



City of Columbia

Adopted Budget

FY 2014



Our 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.

Our 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 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 – Karl Skala

ward3@gocolumbiamo.com

Ward 4 – Ian Thomas

ward4@gocolumbiamo.com

Ward 5 – Laura Nauser

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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, 2012

Christopher P. Morrell *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, 2012 (FY 2013).

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 17th consecutive year the City of Columbia has received this award.

City of Columbia

Adopted Budget

FY 2014

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CITY OF COLUMBIA, MISSOURI

OFFICE OF CITY MANAGER

September 27, 2013

Dear Mayor and Members of the City Council:

This budget reflects your adopted budget and policy guidance for FY 2014. This budget message continues the practice of aligning with the strategic priorities you identified during your City Council retreat in June. Each year our challenge is to create a budget in the midst of a whirlwind of competing issues, including some that have consequences for all our operations:

- Balancing the General Fund budget, the third highest priority for those who responded to our 2013 citizen survey;
- Funding our pension solution to keep promises to employees and maintain a favorable credit rating;
- Competing for talent with pay, benefits and a workplace that fairly compensates and engages City employees;
- Assuring a safe transition of “911” and emergency services to Boone County stewardship; and
- Adding police officers and firefighters to keep pace with community growth.

This budget includes total estimated spending of \$417,349,494 and total expected revenues of \$389,872,012. By reducing expenditures \$2.2 million, the General Fund is balanced, except for \$1,017,900 in appropriated fund balance used to fund our pension solution. A net increase in staff of 21.00 FTE mostly in high-return strategic areas is included, for a total of slightly more than 1,388 City employees, or 11.94 permanent employees/thousand population.

There are no City tax increases, only one utility rate increase and fee increases for parking, selected business licenses, parks and recreation, and health clinic services. In my view, this will create high value for each citizen’s tax dollar and contribute to the continuing delight that is our home town.

Strategic Priority: Financial Health

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

This budget is balanced, something that most would not consider newsworthy but a fact that I am profoundly pleased to report. As promised to you in 2011, this budget marks the last year in a three-year plan to forgo the use of General Fund reserves for operations; the first to do so since FY 1989. Our careful fiscal management over the last two years brought us to this threshold and, to finally close the gap, I recommended changes in three major areas: 911 emergency services; health care premium subsidies for retired City employees; and public access television services provided through a contract with CAT TV.

911 Emergency Services

Last April voters approved a three-eighths cent sales tax to fund joint communications dispatching and emergency management services for all of Boone County. As a result, the City employees now handling 911 calls will transfer to the County, eventually lowering General Fund costs by \$1.8 million. We expect to continue City funding for the operation through the first quarter of FY 2014, when County revenues will start supporting it. In the meantime, I remain committed to a smooth transition.

City Retiree Health Care Premiums

This budget completes the two-year process to end subsidies for retiree health care premiums. This reduction in spending of \$215,500 matches the reduction of the current fiscal year for a total of \$431,000.

CAT TV

The City's five-year contract for public access television service expires September 30, 2013. This service is distinct from the City Channel, which broadcasts City Council meetings and programming on City services; from the channel managed by Columbia Public Schools; and from the national Public Broadcasting Service. At \$200,000 per year, the contract has provided \$1 million to CAT TV since 2008. In order for the FY 2014 budget to balance, I did not recommend continued funding. However, through the public process, Council approved the use of prior year surplus funds in the General Fund and a contract to extend the funding for one more year. As these funds were from one-time surpluses, the Council will need to identify funding in the future to extend the contract beyond FY 2014.

Pension Costs

The Council approved a long-term plan in FY 2013 to assure that at least 80% of the City's pension liabilities are funded. This will require General Fund subsidies for the pension funds over 20 years, starting with several years of increasing payments followed by gradually shrinking subsidies until we reach that "healthy" 80% level. The FY 2014 subsidy will be \$1,017,900, which is significant but which also is much lower than it would be without the Council's commitment to address this liability.

Employee Health Care Costs

To meet the requirements of the Affordable Care Act, this budget includes funding for the City to start paying new fees based on the number of people enrolled in our insurance plans. The mandate to provide insurance to all employees, or pay penalties, was delayed nationwide until next year. This budget includes paying the full cost of health insurance premiums for

employees who choose the High Deductible Health Plan. Where it fits an employee's needs, changing from conventional coverage to the high deductible plan can increase take-home pay significantly. This budget also includes an increase in City contributions to the Health Savings Account plan, creating another incentive to shift from conventional coverage as it costs the City and employees less.

The COFERS Project

The Columbia Financial Enterprise Resource System (COFERS) is a capital budget item that will do more to improve City efficiency and effectiveness over the next 20 years than almost any other initiative. I recommend continued support for an advanced data and financial management system that will provide our administrative backbone for years to come. The implementation will begin during FY 2014 and will span several years. This system that will increase efficiency, effectiveness and productivity for budgeting, purchasing, accounting, project management, customer service tracking and other functions throughout City government.

Solid Waste Early Warning

While not a General Fund service, the budget for Solid Waste has relied on fund balances to cover its annual expenses. With the salary increases that will result from the recently completed employee compensation study, this deficit spending will accelerate. I am not recommending any changes to solid waste fees this year, but the FY 2015 budget will need to address the issue, either through rate increases or less expensive methods of garbage collection. A cost of service study will be conducted during FY 2014.

Strategic Priority: Customer Focused Government

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

Setting the Bar for Customer Service

The 2013 citizen satisfaction survey showed that 69% of respondents were satisfied or very satisfied with the level of customer service provided by City staff. That's up two percent from 2011 and, more interestingly, it's 14% higher than the national average and 19% higher than the Kansas and Missouri average. I am proud to work with the women and men who provide this level of service, and we still have work to do. Great customer care can be delivered, literally and figuratively, where the rubber meets the road...on our buses and on the phone.

Transit

I am very proud of staff's proposed overhaul of City bus routes and services, dubbed "CoMo Connect," and recommend your support for changes in transit funding and system design in FY 2014. We believe we can serve more residents, throughout more of the city, within the constraints of our financial limitations. To reach the point where revenues match cost, the Council has approved:

- Raising permit fees in City-owned parking garages and on surface lots by \$10/month;
- In exchange for the increased fee, issuing transit passes to all permit holders so they can park and ride City buses anywhere in town; and

- Using the \$300,000 we expect to generate from fee increases to match federal dollars, producing \$600,000 in total new revenue.

In our 2013 survey, citizens in portions of far west, northeast and central Columbia expressed dissatisfaction with bus availability. Service expansion is a high priority in most of central Columbia, from north to south boundaries, and in east and northeast areas. We've also heard concerns about hours of operation, wait times, reliability and inadequate bus stop shelters. Customer service enhancements for FY 2014 are proposed to include:

- Routes that reach the length and breadth of the city, connecting more neighborhoods and ending use of the Wabash Station as a transfer hub;
- Hours that suit commuters, with buses running from 6:30 a.m. – 8 p.m. on weekdays and from 9 a.m. – 8 p.m. on Saturday - Transit will finally be a viable commute option;
- An “app” that lets riders use smartphones to track buses, see wait times and get route directions;
- Technology inside the bus that alerts riders to the next stop, both on a digital sign display and by calling it out;
- Restructured fares, daily and annual passes and preparation for mobile device payments; and
- Replacement buses that run on compressed natural gas.

Contact Center

Launched last year, the Contact Center will start handling citizen requests and questions for the Public Works Department in FY 2014. We will add other service lines one at a time. A contact center is designed to dramatically improve service to our residents whose greatest concern, despite their increased satisfaction with service delivery, is finding the right person to help them. National surveys say that customers tell 15 people if they get good service and 24 when service is poor. The COFERS project will include a contact management system to assure that all requests are handled with accuracy and timeliness.

Strategic Priority: Economic Development

Support and further stimulate our local and regional economy.

There are no new budget initiatives proposed for economic development, but we will continue to build on work we started last year. Columbia has been ranked the tenth best performing small city in the nation, with a vibrant job market. Yet, the economy still is a vital interest locally and around the United States among most age groups, even as we see signs of recovery from the recession.

Columbia Regional Airport

The past year has been a pivotal moment in the life of our airport. With the incentive of a \$3 million revenue guarantee, American Airlines began serving our region with two daily flights to Dallas and one to Chicago. Those flights have been a resounding success. With load factors over 90%, the Chicago flight enjoys one of the highest load factors in the country. The

revenue guarantee has been active for five months but has only been charged \$22,562 for a cost incurred in the first two weeks of operation. The interest earned on the guarantee fund has been greater than charges against it, so at this moment there is more than \$3 million still in the fund.

We also completed a concept design for a new terminal to improve security, accessibility and service for our customers. Short-term, we'll keep pursuing more flights and larger planes. If we're successful, a new terminal will become a critical need. Until we find funds to build a new terminal, we'll continue scheduled improvements to the airfield and seize smaller opportunities, such as recycling old concrete removed from taxiways and turning it into gravel for an expanded parking lot.

REDI, Inc.

Our strategic plan calls for adding economic development programs to increase our capability to stimulate our economy. Through the use of last year's surplus, you authorized a revolving loan fund managed by Regional Economic Development Inc. (REDI). The City of Columbia is one of more than 100 REDI members and provides its largest investment. The revolving loan fund is being designed and will be established with \$150,000 once the operating details of the fund are approved.

REDI has partnered with the Community Development Department, Central Missouri Community Action (CMCA) and the Columbia Area Career Center (CACC) to set up a job training program that "grows" a pool of web developers and help desk technicians. Technology-based employers have told us they have a hard time recruiting for these jobs. CMCA will identify eligible participants, and CACC will provide instructors and course content.

Certified Tourism Ambassadors

This is the most important innovation delivered by the Convention and Visitors Bureau (CVB) in years. CVB staff, especially Julie Ausmus and Megan McConachie, have created a training program for people with a passion for inspiring return visits to Columbia. Tourism has a material impact on every aspect of City government, generating sales tax revenue that supports Police and Fire staff, other core services and cultural offerings that we all enjoy. The 143 ambassadors certified so far include persons in the hospitality industry, other businesses and organizations, police officers and staff in my office.

Strategic Priority: Growth Management

Plan for growth in a cost-effective way 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.

Columbia's estimated 2014 population will be 116,269, a four percent increase from our 2010 figure of 108,500. There are 1,720 persons per square mile within our 64 square mile boundaries. Perhaps this trend explains the troubling dip in the community's satisfaction with how well the City plans for growth. Only 34% are satisfied or very satisfied. This is down from

37% in 2011 and 36% in 2005. While this perception has not changed much over the years, it is lower than we would like to see. A community like Columbia will always attract new residents and businesses, and the City government will be challenged to discover in what way our residents feel we should improve.

Comprehensive Plan

Our primary effort to improve satisfaction for this strategic priority will be implementing the Comprehensive Plan, a three-year effort now very near completion. Council is set to formally approve and adopt the plan in October. Upon Council approval, we'll start the work to overhaul our approach to zoning regulation, an effort that will fill much of FY 2014. And, once those tools are optimized to deliver the outcomes described in the plan, we'll begin to use them to create the future envisioned by the community. To help us assess development and deal with its consequences, this budget includes funding for updates to our aerial photography and our mapping database and for an additional building inspector.

Strategic Priority: Health, Safety, and Well-Being

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

Seventy-nine percent of Columbia residents are satisfied or very satisfied with the quality of life in the city. This level has remained fairly stable over recent years. In general, people love living here. However, not everything about our quality of life is positive.

Crime

The first objective of this strategic plan priority is to "Keep residents and visitors to the city safe." As I write this message, Columbia is mourning the loss of four of our sons who were victims of murder. In addition to these four murders, there has been a rash of shots fired incidents that have intensified the fear of crime throughout the community. The press has covered these shootings repeatedly and in great detail. The citizen survey results reflect this: only 61% of respondents have an overall feeling of safety. This is down from 64% in 2011 and 67% in 2005.

Interestingly, the 2012 violent crime rate of 4.30 per 1,000 residents was significantly lower than it was in 2011 (5.34 per 1,000 residents) and 2005 (5.28 per 1,000 residents). Columbia is safer now than it was then and has seen a trend of lower violent crime rates over the last 20 years. The crime rate here is half of Springfield's, one-third of Kansas City's and one-fourth of the Saint Louis rate (holiday destinations for many Columbians). So a fascinating question emerges: Why does the community feel less safe, when our violent crime rate has declined?

Regardless of the falling crime rate, public safety remains the first concern of local government. We take it very seriously. This budget continues to focus on ways to further reduce crime, especially the violent crime rate. As Council asked, this budget includes funding for two Police Officers and one Sergeant assigned to work in neighborhoods with the

highest call volumes. Council has recently appointed a task force to explore what can be done to improve our crime prevention effectiveness beyond the Police Department.

Human Rights

In June 2013 Council approved moving our human rights investigation function from the Health Department to the Law Department. This budget adds more responsibilities to this role and transforms it into the City's primary watchdog to ensure compliance with the Americans with Disabilities Act and our primary staff liaison to the Disabilities Commission. This enhancement will increase the City's focus on elements that are critically important to Columbia's health, safety and well-being.

Culture

Last year Council created the Columbia Arts Fund, administered by the Community Foundation of Central Missouri, with an initial \$10,000 appropriation. Through fund raising efforts and earned interest, the fund has grown to more than \$20,000 in that inaugural year. A remarkable idea to sustain our local cultural scene was generated by the close cooperation between the CVB and Office of Cultural Affairs. This budget includes a \$25,000 transfer from the Convention and Visitor Fund to the Foundation, for the Cultural Arts Fund. Annual transfers from the CVB will leverage other fund-raising and, in a few years, create a resource significant enough to award small grants to local cultural organizations. This is our best hope of increasing support for cultural institutions.

Strategic Priority: Infrastructure

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

Columbia's infrastructure continues as a high priority for households and businesses. Over the years, as voters approved financing programs for electric, water and sewer service, satisfaction with City utilities has consistently been high. Funding for streets, sidewalks and the stormwater system, in contrast, has not kept pace with needs. This is not just a Columbia problem. One study estimates a need for \$2.3 trillion over the next decade to update the nation's transportation, energy and water infrastructure. This budget includes \$40 million in capital spending for infrastructure.

Resurfacing Streets

Citizen satisfaction with the condition of major city streets increased to 45% in 2013 from 35% in 2011. While still lower than we'd like, the needle is moving in the right direction, dramatically. Over the last two years, we increased funding for street resurfacing by \$785,000, and this budget adds another \$300,000 for FY 2014, bringing our total resurfacing investment to more than \$2 million. While this would double our capabilities, at current funding levels it will take 48 years to resurface all the streets the City now owns.

New funds came from payments in lieu of tax made to the General Fund by the Water & Light Department when it purchased the Columbia Energy Center two years ago. The dramatic

improvement in satisfaction comes not just from increasing our investment, but also from resurfacing the streets more people use.

Streets Resurfaced in FY 2013

1. 5th Street (Broadway to Ash Street)
2. 6th Street (Broadway to Ash Street)
3. 8th Street (Walnut Street to Elm Street)
4. 9th Street (Rogers Street to Walnut Street)
5. 10th Street (Rogers Street to Park Avenue)
6. Barberry Avenue
7. Bluff Boulevard (Old Highway 63 to eastern end)
8. Broadway (Garth Avenue to Providence Road)
9. Broadway (Hitt Street to College Avenue)
10. Broadway (Trimble Road intersection)
11. Bushnell Drive (Old Highway 63 to Bluff Boulevard)
12. Carpenter Drive
13. Garth Avenue (Business Loop 70 to Forest Avenue)
14. Holly Avenue
15. Park Avenue (Rogers Street to St. James Street)
16. Range Line Street (Business Loop 70 to Wilkes Boulevard)
17. Valencia Drive (El Cortez Drive intersection)
18. Waterloo Drive
19. Walnut Street (Providence Road to 10th Street)
20. West Boulevard (Sunset Drive to Broadway)
21. Worley Street (Vieux Carre Court to Basin Drive)

Storm Water

Columbia has a \$1.2 million annual budget for a citywide system with \$300 million dollars in needs for repairs and upgrades. Our current, low monthly stormwater fee has not been raised since 1993 and simply cannot sustain the drainage system Columbia needs as it grows and develops. We will continue to work toward a ballot initiative that can be submitted to voters in 2014 to address our most critical storm water needs.

Water and Electric

This budget includes a five percent rate increase, the only one in the FY 2014 budget, for City water utility customers. Approved by voters in a 2008 ballot issue, we estimate the increase will add an average \$1.77 to a customer's monthly utility bill. This budget also adds more than \$2 million next year for purchased electric power, however, this will not affect electric utility rates.

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.

Achieving this goal hinges on how we benchmark against the wider labor market and the extent to which City employees are engaged in our workplace. After a detailed study of our job classifications and compensation, we've learned there are some positions where we're not as attractive as our labor market competitors. A City employee survey revealed their high public service motivation (which means we have the right people on board), as well as their concerns about fair, competitive pay. I recommend several actions over the next three years to address both fairness and engagement.

Compensation

During the current fiscal year, the City contracted with CBIZ, a consultant specializing in classification and compensation analysis. Their recommendations for a new classification and pay structure for FY 2014 include raises for 374 employees whose pay now falls below the market-based minimum identified for their positions. It will take about \$500,000 from the General Fund to increase pay rates for those particular positions.

I have committed to a process where if an employee's current pay rate is higher than the new maximum for the position, his or her pay will *not* decrease. Eligibility for future raises would be determined by market pay range adjustments, individual performance and affordability, but I do not recommend taking away pay for those who might be slightly above the market. This is due in large part to the market's contraction over the last five years.

Due to the cost of catching up to the market's minimum salaries, this budget does not include any across-the-board or performance raises this year. However, this budget does include all permanent City employees receiving an additional floating holiday.

In FY 2015 one of my highest priorities will be to adjust the pay of those who are experiencing pay compression. This inequity occurs when the market rate for a new hire outpaces the increases we've given to a more senior employee in the same position. The new recruit ends up earning more than someone with longer tenure and more experience. Fixing this will require another large funding commitment in FY 2015.

In FY 2016 it will be my goal to return to funding merit-based pay in addition to cost of living increases. We will continue working with our compensation consultant, our employees and labor groups to assure the City has clear, fair policies that describe career progression and growth.

It is critical for City leaders and managers to assure employees that we understand the difference between the job and the person. We value them as members of our public service family. Despite the risk of dissatisfaction with the compensation plan, I believe the consultant's recommendation is the right thing to do for overall equity and fairness.

City University

Council authorized this professional development opportunity last year to engage employees and prepare them for fulfilling careers and leadership roles. We will fully fund "City U" in FY

2014, with in-house staff designing and delivering training when and where it fits employee needs.

Council Member Stipends

As approved by voters in 2011, City Council Members will start receiving stipends in April 2014. Annual stipends are \$9,000 for the Mayor and \$6,000 for each Council Member. The total FY 2014 cost is \$24,221. Future fiscal year costs will total \$45,000.

My Thanks

Producing a budget for an organization like the City, with 20 departments, 53 separate spending plans and hundreds of services 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 and Budget Analysts Kim Chick and Sarah Talbert, for their excellent work and ongoing stewardship of the community.

All FY 2014 financial information is summarized in the "Budget in Brief" and detailed in other parts of the document. Citizens may read the budget and related material online at GoColumbiaMo.com or review a print copy at the City Clerk's Office or at the Finance Department at City Hall.

Best Regards,



Mike Matthes
City Manager

CERTIFICATION

The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2013 and ending on September 30, 2014, as finally adopted by the City Council on September 16, 2013.

IN WITNESS WHEREOF, I have executed this certification on this 16th day of **September, 2013.**

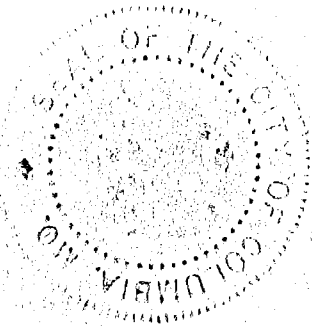


Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this 16th day of **September, 2013.**



Sheela Amin, City Clerk



**FY 2014 Budget Amendments
As of September 9, 2013**

Council Reserve and Other Council Decisions:

Council Reserve Available	\$98,000
	<hr/> \$98,000

Fund FY 2014 CAT TV agreement from FY 2012 General Fund savings previously appropriated in FY 2013 to Annual Sidewalks in the CIP *

Transfer from C40162 Annual Sidewalks (FY 2013) in the Capital Projects Fund	(\$200,000)
Increase General Fund Revenues (Transfer from Capital Projects Fund)	\$200,000
Increase General Fund Expenses - City Council - Miscellaneous Contractual	\$200,000

* \$100,000 of the funds will be available to CAT TV immediately. The other \$100,000 will be provided as matching funds wherein the City will match every dollar CAT TV fundraises with \$2, up to \$100,000.

Staff Requests:

Health Department

TOP Grant

Revenues	\$43,954
Expenses (Add .05 FTE Health Educator, Training, and Contractual Services)	\$43,954
Net General Fund Impact	<hr/> \$0

Capital Projects Fund:

Revenues: Records Management System - Add Cap Fund Balance to Revenues	\$750,000
Add CDBG funding in FY 2015 to Annual Sidewalks and Major Maintenance C40162 Specific project will be identified later. Funding was approved in the FY 2014 program	\$50,000
GNM: Broadway & Dorsey St. pedestrian signal (change funding source & increase project cost)	
Remove FY 2014 Non-Motorized Grant funding source	(\$22,000)
Add FY 2014 Capital Improvement Sales Tax funding source	\$30,000
C40162 Annual Sidewalks/Pedways (reduce FY 2014 Capital Improvement Sales Tax funding)	(\$30,000)

Recreation Services Fund:

Operating Expenses: Waters- Moss Memorial Wildlife Area - Add Interest payment for FY 2014	\$5,809
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Airport Fund

C44112 Terminal Master Plan - New Project for FY 2014

Transfer PYA TST from C44008 (Annual Airport General Improvements)	(\$65,000)
Transfer PYA TST to Terminal Master Plan C44112	\$65,000
MoDot State Aviation Grant	\$585,000

C44092 Upgrade Crosswind Runway - move project up from FY 2015 to FY 2014

Transfer PYA TST from C44111 New Airport Terminal (FY 2013)	(\$150,000)
Transfer to C44092 Upgrade Crosswind Runway (FY 2014)	\$150,000
FAA Grant	\$2,250,000

C44087 Replace Primary Airline Counter - add funding for FY 2014

Increase C44087 Replace Primary Airline Counter (Ent Revenues for FY 2014)	\$25,000
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Fleet Fund

Increase C72002 Parks and Recreation Vehicle Maintenance Facility - to purchase translucent doors

Decrease FY 2013 Estimated capital outlay expenses (metal lathe and sheet metal brake)	(\$24,000)
Increase C72002 P&R Vehicle Maintenance Facility (Ent Revenues for FY 2014)	\$37,000

Information Technologies Fund	
Operating Expenses: Fiber Optic Charges - additional fiber connection (City ISP Connection to ISG)	\$3,000
Water & Electric Fund	
Revenues: Fiber Optic Charges from Information Technologies Fund for additional fiber connection (City ISP Connection to ISG)	\$3,000

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 2014 budget.

The FY 2014 budget covers the time period of October 1, 2013 through September 30, 2014. Our city's population is estimated to be 116,269 during FY 2014 and our city government workforce will include 1,388.15 permanent positions.

Our overall city budget is actually 53 separate budgets which are accounted for in seven different types of funds. The departments have been divided 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.

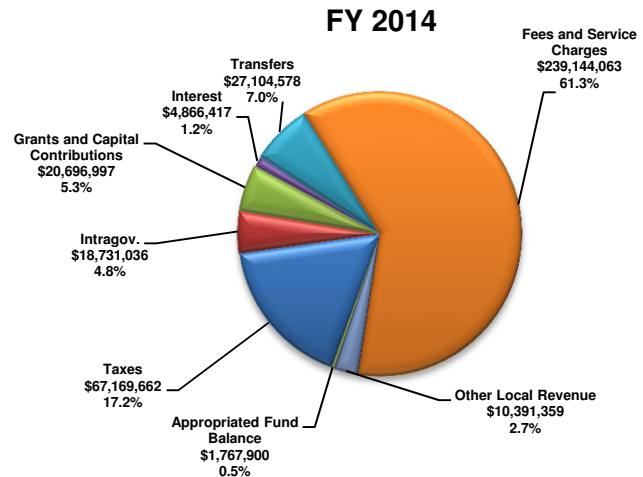
Within each department, the reader will find key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, as well as ten year trend information on total revenues, total expenses, 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 2014 total funding sources of \$389,872,012 are lower than financial uses of \$417,349,494. 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 2014
Taxes	\$67,169,662
Intragovernmental (<i>PILOT & G&A</i>)	\$18,731,036
Grants and Capital Contributions	\$20,696,997
Interest	\$4,866,417
Transfers	\$27,104,578
Fees and Service Charges	\$239,144,063
Other Local Revenue	\$10,391,359
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$1,767,900
	\$389,872,012



Inc/(Dec) from Estimated FY 2013 (\$1,390,686) (0.4%)

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 for the previous year. The reason is that the estimated amounts take into account the most current economic conditions, up-to-date revenue receipts 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 2014, this revenue source reflects an increase of \$5.9 million or 2.5%. A rate increase is included for Water (5%) as was approved by voters in August, 2008.

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 2014, sales taxes are projected at a 2% growth, or \$0.9 million over Estimated FY 2013. This reflects an improvement in the economic condition. Estimated growth for FY 2013 has been revised to reflect a current trend of 3% growth over FY 2012. FY 2014 property taxes are projected to increase 1.1% over Estimated FY 2013 and there is no change proposed in the property tax rate. The growth in gross receipts taxes and other local taxes is projected to be flat with the exception of hotel/motel taxes, motor vehicle taxes, and electric gross receipt taxes.

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 2014 these revenues are projected to decrease \$1.1 million compared to Estimated FY 2013. The majority of this decrease is reflected in the Capital Projects Fund, Electric Fund, Solid Waste Fund, and the Employee Benefit Fund. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, amount of retiree subsidies, etc.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to increase by \$6.2 million or 43.2% over Estimated FY 2013. This increase is primarily due to the amount of federal funding for transit bus replacements, federal funding for Airport Terminal Master Plan and Upgrade Crosswind Runway and funding for the street capital projects such as the College Avenue crosswalks and barrier and Scott Blvd Phase 3: Vawter to KK projects. Grant funding is anticipated to be lower for Health, Police and Sewer.

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, quarter cent sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. Other transfers are done to move funds into debt service funds to pay debt. For FY 2014, transfers into funds are projected to be \$6.2 million or 18.7% lower. This is primarily

facility due to the movement of the facility from Railroad to the new Transload fund in FY 2013.

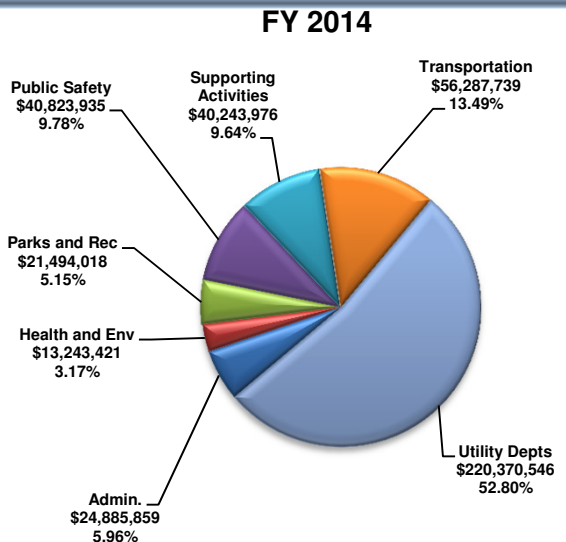
Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a P.I.L.O.T which is equivalent to 7% gross receipts it would pay if the operation was not owned by the city. General and administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2014, P.I.L.O.T is increasing \$0.4 million or 2.4% due to customer growth and the rate increases planned in Water (5%). General and administrative fees are up \$13,063 or 0.3%.

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 eliminate the General Fund appropriated fund balance as part of a three-year plan which began in FY 2011 and ends with the FY 2014 budget.

The only use of general fund appropriated fund balance for FY 2014 will be to cover the increased pension costs that resulted from the pension solution implemented last year to decrease unfunded pension liabilities over a twenty-year period. As was discussed at the time, the solution will involve larger increases in pension costs for the first few years and then the costs will be reduced over time. The City will utilize excess fund balance to cover the increased costs in the early years of this solution. Therefore, the appropriated fund balance amount to cover the pension cost increases will be \$1,017,900 for FY 2014. There is no use of appropriated fund balance projected to cover any other operating costs. We have achieved the goal of balancing the budgeted revenues and expenses in the General Fund.

The City's General Fund balance is projected to be 28% for FY 2014 which is above the city's 20% fund balance policy guideline.

Financial Uses - Where the Money Goes (By Function)



FY 2014	
Administrative	\$24,885,859
Health and Environment	\$13,243,421
Parks and Recreation *	\$21,494,018
Public Safety	\$40,823,935
Supporting Activities	\$40,243,976
Transportation *	\$56,287,739
Utilities	\$220,370,546
	\$417,349,494

Inc/(Dec) under FY 2013 Budget (\$903,345) (0.2%)

* Amounts include transfers from special revenue funds. The actual dollars available for Parks and Recreation is \$16,072,859 and \$39,734,770 for Transportation.

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. It should be noted that in the FY 2013 adjusted budget in the General Fund, one-half of the departmental savings from FY 2012 were appropriated back to departments during FY 2013 to be used for one-time expenses. The other one-half of the FY 2012 General Fund departmental savings were allocated to capital projects selected by the Council. Therefore, there are a number of occurrences where the FY 2014 budget amount is lower than the FY 2013 adjusted budget amount because these funds were one-time allocations and did not carry forward into the FY 2014 budget. In these cases, we have noted what the change would have been from the FY 2013 original budget instead.

For FY 2014, total financial uses are \$0.9 million lower than the FY 2013 adjusted budget primarily in the area of capital and transfers. However, the FY 2014 budget is \$0.7 million above the FY 2013 original budget and the difference between the two FY 2013 budgets is due to the appropriation of fund balance for the FY 2012 General Fund savings, grants received during FY 2013, and other appropriations for capital projects or one-time expenses.

In the General Fund, the FY 2014 gap between revenues and expenditures has been closed (other than for pension increases). This is the first time the budgeted gap between revenues and expenses has been closed since FY 1989. The amount of gap for pension costs is \$1,017,900. The pension increase is larger than last year and the City may experience several more years of increases before it begins to decrease. Management's goal for future budgets will be to keep expenditures in line with revenue sources, with the exception of pension cost increases.

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, 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, capital improvement sales taxes, public improvement fund, and Stadium TDD funds), 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. The Streets, Transit, and Airport budgets then show the financial use of these sources in their expenses. The comments below reflect a net amount for transportation departments which has these special revenue funds backed out from the totals.

Actual dollars for transportation-related departments are projected to decrease \$0.8 million or 2.1% compared to FY 2013 adjusted budget. This decrease is primarily due transfers done in FY 2013 to move the Transload facility from Railroad into a new fund and transfers of special revenue sources such as transportation sales tax and public improvement funds for capital project funding required for FY 2014. Below are the highlights related to these budgets.

- Street maintenance funding increased \$0.3 million.

- Transportation Sales Tax funding decreased \$0.8 million due to lower amounts of match funding required for Transit and Airport capital projects.
- Public Improvement Fund reflects a \$1.1 million decrease due to lowered required funding of capital projects.
- Railroad and Transload Facility funds reflect a combined decrease of \$5.8 million due to the transfer of the Transload Facility from Railroad to a new fund in FY 2013.
- The Transit budget reflects a \$2.4 million increase, primarily to fund bus replacements in FY 2014. These buses will be a part of the City's fleet conversion to compressed natural gas. The CoMo Connect project will be underway in FY 2014 and will involve a major retooling of all routes to a more efficient networked system, eliminating the Wabash Station as the central hub of the system. Additional funding of nearly \$300,000 from the Parking Fund will be used to create a park-and-ride system and provide matching funds to increase federal grant funds available.
- There is a \$2.5 million increase in the Airport primarily to fund the Terminal Master Plan and Upgrade Crosswind Runway project in FY 2014. A number of significant capital projects have been completed in FY 2013 and include reconstruction of Taxiway A, construction of a wildlife deterrent fence, expansion of the passenger holding area, and expansion of the parking lot.
- The Parking Fund reflects an increase of \$0.7 million or 23.9%. A \$10/month rate increase for all garage and surface lot permits will be transferred to the Transit Fund to create a park-and-ride system. All parking permit holders will receive an unlimited ride bus pass to encourage transit ridership. A \$0.25/hour meter increase will be effective October 1, 2013 for all parking meters south of Locust. The Short Street Parking garage should be operational in November, 2013.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility department expenses are projected to increase \$3.4 million, or 1.6% over the FY 2013 adjusted budget. There is a 2.80 net change in positions.

Highlights for utility departments include:

- Water reflects a \$0.6 million increase primarily in operating expenses and fleet replacement. Water is proposing a 5% rate increase which was approved by the voters in August 2008. There is a net decrease of 0.60 FTE positions for FY 2014 due to several Fleet positions being transferred to the Fleet Fund to consolidate the city's fleet maintenance needs, and a 1.00 FTE Engineer has been added.
- Electric reflects a \$10.3 million increase. Increased purchase power costs are over \$2 million. Capital project funding reflects a \$6 million increase. There are no rate increases for FY 2014, and there is a net increase of 2.60 FTE positions. Several fleet positions have been transferred to the Fleet fund to consolidate the city's fleet maintenance needs. An engineer and several GIS positions have been added.
- Sewer reflects a \$1.9 million or 8.2% decrease due to lower capital project funding. There is no rate increase for FY 2014. There is a net decrease of 0.87 FTE positions. A cost-of-service study will be completed in FY 2014. The city plans to bring forward a ballot issue during FY 2014 to fund future capital projects.
- Solid Waste is projecting a \$5.3 million decrease due to lower capital project and fleet replacement funding. There is no rate increase proposed for FY 2014. A cost-of-service study will be completed in FY 2014. There is a net increase of 1.69 FTE positions.
- Storm Water is projecting a \$0.2 million decrease due to decreased funding for capital projects. There is a net decrease of 0.02 FTE positions. The City Council is proposing a ballot initiative in FY 2014 to address infrastructure needs.

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 \$0.3 million or 0.7% from the adjusted FY 2013 budget due to the appropriation of FY 2012 General Fund savings to the departments in FY 2013 and one-time grants added during the year. However, there is an increase of \$0.5 million or 1.3% above the original FY 2013 budget. Below are the highlights for these budgets.

- The Police budget reflects a decrease of \$0.1 million from the FY 2013 adjusted budget. During FY 2013 there were a number of appropriations for one-time capital purchases, grants, and an allocation of FY 2012 savings which resulted in the FY 2013 adjusted budget being \$0.4 million larger than the FY 2013 original budget. The FY 2014 budget reflects a \$0.3 million or 1.5% increase over the FY 2013 original budget. There is a net increase of 3 positions for FY 2014. These positions will be added in the fourth quarter of the fiscal year.
- The Fire budget reflects an increase of \$0.5 million or 3.6% from the FY 2013 adjusted budget. Capital increased by \$101,565 and includes the replacement of thirty breathing air packs. During FY 2013, a two-year grant was obtained to add 5 firefighters to the department. An unfunded Division Chief position has been eliminated and a Division Chief position has been reclassified to an Assistant Fire Chief position. There is a net decrease of 1.00 FTE positions.
- Due to passage of a County sales tax in April, 2013, the Public Safety Joint Communications and Emergency Management operations will be transferred to the county during FY 2014. The user agencies will continue to pay a percentage of the costs until December 31, 2013. Beginning in January 2014, the County will pay for all of the costs associated with the operations. There is a joint City/County transition team that is currently working on the transition plan. The operations will continue to operate in their current location until a new building can be designed and built, which is estimated to be December 2015. While personnel costs will be transitioned to the County during the fiscal year, there will be a number of other operating costs associated with the location that the City will pay and the County will reimburse until movement of the operation into a new location. The FY 2014 budget reflects six months of personnel costs and a full year of the other operational costs.
- Public Safety capital projects reflect a \$0.4 million increase from FY 2013 adjusted budget and include funding for the replacement of two fire apparatus, renovations at the police training facility, property room upgrade at the police station, and additional funding for a records management system.
- Municipal Court reflects a decrease of \$58,665 which is primarily due to the purchase of the parking ticket software during FY 2013.

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. 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 \$1.1 million, or 2.9% for FY 2014. Highlights and significant changes for these departments include:

- Employee Benefit Fund reflects a \$0.3 million increase over the adjusted FY 2013 budget. FY 2014 reflects the full cost of implementing a city-wide training program called City U. This budget reflects the elimination of retiree health insurance subsidy, the City's per employee costs associated with the Affordable Health Care Reform Act, and increases in city contributions to Health Savings Accounts under the HDHP of \$75/month to \$125/month for employee-only coverage and \$150/month to \$250/month for family coverage. Employees will have to pay part of the single coverage health insurance costs if they choose the \$750 deductible or \$1,500 deductible plans. The city will continue to pay 100% of the employee premium in the HDHP in FY 2014.
- The Self Insurance Reserve Fund reflects a \$0.5 million or 11% increase due to increased claims and insurance premium costs.
- The Fleet Operations Fund reflects a \$0.2 million decrease from the adjusted FY 2013 budget. However, it reflects a \$0.7 million increase over the FY 2013 original budget due to funds added in FY 2013 to build a new fleet facility for Parks and Recreation. Fleet maintenance operations will now be consolidated under the operational control of Fleet Operations and will standardize fleet maintenance practices citywide. The Water and Light Department has transferred two full-time positions to complete this transition. In addition, two more mechanic positions have been added.
- The GIS Fund reflects an increase of \$0.3 million and includes the transfer of a position from the Information Technologies department as well as funding for aerial photography and an update to the baseline topographic and planimetric data.
- Public Communications Fund reflects a decrease of \$0.1 million due to a reduction in capital and the payment of the CAT TV agreement being moved to City Council's budget. A net of 2.25 FTE position have been added to staff an Event Services division and one position has been transferred from the Public Works Department to the contact center.

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 \$0.9 million or 3.5%. Highlights for these departments are as follows:

- City Council budget reflects an increase of \$211,661 or 122.2% and includes funding for a stipend of \$9,000/year for the Mayor and \$6,000/year for Council members beginning in April, 2014 as well as \$200,000 to fund CAT TV for FY 2014. The Council amended the budget to include CAT TV funding for FY 2014 and the funding is now reflected in the City Council's budget.
- City Manager's budget has increased \$44,475 due to the movement of the Office of Sustainability into the City Manager's office.
- Finance Department budget has increased \$0.1 million due to the addition of a budget analyst position and a senior accountant position. The position costs are completely offset by general and administrative fees charged to funds outside the General Fund and by a transfer from the COFERS project.

- Human Resources has decreased \$0.1 million due to one-time contractual costs in FY 2013.
- Law Department reflects an increase of \$57,144 due to the transfer of the Human Rights Specialist function (formerly in the Public Health and Human Services Department) and the ADA Coordinator function (formerly in the City Manager's Office) to the Law Department. The position that was transferred as a part of this move has been changed to an Assistant City Counselor position.
- The City General budget reflects a decrease of \$1.0 million from the adjusted FY 2013 budget and \$37,205 from the FY 2013 original budget. During FY 2013 nearly \$1 million was appropriated as the City Council approved the appropriation of FY 2012 General Fund savings with one-half allocated back to the departments on the basis of the amount they came in below budget and one-half allocated to special projects selected by the Council. The payment-in-lieu of taxes amount being paid to the School District, Library and Boone County Family Resources for loss of property taxes from the City purchasing the Columbia Energy Center has decreased \$204,298 for FY 2014 per a three-year agreement. FY 2015 will be the last year for this payment. A Council Reserve of \$98,000 and Contingency of \$50,000 have been budgeted.
- General government capital projects reflect a \$0.4 million decrease due to appropriation of FY 2012 General Fund savings to the capital project fund during FY 2013 for special projects such as Blind Boone Home renovations, Disability Commission projects, sidewalk projects, and acquisition of a permanent home for the homeless day center.

Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax Special Revenue Fund. It should be noted that the Parks Sales Tax Fund is a special revenue fund that is used to account for the receipt and transfer out of the parks sales tax to the General Fund parks operations, recreation services, and capital projects. Therefore, while the FY 2014 budget amount is \$21.5 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.1 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund.

- The net change in the Parks and Recreation function is a \$0.3 million decrease due to lower funding required for capital projects. Below are the highlights for this section:
- The Parks budget reflects an increase of \$0.1 million and includes an additional Parks and Facilities Specialist position which will be funded completely by the permanent Parks Sales Tax. Other operational increases are associated with additional parks and facilities.
- The CARE budget reflects an increase of \$14,674 in temporary help which will increase the number of individuals served by approximately 8 youth. The department expects to serve a minimum of 175-200 youth during FY 2014.
- The Recreation Services budget decreased by \$59,874. The subsidy from the General Fund will remain the same for FY 2014 and the subsidy from the parks sales tax will increase by \$10,501 due to lower interest revenue being anticipated.
- Capital projects are projected to decrease by \$0.4 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 \$1.5 million decrease.

- Health and Human Services projects a \$0.5 million decrease due to the ending of three grants. Animal control includes the addition of one animal control officer which is the first city-funded increase since 1985. Human rights activities have been transferred to the Law Department. Costs associated with the diversity breakfast have been transferred to the Office of Cultural Affairs. Funding for social assistance remains unchanged for the fifth straight year at \$893,556.
- The Office of Cultural Affairs reflects a \$48,941 increase. Responsibility for the diversity breakfast has been transferred from Public Health and Human Services into this budget. A total of \$25,000 will be transferred from Convention and Tourism Fund to provide additional seed money for the Cultural Arts Foundation.
- Community Development reflects a decrease of \$16,342 from adjusted budget but an increase of \$112,177 over the FY 2013 original budget. The department received an allocation from the General Fund savings of \$78,519 which was used to replace three vehicles. In FY 2014 there is an additional building inspector position included to handle the increased workload. The Volunteer Services Division has been increased with the movement of the Solid Waste volunteer program under the control of Community Development. The Solid Waste Fund will provide a transfer to cover the cost of running this program.
- Due to the ending of a federal grant, the Office of Sustainability has been moved from Sustainability Fund the City Manager's department.

Property Taxes

There are no proposed City property tax increases for FY 2014. 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 7.60% in all areas of the City except those located in transportation development districts (TDDs) and community improvement districts

City's Sales Tax Rate Breakdown

(No Changes for FY 2014)

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

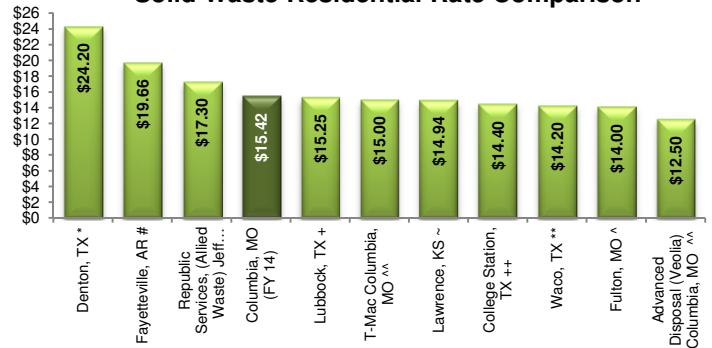
Average Monthly Customer Impact of Rate Increases

Electric - No rate increase	\$0.00
Water- 5% voter approved	
- Non Summer (\$0.99/month)	\$1.77
- Summer (\$3.32/month)	
Sewer - No rate increase	\$0.00
Solid Waste - No rate increase	\$0.00

\$1.77

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

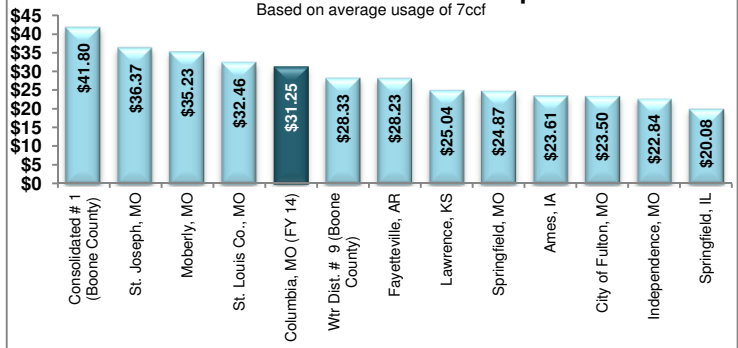
Solid Waste Residential Rate Comparison



- * Price varies depending on type of container and recycle option (\$19.10 - \$24.20/month) charge of \$5.15/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
- # Yard waste must be bagged separately from trash and recycling. 2 free recycling bins.
- ~ Separate yard waste service. Curbside recycling will begin in Fall of 2014.

