	
1400 - Administrative Technician	0.60	0.60	0.60	0.60	
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	34.40	35.40	35.40	36.75	1.35
Permanent Full-Time	33.80	34.80	34.80	36.15	1.35
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	34.40	35.40	35.40	36.75	1.35
Production	1.00	1.00	1.00	2.00	1.00
7693 - Ops & Maint. Technician	1.00	1.00	1.00	2.00	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	1.00	0.00	0.00	0.00	
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	3.00	1.00
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	
2616 - Transload Operations Supv.*	1.00	1.00	1.00	0.00	(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	

Electric - Transmission and Distribution

551-7200 to 551-7299

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Production- (cont)					
2421 - Utility Maint. Mechanic II	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	1.00	1.00	1.00	2.00	1.00
2303 - Equipment Operator III-773	2.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
2298 - Equipment Operator III*	0.00	1.00	1.00	0.00	(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	0.00	(1.00)
Total Personnel	54.00	53.00	53.00	54.00	1.00
Permanent Full-Time	54.00	53.00	53.00	54.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	54.00	53.00	53.00	54.00	1.00

*In FY 2013 the Transload Facility Fund was created and positions were moved to the new fund.

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	1.50	1.60	1.60	1.60	
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	8.00	8.00	8.00	
2705 - Line Supervisor I	4.00	4.00	4.00	4.00	
2703/2701 Lineworker/App Linewrkr	26.00	29.00	29.00	29.00	
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	2.00	2.00	2.00	
2302 - Equipment Operator II	3.00	3.00	3.00	3.60	0.60
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	81.80	86.90	86.90	87.50	0.60
Permanent Full-Time	81.80	86.90	86.90	87.50	0.60
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	81.80	86.90	86.90	87.50	0.60
Department Totals					
Permanent Full-Time	169.60	174.70	174.70	177.65	2.95
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	170.20	175.30	175.30	178.25	2.95

MAJOR PROJECTS**This budget provides funding for the following projects:**

- Numerous Annual Projects:
 - Commercial Expansion
 - Distribution Transformers
 - Fiber Optic Cable
 - New Electric Connections
 - Replace Circuit Breakers
 - Replacement of Existing Overhead
 - Replacement of Existing UG System
 - Residential Expansion
 - Street Light Additions
 - Substation Feeder Additions
 - Transmission System Replacement
 - Underground Conversion
- 69 Kv Relay Upgrades
- Renewable Installations
- Harmony Branch T4 Transformer
- Perche Substation Trans Interconnect
- Potential Property Purchase

HIGHLIGHTS / GOALS

- Projects funded with enterprise revenue are included in this budget.

FISCAL IMPACT

This includes the major capital improvements that are outlined in our Capital Improvement Program.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Electric							
1 Annual Bond Contingency - EL0009 [ID: 557]							
Future Ballot				\$1,500,000	\$1,000,000		
Total				\$1,500,000	\$1,000,000		
2 Annual Commercial Expansion - EL0117 [ID: 556]							
Ent Rev	\$600,000	\$600,000	\$600,000	\$2,800,000	\$2,400,000		
Total	\$600,000	\$600,000	\$600,000	\$2,800,000	\$2,400,000		
3 Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
Ent Rev		\$600,000	\$600,000	\$1,300,000	\$1,000,000		
Future Ballot				\$1,700,000	\$1,400,000		
Total		\$600,000	\$600,000	\$3,000,000	\$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	\$100,000	\$100,000	\$240,000	\$160,000		
Total	\$80,000	\$100,000	\$100,000	\$240,000	\$160,000		
6 Annual Load Management - EL0049 [ID: 561]							
Ent Rev	\$100,000	\$100,000	\$100,000	\$300,000	\$200,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$200,000		
7 Annual New Electric Connections - EL0053 [ID: 563]							
Ent Rev	\$800,000	\$800,000	\$800,000	\$3,450,000	\$2,900,000		
Total	\$800,000	\$800,000	\$800,000	\$3,450,000	\$2,900,000		
8 Annual Replace Circuit Breakers - EL0153 [ID: 1109]							
Ent Rev	\$250,000	\$250,000	\$250,000	\$750,000	\$500,000		
Total	\$250,000	\$250,000	\$250,000	\$750,000	\$500,000		
9 Annual Replacement of Existing Overhead - EL0118 [ID: 651]							
Ent Rev	\$600,000	\$300,000	\$300,000	\$600,000			
Future Ballot				\$300,000	\$600,000		
Total	\$600,000	\$300,000	\$300,000	\$900,000	\$600,000		
10 Annual Replacement of Existing UG System EL0107 [ID: 562]							
Ent Rev	\$200,000	\$200,000	\$200,000	\$400,000			
Future Ballot				\$200,000	\$400,000		
Total	\$200,000	\$200,000	\$200,000	\$600,000	\$400,000		
11 Annual Residential Expansion - EL0116 [ID: 564]							
Ent Rev		\$600,000	\$600,000	\$2,800,000	\$2,400,000		
Total		\$600,000	\$600,000	\$2,800,000	\$2,400,000		
12 Annual Street Light Additions - EL0052 [ID: 565]							
Ent Rev	\$100,000	\$100,000	\$100,000	\$200,000			
Future Ballot				\$400,000	\$400,000		
Total	\$100,000	\$100,000	\$100,000	\$600,000	\$400,000		
13 Annual Substation Feeder Additions - EL0115 [ID: 566]							
Ent Rev	\$500,000	\$800,000	\$800,000	\$1,800,000	\$1,200,000		
Future Ballot				\$3,000,000	\$2,000,000		
Total	\$500,000	\$800,000	\$800,000	\$4,800,000	\$3,200,000		

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

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

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Electric							
14 Annual Transmission System Replacement - EL0101 [ID: 567]							
Ent Rev	\$250,000	\$250,000	\$250,000	\$500,000			
Future Ballot				\$250,000	\$500,000		
Total	\$250,000	\$250,000	\$250,000	\$750,000	\$500,000		
15 Annual Underground Conversion - EL0027 [ID: 555]							
Ent Rev	\$600,000	\$600,000	\$600,000				
Future Ballot				\$2,400,000	\$1,600,000		
Total	\$600,000	\$600,000	\$600,000	\$2,400,000	\$1,600,000		
16 69 Kv Relay Upgrade - Phase 3 - EL0146 [ID: 985]							
Ent Rev		\$250,000				2014	2014
Total		\$250,000					
17 Landfill Gas Generator Expansion - EL0155 [ID: 1166]							
Ent Rev	\$1,000,000					2012	2013
Future Ballot				\$1,000,000			
Total	\$1,000,000			\$1,000,000			
18 Renewable Installations - EL0172 [ID: 1509]							
Ent Rev		\$200,000				2012	2014
Total		\$200,000					
19 Business Loop 70 - Phase 5 Undergrounding - EL0140 [ID: 689]							
Future Ballot				\$2,450,000		2014	2015
Total				\$2,450,000			
20 Business Loop 70 - Phase 6 Undergrounding - EL0141 [ID: 690]							
Future Ballot				\$1,500,000		2015	2016
Total				\$1,500,000			
21 Harmony Branch T4 Transformer - EL0171 [ID: 1484]							
Ent Rev		\$350,000	\$350,000	\$300,000		2013	2015
Total		\$350,000	\$350,000	\$300,000			
22 Mill Creek Substation Trans Interconnect - EL0149 [ID: 1052]							
Future Ballot				\$11,000,000		2016	2016
Total				\$11,000,000			
23 Perche Substation Trans Interconnect - EL0148 [ID: 1050]							
Ent Rev		\$675,000				2011	2015
Future Ballot				\$11,000,000			
Total		\$675,000		\$11,000,000			
24 Potential Property Purchase - 04/19/2010 Contract [ID: 1476]							
Ent Rev		\$1,000,000	\$1,000,000	\$1,000,000		2015	
Total		\$1,000,000	\$1,000,000	\$1,000,000			

Electric Funding Source Summary

Ent Rev	\$5,380,000	\$8,575,000	\$7,450,000	\$16,440,000	\$10,760,000		
---------	-------------	-------------	-------------	--------------	--------------	--	--

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Electric Funding Source Summary							
New Funding	\$5,380,000	\$8,575,000	\$7,450,000	\$16,440,000	\$10,760,000		
Future Ballot				\$36,700,000	\$7,900,000		
Future Ballot				\$36,700,000	\$7,900,000		
Total	\$5,380,000	\$8,575,000	\$7,450,000	\$53,140,000	\$18,660,000		

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	69 Kv Relay Upgrade - Phase 2 - EL0145 [ID: 984]	2012	2014
4	BLoop 70 - Phase 2 Undrgrndg Parkade-Jeff - EL0119 [ID: 550]	2008	2011
5	BLoop 70 - Phase 4 Undrgrndg Garth-Prov - EL0127 [ID: 675]	2013	2014
6	Broadway Undergrounding - EL0120 [ID: 549]	2009	2015
7	Business Loop 70 - Phase 3 Undergrounding - EL0126 [ID: 674]	2009	2012
8	Clark Ln-Rte PP to St.Charles Rd-SLA EL0135 [ID: 684]	2008	2012
9	Coal Bunkers & Machine Storage Shed - EL0100 [ID: 569]	2007	2012
10	Distr. Center/Yard - Consoltdn & Expnsn EL0106 [ID: 545]	2007	2012
11	E.Broadway-Hinkson Creek-Brickton Dr.SLA EL0134 [ID: 683]	2008	2012
12	Eastpointe Electric Loop Closure - EL0169 [ID: 1395]	2011	2012
13	Hickman HS Providence Sidewalk UG'ing - EL0167 [ID: 1390]	2011	2012
14	New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]	2010	2012
15	Opt1 Purch. 36 MW - Columbia Energy Center EL0113 [ID: 552]	2011	2011
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	2013
19	Reconductor 69kV line - Bolstad - Switzler-EL0163 [ID: 1329]	2011	2013
20	Replace Measurement & Data Acquisition Sys - EL0159 [ID: 1203]	2010	2012
21	Replace UG electric, Keene & Lansing - EL0168 [ID: 1391]	2011	2012
22	Transmission Improvements - EL0112 [ID: 548]	2008	2013

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.
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.

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Electric Impact of Capital Projects							
Electric							
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							
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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Fees and Service Charges	\$127,257,017	\$119,561,000	\$119,090,200	\$123,921,000
Locator Service Fees	\$167,850	\$163,284	\$163,284	\$166,158
Total Operating Revenues	\$127,424,867	\$119,724,284	\$119,253,484	\$124,087,158
Operating Expenses:				
Personnel Services	\$11,499,901	\$12,368,825	\$11,643,886	\$12,858,290
Power Supply	\$72,897,808	\$73,540,000	\$62,794,000	\$75,210,000
Supplies & Materials	\$2,362,955	\$2,755,721	\$2,516,313	\$2,774,181
Travel & Training	\$125,842	\$201,403	\$178,263	\$200,003
Intragovernmental Charges	\$2,540,282	\$2,567,322	\$2,567,322	\$2,911,256
Utilities, Services & Other Misc.	\$7,816,363	\$9,819,743	\$10,032,932	\$8,844,508
Total Operating Expenses	\$97,243,151	\$101,253,014	\$89,732,716	\$102,798,238
Operating Income (Loss) Before Depreciation	\$30,181,716	\$18,471,270	\$29,520,768	\$21,288,920
P.I.L.O.T.	(\$11,226,549)	(\$11,360,000)	(\$11,000,000)	(\$11,619,000)
Depreciation	(\$9,814,950)	(\$11,250,000)	(\$11,323,518)	(\$11,000,000)
Operating Income	\$9,140,217	(\$4,138,730)	\$7,197,250	(\$1,330,080)
Non-Operating Revenues:				
Investment Revenue	\$1,531,772	\$1,560,000	\$2,008,000	\$1,700,000
Revenue From Other Gov't Units	\$1,166	\$0	\$200,000	\$0
Misc. Non-Operating Revenue	\$1,251,344	\$1,255,980	\$1,332,760	\$1,413,600
Total Non-Operating Revenues	\$2,784,282	\$2,815,980	\$3,540,760	\$3,113,600
Non-Operating Expenses:				
Bond Interest	\$4,640,086	\$6,016,400	\$5,804,396	\$5,287,829
Bank & Paying Agent Fees	\$1,219	\$9,000	\$2,000	\$9,000
Loss on Disposal Assets	\$8,567	\$30,000	\$17,000	\$30,000
Amortization	\$84,910	\$69,000	\$130,701	\$130,000
Total Non-Operating Expenses	\$4,734,782	\$6,124,400	\$5,954,097	\$5,456,829
Operating Transfers:				
Operating Transfers From Other Funds	\$2,521,152	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,941,010)	(\$2,169,859)	(\$2,169,859)	(\$647,849)
Total Operating Transfers	(\$419,858)	(\$2,169,859)	(\$2,169,859)	(\$647,849)
Net Income(Loss) Before Capital Contributions	\$6,769,859	(\$9,617,009)	\$2,614,054	(\$4,321,158)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$6,769,859	(\$9,617,009)	\$2,614,054	(\$4,321,158) ~

~ 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 Electric Utility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,166	\$0	\$200,000	\$0
Interest	\$1,531,772	\$1,560,000	\$2,008,000	\$1,700,000
Fees and Service Charges +	\$127,424,867	\$119,724,284	\$119,253,484	\$124,087,158
Other Local Revenues ++	\$1,251,344	\$1,255,980	\$1,332,760	\$1,413,600
	\$130,209,149	\$122,540,264	\$122,794,244	\$127,200,758
Other Funding Sources/Transfers^	\$2,521,152	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$132,730,301	\$122,540,264	\$122,794,244	\$127,200,758
Financial Uses of Unrestricted Cash				
Operating Expenses	\$97,243,151	\$101,253,014	\$89,732,716	\$102,798,238
Operating Transfers to Other Funds	\$2,941,010	\$2,169,859	\$2,169,859	\$647,849
Interest Expense and Other Non-Oper Cash Items	\$15,867,854	\$17,385,400	\$16,806,396	\$16,915,829
Principal Payments	\$1,625,905	\$1,683,443	\$1,683,443	\$3,126,096
Capital Additions	\$565,275	\$839,855	\$836,356	\$909,000
Enterprise Revenues used for Capital Projects	\$4,150,000	\$5,780,000	\$5,780,000	\$8,575,000
Total Expenditure Uses	\$122,393,195	\$129,111,571	\$117,008,770	\$132,972,012
Increase/(Decrease) to Cash	\$10,337,106	(\$6,571,307)	\$5,785,474	(\$5,771,254)
Beginning Cash and Other Resources		\$10,337,106	\$10,337,106	\$16,122,580
Projected Ending Cash and Other Resources	\$10,337,106 #	\$3,765,799	\$16,122,580	\$10,351,326
				7.78%