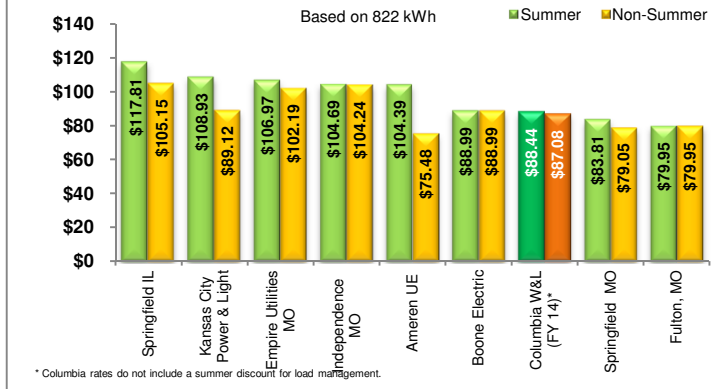
Water Residential Rate Comparison

Based on average usage of 7ccf



Electric Residential Rate Comparison

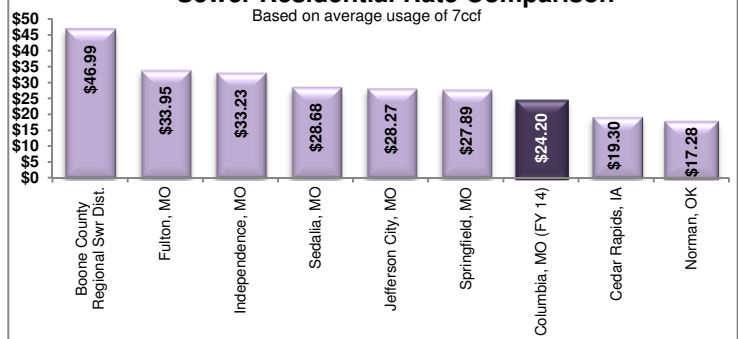
Based on 822 kWh



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

Sewer Residential Rate Comparison

Based on average usage of 7ccf



Other Fee Changes

Parking Permit Fee increases:

- ~ Uncovered garage monthly permit \$55 to \$65
- ~ Uncovered garage quarterly permit \$160 to \$190
- ~ Uncovered garage yearly permit \$605 to \$715
- ~ Covered garage monthly permit \$65 to \$75
- ~ Covered garage quarterly permit \$190 to \$220
- ~ Covered garage yearly permit \$715 to \$825
- ~ Reserved garage monthly permit \$105 to \$115
- ~ Reserved garage quarterly permit \$310 to \$345
- ~ Reserved garage yearly permit \$1,260 to \$1,380
- ^ Surface Lot monthly permit \$50 to \$60
- ^ Surface Lot quarterly permit \$145 to \$175
- ^ Surface Lot yearly permit \$550 to \$660

Parking Meter Fee increase:

- ^ All parking meters south of Locust \$0.75/hour to \$1.00/hour

Health Clinic Fee Changes:

Clinic fees will now be tied to the Medicaid invoice rate rather than a specific dollar fee amount for each service

Business License Increases/Changes:

Licenses, Permits and Misc. Business Regulations:

- # Business License application fee \$20 to \$30
- * Armed Guards application/reapplication & testing fee \$15 to \$25
- * Security Guards application/reapplication & testing fee \$15 to \$20

Vehicles for Hire:

- * Permit fee from \$20 for first vehicle and \$10 for each additional vehicle to \$25 for each vehicle
- * Drivers - Qualifications: fee for driver's certificate \$10 to \$20/yr

Alcoholic Beverage License:

- + Add a renewal application fee late charge of \$100 from May 2 to May 31
- + Add a renewal application fee late charge of \$200 from June 1 to June 30
- + Add a renewal application fee late charge of \$300 after the last day of June

Parks and Recreation Fee increases:

Rental Fees:

- + Early bird (6:00 a.m. to 9:00 a.m.) shelter reservation hourly fee \$10

Cosmo Park medium shelter:

- + Partial day rental \$35
- ^ Full day rental \$35 to \$50

Cosmo Park large shelter:

- + Partial day rental \$45
- ^ Full day rental \$45 to \$60

- ** Shelter reservations (per rental) \$28-\$50 to \$28-\$60

- + Parklet \$0-\$200

- + Picnic tables (per table) \$0-\$25

- + Picnic table delivery (per truck: 1-8 tables) \$0-\$100

Athletic Field Rentals:

- + Outdoor basketball courts - per court

(1) Per court, per hour \$14

(2) Per court, per day \$54

(3) Per four courts per day \$90

+ New fee being established

* Fees have not been increased since 2002

^ Fees have not been increased since 2011

~ Fees increased in 2012

Fees have not been increased since 1964

** Fees have not been increased since 1996

Employee Pay Package Changes:

- The City Manager proposes one additional floating holiday beginning in FY 2014; however there is no proposal for an across-the-board or performance increase. This budget includes funding for consultant recommended classification and compensation changes that moves 374 employees to new market minimum pay.

Classification and Compensation Study:

The City is in the first phase of a classification and compensation study which occurred during FY 2013. For FY 2014, the consultants recommended moving effected positions into the new classifications and job codes and increasing the pay for those positions that fell below the market minimum effective September 29, 2013. The other phases, which include addressing compression within pay grades, proposing benefit changes, and implementing performance pay will be accomplished in future budgets depending on the availability of funding.

- 327 classifications reviewed
- 374 employees recommended to receive an increase to the market minimum for their position effective September 29, 2013.
- No employee pay was reduced as a result of the study

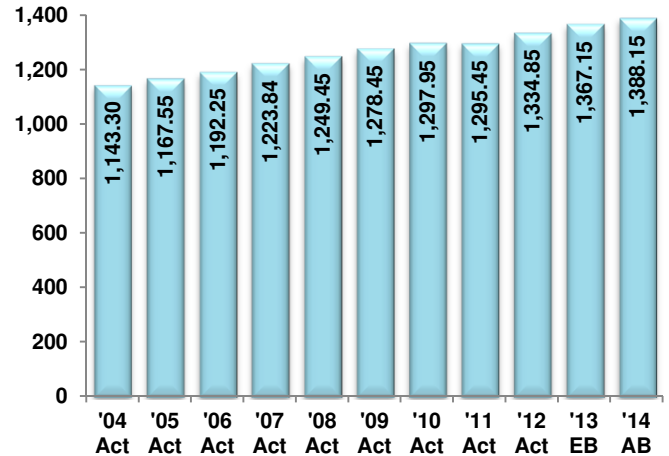
Health/Dental/Voluntary Insurance Options:

- No changes to the prescription plan, dental plan or voluntary vision plan.
- Rates for the voluntary vision plan will increase 2% effective January 1, 2014 due to Affordable Care Act (ACA) fees.
- The City will begin offering new voluntary insurance in the areas of accident, critical illness with cancer, and hospital indemnity in January, 2014. Consultants will be available in the fall to assist employees.
- City contribution per employee will increase based on the ACA required fee due in 2014.
- City will continue to pay the full cost of employee health insurance premiums in the High Deductible Health Plan (HDHP). The HDHP deductible will increase from \$1,500 to \$2,500 for employee only coverage and from \$4,500 to \$5,000 for family coverage. This will allow individual deductibles for family coverage.
- City contributions to Health Savings Accounts (HSAs) under the HDHP will increase from \$75/month to \$125/month for employee only coverage, and from \$150/month to \$250/month for family coverage
- All employees will pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible plans. Employees can save in premiums by moving to the \$1,500 co-pay plan or the HDHP.
- Dependent health premiums will increase based on a claim trend of 3.5% and the ACA required fees.
- All out-of-pocket costs (including prescription and office co-pays) will now go toward meeting the deductible.
- Retiree health insurance rate subsidies will be eliminated.
- Pre-65 retiree health premium rates will increase by the eliminated subsidy and a 3.5% claim trend.
- Post-65 retirees health premium rates will increase by the eliminated subsidy amount and can expect a general premium increase under the fully insured plan.
- Open enrollment change forms and information will be available on the City's internet site for FY 2014.

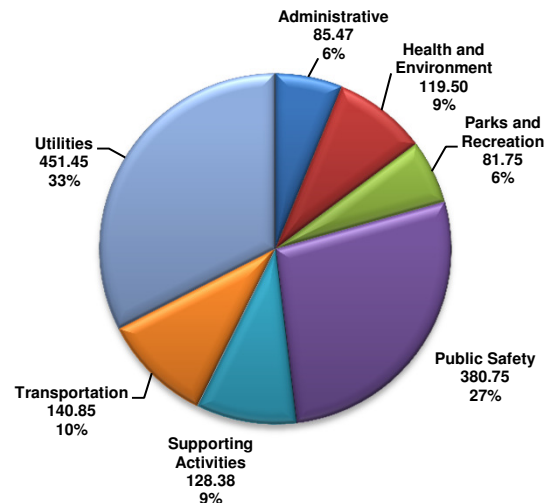
Other:

Employees who park in one of the garages or surface lots will receive an unlimited ride bus pass in October as a part of the City's effort to create a park and ride system.

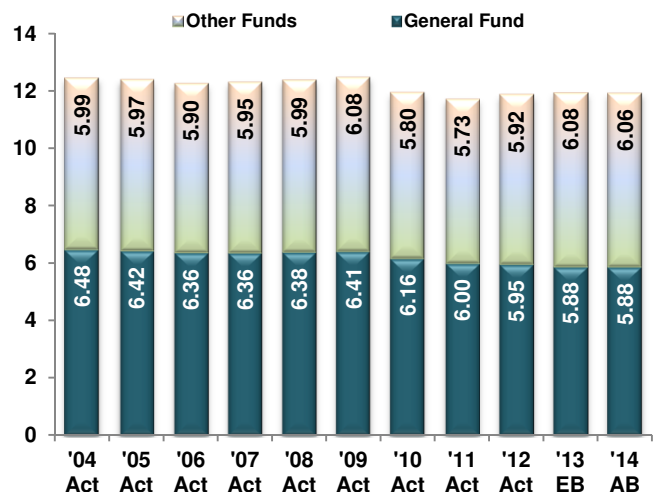
Total Authorized Positions



Total Number of Positions By Functional Group



Employees Per Thousand Population



Authorized Position Changes Overall there is a 21.00 net FTE increase in positions for FY 2014 with a net of 10.08 FTE positions added in the General Fund and a net of 10.04 FTE positions added in other funds.

Position Changes:

Administrative Net 3.28 FTE Positions Added

- 1.00 FTE Sustainability Educator (*City Manager*) grant-funded position being added to Office of Sustainability
- 1.00 FTE Senior Accountant and 1.00 FTE Budget Analyst positions (*Finance*) will be completely offset by G&A Fees and a transfer from the COFERS project
- 0.28 FTE reallocations between departments

Health and Environment Net 2.75 FTE Positions Added

- 1.00 FTE Senior Planner, (0.90) FTE Nurse Practitioner, and 0.10 FTE Public Health Nurse (*Health and Human Services*) are part of a reorganization and have no fiscal impact on the General Fund.
- 1.00 FTE Animal Control officer (*Health and Human Services*) will be partially offset (30%) by revenues from the County.
- 1.00 FTE Building Inspector will be offset 75% by Building and Site Development Fees, 0.25 FTE Administrative Support Assistant will be converted from temporary help,
- 0.05 FTE Health Educator (*Health and Human Services*) funded by the TOP Grant.
- 0.25 FTE reallocations between departments

Public Safety Net 2.00 FTE Positions Added

- 2.00 FTE Police Officers and 1.00 FTE Police Sergeant (*Police*) will be added in the 4th quarter of FY 2014 and will be completely funded by General Revenue sources
- (1.00 FTE) unfunded Division Chief position will be deleted (*Fire*)

Parks and Recreation Net 1.00 FTE Position Added

- 1.00 FTE Parks & Facilities Specialist (*Parks and Recreation*) will be funded by the permanent parks sales tax

Supporting Activities Net 7.49 FTE Positions Added

- 1.25 FTE (*Public Communications*) to staff an Event Services division
- 1.00 FTE Computer Support Technician (*Information Technologies*) is being converted from temporary help to a permanent position.
- 2.00 FTE Vehicle Mechanic positions (*Fleet Operations*) are being added to reduce the amount of work that is currently being sent outside for repair and 2.00 FTE Vehicle Maintenance Supervisor I positions are being moved from Water and Light Department to centralize fleet maintenance operations
- 3.24 FTE reallocations between departments

Transportation Net 1.68 FTE Positions Added

- 1.00 FTE Parking Enforcement Agent (*Parking Enforcement*) will be offset by parking ticket fees
- 0.68 FTE reallocations between departments

Utilities Net 2.80 FTE Positions Added

- Water and Electric added 2.00 FTE Engineers, 1.00 GIS Supervisor and 1.00 FTE GIS Analyst.
- Solid Waste added 2.00 FTE Material Handlers at the Materials Recovery Facility (MRF) by converting temporary help to permanent positions and adding 1.00 FTE Supervisor at the MRF.
- Sewer increased an Engineer position by 0.25 FTE to increase the position to full time permanent
- (4.45) FTE reallocations between departments

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."

In FY 2012 a strategic plan for 2012 – 2015 was developed. In FY 2013 the City selected the strategic leadership of the Journey to Excellence (J2E) Committee to drive the implementation forward. At the 2013 Council retreat, each of the strategic priority team leads provided a report on the city's progress in their priority area. This information was used to support the revisions to the strategic plan. Based on the discussion at the retreat, the J2E Committee will make revisions to the plan and return the revised plan to Council for their approval.

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.

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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

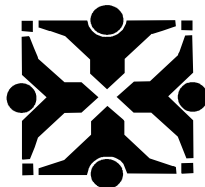
Performance Measures:

- ◆ 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

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General Information

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



City of Columbia
Columbia, Missouri

How Our Budget is Organized

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

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

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

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

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

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

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

Functional Groups - Beginning with the FY 2012 budget, the departments and funds 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 departments 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, 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 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 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 64.18 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. Beginning in April 2014, the mayor and council members will receive stipends as they are re-elected. 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 3,040).....	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).....	48
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 (19).....	8,824
Middle Schools (3).....	2,594
Junior High Schools (4).....	2,656
Senior High Schools (4).....	3,635
Vocational Schools (1).....	4,090
Non-Public Schools (17).....	N/A
Stephens College.....	1,029
Columbia College (day, evening & ext).....	14,200
Univ. Of Missouri-Columbia.....	34,748

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 (Lane miles).....	1,298
Unpaved (Lane miles).....	30

City Sewers: (Public Works 445-9427)

Gravity Sewer lines (miles).....	675
City Force Main (miles).....	22

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	140
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	133
Number of vehicles.....	40
Number of hydrants.....	5,662

Police Protection: (874-7506)

Number of stations.....	1
Number of training facilities.....	1
Number of sub-stations.....	4
Total number of employees.....	194
Number of Sworn Positions.....	163
Number of vehicles.....	98

Parking: (Public Works 874-7674)

On-Street Meters.....	1,685
Off-Street Meters.....	378
Permit Spaces (lots/garages).....	1,814
Hourly Garage Spaces.....	356

Airport: (Public Works 874-7508)

Airport Facilities.....	1
Airlines: American Airlines	1

Utilities:

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

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

City Employees (FTE for FY 2014): 1,388.15

Climate:

Annual rainfall is approximately 40.28 inches/year.
Annual snowfall is approximately 20.4 inches/year.
Warmest month and average (July - 77.9 degrees)
Coolest month and average (January - 29.6 degrees)

Top 5 Employers in Columbia in 2012

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 7.60% 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%
Community Children's Services Fund.....	0.250%

Office of Volunteer Programs: (874-7499)

There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful. There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2012, volunteers contributed nearly 50,300 hours at a value of more than \$1,096,000.

Annual Unemployment Rates for Columbia

Year	Population	Rate
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%
2012	112,414	4.70%

**Updated census population*

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average. For the first quarter in 2013 Columbia was at 93.7%. Columbia area has a median household income of \$45,505. According to the following websites reporting these economic conditions.

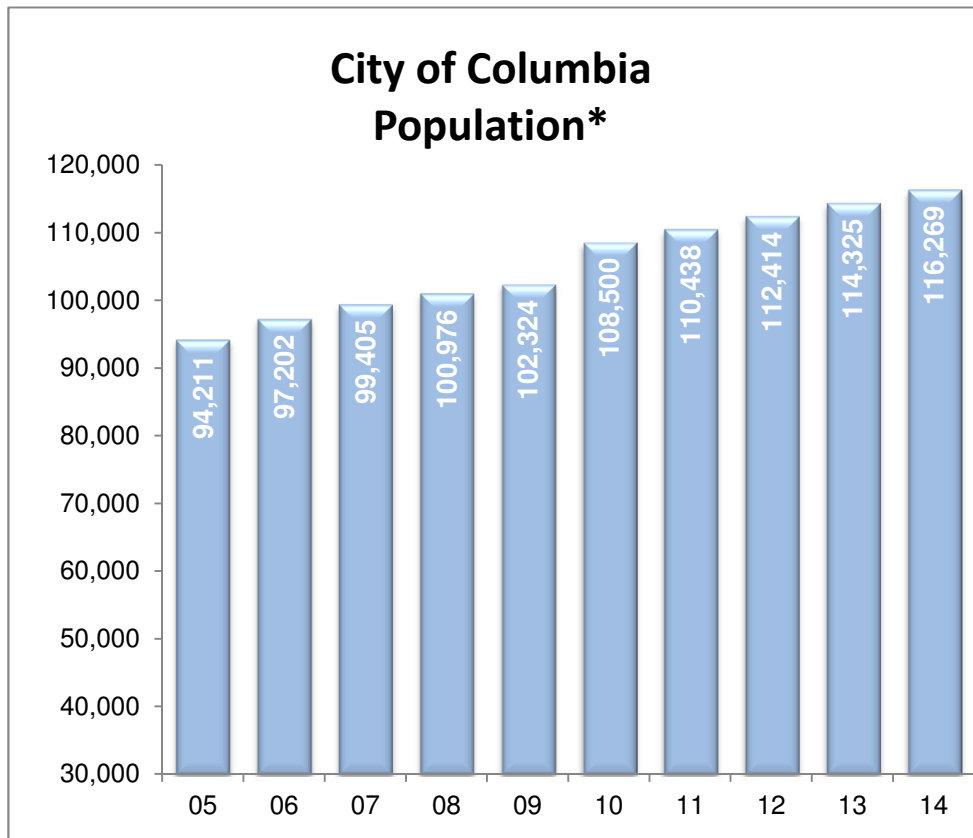
http://www.missourieconomy.org/indicators/cost_of_living/index.stm

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

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.



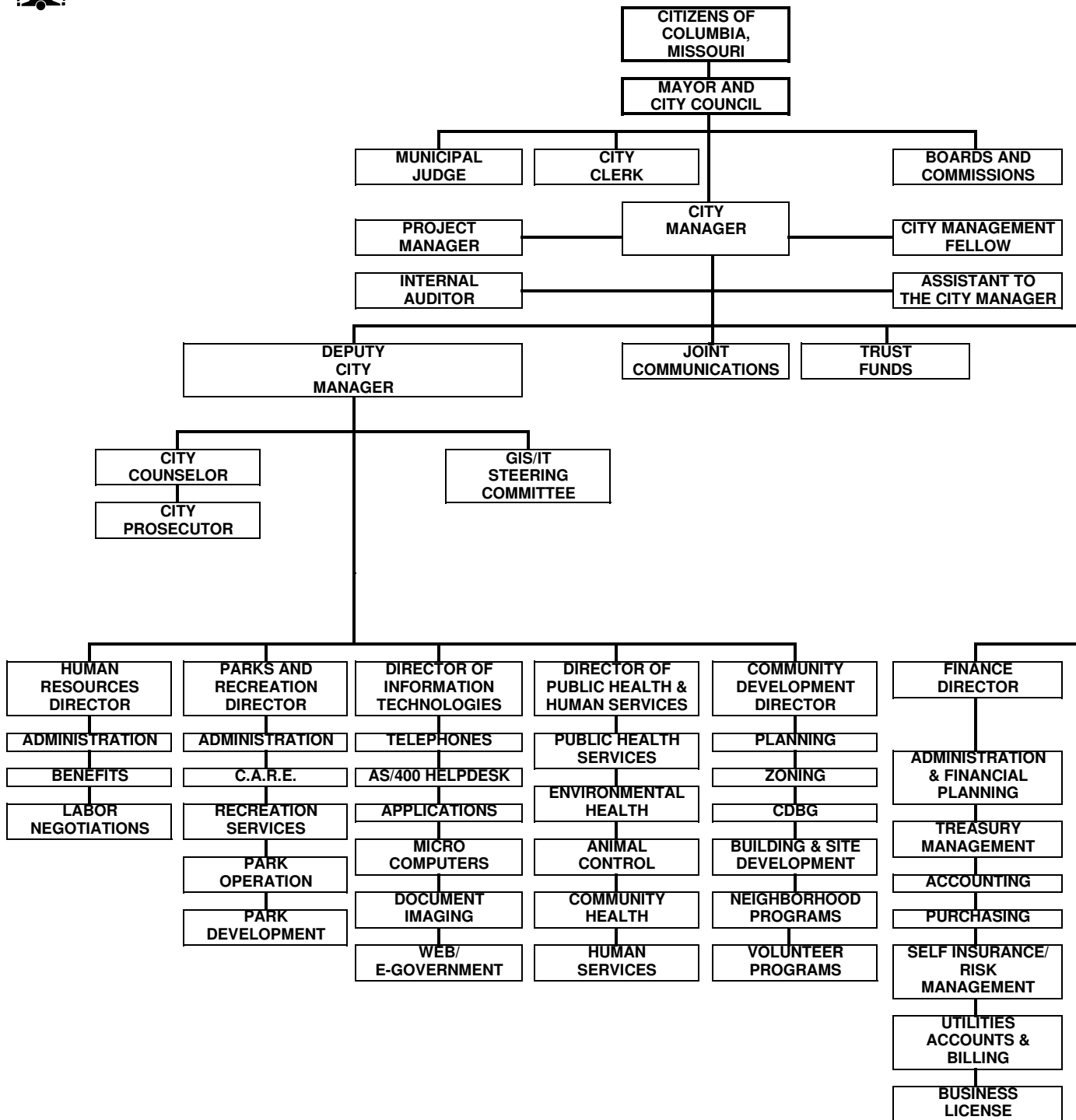
Principal Tax Payers	Type of Business	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
State Farm Mutual Auto Ins Company	Insurance	7,807,371	1	0.50%
TKG Biscayne LLS	Property/Developer	7,010,595	2	0.45%
Columbia Mall Limited Partnership	Property/Developer	6,705,078	3	0.43%
Shelter Insurance	Insurance	6,088,161	4	0.39%
Centurytel	Manufacturer	4,692,820	5	0.30%
3M Company	Manufacturer	4,554,511	6	0.29%
COG Leasing Company LLP	Health Services	4,002,304	7	0.25%
Rayman Columbia Center Trust	Property/Developer	3,935,232	8	0.25%
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	9	0.25%
Rusk Rehabilitation Center	Health Services	3,783,072	10	0.24%

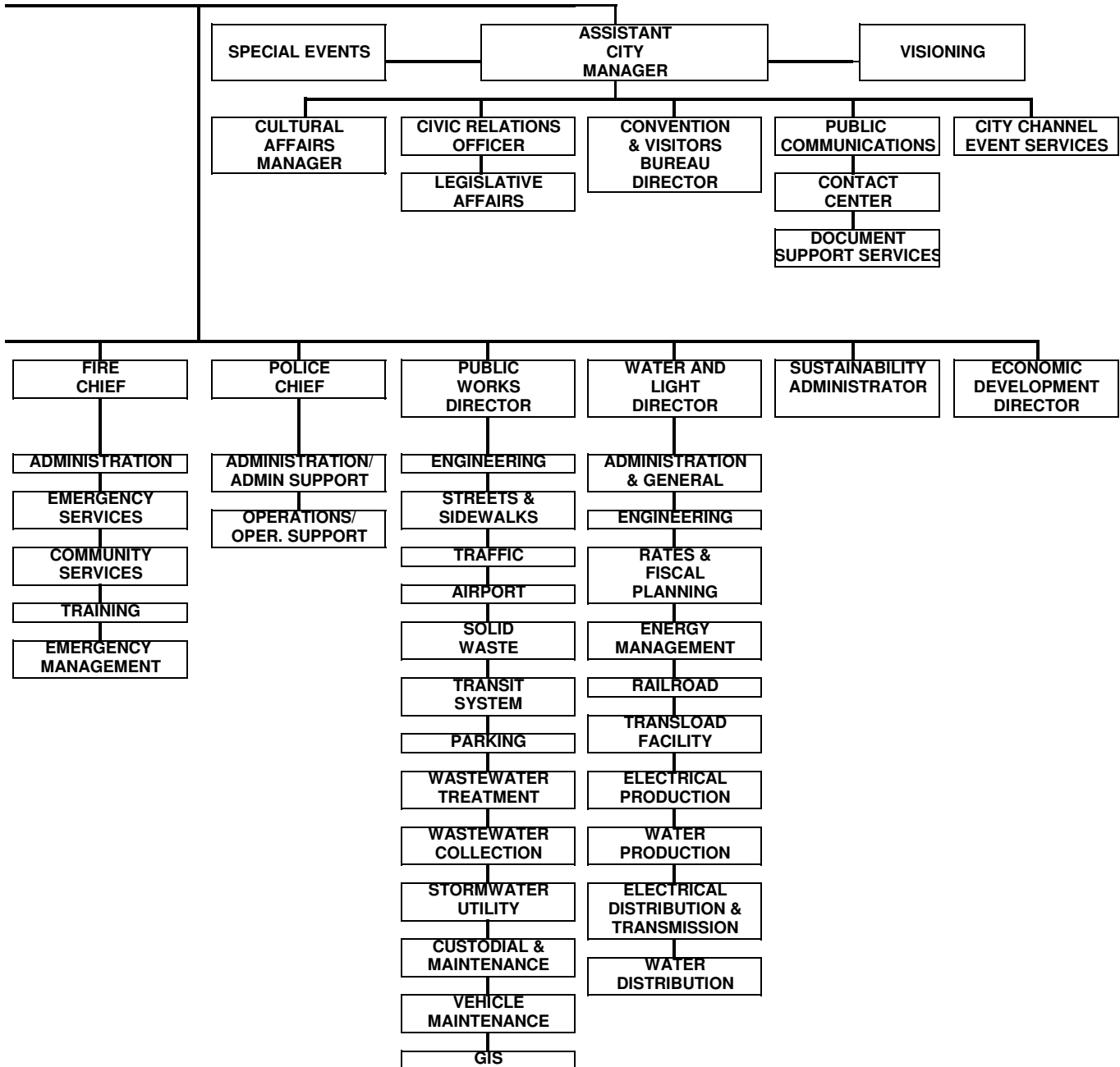
The principal taxpayer table lists the top 10 tax payers in the Columbia area based on a commercial assessed value of approximately 32% of the estimated actual value of the property. These are only a few of the numerous businesses both large and small, corporate and independently owned that offer an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





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: JJ Musgrove

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: Nancy Thompson

Municipal Court 573-874-7231

Processes violations of laws and City ordinances.
Judge: Robert Aulgur

Parks and Recreation 573-874-7460

Oversees and maintains park lands
and a variety of sports and leisure programs.
Director: Mike Griggs

Police 573-874-7404

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

Public 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

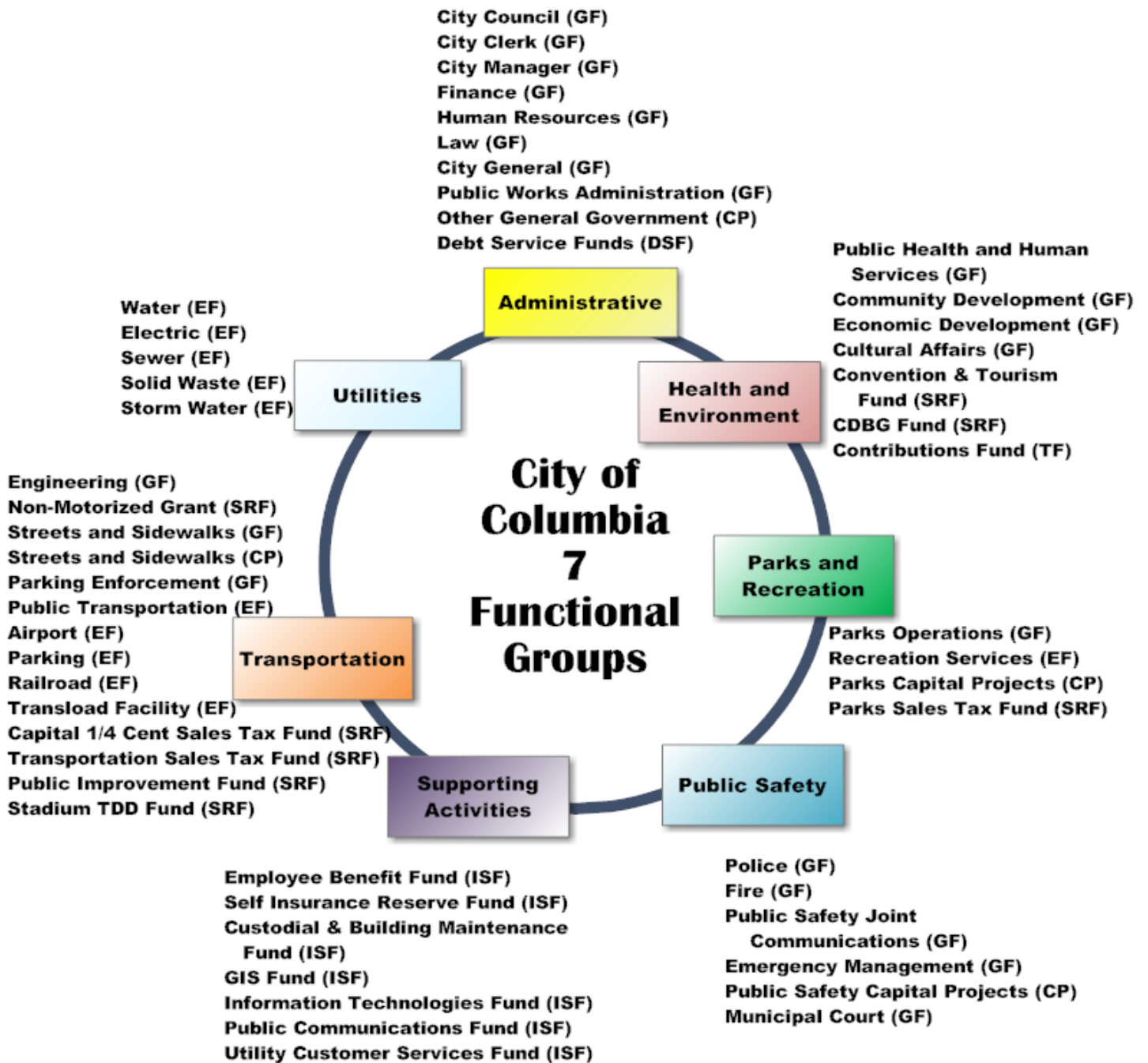
Public Works 573-874-7253

Encompasses public utilities including, refuse,
transportation, parking, sewer, and other public
works activities such as fleet, 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



Fund Types:

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

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

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 through out 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. 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.

City of Columbia Budget Process

October:

- Fiscal Year Begins
- Budget Document and CIP Document are put on the city's web page

February - March

- Capital project timeframes identified
- Annual Finance Statement is prepared and put on the City's web page
- City Manager develops guidelines for next year's budget

November - January

- Ten Year Trend Manual prepared
- Fiscal year end review with Council
- Departments identify new capital projects
- Annual computer inventory conducted

August - September

- Public hearings on the budget
- City Council holds worksessions to review departmental budgets
- Budget amendments prepared
- Council adopts the budget at the 2nd Council meeting in September
- Adopted Budget Document and CIP Document are prepared

April

- 6 Months of fiscal year information is available.
- Draft CIP Document Prepared

July

- Public hearing on the CIP for next year
- City Manager makes final budget decisions
- Proposed Budget Document is prepared and distributed to City Council, press, and the public.

May

- Council Mini-Retreat to review Draft CIP Document and 6 Month Financial information
- Departments prepare budget requests for the rest of this year and next year

June

- Council Retreat
- City Manager presents State of the City address
- City Manager meets with each department to review their budget for the rest of this fiscal year and next year

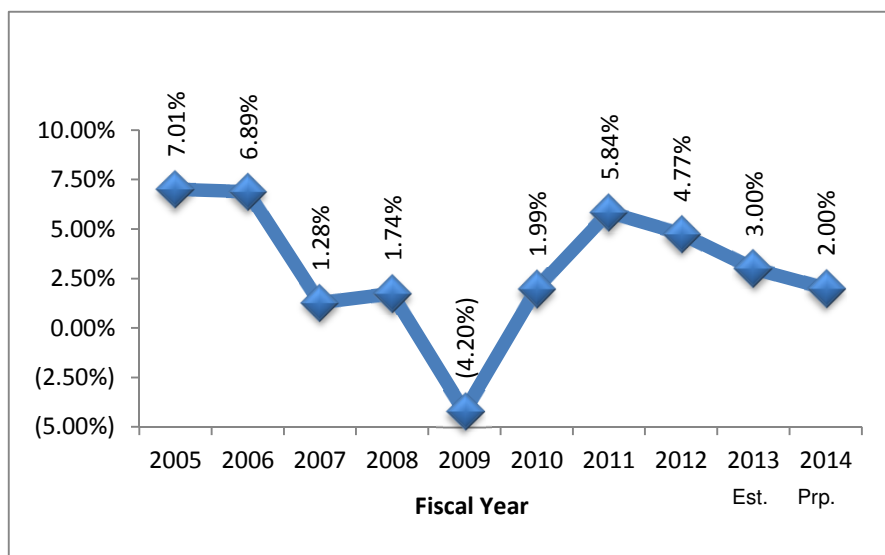
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
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	4,138,118	1,423,905,462	293,420,631	1,721,464,211
2013 prelim	4,108,905	1,448,148,655	290,577,906	1,742,835,466

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>
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
2014	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>
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	\$20,840,696	4.77%
2013	\$21,465,917	3.00%
2014	\$21,895,235	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, the Council may by resolution, transfer any unencumbered appropriation balance or portion thereof from one office department or agency to another. No transfer shall be made of specified fixed appropriations.

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

CAPITAL IMPROVEMENTS POLICY

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

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

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

ACCOUNTING POLICY

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

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

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

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

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

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

PURCHASING POLICY

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

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

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

DEBT POLICY

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

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

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

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

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

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

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

RESERVE/FUND BALANCE POLICY

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

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

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

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced. Budgeted expenditures must equal budgeted revenues. In FY 2011 the City Manager developed a plan to get expenditures equal to revenues without using fund balance by the FY 2014 budget.

The FY 2014 budget is balanced with the exception of appropriated fund balance that is being used to offset the increased pension costs as a result of the pension solution developed in FY 2013. For the next few years the City will utilize fund balance to offset these increases.

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

ENTERPRISE FUND POLICY

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

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

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

INTERNAL SERVICE FUND POLICY

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

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

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

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

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 and Expenditure Summaries

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

Sources and Uses

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

Operating Statement Summary

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

CIP Summary

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

Debt Summary

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

Personnel Summary

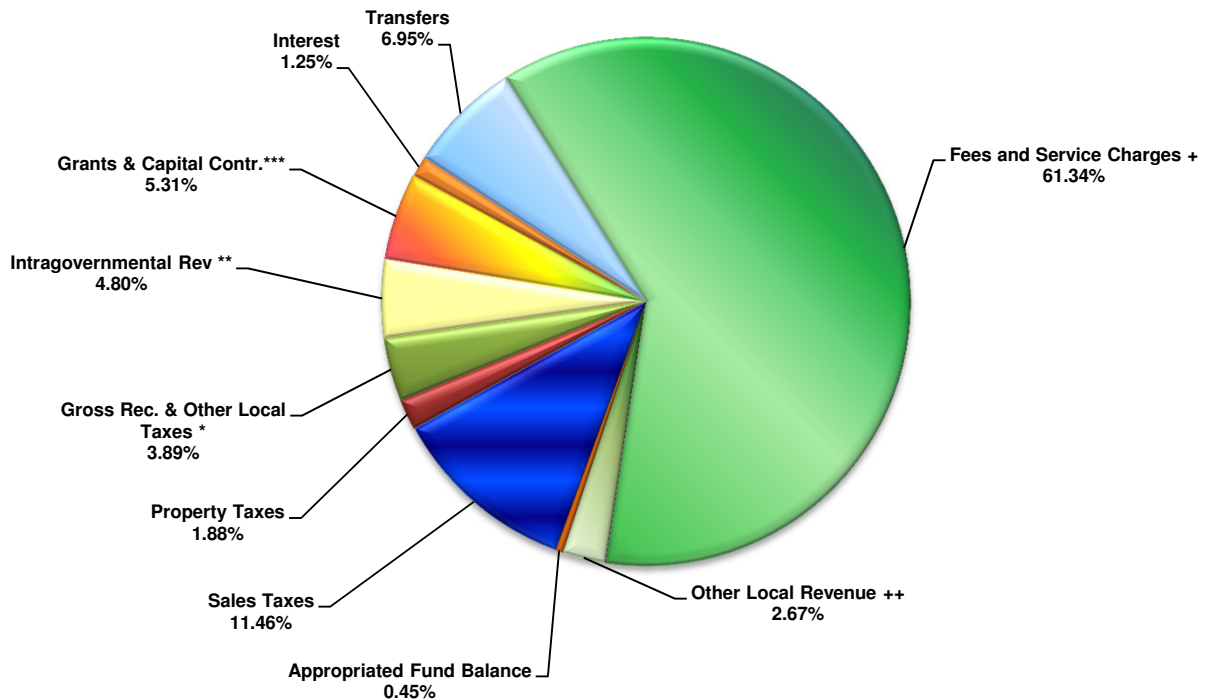
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

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

Overall Revenue Summary (Where the Money Comes From)

FY 2014 Total Revenues By Category



Revenues By Category (Where the Money Comes From)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Sales Taxes	\$42,514,771	\$43,416,756	\$43,790,215	\$44,666,020	2.0%	2.9%
Property Taxes	\$7,097,767	\$7,120,862	\$7,242,880	\$7,326,011	1.1%	2.9%
Gross Rec. & Other Local Taxes *	\$14,597,936	\$14,370,158	\$15,076,370	\$15,177,631	0.7%	5.6%
Intragovernmental Rev **	\$18,300,367	\$19,373,027	\$18,299,910	\$18,731,036	2.4%	(3.3%)
Grants & Capital Contr.***	\$17,664,237	\$13,211,489	\$14,456,384	\$20,696,997	43.2%	56.7%
Interest	\$4,761,213	\$6,921,474	\$6,203,289	\$4,866,417	(21.6%)	(29.7%)
Transfers	\$31,079,893	\$33,333,034	\$33,323,594	\$27,104,578	(18.7%)	(18.7%)
Fees and Service Charges +	\$222,584,766	\$230,452,608	\$233,213,321	\$239,144,063	2.5%	3.8%
Other Local Revenue ++	\$15,726,758	\$11,225,689	\$11,508,865	\$10,391,359	(9.7%)	(7.4%)
Lease/Bond Proceeds	\$2,735,000	\$5,700,000	\$5,700,000	\$0	(100.0%)	(100.0%)
Appropriated Fund Balance	\$0	\$3,977,634	\$2,447,870	\$1,767,900	(27.8%)	(55.6%)
Total	\$377,062,708	\$389,102,731	\$391,262,698	\$389,872,012	(0.4%)	0.2%

* 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 2014, this revenue source reflects an increase of 2.5% or \$5.9 million from Estimated FY 2013. Increases are shown in Water (5% rate increase approved by voters in Aug. 2008), and Parking (\$10/month for garage permits).

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 2014, sales taxes are projected at a 2.0% growth, or \$0.9 million from Estimated FY 2013. This continues to reflect an improvement in the economic conditions. Estimated growth for FY 2013 has been revised to reflect a current trend of 3% growth over Actual FY 2012 sales tax numbers. FY 2014 property taxes are projected to increase 1.1% from Estimated FY 2013 with no change in the property tax rate. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 0.7% increase or \$101,261 from Estimated FY 2013. Hotel/motel taxes are projected at 2% growth from Estimated FY 2013.

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 2014 these revenues are projected to decrease \$1.1 million from Estimated FY 2013. The majority of the decrease is in the Capital Projects Fund, Electric Fund, and the Employee Benefit Fund. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, prescription rebates, retiree health insurance subsidy etc.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projecting an increase of \$6.2 million or 43.2% from Estimated FY 2013. This increase is primarily due to the amount of federal funding for transit bus replacements, federal funding for Upgrade Crosswind Runway and Terminal Master plan, funding for the street capital projects such as the College Avenue crosswalks and barrier and Scott Blvd Phase 3: Vawter to KK projects and a fire grant offsetting the cost of 5 fire fighters. Grant funding is anticipated to be lower for Health, Police, and Sewer.

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 2014, transfers into funds are projecting a decrease of \$6.2 million or 18.7% from Estimated FY 2013. This is primarily due to transfers made last year for the Transload facility to move the facility from Railroad to the new Transload fund.

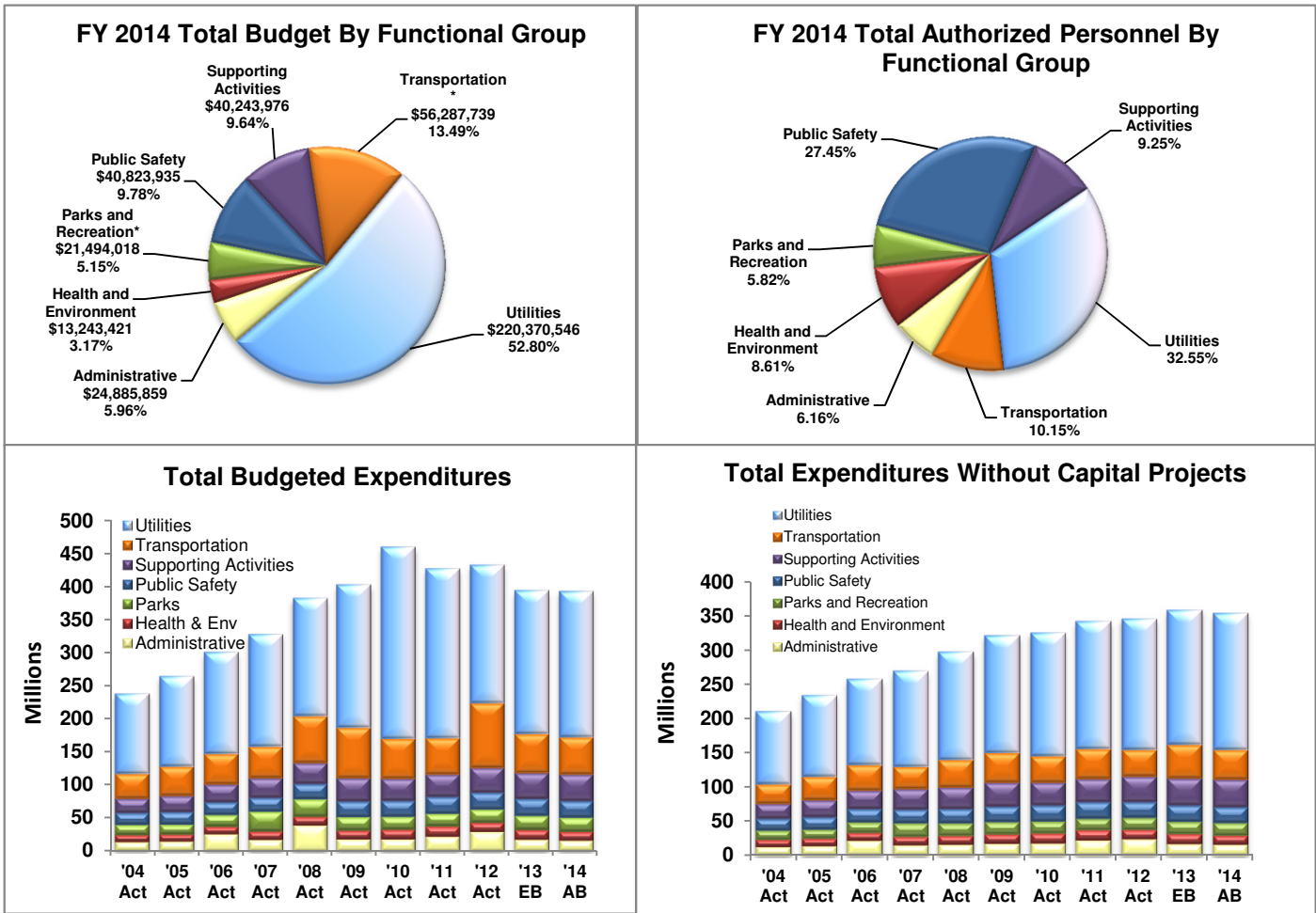
Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a P.I.L.O.T which is equivalent to 7.5% gross receipts they 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 2014, P.I.L.O.T is projected to increase \$0.4 million or 2.4% from Estimated FY 2013 due to customer growth and the rate increases planned in Water (5%). General and administrative fees are up \$13,063 or 0.3%.

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 eliminate the General Fund appropriated fund balance as part of a three year plan which began in FY 2011.

The only use of general fund appropriated fund balance for FY 2014 will be to cover the increased pension costs that have resulted from the pension solution we implemented last year to decrease unfunded pension liabilities over a twenty year period. As was discussed at the time, the solution will involve larger increases in pension costs for the first few years and then the costs will be reduced over time. The City will utilize excess fund balance to cover the increased costs in the early years of this solution. Therefore, the appropriated fund balance amount to cover the pension cost increases will be \$1,017,900 for FY 2014. There is no use of appropriated fund balance projected for any other operating costs. We have achieved the goal of balancing the budgeted revenues and expenses.

The City's General Fund balance is projected to be 28% for FY 2014 which is above the city's 20% fund balance policy guideline.