Ending Cash and Inventory for FY 2011 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

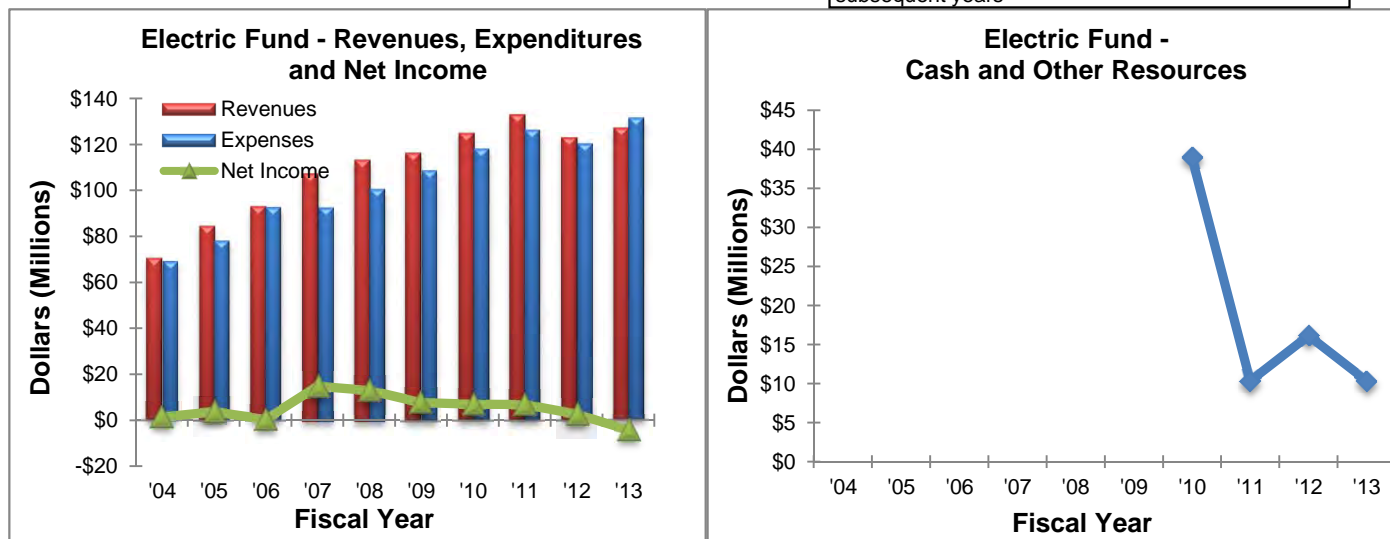
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

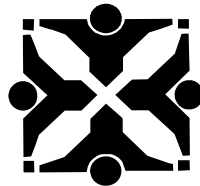
^ Other Funding Sources and Transfers do not include Capital Contributions.

Water and Electric considered one entity - Cash and Other Resources for each fund available for 2010 and subsequent years



(THIS PAGE LEFT INTENTIONALLY BLANK)

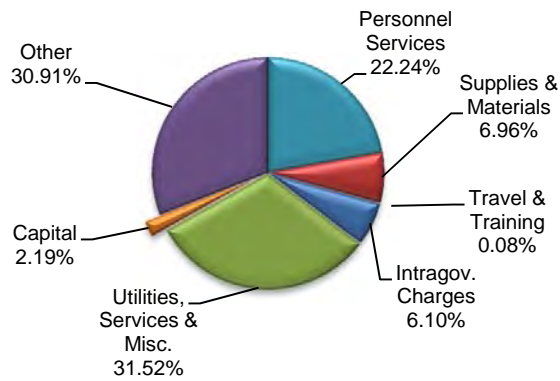
Sewer Utility Fund (Enterprise Fund)



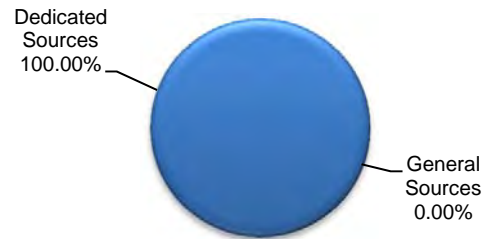
*City of Columbia
Columbia, Missouri*

SEWER UTILITY - SUMMARY

FY 2013 Total Expenditures By Category

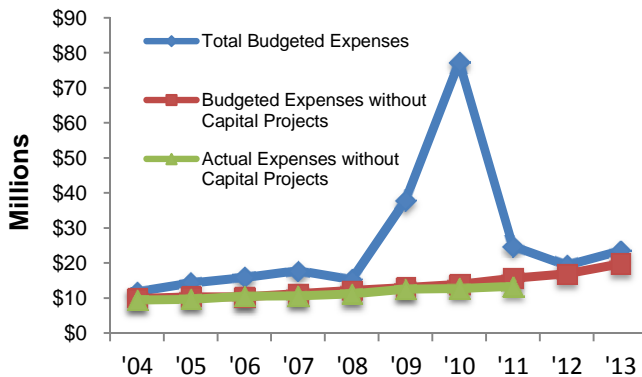


FY 2013 Totals By Funding Source

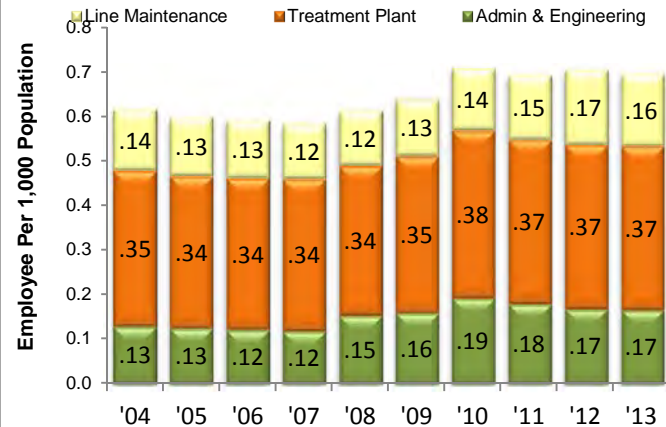


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$4,352,666	\$4,894,360	\$4,719,010	\$5,211,095	10.4%	6.5%
Supplies & Materials	\$636,411	\$1,039,374	\$896,744	\$1,631,653	82.0%	57.0%
Travel & Training	\$5,505	\$17,897	\$14,921	\$17,897	19.9%	0.0%
Intragov. Charges	\$1,268,244	\$1,456,509	\$1,456,517	\$1,429,377	(1.9%)	(1.9%)
Utilities, Services & Misc.	\$30,552,548	\$5,528,933	\$5,174,255	\$7,385,438	42.7%	33.6%
Capital	\$458,455	\$409,776	\$400,702	\$514,000	28.3%	25.4%
Other	\$5,294,306	\$5,907,114	\$5,261,414	\$7,242,715	37.7%	22.6%
Total	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%
Summary						
Operating Expenses	\$7,850,327	\$10,486,922	\$9,584,852	\$11,898,285	24.1%	13.5%
Non-Operating Expenses	\$3,486,671	\$3,483,037	\$3,740,370	\$4,684,089	25.2%	34.5%
Debt Service	\$1,594,062	\$2,524,077	\$1,847,488	\$2,666,151	44.3%	5.6%
Capital Additions	\$381,238	\$409,776	\$400,702	\$514,000	28.3%	25.4%
Capital Projects	\$29,255,837	\$2,350,151	\$2,350,151	\$3,669,650	56.1%	56.1%
Total Expenses	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$959,841	\$916,786	\$930,307	\$916,785	(1.5%)	(0.0%)
Fees and Service Charges	\$14,470,315	\$16,236,942	\$16,116,412	\$18,724,004	16.2%	15.3%
Other Local Revenues	\$141,961	\$5,800	\$378,364	\$79,300	(79.0%)	1267.2%
Trnsfrs & Capital Contrib.	\$377,117	\$1,600,000	\$314,747	\$300,000	(4.7%)	(81.3%)
Use of Prior Year Sources	\$26,618,901	\$494,435	\$183,733	\$3,412,086	1757.1%	590.1%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%

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 48,250 sewer utility customers.

HIGHLIGHTS / SIGNIFICANT CHANGES

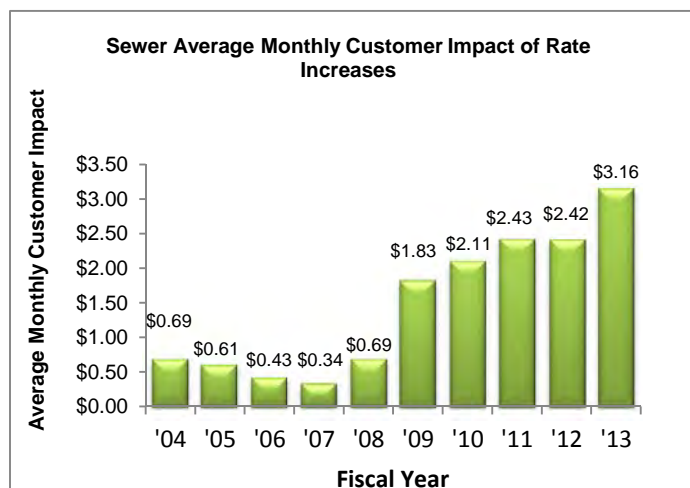
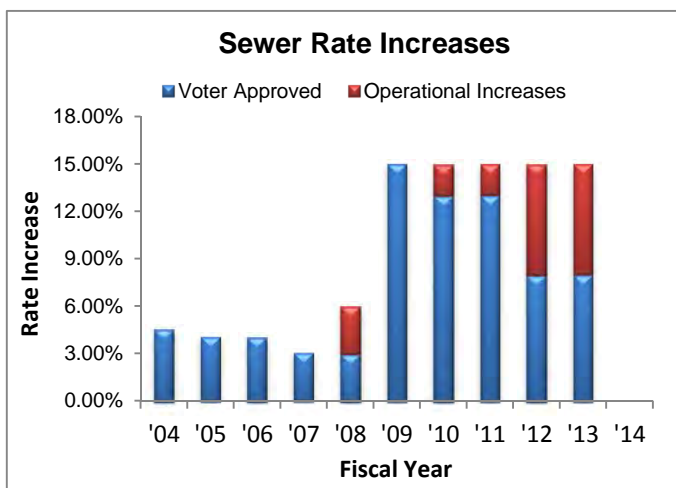
- Includes a 15% rate increase - necessary to support the ballot issue passed by voters in April 2008 and increased operating costs.
- Includes approximately \$1.2 million in additional operating expenses necessitated due to new processes included as part of the Columbia Regional Wastewater Treatment Facility improvement project.
- Provides new software for modeling and asset management of both the sanitary sewer and storm water systems. The cost is divided equally between the Sewer and Storm Water Utilities.
- Includes a reorganization that combines the Sewer Utility, Storm Water Utility and the Environmental Services Section into a single working division within the Public Works Department.

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.

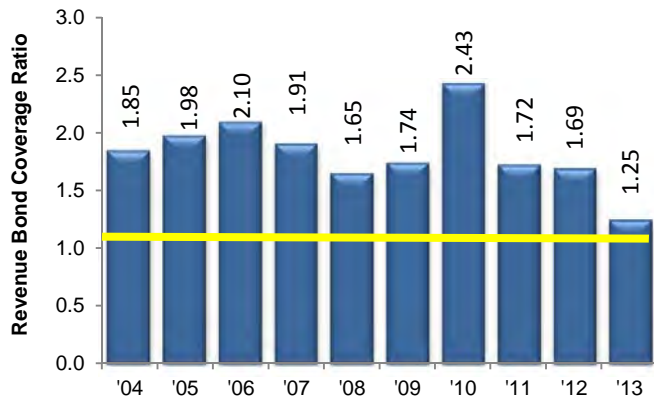
AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	3.85	3.90	3.90	3.99	0.09
Engineering	15.92	15.25	15.25	15.40	0.15
Treatment Plant/Field O & M	41.00	42.00	42.00	43.00	1.00
Line Maintenance	16.20	19.20	19.20	19.00	(0.20)
Total Personnel	76.97	80.35	80.35	81.39	1.04
Permanent Full-Time	76.47	79.85	79.85	80.89	1.04
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	76.97	80.35	80.35	81.39	1.04

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.