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)
Health and Environment	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)
Parks and Recreation*	\$20,515,517	\$21,465,990	\$21,065,479	\$21,494,018	2.0%	0.1%
Public Safety	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)
Supporting Activities	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%
Transportation*	\$56,938,601	\$59,102,543	\$58,763,694	\$56,287,739	(4.2%)	(4.8%)
Utilities	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%
Total	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)

*Totals include special revenue funds that are already included in other fund expenditures and revenues.

Authorized Personnel

	Actual FY 2012	Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administrative	80.60	80.44	82.19	85.47	3.28
Health and Environment	117.25	115.75	116.75	119.50	2.75
Parks and Recreation	81.75	80.75	80.75	80.75	0.00
Public Safety	373.75	373.75	378.75	380.75	2.00
Supporting Activities	110.90	115.99	120.89	128.38	7.49
Utilities	439.25	448.65	448.65	451.45	2.80
Transportation	131.35	139.17	139.17	140.85	1.68
Total	1,334.85	1,354.50	1,367.15	1,387.15	20.00

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

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

Transportation 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, and the Stadium TDD Fund. Transportation-related departments are projected to decrease \$2.8 million or 4.8% over FY 2013 adjusted budget (net of the special tax revenue funds). Street maintenance funding increased \$0.3 million, Transportation Sales Tax Fund expenses decreased \$0.8 million due to lower amounts of match funding required for Transit and Airport capital projects. Public Improvement Fund reflects a \$1.1 million decrease due to lowered required funding for capital projects. Railroad and Transload Facility funds reflect a combined decrease of \$5.9 million due to the transfer of the Transload Facility from Railroad to a new fund in FY 2013. Transit fund reflects a \$2.4 million increase and this is primarily to fund bus replacements in FY 2014. Airport has a \$2.5 million increase this is primarily to fund the Terminal Master plan and Upgrade Crosswind Runway projects. The Parking Fund reflects an increase of \$0.7 million due to a \$10/month rate increase for all garage and surface lot permits and \$0.25/hour meter increase for all parking meters south of Locust. Short Street garage is expected to be operational in FY 2014. Parking Enforcement increased 19.6% over FY 2013 adjusted budget due to the addition of a parking enforcement officer.

Utility Departments include Water, Electric, Sewer, Solid Waste and Storm Water. The utility departments are projected to increase \$3.4 million, or 1.6% over the FY 2013 adjusted budget. Electric reflects a \$10.3 million increase due to increased purchased power costs over \$2 million and capital project funding reflects a \$6 million increase. Water and Electric added two Engineers, two GIS positions and transferred two Vehicle Supervisors to Fleet Operations to complete the consolidation of fleet maintenance citywide. Sewer reflects a \$1.9 million decrease due to lower capital project funding. Solid Waste reflects a \$5.3 million decrease due to lower capital project and fleet replacement funding. Two Material Handler positions and one Senior Public Works Supervisor position have been added to the Material Recovery Facility (MRF) operations. Storm Water reflects a \$0.2 million decrease due to decreased funding for capital projects.

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court. Public safety departments are projected to decrease by \$0.3 million or 0.7% from the FY 2013 adjusted budget. There were \$0.8 million in appropriations added during FY 2013 due to grants and 2012 savings. A more accurate measurement would be to compare FY 2014 to the original FY 2013 budget, which shows an increase of \$0.5 million or 1.3%. The Police budget adds two police officers and one police sergeant in the 4th quarter of FY 2014. The Fire budget reflects an increase in capital for the replacement of thirty breathing air packs. A grant was received in FY 2013 which will fund 5 fire fighters for 2 years. An unfunded Division Chief position was removed. Public Safety capital projects funding increased for the replacement of two fire apparatus, renovations at the police training facility, property room upgrade at the police station, and additional funding for a records management system. Municipal Court reflects a decrease primarily due to the purchase of the parking ticket software during FY 2013. PSJC and Emergency Management budgets will be transitioned to the County during FY 2014 as a result of the passage of a sales tax during FY 2013.

Supporting Activity Departments are those departments whose customers are other city departments. These departments include Employee Benefit, Self Insurance, Custodial and Building Maintenance, Fleet Operations, GIS, Information Technologies, Public Communications and Utility Customer Services. Supporting activity departments are increasing \$1.1 million or 2.9% over the FY 2013 adjusted budget. Employee Benefit Fund reflects a \$0.3 million increase due to implementing a city-wide training program called City U, elimination of retiree health insurance subsidy, the City's per employee costs associated with the Affordable Care Act, and increases in city contributions to Health Savings Accounts (HSA) under the HDHP. Self Insurance reflects a \$0.5 million increase due to increased claims and insurance premium costs. Fleet Operations reflects a \$0.2 million decrease and consolidation of Fleet maintenance operations which includes two additional Vehicle Mechanics and two positions transferred from Water and Electric. The GIS fund reflects an increase of \$0.3 million and includes the transfer of a position from the Information Technologies department as well as funding for aerial photography and an update to the baseline topographic and planimetric data. Public Communications reflects a decrease of \$0.1 million due to a reduction in capital and the ending of the CAT TV contract. A Public Works administrative support position was moved to the contact center and audio visual technician was added to event services.

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 \$0.9 million or 3.5% over the FY 2013 adjusted budget. City Council budget reflects an increase for a stipend for the Mayor and Council members beginning in April 2014 totaling \$24,221 as well as \$200,000 increase to fund CAT TV for FY 2014. The City Manager's office increased \$44,475 due to the movement of the Office of Sustainability into the department. The Finance budget increased \$0.1 million due to the addition of a budget analyst position and a senior accountant position which will be offset by general and administrative fees and a transfer from the COFERS project. Human Resources decreased \$0.1 million due to one-time contractual costs in FY 2013. The Law Department reflects an increase due to the transfer of the human rights function from the Health Department.

Parks and Recreation includes general operations, recreation services, capital projects, and the parks sales tax special revenue fund. Net Parks and Recreation is projected to decrease \$0.3 million from the FY 2013 adjusted budget due to the lower funding required for capital projects.

Health and Environment departments include Health and Human Services, Community Development Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. In total, these departments project a \$1.5 million decrease over the FY 2013 adjusted budget. Health and Human Services projects a \$0.5 million decrease due to the ending of three grants and with the diversity breakfast has been transferred to the Office of Cultural Affairs. Community Development changes include the addition of a building inspector position to handle the increased workload and the reallocation of the Solid Waste volunteer program which moved under the control of Community Development. Solid Waste will provide a transfer to cover the cost of running this program. The Sustainability Fund has been moved to the City

Summary of Total Revenues By Fund Type

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
General Government:						
110 General Fd	\$76,919,696	\$82,705,379	\$80,785,200	\$81,262,646	0.6%	(1.7%)
219 Capital Qtrr Cent STax Fd	\$5,217,183	\$5,339,392	\$5,367,105	\$5,474,154	2.0%	2.5%
220 Parks Sales Tax Fd	\$5,197,920	\$5,311,159	\$5,363,997	\$5,466,916	1.9%	2.9%
221 Transportation STax Fd	\$10,603,454	\$10,747,830	\$10,850,428	\$10,937,550	0.8%	1.8%
222 Public Improvement Fd	\$2,268,923	\$1,936,820	\$2,936,951	\$2,312,084	(21.3%)	19.4%
229 Convention & Tourism Fd	\$2,076,777	\$2,198,511	\$2,186,283	\$2,231,639	2.1%	1.5%
230 Stadium TDD Fd	\$1,111,783	\$1,170,216	\$1,063,274	\$1,069,168	0.6%	(8.6%)
260 Office of Sustainability Fd	\$591,534	\$129,565	\$221,516	\$0	(100.0%)	(100.0%)
261 Non-Motorized Grant Fd	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
266 CDBG	\$1,307,850	\$278,019	\$291,753	\$315,029	8.0%	13.3%
3xx Debt Service Fd (combined)	\$10,311,387	\$13,503,462	\$13,468,969	\$7,750,316	(42.5%)	(42.6%)
440 Capital Projects Fd	\$14,941,509	\$11,349,819	\$11,296,920	\$11,769,988	4.2%	3.7%
753 Contributions Fd	\$106,357	\$163,294	\$161,340	\$23,500	(85.4%)	(85.6%)
Total Govt. Funds	\$130,654,373	\$135,606,168	\$134,658,612	\$129,371,871	(3.93%)	(4.60%)
Enterprise Funds:						
503 Railroad Fd	\$919,516	\$3,200,006	\$3,085,293	\$891,995	(71.1%)	(72.1%)
504 Transload Facility Fd	\$0	\$4,346,890	\$4,386,175	\$979,425	(77.7%)	(77.5%)
550 Water Utility Fd	\$25,216,533	\$23,779,040	\$24,932,629	\$25,305,898	1.5%	6.4%
551 Electric Utility Fd	\$122,219,895	\$127,200,758	\$127,684,225	\$128,972,542	1.0%	1.4%
552 Recreation Services Fd	\$6,688,052	\$6,842,932	\$6,734,790	\$6,821,798	1.3%	(0.3%)
553 Public Transportation Fd	\$7,384,996	\$6,147,106	\$6,529,278	\$9,497,066	45.5%	54.5%
554 Airport Fd	\$5,395,451	\$3,874,019	\$3,913,315	\$6,071,297	55.1%	56.7%
555 Sanitary Sewer Utility Fd	\$19,227,083	\$20,020,089	\$21,025,902	\$20,284,483	(3.5%)	1.3%
556 Parking Utility Fd	\$3,208,335	\$3,272,177	\$3,482,443	\$4,224,569	21.3%	29.1%
557 Solid Waste Utility Fd	\$17,108,813	\$16,932,387	\$17,055,822	\$17,167,044	0.7%	1.4%
558 Storm Water Utility Fd	\$1,552,471	\$1,355,200	\$1,477,919	\$1,408,236	(4.7%)	3.9%
Total Enterprise Funds	\$208,921,145	\$216,970,604	\$220,307,791	\$221,624,353	0.60%	2.14%
Internal Service Funds:						
659 Employee Benefit Fd	\$15,428,192	\$12,836,010	\$12,427,412	\$13,179,692	6.1%	2.7%
669 Self Insurance Reserve Fd	\$4,479,001	\$4,859,277	\$4,871,700	\$5,101,535	4.7%	5.0%
671 Custodial / Maintenance Fd	\$1,503,210	\$1,551,077	\$1,560,506	\$1,605,375	2.9%	3.5%
672 Fleet Operations Fd	\$8,225,081	\$9,001,042	\$9,194,486	\$9,683,090	5.3%	7.6%
673 GIS Fd	\$385,429	\$412,400	\$412,634	\$725,312	75.8%	75.9%
674 Information Technologies Fd	\$4,008,258	\$4,226,892	\$4,220,337	\$4,826,177	14.4%	14.2%
675 Public Communications Fd	\$1,349,792	\$1,309,122	\$1,280,837	\$1,312,461	2.5%	0.3%
676 Utility Customer Services Fd	\$2,108,227	\$2,330,139	\$2,328,383	\$2,442,146	4.9%	4.8%
Total Internal Service Fds	\$37,487,190	\$36,525,959	\$36,296,295	\$38,875,788	7.11%	6.43%
Total City Revenues	\$377,062,708	\$389,102,731	\$391,262,698	\$389,872,012	(0.36%)	0.20%

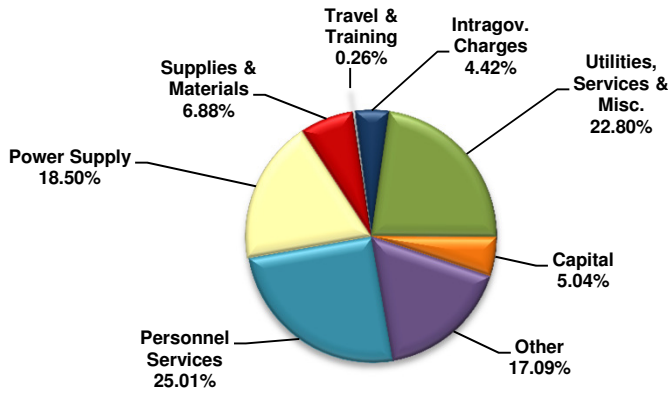
Summary of Total Expenditures By Fund Type

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
General Government:						
110 General Fd	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)
219 Capital Qtrr Cent STax Fd	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%
220 Parks Sales Tax Fd	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%
221 Transportation STax Fd	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)
222 Public Improvement Fd	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)
229 Convention & Tourism Fd	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)
230 Stadium TDD Fd	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
260 Office of Sustainability	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
261 Non-Motorized Grant Fd	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
266 CDBG	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%
3xx Debt Service Fd (combined)	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
440 Capital Projects Fd	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
753 Contributions Fd	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)
Total Governmental Funds	\$126,593,547	\$131,328,586	\$129,023,673	\$126,121,617	(2.25%)	(3.96%)
Enterprise Funds:*						
503 Railroad Fd	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)
504 Transload Facility Fd	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)
550 Water Utility Fd	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%
551 Electric Utility Fd	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%
552 Recreation Services Fd	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)
553 Public Transportation Fd	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%
554 Airport Fd	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%
555 Sanitary Sewer Utility Fd	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)
556 Parking Utility Fd	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%
557 Solid Waste Utility Fd	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)
558 Storm Water Utility Fd	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)
Total Enterprise Funds	\$240,621,156	\$247,822,934	\$238,615,723	\$250,983,901	5.18%	1.28%
Internal Service Funds:*						
659 Employee Benefit Fd	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%
669 Self Insurance Reserve Fd	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%
671 Custodial / Maintenance Fd	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)
672 Fleet Operations Fd	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)
673 GIS Fd	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%
674 Information Technologies Fd	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%
675 Public Communications Fd	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)
676 Utility Customer Services Fd	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%
Total Internal Service Funds	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.48%	2.92%
Total City Expenses	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.03%	(0.22%)

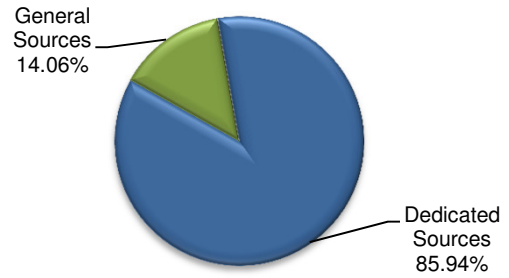
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.
Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2014 Total Expenditures By Category

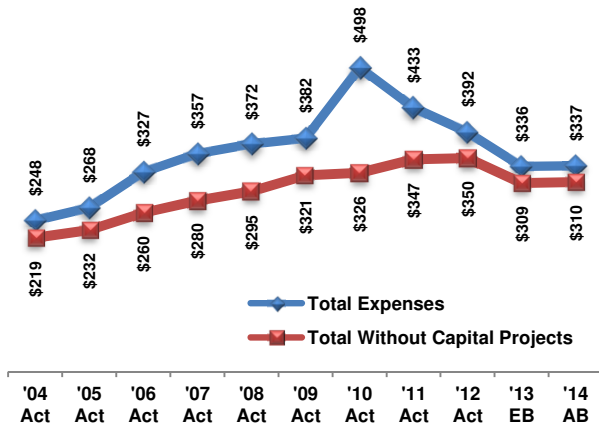


FY 2014 Totals By Funding Source

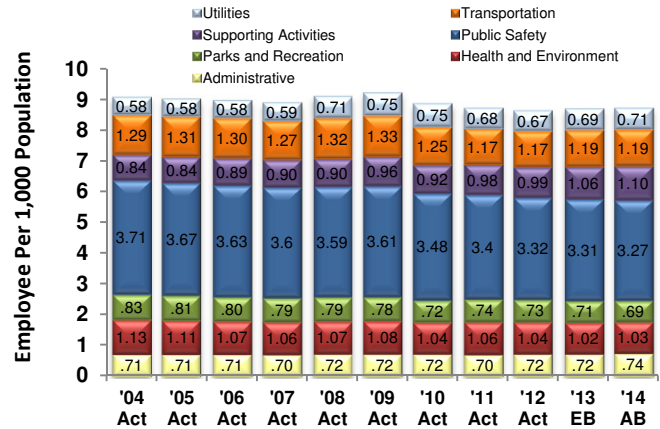


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$95,489,112	\$102,693,548	\$99,583,426	\$104,373,063	4.8%	1.6%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies & Materials	\$25,153,315	\$28,414,318	\$28,031,909	\$28,729,740	2.5%	1.1%
Travel & Training	\$614,142	\$1,053,636	\$1,022,988	\$1,067,940	4.4%	1.4%
Intragov. Charges	\$16,303,983	\$16,861,730	\$16,830,590	\$18,439,349	9.6%	9.4%
Utilities, Services & Misc.	\$116,745,788	\$95,577,780	\$91,532,924	\$95,147,558	3.9%	(0.5%)
Capital	\$15,524,446	\$18,478,269	\$14,792,573	\$21,052,629	42.3%	13.9%
Other	\$74,313,595	\$79,963,558	\$78,627,077	\$71,311,215	(9.3%)	(10.8%)
Total	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)
Operating Expenses	\$248,075,692	\$277,195,285	\$268,238,696	\$284,143,395	5.9%	2.5%
Non-Operating Expenses	\$67,186,008	\$74,689,443	\$74,275,415	\$67,185,175	(9.5%)	(10.0%)
Debt Service	\$21,196,928	\$20,098,340	\$20,051,298	\$19,461,704	(2.9%)	(3.2%)
Capital Additions	\$3,145,431	\$8,092,549	\$7,366,173	\$6,543,258	(11.2%)	(19.1%)
TI. Excluding Cap Impr. Plan	\$339,604,059	\$380,075,617	\$369,931,582	\$377,333,532	2.0%	(0.7%)
Capital Projects	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%
Total Expenses	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)

Funding Sources

Dedicated Sources	\$352,039,721	\$356,822,845	\$346,389,941	\$358,652,094	3.5%	0.5%
General Sources	\$53,101,081	\$61,429,994	\$58,691,546	\$58,697,400	0.0%	(4.4%)
Total Funding Sources	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)

Overall Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: Increase of 1.6% from the FY 2013 adjusted budget. This includes a net addition of 21.00 permanent positions. The General Fund will increase by a net of 10.04 FTE and a net of 10.96 FTE positions are being added to other funds. The City Manager has proposed an additional floating holiday, but is not proposing any across-the-board or performance raises. The compensation and classification plan recommended by our consultant raises the pay for 285 employees whose pay now falls below the market minimum identified for their position.

Power Supply reflects \$2.0 million or a 2.7% increase from FY 2013 adjusted budget. This is due to normal cost increases for Sikeston power plant; Prairie State units 1 and 2; latan II power plant and, the NextEra wind energy contract.

Supplies and Materials: reflects a \$0.31 million or 1.1% increase from the FY 2013 adjusted budget due to increases in street maintenance and fleet maintenance dollars.

Travel and Training: reflects an increase of \$14,304 or 1.4% from FY 2013 adjusted budget as turnover in some departments has resulted in new employees needing to obtain required training or certifications.

Intragovernmental Charges: reflects an increase of \$1.6 million or 9.4% from FY 2013 adjusted budget. Self Insurance fees increased 5% or \$0.2 million to ensure the fund is properly funded. IT fees increased \$0.3 million due to addition of 3 position during FY 2013 to service the computer needs of Water and Electric. GIS fees increased \$0.3 million to fund the aerial photography and an update to the baseline topographic and planimetric data. A new fee was established in the Employee Benefit fund to fund the City U training center.

Utilities, Services & Miscellaneous: reflects a \$.43 million decrease from the FY 2013 adjusted budget, primarily in capital projects for Streets and Sidewalks (\$0.9 million), Water (\$1.7 million), Sewer (\$1.8 million) and Solid Waste (\$0.3 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 2014 reflects a \$2.6 million increase from the FY 2013 adjusted budget which is primarily due to capital budgeted in Water and Electric capital projects.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2014 shows an decrease of \$8.7 million from the FY 2013 adjusted budget 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 2014, the operating expenses show an increase of \$6.9 million increase from FY 2013 adjusted budget. This is primarily due to Electric increases in Purchased Power, Fleet expenses as a result of taking over the fleet maintenance operations Water and Electric. IT to provide computer service to Water and Electric, and GIS for contractual services for aerial photography and an update to the baseline topographic and planimetric data.

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 increased by \$1.8 million from the FY 2013 adjusted budget. Streets and Sidewalk CIP is decreasing \$0.9 million, Transit CIP is increasing \$2.0 million, Airport CIP is increasing \$2.2 million, Electric is increasing \$6.1 million, Sewer is decreasing \$2.1 million and Solid Waste is decreasing \$3.5 million.

Dedicated Sources are revenues that are either generated by the services provided by a department or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. The graph on the left illustrates that 85.94% of the city's revenues fall within this category.

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

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative:						
City Council (GF)	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%
City Clerk (GF)	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%
City Manager (GF)	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%
Finance Department (GF)	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%
Human Resources (GF)	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)
Law Department (GF)	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%
City General (GF)	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)
Public Works Administration (GF)	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%
Other Gen. Govt. Cap. Prjcts (CIP)	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Debt Service Fds (DSF)	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Total Administrative	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)
Health & Environment:						
Public Health & Human Svcs (GF)	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)
Community Development (GF)	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)
Economic Development (GF)	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)
Cultural Affairs (GF)	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%
Convention & Tourism Fd (SRF)	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)
Office of Sustainability (SRF)	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
CDBG Fd (SRF)	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%
Contributions Fd (TF)	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)
Total Health and Environment	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)
Parks & Recreation:						
General Fund Operations (GF)	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	2.4%
Recreation Services Fd (EF)	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)
Parks Capital Projects (CIP)	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
Net Parks and Recreation *	\$15,783,315	\$16,376,754	\$15,976,243	\$16,072,859	0.6%	(1.9%)
Parks Sales Tax Fd (SRF)	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%
Total Parks and Recreation	\$20,515,517	\$21,465,990	\$21,065,479	\$21,494,018	2.0%	0.1%
Public Safety:						
Police Department (GF)	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)
Fire Department (GF)	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%
Emergency Management (GF)	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)
Pub. Safety Joint Comm (GF)	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)
Public Safety Capital Projects (CIP)	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Municipal Court (GF)	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)
Total Public Safety	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)
Supporting Activities:						
Employee Benefit Fd (ISF)	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%
Self Insurance Reserve Fd (ISF)	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%
Custodial & Bldg Maint. Fd (ISF)	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)
Fleet Operations Fd (ISF)	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)
GIS Fd (ISF)	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%
Information Technologies Fd (ISF)	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%
Public Communications Fd (ISF)	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)
Utility Customer Services Fd (ISF)	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%
Total Supporting Activities	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%

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

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

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Transportation:						
Engineering (GF)	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%
Non-Motorized Grant (GF)	\$294,680	\$0	\$0	\$0	0.0%	0.0%
Non-Motorized Grant (SRF)	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
Streets and Sidewalks (GF)	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%
Streets & Sidewalks Cap Proj (CIP)	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)
Parking Enforcement (GF)	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%
Public Transportation Fd (EF)	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%
Regional Airport Fd (EF)	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%
Parking Facilities Fd (EF)	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%
Railroad Utility Fd (EF)	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)
Transload Facility (EF)	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)
Net Transportation Funding **	\$40,555,713	\$40,595,522	\$40,256,673	\$39,734,770	(1.3%)	(2.1%)
Capital 1/4 Cent STax Fd (SRF)	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%
Transportation STax Fd (SRF)	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)
Public Improvement Fd (SRF)	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)
Stadium TDD Fund (SRF)	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total Transportation	\$56,938,601	\$59,102,543	\$58,763,694	\$56,287,739	(4.2%)	(4.8%)
Utilities:						
Water Utility Fd (EF)	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%
Electric Utility Fd (EF)	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%
Sanitary Sewer Utility Fd (EF)	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)
Solid Waste Utility Fd (EF)	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)
Storm Water Utility Fd (EF)	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)
Total Utilities	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%
OVERALL TOTAL	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)
Total By Fund Type:						
General Fund (GF)	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)
Special Revenue Funds (SRF)	\$24,350,587	\$27,719,996	\$27,535,262	\$25,226,295	(8.4%)	(9.0%)
Debt Service Fund (DSF)	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Trust Funds (TF)	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)
Capital Projects Fund (CIP)	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
Total Governmental Funds	\$126,593,547	\$131,328,586	\$129,023,673	\$126,121,617	(2.2%)	(4.0%)
Total Enterprise Funds (EF)	\$240,621,156	\$247,822,934	\$238,615,723	\$250,983,901	5.2%	1.3%
Total Internal Services Fds (ISF)	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%
Total All Funds	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)

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

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative:						
City Council (GF)						
Operating Expenses	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%
City Clerk (GF)						
Operating Expenses	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%
City Manager (GF)						
Operating Expenses	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%
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	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%
Finance Department (GF)						
Operating Expenses	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%
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	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%
Human Resources (GF)						
Operating Expenses	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)
Law Department (GF)						
Operating Expenses	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%
City General (GF)						
Operating Expenses	\$5,555,772	\$6,232,529	\$6,054,610	\$6,213,390	2.6%	(0.3%)
Non-Operating Expenses	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)	(29.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%
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	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%
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	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Total Expenses	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Total Administrative						
Operating Expenses	\$12,177,490	\$13,749,122	\$13,376,731	\$14,050,789	5.0%	2.2%
Non-Operating Expenses	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)	(29.5%)
Debt Service	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Total Expenses	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$6,297,110	\$7,057,363	\$6,442,818	\$6,549,742	1.7%	(7.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$10,917	\$33,720	\$33,720	\$25,000	(25.9%)	(25.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)
Community Development (GF)						
Operating Expenses	\$2,820,620	\$3,072,713	\$2,989,978	\$3,241,704	8.4%	5.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$204,833	\$202,665	\$19,500	(90.4%)	(90.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)
Economic Development (GF)						
Operating Expenses	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%
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	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,639,171	\$1,990,157	\$1,956,663	\$2,104,058	7.5%	5.7%
Non-Operating Expenses	\$43,470	\$874,000	\$874,000	\$74,000	(91.5%)	(91.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$7,600	\$7,600	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)
Office of Sustainability (SRF)						
Operating Expenses	\$448,717	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$21,030	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
CDBG Fund (SRF)						
Operating Expenses	\$806,705	\$230,039	\$256,077	\$263,236	2.8%	14.4%
Non-Operating Expenses	\$276,404	\$47,980	\$12,980	\$51,992	300.6%	8.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%
Contributions Fund (TF)						
Operating Expenses	\$8,398	\$23,063	\$23,063	\$16,112	(30.1%)	(30.1%)
Non-Operating Expenses	\$51,177	\$168,242	\$168,242	\$10,000	(94.1%)	(94.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)
Total Health and Environment						
Operating Expenses	\$12,793,181	\$13,418,729	\$12,654,480	\$13,062,929	3.2%	(2.7%)
Non-Operating Expenses	\$371,051	\$1,090,222	\$1,055,222	\$135,992	(87.1%)	(87.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$31,947	\$246,153	\$243,985	\$44,500	(81.8%)	(81.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$4,657,891	\$5,148,805	\$5,123,763	\$5,334,004	4.1%	3.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$210,778	\$292,000	\$288,396	\$239,500	(17.0%)	(18.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	2.4%
Recreation Services Fund (EF)						
Operating Expenses	\$6,311,482	\$6,908,509	\$6,531,880	\$6,827,394	4.5%	(1.2%)
Non-Operating Expenses	\$674,524	\$623,813	\$643,734	\$709,752	10.3%	13.8%
Debt Service	\$1,901	\$0	\$0	\$5,809		
Capital Additions	\$13,387	\$118,590	\$103,433	\$96,400	(6.8%)	(18.7%)
Capital Projects	\$304,359	\$168,317	\$168,317	\$120,000	(28.7%)	(28.7%)
Total Expenses	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)
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	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
Total Expenses	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$945	\$812	\$812	\$44,114	5332.8%	5332.8%
Non-Operating Expenses	\$4,731,257	\$5,088,424	\$5,088,424	\$5,377,045	5.7%	5.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%
Net Parks and Recreation *						
Operating Expenses	\$10,969,373	\$12,057,314	\$11,655,643	\$12,161,398	4.3%	0.9%
Non-Operating Expenses	\$674,524	\$623,813	\$643,734	\$709,752	10.3%	13.8%
Debt Service	\$1,901	\$0	\$0	\$5,809		
Capital Additions	\$224,165	\$410,590	\$391,829	\$335,900	(14.3%)	(18.2%)
Capital Projects	\$3,913,352	\$3,285,037	\$3,285,037	\$2,860,000	(12.9%)	(12.9%)
Total Expenses	\$15,783,315	\$16,376,754	\$15,976,243	\$16,072,859	0.6%	(1.9%)
Total Parks and Recreation						
Operating Expenses	\$10,970,318	\$12,058,126	\$11,656,455	\$12,205,512	4.7%	1.2%
Non-Operating Expenses	\$5,405,781	\$5,712,237	\$5,732,158	\$6,086,797	6.2%	6.6%
Debt Service	\$1,901	\$0	\$0	\$5,809		
Capital Additions	\$224,165	\$410,590	\$391,829	\$335,900	(14.3%)	(18.2%)
Capital Projects	\$3,913,352	\$3,285,037	\$3,285,037	\$2,860,000	(12.9%)	(12.9%)
Total Expenses	\$20,515,517	\$21,465,990	\$21,065,479	\$21,494,018	2.0%	0.1%
Public Safety:						
Police Department (GF)						
Operating Expenses	\$18,453,567	\$19,397,069	\$19,304,201	\$19,427,399	0.6%	0.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$47,875	\$592,057	\$501,878	\$441,150	(12.1%)	(25.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$14,431,728	\$15,269,299	\$15,070,767	\$15,716,221	4.3%	2.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$52,617	\$105,500	\$38,435	\$207,065	438.7%	96.3%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%
Emergency Management (GF)						
Operating Expenses	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)
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	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$2,492,754	\$2,748,601	\$2,731,819	\$1,977,961	(27.6%)	(28.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$9,720	\$45,240	\$45,240	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)
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	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Total Expenses	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Municipal Court (GF)						
Operating Expenses	\$833,326	\$929,919	\$882,910	\$893,139	1.2%	(4.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$21,885	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)
Total Public Safety						
Operating Expenses	\$36,364,975	\$38,571,197	\$38,069,210	\$38,029,720	(0.1%)	(1.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$110,212	\$764,682	\$585,553	\$648,215	10.7%	(15.2%)
Capital Projects	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Total Expenses	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$15,770,764	\$13,325,235	\$12,663,293	\$13,655,323	7.8%	2.5%
Non-Operating Expenses	\$46,767	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Supporting Activities Cont:						
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$3,457,729	\$4,852,157	\$4,283,109	\$5,387,493	25.8%	11.0%
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	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,321,404	\$1,650,671	\$1,613,977	\$1,585,301	(1.8%)	(4.0%)
Non-Operating Expenses	\$87,004	\$85,546	\$91,265	\$89,294	(2.2%)	4.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$20,569	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)
Fleet Operations Fund (ISF)						
Operating Expenses	\$7,762,696	\$8,507,412	\$8,642,302	\$9,384,863	8.6%	10.3%
Non-Operating Expenses	\$41,936	\$41,159	\$55,606	\$81,903	47.3%	99.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$97,790	\$48,800	\$24,167	\$94,500	291.0%	93.6%
Capital Projects	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Total Expenses	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)
GIS Fund (ISF)						
Operating Expenses	\$309,234	\$428,013	\$411,878	\$719,288	74.6%	68.1%
Non-Operating Expenses	\$4,488	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%
Information Technologies Fund (ISF)						
Operating Expenses	\$3,614,496	\$4,031,975	\$3,889,634	\$4,390,212	12.9%	8.9%
Non-Operating Expenses	\$1,356,615	\$380,204	\$371,743	\$425,418	14.4%	11.9%
Debt Service	\$906	\$0	\$1,985	\$2,150	8.3%	
Capital Additions	\$140,024	\$346,080	\$294,331	\$224,086	(23.9%)	(35.3%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%
Public Communications Fund (ISF)						
Operating Expenses	\$1,171,317	\$1,387,953	\$1,334,506	\$1,416,801	6.2%	2.1%
Non-Operating Expenses	\$171,934	\$174,662	\$172,318	\$173,222	0.5%	(0.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$9,380	\$257,622	\$37,621	\$120,000	219.0%	(53.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,089,916	\$2,218,083	\$2,188,609	\$2,291,205	4.7%	3.3%
Non-Operating Expenses	\$406,294	\$108,034	\$108,034	\$108,204	0.2%	0.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Total Supporting Activities						
Operating Expenses	\$35,497,556	\$36,401,499	\$35,027,308	\$38,830,486	10.9%	6.7%
Non-Operating Expenses	\$2,150,883	\$847,318	\$856,679	\$935,754	9.2%	10.4%
Debt Service	\$906	\$0	\$1,985	\$2,150	8.3%	
Capital Additions	\$267,763	\$652,502	\$356,119	\$438,586	23.2%	(32.8%)
Capital Projects	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Total Expenses	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%
Transportation:						
Engineering (GF)						
Operating Expenses	\$1,112,714	\$1,184,636	\$1,167,457	\$1,175,161	0.7%	(0.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$36,288	\$0	\$0	\$39,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%
Non-Motorized Grant (GF)						
Operating Expenses	\$269,816	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$24,864	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$294,680	\$0	\$0	\$0		
Non-Motorized Grant (SRF)						
Operating Expenses	\$0	\$772,702	\$664,876	\$758,881	14.1%	(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	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
Streets and Sidewalks (GF)						
Operating Expenses	\$6,307,575	\$7,144,424	\$7,053,445	\$7,467,389	5.9%	4.5%
Non-Operating Expenses	\$80,507	\$81,087	\$80,508	\$81,087	0.7%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$372,450	\$894,125	\$814,125	\$786,920	(3.3%)	(12.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%
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	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)
Total Expenses	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)
Parking Enforcement (GF)						
Operating Expenses	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%
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	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Transportation Cont:						
Transit Fund (EF)						
Operating Expenses	\$5,767,634	\$6,021,195	\$5,960,956	\$6,227,001	4.5%	3.4%
Non-Operating Expenses	\$896,568	\$684,692	\$882,889	\$854,385	(3.2%)	24.8%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$13,000	\$13,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$2,659,992	\$665,758	\$665,758	\$2,663,031	300.0%	300.0%
Total Expenses	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%
Regional Airport Fund (EF)						
Operating Expenses	\$1,813,251	\$2,018,267	\$1,922,815	\$2,172,126	13.0%	7.6%
Non-Operating Expenses	\$804,617	\$681,000	\$675,943	\$876,305	29.6%	28.7%
Debt Service	\$8,127	\$7,349	\$7,349	\$7,547	2.7%	2.7%
Capital Additions	\$0	\$52,500	\$27,500	\$31,099	13.1%	(40.8%)
Capital Projects	\$1,449,092	\$1,787,052	\$1,787,052	\$3,954,411	121.3%	121.3%
Total Expenses	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%
Parking Facilities Fund (EF)						
Operating Expenses	\$910,838	\$1,126,471	\$1,102,310	\$1,263,559	14.6%	12.2%
Non-Operating Expenses	\$948,122	\$766,795	\$752,963	\$1,273,386	69.1%	66.1%
Debt Service	\$973,885	\$1,106,666	\$1,106,666	\$1,077,015	(2.7%)	(2.7%)
Capital Additions	\$123,476	\$88,450	\$89,187	\$38,385	(57.0%)	(56.6%)
Capital Projects	\$3,122,148	\$5,000	\$123,469	\$180,000	45.8%	3500.0%
Total Expenses	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%
Railroad Utility Fund (EF)						
Operating Expenses	\$546,273	\$686,725	\$690,909	\$697,571	1.0%	1.6%
Non-Operating Expenses	\$539,507	\$3,847,110	\$3,833,126	\$459,574	(88.0%)	(88.1%)
Debt Service	\$32,917	\$28,138	\$28,138	\$25,712	(8.6%)	(8.6%)
Capital Additions	\$0	\$8,000	\$7,596	\$0	(100.0%)	(100.0%)
Capital Projects	\$282,910	\$206,000	\$206,000	\$100,000	(51.5%)	(51.5%)
Total Expenses	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)
Transload Facility Fund (EF)						
Operating Expenses	\$0	\$837,045	\$831,604	\$868,631	4.5%	3.8%
Non-Operating Expenses	\$0	\$2,429,556	\$2,434,033	\$72,834	(97.0%)	(97.0%)
Debt Service	\$0	\$11,823	\$11,823	\$11,428	(3.3%)	(3.3%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)
Capital 1/4 Cent Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$0	\$0	\$11,051		
Non-Operating Expenses	\$5,124,238	\$5,276,875	\$5,276,875	\$5,267,250	(0.2%)	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$0	\$0	\$0	\$10,947		
Non-Operating Expenses	\$10,143,520	\$10,229,244	\$10,229,244	\$9,374,373	(8.4%)	(8.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Transportation Cont:						
Public Improvement Fund (SRF)						
Operating Expenses	\$96,976	\$32,728	\$32,728	\$107,240	227.7%	227.7%
Non-Operating Expenses	\$526,415	\$1,984,698	\$1,984,698	\$798,632	(59.8%)	(59.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)
Stadium TDD Fund (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Net Transportation **						
Operating Expenses	\$16,920,623	\$20,005,596	\$19,603,723	\$20,886,451		4.4%
Non-Operating Expenses	\$3,269,321	\$8,490,240	\$8,659,462	\$3,617,571		(57.4%)
Debt Service	\$1,014,929	\$1,153,976	\$1,153,976	\$1,121,702		(2.8%)
Capital Additions	\$557,078	\$1,056,075	\$951,408	\$895,404		(15.2%)
Capital Projects	\$18,793,762	\$9,889,635	\$9,888,104	\$13,213,642		33.6%
Total Expenses	\$40,555,713	\$40,595,522	\$40,256,673	\$39,734,770		(2.1%)
Total Transportation						
Operating Expenses	\$17,017,599	\$20,038,324	\$19,636,451	\$21,015,689		4.9%
Non-Operating Expenses	\$19,555,233	\$26,964,533	\$27,133,755	\$20,041,302		(25.7%)
Debt Service	\$1,014,929	\$1,153,976	\$1,153,976	\$1,121,702		(2.8%)
Capital Additions	\$557,078	\$1,056,075	\$951,408	\$895,404		(15.2%)
Capital Projects	\$18,793,762	\$9,889,635	\$9,888,104	\$13,213,642		33.6%
Total Expenses	\$56,938,601	\$59,102,543	\$58,763,694	\$56,287,739		(4.8%)
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$12,346,675	\$13,012,661	\$12,318,174	\$13,446,435	9.2%	3.3%
Non-Operating Expenses	\$6,005,594	\$5,965,049	\$6,178,000	\$6,175,049	(0.0%)	3.5%
Debt Service	\$2,994,898	\$3,100,000	\$3,015,172	\$2,987,309	(0.9%)	(3.6%)
Capital Additions	\$312,023	\$652,000	\$650,947	\$917,000	40.9%	40.6%
Capital Projects	\$4,729,202	\$4,724,400	\$4,712,350	\$4,490,371	(4.7%)	(5.0%)
Total Expenses	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%
Electric Utility Fund (EF)						
Operating Expenses	\$87,691,759	\$102,790,113	\$100,027,240	\$106,250,728	6.2%	3.4%
Non-Operating Expenses	\$24,605,645	\$23,435,849	\$24,326,310	\$23,985,849	(1.4%)	2.3%
Debt Service	\$5,782,094	\$5,287,829	\$5,323,630	\$4,810,982	(9.6%)	(9.0%)
Capital Additions	\$531,974	\$953,000	\$873,000	\$1,622,500	85.9%	70.3%
Capital Projects	\$6,719,075	\$8,575,000	\$8,575,000	\$14,650,000	70.8%	70.8%
Total Expenses	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Proposed FY 2014	% Change 14/13EB	% Change 14/13B
Utilities Cont:						
Sanitary Sewer Utility Fund (EF)						
Operating Expenses	\$9,145,955	\$11,758,840	\$10,741,612	\$11,672,336	8.7%	(0.7%)
Non-Operating Expenses	\$3,717,931	\$4,684,089	\$3,551,112	\$5,368,156	51.2%	14.6%
Debt Service	\$1,723,130	\$2,666,151	\$2,666,151	\$2,458,604	(7.8%)	(7.8%)
Capital Additions	\$415,390	\$653,445	\$607,874	\$434,700	(28.5%)	(33.5%)
Capital Projects	\$27,893,639	\$3,798,375	\$3,786,003	\$1,698,949	(55.1%)	(55.3%)
Total Expenses	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)
Solid Waste Utility Fund (EF)						
Operating Expenses	\$13,328,126	\$14,402,198	\$13,786,978	\$14,575,787	5.7%	1.2%
Non-Operating Expenses	\$1,605,135	\$1,971,320	\$1,429,826	\$1,461,625	2.2%	(25.9%)
Debt Service	\$255,572	\$195,715	\$195,715	\$170,784	(12.7%)	(12.7%)
Capital Additions	\$676,735	\$2,684,542	\$2,688,458	\$1,206,453	(55.1%)	(55.1%)
Capital Projects	\$520,496	\$3,704,398	\$708,215	\$250,000	(64.7%)	(93.3%)
Total Expenses	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)
Storm Water Utility Fund (EF)						
Operating Expenses	\$742,058	\$994,476	\$944,057	\$1,002,984	6.2%	0.9%
Non-Operating Expenses	\$571,731	\$570,418	\$563,945	\$563,945	0.0%	(1.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$18,144	\$19,560	\$17,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$103,165	\$325,685	\$320,504	\$170,000	(47.0%)	(47.8%)
Total Expenses	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)
Total Utilities						
Operating Expenses	\$123,254,573	\$142,958,288	\$137,818,061	\$146,948,270	6.6%	2.8%
Non-Operating Expenses	\$36,506,036	\$36,626,725	\$36,049,193	\$37,554,624	4.2%	2.5%
Debt Service	\$10,755,694	\$11,249,695	\$11,200,668	\$10,427,679	(6.9%)	(7.3%)
Capital Additions	\$1,954,266	\$4,962,547	\$4,837,279	\$4,180,653	(13.6%)	(15.8%)
Capital Projects	\$39,965,577	\$21,127,858	\$18,102,072	\$21,259,320	17.4%	0.6%
Total Expenses	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%
Total for All Funds						
Operating Expenses	\$248,075,692	\$277,195,285	\$268,238,696	\$284,143,395	5.9%	2.5%
Non-Operating Expenses	\$67,186,008	\$74,689,443	\$74,275,415	\$67,185,175	(9.5%)	(10.0%)
Debt Service	\$21,196,928	\$20,098,340	\$20,051,298	\$19,461,704	(2.9%)	(3.2%)
Capital Additions	\$3,145,431	\$8,092,549	\$7,366,173	\$6,543,258	(11.2%)	(19.1%)
Capital Projects	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%
Total Expenses	\$405,140,802	\$418,252,839	\$405,081,487	\$417,349,494	3.0%	(0.2%)

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

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

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

Financial Summary of Funding Sources and Uses General Government Funds

General Fund

Special Revenue Funds

Financial Sources	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Actual FY 2012	Estimated FY 2013	Adopted FY 2014
Sales Taxes	\$20,840,696	\$21,465,917	\$21,895,235	\$21,674,075	\$22,324,298	\$22,770,785
Property Taxes	\$7,097,767	\$7,242,880	\$7,326,011	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,931,167	\$12,399,227	\$12,479,345	\$2,006,968	\$2,057,143	\$2,098,286
Intragovernmental Revenues **	\$18,300,367	\$18,299,910	\$18,731,036	\$0	\$0	\$0
Grants	\$4,503,591	\$4,245,325	\$4,302,918	\$2,900,616	\$1,528,494	\$1,426,800
Interest	\$417,452	\$617,000	\$617,000	\$131,790	\$176,527	\$162,169
Fees and Service Charges +	\$0	\$0	\$0	\$1,350,027	\$1,990,662	\$1,350,000
Other Local Revenues ++	\$6,452,487	\$6,624,978	\$6,829,236	\$117,121	\$164,193	\$22,000
	\$69,543,527	\$70,895,237	\$72,180,781	\$28,180,597	\$28,241,317	\$27,830,040
Other Funding Sources/Transfers^	\$7,376,169	\$7,442,093	\$8,063,965	\$225,215	\$201,330	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$76,919,696	\$78,337,330	\$80,244,746	\$28,405,812	\$28,442,647	\$27,830,040

Financial Uses

Operating Expenses	\$70,973,173	\$75,251,825	\$76,992,718	\$2,992,514	\$2,436,152	\$2,540,646
Operating Transfers to Other Funds	\$3,197,024	\$3,528,362	\$2,511,239	\$21,388,220	\$24,617,939	\$21,942,880
Interest and Other Non-Oper Cash Exp	\$80,507	\$554	\$554	\$0	\$0	\$10,000
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$765,509	\$1,924,459	\$1,758,135	\$21,030	\$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	\$75,016,213	\$80,705,200	\$81,262,646	\$24,401,764	\$27,054,091	\$24,493,526
Increase/(Decrease) to Cash		(\$2,367,870)	(\$1,017,900)		\$1,388,556	\$3,336,514
Beginning Cash and Other Resources		\$25,955,804	\$23,587,934		\$9,117,600	\$10,613,098
Projected Ending	\$25,955,804	\$23,587,934	\$22,570,034	\$9,117,600	\$10,613,098	\$13,949,612
Cash and Other Resources						
20% of Total Expenditures	\$15,003,243	\$16,141,040	\$16,252,529	\$4,880,353	\$5,410,818	\$4,898,705
Cash Above/(Below) 20% guideline	\$10,952,561	\$7,446,894	\$6,317,505	\$4,237,247	\$5,202,280	\$9,050,907

* 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.

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

Financial Summary of Funding Sources and Uses
General Government Funds

Debt Service Funds

Capital Projects

Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Actual FY 2012	Estimated FY 2013	Adopted FY 2014
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3,801,610	\$2,480,700	\$4,782,200
\$109,123	\$74,000	\$75,000	\$730,210	\$882,514	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$1,740,808	\$1,257,494	\$1,257,494	\$367,402	\$410,895	\$0
\$1,849,931	\$1,331,494	\$1,332,494	\$4,899,222	\$3,774,109	\$4,782,200
\$8,461,456	\$12,137,475	\$6,417,822	\$10,042,287	\$7,522,811	\$6,237,788
<u>\$10,311,387</u>	<u>\$13,468,969</u>	<u>\$7,750,316</u>	<u>\$14,941,509</u>	<u>\$11,296,920</u>	<u>\$11,019,988</u>
\$7,923,498	\$7,694,669	\$7,904,364	\$17,408,987	\$12,897,237	\$11,702,200
\$1,500,000	\$0	\$0	\$334,687	\$0	\$0
\$0	\$0	\$0	\$0	\$55,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$9,423,498</u>	<u>\$7,694,669</u>	<u>\$7,904,364</u>	<u>\$17,743,674</u>	<u>\$12,952,237</u>	<u>\$11,702,200</u>
	\$5,774,300	(\$154,048)		(\$1,655,317)	(\$682,212)
	\$1,996,633	\$7,770,933		\$39,254,648	\$37,599,331
<u>\$1,996,633</u>	<u>\$7,770,933</u>	<u>\$7,616,885</u>	<u>\$39,254,648</u>	<u>\$37,599,331</u>	<u>\$36,917,119</u>
\$1,884,700	\$1,538,934	\$1,580,873	\$3,548,735	\$2,590,447	\$2,340,440
\$111,933	\$6,231,999	\$6,036,012	\$35,705,913	\$35,008,884	\$34,576,679

Financial Summary of Funding Sources and Uses General Government Funds

Total Governmental Funds

Financial Sources	Actual FY 2012	Estimated FY 2013	Adopted FY 2014
Sales Taxes	\$42,514,771	\$43,790,215	\$44,666,020
Property Taxes	\$7,097,767	\$7,242,880	\$7,326,011
Gross Receipts & Other Local Taxes *	\$13,938,135	\$14,456,370	\$14,577,631
Intragovernmental Revenues **	\$18,300,367	\$18,299,910	\$18,731,036
Grants	\$11,205,817	\$8,254,519	\$10,511,918
Interest	\$1,388,575	\$1,750,041	\$854,169
Fees and Service Charges +	\$1,350,027	\$1,990,662	\$1,350,000
Other Local Revenues ++	\$8,677,818	\$8,457,560	\$8,108,730
	\$104,473,277	\$104,242,157	\$106,125,515
Other Funding Sources/Transfers^	\$26,105,127	\$27,303,709	\$20,719,575
Total Financial Sources: Less			
Appropriated Fund Balance	\$130,578,404	\$131,545,866	\$126,845,090
Financial Uses			
Operating Expenses	\$99,298,172	\$98,279,883	\$99,139,928
Operating Transfers to Other Funds	\$26,419,931	\$28,146,301	\$24,454,119
Interest and Other Non-Oper Cash Exp	\$80,507	\$55,554	\$10,554
Principal Payments	\$0	\$0	\$0
Capital Additions	\$786,539	\$1,924,459	\$1,758,135
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$126,585,149	\$128,406,197	\$125,362,736
Increase/(Decrease) to Cash		\$3,139,669	\$1,482,354
Beginning Cash and Other Resources		\$76,324,685	\$79,571,296
Projected Ending Cash and Other Resources	\$76,324,685	\$79,571,296	\$81,053,650
20% of Total Expenditures	\$25,317,030	\$25,681,239	\$25,072,547
Cash Above/(Below) 20% guideline	\$51,007,655	\$53,890,057	\$55,981,103

* 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.

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

**Financial Summary of Funding Sources and Uses
Enterprise and Internal Service Funds**

Enterprise Funds

Actual FY 2012	Estimated FY 2013	Adopted FY 2014
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$2,163,513	\$2,018,818	\$2,349,844
\$3,225,132	\$4,199,005	\$3,777,425
\$188,890,040	\$196,807,631	\$200,397,497
\$2,826,603	\$2,317,127	\$1,707,834
\$197,105,288	\$205,342,581	\$208,232,600
\$7,583,797	\$5,804,676	\$6,185,003
<u>\$204,689,085</u>	<u>\$211,147,257</u>	<u>\$214,417,603</u>

Internal Service Funds

Actual FY 2012	Estimated FY 2013	Adopted FY 2014
\$0	\$0	\$0
\$0	\$0	\$0
\$659,801	\$620,000	\$600,000
\$0	\$0	\$0
\$62,847	\$87,270	\$108,912
\$147,506	\$254,243	\$234,823
\$32,344,699	\$34,415,028	\$37,396,566
\$4,222,337	\$734,178	\$485,487
\$37,437,190	\$36,110,719	\$38,825,788
\$50,000	\$185,576	\$50,000
<u>\$37,487,190</u>	<u>\$36,296,295</u>	<u>\$38,875,788</u>

\$137,861,993	\$154,858,535	\$165,004,552	\$35,497,556	\$35,027,308	\$38,830,486
\$2,793,384	\$3,384,550	\$1,501,252	\$1,859,452	\$554,824	\$613,696
\$26,063,600	\$27,821,066	\$26,850,854	\$906	\$1,707,227	\$2,150
\$8,810,217	\$11,585,847	\$13,645,855	\$0	\$26,740	\$53,684
\$2,072,985	\$5,077,995	\$4,346,537	\$267,763	\$356,119	\$438,586
\$10,747,000	\$14,239,220	\$19,336,000	\$850,000	\$350,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$188,349,179</u>	<u>\$216,967,213</u>	<u>\$230,685,050</u>	<u>\$38,475,677</u>	<u>\$38,022,218</u>	<u>\$39,938,602</u>
	(\$5,819,956)	(\$16,028,139)		(\$20,681)	(\$1,062,814)
	\$79,930,962	\$76,399,396		\$10,570,312	\$10,549,631
<u>\$79,930,962</u>	<u>\$76,399,396</u>	<u>\$60,371,257</u>	<u>\$12,225,021</u>	<u>\$10,549,631</u>	<u>\$9,486,817</u>

\$37,669,836	\$43,393,443	\$46,137,010	\$7,695,135	\$7,604,444	\$7,987,720
\$42,261,126	\$33,005,953	\$14,234,247	\$4,529,886	\$2,945,187	\$1,499,097

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

Overall Summary Total

Financial Sources

	Actual FY 2012	Estimated FY 2013	Adopted FY 2014
Sales Taxes	\$42,514,771	\$43,790,215	\$44,666,020
Property Taxes	\$7,097,767	\$7,242,880	\$7,326,011
Gross Receipts & Other Local Taxes *	\$14,597,936	\$15,076,370	\$15,177,631
Intragovernmental Revenues **	\$18,300,367	\$18,299,910	\$18,731,036
Grants	\$13,432,177	\$10,360,607	\$12,970,674
Interest	\$4,761,213	\$6,203,289	\$4,866,417
Fees and Service Charges +	\$222,584,766	\$233,213,321	\$239,144,063
Other Local Revenues ++	\$15,726,758	\$11,508,865	\$10,302,051
	\$339,015,755	\$345,695,457	\$353,183,903
Other Funding Sources/Transfers^	\$33,738,924	\$33,293,961	\$26,954,578
Total Financial Sources: Less			
Appropriated Fund Balance	\$372,754,679	\$378,989,418	\$380,138,481

Financial Uses

Operating Expenses	\$272,657,721	\$288,165,726	\$302,974,966
Operating Transfers to Other Funds	\$31,072,767	\$32,085,675	\$26,569,067
Interest Expense	\$26,145,013	\$29,583,847	\$26,863,558
Principal Payments	\$8,810,217	\$11,612,587	\$13,699,539
Capital Additions	\$3,127,287	\$7,358,573	\$6,543,258
Enterprise Revenues used for Capital Projects	\$11,597,000	\$14,589,220	\$19,336,000
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$353,410,005	\$383,395,628	\$395,986,388
Increase/(Decrease) to Cash		(\$4,406,210)	(\$15,847,907)
Beginning Unrestricted Cash Balance		\$168,480,668	\$164,074,458
Cash and Other Resources	\$168,480,668	\$164,074,458	\$148,226,551

20% of Total Expenditures	\$70,682,001	\$76,679,126	\$79,197,278
Cash Above/(Below) 20% guideline	\$97,798,667	\$87,395,332	\$69,029,273

* 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.

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

FY 2014 Operating Statements Summary for All Funds

	Estimated Beginning Retained Earnings	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Retained Earnings
Governmental Funds:					
General Fund **	\$23,587,934	\$80,244,746	\$81,262,646	(\$1,017,900) ^	\$22,570,034
Capital Quarter Cent Sales Tax	\$2,555,319	\$5,474,154	\$5,278,301	\$195,853	\$2,751,172
Parks Sales Tax Fund	\$1,573,943	\$5,466,916	\$5,421,159	\$45,757	\$1,619,700
Transportation Sales Tax Fund	\$2,952,313	\$10,937,550	\$9,385,320	\$1,552,230	\$4,504,543
Public Improvement Fund	\$4,142,972	\$2,312,084	\$905,872	\$1,406,212	\$5,549,184
Stadium TDD Fund	\$1,567,574	\$1,069,168	\$983,476	\$85,692	\$1,653,266
Convention & Tourism Fund	\$1,606,240	\$2,231,639	\$2,178,058	\$53,581	\$1,659,821
Office of Sustainability	\$0	\$0	\$0	\$0	\$0
Non-Motorized Grant Fund	\$0	\$758,881	\$758,881	\$0	\$0
Debt Service Funds (Combined)	\$15,840,159	\$7,750,316	\$7,904,364	(\$154,048) ^	\$15,686,111
Capital Projects Fund	\$37,654,331	\$11,019,988	\$11,702,200	(\$682,212) ^	\$36,972,119
Contributions Fund	\$632,008	\$23,500	\$26,112	(\$2,612) ^	\$629,396
Total Govt. Funds****	\$92,112,793	\$127,288,942	\$125,806,389	\$1,482,553	\$93,595,346
Enterprise Funds:					
Railroad Fund	\$4,466,849	\$891,995	\$1,182,857	(\$290,862) ~	\$4,175,987
Transload Facility	\$1,108,715	\$979,425	\$952,893	\$26,532 ~	\$1,135,247
Water & Electric Funds (Combined) ***	\$193,143,723	\$154,278,440	\$157,656,352	(\$3,377,912) ~	\$189,765,811
Recreation Services Fund	\$12,062,995	\$6,821,798	\$7,542,955	(\$721,157) ~	\$11,341,838
Public Transportation Fund	\$8,025,216	\$9,497,066	\$7,081,386	\$2,415,680	\$10,440,896
Airport Fund	\$12,042,195	\$6,071,297	\$3,055,978	\$3,015,319	\$15,057,514
Sanitary Sewer Utility Fund	\$68,826,064	\$20,284,483	\$19,499,096	\$785,387	\$69,611,451
Parking Utility Fund	\$14,510,573	\$4,224,569	\$3,613,960	\$610,609	\$15,121,182
Solid Waste Utility Fund	\$19,756,396	\$17,167,044	\$16,208,196	\$958,848	\$20,715,244
Storm Water Utility Fund	\$8,719,089	\$1,408,236	\$1,566,929	(\$158,693) ~	\$8,560,396
Total Enterprise Funds	\$342,661,815	\$221,624,353	\$218,360,602	\$3,263,751	\$345,925,566
Internal Service Funds:					
Employee Benefit Fund	\$3,020,626	\$13,179,692	\$13,677,191	(\$497,499) +	\$2,523,127
Self Insurance Reserve Fund	\$4,311,516	\$5,101,535	\$5,423,338	(\$321,803) +	\$3,989,713
Custodial / Maintenance Fund	\$402,509	\$1,605,375	\$1,674,595	(\$69,220) +	\$333,289
Fleet Operations Fund	\$2,694,557	\$9,683,090	\$9,466,766	\$216,324	\$2,910,881
GIS Fund	\$83,560	\$725,312	\$719,288	\$6,024	\$89,584
Information Technologies Fund	\$1,116,580	\$4,826,177	\$4,817,780	\$8,397	\$1,124,977
Public Communications Fund	\$1,540,381	\$1,312,461	\$1,590,023	(\$277,562) +	\$1,262,819
Utility Customer Services Fund	\$340,061	\$2,442,146	\$2,399,409	\$42,737	\$382,798
Total Internal Service Funds	\$13,509,790	\$38,875,788	\$39,768,390	(\$892,602)	\$12,617,188
Total All Funds	\$448,284,398	\$387,789,083	\$383,935,381	\$3,853,702	\$452,138,100

^ 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	\$25,305,898	\$22,608,793	\$2,697,105
Electric Utility Fund	\$128,972,542	\$135,047,559	(\$6,075,017)

****Does not include CDBG Revenues or Expenses

FY 2014 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 **	(\$6,570,626)	\$5,552,726	\$0	(\$1,017,900)
Capital Quarter Cent Sales Tax	\$5,463,103	(\$5,267,250)	\$0	\$195,853
Parks Sales Tax Fund	\$5,422,802	(\$5,377,045)	\$0	\$45,757
Transportation Sales Tax Fund	\$10,926,603	(\$9,374,373)	\$0	\$1,552,230
Public Improvement Fund	\$2,204,844	(\$798,632)	\$0	\$1,406,212
Stadium TDD Fund	\$1,069,168	(\$983,476)	\$0	\$85,692
Convention & Tourism Fund	\$127,581	(\$74,000)	\$0	\$53,581
Office of Sustainability	\$0	\$0	\$0	\$0
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Debt Service Funds (Combined)	(\$6,571,870)	\$6,417,822	\$0	(\$154,048)
Capital Projects Fund	(\$6,920,000)	\$6,237,788	\$0	(\$682,212)
Contributions Fund	\$7,388	(\$10,000)	\$0	(\$2,612)
Total Govt. Funds****	\$5,158,993	(\$3,676,440)	\$0	\$1,482,553
Enterprise Funds: *				
Railroad Fund	\$35,424	\$150,000	(\$16,712)	\$168,712
Transload Facility	(\$66,631)	\$171,642	(\$9,003)	\$96,008
Water & Electric Funds (Combined) ***	\$31,010,767	(\$841,198)	(\$19,397,481)	\$10,772,088
Recreation Services Fund	(\$2,298,430)	\$2,161,728	\$57,509	(\$79,193)
Public Transportation Fund	(\$3,970,232)	\$2,283,745	\$2,290,676	\$604,189
Airport Fund	(\$1,679,158)	\$1,495,397	\$145,974	(\$37,787)
Sanitary Sewer Utility Fund	\$7,372,836	(\$116,555)	(\$2,020,674)	\$5,235,607
Parking Utility Fund	\$2,483,318	(\$294,397)	(\$638,988)	\$1,549,933
Solid Waste Utility Fund	\$2,178,035	(\$115,558)	\$233,138	\$2,295,615
Storm Water Utility Fund	\$327,016	(\$61,053)	\$78,236	\$344,199
Total Enterprise Funds	\$35,392,945	\$4,833,751	(\$19,277,325)	\$20,949,371
Internal Service Funds: *				
Employee Benefit Fund	(\$611,764)	(\$21,868)	\$136,133	(\$497,499)
Self Insurance Reserve Fund	(\$308,483)	(\$35,845)	\$22,525	(\$321,803)
Custodial / Maintenance Fund	\$4,354	(\$69,646)	\$15,720	(\$49,572)
Fleet Operations Fund	\$219,062	(\$5,051)	\$79,165	\$293,176
GIS Fund	(\$104,148)	\$0	\$110,172	\$6,024
Information Technologies Fund	\$409,220	(\$253,520)	\$24,595	\$180,295
Public Communications Fund	(\$184,378)	(\$69,562)	\$30,038	(\$223,902)
Utility Customer Services Fund	(\$257,783)	(\$108,204)	\$408,724	\$42,737
Total Internal Service Funds	(\$833,920)	(\$563,696)	\$827,072	(\$570,544)
Total All Funds	\$39,718,018	\$593,615	(\$18,450,253)	\$21,861,380

* 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	\$10,840,673	(\$93,349)	(\$5,350,219)	\$5,397,105
Electric Utility Fund	\$20,170,094	(\$747,849)	(\$14,047,262)	\$5,374,983

****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

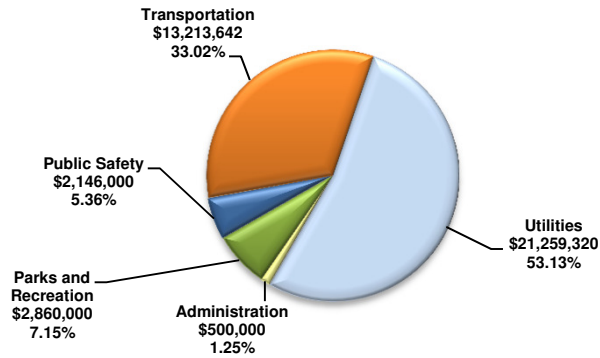
The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government facilities. Enterprise capital projects are those projects that are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

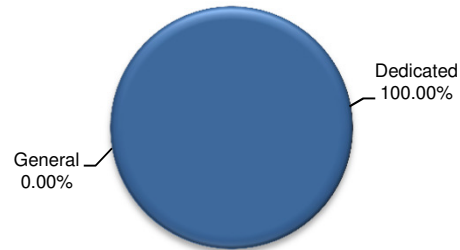
- Other General Government CIP - page 135
- Parks and Recreation CIP - page 215
- Public Safety CIP - page 261
- Streets and Sidewalks CIP - page 345
- Transit - page 365
- Airport - page 375
- Parking - page 384
- Railroad - page 395
- Water - page 447
- Electric - page 461
- Sewer - page 476
- Solid Waste - page 493
- Storm Water - page 506

All Funds Capital Projects Summary

FY 2014 Total Expenditures By Category

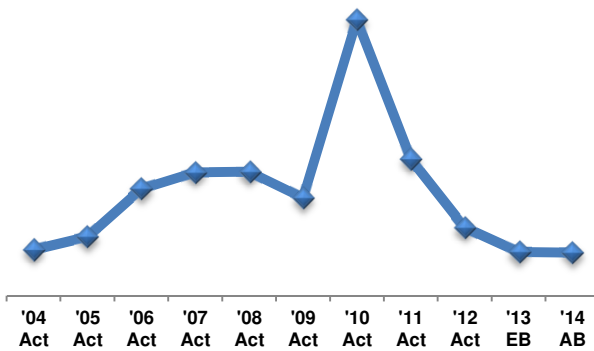


FY 2014 Totals By Funding Source



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

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



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$3,913,352	\$3,285,037	\$3,285,037	\$2,860,000	(12.9%)	(12.9%)
Public Safety	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Supporting Activities	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Transportation	\$18,793,762	\$9,889,635	\$9,888,104	\$13,213,642	33.6%	33.6%
Utilities	\$39,965,577	\$21,127,858	\$18,102,072	\$21,259,320	17.4%	0.6%
Total	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%
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	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%
Total Expenses	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%

Funding Sources (Where the Money Comes From)

Dedicated	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%
General	\$0	\$0	\$0	\$0		
Total Funding Sources	\$65,536,743	\$38,177,222	\$35,149,905	\$40,015,962	13.8%	4.8%

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 2014 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 August 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. Major projects include: Scott Blvd Phase 3- Vawter School Road to Route KK, College Avenue Crosswalks and barriers, Fairview Road Sidewalk, Manor Drive Sidewalk and Bike Boulevard upgrade.
- **Public Safety:** Includes replacement of a pumper and foam truck, funding for a new records management system, remodel of the property room in the main police building, and finish the additional space in the Police Training Center to accommodate the additional staff working out of that building.
- **Parks:** Major projects include the development of Norma Sutherland Smith Park, improvements to Douglass Park, shelter replacement and the addition of a playground at Fairview Park, additional funding for Cosmo Park playground, Waters-Moss Park and Gans Creek Recreation Area, and development of the Strawn Road property.
- **Water:** Includes Texas main replacement, Thilly and Westmount 6" main, Vandiver/Sylvan Storm Drainage main relocation and other 2008 ballot issue projects.
- **Electric:** Includes the Perche T3 Transformer, boiler 8 upgrades, Extension of Rebel Hill Feeder 212, EMS upgrade, and other annual projects funded with enterprise revenues.
- **Railroad:** includes funding for treating timber bridges and various annual projects.
- **Sewer:** Utilizes enterprise revenues for many of the annual project needs and includes Haystack Acres pump station interceptor, Westwood Avenue Sewer Relocation, PCCE #11 Wilson Streets/High Street, and PCCE #17 Wilson Street/Ross Street.
- **Solid Waste:** Includes funding for agriturf for Bioreactor Cell.
- **Airport:** includes funding for land acquisition, the realignment of Route H/Rangeline for runway expansion, Terminal Master Plan and the Upgrade of Crosswind Runway.

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

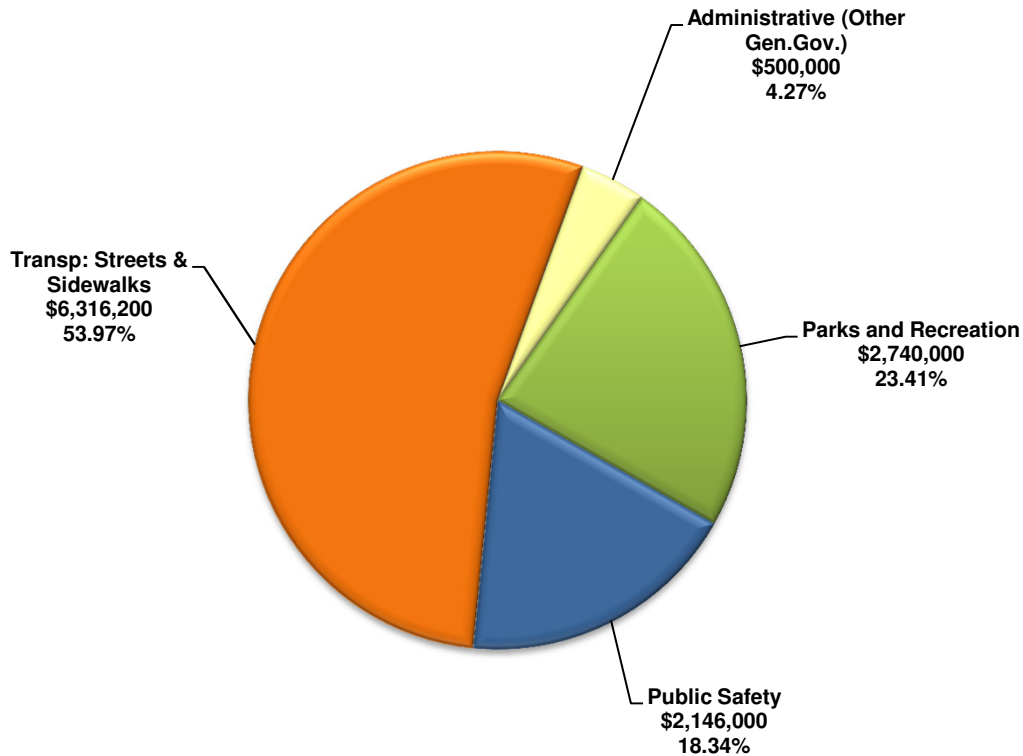
The FY 2014 Sewer operating budget reflects a full year of operating costs associated with the expansion of the waste water treatment plant which was completed during FY 2013. Additional operating costs of \$100,000 per year will be required once the FY 2014 funded Parks capital projects have been completed. These costs will be added to the operating budget at that time and will come from the permanent parks sales tax.

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 2014



General Government Capital Project Expenditures

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative (Other Gen.Gov.)	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
Public Safety	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Transp: Streets & Sidewalks	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)
Total Capital Projects Fund	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
Budgeted in Other Funds:						
Recreation Services	\$304,359	\$168,317	\$168,317	\$120,000	(28.7%)	(28.7%)
Fleet Operations	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Total General Govt Capital Proj.	\$18,057,024	\$14,385,554	\$14,265,554	\$11,859,200	(16.9%)	(17.6%)

Funding Sources (Where the Money Comes From)

Grants	\$3,801,610	\$2,480,700	\$2,480,700	\$4,782,200	92.8%	92.8%
Investment Revenue	\$730,210	\$1,255,316	\$882,514	\$0	(100.0%)	(100.0%)
Other Local Revenues	\$367,402	\$90,992	\$410,895	\$0	(100.0%)	(100.0%)
Operating Transfers In	\$10,042,287	\$7,522,811	\$7,522,811	\$6,237,788	(17.1%)	(17.1%)
Use of Fund Balance	\$2,802,165	\$1,667,418	\$1,600,317	\$682,212	(57.4%)	(59.1%)
Less: Amt Added to Fd Balance	\$0	\$0	\$0	\$0		
Dedicated Sources	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)

Capital Projects Fund - General Government Summary

Purpose

This budget adopts the FY 2014 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

Resources (Where the Money Comes From)

	Adopted FY 2014
Cap Fund Balance	\$750,000
Contrib From Utilities	\$80,000
Grants (MoDOT, STP, County Road Tax Rebate and Other Grants)	\$4,782,200
Transfers from Other Funds:	\$6,090,000
Bond Forfeitures	\$18,000
Donation	\$10,000
1/4% Capital Improvement Sales Tax Fund	\$2,358,500
CDBG	\$253,500
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$699,367
Public Improvement Fund (Development Fees)	\$0
1/4% Parks Sales Tax Fund	\$2,730,000
1/2% Transportation Sales Tax Fund	\$20,633
Total Resources in Capital Projects Fund	\$11,702,200
Resources in Other Funds:	
Golf Course Improvements Fees and Donations (Recreation Services)	\$120,000
Enterprise Revenues (Fleet)	\$37,000
Total Available Resources	\$11,859,200

Expenditures (Where the Money Goes)

	Adopted FY 2014
Parks and Recreation	\$2,740,000
Public Safety	\$2,146,000
Streets and Sidewalks	\$6,316,200
Other General Government:	\$500,000
Total Capital Projects Fund Expenditures	\$11,702,200
Recreation Services Fund	\$120,000
Fleet Operations Fund	\$37,000
Total General Government Capital Projects	\$11,859,200

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$386,651	\$0	\$25,432	\$0	(100.0%)	
Supplies & Materials	\$807,386	\$0	\$507,297	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$13,713,269	\$12,962,237	\$10,819,711	\$11,702,200	8.2%	(9.7%)
Capital	\$2,501,681	\$0	\$1,489,797	\$0	(100.0%)	
Other	\$334,687	\$55,000	\$55,000	\$0	(100.0%)	(100.0%)
Total	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
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	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)
Total Expenses	\$17,743,674	\$13,017,237	\$12,897,237	\$11,702,200	(9.3%)	(10.1%)

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2014	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap FB	Cap Imp Sales Tax	CDBG
Streets, Sidewalks and Major Maintenance							
Annual City/County/State Projects C40161 [ID: 9]	\$750,000		\$750,000			\$750,000	
Annual Downtown Sidewalk Improvements C00171 [ID: 10]	\$50,000		\$50,000			\$50,000	
Annual Landscaping C40163 [ID: 13]	\$75,000		\$75,000				
Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]	\$75,000		\$75,000				
Annual Sidewalk Major Maintenance C00148 [ID: 16]	\$25,000		\$25,000			\$25,000	
Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17]	\$275,500		\$275,500	\$18,000		\$257,500	
College Avenue Crosswalks & Barrier-C00536 [ID: 1591]	\$659,000		\$659,000				
Downtown Ramps and Sidewalks 2014-C00539 [ID: 1569]	\$89,000		\$89,000				\$89,000
GNM: Fairview Road Sidewalk C00525 [ID: 1573]	\$122,320		\$122,320				
GNM: Manor Drive Sidewalk C00526 [ID: 1572]	\$350,880		\$350,880				
GNM:Bike Blvd upgrd-Wabash to Hominy Trail-C00546 [ID: 1592]	\$250,000		\$250,000				
GNM:Broadway & Dorsey St. pedestrian signal-C00553 [ID: 1331]	\$30,000		\$30,000			\$30,000	
GNM:Fairview Rd- W Broadway-Highlnd C00326 [ID: 168]	\$0						
Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]	\$3,400,000		\$3,400,000				
Worley Street Sidewalks - Phase II C00509 [ID: 222]	\$164,500		\$164,500				\$164,500
Total	\$6,316,200		\$6,316,200	\$18,000	\$0	\$1,112,500	\$253,500
Parks and Recreation							
2010 Annual Trail Program C00561 [ID: 1344]	\$125,000		\$125,000				
2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]	\$125,000		\$125,000				
2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]	\$200,000		\$200,000				
ADA Compliance - Parks and Facilities C00484 [ID: 1427]	\$100,000		\$100,000				
Albert-Oakland Park: Pickleball Courts C00554 [ID: 1204]	\$50,000		\$50,000				
American Legion Park: Archery Range Improv C00555 [ID: 1658]	\$30,000		\$30,000				
Annual City/School Park Improvement C00249 [ID: 257]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]	\$20,000		\$20,000				
Annual Park Roads & Parking Improvements C00242 [ID: 260]	\$150,000		\$150,000				
Bear Creek Trail Restroom-Garth Access C00562 [ID: 1181]	\$100,000		\$100,000				
Cosmo Rec Area Resurface Roller Hockey Rink C46078 [ID: 1641]	\$35,000		\$35,000				
Cosmo Rec Area: Playground Renovation C00514 [ID: 319]	\$250,000		\$250,000				
CYBA Multisports Complex-Parking Lot [ID: 425]	\$0						
Douglass Park:Skatepark, Fitness & Playgrnd C00556 [ID: 1252]	\$100,000		\$100,000				
Fairview Park:Renovate Shltr & New Playgrnd C00557 [ID: 321]	\$175,000		\$175,000				
Hickman Tennis Construction C00558 [ID: 1739]	\$150,000		\$150,000				
Hinkson Cr-Grindstone Trailhead Restroom C00563 [ID: 384]	\$115,000		\$115,000				
LOW Golf Course New Shelter/Course Imprvmnt C46077 [ID: 305]	\$120,000		\$120,000				
Natural Area Open Space Plan C00517 [ID: 1510]	\$50,000		\$50,000				
Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [ID: 311]	\$250,000		\$250,000				
South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]	\$500,000		\$500,000				
Strawn Road Park Development: Phase I C00560 [ID: 1154]	\$125,000		\$125,000				
Waters-Moss Park: Phase I Development C00519 [ID: 1174]	\$65,000		\$65,000				
Total	\$2,860,000		\$2,860,000	\$0	\$0	\$0	\$0
Public Safety							
Additional Outdoor Warning Sirens C00464 [ID: 1301]	\$10,000		\$10,000				
CPD Property Room Upgrade-C00567 [ID: 1741]	\$65,000		\$65,000				
CPD Training Center Renovations-C00566 [ID: 1696]	\$75,000		\$75,000				
Records Management System C00498 [ID: 1307]	\$750,000		\$750,000		\$750,000		
Rpl. 2002 Pumper (13 Years Old)-C00564 [ID: 480]	\$912,000		\$912,000			\$912,000	
Rpl. Foam Truck-C00565 [ID: 481]	\$334,000		\$334,000			\$334,000	
Total	\$2,146,000		\$2,146,000	\$0	\$750,000	\$1,246,000	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

Contrib From Utilities	County Rd Tx Rebates	Dev Fees	Donation	Federal Contrib	GCIF	Gen FD/PI	Non- Motor Grant	Parks Sales Tax	Transp Sales Tax
						\$75,000			
						\$54,367			\$20,633
				\$659,000					
							\$122,320		
							\$350,880		
							\$250,000		
	\$3,400,000								
\$0	\$3,400,000	\$0	\$0	\$659,000	\$0	\$129,367	\$723,200	\$0	\$20,633
								\$125,000	
								\$125,000	
								\$200,000	
								\$100,000	
								\$50,000	
			\$10,000					\$20,000	
								\$25,000	
								\$20,000	
								\$150,000	
								\$100,000	
								\$35,000	
								\$250,000	
								\$100,000	
								\$175,000	
								\$150,000	
								\$115,000	
					\$120,000				
								\$50,000	
								\$250,000	
								\$500,000	
								\$125,000	
								\$65,000	
\$0	\$0	\$0	\$10,000	\$0	\$120,000	\$0	\$0	\$2,730,000	\$0
						\$10,000			
						\$65,000			
						\$75,000			
\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2014	Prior Year Appr	Total New Funding	Bond Forfeitures	Cap FB	Cap Imp Sales Tax	CDBG
Other General Government							
Annual - Contingency C40138 [ID: 518]	\$100,000		\$100,000				
Annual - Downtown Special Projects C00140 [ID: 519]	\$20,000		\$20,000				
Disaster Recovery Facility C00538 [ID: 1736]	\$80,000		\$80,000				
Eighth St. Plan Avenue of the Columns C00126 [ID: 526]	\$300,000		\$300,000				
Replace P&R Fleet Maintenance Building [ID: 1568]	\$37,000		\$37,000				
Transfer to GF for COFFERS Project Manager [ID: 1567]	\$218,656	\$218,656					
Total	\$755,656	\$218,656	\$537,000	\$0	\$0	\$0	\$0
Total General Government CIP	\$12,077,856	\$218,656	\$11,859,200	\$18,000	\$750,000	\$2,358,500	\$253,500

GENERAL GOVERNMENT CIP FUNDING SOURCES

Contrib From Utilities	County Rd Tx Rebates	Dev Fees	Donation	Federal Contrib	GCIF	Gen FD/PI	Non- Motor Grant	Parks Sales Tax	Transp Sales Tax
						\$100,000			
						\$20,000			
\$80,000									
						\$300,000			
\$80,000	\$0	\$0	\$0	\$0	\$0	\$420,000	\$0	\$0	\$0
\$80,000	\$3,400,000	\$0	\$10,000	\$659,000	\$120,000	\$699,367	\$723,200	\$2,730,000	\$20,633

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
Bond Forfeitures	\$114,360	\$18,000			
Cap Imp S Tax	\$287,500	\$1,112,500	\$3,045,007	\$50,000	
CDBG	\$160,000	\$253,500	\$390,000		
Co Rd Tax Reb	\$1,363,314	\$3,400,000	\$2,042,126	\$1,094,553	
Federal Contrib		\$659,000			
Gen Fd/PI	\$129,367	\$129,367	\$129,367	\$108,734	
Grant	\$250,000				
Non-Motor Grant	\$345,700	\$723,200	\$909,600	\$198,000	
Transp S Tax	\$20,633	\$20,633	\$20,633	\$41,266	
User Agencies	\$97,500				
New Funding	\$2,768,374	\$6,316,200	\$6,536,733	\$1,492,553	\$0
PYA Cap Imp S Tax	\$782,497				
PYA Non-Motor Grant	\$170,000				
Prior Year Funding	\$952,497				\$0
Future Ballot			\$9,650,000	\$43,669,803	\$96,070,500
Future Ballot			\$9,650,000	\$43,669,803	\$96,070,500
Unfunded			\$562,500	\$3,231,944	\$5,810,000
Unfunded			\$562,500	\$3,231,944	\$5,810,000
Total Streets, Sidewalks & Major Maint	\$3,720,871	\$6,316,200	\$16,749,233	\$48,394,300	\$101,880,500
Parks and Recreation Funding Source Summary					
Designated Loan Fund	\$350,000				
Donation		\$10,000			
GCIF		\$120,000	\$90,000		
Grant				\$250,000	
Park Sales Tax	\$1,811,820	\$2,730,000	\$2,198,214	\$975,000	
New Funding	\$2,161,820	\$2,860,000	\$2,288,214	\$1,225,000	\$0
Unfunded				\$58,321,840	\$1,400,000
Unfunded				\$58,321,840	\$1,400,000
Total Parks and Recreation	\$2,161,820	\$2,860,000	\$2,288,214	\$59,546,840	\$1,400,000
Public Safety Funding Source Summary					
CAP FB		\$750,000			
Cap Imp S Tax		\$1,246,000			
Gen Fd/PI	\$10,000	\$150,000	\$10,000	\$20,000	
New Funding	\$10,000	\$2,146,000	\$10,000	\$20,000	\$0
Future Ballot			\$1,100,000	\$38,991,000	\$1,350,000
Future Ballot			\$1,100,000	\$38,991,000	\$1,350,000
Unfunded			\$35,500		
Unfunded			\$35,500		\$0
Total Public Safety	\$10,000	\$2,146,000	\$1,145,500	\$39,011,000	\$1,350,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost
Other General Government Funding Source Summary					
Contrib from Utilities		\$80,000	\$80,000	\$80,000	
Donation	\$16,500				
Ent Rev		\$37,000			
Gen Fd/PI	\$275,000	\$420,000	\$475,000	\$1,235,900	\$200,000
New Funding	\$291,500	\$537,000	\$555,000	\$1,315,900	\$200,000
PYA - various	\$120,661	\$218,656	\$124,508		
PYA Cap FB	\$325,000				
Prior Year Funding	\$445,661	\$218,656	\$124,508		\$0
Unfunded			\$195,000	\$60,000	\$40,000
Unfunded			\$195,000	\$60,000	\$40,000
Total Other General Government	\$737,161	\$755,656	\$874,508	\$1,375,900	\$240,000

Overall Funding Source Summary					
Bond Forfeitures	\$114,360	\$18,000			
CAP FB		\$750,000			
Cap Imp S Tax	\$287,500	\$2,358,500	\$3,045,007	\$50,000	
CDBG	\$160,000	\$253,500	\$390,000		
Co Rd Tax Reb	\$1,363,314	\$3,400,000	\$2,042,126	\$1,094,553	
Contrib from Utilities		\$80,000	\$80,000	\$80,000	
Designated Loan Fund	\$350,000				
Donation	\$16,500	\$10,000			
Ent Rev		\$37,000			
Federal Contrib		\$659,000			
GCIF		\$120,000	\$90,000		
Gen Fd/PI	\$414,367	\$699,367	\$614,367	\$1,364,634	\$200,000
Grant	\$250,000			\$250,000	
Non-Motor Grant	\$345,700	\$723,200	\$909,600	\$198,000	
Park Sales Tax	\$1,811,820	\$2,730,000	\$2,198,214	\$975,000	
Transp S Tax	\$20,633	\$20,633	\$20,633	\$41,266	
User Agencies	\$97,500				
New Funding	\$5,231,694	\$11,859,200	\$9,389,947	\$4,053,453	\$200,000
PYA - various	\$120,661	\$218,656	\$124,508		
PYA Cap Imp S Tax	\$782,497				
PYA Non-Motor Grant	\$170,000				
Prior Year Funding	\$1,073,158	\$218,656	\$124,508		\$0
Future Ballot			\$10,750,000	\$82,660,803	\$97,420,500
Future Ballot			\$10,750,000	\$82,660,803	\$97,420,500
Unfunded			\$793,000	\$61,613,784	\$7,250,000
Unfunded			\$793,000	\$61,613,784	\$7,250,000
Total	\$6,304,852	\$12,077,856	\$21,057,455	\$148,328,040	\$104,870,500

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

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Sales Taxes	\$0	\$0	\$0	\$0
Grant Revenues	\$3,801,610	\$2,480,700	\$2,480,700	\$4,782,200
Investment Revenue	\$730,210	\$1,255,316	\$882,514	\$0
Miscellaneous Revenue	\$367,402	\$90,992	\$410,895	\$0
Total Revenues	\$4,899,222	\$3,827,008	\$3,774,109	\$4,782,200
Expenditures:				
Personnel Services	\$386,651	\$0	\$25,432	\$0
Supplies & Materials	\$807,386	\$0	\$507,297	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$13,713,269	\$12,962,237	\$10,819,711	\$11,702,200
Interest	\$0	\$55,000	\$55,000	\$0
Capital	\$2,501,681	\$0	\$1,489,797	\$0
Total Expenditures	\$17,408,987	\$13,017,237	\$12,897,237	\$11,702,200
Excess (Deficiency) of Revenues Over Expenditures	(\$12,509,765)	(\$9,190,229)	(\$9,123,128)	(\$6,920,000)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Fds.	\$10,042,287	\$7,522,811	\$7,522,811	\$6,237,788
Operating Transfers To Other Funds	(\$334,687)	\$0	\$0	\$0
Total Otr. Financing Sources/ (Uses)	\$9,707,600	\$7,522,811	\$7,522,811	\$6,237,788
Excess (Deficiency) of Revenues Over Expenditures	(\$2,802,165)	(\$1,667,418)	(\$1,600,317)	(\$682,212)
 Fund Balance, Beg. of Year	 \$42,056,813	 \$45,042,405	 \$39,254,648	 \$37,654,331
 Fund Balance End of Year	 \$39,254,648	 \$43,374,987	 \$37,654,331	 \$36,972,119
 Percent Change in Fund Equity	 (6.66%)		 (4.08%)	 (1.81%)

Summary of Funding Sources and Uses Capital Projects Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$3,801,610	\$2,480,700	\$2,480,700	\$4,782,200
Interest	\$730,210	\$1,255,316	\$882,514	\$0
Fees and Service Charges +				
Other Local Revenues ++	\$367,402	\$90,992	\$410,895	\$0
	\$4,899,222	\$3,827,008	\$3,774,109	\$4,782,200
Other Funding Sources/Transfers	\$10,042,287	\$7,522,811	\$7,522,811	\$6,237,788
Appropriated Fund Balance	\$14,941,509	\$11,349,819	\$11,296,920	\$11,019,988
Financial Uses				
Operating Expenses	\$17,408,987	\$13,017,237	\$12,897,237	\$11,702,200
Operating Transfers to Other Funds	\$334,687	\$0	\$0	\$0
Interest Expense	\$0	\$55,000	\$55,000	\$0
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$17,743,674	\$13,072,237	\$12,952,237	\$11,702,200
Increase/(Decrease) to Cash	(\$2,802,165)	(\$1,722,418)	(\$1,655,317)	(\$682,212)
Beginning Cash and other Resources		\$39,254,648	\$39,254,648	\$37,599,331
Projected Ending Cash and Other Resources	\$39,254,648 #	\$37,532,230	\$37,599,331	\$36,917,119
20% of Total Expenditures	\$3,548,735	\$2,614,447	\$2,590,447	\$2,340,440
Cash Above/(Below) 20% guideline	\$35,705,913	\$34,917,783	\$35,008,884	\$34,576,679

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

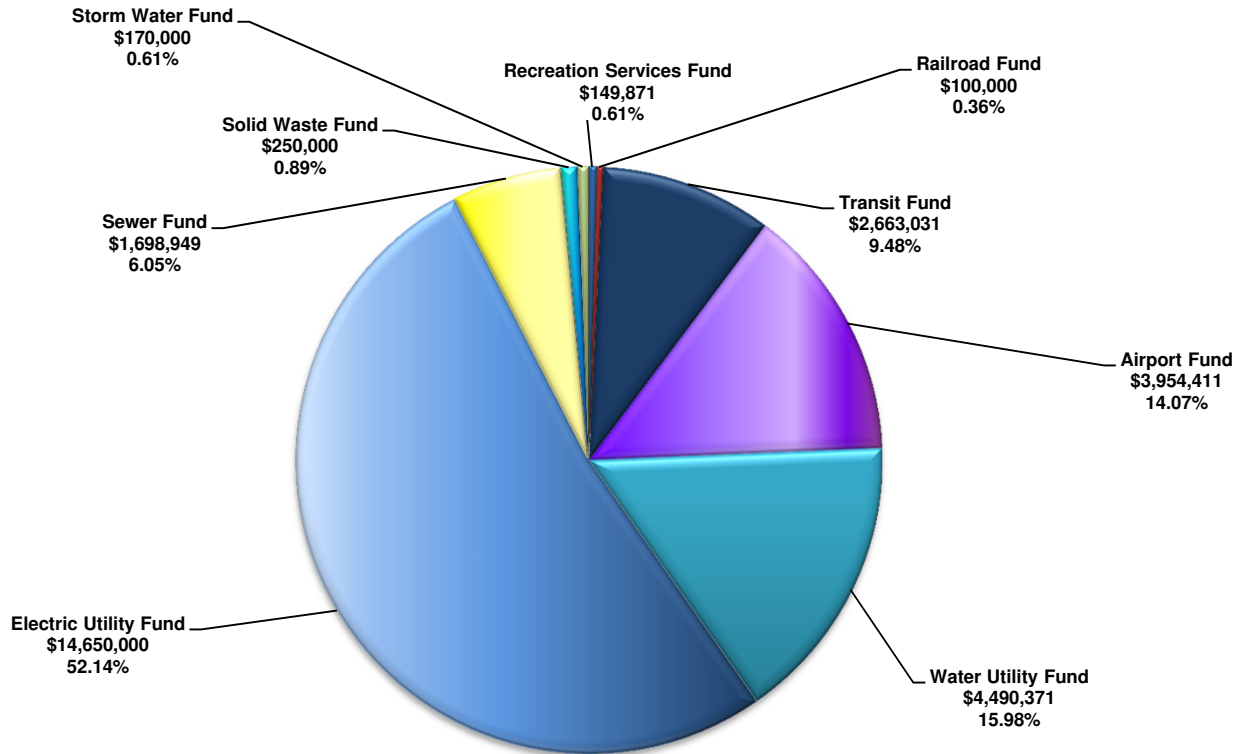
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Parks and Recreation:						
Recreation Services Fund	\$304,359	\$168,317	\$168,317	\$120,000	(28.7%)	(28.7%)
Supporting Activities:						
Fleet Operations Fund	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Transportation:						
Railroad Fund	\$282,910	\$206,000	\$206,000	\$100,000	(51.5%)	(51.5%)
Transit Fund	\$2,659,992	\$665,758	\$665,758	\$2,663,031	300.0%	300.0%
Airport Fund	\$1,449,092	\$1,787,052	\$1,787,052	\$3,954,411	121.3%	121.3%
Parking Fund	\$3,122,148	\$5,000	\$123,469	\$180,000	45.8%	3500.0%
	\$7,514,142	\$2,663,810	\$2,782,279	\$6,897,442	147.9%	158.9%
Utilities:						
Water Utility Fund	\$4,729,202	\$4,724,400	\$4,712,350	\$4,490,371	(4.7%)	(5.0%)
Electric Utility Fund	\$6,719,075	\$8,575,000	\$8,575,000	\$14,650,000	70.8%	70.8%
Sewer Fund	\$27,893,639	\$3,798,375	\$3,786,003	\$1,698,949	(55.1%)	(55.3%)
Solid Waste Fund	\$520,496	\$3,704,398	\$708,215	\$250,000	(64.7%)	(93.3%)
Storm Water Fund	\$103,165	\$325,685	\$320,504	\$170,000	(47.0%)	(47.8%)
	\$39,965,577	\$21,127,858	\$18,102,072	\$21,259,320	17.4%	0.6%
Total Enterprise Fund Capital Projects	\$47,793,069	\$25,159,985	\$22,252,668	\$28,313,762	27.2%	12.5%