Sanitary Sewer- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$262,077	\$271,725	\$245,010	\$374,371	52.8%	37.8%
Supplies and Materials	\$9,497	\$16,759	\$11,754	\$15,794	34.4%	(5.8%)
Travel and Training	\$637	\$1,645	\$1,645	\$1,733	5.3%	5.3%
Intragovernmental Charges	\$892,070	\$979,857	\$979,857	\$950,578	(3.0%)	(3.0%)
Utilities, Services, & Misc.	\$147,379	\$208,117	\$444,690	\$210,098	(52.8%)	1.0%
Capital	\$20,996	\$0	\$0	\$0		
Other	\$3,190,137	\$4,124,380	\$3,444,877	\$5,426,040	57.5%	31.6%
Total	\$4,522,793	\$5,602,483	\$5,127,833	\$6,978,614	36.1%	24.6%

Engineering

Personnel Services	\$837,940	\$847,405	\$741,826	\$837,631	12.9%	(1.2%)
Supplies and Materials	\$19,951	\$26,650	\$21,829	\$28,850	32.2%	8.3%
Travel and Training	\$2,633	\$2,916	\$2,915	\$2,916	0.0%	0.0%
Intragovernmental Charges	\$94,778	\$136,923	\$136,923	\$129,583	(5.4%)	(5.4%)
Utilities, Services, & Misc.	\$38,468	\$27,369	\$21,962	\$34,642	57.7%	26.6%
Capital	\$28,604	\$46,000	\$42,144	\$17,000	(59.7%)	(63.0%)
Other	\$163,292	\$36,600	\$44,120	\$44,120	0.0%	20.5%
Total	\$1,185,666	\$1,123,863	\$1,011,719	\$1,094,742	8.2%	(2.6%)

Treatment Plant/Field O&M

Personnel Services	\$2,103,798	\$2,402,586	\$2,311,355	\$2,550,068	10.3%	6.1%
Supplies and Materials	\$421,614	\$740,241	\$601,328	\$1,327,454	120.8%	79.3%
Travel and Training	\$1,045	\$7,575	\$5,596	\$8,273	47.8%	9.2%
Intragovernmental Charges	\$125,547	\$167,043	\$167,043	\$176,269	5.5%	5.5%
Utilities, Services, & Misc.	\$1,156,272	\$2,308,771	\$1,934,998	\$2,817,211	45.6%	22.0%
Capital	\$8,075	\$303,776	\$298,593	\$294,500	(1.4%)	(3.1%)
Other	\$222,530	\$337,978	\$224,417	\$224,417	0.0%	(33.6%)
Total	\$4,038,881	\$6,267,970	\$5,543,330	\$7,398,192	33.5%	18.0%

Line Maintenance

Personnel Services	\$843,954	\$1,047,853	\$1,033,120	\$1,124,234	8.8%	7.3%
Supplies and Materials	\$179,019	\$255,724	\$252,533	\$259,555	2.8%	1.5%
Travel and Training	\$1,190	\$5,761	\$4,765	\$4,975	4.4%	(13.6%)
Intragovernmental Charges	\$155,849	\$172,686	\$172,694	\$172,947	0.1%	0.2%
Utilities, Services, & Misc.	\$644,610	\$959,316	\$819,453	\$978,628	19.4%	2.0%
Capital	\$323,563	\$60,000	\$59,965	\$202,500	237.7%	237.5%
Other	\$1,416,773	\$1,408,156	\$1,548,000	\$1,548,138	0.0%	9.9%
Total	\$3,564,958	\$3,909,496	\$3,890,530	\$4,290,977	10.3%	9.8%

Capital Projects

Personnel Services	\$304,897	\$324,791	\$387,699	\$324,791	(16.2%)	0.0%
Supplies and Materials	\$6,330	\$0	\$9,300	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$28,565,819	\$2,025,360	\$1,953,152	\$3,344,859	71.3%	65.1%
Capital	\$77,217	\$0	\$0	\$0		
Other	\$301,574	\$0	\$0	\$0		
Total	\$29,255,837	\$2,350,151	\$2,350,151	\$3,669,650	56.1%	56.1%

Department Totals

Personnel Services	\$4,352,666	\$4,894,360	\$4,719,010	\$5,211,095	10.4%	6.5%
Supplies and Materials	\$636,411	\$1,039,374	\$896,744	\$1,631,653	82.0%	57.0%
Travel and Training	\$5,505	\$17,897	\$14,921	\$17,897	19.9%	0.0%
Intragovernmental Charges	\$1,268,244	\$1,456,509	\$1,456,517	\$1,429,377	(1.9%)	(1.9%)
Utilities, Services, & Misc.	\$30,552,548	\$5,528,933	\$5,174,255	\$7,385,438	42.7%	33.6%
Capital	\$458,455	\$409,776	\$400,702	\$514,000	28.3%	25.4%
Other	\$5,294,306	\$5,907,114	\$5,261,414	\$7,242,715	37.7%	22.6%
Total	\$42,568,135	\$19,253,963	\$17,923,563	\$23,432,175	30.7%	21.7%

Sanitary Sewer- Authorized Positions

Administration	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
6595 - Risk Management Specialist	0.00	0.10	0.10	0.10	
5901 - Director of Public Works	0.00	0.00	0.00	0.22	0.22
5800 - Asst to the Pub. Works Dir.	0.00	0.00	0.00	0.10	0.10
5109 - Engineering Supervisor*	0.00	0.00	0.00	0.80	0.80
5108 - Engineering Manager*	0.00	0.00	0.00	0.80	0.80
5107 - Operations Manager*	0.25	0.20	0.20	0.00	(0.20)
5106 - Asst Public Works Director*	0.05	0.05	0.05	0.40	0.35
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
4502 - Senior Rates Analyst	0.25	0.25	0.25	0.15	(0.10)
4501 - Rates Analyst	0.25	0.25	0.25	0.15	(0.10)
2427 - Sewer Utility Manager*	1.00	1.00	1.00	0.00	(1.00)
2401 - Maintenance Assistant I	1.00	1.00	1.00	0.00	(1.00)
1003 - Admin. Support Assistant III	1.00	1.00	1.00	1.22	0.22
Total Personnel	3.85	3.90	3.90	3.99	0.09
Permanent Full-Time	3.85	3.90	3.90	3.99	0.09
Permanent Part-Time	0.00	0.00	0.00	0.00	
	3.85	3.90	3.90	3.99	0.09

*In FY 2013 the Operations Manager was reclassified to an Assistant Public Works Director, Sewer Utility Manager was reclassified to an Engineering Manager and the Manager of Environmental Services was reclassified to an Engineering Supervisor.

Engineering

5122 - Mgr of Environmental Svc	0.50	0.50	0.50	0.00	(0.50)
5111/5099 - Eng. Spec. I/Engr. I	2.00	1.00	1.00	1.00	
5110/5100 - Eng. Spec. II/Engr. II	4.17	4.75	4.75	4.75	
5023 - City Land Surveyor	0.05	0.05	0.05	0.25	0.20
5015 - Property Acquisition Coordinator	0.15	0.15	0.15	0.15	
5004 - Engineering Aide IV	0.25	0.00	0.00	0.00	
5003 - Engineering Aide III	5.75	5.75	5.75	5.75	
5002 - Engineering Aide II	2.60	3.05	3.05	3.25	0.20
5001 - Engineering Aide I	0.45	0.00	0.00	0.00	
2408 - Construction Project Manager	0.00	0.00	0.00	0.25	0.25
Total Personnel	15.92	15.25	15.25	15.40	0.15
Permanent Full-Time	15.42	14.75	14.75	14.90	0.15
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	15.92	15.25	15.25	15.40	0.15

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	1.00	1.00	2.00	1.00
2421 - Utility Maint. Mechanic II	0.00	1.00	1.00	0.00	(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	
2590 - Sewer Utility Lead Oper-773*	0.00	0.00	0.00	1.00	1.00
2305 - Public Works Supervisor I*	1.00	1.00	1.00	0.00	(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	
2601 - WWTP Operator I	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	
2426 - Utility Maintenance Supv.	1.00	0.00	0.00	0.00	

Sanitary Sewer- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Treatment Plant/Field O&M- cont					
WWT MAINTENANCE:					
2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic III-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	0.00	1.00	1.00	1.00	
2422 - Utility Maint. Mechanic I	2.00	1.00	1.00	0.00	(1.00)
2421 - Utility Maint. Mechanic II	4.00	3.00	3.00	4.00	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	2.00	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	2.00	2.00	2.00	
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
Total Personnel	41.00	42.00	42.00	43.00	1.00
Permanent Full-Time	41.00	42.00	42.00	43.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.00	42.00	42.00	43.00	1.00
Line Maintenance					
2590 - Sewer Utility Lead Oper-773*	0.00	0.00	0.00	3.00	3.00
2430 - Sewer Maintenance Supt.	1.00	1.00	1.00	1.00	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician*	0.00	0.00	0.00	2.00	2.00
2306 - Public Works Supervisor II*	0.00	2.00	2.00	0.00	(2.00)
2305 - Public Works Supervisor I*	5.00	3.00	3.00	0.00	(3.00)
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	7.00	10.00	10.00	10.00	
2003 - Custodian	0.00	0.00	0.00	0.00	
1003 - Admin. Support Assistant III	0.20	0.20	0.20	0.00	(0.20)
Total Personnel	16.20	19.20	19.20	19.00	(0.20)
Permanent Full-Time	16.20	19.20	19.20	19.00	(0.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.20	19.20	19.20	19.00	(0.20)
Total Department					
Permanent Full-Time	76.47	79.85	79.85	80.89	1.04
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	76.97	80.35	80.35	81.39	1.04

*In FY 2013 (2) Public Works Supervisor II's were reclassified to CCTV Technicians and the Public Works Supervisor I's were reclassified to a Sewer Utility Lead Operators.

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 2012 include the Bear Creek Bank Stabilization - Wonder Bread Site project, Clear Creek Pump Station and Force Main Project, Hinkson Creek Siphon Elimination Project, Hinkson Creek Outfall Sewer Replacement Project and PCCE #7 - Edgewood Ave.
- The Sewer District 165 - Maple Bluff Sewer District, Hominy Branch Outfall Relief and North Grindstone Outfall Extension Phase II projects are currently under construction and are anticipated to be completed in the first quarter of FY 2013.
- The CIP projects that are anticipated to be completed in FY 2013 include Haystack Acres Pump Station Interceptor, Stadium & I-70 Sewer Relocation project, 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, is expected to be substantially complete by the end of FY 2012 with final completion in FY2013.
- Easement acquisition and 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 2013, such as Sewer District #161-Stewart-Ridge, PCCE #6-South Country Club Drive, PCCE#8-Thilly & Lathrop, PCCE#11-Wilson Street/High Street, PCCE #15-Anderson, PCCE#17-Wilson Street/Ross Street & PCCE #19-Sunset Lane.
- 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 2013.

FISCAL IMPACT

In order to pay back the 2008 revenue bonds, a rate increase of 8% will be implemented in FY 2013, along with a 7% rate increase to cover increased operating costs.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	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]							
Total							
3 Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]							
Ent Rev	\$500,000	\$500,000					
Unfunded			\$500,000	\$1,500,000	\$2,000,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$2,000,000		
4 Annual Sewer System Improvements - C43183 [ID: 750]							
Ent Rev	\$500,000	\$500,000					
Unfunded			\$500,000	\$1,500,000	\$2,000,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$2,000,000		
5 Douglass High School Sewer Relocation C43243 [ID: 1519] 2013 2013							
Ent Rev		\$175,000					
Total		\$175,000					
6 North Grindstone Creek Bank Stabilization C43244 [ID: 1530] 2013 2013							
Ent Rev		\$200,000					
Total		\$200,000					
7 North Grindstone Outfall Ext. Phase III C43214 [ID: 732] 2009 2014							
Future Ballot			\$1,140,000				
Total			\$1,140,000				
8 PCCE # 3 - Stewart & Medavista - C43198 [ID: 780] 2012 2013							
2008 Ballot		\$324,000					
Total		\$324,000					
9 PCCE # 6 - S Cntry Club Dr Area C43203 [ID: 1028] 2009 2013							
PYA Ballot		\$70,000					
Total		\$70,000					
10 PCCE # 8 : Thilly Lathrop C43221 [ID: 1241] 2010 2013							
2008 Ballot		\$600,000					
Total		\$600,000					
11 PCCE #11 - Wilson Street / High Street C43224 [ID: 1339] 2010 2014							
2008 Ballot			\$95,000				
Total			\$95,000				
12 PCCE #15 - Anderson Ave. C43223 [ID: 1193] 2010 2013							
2008 Ballot		\$410,000					
Total		\$410,000					
13 PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341] 2010 2014							
PYA Ballot			\$220,000				
Total			\$220,000				
14 PCCE #18 - Spring Valley Road C43241 [ID: 1365] 2013 2013							
2008 Ballot	\$16,350						
PYA Ballot		\$92,650					
Total	\$16,350	\$92,650					

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sewer							
15 PCCE #19 - Sunset Lane C43227 [ID: 1342]						2010	2012
2008 Ballot		\$310,000					
Total		\$310,000					
16 Ridgeway Cottages [ID: 1319]						2010	2014
Unfunded			\$16,000				
Total			\$16,000				
17 Sewer District #165 - Maple Bluff Dr. Area C43207 [ID: 1027]						2009	2011
Total							
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]						2012	2014
Future Ballot			\$6,700,000				
Total			\$6,700,000				
20 Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]						2013	2014
Ent Rev		\$50,000	\$450,000				
Total		\$50,000	\$450,000				
21 Westwood Avenue Sewer Relocation C43246 [ID: 1518]						2013	2014
Ent Rev		\$25,000	\$150,000				
Total		\$25,000	\$150,000				
22 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]						2015	2016
Future Ballot				\$1,600,000			
Total				\$1,600,000			
23 B-9 Relief Sewer - Garth & Vandiver [ID: 795]						2015	2016
Future Ballot				\$600,000			
Total				\$600,000			
24 C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]						2015	2016
Future Ballot				\$250,000			
Total				\$250,000			
25 Gans Creek Pump Station Upgrade [ID: 1196]						2015	2016
Future Ballot				\$2,200,000			
Total				\$2,200,000			
26 Henderson Branch Sewer Ext. (Midway Sewer Ext) [ID: 1060]						2016	2017
Future Ballot				\$2,000,000			
Total				\$2,000,000			
27 Lower Southwest Outfall Relief Sewer [ID: 798]						2015	2016
Future Ballot				\$700,000			
Total				\$700,000			
28 M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]						2015	2016
Future Ballot				\$390,000			
Total				\$390,000			

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sewer							
29 PCCE #12 - Maplewood Drive C43238 [ID: 1368]						2013	2015
2008 Ballot	\$14,550						
Future Ballot				\$82,450			
Total	\$14,550			\$82,450			
30 PCCE #14 - Cliff Drive C43239 [ID: 1367]						2013	2015
2008 Ballot	\$39,750						
Future Ballot				\$225,250			
Total	\$39,750			\$225,250			
31 PCCE #16 - Bingham Rd & West Ridgeley Road C43240 [ID: 1366]						2013	2015
2008 Ballot	\$21,750						
Future Ballot				\$123,250			
Total	\$21,750			\$123,250			
32 PCCE #20 - Ridgemont [ID: 1369]						2014	2015
Future Ballot			\$28,500	\$161,500			
Total			\$28,500	\$161,500			
33 Prathersville Area Sewer District [ID: 1527]						2014	2015
Ent Rev			\$35,000	\$290,000			
Total			\$35,000	\$290,000			
34 Sewer District #171 - Crites Lane [ID: 1361]						2016	2017
Future Ballot				\$73,000			
Total				\$73,000			
35 Sewer District - Hillcreek Road [ID: 1370]						2016	2017
Future Ballot				\$430,000			
Total				\$430,000			
36 Sexton Road Relief Sewer [ID: 1326]						2014	2015
Future Ballot			\$200,000	\$2,000,000			
Total			\$200,000	\$2,000,000			
37 Southwest Trunk #2 Relief Sewer [ID: 799]						2015	2016
Future Ballot				\$700,000			
Total				\$700,000			
38 Stephens Park Sewer Relocation [ID: 747]						2015	2016
Future Ballot				\$90,000			
Total				\$90,000			
39 Upper Bear Creek Sewer Replacement [ID: 1529]						2014	2015
Ent Rev			\$50,000	\$470,000			
Total			\$50,000	\$470,000			
40 Upper Southwest Outfall Relief [ID: 800]						2015	2016
Future Ballot				\$275,000			
Total				\$275,000			
41 Woodrail Sewer Replacement Project [ID: 1528]						2014	2015
Ent Rev			\$27,500	\$247,500			
Total			\$27,500	\$247,500			