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2014	Prior Year Appr	Total New Funding	2008 Ballot	Bonds Proceeds	Ent Rev	FAA Grant
Electric							
5th St. Undergrounding-Rollins to Turner - EL0178 [ID: 1595]	\$350,000		\$350,000			\$350,000	
Annual Commercial Expansion - EL0117 [ID: 556]	\$1,200,000		\$1,200,000			\$1,200,000	
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]	\$1,200,000		\$1,200,000			\$1,200,000	
Annual Ent Rev Contingency - EL0003 [ID: 1359]	\$750,000		\$750,000			\$750,000	
Annual Fiber Optic Cable - EL0082 [ID: 560]	\$100,000		\$100,000			\$100,000	
Annual New Electric Connections - EL0053 [ID: 563]	\$800,000		\$800,000			\$800,000	
Annual Replacement of Existing Overhead - EL0118 [ID: 651]	\$700,000		\$700,000			\$700,000	
Annual Replacement of Existing UG System EL0107 [ID: 562]	\$400,000		\$400,000			\$400,000	
Annual Residential Expansion - EL0116 [ID: 564]	\$300,000		\$300,000			\$300,000	
Annual Street Light Additions - EL0052 [ID: 565]	\$200,000		\$200,000			\$200,000	
Annual Substation Feeder Additions - EL0115 [ID: 566]	\$800,000		\$800,000			\$800,000	
Annual Transmission System Replacement - EL0101 [ID: 567]	\$600,000		\$600,000			\$600,000	
Annual Underground Conversion - EL0027 [ID: 555]	\$800,000		\$800,000			\$800,000	
Boiler 8 Upgrades - EL0183 [ID: 1600]	\$1,000,000		\$1,000,000			\$1,000,000	
Build New Lab - Power Plant - EL0174 [ID: 1582]	\$250,000		\$250,000			\$250,000	
CEC - Distributed Control Systems - EL0186 [ID: 1692]	\$1,000,000		\$1,000,000			\$1,000,000	
Downtown Streetlights - EL0180 [ID: 1597]	\$100,000		\$100,000			\$100,000	
EMS Upgrade - EL0187 [ID: 1693]	\$1,000,000		\$1,000,000			\$1,000,000	
Extend Rebel Hill Feeder 212 - EL0188 [ID: 1735]	\$1,000,000		\$1,000,000			\$1,000,000	
Mercury Vapor Streetlight Replacement - EL0182 [ID: 1599]	\$100,000		\$100,000			\$100,000	
Perche T3 Transformer - EL0184 [ID: 1601]	\$600,000		\$600,000			\$600,000	
Potential Property Purchase - EL0170 [ID: 1476]	\$1,000,000		\$1,000,000			\$1,000,000	
Warehouse & Enclosed Equipment Parking - EL0176 [ID: 1593]	\$400,000		\$400,000			\$400,000	
Total	\$14,650,000		\$14,650,000			\$14,650,000	
Water							
Annual Contingency - WT0009 [ID: 718]	\$369,371		\$369,371	\$369,371			
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]	\$250,000		\$250,000			\$250,000	
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]	\$221,500		\$221,500	\$221,500			
Annual Meter Replacement Program - WT0231 [ID: 1362]	\$600,000		\$600,000			\$600,000	
Annual New Srvs Connections:Install/Rpl WT0128 [ID: 592]	\$500,000		\$500,000			\$500,000	
Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]	\$500,000		\$500,000	\$500,000			
Build New Lab at Power Plant - WT0262 [ID: 1694]	\$250,000		\$250,000			\$250,000	
Construct Warehouse & Enclosed Parking - WT0263 [ID: 1695]	\$600,000		\$600,000			\$600,000	
Texas Main Replacement - 4,000 FT - WT0245 [ID: 1496]	\$600,000		\$600,000	\$600,000			
Thilly & Westmount 6" Main - 2,800 FT - WT0235 [ID: 1486]	\$546,000		\$546,000	\$450,000		\$96,000	
Vandiver/Sylvan Storm Drainage -Main Relctn WT0190 [ID: 711]	\$53,500		\$53,500	\$53,500			
Total	\$4,490,371		\$4,490,371	\$2,194,371		\$2,296,000	
Railroad							
Annual Capital Maintenance - ER0045 [ID: 626]	\$20,000		\$20,000			\$20,000	
Annual Rail Replacement Program - ER0014 [ID: 627]	\$25,000		\$25,000			\$25,000	
Annual Surfacing Program - ER0013 [ID: 629]	\$10,000		\$10,000			\$10,000	
Annual Tie Program - ER0012 [ID: 630]	\$15,000		\$15,000			\$15,000	
Treat Timber Bridges - ER0067 [ID: 1276]	\$30,000		\$30,000			\$30,000	
Total	\$100,000		\$100,000			\$100,000	
Sewer							
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]	\$500,000		\$500,000			\$500,000	
Annual Sewer System Improvements - C43183 [ID: 750]	\$500,000		\$500,000			\$500,000	
FY12 Sewer Main Rehab C43242 [ID: 1579]	\$8,949		\$8,949				

ENTERPRISE FUNDS CIP FUNDING SOURCES

FTA Grant	Transp S Tax	User Agencies
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\$8,949

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2014	Prior Year Appr	Total New Funding	2008 Ballot	Bonds Proceeds	Ent Rev	FAA Grant
Sewer							
Haystack Acres Pump Station Interceptor C43230 [ID: 1304]	\$125,000		\$125,000			\$125,000	
PCCE #11 - Wilson Street / High Street C43224 [ID: 1339]	\$175,000		\$175,000			\$175,000	
PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341]	\$220,000		\$220,000			\$220,000	
Westwood Avenue Sewer Relocation C43246 [ID: 1518]	\$170,000		\$170,000			\$170,000	
Total	\$1,698,949		\$1,698,949			\$1,690,000	
Storm Water							
Annual Projects - C49017 [ID: 839]	\$100,000		\$100,000			\$100,000	
Garth @ Oak Tower C49110 [ID: 819]	\$20,000		\$20,000			\$20,000	
Grissum Bldg Water Quality Improvements C49102 [ID: 1318]	\$25,000		\$25,000			\$25,000	
Mill Creek Phase 3 C49111 [ID: 1620]	\$10,000		\$10,000			\$10,000	
Royal Lytham - Fallwood C49090 [ID: 815]	\$10,000		\$10,000			\$10,000	
Wilson Ross C49112 [ID: 1608]	\$5,000		\$5,000			\$5,000	
Total	\$170,000		\$170,000			\$170,000	
Solid Waste							
Agriturf for Bioreactor Cell C48050 [ID: 1586]	\$250,000		\$250,000			\$250,000	
Total	\$250,000		\$250,000			\$250,000	
Parking							
Ramp Parking Surface Repair-C45054 [ID: 1514]	\$180,000		\$180,000			\$180,000	
Total	\$180,000		\$180,000			\$180,000	
Transit							
Annual Bus replacement-C47053 [ID: 1560]	\$2,663,031		\$2,663,031				
Total	\$2,663,031		\$2,663,031				
Airport							
Annual General Improvements - C44008 [ID: 944]	\$50,000		\$50,000				
Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935]	\$575,100		\$575,100				\$575,100
Realign Route H/Rangeline for RW Expansion C44090 [ID: 1184]	\$469,311		\$469,311				\$469,311
Replace Primary Airline Counter C44087 [ID: 1120]	\$25,000		\$25,000			\$25,000	
Terminal Master Plan C44112 [ID: 1749]	\$650,000	\$65,000	\$585,000				\$585,000
Upgrade Crosswind Runway 13-31: 90% FAA C44092 [ID: 940]	\$2,400,000	\$150,000	\$2,250,000				\$2,250,000
Total	\$4,169,411	\$215,000	\$3,954,411			\$25,000	\$3,879,411
Total Enterprise Fund CIP	\$28,371,762	\$215,000	\$28,156,762	\$2,194,371	\$0	\$19,361,000	\$3,879,411

ENTERPRISE FUNDS CIP FUNDING SOURCES

FTA Grant	Transp S Tax	User Agencies
	\$8,949	
\$2,663,031		
\$2,663,031		
	\$50,000	
	\$50,000	
\$2,663,031	\$50,000	\$8,949

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost
Electric Funding Source Summary					
Ent Rev	\$7,775,000	\$14,650,000	\$7,130,000	\$13,570,000	\$4,320,000
New Funding	\$7,775,000	\$14,650,000	\$7,130,000	\$13,570,000	\$4,320,000
PYA Ent Rev	\$450,000				
Prior Year Funding	\$450,000				\$0
Future Ballot			\$19,750,000	\$30,450,000	\$5,400,000
Future Ballot			\$19,750,000	\$30,450,000	\$5,400,000
Total Electric	\$8,225,000	\$14,650,000	\$26,880,000	\$44,020,000	\$9,720,000
Water Funding Source Summary					
2008 Ballot	\$1,177,320	\$2,194,371			
Ent Rev	\$1,100,000	\$2,296,000	\$2,950,000	\$6,600,000	\$3,400,000
New Funding	\$2,277,320	\$4,490,371	\$2,950,000	\$6,600,000	\$3,400,000
Future Ballot				\$17,807,275	\$8,250,000
Future Ballot				\$17,807,275	\$8,250,000
Total Water	\$2,277,320	\$4,490,371	\$2,950,000	\$24,407,275	\$11,650,000
Railroad Funding Source Summary					
Ent Rev	\$180,000	\$100,000	\$100,000	\$835,000	
New Funding	\$180,000	\$100,000	\$100,000	\$835,000	\$0
Total Railroad	\$180,000	\$100,000	\$100,000	\$835,000	\$0
Sewer Funding Source Summary					
2008 Ballot	\$1,184,000		\$6,700,000		
Bond Proceeds			\$431,545		
Ent Rev	\$1,075,000	\$1,690,000			
User Agencies		\$8,949			
New Funding	\$2,259,000	\$1,698,949	\$7,131,545		\$0
PYA - various	\$21,049				
PYA Ballot	\$175,857				
Prior Year Funding	\$196,906				\$0
Future FY 2014 Ballot			\$7,770,000	\$18,360,000	\$3,610,000
Future Funding			\$7,770,000	\$18,360,000	\$3,610,000
Unfunded			\$16,000		\$2,500,000
Unfunded			\$16,000		\$2,500,000
Total Sewer	\$2,455,906	\$1,698,949	\$14,917,545	\$18,360,000	\$6,110,000
Storm Water Funding Source Summary					
Ent Rev	\$147,500	\$170,000			
New Funding	\$147,500	\$170,000			\$0
Future Ballot			\$2,891,500	\$8,810,500	\$2,034,800
Future Ballot			\$2,891,500	\$8,810,500	\$2,034,800

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost
Storm Water Funding Source Summary					
Total Storm Water	\$147,500	\$170,000	\$2,891,500	\$8,810,500	\$2,414,800

Solid Waste Funding Source Summary					
Ent Rev	\$820,000	\$250,000	\$4,600,000	\$6,200,000	\$200,000
New Funding	\$820,000	\$250,000	\$4,600,000	\$6,200,000	\$200,000
PYA Ent Rev	\$365,680				
Prior Year Funding	\$365,680				\$0
Total Solid Waste	\$1,185,680	\$250,000	\$4,600,000	\$6,200,000	\$200,000

Parking Funding Source Summary					
Ent Rev		\$180,000			
New Funding		\$180,000			\$0
Total Parking		\$180,000			\$0

Transit Funding Source Summary					
FTA Grant		\$2,663,031	\$1,373,268	\$2,650,153	\$80,000
Transp S Tax	\$665,758		\$343,314	\$662,538	
New Funding	\$665,758	\$2,663,031	\$1,716,582	\$3,312,691	\$80,000
PYA Transp S Tax	\$175,883				
Prior Year Funding	\$175,883				\$0
Total Transit	\$841,641	\$2,663,031	\$1,716,582	\$3,312,691	\$80,000

Airport Funding Source Summary					
Ent Rev		\$25,000			
FAA Grant		\$3,879,411	\$16,072,142	\$24,381,528	
Transp S Tax	\$257,447	\$50,000	\$526,484	\$2,859,393	\$200,000
New Funding	\$257,447	\$3,954,411	\$16,598,626	\$27,240,921	\$200,000
PYA Transp S Tax	\$54,316	\$215,000			
Prior Year Funding	\$54,316	\$215,000			\$0
Unfunded			\$8,917,801		
Unfunded			\$8,917,801		\$0
Total Airport	\$311,763	\$4,169,411	\$25,516,427	\$27,240,921	\$200,000

Overall Funding Source Summary					
2008 Ballot	\$2,361,320	\$2,194,371	\$6,700,000		
Bond Proceeds			\$431,545		
Ent Rev	\$11,097,500	\$19,361,000	\$14,780,000	\$27,205,000	\$7,920,000
FAA Grant		\$3,879,411	\$16,072,142	\$24,381,528	
FTA Grant		\$2,663,031	\$1,373,268	\$2,650,153	\$80,000
Transp S Tax	\$923,205	\$50,000	\$869,798	\$3,521,931	\$200,000
User Agencies		\$8,949			
New Funding	\$14,382,025	\$28,156,762	\$40,226,753	\$57,758,612	\$8,200,000

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost
Overall Funding Source Summary					
PYA - various	\$21,049				
PYA Ballot	\$175,857				
PYA Ent Rev	\$815,680				
PYA Transp S Tax	\$230,199	\$215,000			
Prior Year Funding	\$1,242,785	\$215,000			\$0
Future FY 2014 Ballot			\$7,770,000	\$18,360,000	\$3,610,000
Future Funding			\$7,770,000	\$18,360,000	\$3,610,000
Future Ballot			\$22,641,500	\$57,067,775	\$15,684,800
Future Ballot			\$22,641,500	\$57,067,775	\$15,684,800
Unfunded			\$8,933,801		\$2,880,000
Unfunded			\$8,933,801		\$2,880,000
Total	\$15,624,810	\$28,371,762	\$79,572,054	\$133,186,387	\$30,374,800

Capital Project Funding Sources FY 2014 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 \$0.50 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
EU loans	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
Ent Rev	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
FAA Gr	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for 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 2014 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 the old Federal Aid Urban Program- 20% local match.
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
Unfunded	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.
User Agencies	<u>User Agencies</u> - Funds received from agencies whom the city provides a service to based on number of calls received or time spent. (ex. Boone County Sheriff and Boone County Fire Protection for 911 service)



Debt Service Summary Section



General Information

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

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

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

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

Missouri Statutes

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

Debt Requirement Schedules

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

Enterprise Fund Debt:

- Water and Electric - page 436
- Sewer - page 482
- Parking - page 386
- Solid Waste - page 496

General Government Debt:

- 2006B Special Obligation Revenue Refunding and Improvement Bonds - page 144
- 2008B Special Obligation Improvement Bonds - page 144
- Robert M. Lemone Trust - page 145
- 2006B Special Obligation Bonds - page 145
- MO Transportation Finance Corp. Loan - page 146

All Funds - Debt Service Summary

Computation of Legal Debt Margin

Assessed Value 2013 - Preliminary*

Constitutional Debt Limit**

(20% Assessed Value)

\$1,742,835,466

\$348,567,093

Total Bonded Debt

\$378,610,611

Less:

Revenue Bonds

\$229,188,500

Special Obligation Bonds

\$133,155,000

Special Obligation Notes

\$16,267,111

\$378,610,611

Total Amount of General Obligation Debt Applicable to Debt Limit

\$0

(City currently has no general obligation debt)

Legal Debt Margin

\$348,567,093

* All tangible property

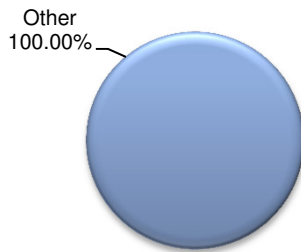
** Section 95.115 of the 1978 Missouri Revised Statutes

Summary of Outstanding Debt

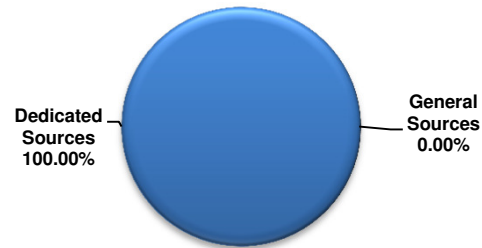
As of 09/30/2013

	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
General Obligation Bonds: Paid off in FY 2003				
REVENUE BONDS:				
'03 Water & Elec Refunding Bond (02/15/03)	8,950,000	2.00% - 5.00%	12/01/15	2,960,000
04 Water & Elec Improvement Bond (03/30/04)	17,095,000	2.00% - 4.25%	10/01/28	13,350,000
05 Water & Elec Ref. & Improvement Bond (05/17/05)	30,630,000	3.00% - 5.25%	10/01/29	23,785,000
09 Water & Elec Improvement Bond (09/29/09)	16,725,000	3.00% - 4.125%	10/01/34	16,725,000
11 Water & Elec Ref. & Improvement Bond (5/17/11)	84,180,000	3.00% - 5.00%	10/01/41	82,505,000
'99 San. Sewer Bonds Series A (6/1/99)	3,730,000	3.625% - 5.25%	01/01/20	1,470,000
'99 San. Sewer Bonds Series B (12/1/99)	1,420,000	4.125% - 6.00%	07/01/20	560,000
'00 San. Sewer Bonds Series B (11/11/00)	2,445,000	4.35% - 5.625%	07/01/21	1,095,000
'02 San. Sewer Bonds Series A (05/01/02)	2,230,000	3.00% - 5.375%	01/01/23	1,215,000
'02 San. Sewer Refunding (09/15/02) - Refunded 7/13/13	7,940,000	2.00% - 4.00%	01/01/17	0
'03 San. Sewer Bonds Series B (04/01/03)	3,620,000	2.00% - 5.25%	01/01/24	2,150,000
'04 San. Sewer Bonds Series B (05/28/04)	650,000	2.00% - 5.25%	01/01/25	425,000
'06 San. Sewer Bonds Series B (11/01/06)	915,000	4.00% - 5.00%	07/01/26	640,000
'07 San. Sewer Bonds Series B (11/01/07)	1,800,000	4.00% - 5.00%	01/01/28	1,410,000
'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	58,083,500
'12 San. Sewer Revenue Bonds (03/29/12)	9,365,000	.35%-3.75%	10/01/36	9,085,000
13 San. Sewer Refunding (7/2/13)	3,325,000	.38-1.10%	10/01/17	3,325,000
Total Revenue Bonds				229,188,500
SPECIAL OBLIGATION BONDS:				
06 Sewer Special Obligation. Bonds (2/1/06)	8,380,000	4.00% - 5.00%	02/01/26	6,220,000
06 Solid Waste Special Obligation. Bonds (2/1/06)	2,000,000	4.00% - 5.00%	02/01/26	1,475,000
'06 Solid Waste S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	2,915,000	4.00% - 5.00%	02/01/16	1,000,000
'06 Parking S.O. Bonds (Ref. - 95 Rev.) (2/1/06)	2,575,000	4.00% - 5.00%	02/01/21	1,570,000
'06 Parking S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	4,135,000	4.00% - 5.00%	02/01/16	1,425,000
'06 Public Bldg Exp/Renv. (06/29/06) - GF portion	2,335,000	5.00% - 5.00%	02/01/16	825,000
'06 Capital Improvements (06/29/06)	23,280,000	5.00% - 5.00%	02/01/16	8,060,000
08 Improvements to Downtown Govt. Center (5/15/08)	26,795,000	3.50% - 5.00%	03/01/28	23,370,000
09 Parking Taxable Spec. Obligation. Impr (09/01/09)	13,030,000	4.30% - 6.20%	03/01/34	13,030,000
12 Parking Spec. Obligation. Impr (03/08/12), Series A,B	8,925,000	.55%-4.00%	03/01/31	8,535,000
12 Sewer S.O. Refunding Bonds, Series B (05/21/12)	1,465,000	2.00%	10/01/20	1,310,000
'12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)	2,650,000	2.00%	02/01/21	2,380,000
'12 Electric S.O. Refunding Bonds, Series D (05/21/12)	25,400,000	2.00%-5.00%	10/01/33	24,500,000
12 Electric S.O. Refunding Bonds, Series E (12/13/12)	39,955,000	2.00%-4.00%	09/01/32	39,455,000
Total Special Obligation Bonds				133,155,000
SPECIAL OBLIGATION NOTES:				
11 Robert M. Lemone Trust	2,550,000	5.352%	11/01/21	1,994,751
'11 IBM Loan	9,229,723	6.000%	10/01/20	7,221,099
'12 MTFC Loan	8,200,000	3.920%	03/01/22	7,051,261
Total Special Obligation Notes				16,267,111
TOTAL:				\$ 378,610,611

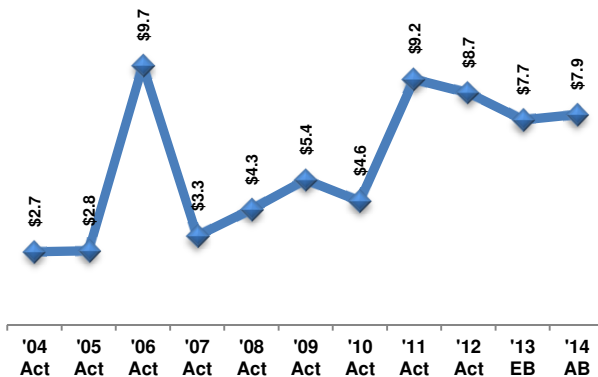
FY 2014 Total Expenditures By Category



FY 2014 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
(In Millions)

Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
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.	\$498,285	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$8,925,213	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Total	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0		
Investment Revenue	\$109,123	\$108,793	\$74,000	\$75,000	1.4%	(31.1%)
Other Local Revenue	\$1,740,808	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$2,500,000	\$5,700,000	\$5,700,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$5,961,456	\$6,437,175	\$6,437,475	\$6,417,822	(0.3%)	(0.3%)
Use of Prior Year Sources	\$0	\$0	\$0	\$154,048		
Less: Current Year Surplus	(\$887,889)	(\$5,808,793)	(\$5,774,300)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
General Sources	\$0	\$0	\$0	\$0		
Total Sources	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%

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

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Property Taxes	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,740,808	\$1,257,494	\$1,257,494	\$1,257,494
Investment Revenue	\$109,123	\$108,793	\$74,000	\$75,000
Total Revenues	\$1,849,931	\$1,366,287	\$1,331,494	\$1,332,494
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.	\$497,624	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$7,425,874	\$7,694,669	\$7,694,669	\$7,904,364
Total Expenditures	\$7,923,498	\$7,694,669	\$7,694,669	\$7,904,364
Excess (Deficiency) of Revenues Over Expenditures	(\$6,073,567)	(\$6,328,382)	(\$6,363,175)	(\$6,571,870)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$2,500,000	\$5,700,000	\$5,700,000	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$5,961,456	\$6,437,175	\$6,437,475	\$6,417,822
Operating Transfer To Other Funds	(\$1,500,000)	\$0	\$0	\$0
Total Other Financing Sources (Uses):	\$6,961,456	\$12,137,175	\$12,137,475	\$6,417,822
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$887,889	\$5,808,793	\$5,774,300	(\$154,048) ^
 Fund Balance	 \$9,177,970	 \$9,126,640	 \$10,065,859	 \$15,840,159
Fund Balance End of Period	\$10,065,859	\$14,935,433	\$15,840,159	\$15,686,111
 Percent Change in Fund Equity	 9.67%		 57.37%	 (0.97%)

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

Funding Sources and Uses Debt Service Funds Combined

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$109,123	\$108,793	\$74,000	\$75,000
Fees and Service Charges +				
Other Local Revenues ++	\$1,740,808	\$1,257,494	\$1,257,494	\$1,257,494
	\$1,849,931	\$1,366,287	\$1,331,494	\$1,332,494
Other Funding Sources/Transfers	\$8,461,456	\$12,137,175	\$12,137,475	\$6,417,822
Total Financial Sources: Less				
Appropriated Fund Balance	\$10,311,387	\$13,503,462	\$13,468,969	\$7,750,316
Financial Uses				
Operating Expenses	\$7,923,498	\$7,694,669	\$7,694,669	\$7,904,364
Operating Transfers to Other Funds	\$1,500,000	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364
Increase/(Decrease) to Cash	\$887,889	\$5,808,793	\$5,774,300	(\$154,048)
Beginning Cash and Other Resources		\$1,996,633	\$1,996,633	\$7,770,933
Projected Ending Cash and Other Resources	\$1,996,633 #	\$7,805,426	\$7,770,933	\$7,616,885
20% of Total Expenditures	\$1,884,700	\$1,538,934	\$1,538,934	\$1,580,873
Cash Above/(Below) 20% guideline	\$111,933	\$6,266,492	\$6,231,999	\$6,036,012

Ending Cash and Other Resources for FY 2012 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.).

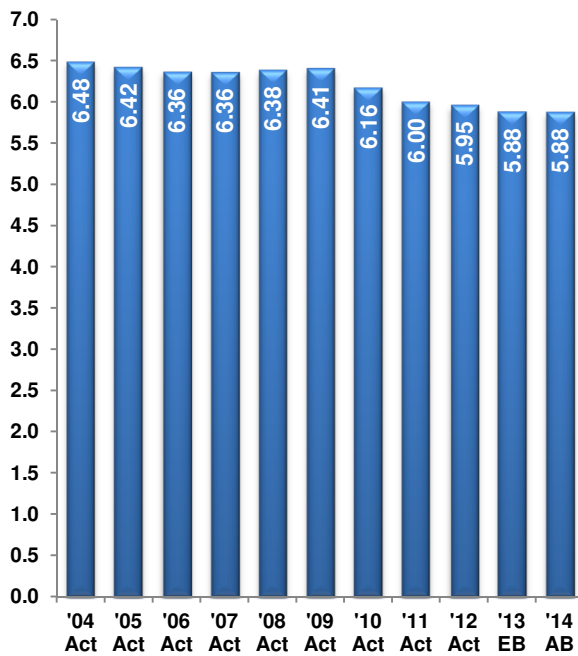
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ 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.

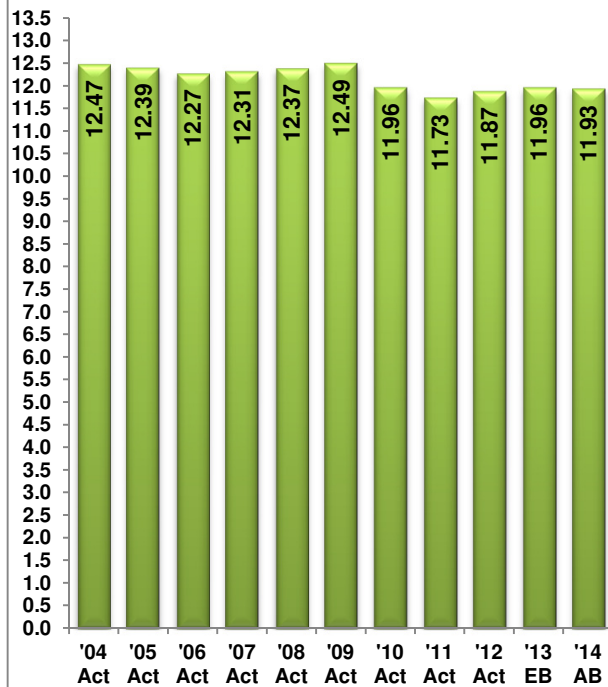
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PERSONNEL SUMMARY INFORMATION

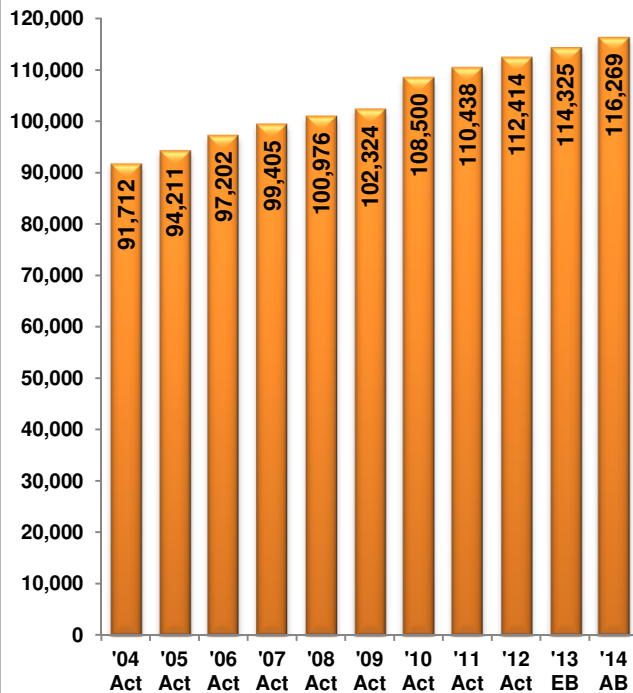
General Fund Growth Rate*
Employees Per 1,000 Population



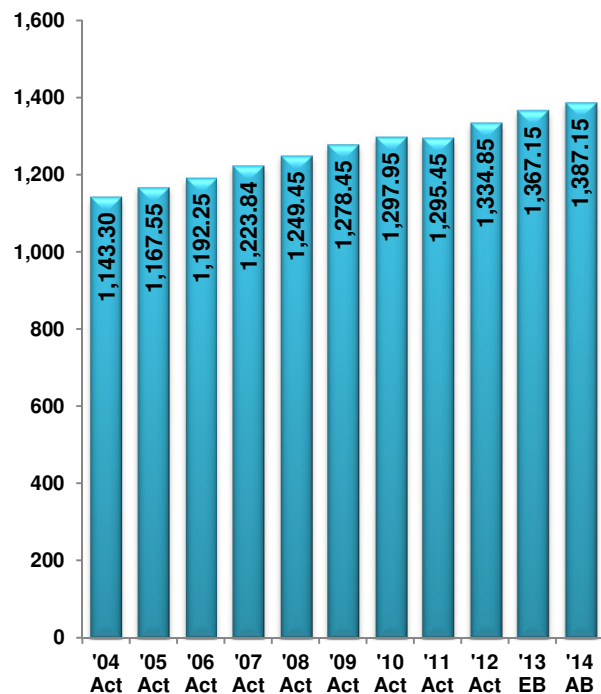
Total Employee Growth Rate *
Employees Per 1,000 Population



City of Columbia Population*



Total Authorized Positions



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

Position Changes FY2014 Adopted Budget

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
City Manager (GF)	1.00			1.00	(1) 1.00 FTE Sustainability Educator (Grant Funded)
City Manager (GF)			1.00	1.00	(1) 1.00 FTE Sustainability Manager (from SRF)
City Manager (GF)			(0.20)	(0.20)	(1) 1.00 FTE Deputy City Manager (Split with IT)
City Manager (GF)			(0.50)	(0.50)	(1) 1.00 FTE Asst. City Manager (Split with PC/CVB)
Finance Department (GF)	1.00			1.00	(1) 1.00 FTE Sr Accountant (G&A Fees, COFERS)
Finance Department (GF)	1.00			1.00	(1) 1.00 FTE Budget Analyst (G&A Fees, COFERS)
Public Works Admin (GF)			(0.02)	(0.02)	(1) .02 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
	3.00	0.00	0.28	3.28	
Health and Environment					
Health & Human Services (GF)	1.00			1.00	(1) 1.00 FTE Sr Planner (Reorg, Net Decrease)
Health & Human Services (GF)		(0.90)		(0.90)	(1) 0.90 FTE Nurse Practitioner (Reorg, Net Decrease)
Health & Human Services (GF)	0.10			0.10	(1) 0.10 FTE Public Health Nurse (Reorg, Net Decrease)
Health & Human Services (GF)	0.05			0.05	(1) 0.05 FTE Health Educator (TOP grant funded)
Health & Human Services (GF)	1.00			1.00	(1) 1.00 FTE Animal Control Officer (Partial County Funding)
Community Development (GF)	0.25			0.25	(1) 0.25 FTE Admin Support Asst (Converted Temp)
Community Development (GF)	1.00			1.00	(1) 1.00 FTE Building Inspector (75% cost recovery)
Community Development (GF)			1.00	1.00	(1) 1.00 FTE Volunteer Program Spec. (moved from Solid Waste)
Sustainability (SRF) moved to (GF)			(1.00)	(1.00)	(1) 1.00 FTE Sustainability Manager (to CMO)
Convention & Visitors Bureau (SRF)			0.25	0.25	(1) 1.00 FTE Asst. City Manager (Split with PC/CMO)
	3.40	(0.90)	0.25	2.75	
Parks and Recreation					
Parks & Recreation (GF)	1.00			1.00	(1) 1.00 FTE Parks & Facilities Specialist (Parks Sales Tax)
	1.00	0.00	0.00	1.00	
Public Safety					
Fire (GF)		(1.00)		(1.00)	(1) 1.00 FTE Division Chief-unfunded for 2 years
Police (GF)	2.00			2.00	(2) 1.00 FTE Police Officers - added 4th Qtr
Police (GF)	1.00			1.00	(1) 1.00 FTE Police Sergeant - added 4th Qtr
	3.00	(1.00)	0.00	2.00	
Supporting Activities					
Public Communications Fund (ISF)	1.00			1.00	(1) 1.00 FTE Audio Visual Technician
Public Communications Fund (ISF)	0.25			0.25	(1) 0.25 FTE Video Engineering Specialist
Public Communications Fund (ISF)			1.00	1.00	(1) 1.00 FTE Customer Service Rep II (moved from PW)
Public Communications Fund (ISF)			0.25	0.25	(1) 1.00 FTE Asst. City Manager (Split with PC/CMO)
Information Technologies (ISF)	1.00			1.00	(1) 1.00 FTE Computer Support Technician
Information Technologies (ISF)			0.20	0.20	(1) 1.00 FTE Deputy City Manager (Split with CMO)
Information Technologies (ISF)			(1.00)	(1.00)	(1) 1.00 FTE Systems Analyst (moved to GIS)
Custodial/Bldg Maint. (ISF)			(0.04)	(0.04)	(1) .04 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
Fleet Operations (ISF)	2.00			2.00	(2) 1.00 FTE Vehicle Mechanic
Fleet Operations (ISF)			2.00	2.00	(2) 1.00 FTE Vehicle Maint Supvr. (moved from Water/Light)
Fleet Operations (ISF)			(0.08)	(0.08)	(1) .08 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
GIS (ISF)			1.00	1.00	(1) 1.00 FTE Systems Analyst (moved to GIS)
GIS (ISF)			(0.01)	(0.01)	(1) .01 FTE Sr Admin. Supp. Asst. (moved to Pub. Communications)
GIS (ISF)			(0.08)	(0.08)	(1) .08 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
	4.25	0.00	3.24	7.49	

**Position Changes
FY2014 Adopted Budget**

Departments	Positions		Re-allocated	Net Changes	Position Added
	Added	Deleted			
Transportation					
PW Engineering (GF)			(0.70)	(0.70)	(1) 0.70 FTE Engineer (Reclassified to Engineer Specialist in PW)
PW Engineering (GF)			(0.07)	(0.07)	(1) .07 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
PW Engineering (GF)			0.50	0.50	(1) 0.50 FTE Engineering Technician (Reallocated from Sewer)
PW Engineering (GF)			(0.25)	(0.25)	(1) 0.25 FTE Construction Project Mngr (Moved to Non-Motorized)
PW Engineering (GF)			(0.05)	(0.05)	(1) .05 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
PW Engineering (GF)			1.00	1.00	(1) 1.00 FTE Eng. Specialist (Reclassified from an Engineer in PW)
PW Non-Motorized (GF)			(0.30)	(0.30)	(1) 0.70 FTE Engineer (Reclassified to Engineer Specialist in PW)
PW Non-Motorized (GF)			0.25	0.25	(1) 0.25 FTE Construction Project Supvr. (Moved from Engineering)
PW Streets (GF)			(0.11)	(0.11)	(1) .11 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
PW Parking Enforcement (GF)	1.00			1.00	(1) 1.00 FTE Parking Enforcement Agent (Ticket Fees)
PW Parking Enforcement (GF)			(0.01)	(0.01)	(1) .01 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
PW Transit (EF)			(0.20)	(0.20)	(1) .20 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
PW Transit (EF)			1.00	1.00	(1) 1.00 FTE Bus Supervisor (reclassified from an Asst PW Director in PW)
PW Transit (EF)			(0.11)	(0.11)	(1) .11 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
PW Airport (EF)			(0.20)	(0.20)	(1) .20 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
PW Airport (EF)			(0.05)	(0.05)	(1) .05 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
PW Parking (EF)			(0.02)	(0.02)	(1) .02 FTE Sr Admin. Supp. Asst (moved to Pub. Communications)
	1.00	0.00	0.68	1.68	
Utilities					
Water Utility Fund (EF)	1.00			1.00	(1) 1.00 FTE Engineer
Electric Utility Fund (EF)	1.00			1.00	(1) 1.00 FTE Engineer
Water Utility Fund (EF)	0.20			0.20	(1) 1.00 FTE GIS Supervisor
Electric Utility Fund (EF)	0.80			0.80	(1) 1.00 FTE GIS Supervisor
Water Utility Fund (EF)	0.20			0.20	(1) 1.00 FTE GIS Analyst
Electric Utility Fund (EF)	0.80			0.80	(1) 1.00 FTE GIS Analyst
Water Utility Fund (EF)	0.00		(1.00)	(1.00)	(1) 1.00 FTE Vehicle Maint Supvr. (moved to Fleet)
Electric Utility Fund (EF)	0.00		(1.00)	(1.00)	(1) 1.00 FTE Vehicle Maint Supvr. (moved to Fleet)
Sewer Utility Fund (EF)	0.25			0.25	(1) 0.25 FTE Engineer
Sewer Utility Fund (EF)			(0.40)	(0.40)	(1) .40 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
Sewer Utility Fund (EF)			(0.22)	(0.22)	(1) .22 FTE Sr. Admin. Supp. Asst. (moved to Pub. Communications)
Sewer Utility Fund (EF)			(0.50)	(0.50)	(1) .50 FTE Engineering Tech (moved to Engineering)
Solid Waste Utility Fund (EF)	2.00			2.00	(2) 1.00 FTE Material Handlers
Solid Waste Utility Fund (EF)	1.00			1.00	(1) 1.00 FTE Public Works Supervisor III
Solid Waste Utility Fund (EF)			(1.00)	(1.00)	(1) 1.00 FTE Volunteer Program Spec. (moved to Com. Dev.)
Solid Waste Utility Fund (EF)			(0.05)	(0.05)	(1) .05 FTE Asst PW Director (reclassified to Bus Supervisor in Transit)
Solid Waste Utility Fund (EF)			(0.26)	(0.26)	(1) .26 FTE Sr. Admin. Supp. Asst. (moved to Pub. Communications)
Storm Water (EF)			(0.02)	(0.02)	(1) .50 FTE Sr. Admin Support Asst. (moved to Pub. Communications)
	7.25	0.00	(4.45)	2.80	
General Fund (GF)	11.40	(1.90)	0.54	10.04	
Special Revenue Funds (SRF)	0.00	0.00	0.25	0.25	
Enterprise Funds (EF)	7.25	0.00	(4.03)	3.22	
Internal Services Funds (ISF)	4.25	0.00	3.24	7.49	
Total Personnel Changes	22.90	(1.90)	0.00	21.00	

Personnel Position Summary

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	7.00	10.00	10.00	11.30	1.30
Finance Department (GF)	44.00	42.50	43.00	45.00	2.00
Human Resources (GF)	8.85	8.85	8.85	8.85	0.00
Law Department (GF)	12.00	13.50	14.75	14.75	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	5.75	2.59	2.59	2.57	(0.02)
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	80.60	80.44	82.19	85.47	3.28
Health and Environment:					
Public Health & Human Services (GF)	62.00	62.00	62.25	63.50	1.25
Community Development (GF)	36.50	35.50	36.50	38.75	2.25
Economic Development (GF)	3.00	3.00	3.00	3.00	0.00
Cultural Affairs (GF)	3.00	3.00	3.00	3.00	0.00
Convention & Tourism Fund (SRF)	8.00	8.00	8.00	8.25	0.25
Office of Sustainability (SRF)	1.25	1.25	1.00	0.00	(1.00)
CDBG Fund (SRF)	3.50	3.00	3.00	3.00	0.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	117.25	115.75	116.75	119.50	2.75
Parks and Recreation:					
General Fund Operations (GF)	47.50	46.50	46.50	47.50	1.00
Recreation Services Fund (EF)	34.25	34.25	34.25	33.25	(1.00)
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	81.75	80.75	80.75	80.75	0.00
Public Safety:					
Police Department (GF)	191.00	191.00	191.00	194.00	3.00
Fire Department (GF)	136.00	135.20	141.00	140.00	(1.00)
Emergency Mgmt and Com. (GF)	34.75	35.55	34.75	34.75	0.00
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	373.75	373.75	378.75	380.75	2.00
Supporting Activities:					
Employee Benefit Fund (ISF)	5.15	5.15	6.15	6.15	0.00
Self Insurance Reserve Fund (ISF)	3.00	3.20	3.20	3.20	0.00
Custodial & Building Maint. Fund (ISF)	16.00	16.43	16.43	16.39	(0.04)
Fleet Operations Fund (ISF)	31.50	33.51	33.51	37.43	3.92
GIS Fund (ISF)	4.50	4.40	4.40	5.31	0.91
Information Technologies Fund (ISF)	28.00	28.00	32.00	32.20	0.20
Public Communications Fund (ISF)	8.75	11.00	10.90	13.40	2.50
Utility Customer Services Fund (ISF)	14.00	14.30	14.30	14.30	0.00
Total Supporting Activities	110.90	115.99	120.89	128.38	7.49

Personnel Position Summary

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Transportation:					
Engineering (GF)	16.35	15.22	14.92	15.35	0.43
Non-Motorized Grant (GF)/(SRF)	2.35	4.65	4.95	4.90	(0.05)
Streets and Sidewalks (GF)	40.35	40.92	40.92	40.81	(0.11)
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement (GF)	4.00	4.02	4.02	5.01	0.99
Public Transportation Fund (EF)	39.20	40.67	40.67	41.36	0.69
Regional Airport Fund (EF)	17.25	17.40	17.40	17.15	(0.25)
Parking Facilities Fund (EF)	7.85	9.29	9.29	9.27	(0.02)
Railroad Utility Fund (EF)	4.00	4.00	4.00	4.00	0.00
Tranload Facility (SRF)	0.00	3.00	3.00	3.00	0.00
Capital 1/4 Cent Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Special Road District Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	131.35	139.17	139.17	140.85	1.68
Utilities:					
Water Utility Fund (EF)	84.30	89.50	89.50	88.90	(0.60)
Electric Utility Fund (EF)	175.30	178.25	178.25	180.85	2.60
Sanitary Sewer Utility Fund (EF)	80.35	81.39	81.39	80.52	(0.87)
Solid Waste Utility Fund (EF)	92.90	93.02	93.02	94.71	1.69
Storm Water Utility Fund (EF)	6.40	6.49	6.49	6.47	(0.02)
Total Utilities	439.25	448.65	448.65	451.45	2.80
Total Authorized Number of Positions	1,334.85	1,354.50	1,367.15	1,387.15	20.00
Total By Fund Type:					
General Fund (GF)	669.40	664.35	672.05	683.14	11.09
Special Revenue Funds (SRF)	12.75	16.90	16.95	16.15	(0.80)
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	682.15	681.25	689.00	699.29	10.29
Total Enterprise Funds (EF)	541.80	557.26	557.26	559.48	2.22
Total Internal Services Funds (ISF)	110.90	115.99	120.89	128.38	7.49
Total All Funds	1,334.85	1,354.50	1,367.15	1,387.15	20.00

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

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General Fund Summary



Description

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

Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding 26% comes from dedicated sources and 74% is from general sources.

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, 51% is dedicated sources and 49% is from general sources.

Parks and Recreation

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program. Of the total funding, 30% comes from dedicated sources and 70% is general sources.

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, 5% is from dedicated sources and 95% is from general sources.