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.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sewer							
42 WWTP - Digester Complex Improvements [ID: 1303]						2014	2015
Future Ballot			\$300,000	\$3,000,000			
Total			\$300,000	\$3,000,000			
43 WWTP - Fine Screen Facility [ID: 1302]						2014	2015
Future Ballot			\$250,000	\$2,150,000			
Total			\$250,000	\$2,150,000			

Sewer Funding Source Summary

2008 Ballot	\$92,400	\$1,904,000	\$95,000		
Ent Rev	\$1,027,000	\$1,603,000	\$712,500	\$1,007,500	
New Funding	\$1,119,400	\$3,507,000	\$807,500	\$1,007,500	\$0
PYA Ballot		\$162,650	\$220,000		
Prior Year Funding		\$162,650	\$220,000		\$0
Future Ballot			\$8,618,500	\$17,050,450	
Future Ballot			\$8,618,500	\$17,050,450	\$0
Unfunded			\$1,016,000	\$3,000,000	\$4,000,000
Unfunded			\$1,016,000	\$3,000,000	\$4,000,000
Total	\$1,119,400	\$3,669,650	\$10,662,000	\$21,057,950	\$4,000,000

Sewer Current Capital Projects

1	Clear Creek Pump Station Upgrade Phase I - C43191 [ID: 744]	2007	2009
2	Haystack Acres Pump Station Interceptor C43230 [ID: 1304]	2012	2013
3	Hinkson Creek Outfall Replacement C43235 [ID: 1358]	2011	2012
4	Hinkson Creek Siphon Elimination - C43189 [ID: 739]	2007	2012
5	Hominy Branch Outfall relief Sewer C43210 [ID: 797]	2009	2011
6	North Grindstone Outfall Extension Phase II C43205 [ID: 731]	2009	2012
7	PCCE # 7 - Edgewood Ave Area C43204 [ID: 1030]	2009	2011
8	PCCE #13 - Hunt Court C43225 [ID: 1340]	2010	2013
9	Sewer District #163-Ballenger & Aztec Area C43206 [ID: 1013]	2009	2010
10	Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]	2011	2013
11	STM WWTP Energize MO Comm [ID: 1481]	2012	2012
12	STM WWTP Improvement [ID: 1236]	2009	2010
13	Valley View Pump Station Interceptor C43233 [ID: 1305]	2011	2012
14	Woodrail Pump Station Replacement C43234 [ID: 1306]	2011	2012
15	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

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
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							
C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]							
Add \$2,000/yr to operate & maintain sewer							
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							
Douglass High School Sewer Relocation C43243 [ID: 1519]							
Project will benefit operations by relocating public sewer from under Douglas High School.							
Flat Branch Watershed Relief Sewers [ID: 801]							
Add \$41,000/yr to operate & maintain sewer							
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 C43235 [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 C43238 [ID: 1368]							
\$1,000/year							
PCCE #14 - Cliff Drive C43239 [ID: 1367]							
\$1,500/year							
PCCE #16 - Bingham Rd & West Ridgeley Road C43240 [ID: 1366]							
\$1,000/year							
PCCE #18 - Spring Valley Road C43241 [ID: 1365]							
\$1,000/year							
PCCE #20 - Ridgemont [ID: 1369]							
\$1,000/year							

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
Rocky Fort Outfall Sewer [ID: 733]							
Add \$34,000/yr to maintain and operate sewer							
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 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 9/30/2012 - \$75,000

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 9/30/2012 - \$1,660,000

Maturity Date - 1/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

12/01/99 Sanitary Sewerage System Series B (Interest rate: 4.125% - 6.00%)

Original Issue - \$1,420,000

Balance As of 9/30/2012 - \$635,000

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 9/30/2012 - \$1,220,000

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 9/30/2012 - \$1,320,000

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 9/30/2012 - \$0

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. This issue was refunded in 2012 so principal and interest are only included in the debt service requirements table for 2011 and part of FY12.

09/15/02 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$7,940,000

Balance As of 9/30/2012 - \$3,845,000

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 9/30/2012 - \$2,320,000

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 9/30/2012 - \$455,000

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 9/30/2012 - \$6,570,000

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 9/30/2012 - \$685,000

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 9/30/2012 - \$1,490,000

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 9/30/2012 - \$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 9/30/2012 - \$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.

03/29/12 Sewerage System Revenue Bonds (Interest rates: .35% - 3.75%)

Original Issue - \$9,365,000

Balance As of 9/30/2012 - \$9,365,000

Maturity Date - 10/01/2036

In March 2012, the City issued \$9,365,000 of Sewerage System Revenue bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000.

SANITARY SEWER BONDS

DEBT SERVICE INFORMATION

05/21/12 Special Obligation Refunding Bonds, Series 2012 B (Interest rate: 2.00%)

Original Issue - \$1,465,000

Balance As of 9/30/2012 - \$1,465,000

Maturity Date - 10/01/2020

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

DEBT SERVICE REQUIREMENTS

Sewer Revenue and Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$1,875,000	\$2,602,402	\$4,477,402
2012	\$1,915,000	\$2,489,282	\$4,404,282
2013	\$3,521,500	\$2,666,151	\$6,187,651
2014	\$4,780,600	\$2,558,032	\$7,338,632
2015	\$4,896,700	\$2,430,106	\$7,326,806
2016	\$5,018,800	\$2,295,024	\$7,313,824
2017	\$5,131,900	\$2,158,051	\$7,289,951
2018	\$5,261,100	\$2,019,769	\$7,280,869
2019	\$4,676,400	\$1,891,979	\$6,568,379
2020	\$4,772,800	\$1,773,614	\$6,546,414
2021	\$4,575,300	\$1,657,858	\$6,233,158
2022	\$4,344,000	\$1,549,216	\$5,893,216
2023	\$4,448,900	\$1,447,354	\$5,896,254
2024	\$4,430,000	\$1,346,630	\$5,776,630
2025	\$4,417,300	\$1,247,268	\$5,664,568
2026	\$4,530,900	\$1,146,439	\$5,677,339
2027	\$4,650,800	\$1,037,601	\$5,688,401
2028	\$4,766,900	\$921,342	\$5,688,242
2029	\$4,889,400	\$799,750	\$5,689,150
2030	\$5,008,200	\$672,608	\$5,680,808
2031	\$5,133,400	\$540,028	\$5,673,428
2032	\$5,265,100	\$403,117	\$5,668,217
2033	\$1,690,000	\$275,401	\$1,965,401
2034	\$1,760,000	\$184,035	\$1,944,035
2035	\$1,825,000	\$88,122	\$1,913,122
2036	\$515,000	\$29,590	\$544,590
2037	\$535,000	\$10,031	\$545,031
Total	\$104,635,000	\$36,240,800	\$140,875,800

Net Income Statement Sewer Utility

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Sewer Charges	\$12,231,613	\$13,675,501	\$13,726,500	\$15,961,443
M.U. Sewer Charges	\$879,131	\$1,371,576	\$1,242,000	\$1,449,608
Sharecropping	\$4,482	\$4,500	\$4,782	\$4,500
BCRSD Wholesale Revenue	\$521,449	\$614,053	\$600,000	\$700,294
Sewer Connection Fees	\$658,613	\$415,798	\$418,000	\$419,956
Other Misc. Operating Revenues	\$175,027	\$155,514	\$125,130	\$188,203
Total Operating Revenues	\$14,470,315	\$16,236,942	\$16,116,412	\$18,724,004
Operating Expenses:				
Personnel Services	\$4,047,769	\$4,569,569	\$4,331,311	\$4,886,304
Supplies & Materials	\$630,081	\$1,039,374	\$887,444	\$1,631,653
Travel & Training	\$5,505	\$17,897	\$14,921	\$17,897
Intragovernmental Charges	\$1,268,244	\$1,456,509	\$1,456,517	\$1,429,377
Utilities, Services & Other Misc.	\$1,898,728	\$3,403,573	\$2,894,659	\$3,933,054
Total Operating Expenses	\$7,850,327	\$10,486,922	\$9,584,852	\$11,898,285
Operating Income (Loss) Before Depreciation	\$6,619,988	\$5,750,020	\$6,531,560	\$6,825,719
Depreciation	(\$3,101,607)	(\$3,205,648)	(\$3,236,537)	(\$4,399,037)
Operating Income	\$3,518,381	\$2,544,372	\$3,295,023	\$2,426,682
Non-Operating Revenues:				
Investment Revenue	\$959,841	\$916,786	\$930,307	\$916,785
Misc. Non-Operating Revenue	\$141,961	\$5,800	\$378,364	\$79,300
Total Non-Operating Revenues	\$1,101,802	\$922,586	\$1,308,671	\$996,085
Non-Operating Expenses:				
Interest Expense	\$1,594,062	\$2,524,077	\$1,847,488	\$2,666,151
Bank & Paying Agent Fees	\$65,769	\$100,000	\$100,000	\$100,000
Loss on Disposal Assets	\$22,232	\$0	\$226,444	\$7,525
Amortization	\$55,969	\$60,834	\$60,834	\$60,834
Total Non-Operating Expenses	\$1,738,032	\$2,684,911	\$2,234,766	\$2,834,510
Operating Transfers:				
Operating Transfers From Other Funds	\$42	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$241,094)	(\$116,555)	(\$116,555)	(\$116,693)
Total Operating Transfers	(\$241,052)	(\$116,555)	(\$116,555)	(\$116,693)
Net Income (Loss) Before Capital contributions	\$2,641,099	\$665,492	\$2,252,373	\$471,564
Capital Contribution	\$377,075	\$1,600,000	\$314,747	\$300,000
NET INCOME (LOSS)	\$3,018,174	\$2,265,492	\$2,567,120	\$771,564
Amortization of Contributions	\$0	\$0	\$0	\$0
NET INCOME/(LOSS) TRANSFERRED TO FUND EQUITY	\$3,018,174	\$2,265,492	\$2,567,120	\$771,564
Fund Equity, Beg. of Year	\$131,749,936	\$134,256,910	\$134,768,110	\$137,335,230
Equity Transfer	\$0	\$0	\$0	\$0
FUND EQUITY END OF YEAR	\$134,768,110	\$136,522,402	\$137,335,230	\$138,106,794
Percent Change in Fund Equity	2.29%		1.90%	0.56%

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Sewer Utility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$959,841	\$916,786	\$930,307	\$916,785
Fees and Service Charges +	\$14,470,315	\$16,236,942	\$16,116,412	\$18,724,004
Other Local Revenues ++	\$141,961	\$5,800	\$378,364	\$79,300
	\$15,572,117	\$17,159,528	\$17,425,083	\$19,720,089
Other Funding Sources/Transfers^	\$42	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$15,572,159	\$17,159,528	\$17,425,083	\$19,720,089
Financial Uses				
Operating Expenses	\$7,850,327	\$10,486,922	\$9,584,852	\$11,898,285
Operating Transfers to Other Funds	\$241,094	\$116,555	\$116,555	\$116,693
Interest and Other Non-Oper Cash Exp	\$1,659,831	\$2,624,077	\$1,947,488	\$2,766,151
Principal Payments	\$1,875,000	\$1,915,000	\$1,915,000	\$3,521,500
Capital Additions	\$381,238	\$409,776	\$400,702	\$514,000
Enterprise Revenues used for Capital Projects	\$1,063,350	\$1,977,000	\$1,977,000	\$1,603,000
Total Expenditure Uses	\$13,070,840	\$17,529,330	\$15,941,597	\$20,419,629
Increase/(Decrease) to Cash	\$2,501,319	(\$369,802)	\$1,483,486	(\$699,540)
Beginning Cash and Other Resources		\$5,065,896	\$5,065,896	\$6,549,382
Projected Ending Cash and Other Resources	\$5,065,896 #	\$4,696,094	\$6,549,382	\$5,849,842
20% of Total Expenditures	\$2,614,168	\$3,505,866	\$3,188,319	\$4,083,926
Cash Above/(Below) 20% guideline	\$2,451,728	\$1,190,228	\$3,361,063	\$1,765,916

Ending Cash and Other Resources for FY 2011 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

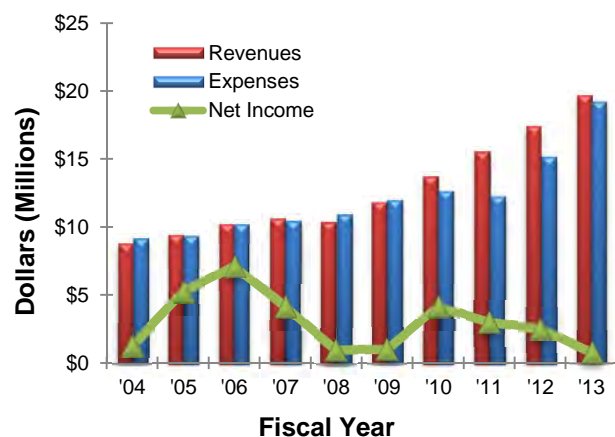
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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.

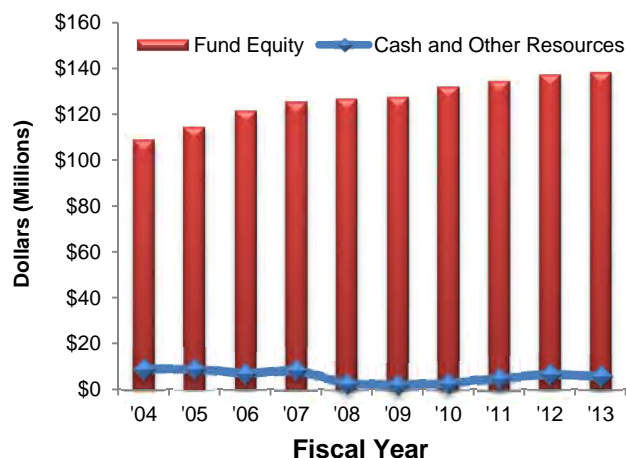
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Sewer Fund - Revenues, Expenses and Net Income



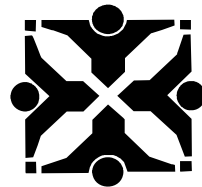
Sewer Fund - Fund Equity vs. Cash and Other Resources



(THIS PAGE LEFT INTENTIONALLY BLANK)

Solid Waste Utility Fund

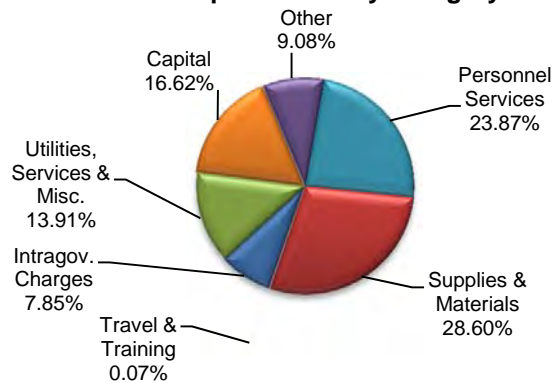
(Enterprise Fund)



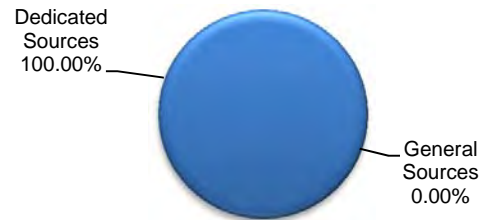
City of Columbia
Columbia, Missouri

SOLID WASTE UTILITY - SUMMARY

FY 2013 Total Expenditures By Category

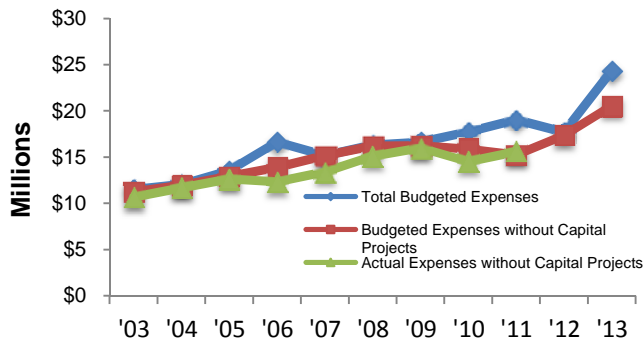


FY 2013 Totals By Funding Source

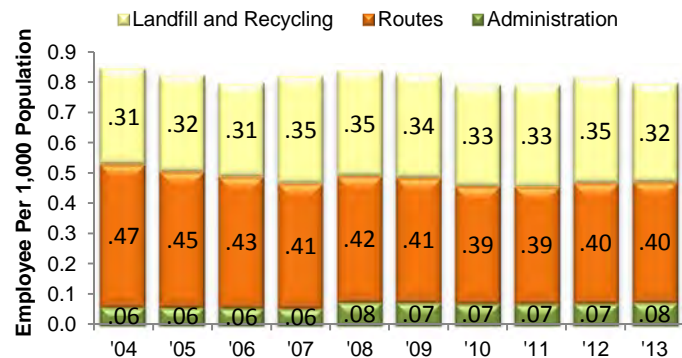


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$5,189,434	\$5,749,632	\$5,492,851	\$5,809,526	5.8%	1.0%
Supplies & Materials	\$3,741,541	\$4,058,041	\$4,083,331	\$6,961,656	70.5%	71.6%
Travel & Training	\$7,508	\$16,659	\$16,659	\$17,859	7.2%	7.2%
Intragov. Charges	\$1,707,480	\$1,960,998	\$1,963,578	\$1,910,425	(2.7%)	(2.6%)
Utilities, Services & Misc.	\$4,895,097	\$2,820,961	\$2,841,829	\$3,384,592	19.1%	20.0%
Capital	\$1,355,868	\$1,179,252	\$1,040,085	\$4,045,000	288.9%	243.0%
Other	\$1,921,881	\$1,924,457	\$2,168,501	\$2,211,097	2.0%	14.9%
Total	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%
Operating Expenses	\$12,242,184	\$14,256,291	\$14,027,963	\$17,264,058	23.1%	21.1%
Non-Operating Expenses	\$1,692,982	\$1,635,951	\$1,899,523	\$1,971,320	3.8%	20.5%
Debt Service	\$307,298	\$288,506	\$289,263	\$239,777	(17.1%)	(16.9%)
Capital Additions	\$1,355,868	\$1,179,252	\$1,040,085	\$1,045,000	0.5%	(11.4%)
Capital Projects	\$3,220,477	\$350,000	\$350,000	\$3,820,000	991.4%	991.4%
Total Expenses	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%

FUNDING SOURCES (Where the Money Comes From)

Grants	\$179,684	\$123,222	\$123,222	\$114,475	(7.1%)	(7.1%)
Interest	\$256,151	\$200,000	\$247,727	\$200,000	(19.3%)	0.0%
Fees and Service Charges	\$16,582,235	\$16,491,200	\$16,452,285	\$16,579,337	0.8%	0.5%
Other Local Revenues	\$146,209	\$72,200	\$42,125	\$29,452	(30.1%)	(59.2%)
Trnsfrs & Capital Contrib.	\$371,275	\$0	\$0	\$0		
Use of Prior Year Sources	\$1,283,255	\$823,378	\$741,475	\$7,416,891	900.3%	800.8%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	38.2%	37.4%

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

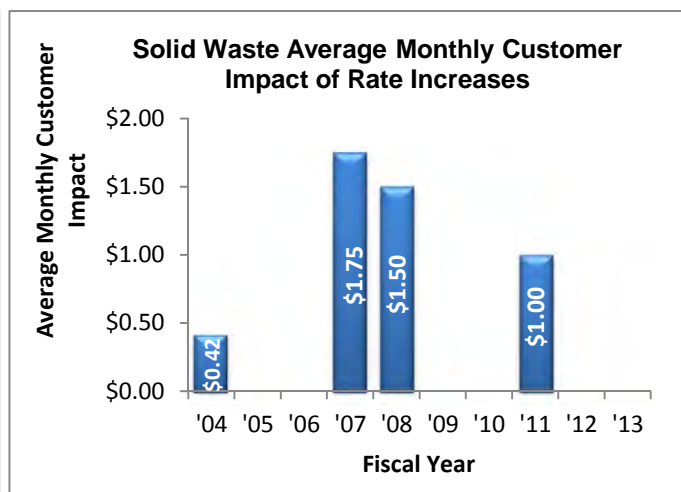
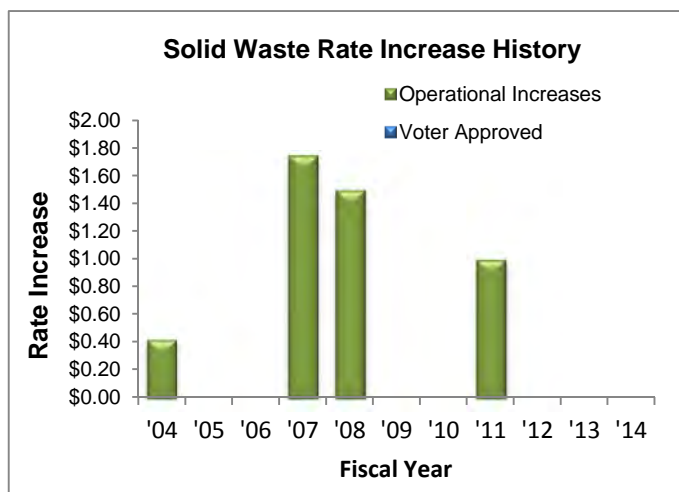
To provide an efficient collection, material recovery, and disposal service while protecting the environment.

HIGHLIGHTS / SIGNIFICANT CHANGES

- Rate increase for major appliance rates for residential pickup and deliverance at the landfill in FY 2012.
- Rate increase in refuse collection rates for Community Improvement District (CID) in FY 2013.
- Food waste collection from businesses for composting was implemented December 2011.
- Continued successful operation of the Bioreactor Landfill and Gas to Energy Plant
- The Public Works Volunteer Program continues to support the Adopt-A-Spot Litter Control program, with 100 active groups and 30 ongoing volunteers who donate at least 4 hours per month doing waste reduction activities. Volunteers donated over 7,399 hours in FY 2011
- The Public Works Volunteer Program sponsored 9 compost workshops with over 80 attendees at the Capen Compost Demonstration site in FY 2011.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration	7.70	8.15	8.15	8.77	0.62
Commercial	20.50	21.00	21.00	20.00	(1.00)
Residential	18.60	21.20	21.20	22.20	1.00
Landfill	15.25	15.25	15.25	14.75	(0.50)
University	4.00	3.20	3.20	4.20	1.00
Recycling	21.90	24.10	24.10	23.10	(1.00)
Total Personnel	87.95	92.90	92.90	93.02	0.12
Permanent Full-Time	87.20	92.15	92.15	92.27	0.12
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	87.95	92.90	92.90	93.02	0.12

RATE INCREASE INFORMATION

Solid Waste- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Administration						
Personnel Services	\$546,442	\$590,631	\$586,474	\$663,395	13.1%	12.3%
Supplies and Materials	\$12,413	\$32,552	\$26,672	\$30,660	15.0%	(5.8%)
Travel and Training	\$3,539	\$8,602	\$8,602	\$8,602	0.0%	0.0%
Intragovernmental Charges	\$1,045,888	\$1,170,618	\$1,170,648	\$1,046,230	(10.6%)	(10.6%)
Utilities, Services, & Misc.	\$233,667	\$115,198	\$143,290	\$129,288	(9.8%)	12.2%
Capital	\$0	\$34,252	\$23,396	\$0	(100.0%)	(100.0%)
Other	\$328,947	\$310,157	\$312,979	\$267,797	(14.4%)	(13.7%)
Total	\$2,170,896	\$2,262,010	\$2,272,061	\$2,145,972	(5.5%)	(5.1%)
Commercial						
Personnel Services	\$1,197,673	\$1,274,679	\$1,250,172	\$1,208,383	(3.3%)	(5.2%)
Supplies and Materials	\$997,083	\$1,061,896	\$1,058,234	\$1,138,723	7.6%	7.2%
Travel and Training	\$275	\$1,034	\$1,034	\$1,634	58.0%	58.0%
Intragovernmental Charges	\$212,002	\$292,445	\$292,445	\$286,850	(1.9%)	(1.9%)
Utilities, Services, & Misc.	\$446,170	\$524,068	\$479,476	\$582,692	21.5%	11.2%
Capital	\$299,980	\$440,000	\$404,471	\$297,003	(26.6%)	(32.5%)
Other	\$221,006	\$232,300	\$232,300	\$232,300	0.0%	0.0%
Total	\$3,374,189	\$3,826,422	\$3,718,132	\$3,747,585	0.8%	(2.1%)
Residential						
Personnel Services	\$914,375	\$1,093,833	\$981,531	\$1,124,568	14.6%	2.8%
Supplies and Materials	\$928,517	\$969,240	\$969,352	\$3,792,636	291.3%	291.3%
Travel and Training	\$527	\$580	\$580	\$580	0.0%	0.0%
Intragovernmental Charges	\$159,236	\$167,931	\$167,931	\$177,194	5.5%	5.5%
Utilities, Services, & Misc.	\$241,387	\$226,858	\$269,800	\$247,972	(8.1%)	9.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$181,759	\$185,000	\$185,000	\$255,000	37.8%	37.8%
Total	\$2,425,801	\$2,643,442	\$2,574,194	\$5,597,950	117.5%	111.8%
Landfill						
Personnel Services	\$908,071	\$1,083,997	\$975,810	\$1,032,865	5.8%	(4.7%)
Supplies and Materials	\$830,526	\$1,039,533	\$1,035,786	\$1,022,701	(1.3%)	(1.6%)
Travel and Training	\$2,402	\$4,466	\$4,466	\$4,466	0.0%	0.0%
Intragovernmental Charges	\$67,541	\$81,481	\$81,531	\$85,424	4.8%	4.8%
Utilities, Services, & Misc.	\$413,843	\$1,211,452	\$1,225,664	\$1,206,087	(1.6%)	(0.4%)
Capital	\$819,115	\$705,000	\$612,218	\$432,497	(29.4%)	(38.7%)
Other	\$783,028	\$760,000	\$1,001,222	\$1,019,000	1.8%	34.1%
Total	\$3,824,526	\$4,885,929	\$4,936,697	\$4,803,040	(2.7%)	(1.7%)
University						
Personnel Services	\$144,474	\$156,512	\$157,192	\$206,546	31.4%	32.0%
Supplies and Materials	\$55,164	\$78,756	\$78,644	\$84,856	7.9%	7.7%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$18,429	\$19,641	\$19,641	\$18,577	(5.4%)	(5.4%)
Utilities, Services, & Misc.	\$36,469	\$38,246	\$38,246	\$38,246	0.0%	0.0%
Capital	\$26,700	\$0	\$0	\$0		
Other	\$11,038	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Total	\$292,274	\$305,155	\$305,723	\$360,225	17.8%	18.0%
Recycling						
Personnel Services	\$1,478,399	\$1,549,980	\$1,540,357	\$1,573,769	2.2%	1.5%
Supplies and Materials	\$840,852	\$876,064	\$875,459	\$892,080	1.9%	1.8%
Travel and Training	\$765	\$1,977	\$1,977	\$2,577	30.3%	30.3%
Intragovernmental Charges	\$204,384	\$228,882	\$231,382	\$296,150	28.0%	29.4%
Utilities, Services, & Misc.	\$380,070	\$355,139	\$375,852	\$360,307	(4.1%)	1.5%
Capital	\$210,073	\$0	\$0	\$315,500		
Other	\$396,103	\$425,000	\$425,000	\$425,000	0.0%	0.0%
Total	\$3,510,646	\$3,437,042	\$3,450,027	\$3,865,383	12.0%	12.5%