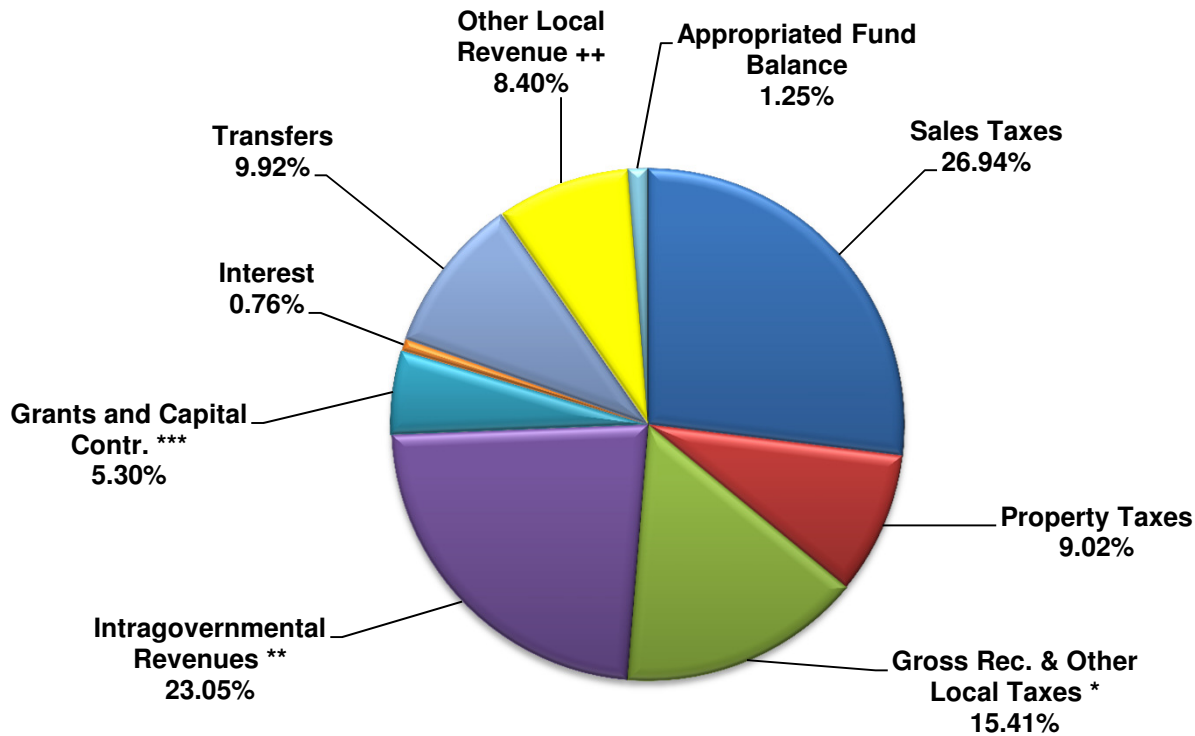
Transportation

Four General Fund departments are included in the Transportation Section. These include: Public Works Engineering, Streets and Sidewalks, and Parking Enforcement. Of the total funding, 94% is from dedicated sources and 6% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2014



Revenues By Category (Where the Money Comes From)

	Actual FY 2012	Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Sales Taxes	\$20,840,696	\$21,304,311	\$21,465,917	\$21,895,235	2.0%	2.8%
Property Taxes	\$7,097,767	\$7,120,862	\$7,242,880	\$7,326,011	1.1%	2.9%
Gross Rec. & Other Local Txs *	\$11,931,167	\$11,666,335	\$12,399,227	\$12,479,345	0.6%	7.0%
Intragovernmental Revenues **	\$18,300,367	\$19,373,027	\$18,299,910	\$18,731,036	2.4%	(3.3%)
Grants and Capital Contr. ***	\$4,503,591	\$3,973,555	\$4,245,325	\$4,302,918	1.4%	8.3%
Interest	\$417,452	\$744,474	\$617,000	\$617,000	0.0%	(17.1%)
Transfers	\$7,141,169	\$7,462,793	\$7,442,093	\$8,063,965	8.4%	8.1%
Fees and Service Charges +	\$0	\$0	\$0	\$0		
Other Local Revenue ++	\$6,452,487	\$7,082,388	\$6,624,978	\$6,829,236	3.1%	(3.6%)
Lease/Bond Proceeds	\$235,000	\$0	\$0	\$0		
Appropriated Fund Balance	\$0	\$3,977,634	\$2,447,870	\$1,017,900	(58.4%)	(74.4%)
	\$76,919,696	\$82,705,379	\$80,785,200	\$81,262,646	0.6%	(1.7%)

* 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 2012, Estimated 2013 and Proposed 2014.

Property Taxes: The growth in Property Taxes is projected to increase 1.1% from Estimated FY 2013. The growth of assessed valuation of real property for new construction is projected to be 1.0% and personal property is reflecting a 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 to increase 2.0% from Estimated FY 2013. This reflects an improvement in economic conditions. Estimated growth for FY 2013 has been revised to 3.0% from Actual FY 2012 to reflect current collection of sales tax collections. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary. Home improvement/construction have experienced significant improvement, utilities and petroleum products are showing moderate signs of improvement.

Gross Receipt/Other Local Taxes: Most are relatively flat with the exception of motor vehicle tax which is estimated to increase 2.9% from Estimated FY 2013. Gasoline tax estimate has been increased for FY 2013 to reflect current receipts.

P.I.L.O.T.: (Payment-In-Lieu-Of-Taxes is a part of Intragovernmental Revenues) 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. P.I.L.O.T. payments are projected to increase 2.9% from Estimated FY 2013 based upon modest growth trends and projected rate increase in the Water Utility (5.0% increase). P.I.L.O.T. revenue is highly weather dependent.

General and Administrative Fees: (G&A is a part of Intragovernmental Revenues) The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds. They are based on an account of actions performed for the various tasks (i.e.. Bids, purchase orders issued, investments, payroll functions, budget etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City-owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a minimal 0.3% increase from Estimated FY 2013 due to a slight change in the budgeting methodology and the addition of an accountant and a budget analyst.

Grants: An increase of \$57,593 or 1.4% from Estimated FY 2013 is due to a combination of the expiration of several health and police grants (many of the police grants have been applied for but funding approval has not been received). 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 2014, the budget will be amended. During FY 2013 the Boone County voters approved a sales tax increase to fund the Joint Communications Operation Center (911) which the county will take over in FY 2014.

Strategic Priority: Financial Health Strategic Objective #2
Balance the budget without the use of fund balance.

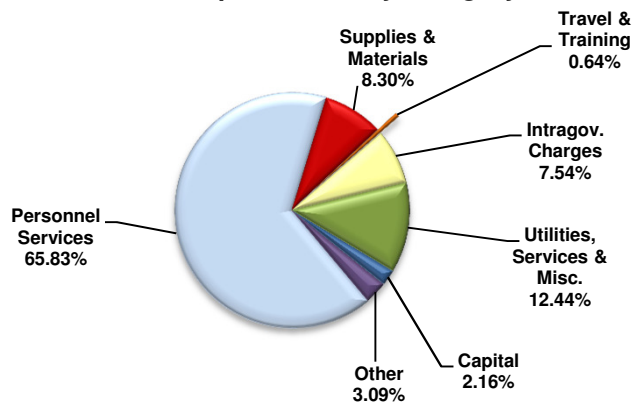
Appropriated Fund Balance: Typically the city appropriates funds in excess of reserve requirement to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, the City Manager developed a plan in FY 2011 to eliminate the amount used for operations by FY 2014. In FY 2013 the City implemented a change to the pension plans that impacted new hires after September 30, 2012 that will help to reduce the pensions' unfunded liabilities.

The council approved the use of fund balance to offset the cost of ongoing expenses for the Police, Fire and LAGERS pension increases. For FY 2014, that amount is \$1,017,900. The City's General Fund Balance is projected to be 28% at 2014 year end, well above the 20% policy requirement. This is final year of the plan to eliminate the use of fund balance to balance the budget.

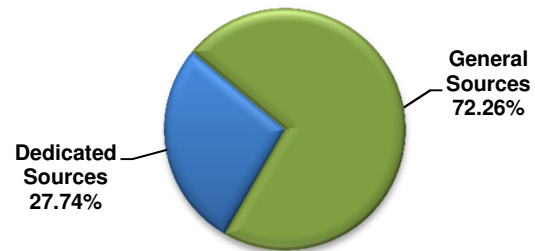
Please refer to pages 95 - 98 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2014 Total Expenditures By Category

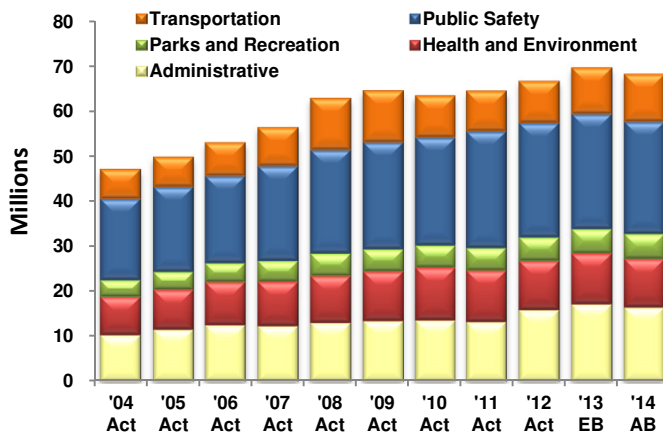


FY 2014 Totals By Funding Source

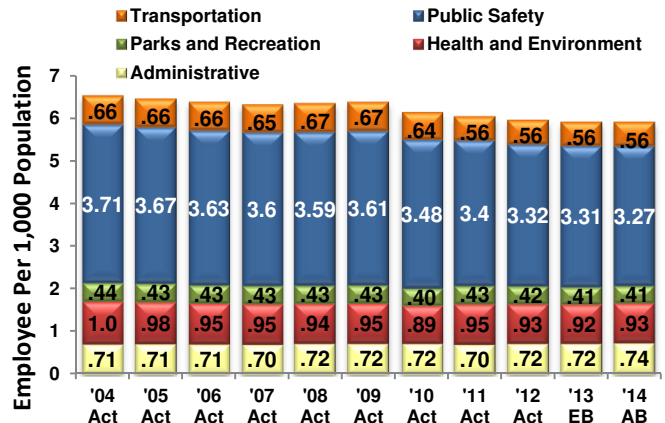


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$50,506,344	\$53,111,760	\$52,252,565	\$53,494,460	2.4%	0.7%
Supplies & Materials	\$4,960,400	\$7,003,379	\$6,726,028	\$6,744,634	0.3%	(3.7%)
Travel & Training	\$322,479	\$596,356	\$590,827	\$516,135	(12.6%)	(13.5%)
Intragov. Charges	\$5,680,625	\$5,912,834	\$5,913,509	\$6,129,928	3.7%	3.7%
Utilities, Services & Misc.	\$9,503,325	\$10,362,195	\$9,768,896	\$10,107,561	3.5%	(2.5%)
Capital	\$765,509	\$2,189,360	\$1,924,459	\$1,758,135	(8.6%)	(19.7%)
Other	\$3,277,531	\$3,529,495	\$3,528,916	\$2,511,793	(28.8%)	(28.8%)
Total	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)
Operating Expenses	\$70,973,173	\$76,986,524	\$75,251,825	\$76,992,718	2.3%	0.0%
Non-Operating Expenses	\$3,277,531	\$3,529,495	\$3,528,916	\$2,511,793	(28.8%)	(28.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$765,509	\$2,189,360	\$1,924,459	\$1,758,135	(8.6%)	(19.7%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)

Funding Sources (Where the Money Comes From)

Dedicated Sources	\$21,915,132	\$21,275,385	\$21,893,654	\$22,543,246	3.0%	6.0%
General Sources	\$53,101,081	\$61,429,994	\$58,811,546	\$58,719,400	(0.2%)	(4.4%)
Total Funding Sources	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: The General Fund will increase by a net of 10.04 FTE positions whose costs are partially or fully offset by fees, grants, or transfers. Pension changes of \$1 million, resulting from a plan change to decrease unfunded liabilities over twenty years, will be paid for by the use of appropriated fund balance. The City Manager is not recommending any across-the-board or performance raises. An additional floating holiday is being proposed. Consultant recommended changes to our classification plan will raise the pay of 374 employees whose pay now falls below the market-based minimum identified for their positions.

Supplies and Materials: The Streets budget includes an increase of \$0.3 million in street maintenance funding. In FY 2013 departments were approved by council to use half of their general fund money that was saved during FY 2012. The FY 2014 decrease in supplies and materials category reflects the funding level without the one-time FY 2012 savings amounts. FY 2014 reflects an increase of \$0.5 million from the FY 2013 original budget.

Travel and Training: reflects an decrease of \$80,221 or 13.5% from FY 2013 adjusted budget. The FY 2013 adjusted budget reflects additional fund balance that was appropriated to departments from the FY 2012 general fund savings. FY 2014 reflects an increase of \$32,641 or 6.9% from the FY 2013 original budget. The biggest increases were in Engineering, Community Development, and Health due to turnover in staff resulting in training needed for new employees.

Intragovernmental Charges: reflects a \$0.2 million or 3.7% increase over FY 2013 adjusted budget. GIS fee increased substantially to cover the cost to update the aerial photography in the Spring of 2015 and the baseline topographic and planimetric data. A new fee was established to support the City University which focuses on new employee orientation, customer service, supervisor's apprenticeship, the manager's journey, and other training as determined through a needs assessment with departments.

Utilities, Services & Miscellaneous: reflects a decrease of \$0.3 million or 2.5% from the FY 2013 adjusted budget. 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 street maintenance materials instead of contracting the work out. There is a Council Reserve amount of \$98,000 set aside which Council can allocate. Contingency has been set at \$50,000. There is a decrease of \$204,298 for 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 is paying a decreased amount for FY 2014 and FY 2015 and will cease in FY 2016. This amount was moved to street maintenance in the materials and supplies category. There was a reduction Human Resources in the amount of \$0.1 million due to contracted work in FY 2013.

Capital reflects a decrease of \$0.4 million or 19.7% from budget FY 2013. Due to the allocation of additional appropriations of the FY 2012 General Fund savings. There is a \$53,027 decrease from the FY 2013 original budget and it was required to close the gap between revenues and expenses.

Other reflects a decrease of \$1 million or 28.8% from FY 2013 adjusted budget, primarily due to the one-time transfers of FY 2012 General Fund savings in FY 2013 to capital projects selected by the City Council. The General Fund subsidy to the Recreation Services Fund is budgeted as the same level as FY 2013. The Parks Sales Tax Fund subsidy to Recreation Services is increasing by \$10,501 for FY 2014. There are no transfers to Capital Projects from the General Fund for FY 2014. The amount in FY 2013 was \$917,953.

General Fund Expenditures By Category (Where the Money Goes)

Fund 110

Expenditure Summary - By Function

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administrative	\$15,374,514	\$17,197,530	\$16,825,139	\$16,481,495	(2.0%)	(4.2%)
Health and Environment	\$9,901,107	\$11,212,762	\$10,488,253	\$10,724,023	2.2%	(4.4%)
Parks and Recreation	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	2.4%
Public Safety	\$36,475,187	\$39,335,879	\$38,654,763	\$38,677,935	0.1%	(1.7%)
Transportation	\$8,396,736	\$9,518,403	\$9,324,886	\$9,805,689	5.2%	3.0%
	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)

Expenditure Summary - By Department

City Council	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%
City Clerk	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%
City Manager	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%
Finance	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%
Human Resources	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)
Law	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%
General City (Nondprtmntl)	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)
Public Works Admin.	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%
Health and Human Services	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)
Community Development	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)
Economic Development	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)
Cultural Affairs	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%
Parks & Recreation	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	2.4%
Police	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)
Fire	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%
Emergency Management	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)
Pub. Safety Joint Comm	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)
Municipal Court	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)
Engineering	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%
Non-Motorized Grant	\$294,680	\$0	\$0	\$0		
Streets and Sidewalks	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%
Parking Enforcement	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%
Total	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	(1.7%)

Summary By Function and Type of Funding

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	Percent of Total
Administrative						
Dedicated Funding	\$4,439,230	\$4,079,011	\$4,079,482	\$4,228,323	3.6%	26%
Discretionary Funding	\$10,935,284	\$13,118,519	\$12,745,657	\$12,253,172	(3.9%)	74%
Total Funding	\$15,374,514	\$17,197,530	\$16,825,139	\$16,481,495	(2.0%)	100.0%
Health & Environment						
Dedicated Funding	\$4,725,195	\$5,245,739	\$5,453,798	\$5,432,074	(0.4%)	51%
Discretionary Funding	\$5,175,912	\$5,967,023	\$5,034,455	\$5,291,949	5.1%	49%
Total Funding	\$9,901,107	\$11,212,762	\$10,488,253	\$10,724,023	2.2%	100.0%
Parks and Recreation						
Dedicated Funding	\$1,393,675	\$1,507,943	\$1,518,978	\$1,666,523	9.7%	30%
Discretionary Funding	\$3,474,994	\$3,932,862	\$3,893,181	\$3,906,981	0.4%	70%
Total Funding	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	100.0%
Public Safety						
Dedicated Funding	\$2,960,296	\$1,848,555	\$1,783,206	\$2,013,910	12.9%	5%
Discretionary Funding	\$33,514,891	\$37,487,324	\$36,871,557	\$36,664,025	(0.6%)	95%
Total Funding	\$36,475,187	\$39,335,879	\$38,654,763	\$38,677,935	0.1%	100.0%
Transportation						
Dedicated Funding	\$8,396,736	\$8,594,137	\$9,058,190	\$9,202,416	1.6%	94%
Discretionary Funding	\$0	\$924,266	\$266,696	\$603,273	126.2%	6%
Total Funding	\$8,396,736	\$9,518,403	\$9,324,886	\$9,805,689	5.2%	100.0%
Total Dedicated Funding	\$21,915,132	\$21,275,385	\$21,893,654	\$22,543,246	3.0%	28%
Total Discretionary Funding	\$53,101,081	\$61,429,994	\$58,811,546	\$58,719,400	(0.2%)	72%
Total Funding	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646	0.7%	100.0%

Personnel Summary - By Function

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administrative	80.60	80.44	82.19	85.47	3.28
Health and Environment	104.50	103.50	104.75	108.25	3.50
Parks and Recreation	47.50	46.50	46.50	47.50	1.00
Public Safety	373.75	373.75	378.75	380.75	2.00
Transportation	63.05	60.16	59.86	61.17	1.31
Total Personnel	669.40	664.35	672.05	683.14	11.09

Personnel Summary - By Department

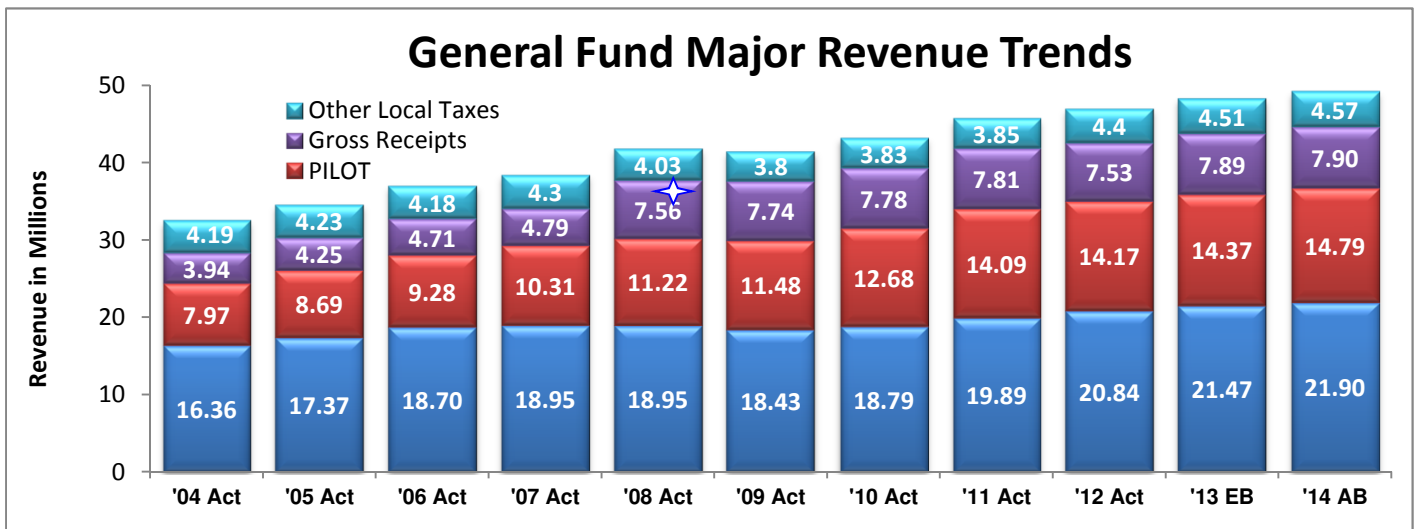
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	7.00	10.00	10.00	11.30	1.30
Finance	44.00	42.50	43.00	45.00	2.00
Human Resources	8.85	8.85	8.85	8.85	0.00
Law	12.00	13.50	14.75	14.75	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	5.75	2.59	2.59	2.57	(0.02)
Health and Human Services	62.00	62.00	62.25	63.50	1.25
Community Development	36.50	35.50	36.50	38.75	2.25
Economic Development	3.00	3.00	3.00	3.00	0.00
Cultural Affairs	3.00	3.00	3.00	3.00	0.00
Parks & Recreation	47.50	46.50	46.50	47.50	1.00
Police	191.00	191.00	191.00	194.00	3.00
Fire	136.00	135.20	141.00	140.00	(1.00)
Emergency Management	0.90	0.80	0.00	0.00	0.00
Pub. Safety Joint Comm	33.85	34.75	34.75	34.75	0.00
Municipal Court	12.00	12.00	12.00	12.00	0.00
Engineering	16.35	15.22	14.92	15.35	0.43
Non-Motorized Grant	2.35	0.00	0.00	0.00	0.00
Streets and Sidewalks	40.35	40.92	40.92	40.81	(0.11)
Parking Enforcement	4.00	4.02	4.02	5.01	0.99
Total Personnel	669.40	664.35	672.05	683.14	11.09

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Taxes						
Property Taxes:						
Real Estate	\$5,774,130	\$5,889,612	\$5,794,563	\$5,852,508	1.0%	(0.6%)
Personal Property	\$1,122,353	\$1,033,620	\$1,259,319	\$1,284,505	2.0%	24.3%
Other	\$201,284	\$197,630	\$188,998	\$188,998	0.0%	(4.4%)
Total Property Taxes	\$7,097,767	\$7,120,862	\$7,242,880	\$7,326,011	1.1%	2.9%
Sales Tax	\$20,840,696	\$21,304,311	\$21,465,917	\$21,895,235	2.0%	2.8%
Gross Receipt Tax:						
Telephone	\$3,760,160	\$3,681,588	\$3,900,000	\$3,900,000	0.0%	5.9%
Natural Gas	\$2,400,690	\$2,800,000	\$2,700,000	\$2,700,000	0.0%	(3.6%)
Electric	\$1,085,419	\$1,023,072	\$1,075,000	\$1,085,750	1.0%	6.1%
CATV	\$282,772	\$282,752	\$219,008	\$219,008	0.0%	(22.5%)
Total Gross Receipts Tax	\$7,529,041	\$7,787,412	\$7,894,008	\$7,904,758	0.1%	1.5%
Other Local Taxes						
Cigarette Tax	\$602,577	\$649,976	\$607,251	\$607,251	0.0%	(6.6%)
Gasoline Tax	\$2,717,154	\$2,269,794	\$2,741,968	\$2,786,676	1.6%	22.8%
Motor Vehicle License Tax	\$445,200	\$409,153	\$466,000	\$470,660	1.0%	15.0%
Motor Vehicle Sales Tax	\$637,195	\$550,000	\$690,000	\$710,000	2.9%	29.1%
Total Other Local Taxes	\$4,402,126	\$3,878,923	\$4,505,219	\$4,574,587	1.5%	17.9%
Total Taxes	\$39,869,630	\$40,091,508	\$41,108,024	\$41,700,591	1.4%	4.0%
Intragovernmental Revenues:						
PILOT:						
PILOT - Electric	\$10,970,770	\$12,257,152	\$11,353,534	\$11,570,905	1.9%	(5.6%)
PILOT - Water	\$3,199,459	\$3,184,320	\$3,014,821	\$3,215,513	6.7%	1.0%
Total PILOT	\$14,170,229	\$15,441,472	\$14,368,355	\$14,786,418	2.9%	(4.2%)
Gen. & Admin. Revenue	\$4,130,138	\$3,931,555	\$3,931,555	\$3,944,618	0.3%	0.3%
Total Intragovernmental	\$18,300,367	\$19,373,027	\$18,299,910	\$18,731,036	2.4%	(3.3%)
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$2,350,639	\$1,840,495	\$2,049,710	\$1,613,131	(21.3%)	(12.4%)
County Revenues	\$2,152,952	\$2,133,060	\$2,195,615	\$2,689,787	22.5%	26.1%
Total Intergovernmental	\$4,503,591	\$3,973,555	\$4,245,325	\$4,302,918	1.4%	8.3%
Interest and Investment Revenue:						
Invest. Earnings & Interest	\$417,452	\$744,474	\$617,000	\$617,000	0.0%	(17.1%)
Total Investment Revenue	\$417,452	\$744,474	\$617,000	\$617,000	0.0%	(17.1%)
Operating Transfers:						
Parks Sales Tax	\$1,253,912	\$1,421,499	\$1,421,499	\$1,586,439	11.6%	11.6%
Transportation Sales Tax	\$5,527,430	\$5,727,430	\$5,727,430	\$5,827,430	1.7%	1.7%
City Council	\$0	\$0	\$0	\$200,000		
Electric Fund	\$0	\$0	\$0	\$2,990		
CDBG Planning	\$0	\$47,980	\$47,980	\$51,992	8.4%	8.4%
Convention & Visitors	\$0	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Fleet Operations	\$0	\$0	\$0	\$1,721		
Special Business District	\$7,500	\$0	\$0	\$0		
Capital Projects Fund	\$290,760	\$133,661	\$133,661	\$218,656	63.6%	63.6%
Employee Benefit Fund	\$24,899	\$0	\$0	\$0		
GIS Fund	\$4,488	\$0	\$0	\$0		
Information Services	\$0	\$21,000	\$21,000	\$0	(100.0%)	(100.0%)
Contributions Fund	\$19,397	\$46,700	\$26,000	\$0	(100.0%)	(100.0%)
Utility Customer Svcs Fd	\$12,783	\$14,523	\$14,523	\$14,693	1.2%	1.2%
Public Transportation	\$0	\$0	\$0	\$1,345		
Solid Waste	\$0	\$0	\$0	\$104,457		
Transload Facility	\$0	\$0	\$0	\$3,358		
Water Utility Fund	\$0	\$0	\$0	\$884		
Total Operating Transfers	\$7,141,169	\$7,462,793	\$7,442,093	\$8,063,965	8.4%	8.1%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$692,077	\$660,021	\$693,600	\$725,953	4.7%	10.0%
Liquor License	\$154,762	\$151,000	\$152,500	\$153,947	0.9%	2.0%
Animal License	\$36,135	\$32,975	\$33,000	\$34,888	5.7%	5.8%
Total Licenses and Permits	\$882,974	\$843,996	\$879,100	\$914,788	4.1%	8.4%
Fines:						
Municipal Court Fines	\$1,148,589	\$1,225,375	\$1,136,303	\$1,118,303	(1.6%)	(8.7%)
Uniform Ticket Fines	\$210,386	\$230,000	\$200,000	\$247,721	23.9%	7.7%
Meter Fines	\$812,300	\$900,000	\$700,000	\$900,000	28.6%	0.0%
Alarm Violations	\$12,800	\$10,700	\$13,800	\$13,800	0.0%	29.0%
Total Fines	\$2,184,075	\$2,366,075	\$2,050,103	\$2,279,824	11.2%	(3.6%)
Fees:						
Animal Control Fees	\$17,608	\$24,650	\$12,155	\$12,150	(0.0%)	(50.7%)
Construction Fees	\$724,760	\$1,283,588	\$1,398,478	\$1,522,662	8.9%	18.6%
Health Fees	\$738,382	\$805,498	\$764,135	\$772,970	1.2%	(4.0%)
Municipal Court Fees	\$211,521	\$226,000	\$215,731	\$232,540	7.8%	2.9%
Other Fees	\$64,169	\$59,150	\$83,911	\$79,225	(5.6%)	33.9%
Street Maintenance Fees	\$216,852	\$150,000	\$71,000	\$71,000	0.0%	(52.7%)
Total Fees	\$1,973,292	\$2,548,886	\$2,545,410	\$2,690,547	5.7%	5.6%
Miscellaneous Revenue	\$1,412,146	\$1,323,431	\$1,150,365	\$944,077	(17.9%)	(28.7%)
Total Other Local Revenue	\$6,452,487	\$7,082,388	\$6,624,978	\$6,829,236	3.1%	(3.6%)
				\$204,258		
Lease/Bond Proceeds	\$235,000	\$0	\$0	\$0		
Appropriated Fund Balance						
For Pension Plan Change	\$0	\$217,960	\$217,960	\$1,017,900	367.0%	367.0%
For Prior Year Savings Allocated	\$0	\$1,905,337	\$1,905,337	\$0	(100.0%)	(100.0%)
For Operations	\$0	\$1,854,337	\$324,573	\$0	(100.0%)	(100.0%)
Total Appropriated Fund Balance	\$0	\$3,977,634	\$2,447,870	\$1,017,900	(58.4%)	(74.4%)
Total Revenue and Other Sources	\$76,919,696	\$82,705,379	\$80,785,200	\$81,262,646	0.6%	(1.7%)



* 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Taxes	\$39,869,630	\$40,091,508	\$41,108,024	\$41,700,591
Other Local Revenue	\$5,040,341	\$5,758,957	\$5,474,613	\$5,885,159
Intragovernmental Revenue	\$18,300,367	\$19,373,027	\$18,299,910	\$18,731,036
Grant Revenue	\$4,503,591	\$3,973,555	\$4,245,325	\$4,302,918
Interest and Investment Revenue	\$417,452	\$744,474	\$617,000	\$617,000
Miscellaneous Revenue	\$1,412,146	\$1,323,431	\$1,150,365	\$944,077
Total Revenues	\$69,543,527	\$71,264,952	\$70,895,237	\$72,180,781
Expenditures:				
Personnel Services	\$50,506,344	\$53,111,760	\$52,252,565	\$53,494,460
Supplies & Materials	\$4,960,400	\$7,003,379	\$6,726,028	\$6,744,634
Travel & Training	\$322,479	\$596,356	\$590,827	\$516,135
Intragovernmental Charges	\$5,680,625	\$5,912,834	\$5,913,509	\$6,129,928
Utilities, Services & Other Misc.	\$9,503,325	\$10,362,195	\$9,768,896	\$10,107,561
Capital Additions	\$765,509	\$2,189,360	\$1,924,459	\$1,758,135
Interest & Lease Payment	\$80,507	\$554	\$554	\$554
Total Expenditures	\$71,819,189	\$79,176,438	\$77,176,838	\$78,751,407
Excess (Deficiency) of Revenues Over Expenditures	(\$2,275,662)	(\$7,911,486)	(\$6,281,601)	(\$6,570,626)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$235,000	\$0	\$0	\$0
Operating Transfers From Other Funds	\$7,141,169	\$7,462,793	\$7,442,093	\$8,063,965
Operating Transfers To Other Funds	(\$3,197,024)	(\$3,528,941)	(\$3,528,362)	(\$2,511,239)
Total Otr. Financing Sources (Uses)	\$4,179,145	\$3,933,852	\$3,913,731	\$5,552,726
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$1,903,483	(\$3,977,634)	(\$2,367,870)	(\$1,017,900) ^
Unassigned Fund Balance - Beginning of Year	\$23,660,321	\$23,843,426	\$25,955,804	\$23,587,934
Adj. for Unrealized Gains & Reserves for Encumbrances	\$392,001			
Unassigned Fund Balance, End of Year	\$25,955,804	\$19,865,792	\$23,587,934	\$22,570,034

^ 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
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	\$75,487,905	\$23,660,321	31%
2012	\$75,016,213	\$25,955,804	35%
FY 2013 Adj. Budget	\$82,705,379	\$19,865,792	24%
FY 2014 Adopted	\$81,262,646	\$22,570,034	28%

Funding Sources and Uses General Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$20,840,696	\$21,304,311	\$21,465,917	\$21,895,235
Property Taxes	\$7,097,767	\$7,120,862	\$7,242,880	\$7,326,011
Gross Receipts & Other Local Taxes *	\$11,931,167	\$11,666,335	\$12,399,227	\$12,479,345
Intragovernmental Revenues **	\$18,300,367	\$19,373,027	\$18,299,910	\$18,731,036
Grants	\$4,503,591	\$3,973,555	\$4,245,325	\$4,302,918
Interest	\$417,452	\$744,474	\$617,000	\$617,000
Fees and Service Charges +	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,452,487	\$7,082,388	\$6,624,978	\$6,829,236
	\$69,543,527	\$71,264,952	\$70,895,237	\$72,180,781
Other Funding Sources/Transfers	\$7,376,169	\$7,462,793	\$7,442,093	\$8,063,965
Total Financial Sources: Less				
Appropriated Fund Balance	\$76,919,696	\$78,727,745	\$78,337,330	\$80,244,746
Financial Uses				
Operating Expenses	\$70,973,173	\$76,986,524	\$75,251,825	\$76,992,718
Operating Transfers to Other Funds	\$3,197,024	\$3,528,941	\$3,528,362	\$2,511,239
Interest Expense	\$80,507	\$554	\$554	\$554
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$765,509	\$2,189,360	\$1,924,459	\$1,758,135
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$75,016,213	\$82,705,379	\$80,705,200	\$81,262,646
Increase/(Decrease) to Cash	\$1,903,483	(\$3,977,634)	(\$2,367,870)	(\$1,017,900)
Beginning Cash and Other Resources		\$25,955,804	\$25,955,804	\$23,587,934
Projected Ending Cash and Other Resources	\$25,955,804 #	\$21,978,170	\$23,587,934	\$22,570,034
20% of Total Expenditures	\$15,003,243	\$16,541,076	\$16,141,040	\$16,252,529
Cash Above/(Below) 20% requirement	\$10,952,561	\$5,437,094	\$7,446,894	\$6,317,505

Ending Cash and Other Resources for FY 2012 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

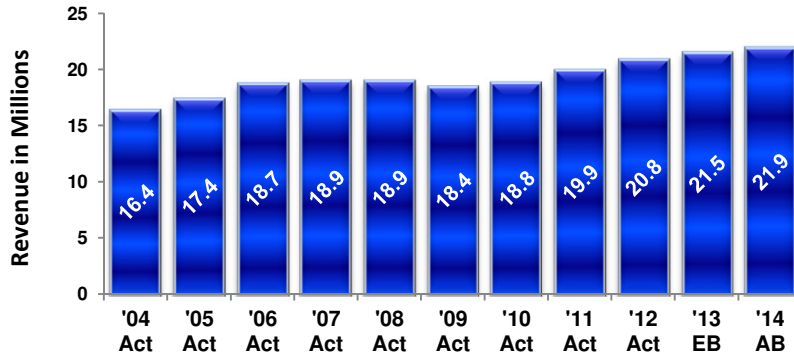
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of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

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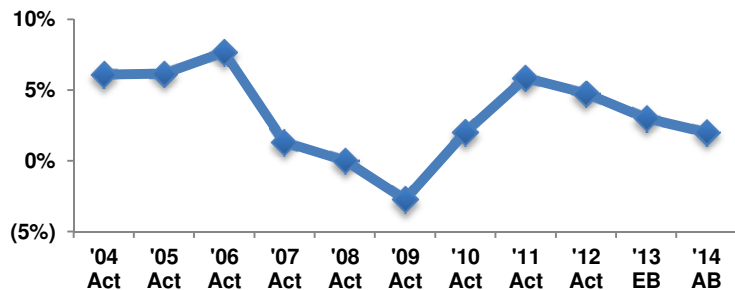
General Fund Major Revenue Trends - Sales Tax



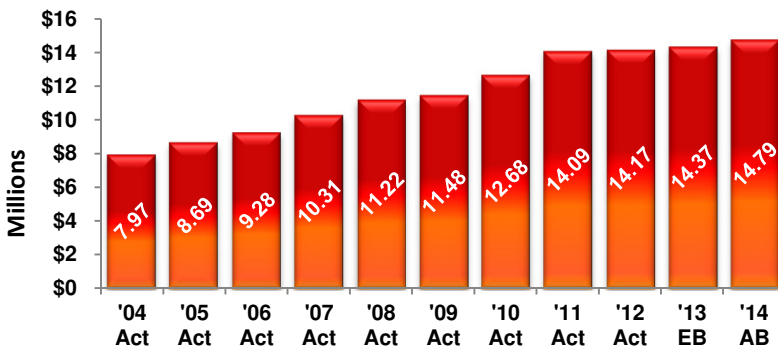
Sales Tax: Sales tax revenue is a substantial revenue source (27.02%) for the General Fund. Sales tax growth increased slightly from 2004 - 2006 with a slow down beginning in 2009. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such 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. FY 2014 growth is projected at 2.0% over Estimated FY 2013 which is estimated at 3% over Actual FY 2012. This reflects an improvement in economic conditions, however estimates for FY 2014 are still very conservative.

Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2004 to Budget FY 2014. This trend indicates that the City has experienced slight growth in this revenue source since FY 2009 along with smaller increases from FY 2011 - FY 2014. The City is projecting 2% growth in sales taxes over FY 2013 estimates. The City continues to closely monitor this revenue source on a monthly basis and makes necessary expense adjustments as needed.

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



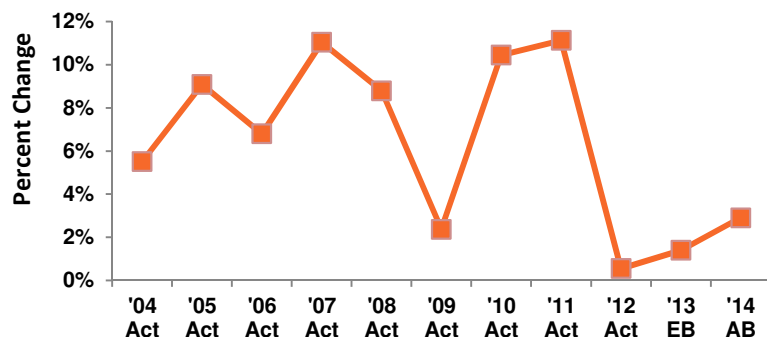
Revenue Trends - PILOT



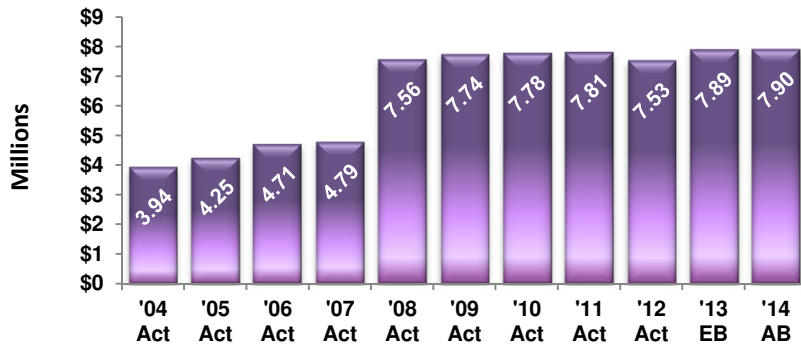
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets.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

P.I.L.O.T Growth/(Decline): Increases are effected by growth in the population of the city, customer usage and rate increases which are used to support operations and major capital projects or expansions in the utilities. The new/renovation projects and expansions have an impact on the fix assets of the utilities. PILOT is a substantial general fund revenue source paid by the Utility and is monitored on a monthly basis. The years of decline indicate years when capital project funding amounts were lower.

Revenue Trends - PILOT Annual Growth/(Decline)



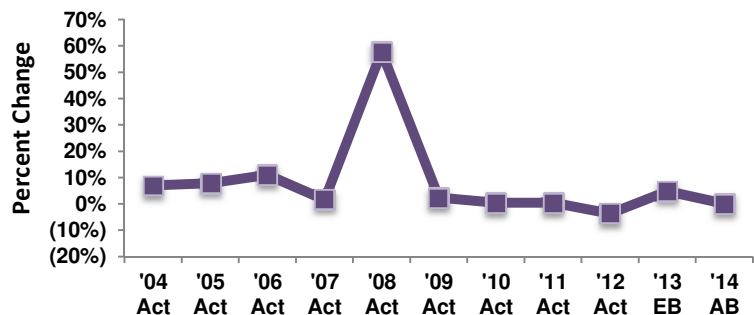
General Fund Major Revenue Trends - Gross Receipts



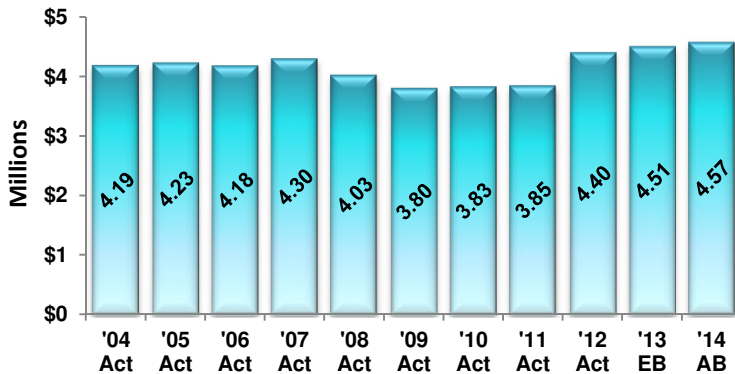
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. The major increase from 2007 to 2008 was due to a large settlement agreement with mobile phone carriers requiring them to pay a business license tax on their wireless communications. Telephone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

Gross Receipts: The growth trend has been relatively flat for the period shown with the exception of FY 2008. In FY 2008, a settlement was awarded to local municipalities which now requires cellular providers to pay a gross receipts tax. The agreement did not permit cellular providers to challenge the legislation for two years which has since passed. The city is monitoring whether or not this legislation will be challenged and will adjust forecasts accordingly. Conservative increases are estimated for FY 2014.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes



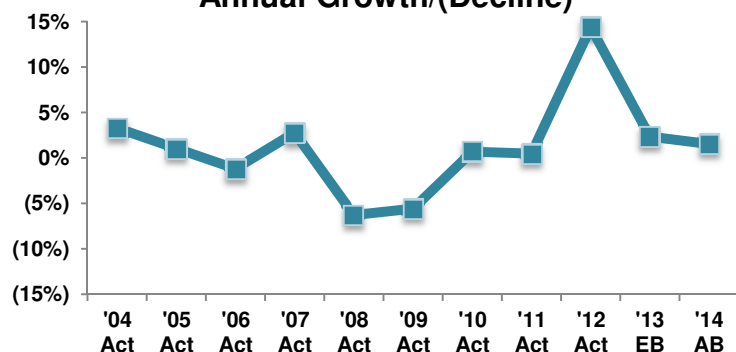
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections for cigarettes and motor vehicle consist of:

- A \$0.10 occupation tax is collected on every package of cigarette sold.
- \$0.015 cents for every \$1.00 (motor vehicle sales tax fee) is collected by the state and received by the city for every vehicle sold. This tax fluctuates based on the number of vehicles sold.

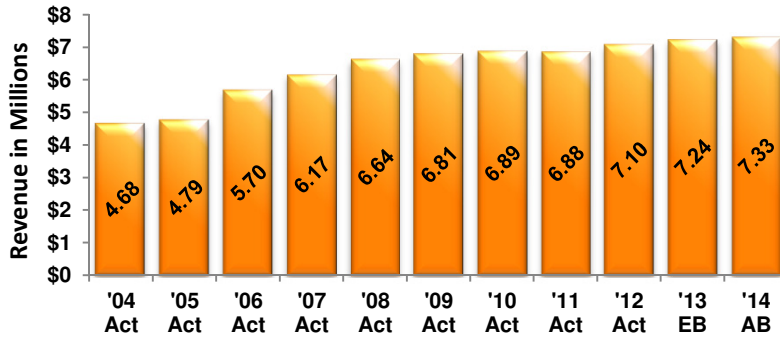
These revenues have experienced slight increases since FY 2011.

Other Local Taxes: The growth trend has fluctuated during the ten year period listed. The decline during FY 2007- FY 2009 was a result of the economic downturn. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. The trend continued to remain somewhat stable from FY 2009 - FY 2011. In FY 2012 gasoline tax increased 22% over FY 2011. FY 2013 reflects a 0.9% increase over Actual FY 2012 and FY 2014 reflects a 1.6% increase over FY 2013. We will continue to monitor these revenues and make mid adjustments if necessary should the receipts reflect a decline.