Solid Waste- Budget Detail Continued

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Capital Projects						
Personnel Services	\$0	\$0	\$1,315	\$0	(100.0%)	
Supplies and Materials	\$76,986	\$0	\$39,184	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$3,143,491	\$350,000	\$309,501	\$820,000	164.9%	134.3%
Capital	\$0	\$0	\$0	\$3,000,000		
Other	\$0	\$0	\$0	\$0		
Total	\$3,220,477	\$350,000	\$350,000	\$3,820,000	991.4%	991.4%
Department Totals						
Personnel Services	\$5,189,434	\$5,749,632	\$5,492,851	\$5,809,526	5.8%	1.0%
Supplies and Materials	\$3,741,541	\$4,058,041	\$4,083,331	\$6,961,656	70.5%	71.6%
Travel and Training	\$7,508	\$16,659	\$16,659	\$17,859	7.2%	7.2%
Intragovernmental Charges	\$1,707,480	\$1,960,998	\$1,963,578	\$1,910,425	(2.7%)	(2.6%)
Utilities, Services, & Misc.	\$4,895,097	\$2,820,961	\$2,841,829	\$3,384,592	19.1%	20.0%
Capital	\$1,355,868	\$1,179,252	\$1,040,085	\$4,045,000	288.9%	243.0%
Other	\$1,921,881	\$1,924,457	\$2,168,501	\$2,211,097	2.0%	14.9%
Total	\$18,818,809	\$17,710,000	\$17,606,834	\$24,340,155	(6.4%)	37.4%

Solid Waste- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration					
6595 - Risk Management Specialist	0.00	0.50	0.50	0.50	
5901 - Director of Public Works	0.00	0.00	0.00	0.26	0.26
5107 - Operations Manager*	0.25	0.20	0.20	0.00	(0.20)
5106 - Asst. Public Works Director*	0.05	0.05	0.05	0.30	0.25
4802 - Public Information Specialist	0.20	0.20	0.20	0.25	0.05
4502 - Senior Rate Analyst	0.25	0.25	0.25	0.15	(0.10)
4501 - Rate Analyst	0.25	0.25	0.25	0.15	(0.10)
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	3.16	0.46
1002 - Admin. Support Assistant II	1.00	1.00	1.00	1.00	
Total Personnel	7.70	8.15	8.15	8.77	0.62
Permanent Full-Time	7.70	8.15	8.15	8.77	0.62
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.70	8.15	8.15	8.77	0.62
Commercial					
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2214 - Refuse Collector III	13.50	12.80	12.80	12.80	
2213 - Refuse Collector II	0.80	0.80	0.80	0.80	
2212 - Refuse Collector I	3.20	4.40	4.40	3.40	(1.00)
2204 - Refuse Collection Supv. II	1.00	1.00	1.00	2.00	1.00
2203 - Refuse Collection Supv. I	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	20.50	21.00	21.00	20.00	(1.00)
Permanent Full-Time	20.50	21.00	21.00	20.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	20.50	21.00	21.00	20.00	(1.00)

*In FY 2013 the Operations Manager was reclassified to an Assistant Public Works Director.

Solid Waste- Authorized Positions Continued

Residential	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
2307 - Public Works Supervisor III	1.00	1.00	1.00	1.00	
2214 - Refuse Collector III	3.00	2.00	2.00	2.00	
2213 - Refuse Collector II	4.00	7.80	7.80	7.80	
2212 - Refuse Collector I	10.00	9.80	9.80	10.80	1.00
2203 - Refuse Collection Supv. I	0.60	0.60	0.60	0.60	
Total Personnel	18.60	21.20	21.20	22.20	1.00
Permanent Full-Time	18.60	21.20	21.20	22.20	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.60	21.20	21.20	22.20	1.00
Landfill					
5122 - Mgr of Environmental Svc	0.50	0.50	0.50	0.00	(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	9.00	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	0.50	0.50	0.50	
1001 - Admin. Support Assistant I*	0.50	0.00	0.00	0.00	
Total Personnel	15.25	15.25	15.25	14.75	(0.50)
Permanent Full-Time	14.50	14.50	14.50	14.00	(0.50)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.25	15.25	15.25	14.75	(0.50)
University					
2214 - Refuse Collector III	1.00	1.00	1.00	1.00	
2213 - Refuse Collector II	2.20	1.40	1.40	1.40	
2212 - Refuse Collector I	0.80	0.80	0.80	1.80	1.00
Total Personnel	4.00	3.20	3.20	4.20	1.00
Permanent Full-Time	4.00	3.20	3.20	4.20	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	3.20	3.20	4.20	1.00
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	1.50	1.50	1.50	
2299 - Equipment Operator I	2.00	2.00	2.00	2.00	
2214 - Refuse Collector III	6.50	8.70	8.70	8.70	
2213 - Refuse Collector II	3.00	1.00	1.00	1.00	
2212 - Refuse Collector I	4.00	5.50	5.50	4.50	(1.00)
2207 - Landfill Superintendent	0.25	0.25	0.25	0.25	
2204 - Refuse Collection Supv. II	1.00	1.00	1.00	0.00	(1.00)
2203 - Refuse Collection Supv. I	0.40	0.40	0.40	1.40	1.00
1003 - Admin. Support Assistant III	0.00	0.50	0.50	0.50	
1001 - Admin Support Asst. I	0.50	0.00	0.00	0.00	
Total Personnel	21.90	24.10	24.10	23.10	(1.00)
Permanent Full-Time	21.90	24.10	24.10	23.10	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.90	24.10	24.10	23.10	(1.00)
Department Totals					
Permanent Full-Time	87.20	92.15	92.15	92.27	0.12
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	87.95	92.90	92.90	93.02	0.12

MAJOR PROJECTS

- The East Lake Dam and Siphon system were constructed to increase water supply for bioreactor operation.
- Cell 5 was constructed and has begun receiving waste.
- Small Vehicle Drop-Off for Landfill customers is under construction to improve safety, customer service and efficiency of landfill operations.
- Parkside Mulch site will be under construction in the fall of 2012.

CIP projects scheduled for fiscal year 2013:

- Pending Council approval, a pilot program is being developed for residential trash collection to change from black plastic trash bags and manual collection to roll carts with automated collection. Opportunities are here to utilize compressed natural gas to fuel new vehicles rather than diesel.
- Relocate Compost Facility and design Solid Waste Administration facilities at the current Compost Facility area.
- Install additional gas collection wells.

FISCAL IMPACT***Minimal impact on operations.***

- Over 10,000 fewer gallons of propane used to heat buildings winter 2011-12 as compared to winter 2010-2011 due to use of combined heat & power system from bioenergy plant.
- CID area 11% rate increase for trash removal
- Roll carts with automated collection can be implemented without a rate increase, this system is more efficient and eliminates the annual purchase of black plastic trash bags.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Solid Waste							
1 Methane Gas Extraction Wells - C48031 [ID: 883]						2010	
Ent Rev	\$250,000	\$150,000	\$100,000	\$200,000			
Total	\$250,000	\$150,000	\$100,000	\$200,000			
2 (10) Automated trash collection vehicles C48047 [ID: 1566]						2013	2013
Bond Proceeds		\$370,680					
Designated Loan Fund		\$2,629,320					
Total		\$3,000,000					
3 Collection and Admin Relocation-Landfill C48048 [ID: 1250]						2013	2014
Ent Rev		\$670,000	\$3,600,000				
Total		\$670,000	\$3,600,000				
4 Material Recovery Facility Phase 1 [ID: 884]						2014	2014
Ent Rev			\$1,500,000				
Total			\$1,500,000				
5 Small Vehicle Drop-Off [ID: 1520]						2012	2012
PYA Cap FB	\$253,000						
Total	\$253,000						
6 Diposal Cell #6 [ID: 1522]						2014	2015
Ent Rev			\$300,000	\$4,000,000			
Total			\$300,000	\$4,000,000			
7 Household Hazardous Waste Building [ID: 882]						2015	2015
Ent Rev				\$350,000			
Total				\$350,000			
8 Large Truck Washing Facility [ID: 1521]						2015	2015
Ent Rev				\$400,000			
Total				\$400,000			
9 Material Recovery Facility Expansion Phase 2 [ID: 1551]						2017	2018
Total							

Solid Waste Funding Source Summary

Bond Proceeds		\$370,680			
Designated Loan Fund		\$2,629,320			
Ent Rev	\$250,000	\$820,000	\$5,500,000	\$4,950,000	
New Funding	\$250,000	\$3,820,000	\$5,500,000	\$4,950,000	\$0
PYA Cap FB	\$253,000				
Prior Year Funding	\$253,000				\$0
Total	\$503,000	\$3,820,000	\$5,500,000	\$4,950,000	\$0

Solid Waste Current Capital Projects

1 Landfill Cell #5 C48042 [ID: 973]						2010	2011
--	--	--	--	--	--	-------------	-------------

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

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

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Solid Waste Current Capital Projects							
Solid Waste							
2	Parkside Mulch Site Drop-Off C48045 [ID: 967]					2012	2012
3	Stimulus Landfill Gas Plant EMC- C4801J [ID: 1357]					2010	2011

Solid Waste Impact of Capital Projects

Large Truck Washing Facility [ID: 1521]
Washing facility will be available where Solid Waste Vehicles are parked.
Material Recovery Facility Expansion Phase 2 [ID: 1551]
Expansion and modernization of facility for anticipated growth resulting from 2013 automated trash collection conversion.
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.
Small Vehicle Drop-Off [ID: 1520]
Better efficiency at working face, better customer service, safer environment, safer operation at disposal area.

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 9/30/2012 - \$0

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. This issue was refunded in 2012, so principal and interest are only included below for 2011 and part of FY12.

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 9/30/2012 - \$1,555,000

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 9/30/2012 - \$1,305,000

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.

05/21/12 Special Obligation Refunding Bonds, Series 2012C (Interest rate: 2.00%)

Original Issue - \$2,650,000

Balance As of 9/30/2012 - \$2,650,000

Maturity Date - 2/1/2021

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$2,650,000 was to currently refund the outstanding portion, \$2,630,000 of the City's Special Obligation Bonds, Series 2001B.

DEBT SERVICE REQUIREMENTS

Special Obligation and Refunding Solid Waste Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2011	\$580,000	\$282,408	\$862,408
2012	\$615,000	\$208,972	\$823,972
2013	\$655,000	\$168,956	\$823,956
2014	\$680,000	\$147,200	\$827,200
2015	\$700,000	\$122,544	\$822,544
2016	\$730,000	\$95,269	\$825,269
2017	\$400,000	\$76,244	\$476,244
2018	\$405,000	\$66,094	\$471,094
2019	\$415,000	\$55,794	\$470,794
2020	\$430,000	\$45,072	\$475,072
2021	\$435,000	\$33,978	\$468,978
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	\$6,705,000	\$1,377,065	\$8,082,065

SOLID WASTE SYSTEM BONDS

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 9/30/2012 - \$846,324

Final Payment 09/30/2020

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
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
	<u>\$1,025,000</u>	<u>\$181,530</u>	<u>\$1,206,530</u>

Loan from Designated Loan Fund for Purchase of Compressed Natural Gas (CNG) vehicles.

Original Loan Amount- \$2,629,320

Balance As of 9/30/2012- \$0

Final Payment 09/30/2022

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2013	\$242,733	\$44,062	\$286,795
2014	\$247,014	\$39,781	\$286,795
2015	\$251,370	\$35,425	\$286,795
2016	\$255,804	\$30,991	\$286,795
2017	\$260,315	\$26,480	\$286,795
2018	\$264,906	\$21,889	\$286,795
2019	\$269,579	\$17,216	\$286,795
2020	\$274,333	\$12,462	\$286,795
2021	\$279,172	\$7,623	\$286,795
2022	\$284,094	\$2,700	\$286,794
	<u>\$2,629,320</u>	<u>\$238,629</u>	<u>\$2,867,949</u>

Net Income Statement Solid Waste Utility

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
Commercial Charges	\$2,852,573	\$2,972,988	\$2,831,260	\$2,884,059
Residential Charges	\$8,192,574	\$8,369,703	\$8,247,081	\$8,334,745
Roll-Off Service Charges	\$1,421,878	\$1,400,000	\$1,440,000	\$1,440,000
Landfill Fees	\$2,112,347	\$2,515,750	\$2,547,969	\$2,573,981
University Fees	\$467,455	\$451,675	\$451,675	\$475,252
Recycling	\$1,393,217	\$739,000	\$904,500	\$804,500
Other Misc. Operating Revenues	\$142,191	\$42,084	\$29,800	\$66,800
Total Operating Revenues	\$16,582,235	\$16,491,200	\$16,452,285	\$16,579,337
Operating Expenses:				
Personnel Services	\$5,189,434	\$5,749,632	\$5,491,536	\$5,809,526
Supplies & Materials	\$3,664,555	\$4,058,041	\$4,044,147	\$6,961,656
Travel & Training	\$7,508	\$16,659	\$16,659	\$17,859
Intragovernmental Charges	\$1,707,480	\$1,960,998	\$1,963,578	\$1,910,425
Utilities, Services & Other Misc.	\$1,673,207	\$2,470,961	\$2,512,043	\$2,564,592
Total Operating Expenses	\$12,242,184	\$14,256,291	\$14,027,963	\$17,264,058
Operating Income (Loss) Before Depreciation	\$4,340,051	\$2,234,909	\$2,424,322	(\$684,721)
Depreciation	(\$1,594,182)	(\$1,615,550)	(\$1,858,827)	(\$1,946,605)
Operating Income	\$2,745,869	\$619,359	\$565,495	(\$2,631,326)
Non-Operating Revenues:				
Investment Revenue	\$256,151	\$200,000	\$247,727	\$200,000
Revenue From Other Gov't Units	\$179,684	\$123,222	\$123,222	\$114,475
Misc. Non-Operating Revenue	\$146,209	\$72,200	\$42,125	\$29,452
Total Non-Operating Revenues	\$582,044	\$395,422	\$413,074	\$343,927
Non-Operating Expenses:				
Interest Expense	\$307,298	\$288,506	\$289,263	\$239,777
Bank & Paying Agent Fees	\$310	\$0	\$350	\$0
Loss on Disposal Assets	\$78,089	\$0	\$19,935	\$0
Amortization	\$9,300	\$9,300	\$9,300	\$9,300
Total Non-Operating Expenses	\$394,997	\$297,806	\$318,848	\$249,077
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$11,101)	(\$11,101)	(\$11,111)	(\$15,415)
Total Operating Transfers	(\$11,101)	(\$11,101)	(\$11,111)	(\$15,415)
Net Income (Loss) Before Capital Contributions	\$2,921,815	\$705,874	\$648,610	(\$2,551,891)
Capital Contribution	\$371,275	\$0	\$0	\$0
Net Income (Loss)	\$3,293,090	\$705,874	\$648,610	(\$2,551,891)
Net Income/(Loss) Transferred To Fund Equity	\$3,293,090	\$705,874	\$648,610	(\$2,551,891) ~
Fund Equity, Beg. of Year	\$12,902,617	\$14,538,549	\$16,195,707	\$16,844,317
Fund Equity End of Year	\$16,195,707	\$15,244,423	\$16,844,317	\$14,292,426
Percent Change in Fund Equity	25.52%		4.00%	(15.15%)

~ 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 Solid Waste Utility Fund

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$179,684	\$123,222	\$123,222	\$114,475
Interest	\$256,151	\$200,000	\$247,727	\$200,000
Fees and Service Charges +	\$16,582,235	\$16,491,200	\$16,452,285	\$16,579,337
Other Local Revenues ++	\$146,209	\$72,200	\$42,125	\$29,452
	\$17,164,279	\$16,886,622	\$16,865,359	\$16,923,264
Other Funding Sources/Transfers^	\$371,275	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$17,535,554	\$16,886,622	\$16,865,359	\$16,923,264
Financial Uses				
Operating Expenses	\$12,242,184	\$14,256,291	\$14,027,963	\$17,264,058
Operating Transfers to Other Funds	\$11,101	\$11,101	\$11,111	\$15,415
Interest and Other Non-Oper Cash Exp	\$307,608	\$288,506	\$289,613	\$239,777
Principal Payments	\$667,853	\$705,823	\$705,823	\$991,627
Capital Additions	\$1,355,868	\$1,179,252	\$1,040,085	\$1,045,000
Enterprise Revenues used for Capital Projects	\$3,830,000	\$350,000	\$350,000	\$820,000
Total Expenditure Uses	\$18,414,614	\$16,790,973	\$16,424,595	\$20,375,877
Increase/(Decrease) to Cash	(\$879,060)	\$95,649	\$440,764	(\$3,452,613)
Beginning Cash and Other Resources		\$5,475,693	\$5,475,693	\$5,916,457
Projected Ending Cash and Other Resources	\$5,475,693 #	\$5,571,342	\$5,916,457	\$2,463,844
20% of Total Expenditures	\$3,682,923	\$3,358,195	\$3,284,919	\$4,075,175
Cash Above/(Below) 20% guideline	\$1,792,770	\$2,213,147	\$2,631,538	(\$1,611,331)

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

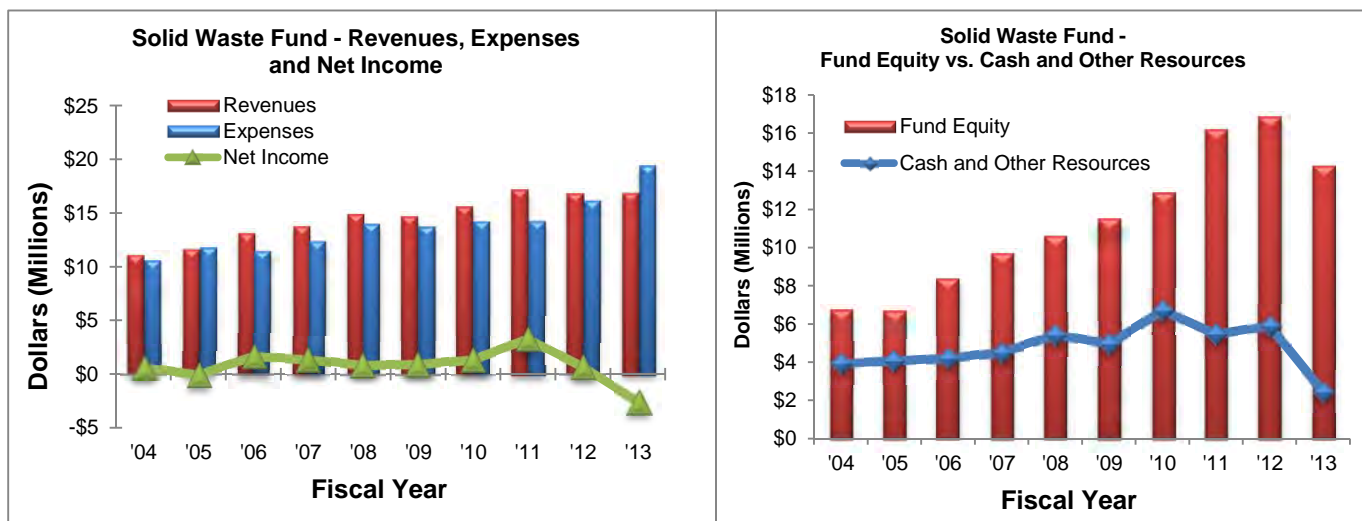
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

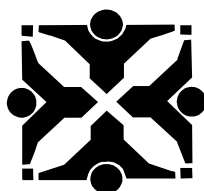
^ Other Funding Sources and Transfers do not include Capital Contributions.



(THIS PAGE LEFT INTENTIONALLY BLANK)

Storm Water Utility Fund

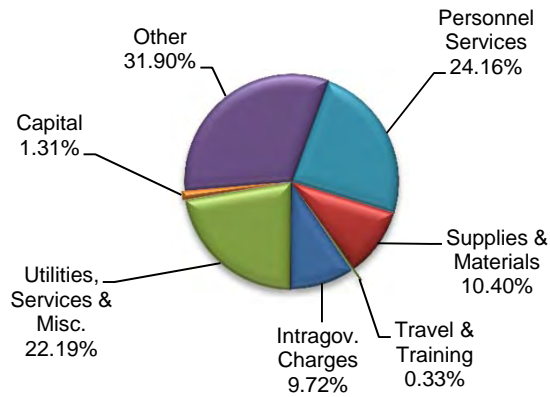
(Enterprise Fund)



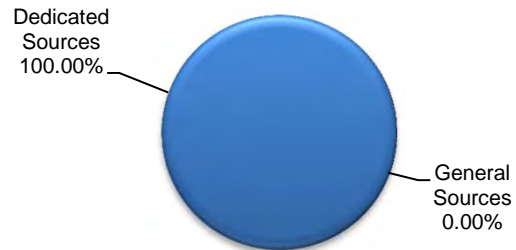
City of Columbia
Columbia, Missouri

STORM WATER UTILITY - SUMMARY

FY 2013 Total Expenditures By Category

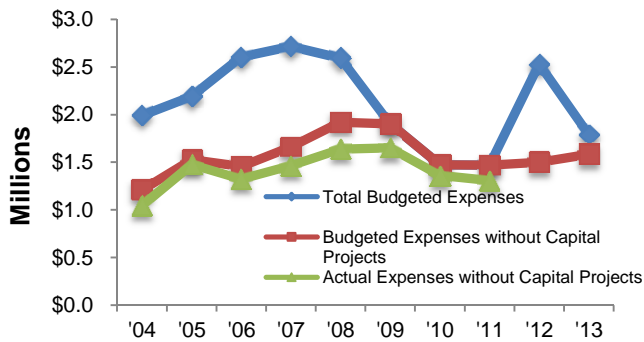


FY 2013 Totals By Funding Source

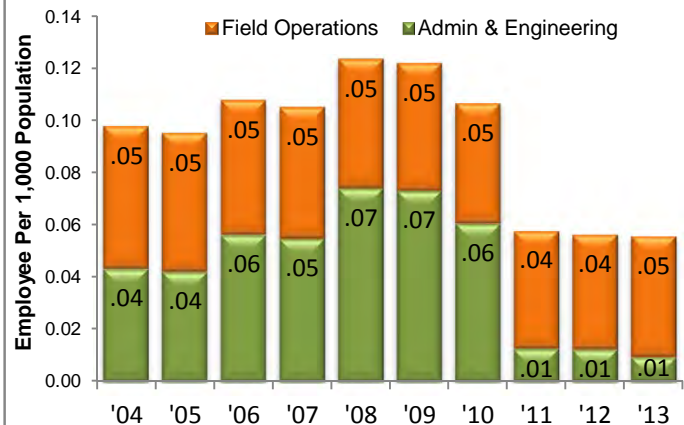


General sources can be reallocated from one department to another.
Dedicated sources are specifically allocated to this department.

Expenditure History



Total Employees Per Thousand



APPROPRIATIONS (Where the Money Goes)

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Personnel Services	\$368,584	\$394,627	\$357,294	\$431,961	20.9%	9.5%
Supplies & Materials	\$104,670	\$171,981	\$209,767	\$185,879	(11.4%)	8.1%
Travel & Training	\$1,193	\$5,933	\$5,394	\$5,903	9.4%	(0.5%)
Intragovernmental Charges	\$164,306	\$155,412	\$155,412	\$173,753	11.8%	11.8%
Utilities, Services & Misc.	\$245,976	\$1,222,467	\$1,161,146	\$396,725	(65.8%)	(67.5%)
Capital	\$0	\$23,378	\$18,144	\$23,500	29.5%	0.5%
Other	\$558,122	\$556,933	\$570,418	\$570,418	0.0%	2.4%
Total	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)
Operating Expenses	\$751,566	\$918,675	\$854,468	\$990,536	15.9%	7.8%
Non-Operating Expenses	\$558,122	\$556,933	\$573,218	\$570,418	(0.5%)	2.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$23,378	\$18,144	\$23,500	29.5%	0.5%
Capital Projects	\$133,163	\$1,031,745	\$1,031,745	\$203,685	(80.3%)	(80.3%)
Total Expenses	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)

FUNDING SOURCES (Where the Money Comes From)

Grants	\$0	\$0	\$50,000	\$0	(100.0%)	
Interest	\$36,605	\$37,000	\$45,468	\$40,000	(12.0%)	8.1%
Fees and Service Charges	\$1,227,591	\$1,167,000	\$1,256,594	\$1,310,000	4.3%	12.3%
Other Local Revenues	\$17,225	\$5,900	\$6,612	\$5,200	(21.4%)	(11.9%)
Trnsfrs & Capital Contrib.	\$18,620	\$0	\$0	\$0		
Use of Prior Year Sources	\$142,810	\$1,320,831	\$1,118,901	\$432,939	(61.3%)	(67.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)

Storm Water Utility Fund - Summary

Fund 558

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 2013.

AUTHORIZED PERSONNEL

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Administration/Engineering	1.40	1.40	1.40	1.09	(0.31)
Field Operations	5.00	5.00	5.00	5.40	0.40
Total Personnel	6.40	6.40	6.40	6.49	0.09
Permanent Full-Time	6.40	6.40	6.40	6.49	0.09
Permanent Part-Time	0.00	0.00	0.00	0.00	0.00
Total Permanent	6.40	6.40	6.40	6.49	0.09

RATE INCREASE INFORMATION

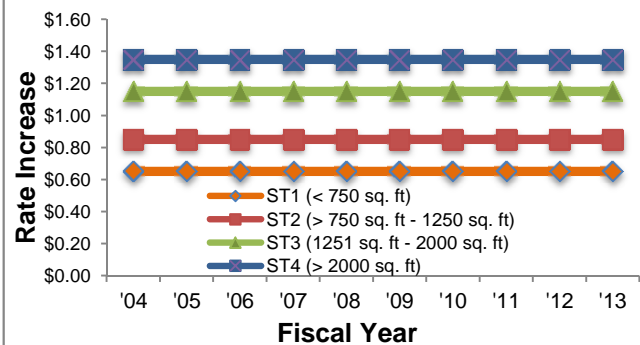
Storm Water Rate Increase History

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



Storm Water- Budget Detail

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	% Chng 13/12EB	% Chng 13/12B
Admin/Education/Engineering						
Personnel Services	\$86,883	\$106,257	\$77,800	\$89,192	14.6%	(16.1%)
Supplies and Materials	\$6,274	\$14,317	\$9,277	\$33,190	257.8%	131.8%
Travel and Training	\$1,193	\$5,400	\$5,394	\$5,370	(0.4%)	(0.6%)
Intragovernmental Charges	\$151,189	\$140,863	\$140,863	\$144,594	2.6%	2.6%
Utilities, Services, & Misc.	\$47,948	\$39,450	\$23,264	\$39,870	71.4%	1.1%
Capital	\$0	\$23,353	\$18,144	\$17,000	(6.3%)	(27.2%)
Other	\$61,053	\$61,053	\$61,053	\$61,053	0.0%	0.0%
Total	\$354,540	\$390,693	\$335,795	\$390,269	16.2%	(0.1%)
Field Operations						
Personnel Services	\$269,651	\$288,370	\$273,388	\$342,769	25.4%	18.9%
Supplies and Materials	\$98,396	\$157,664	\$156,986	\$152,689	(2.7%)	(3.2%)
Travel and Training	\$0	\$533	\$0	\$533		0.0%
Intragovernmental Charges	\$13,117	\$14,549	\$14,549	\$29,159	100.4%	100.4%
Utilities, Services, & Misc.	\$76,915	\$151,272	\$155,747	\$153,170	(1.7%)	1.3%
Capital	\$0	\$25	\$0	\$6,500		25900.0%
Other	\$497,069	\$495,880	\$509,365	\$509,365	0.0%	2.7%
Total	\$955,148	\$1,108,293	\$1,110,035	\$1,194,185	7.6%	7.7%
Capital Projects						
Personnel Services	\$12,050	\$0	\$6,106	\$0	(100.0%)	
Supplies and Materials	\$0	\$0	\$43,504	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$121,113	\$1,031,745	\$982,135	\$203,685	(79.3%)	(80.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$133,163	\$1,031,745	\$1,031,745	\$203,685	(80.3%)	(80.3%)
Department Totals						
Personnel Services	\$368,584	\$394,627	\$357,294	\$431,961	20.9%	9.5%
Supplies and Materials	\$104,670	\$171,981	\$209,767	\$185,879	(11.4%)	8.1%
Travel and Training	\$1,193	\$5,933	\$5,394	\$5,903	9.4%	(0.5%)
Intragovernmental Charges	\$164,306	\$155,412	\$155,412	\$173,753	11.8%	11.8%
Utilities, Services, & Misc.	\$245,976	\$1,222,467	\$1,161,146	\$396,725	(65.8%)	(67.5%)
Capital	\$0	\$23,378	\$18,144	\$23,500	29.5%	0.5%
Other	\$558,122	\$556,933	\$570,418	\$570,418	0.0%	2.4%
Total	\$1,442,851	\$2,530,731	\$2,477,575	\$1,788,139	(27.8%)	(29.3%)