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



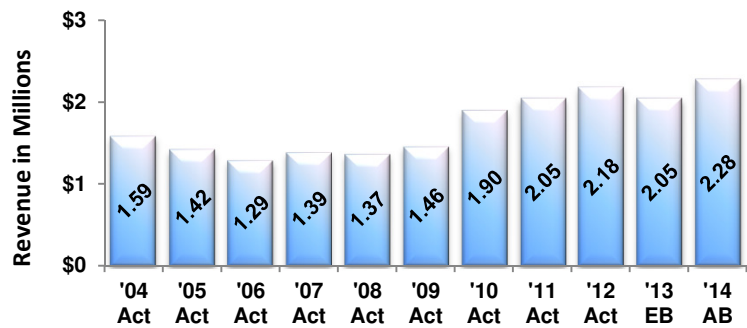
General Fund Major Revenue Trends - General Property Taxes



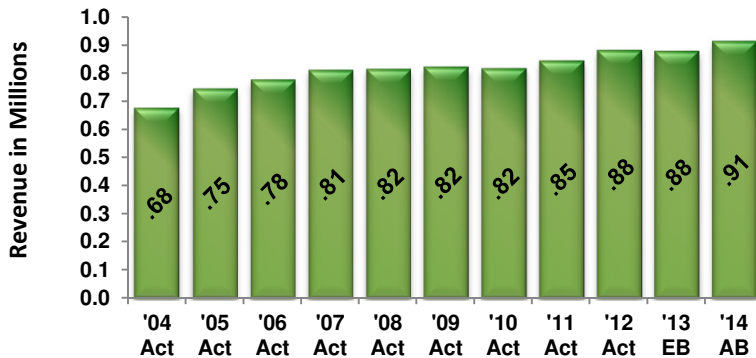
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the city based on millage rates. These taxes are used for support and improvements within City. The county assessor reassesses property every two or three years. Personal property tax declarations are filled out each year and revenue received is a representation of those declarations. These revenues are monitored twice a year. The city receives preliminary assessment values in June and the final assessments in December. These revenues have gradually increased over the ten year period listed which represents a strong community base.

Fines & 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. Fines and court fees are budgeted to have an 11% increase over FY 2013 estimates. A parking enforcement officer was added in FY 2014 budget to increase enforcement of parking ordinances. These fees are monitored on a monthly basis.

General Fund Revenue Trends - Fines & Court Fees



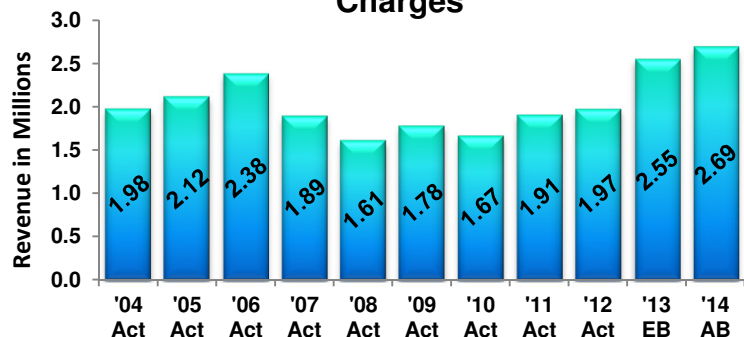
General Fund Revenue Trends - Licenses & Permits



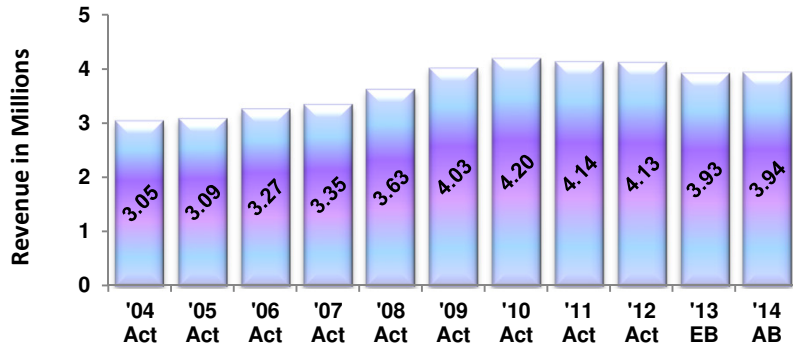
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend has remained stable. The city has currently issued 5,040 business licenses; 785 were new licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). In FY 2013, 623 annual and temporary 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. The significant change from FY 2012 and FY 2013 reflect the restructuring of building and plan review fees to move closer to a 75% cost recovery of these fees.

General Fund Revenue Trends - Fees & Service Charges



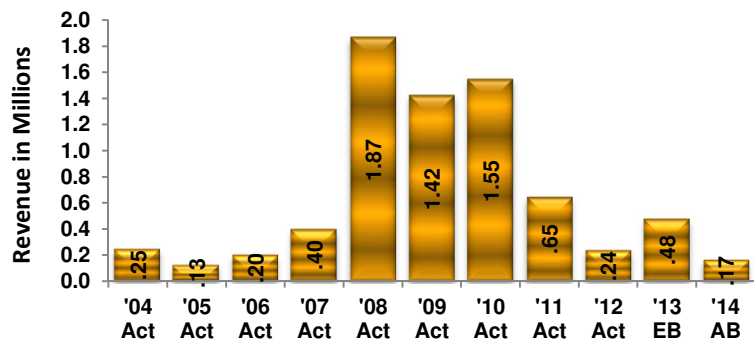
General Fund Major Revenue Trends - G & A Fees



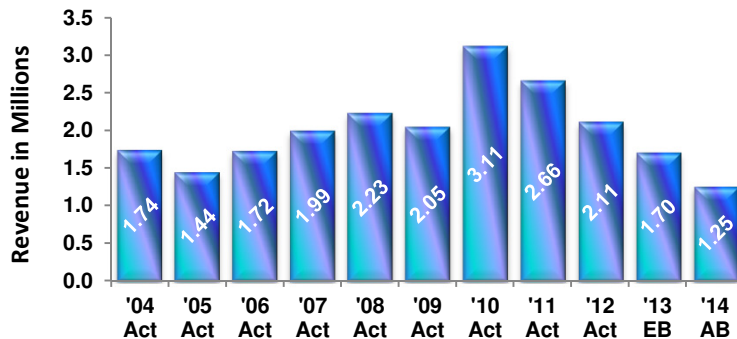
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, 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 budget staff works to keep the cost recovery efforts in balance; keeping the cost affordable for departments while recovering an acceptable rate for services provided.

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 dependent upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered sustainable revenue sources. In FY 2013 the Fire department received a Staffing for Adequate Fire and Emergency Response (SAFER) grant which will fund 5 fire fighters for 2 years.

General Fund Revenue Trends - Federal Grants



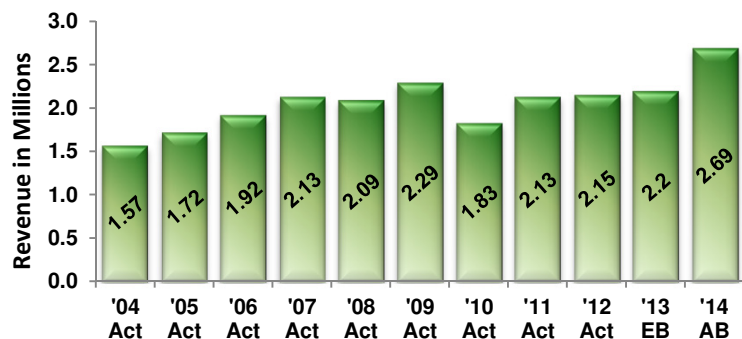
General Fund Revenue Trends - State Grants



State Grants: State grants come from funds awarded by the State. They cover a diverse array of local service needs. The city receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections. The decrease in FY 2014 are due to reductions in CORE-Aid, Public Health Emergency preparedness grants and the ending of the TOP grant funding.

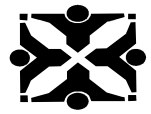
County Grants: County grants have a purpose of providing basic community services. The county provides reimbursement to the city for a portion of the functions performed by city employees/ operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC) Public 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. During FY 2013 the Boone County voters approved Proposition 1 which secured sales tax, funding PSJC's future facility and operations. In FY 2014 the county will reimburse the city for PSJC's full operation beginning in January, 2014 until the operational control fully transitions to the County.

General Fund Revenue Trends - County Grants





Administrative Departments



Description

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

City Clerk

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

City Manager

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 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. Sustainability Fund has been moved to the City Manager's Department. This function spearheads sustainability and energy efficiency efforts in the organization and within the community.

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 other Finance Divisions are budgeted and accounted for in the General Fund.

Human Resources

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

Law

Law is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, and advising the City Council, the City boards and commissions the City manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

City General

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department. Street Lighting is accounted for in this department. All intragovernmental charges for all general fund divisions are budgeted and expensed in this division.

Public Works - Administration

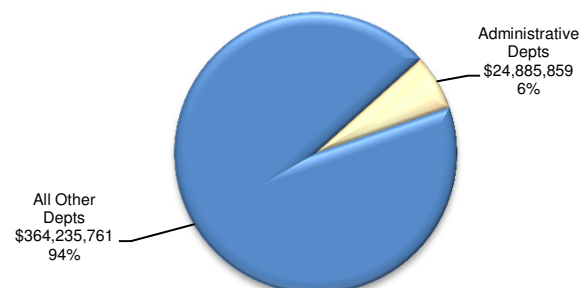
The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Airport, Sewer, Parking, Solid Waste, Storm Water, Custodial and Maintenance Services, Fleet Operations, and GIS (Geospatial Information Services).

Other General Government Capital Projects

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

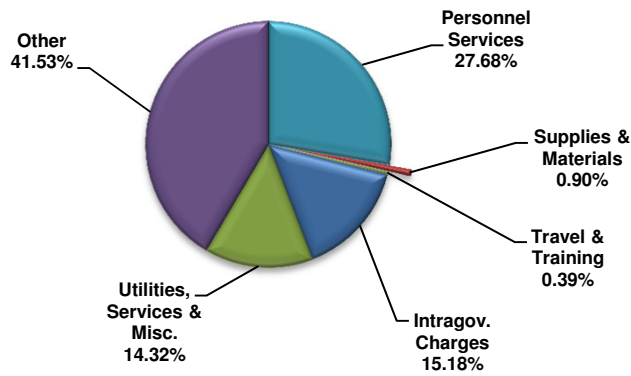
General Government Debt

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

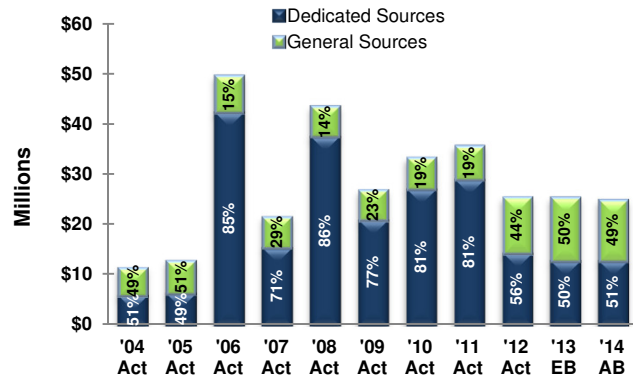


Administrative Departments - Combined

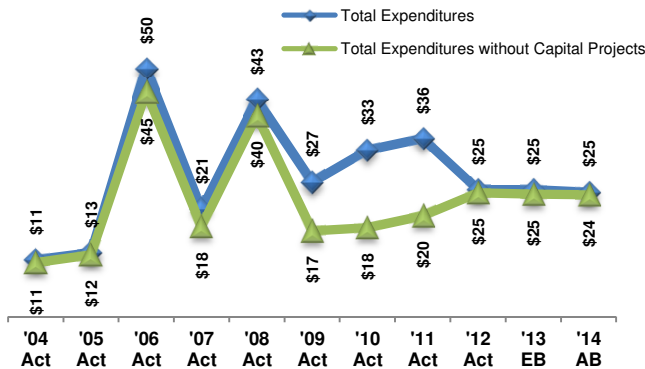
FY 2014 Total Expenditures By Category



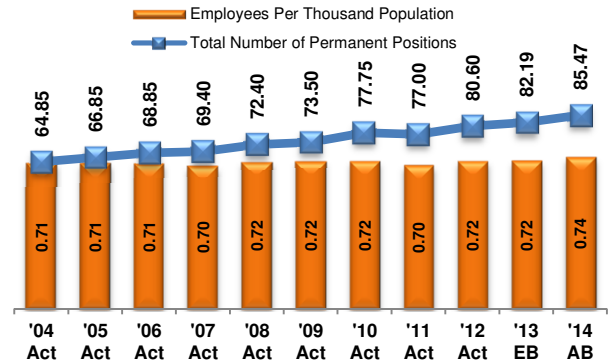
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$5,715,082	\$6,293,575	\$6,148,257	\$6,889,051	12.0%	9.5%
Supplies & Materials	\$162,812	\$276,970	\$262,696	\$223,202	(15.0%)	(19.4%)
Travel & Training	\$43,087	\$181,738	\$181,268	\$97,928	(46.0%)	(46.1%)
Intragov. Charges	\$3,711,761	\$3,700,139	\$3,700,139	\$3,777,178	2.1%	2.1%
Utilities, Services & Misc.	\$3,198,779	\$4,133,632	\$3,921,303	\$3,563,430	(9.1%)	(13.8%)
Capital	\$136,036	\$0	\$0	\$0		
Other	\$12,456,924	\$11,198,077	\$11,198,077	\$10,335,070	(7.7%)	(7.7%)
Total	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)

The increase/(decrease) over FY 2013 Original Budget of \$23,997,516 is \$888,343 or 3.7%

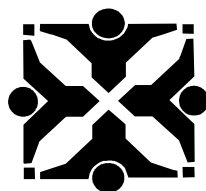
Operating Expenses	\$12,177,490	\$13,749,122	\$13,376,731	\$14,050,789	5.0%	2.2%
Non-Operating Expenses	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)	(29.5%)
Debt Service	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Total Expenses	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)

Funding Sources (Where the Money Comes From)

Gross Rec Taxes & Other Loc. Taxes	\$0	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)	\$4,130,138	\$3,931,555	\$3,931,555	\$3,944,618	0.3%	0.3%
Grant Revenue	\$12,000	\$0	\$0	\$0		
Interest Revenue	\$109,123	\$108,793	\$74,000	\$75,000	1.4%	(31.1%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$1,747,140	\$1,258,309	\$1,258,780	\$1,291,137	2.6%	2.6%
Lease/Bond Proceeds	\$2,500,000	\$5,700,000	\$5,700,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$6,952,216	\$6,933,816	\$6,934,116	\$6,747,884	(2.7%)	(2.7%)
Use of Fund Bal for Cap. Projects	(\$73,531)	\$541,932	\$541,932	\$574,048	5.9%	5.9%
Less: Amt. Added to Fund Bal.	(\$887,889)	(\$5,808,793)	(\$5,774,300)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$14,489,197	\$12,665,612	\$12,666,083	\$12,632,687	(0.3%)	(0.3%)
General Sources	\$10,935,284	\$13,118,519	\$12,745,657	\$12,253,172	(3.9%)	(6.6%)
Total Funding Sources	\$25,424,481	\$25,784,131	\$25,411,740	\$24,885,859	(2.1%)	(3.5%)

City Council

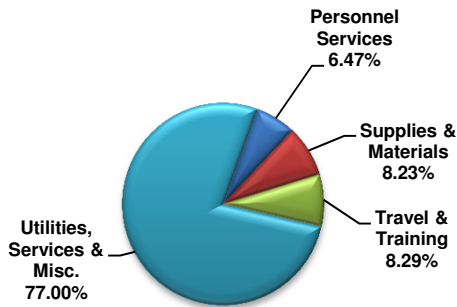
(General Fund)



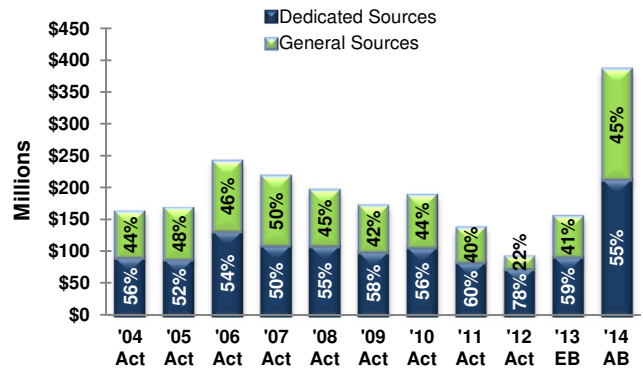
City of Columbia
Columbia, Missouri

City Council - Summary

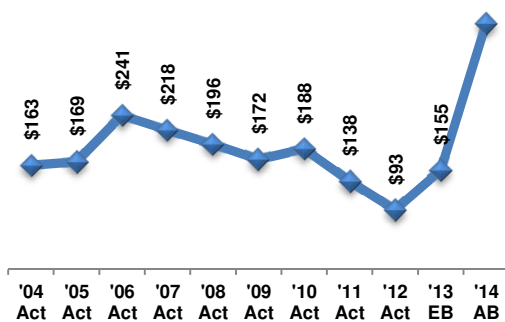
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$635	\$5,515	\$1,110	\$24,900	2143.2%	351.5%
Supplies & Materials	\$14,438	\$39,766	\$33,174	\$31,686	(4.5%)	(20.3%)
Travel & Training	\$8,931	\$47,720	\$46,450	\$31,920	(31.3%)	(33.1%)
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$69,189	\$80,220	\$74,386	\$296,376	298.4%	269.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$144,641 is \$240,241 or 166.1%

Operating Expenses	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$63,604	\$99,861	\$90,819	\$212,220	133.7%	112.5%
Grant Revenue	\$12,000	\$0	\$0	\$0		
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$3,028	\$0	\$686	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$78,632	\$99,861	\$91,505	\$212,220	131.9%	112.5%
General Sources	\$14,561	\$73,360	\$63,615	\$172,662	171.4%	135.4%
Total Funding Sources	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%

Description	Highlights / Significant Changes
<p><u>Strategic Priorities: Customer Focused Government, Strategic Objective #1-Improve customer satisfaction with City services and Strategic Priority: Financial Health, Strategic Objective #2-Balance the budget wiout the use of fund balance.</u></p> <p>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.</p>	<p>The Council will receive a stipend beginning in April 2014.</p> <p>The increase in funding to the Citizens Police Review Board is to establish a mediation program. This program will assist the complainant and officer and provide them with a mediator designed to achieve a mutually satisfying and workable resolution to their dispute.</p> <p>Budget Amendment of \$200,000 added to council's budget to fund FY 2014 CAT TV agreement.</p> <p>FY 2012 General Fund savings of \$22,080 is reflected in the Adjusted Budget for FY 2013.</p>

Authorized Personnel			
Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014

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

City Council

Budget Detail by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
City Council:						
Personnel Services	\$635	\$5,515	\$1,110	\$24,900	2143.2%	351.5%
Supplies and Materials	\$3,078	\$24,322	\$17,580	\$16,242	(7.6%)	(33.2%)
Travel and Training	\$6,190	\$34,250	\$34,250	\$20,250	(40.9%)	(40.9%)
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$44,630	\$57,334	\$51,500	\$258,490	401.9%	350.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$54,533	\$121,421	\$104,440	\$319,882	206.3%	163.4%

Boards and Commissions:

Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$11,360	\$15,444	\$15,594	\$15,444	(1.0%)	0.0%
Travel and Training	\$2,741	\$13,470	\$12,200	\$11,670	(4.3%)	(13.4%)
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$24,559	\$22,886	\$22,886	\$37,886	65.5%	65.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$38,660	\$51,800	\$50,680	\$65,000	28.3%	25.5%

Department Totals

Personnel Services	\$635	\$5,515	\$1,110	\$24,900	2143.2%	351.5%
Supplies and Materials	\$14,438	\$39,766	\$33,174	\$31,686	(4.5%)	(20.3%)
Travel and Training	\$8,931	\$47,720	\$46,450	\$31,920	(31.3%)	(33.1%)
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$69,189	\$80,220	\$74,386	\$296,376	298.4%	269.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$93,193	\$173,221	\$155,120	\$384,882	148.1%	122.2%

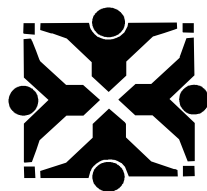
Boards and Commissions: Budget by Board/Commission

Airport Advisory Board	\$1,873	\$2,000	\$2,000	\$2,000	0.0%	0.0%
Bicycle /Pedestrian Commission	\$30	\$0	\$0	\$0		
Bike, Walk, and Wheel Event	\$0	\$0	\$0	\$0		
Board of Adjustment	\$1,293	\$2,000	\$2,000	\$2,000	0.0%	0.0%
Citizens Police Review Board	\$858	\$11,000	\$9,500	\$22,500	136.8%	104.5%
Commissions - General	\$0	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Disabilities	\$139	\$1,300	\$1,300	\$1,300	0.0%	0.0%
Historic Preservation	\$21,592	\$10,000	\$9,650	\$10,000	3.6%	0.0%
Mayor's Comm. on Phys. Fitness	\$5,760	\$6,000	\$6,000	\$6,000	0.0%	0.0%
Other Boards	\$9	\$0	\$0	\$0		
Parks and Recreation Comm>	\$1,983	\$2,500	\$3,104	\$2,500	(19.5%)	0.0%
Planning and Zoning	\$4,117	\$5,000	\$5,126	\$6,700	30.7%	34.0%
Sister Cities	\$1,006	\$5,000	\$5,000	\$5,000	0.0%	0.0%
Total	\$38,660	\$51,800	\$50,680	\$65,000	28.3%	25.5%

Authorized Personnel By Division

There are no personnel assigned to this budget.

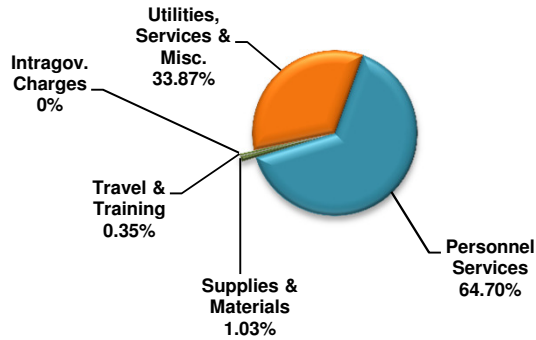
City Clerk and Elections (General Fund)



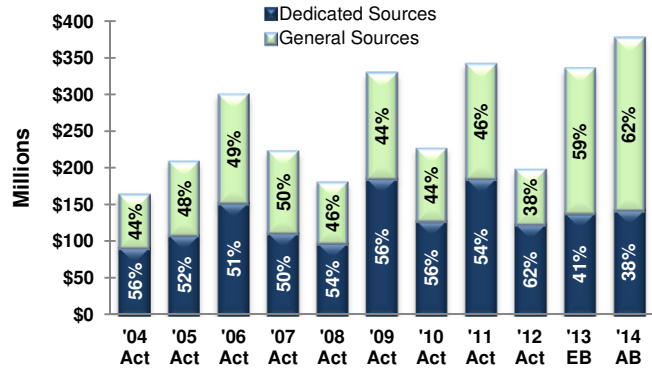
*City of Columbia
Columbia, Missouri*

City Clerk - Summary

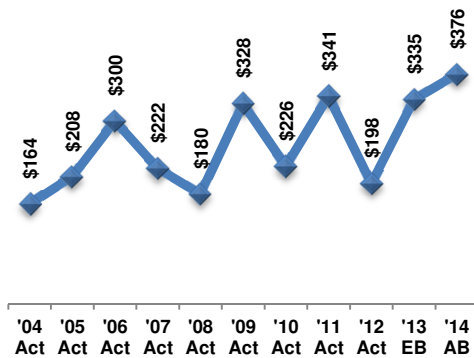
FY 2014 Total Expenditures By Category



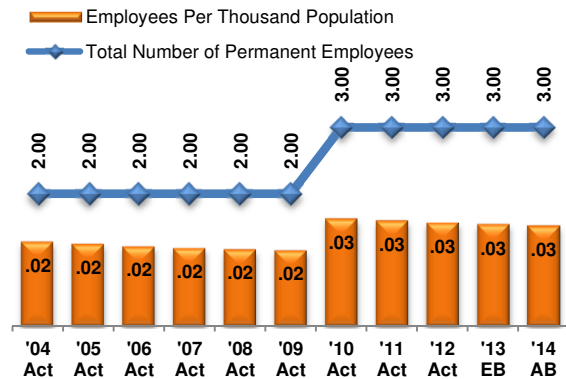
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$181,810	\$195,931	\$195,150	\$243,260	24.7%	24.2%
Supplies & Materials	\$576	\$13,861	\$12,200	\$3,861	(68.4%)	(72.1%)
Travel & Training	\$0	\$11,319	\$11,000	\$1,319	(88.0%)	(88.3%)
Intragov. Charges	\$213	\$228	\$228	\$213	(6.6%)	(6.6%)
Utilities, Services & Misc.	\$14,913	\$139,619	\$116,248	\$127,340	9.5%	(8.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$328,980 is \$47,013 or 14.3%

Operating Expenses	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$127,208	\$139,570	\$137,604	\$142,006	3.2%	1.7%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$255	\$50	\$86	\$50	(41.9%)	0.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$127,463	\$139,620	\$137,690	\$142,056	3.2%	1.7%
General Sources	\$70,049	\$221,338	\$197,136	\$233,937	18.7%	5.7%
Total Funding Sources	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%

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

Strategic Priority: Customer focused government - adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

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

- FY 2012 General Fund savings of \$31,978 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	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 By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
General:						
Personnel Services	\$181,810	\$195,931	\$195,150	\$243,260	24.7%	24.2%
Supplies and Materials	\$576	\$13,861	\$12,200	\$3,861	(68.4%)	(72.1%)
Travel and Training	\$0	\$11,319	\$11,000	\$1,319	(88.0%)	(88.3%)
Intragovernmental Charges	\$213	\$228	\$228	\$213	(6.6%)	(6.6%)
Utilities, Services, & Misc.	\$3,658	\$20,959	\$16,248	\$8,680	(46.6%)	(58.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$186,257	\$242,298	\$234,826	\$257,333	9.6%	6.2%
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.	\$11,255	\$118,660	\$100,000	\$118,660	18.7%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$11,255	\$118,660	\$100,000	\$118,660	18.7%	0.0%
Department Totals						
Personnel Services	\$181,810	\$195,931	\$195,150	\$243,260	24.7%	24.2%
Supplies and Materials	\$576	\$13,861	\$12,200	\$3,861	(68.4%)	(72.1%)
Travel and Training	\$0	\$11,319	\$11,000	\$1,319	(88.0%)	(88.3%)
Intragovernmental Charges	\$213	\$228	\$228	\$213	(6.6%)	(6.6%)
Utilities, Services & Misc.	\$14,913	\$139,619	\$116,248	\$127,340	9.5%	(8.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$197,512	\$360,958	\$334,826	\$375,993	12.3%	4.2%

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
General					
8804 - Deputy City Clerk	0.00	0.00	0.00	1.00	1.00
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	2.00	2.00	2.00	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	

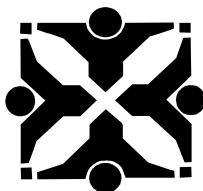
For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Elections

There are no personnel assigned to this budget.

City Manager

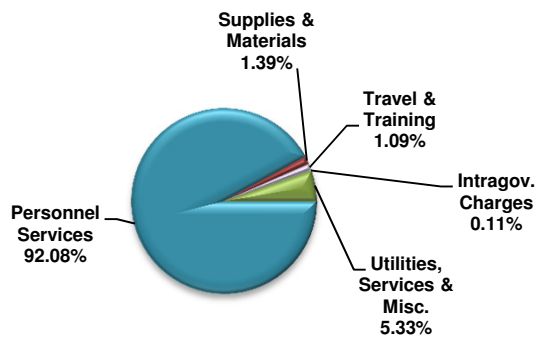
(General Fund)



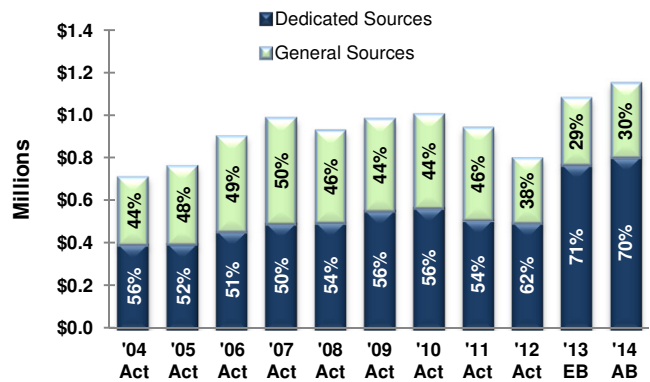
City of Columbia
Columbia, Missouri

City Manager

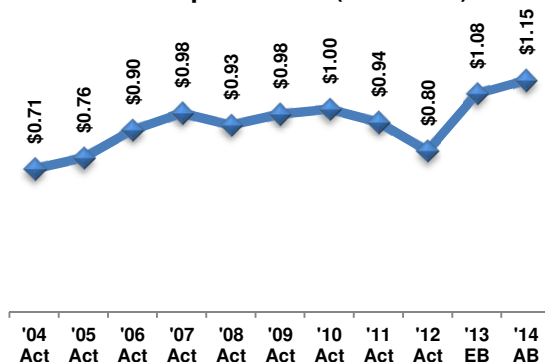
FY 2014 Total Expenditures By Category



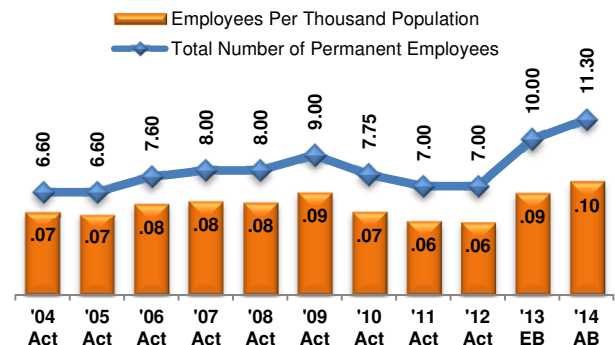
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$733,470	\$995,506	\$974,673	\$1,056,050	8.3%	6.1%
Supplies & Materials	\$7,060	\$13,600	\$15,500	\$15,983	3.1%	17.5%
Travel & Training	\$6,936	\$20,773	\$20,703	\$12,475	(39.7%)	(39.9%)
Intragov. Charges	\$1,355	\$1,014	\$1,014	\$1,294	27.6%	27.6%
Utilities, Services & Misc.	\$48,570	\$71,527	\$67,527	\$61,093	(9.5%)	(14.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,090,047 is \$56,848 or 5.2%

Operating Expenses	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%
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	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$544,352	\$634,946	\$632,980	\$632,322	(0.1%)	(0.4%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$116	\$90	\$69	\$32,646	47213.0%	36173.3%
Lease/Bond Proceeds						
Transfers *	\$290,760	\$133,661	\$133,661	\$136,481	2.1%	2.1%
Dedicated Sources	\$835,228	\$768,697	\$766,710	\$801,449	4.5%	4.3%
General Sources	(\$37,837)	\$333,723	\$312,707	\$345,446	10.5%	3.5%
Total Funding Sources	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%

* Transfers from the Capital Projects Fund to fund Project Manager position and transfers from other funds for 1/2 of the savings generated from sustainability projects.

Description

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

Department Objectives

Strategic Priority: City Manager's office has oversight and implementation of all Strategic Priorities and Objectives and works with citizens, council and departments to connect them all.

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

Improve services based on community values, priorities and expectations.

Continue the use of Strategic Planning as a tool to achieve our desired future.

Deliver efficient and effective services while measuring outcomes for continuous improvement.

Department Objectives-(cont)

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

Seek ways to increase citizen engagement.

Highlights / Significant Changes

- Moved the Office of Sustainability into the City Manager's Department. The Sustainability Administrator will continue to coordinate and pursue sustainability grants for the City and will continue to reduce the City's consumption of natural resources.
- The Contact Center will begin operation in FY 2014.
- Commit necessary resources to continue the city's efforts to achieve Missouri Quality Award: official state recognition for excellence in local government.
- FY 2012 General Fund savings of \$12,373 is reflected in the Adjusted Budget for FY 2013

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	1.00	2.00	2.00	2.00	
9916 - Sustainability Educator	0.00	0.00	0.00	1.00	1.00
9915 - Sustainability Manager	0.00	0.00	0.00	1.00	1.00
9911 - Assistant to City Manager	1.00	1.00	1.00	1.00	
9905 - Deputy City Manager +	1.00	1.00	1.00	0.80	(0.20)
9901 - Assistant City Manager*	1.00	1.00	1.00	0.50	(0.50)
6760 - Financial Project Officer	0.00	1.00	1.00	1.00	
4619 - Trust Specialist	0.00	1.00	1.00	1.00	
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	10.00	10.00	11.30	1.30
Permanent Full-Time	7.00	10.00	10.00	11.30	1.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	10.00	10.00	11.30	1.30

*FY 2014 split Assistant City Manager between Convention and Visitors Bureau and Public Communications Fund to reflect supervision over those areas.

+FY 2014 split Deputy City Manager between City Manager's Dept and the IT Department to reflect a change in supervision.
For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

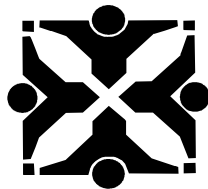
Budget Detail by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration:						
Personnel Services	\$733,470	\$995,506	\$974,673	\$938,041	(3.8%)	(5.8%)
Supplies and Materials	\$7,060	\$13,600	\$15,500	\$14,753	(4.8%)	8.5%
Travel and Training	\$6,936	\$20,773	\$20,703	\$9,975	(51.8%)	(52.0%)
Intragovernmental Charges	\$1,355	\$1,014	\$1,014	\$1,194	17.8%	17.8%
Utilities, Services, & Misc.	\$48,570	\$71,527	\$67,527	\$58,373	(13.6%)	(18.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$797,391	\$1,102,420	\$1,079,417	\$1,022,336	(5.3%)	(7.3%)
Sustainability:						
Personnel Services	\$0	\$0	\$0	\$118,009		
Supplies and Materials	\$0	\$0	\$0	\$1,230		
Travel and Training	\$0	\$0	\$0	\$2,500		
Intragovernmental Charges	\$0	\$0	\$0	\$100		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$2,720		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$124,559		

Total Department						
Personnel Services	\$733,470	\$995,506	\$974,673	\$1,056,050	8.3%	6.1%
Supplies and Materials	\$7,060	\$13,600	\$15,500	\$15,983	3.1%	17.5%
Travel and Training	\$6,936	\$20,773	\$20,703	\$12,475	(39.7%)	(39.9%)
Intragovernmental Charges	\$1,355	\$1,014	\$1,014	\$1,294	27.6%	27.6%
Utilities, Services, & Misc.	\$48,570	\$71,527	\$67,527	\$61,093	(9.5%)	(14.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$797,391	\$1,102,420	\$1,079,417	\$1,146,895	6.3%	4.0%

Finance Department

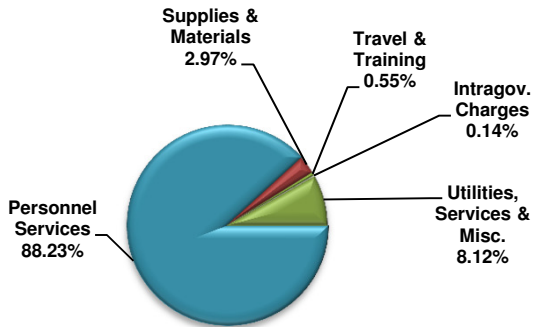
(General Fund)



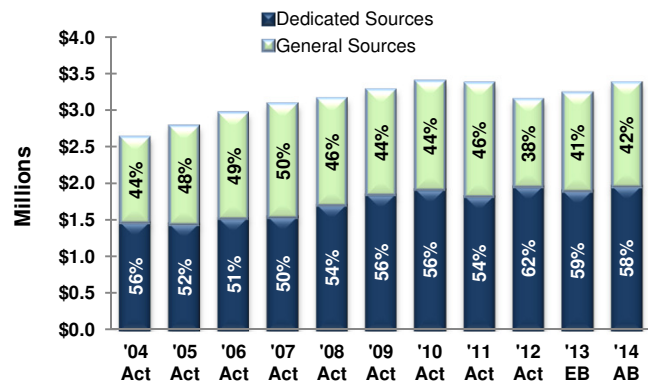
City of Columbia
Columbia, Missouri

Finance - Summary

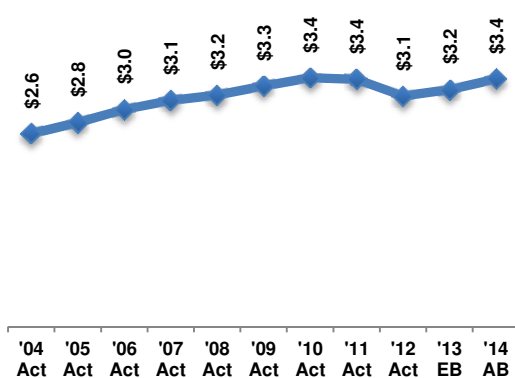
FY 2014 Total Expenditures By Category



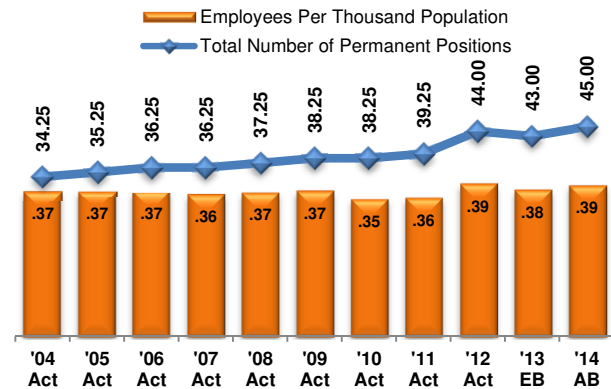
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$2,700,613	\$2,840,287	\$2,796,304	\$2,973,857	6.3%	4.7%
Supplies & Materials	\$76,269	\$117,599	\$117,599	\$100,143	(14.8%)	(14.8%)
Travel & Training	\$15,543	\$55,192	\$56,436	\$18,480	(67.3%)	(66.5%)
Intragov. Charges	\$4,521	\$4,896	\$4,896	\$4,566	(6.7%)	(6.7%)
Utilities, Services & Misc.	\$345,053	\$241,458	\$251,592	\$273,574	8.7%	13.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$3,166,369 is \$204,251 or 6.5%

Operating Expenses	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%
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	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$2,145,194	\$1,876,531	\$1,892,257	\$1,857,916	(1.8%)	(1.0%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$2,401	\$75	\$214	\$144	(32.7%)	92.0%
Lease/Bond Proceeds						
Transfers	\$0	\$0	\$0	\$96,589		
Dedicated Sources	\$2,147,595	\$1,876,606	\$1,892,471	\$1,954,649	3.3%	4.2%
General Sources	\$994,404	\$1,382,826	\$1,334,356	\$1,415,971	6.1%	2.4%
Total Funding Sources	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%

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, utility customer services, and managing Police and Fire pension funds. 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

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, business license, and other related activities.

Highlights / Significant Changes

Strategic Priorities: 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:** A new budget analyst has been added to the budget staff for FY 2014. This will help reduce the amount of hours the budget staff has been working while continuing to improve collaboration and efficiencies during budget preparation. Many members of the finance staff along with numerous other employees city-wide have been involved in the selection process of the new Enterprise Resource Planning system. Implementation will begin in FY 2014.

Strategic Priorities: Infrastructure, Strategic Objective #2- utilize new and innovative best practices for future and existing infrastructure.

- **Accounting:** A new senior accountant has been added in FY 2014. The Accounting staff has been participating in the selection process and will soon be involved in the implementation of a new city-wide Enterprise Resource Planning system (COFERS) which should begin in FY 2014. The new COFERS 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 continued

- **Purchasing:** Due to issues with the free electronic procurement system, Public Purchase, Purchasing elected to reinvest in the prior system, Ion Wave, at a cost of \$14,300 annually. The issues that were presented with the Public Purchase system had a negative impact on bid competition. Since the change has been implemented, Purchasing has experienced a drastic increase in the number of bids submitted for each RFQ. Although no definite dollar figures can be presented, it is believed that this increase in competition easily covers the cost of the system. Purchasing processed 182 formal bids, 314 informal bids, and issued 2,623 purchase orders totaling \$148,559,706 (\$96,537,031 invoiced) in FY 2012.
- **Business License:** The Business License Division renewed 5,040 business licenses and issued 785 new business licenses during license year 2013. The number of business licenses issued increased 3.5% while the quantity of new business licenses issued increased 34.6%. In addition, 623 annual and temporary liquor licenses were issued, as well as 143 security guard licenses, 248 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 has enhanced 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 has been revised and awarded with enhanced security features and significant cost reduction in many fee categories. Exceptional customer service will receive continued emphasis for the approximate 650,000 payments processed annually by Treasury staff including the 160,000 or more face to face transactions.
- FY 2012 General Fund savings of \$57,676 is reflected in the Adjusted Budget for FY 2013

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration & Financial Planning	7.75	6.25	6.25	7.25	1.00
Accounting	17.50	17.50	18.00	19.00	1.00
Treasury Management	8.75	8.75	8.75	8.75	
Purchasing	8.00	8.00	8.00	8.00	
Business License	2.00	2.00	2.00	2.00	
Total Personnel	44.00	42.50	43.00	45.00	2.00
Permanent Full-Time	42.00	40.50	40.50	42.50	2.00
Permanent Part-Time	2.00	2.00	2.50	2.50	
Total Permanent	44.00	42.50	43.00	45.00	2.00

Finance

Budget Detail by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration:						
Personnel Services	\$618,078	\$616,806	\$658,083	\$715,280	8.7%	16.0%
Supplies and Materials	\$14,502	\$37,800	\$38,728	\$20,470	(47.1%)	(45.8%)
Travel and Training	\$3,643	\$42,499	\$42,939	\$4,672	(89.1%)	(89.0%)
Intragovernmental Charges	\$646	\$931	\$931	\$809	(13.1%)	(13.1%)
Utilities, Services, & Misc.	\$244,563	\$124,687	\$125,140	\$134,207	7.2%	7.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$881,432	\$822,723	\$865,821	\$875,438		6.4%
Accounting:						
Personnel Services	\$1,092,164	\$1,171,272	\$1,127,497	\$1,197,984	6.3%	2.3%
Supplies and Materials	\$31,794	\$35,250	\$39,818	\$38,904	(2.3%)	10.4%
Travel and Training	\$742	\$1,019	\$1,228	\$2,038	66.0%	100.0%
Intragovernmental Charges	\$1,348	\$1,386	\$1,386	\$1,257	(9.3%)	(9.3%)
Utilities, Services, & Misc.	\$19,401	\$26,826	\$27,870	\$28,666	2.9%	6.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,145,449	\$1,235,753	\$1,197,799	\$1,268,849	5.9%	2.7%
Treasury Management:						
Personnel Services	\$436,170	\$470,590	\$449,310	\$466,197	3.8%	(0.9%)
Supplies and Materials	\$9,866	\$18,260	\$13,070	\$13,270	1.5%	(27.3%)
Travel and Training	\$2,415	\$4,200	\$4,330	\$4,200	(3.0%)	0.0%
Intragovernmental Charges	\$856	\$783	\$783	\$755	(3.6%)	(3.6%)
Utilities, Services, & Misc.	\$50,975	\$54,435	\$54,152	\$60,037	10.9%	10.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$500,282	\$548,268	\$521,645	\$544,459	4.4%	(0.7%)
Purchasing:						
Personnel Services	\$453,903	\$468,660	\$451,798	\$481,312	6.5%	2.7%
Supplies and Materials	\$6,794	\$9,215	\$9,200	\$10,350	12.5%	12.3%
Travel and Training	\$7,608	\$5,735	\$6,200	\$5,800	(6.5%)	1.1%
Intragovernmental Charges	\$1,564	\$1,687	\$1,687	\$1,621	(3.9%)	(3.9%)
Utilities, Services, & Misc.	\$11,858	\$11,300	\$20,279	\$26,184	29.1%	131.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$481,727	\$496,597	\$489,164	\$525,267	7.4%	5.8%
Business License:						
Personnel Services	\$100,298	\$112,959	\$109,616	\$113,084	3.2%	0.1%
Supplies and Materials	\$13,313	\$17,074	\$16,783	\$17,149	2.2%	0.4%
Travel and Training	\$1,135	\$1,739	\$1,739	\$1,770	1.8%	1.8%
Intragovernmental Charges	\$107	\$109	\$109	\$124	13.8%	13.8%
Utilities, Services, & Misc.	\$18,256	\$24,210	\$24,151	\$24,480	1.4%	1.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$133,109	\$156,091	\$152,398	\$156,607	2.8%	0.3%
Department Totals:						
Personnel Services	\$2,700,613	\$2,840,287	\$2,796,304	\$2,973,857	6.3%	4.7%
Supplies and Materials	\$76,269	\$117,599	\$117,599	\$100,143	(14.8%)	(14.8%)
Travel and Training	\$15,543	\$55,192	\$56,436	\$18,480	(67.3%)	(66.5%)
Intragovernmental Charges	\$4,521	\$4,896	\$4,896	\$4,566	(6.7%)	(6.7%)
Utilities, Services, & Misc.	\$345,053	\$241,458	\$251,592	\$273,574	8.7%	13.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$3,141,999	\$3,259,432	\$3,226,827	\$3,370,620	4.5%	3.4%

Finance

Authorized Personnel by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration:					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6760 - Financial Project Officer	1.00	0.00	0.00	0.00	
6750 - Asst. Director, Finance	1.00	0.50	0.50	0.50	
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst	2.00	2.00	2.00	3.00	1.00
6505 - Bus. Services & Pension Mngr.	0.50	0.50	0.50	0.50	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	0.25	0.25	0.25	0.25	
Total Personnel	7.75	6.25	6.25	7.25	1.00
Permanent Full-Time	7.50	6.00	6.00	7.00	1.00
Permanent Part-Time	0.25	0.25	0.25	0.25	
Total Permanent	7.75	6.25	6.25	7.25	1.00
Accounting:					
6207 - Accountant	1.00	1.00	2.00	2.00	
6205 - Controller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	3.00	3.00	3.00	4.00	1.00
6201 - Accounting Supervisor	2.00	2.00	2.00	2.00	
1203 - Accounting Assistant	10.50	10.50	10.00	10.00	
Total Personnel	17.50	17.50	18.00	19.00	1.00
Permanent Full-Time	17.00	17.00	17.00	18.00	1.00
Permanent Part-Time	0.50	0.50	1.00	1.00	
Total Permanent	17.50	17.50	18.00	19.00	1.00
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	5.75	5.75	5.75	5.75	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	8.75	8.75	8.75	8.75	
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	8.75	8.75	8.75	8.75	
Purchasing:					
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Contract Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Officer	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.00	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	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

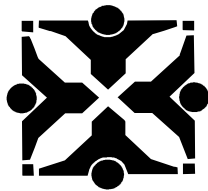
Finance

Authorized Personnel by Divisions - (cont)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Business License:					
6505 - Bus. Services & Pension Mngr.	0.50	0.50	0.50	0.50	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	0.50	0.50	0.50	0.50	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	1.50	1.50	1.50	1.50	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	2.00	2.00	2.00	2.00	
Department Totals					
Permanent Full-Time	42.00	40.50	40.50	42.50	2.00
Permanent Part-Time	2.00	2.00	2.50	2.50	
Total Permanent	44.00	42.50	43.00	45.00	2.00

Human Resources

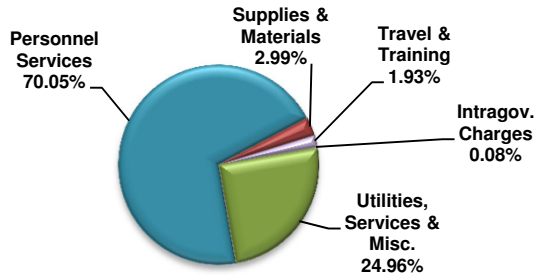
(General Fund)



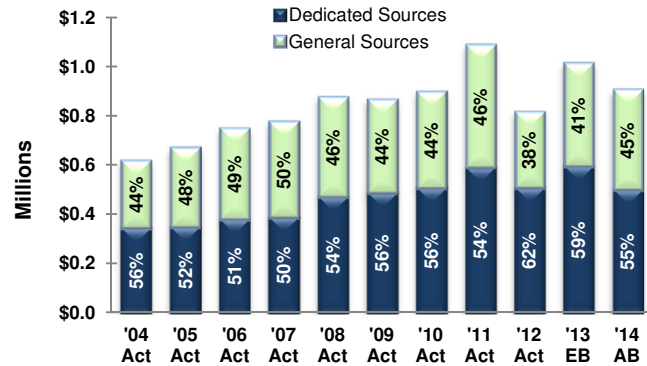
City of Columbia
Columbia, Missouri

HUMAN RESOURCES

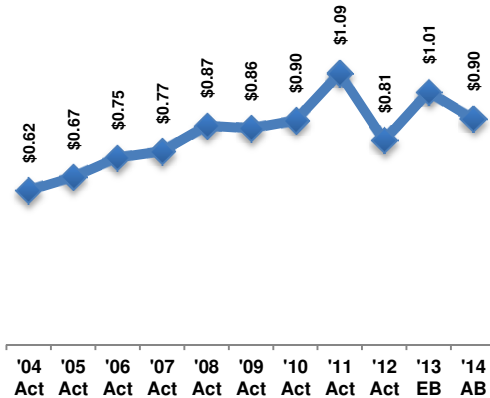
FY 2014 Total Expenditures By Category



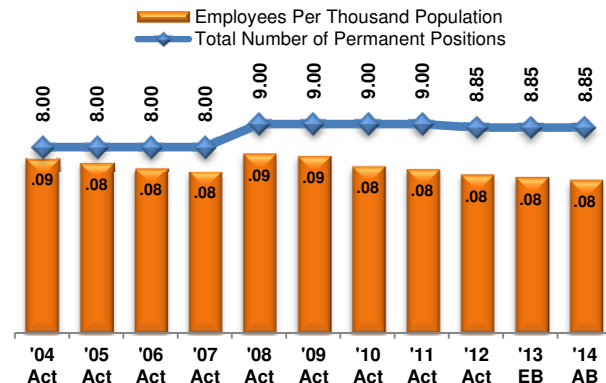
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$622,466	\$630,945	\$615,821	\$632,865	2.8%	0.3%
Supplies & Materials	\$26,529	\$41,830	\$39,630	\$27,040	(31.8%)	(35.4%)
Travel & Training	\$4,316	\$17,407	\$17,352	\$17,407	0.3%	0.0%
Intragov. Charges	\$839	\$810	\$810	\$686	(15.3%)	(15.3%)
Utilities, Services & Misc.	\$160,430	\$337,304	\$336,634	\$225,470	(33.0%)	(33.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,001,647 is (\$98,179) or -9.8%

Operating Expenses	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$556,330	\$592,092	\$592,485	\$497,811	(16.0%)	(15.9%)
Grant Revenue						
Interest Revenue						
Fees & Service Charges						
Other Local Revenues	\$130	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$556,460	\$592,092	\$592,485	\$497,811	(16.0%)	(15.9%)
General Sources	\$258,120	\$436,204	\$417,762	\$405,657	(2.9%)	(7.0%)
Total Funding Sources	\$814,580	\$1,028,296	\$1,010,247	\$903,468	(10.6%)	(12.1%)

Description

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

Department Objectives

Assist all departments in creating an environment that supports engaged, high performing employees, 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 to comply with all applicable laws, ordinances, policies and procedures

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.