Storm Water- Authorized Positions

	Actual FY 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013	Position Changes
Admin/Education/Engineering					
5901 - Director of Public Works	0.00	0.00	0.00	0.02	0.02
5004 - Engineering Aide IV	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.20	0.20	0.20	0.05	(0.15)
4502 - Senior Rate Analyst	0.10	0.10	0.10	0.00	(0.10)
4501 - Rate Analyst	0.10	0.10	0.10	0.00	(0.10)
1003 - Admin Support Asst. III	0.00	0.00	0.00	0.02	0.02
Total Personnel	1.40	1.40	1.40	1.09	(0.31)
Permanent Full-Time	1.40	1.40	1.40	1.09	(0.31)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.40	1.40	1.40	1.09	(0.31)
Field Operations					
5109 - Engineering Supervisor	0.00	0.00	0.00	0.20	0.20
5108 - Engineering Manager	0.00	0.00	0.00	0.20	0.20
2306 - Public Works Supervisor II	1.00	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	5.40	0.40
Permanent Full-Time	5.00	5.00	5.00	5.40	0.40
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	5.00	5.40	0.40
Department Totals					
Permanent Full-Time	6.40	6.40	6.40	6.49	0.09
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.40	6.40	6.40	6.49	0.09

MAJOR PROJECTS**FISCAL IMPACT**

- The FY 2012 CIP budget was very limited due to the Stormwater Utility's budget constraints. The Stormwater Utility completed one CIP project in FY2012, the Limerick Lake Water Quality Improvement project.
- The Grissum Building Water Quality Improvement project is currently under construction and is expected to be completed during the fourth quarter of FY 2013.
- Design work will continue on the Hitt and Elm project and the Ash and Hubble project.

None

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Storm Water							
1 Annual Projects - C49017 [ID: 839]							
Future Ballot			\$570,000	\$190,000			
Unfunded				\$380,000	\$760,000		
Total			\$570,000	\$570,000	\$760,000		
2 Garth @ Oak Tower [ID: 819] 2014 2014							
Future Ballot			\$400,000				
Total			\$400,000				
3 Grissum Bldg Water Quality Improvements [ID: 1318] 2012 2012							
Ent Rev	\$292,000						
Grant	\$250,000						
Total	\$542,000						
4 Hitt and Elm C49099 [ID: 1373] 2011 2013							
Ent Rev		\$56,185					
Total		\$56,185					
5 Kelly Detention Retrofit C49108 [ID: 1420] 2013 2013							
Ent Rev		\$120,000					
Total		\$120,000					
6 Rollins Rd at Rock Creek [ID: 1364] 2014 2014							
Future Ballot			\$332,000				
Total			\$332,000				
7 Stormwater Master Plan [ID: 1039] 2014 2014							
Future Ballot			\$400,000				
Total			\$400,000				
8 2302 Business 70 East [ID: 1372] 2015 2016							
Future Ballot				\$400,000			
Total				\$400,000			
9 Braemore Drainage [ID: 817] 2015 2016							
Future Ballot				\$175,000			
Total				\$175,000			
10 Bray/Longwell Drainage [ID: 818] 2015 2016							
Future Ballot				\$101,000			
Total				\$101,000			
11 Capri Estates Drainage [ID: 828] 2014 2015							
Future Ballot			\$105,000	\$145,000			
Total			\$105,000	\$145,000			
12 English/Subella/Jake Drainage [ID: 829] 2014 2015							
Future Ballot			\$25,000	\$85,000			
Total			\$25,000	\$85,000			
13 Martinshire Drive [ID: 820] 2014 2015							
Future Ballot			\$25,000	\$75,000			
Total			\$25,000	\$75,000			

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 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Storm Water							
14 Middlebush - C49039 [ID: 812]						2006	2016
Ent Rev				\$184,800			
Total				\$184,800			
15 Pear Tree Circle Storm Drainage [ID: 834]						2015	2016
Future Ballot				\$170,000			
Total				\$170,000			
16 Royal Lytham - Fallwood C49090 [ID: 815]						2010	2015
Ent Rev							
Future Ballot				\$180,000			
Total				\$180,000			
17 Salt Storage Site Improvements [ID: 1320]						2015	2016
Future Ballot				\$900,000			
Total				\$900,000			
18 Sappington Drainage [ID: 823]						2015	2016
Future Ballot				\$145,000			
Total				\$145,000			
19 Seventh and Locust [ID: 1374]						2014	2015
Future Ballot			\$63,000	\$357,000			
Total			\$63,000	\$357,000			
20 Sexton/McBaine Drainage [ID: 825]						2014	2015
Future Ballot			\$30,000	\$235,500			
Total			\$30,000	\$235,500			
21 Sixth & Elm Storm Drain Replacement C49109 [ID: 1532]						2013	2015
Ent Rev		\$27,500		\$247,500			
Total		\$27,500		\$247,500			
22 Vandiver/Sylvan Storm Drainage [ID: 826]						2014	2015
Future Ballot			\$490,000	\$1,960,000			
Total			\$490,000	\$1,960,000			
23 Proctor Drive [ID: 871]						2017	2018
Unfunded				\$20,000	\$180,000		
Total				\$20,000	\$180,000		
24 Woodland-Northridge Drainage [ID: 838]						2017	2018
Future Ballot				\$25,000	\$190,000		
Total				\$25,000	\$190,000		

Storm Water Funding Source Summary							
Ent Rev	\$227,000	\$203,685	\$432,300				
Grant	\$250,000						
New Funding	\$477,000	\$203,685	\$432,300	\$0			

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2012	Adopted Budget FY 2013	Requested Budget FY 2014	Priority Needs FY 2015 - FY 2017	Future Cost	D	C
Storm Water Funding Source Summary							
Future Ballot			\$2,440,000	\$5,143,500	\$190,000		
Future Ballot			\$2,440,000	\$5,143,500	\$190,000		
Unfunded				\$400,000	\$940,000		
Unfunded				\$400,000	\$940,000		
Total	\$477,000	\$203,685	\$2,440,000	\$5,975,800	\$1,130,000		

Storm Water Current Capital Projects

1	Ash & Hubble [ID: 874]	2012	2013
2	Limerick Lake Water Quality Improvement [ID: 1474]	2012	2012
3	Nifong & Bethel Drainage Project [ID: 1475]	2013	2015
4	Quail Drive [ID: 1477]	2014	2015
5	Rangeline Street Smith Street [ID: 1478]	2015	2015

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]
Less maintenance. Will avert further emergency repair.
Hitt and Elm C49099 [ID: 1373]
Less maintenance. Will avert emergency repair.
Kelly Detention Retrofit C49108 [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.
Nifong & Bethel Drainage Project [ID: 1475]
\$4,000/year maintenance
Rangeline Street Smith Street [ID: 1478]
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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Operating Revenues:				
User Charges	\$1,227,591	\$1,167,000	\$1,256,594	\$1,310,000
Total Operating Revenues	\$1,227,591	\$1,167,000	\$1,256,594	\$1,310,000
Operating Expenses:				
Personnel Services	\$356,534	\$394,627	\$351,188	\$431,961
Supplies & Materials	\$104,670	\$171,981	\$166,263	\$185,879
Travel & Training	\$1,193	\$5,933	\$5,394	\$5,903
Intragovernmental Charges	\$164,306	\$155,412	\$155,412	\$173,753
Utilities, Services & Other Misc.	\$124,863	\$190,722	\$176,211	\$193,040
Total Operating Expenses	\$751,566	\$918,675	\$854,468	\$990,536
Operating Income (Loss) Before Depreciation	\$476,025	\$248,325	\$402,126	\$319,464
Depreciation	(\$497,069)	(\$495,880)	(\$509,365)	(\$509,365)
Operating Income	(\$21,044)	(\$247,555)	(\$107,239)	(\$189,901)
Non-Operating Revenues:				
Investment Revenue	\$36,605	\$37,000	\$45,468	\$40,000
Rev. from other governmental units	\$0	\$0	\$50,000	\$0
Misc. Non-Operating Revenue	\$17,225	\$5,900	\$6,612	\$5,200
Total Non-Operating Revenues	\$53,830	\$42,900	\$102,080	\$45,200
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$2,800	\$0
Total Non-Operating Expenses	\$0	\$0	\$2,800	\$0
Operating Transfers:				
Operating Transfers From Other Fds.	\$18,620	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$61,053)	(\$61,053)	(\$61,053)	(\$61,053)
Total Operating Transfers	(\$42,433)	(\$61,053)	(\$61,053)	(\$61,053)
Net Income (Loss) Before Capital Contributions	(\$9,647)	(\$265,708)	(\$69,012)	(\$205,754)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	(\$9,647)	(\$265,708)	(\$69,012)	(\$205,754)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Fund Equity	(\$9,647)	(\$265,708)	(\$69,012)	(\$205,754) ~
Fund Equity, Beg. of Year	\$9,877,283	\$9,677,703	\$9,867,636	\$9,798,624
Fund Equity End of Year	\$9,867,636	\$9,411,995	\$9,798,624	\$9,592,870
Percent Change in Fund Equity				

~ 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 2011	Budget FY 2012	Estimated FY 2012	Adopted FY 2013
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$50,000	\$0
Interest	\$36,605	\$37,000	\$45,468	\$40,000
Fees and Service Charges +	\$1,227,591	\$1,167,000	\$1,256,594	\$1,310,000
Other Local Revenues ++	\$17,225	\$5,900	\$6,612	\$5,200
	\$1,281,421	\$1,209,900	\$1,358,674	\$1,355,200
Other Funding Sources/Transfers^	\$18,620	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,300,041	\$1,209,900	\$1,358,674	\$1,355,200
Financial Uses				
Operating Expenses	\$751,566	\$918,675	\$854,468	\$990,536
Operating Transfers to Other Funds	\$61,053	\$61,053	\$61,053	\$61,053
Interest and Other Non-Oper Cash Exp				
Principal Payments				
Capital Additions	\$0	\$23,378	\$18,144	\$23,500
Enterprise Revenues used for Capital Projects	\$0	\$820,000	\$820,000	\$203,685
Total Expenditure Uses	\$812,619	\$1,823,106	\$1,753,665	\$1,278,774
Increase/(Decrease) to Cash	\$487,422	(\$613,206)	(\$394,991)	\$76,426
Beginning Cash and Other Resources		\$1,365,627	\$1,365,627	\$970,636
Projected Ending Cash and Other Resources	\$1,365,627 #	\$752,421	\$970,636	\$1,047,062
20% of Total Expenditures	\$162,524	\$364,621	\$350,733	\$255,755
Cash Above/(Below) 20% guideline	\$1,203,103	\$387,800	\$619,903	\$791,307

Ending Cash and Other Resources for FY 2011 is equal to current assets less current liabilities.

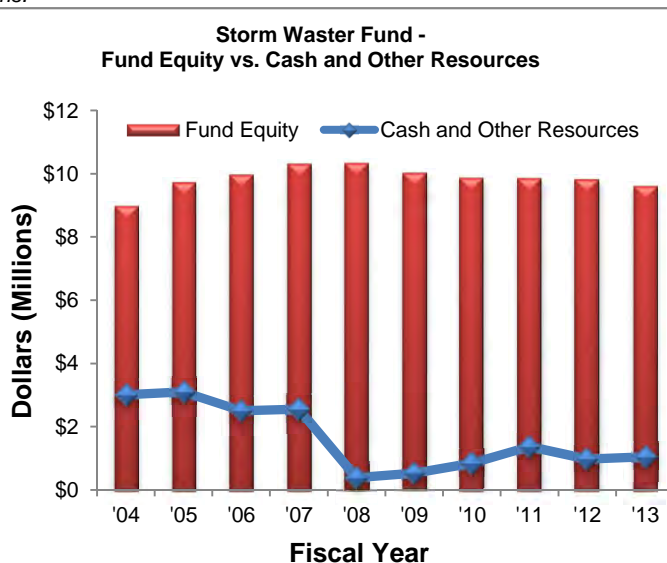
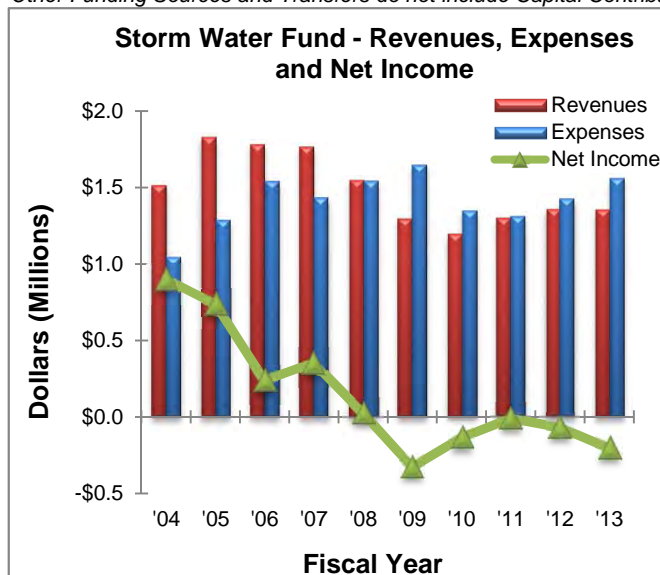
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



(THIS PAGE LEFT INTENTIONALLY BLANK)

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.