- Developed recommendations for the adoption of a revised classification, compensation and benefits strategy. Implementation will begin in FY 2014. The City has not conducted a systematic review of the classification methodology since FY 1990. Revisions are designed to support the strategic objective to maintain a total compensation system that is internally fair and externally competitive.
- Added a Training Coordinator position in mid FY 2013 for City University to fully develop a plan to cultivate a learning culture to improve employee job performance, capacity and leadership skills. Continue Service with Principles (citywide customer service training). Continue training new supervisors and managers, using EdTrek certified internal trainers. Additional employees will be certified to teach Service with Principles and the Supervisor's Apprenticeship.

Highlights / Significant Changes continued

- Developed a Human Resources Department strategic plan that supports city-wide strategic priorities.
- Refined and continue to develop Human Resources performance measures and benchmarks.
- Implemented a process to centralize coordination of the provisions of the Family Medical Leave Act (FMLA).
- Created a city-wide task force to determine how the City implements the 2014 requirements of the Affordable Care Act (ACA).
- Conducted second citywide employee engagement survey.
- Conducted second annual benefits and HR customer service surveys.
- Employee wellness programs continue to target the prevention and reduction of chronic health conditions seen most in claims payments in the medical insurance plan.
- Drug and alcohol policy and testing procedures are reviewed and updated annually for federally-mandated requirements.
- Facilitated the certification of three Third Party Examiners under the state Commercial Drivers License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri.
- Reviewed all department work rules.
- Recruitment, selection and retention efforts will continue to be priorities.
- Monthly CPR/AED and first aid training to employees provided by certified city Wellness Educators.
- Coordinates citywide Small Cash Bonus Award program.
- FY 2012 General Fund savings of \$26,649 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

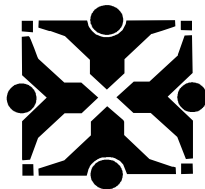
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
4605 - Human Resources Manager	1.00	1.00	1.00	1.00	
4604 - Director, Human Resources	0.85	0.85	0.85	0.85	
4601 - Human Resources Analyst	1.00	1.00	1.00	1.00	
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1402 - Human Resources Technician	2.00	2.00	2.00	2.00	
1006 - Sr Administrative Supp Asst.	2.00	2.00	2.00	2.00	
Total Personnel	8.85	8.85	8.85	8.85	
Permanent Full-Time	8.85	8.85	8.85	8.85	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.85	8.85	8.85	8.85	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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Law Department

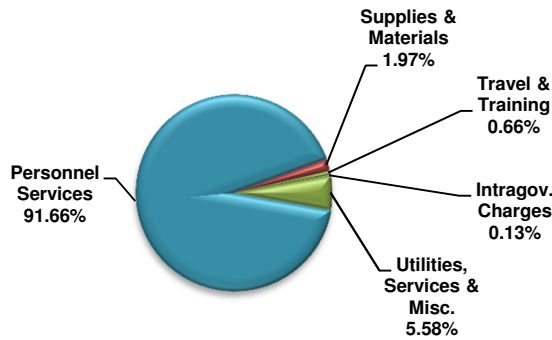
(General Fund)



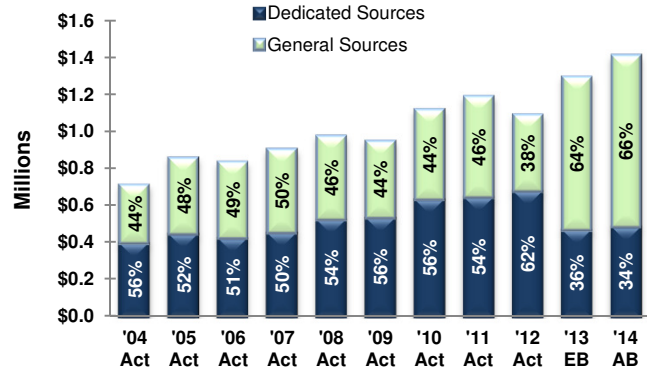
City of Columbia
Columbia, Missouri

Law Department - Summary

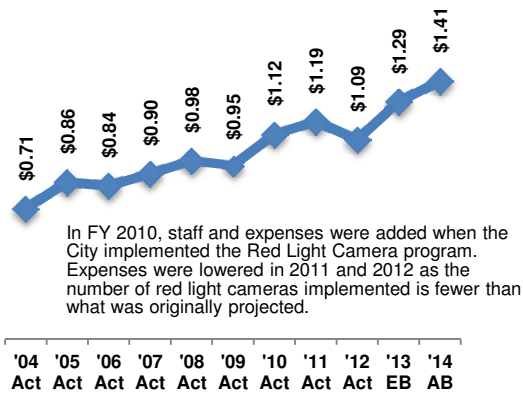
FY 2014 Total Expenditures By Category



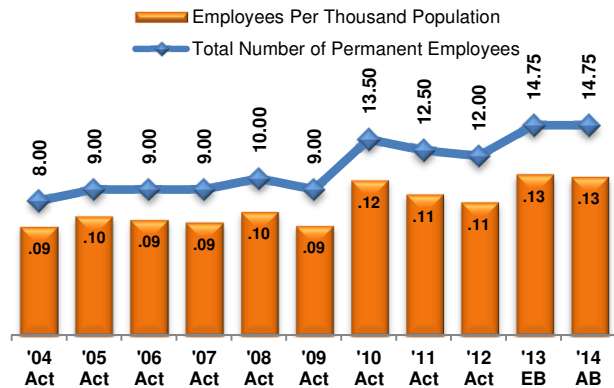
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$1,018,263	\$1,218,565	\$1,168,795	\$1,290,954	10.5%	5.9%
Supplies & Materials	\$16,850	\$29,511	\$27,768	\$27,789	0.1%	(5.8%)
Travel & Training	\$4,704	\$24,242	\$24,242	\$9,242	(61.9%)	(61.9%)
Intragov. Charges	\$1,609	\$1,655	\$1,655	\$1,863	12.6%	12.6%
Utilities, Services & Misc.	\$48,123	\$77,368	\$70,897	\$78,637	10.9%	1.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,288,937 is \$119,548 or 9.3%

Operating Expenses	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$360,974	\$450,163	\$454,881	\$466,648	2.6%	3.7%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$281	\$0	\$203	\$203	0.0%	
Lease/Bond Proceeds						
Transfers	\$0	\$12,980	\$12,980	\$16,992	30.9%	30.9%
Dedicated Sources	\$361,255	\$463,143	\$468,064	\$483,843	3.4%	4.5%
General Sources	\$728,294	\$888,198	\$825,293	\$924,642	12.0%	4.1%
Total Funding Sources	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%

Description

The Law Department is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, and advising the City Council, the City boards and commissions, the City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

Department Objectives

The Law Department's primary objective is to assist the City 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 Prosecution Division will streamline internal processes and eliminate the need to access multiple programs to complete tasks. Once the system is fully functional and interfaces between the Law Department and the Court are operational, duplication of effort will decrease significantly. Software is being purchased by the Information Technologies Department. (Supporting Activities)

Strategic Priority: Health, Well-Being and Safety,
Strategic Objective #2 - Create an environment that encourages a healthy community.

- The Human Rights Specialist (formerly in the Department of Public Health and Human Services - Human Services Division) and ADA Coordinator (formerly in the City Manager's Office) job functions have been transferred to the Law Department - Counselor Division. The Human Rights Specialist position has been eliminated in the Department of

Highlights / Significant Changes

Public Health and Human Services budget and a permanent, full-time Assistant City Counselor II position has been added to the Law Department - Counselor Division. In addition, the permanent part-time administrative assistant has been increased from 0.50 part-time status to 0.75 part-time status to handle the increased administrative workload. Job functions associated with Human Rights and ADA Coordinator include:

- Human Rights: Conducting community education and outreach activities for the City designed to minimize or eliminate discriminatory practices made unlawful in Chapter 12 of the City Code with a focus on fair housing related activities.
- ADA Coordinator: Coordinating activities necessary to ensure compliance with the Americans with Disabilities Act of 1990 (ADA), Sections 503 and 504 of the Federal Rehabilitation Act of 1973, and other laws and regulations pertaining to persons with disabilities. The City is required to have a long-range plan to ensure City facilities are accessible to all persons.
- As staff provides support to the Human Rights Commission and the Disabilities Commission, the Assistant City Counselor II position will investigate complaints; assist in the development, review and update of policies and procedures; conduct fact finding activities (including interviewing of complainants and witnesses); and provide mediation services when appropriate. The position will also ensure that appropriate processes are in place to provide for the prompt and equitable resolution of complaints.
- FY 2012 General Fund savings of \$16,751 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Counselor (Civil)	5.00	6.50	7.75	7.75	
Prosecution	7.00	7.00	7.00	7.00	
Total Personnel	12.00	13.50	14.75	14.75	
Permanent Full-Time	10.50	13.00	14.00	14.00	
Permanent Part-Time	1.50	0.50	0.75	0.75	
Total Permanent	12.00	13.50	14.75	14.75	

Law Department

Budget Detail by Divisions

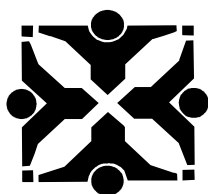
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Counselor (Civil):						
Personnel Services	\$479,023	\$684,337	\$681,706	\$762,337	11.8%	11.4%
Supplies and Materials	\$11,039	\$21,771	\$20,028	\$20,049	0.1%	(7.9%)
Travel and Training	\$3,497	\$21,328	\$21,328	\$6,328	(70.3%)	(70.3%)
Intragovernmental Charges	\$663	\$670	\$670	\$962	43.6%	43.6%
Utilities, Services, & Misc.	\$34,241	\$53,495	\$52,065	\$56,856	9.2%	6.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$528,463	\$781,601	\$775,797	\$846,532	9.1%	8.3%
Prosecution:						
Personnel Services	\$539,240	\$534,228	\$487,089	\$528,617	8.5%	(1.1%)
Supplies and Materials	\$5,811	\$7,740	\$7,740	\$7,740	0.0%	0.0%
Travel and Training	\$1,207	\$2,914	\$2,914	\$2,914	0.0%	0.0%
Intragovernmental Charges	\$946	\$985	\$985	\$901	(8.5%)	(8.5%)
Utilities, Services, & Misc.	\$13,882	\$23,873	\$18,832	\$21,781	15.7%	(8.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$561,086	\$569,740	\$517,560	\$561,953	8.6%	(1.4%)
Total Department						
Personnel Services	\$1,018,263	\$1,218,565	\$1,168,795	\$1,290,954	10.5%	5.9%
Supplies and Materials	\$16,850	\$29,511	\$27,768	\$27,789	0.1%	(5.8%)
Travel and Training	\$4,704	\$24,242	\$24,242	\$9,242	(61.9%)	(61.9%)
Intragovernmental Charges	\$1,609	\$1,655	\$1,655	\$1,863	12.6%	12.6%
Utilities, Services, & Misc.	\$48,123	\$77,368	\$70,897	\$78,637	10.9%	1.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,089,549	\$1,351,341	\$1,293,357	\$1,408,485	8.9%	4.2%

Authorized Personnel by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Counselor (Civil):					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	1.00	1.00	1.00	1.00	
3301 - Assistant City Counselor	1.50	3.00	4.00	4.00	
3290 - Paralegal	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	0.50	0.50	0.75	0.75	
Total Personnel	5.00	6.50	7.75	7.75	
Permanent Full-Time	3.50	6.00	7.00	7.00	
Permanent Part-Time	1.50	0.50	0.75	0.75	
Total Permanent	5.00	6.50	7.75	7.75	
Prosecution:					
3301 - Assistant City Counselor	3.00	3.00	3.00	2.00	(1.00)
3300 - City Prosecutor	0.00	0.00	0.00	1.00	1.00
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	3.00	3.00	3.00	3.00	
Total Personnel	7.00	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	
Total Department					
Permanent Full-Time	10.50	13.00	14.00	14.00	
Permanent Part-Time	1.50	0.50	0.75	0.75	
Total Permanent	12.00	13.50	14.75	14.75	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

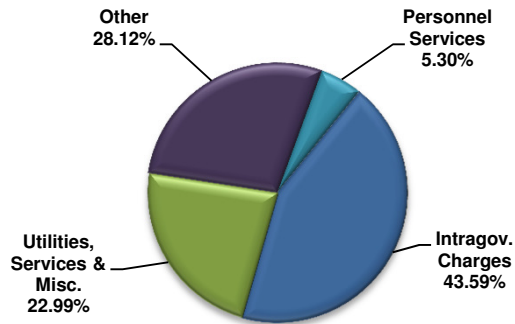
City General Non-Departmental Expenditures (General Fund)



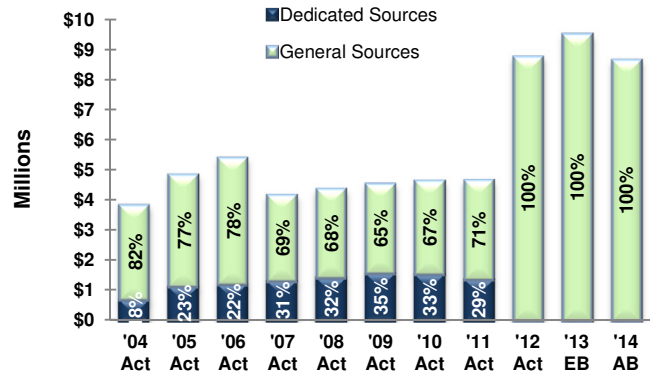
*City of Columbia
Columbia, Missouri*

City General - Non-Departmental Expenses

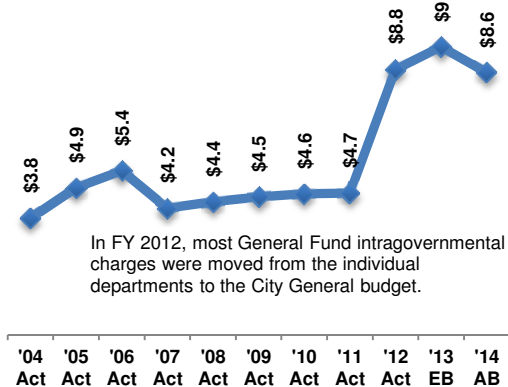
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$10,329	\$209,791	\$209,791	\$457,715	118.2%	118.2%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$3,700,360	\$3,690,549	\$3,690,549	\$3,768,389	2.1%	2.1%
Utilities, Services & Misc.	\$1,845,083	\$2,332,189	\$2,154,270	\$1,987,286	(7.8%)	(14.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)	(29.5%)
Total	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$8,681,301 is (\$37,205) or -0.4%

Operating Expenses	\$5,555,772	\$6,232,529	\$6,054,610	\$6,213,390	2.6%	(0.3%)
Non-Operating Expenses	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)	(29.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes(CATV Revenues)	\$0	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$0	\$0	\$0	\$0		
Lease/Bond Proceeds						
Transfers (Transportation Sales Tax)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$0		
General Sources	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)
Total Funding Sources	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(9.0%)	(10.7%)

City General - Non-Departmental Expenses

110-8500

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.

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 2014 is \$408,596.
- A Council Reserve amount of \$98,000 has been set aside for the Council to allocate during FY 2014.
- A Contingency amount of \$50,000 has been budgeted.

Subsidies, Transfers, and Other (Detail)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Percent Change
SUBSIDIES:					
Recreation Services	\$1,356,910	\$1,156,910	\$1,156,910	\$1,156,910	0.0%
Contributions Fund	\$0	\$818	\$818	\$0	(100.0%)
Total Subsidies	\$1,356,910	\$1,157,728	\$1,157,728	\$1,156,910	(0.1%)
TRANSFERS:					
Parking	\$0	\$5,000	\$5,000	\$0	(100.0%)
Storm Water Utility	\$150,000	\$0	\$0	\$0	
Sanitary Sewer	\$100,000	\$0	\$0	\$0	
Special Business District	\$17,500	\$0	\$0	\$0	
2006B S.O. Bond Fund	\$294,625	\$297,500	\$297,500	\$294,750	(0.9%)
2008B S.O. Bond Fund	\$953,134	\$955,334	\$955,334	\$961,046	0.6%
Capital Projects Fund	\$0	\$917,956	\$917,956	\$18,000	(98.0%)
Sustainability Fund	\$100,000	\$56,168	\$56,168	\$0	(100.0%)
Fleet Operations	\$0	\$8,134	\$8,134	\$0	(100.0%)
GIS Fund	\$0	\$0	\$0	\$0	
Transit Fund	\$28,666	\$0	\$0	\$0	
Convention & Visitors Bureau	\$0	\$5,000	\$5,000	\$0	(100.0%)
Airport Fund	\$196,189	\$45,588	\$45,588	\$0	(100.0%)
Total Subsidies & Transfers	\$3,197,024	\$3,448,408	\$3,448,408	\$2,430,706	(29.5%)
OTHER:					
Health Facility - Condo Assoc.	\$18,648	\$32,800	\$32,800	\$32,800	0.0%
Leadership for Perform. Excellence	\$47,309	\$34,490	\$34,490	\$34,490	0.0%
Street Lighting	\$780,582	\$819,105	\$790,000	\$807,000	(1.5%)
Miscellaneous Nonprogrammed	\$532,480	\$916,191	\$763,877	\$1,017,338	11.0%
Council Reserve	\$0	\$80,000	\$80,000	\$98,000	22.5%
Contingency	\$30,000	\$46,500	\$50,000	\$50,000	7.5%
General Government Reserve	\$382	\$0	\$0	\$0	
TIFF Fees	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$3,700,360	\$3,690,549	\$3,690,549	\$3,765,166	2.0%
PILOT for CEC Prop. Taxes Lost	\$446,011	\$612,894	\$612,894	\$408,596	(33.3%)
Total	\$8,752,796	\$9,680,937	\$9,503,018	\$8,644,096	(10.7%)

Authorized Personnel

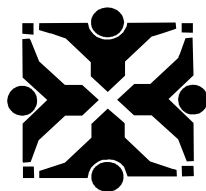
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
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There are no personnel assigned to this budget.

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Public Works - Administration

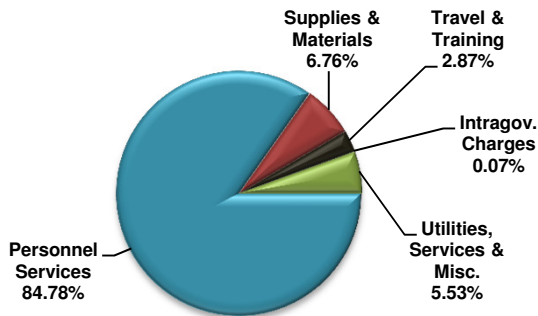
(General Fund)



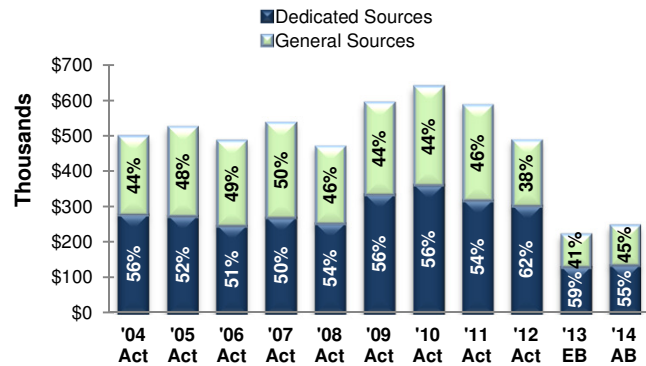
City of Columbia
Columbia, Missouri

Public Works - Administration

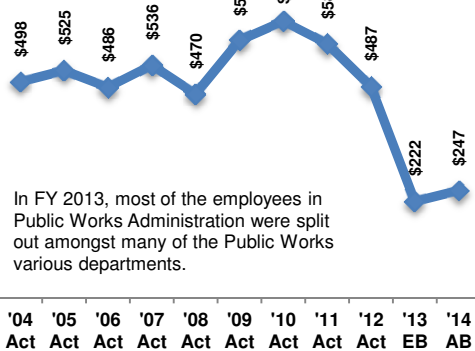
FY 2014 Total Expenditures By Category



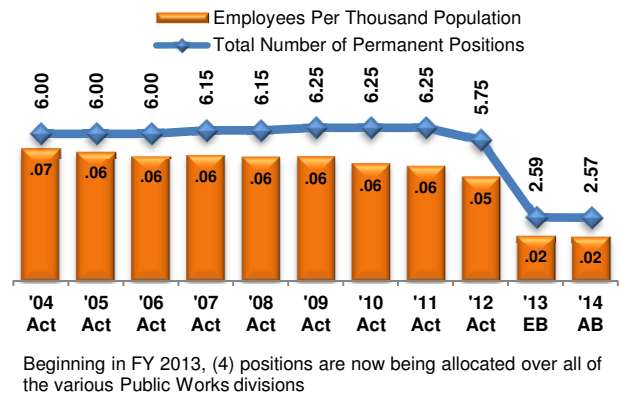
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$447,496	\$197,035	\$186,613	\$209,450	12.2%	6.3%
Supplies & Materials	\$12,473	\$20,803	\$16,825	\$16,700	(0.7%)	(19.7%)
Travel & Training	\$2,657	\$5,085	\$5,085	\$7,085	39.3%	39.3%
Intragov. Charges	\$2,864	\$987	\$987	\$167	(83.1%)	(83.1%)
Utilities, Services & Misc.	\$22,004	\$17,015	\$12,817	\$13,654	6.5%	(19.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$250,925 is (\$3,869) or -1.5%

Operating Expenses	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%
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	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$332,476	\$138,392	\$130,529	\$135,695	4.0%	(1.9%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$121	\$600	\$28	\$600	2042.9%	0.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$332,597	\$138,992	\$130,557	\$136,295	4.4%	(1.9%)
General Sources	\$154,897	\$101,933	\$91,770	\$110,761	20.7%	8.7%
Total Funding Sources	\$487,494	\$240,925	\$222,327	\$247,056	11.1%	2.5%

Description

The Administration section provides management of all divisions and functions of the Department including Solid Waste, Sanitary Sewer, Storm Water, Transportation, Airport, Streets and Sidewalks, Parking, City-Wide Services, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

Highlights / Significant Changes

- Senior Administrative Support Assistant position was moved to the Public Communications Fund as a Customer Service Rep II in the contact center.
- FY 2012 General Fund savings of \$13,134 is reflected in the Adjusted Budget for FY 2013 in Parking (\$5,000) for a change order to the 5th and Walnut garage and in Fleet Operations (\$8,134) for security cameras at the Grissum Building.

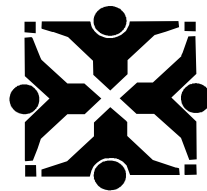
Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Sr. Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director of Public Works	1.00	0.02	0.02	0.02	
5800 - Asst. to the PW Director	0.00	0.50	0.50	0.50	
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
4203 - Management Support Spec.	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Asst.	3.50	1.82	1.82	1.80	(0.02)
Total Personnel	5.75	2.59	2.59	2.57	(0.02)
Permanent Full-Time	5.75	2.59	2.59	2.57	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.75	2.59	2.59	2.57	(0.02)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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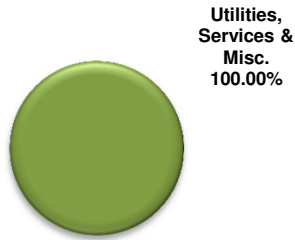
Capital Projects Fund - Other General Government Projects



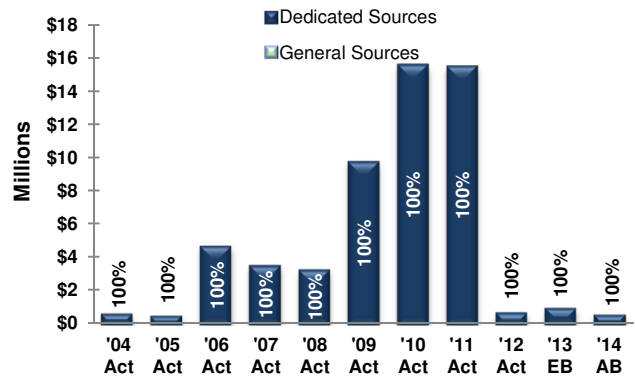
City of Columbia
Columbia, Missouri

Capital Projects Fund - Other General Government Projects

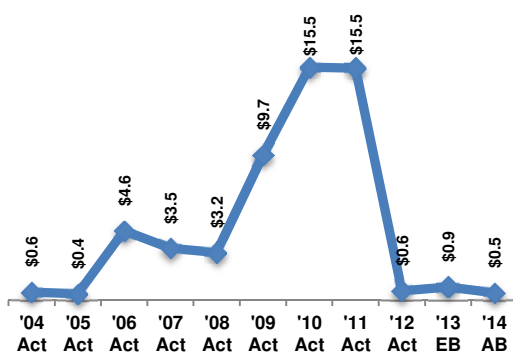
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$8,617	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$147,129	\$836,932	\$836,932	\$500,000	(40.3%)	(40.3%)
Capital	\$136,036	\$0	\$0	\$0		
Other	\$334,687	\$55,000	\$55,000	\$0	(100.0%)	(100.0%)
Total	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$350,000 is \$150,000 or 42.9%

Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
Total Expenses	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)

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 *	\$700,000	\$350,000	\$350,000	\$80,000	(77.1%)	(77.1%)
Use of Existing Resources	(\$73,531)	\$541,932	\$541,932	\$420,000	(22.5%)	(22.5%)
Dedicated Sources	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$626,469	\$891,932	\$891,932	\$500,000	(43.9%)	(43.9%)

* 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, and a portion of an Accountant and Budget Analyst.
- Eight Street Plan Avenue of the Columns
- First year of three year plan to begin funding a Disaster Recovery Facility.
- Annual funding for maintenance, special projects and contingency

Authorized Personnel

Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
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There are no personnel assigned to this budget.

Other General Government	Annual and 5 Year Capital Projects				
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Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	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	\$200,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$200,000		
3 Annual - Downtown Special Projects C00140 [ID: 519]							
Gen Fd/PI	\$100,000	\$20,000					
Unfunded			\$20,000	\$60,000	\$40,000		
Total	\$100,000	\$20,000	\$20,000	\$60,000	\$40,000		
4 Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]							
Gen Fd/PI	\$75,000		\$75,000	\$150,000			
Total	\$75,000		\$75,000	\$150,000			
5 Blind Boone Home C00123 [ID: 522]						2009	2010
Donation	\$16,500						
PYA Cap FB	\$325,000						
Unfunded			\$175,000				
Total	\$341,500		\$175,000				
6 Disaster Recovery Facility C00538 [ID: 1736]						2014	2014
Contrib from Utilities		\$80,000	\$80,000	\$80,000			
Total		\$80,000	\$80,000	\$80,000			
7 Eighth St. Plan Avenue of the Columns C00126 [ID: 526]						2011	2012
Gen Fd/PI		\$300,000	\$300,000	\$785,900			
Total		\$300,000	\$300,000	\$785,900			
8 Replace P&R Fleet Maintenance Building [ID: 1568]						2012	2012
Ent Rev		\$37,000					
Total		\$37,000					
9 Transfer to GF for COFFERS Project Manager [ID: 1567]						2013	2013
PYA - various	\$120,661	\$218,656	\$124,508				
Total	\$120,661	\$218,656	\$124,508				

Other General Government Funding Source Summary							
Contrib from Utilities		\$80,000	\$80,000	\$80,000			
Donation	\$16,500						
Ent Rev		\$37,000					
Gen Fd/PI	\$275,000	\$420,000	\$475,000	\$1,235,900	\$200,000		
New Funding	\$291,500	\$537,000	\$555,000	\$1,315,900	\$200,000		
PYA - various	\$120,661	\$218,656	\$124,508				
PYA Cap FB	\$325,000						
Prior Year Funding	\$445,661	\$218,656	\$124,508		\$0		

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Other General Government Funding Source Summary							
Unfunded			\$195,000	\$60,000	\$40,000		
Unfunded			\$195,000	\$60,000	\$40,000		
Total	\$737,161	\$755,656	\$874,508	\$1,375,900	\$240,000		

Other General Government Current Capital Projects

1	CNG Facility Land purchase C72003 [ID: 1576]	2013	2013
2	Disabilities Commission Projects [ID: 1730]	2013	2013
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	Municipal Office Space Expansion C00099 [ID: 512]	2013	2013
7	Preliminary Project Studies C40140 [ID: 535]	2009	2009
8	Salt Brine Improvement Project C00499 [ID: 1389]	2012	2012
9	Salt Storage Facility Augur System C00500 [ID: 1388]	2012	2012
10	Satellite Ops - Location in SW Columbia C00077 [ID: 517]	2011	2012
11	Site: New Day/Room @ the Inn [ID: 1729]	2013	2013

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.

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General Government Debt -

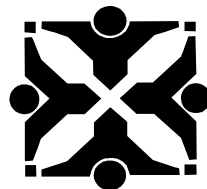
2006B Special Obligation Revenue Refunding and Improvement Bonds

2008B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

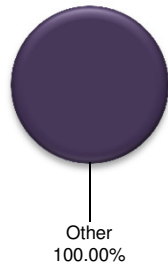
(Debt Service Funds)



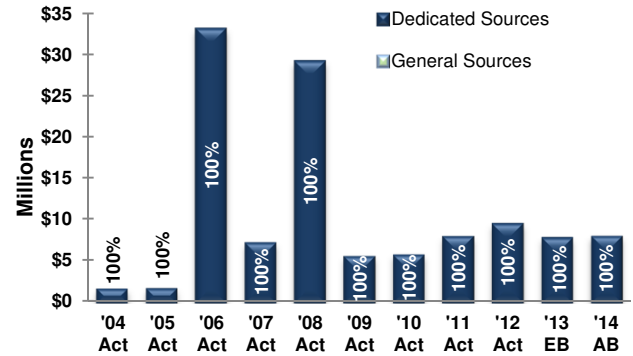
City of Columbia
Columbia, Missouri

General Government Debt - Debt Service Funds

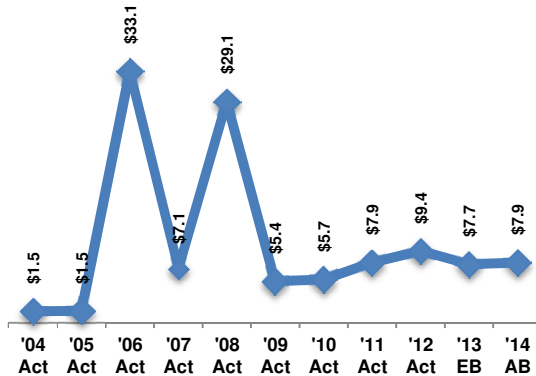
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
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.	\$498,285	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$8,925,213	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Total	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$7,694,669 is \$209,695 or 2.7%

Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue	\$109,123	\$108,793	\$74,000	\$75,000	1.4%	(31.1%)
Fees and Service Charges						
Other Local Revenues	\$1,740,808	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$2,500,000	\$5,700,000	\$5,700,000	\$0	(100.0%)	(100.0%)
Operating Transfers	\$5,961,456	\$6,437,175	\$6,437,475	\$6,417,822	(0.3%)	(0.3%)
Use of Fund Balance	\$0	\$0	\$0	\$154,048		
Less: Amt. Added to Fund Balance	(\$887,889)	(\$5,808,793)	(\$5,774,300)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,423,498	\$7,694,669	\$7,694,669	\$7,904,364	2.7%	2.7%

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 Sales

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.

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.

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.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
There are no personnel assigned to this budget.					

Debt Service Funds - Detail

Special Obligation Bond - Public Building Expansion (Fund 307)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
2014	\$260,000	\$34,750	\$294,750
2015	\$275,000	\$21,375	\$296,375
2016	\$290,000	\$7,250	\$297,250
Total	\$825,000	\$63,375	\$888,375

Special Obligation Bond - Downtown Gov Center (Fund 309)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
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	\$23,370,000	\$8,563,321	\$31,933,321

Debt Service Funds - Detail

Special Obligation Bond - Capital Improvement Sales Tax (Fund 307)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
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	\$8,060,000	\$616,250	\$8,676,250

Lemone Trust Fund (Fund 310)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
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
Total	\$1,994,751	\$412,875	\$2,407,626

Debt Service Funds - Detail

Lemone Trust Fund (Fund 310)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
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
Total	\$7,220,999	\$1,684,702	\$8,905,701

Mo Trans Finance Corp (Fund 311)

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.

Year	Principal Requirements	Interest Requirements	Total Requirements
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
Total	\$7,051,261	\$1,308,284	\$8,359,545



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.

Economic Development

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

Cultural Affairs

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

Community Development

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

Community Development Block Grant

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

Convention and Visitors Bureau

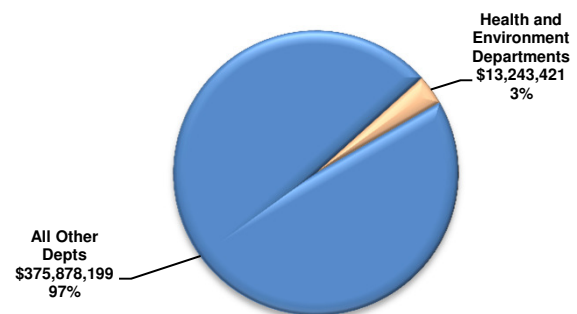
Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing.

Sustainability Fund

Sustainability Fund spearheads sustainability and energy efficiency efforts in the community. This department has been moved to the City Manager's Department effective in the FY 2014 budget.

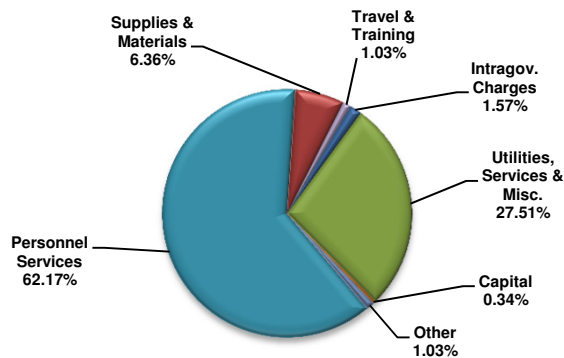
Contributions Fund

Contributions Fund manages donations to support and improve our community.

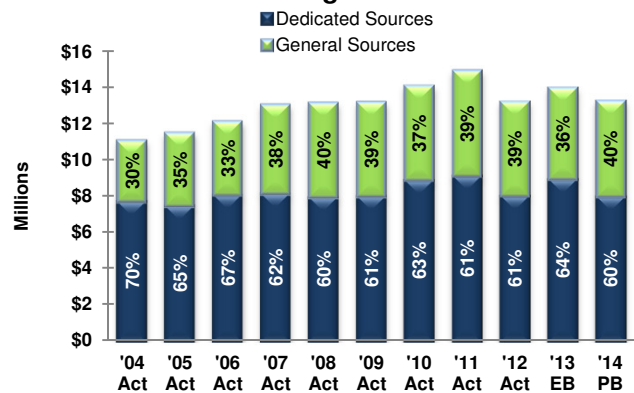


Health and Environment - Summary

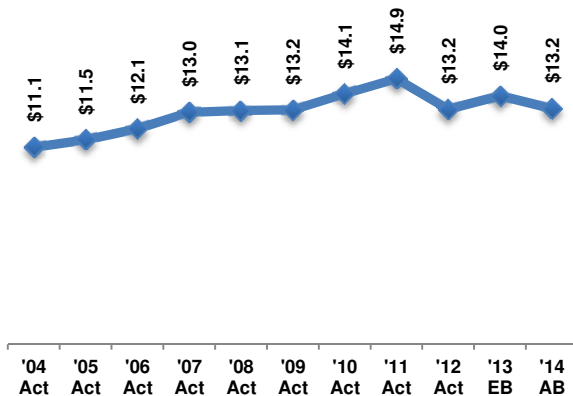
FY 2014 Total Expenditures By Category



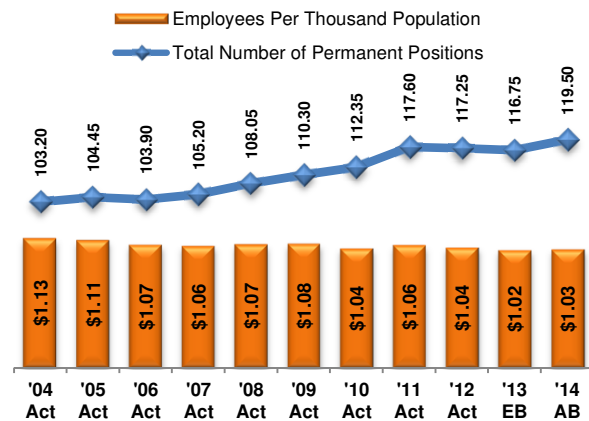
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$7,661,464	\$8,121,037	\$7,731,265	\$8,233,643	6.5%	1.4%
Supplies & Materials	\$672,392	\$1,003,898	\$868,142	\$842,303	(3.0%)	(16.1%)
Travel & Training	\$73,982	\$131,413	\$120,184	\$136,327	13.4%	3.7%
Intragov. Charges	\$204,646	\$202,273	\$186,672	\$207,615	11.2%	2.6%
Utilities, Services & Misc.	\$4,180,697	\$3,960,108	\$3,748,217	\$3,643,041	(2.8%)	(8.0%)
Capital	\$31,947	\$246,153	\$243,985	\$44,500	(81.8%)	(81.9%)
Other	\$371,051	\$1,090,222	\$1,055,222	\$135,992	(87.1%)	(87.5%)
Total	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)

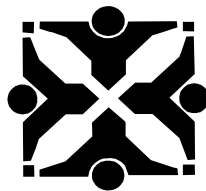
The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$13,296,730 is (\$53,309) or -0.4%.

Operating Expenses	\$12,793,181	\$13,418,729	\$12,654,480	\$13,062,929	3.2%	(2.7%)
Non-Operating Expenses	\$371,051	\$1,090,222	\$1,055,222	\$135,992	(87.1%)	(87.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$31,947	\$246,153	\$243,985	\$44,500	(81.8%)	(81.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)

Funding Sources (Where the Money Comes From)

Gross Rec. Taxes & Other Loc. Txes	\$2,006,968	\$2,063,823	\$2,057,143	\$2,098,286	2.0%	1.7%
Grants	\$4,359,307	\$2,837,439	\$3,177,791	\$2,946,953	(7.3%)	3.9%
Interest Revenue	\$54,258	\$68,552	\$70,540	\$67,250	(4.7%)	(1.9%)
Fees & Service Charges	\$1,527,424	\$2,155,326	\$2,214,420	\$2,369,457	7.0%	9.9%
Other Local Revenues	\$727,576	\$704,765	\$609,573	\$320,262	(47.5%)	(54.6%)
Operating Transfer	\$132,180	\$173,875	\$173,875	\$200,034	15.0%	15.0%
Appropriated Fund Balance	\$0	\$11,348	\$11,348	\$0	(100.0%)	(100.0%)
Use of Fund Balance	\$0	\$772,953	\$681,945	\$2,811	(99.6%)	(99.6%)
Less: Amt Added to Fund Bal	(\$787,446)	\$0	(\$77,403)	(\$53,581)	(30.8%)	
Dedicated Sources	\$8,020,267	\$8,788,081	\$8,919,232	\$7,951,472	(10.9%)	(9.5%)
General Sources	\$5,175,912	\$5,967,023	\$5,034,455	\$5,291,949	5.1%	(11.3%)
Total Funding Sources	\$13,196,179	\$14,755,104	\$13,953,687	\$13,243,421	(5.1%)	(10.2%)

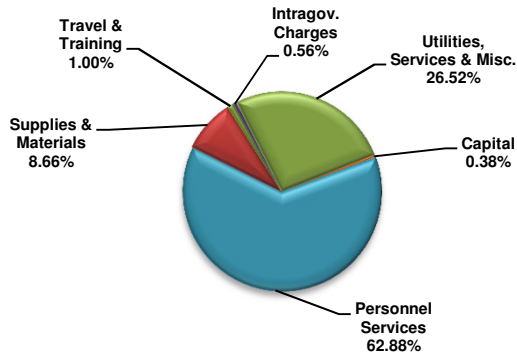
Public Health & Human Services Department (General Fund)



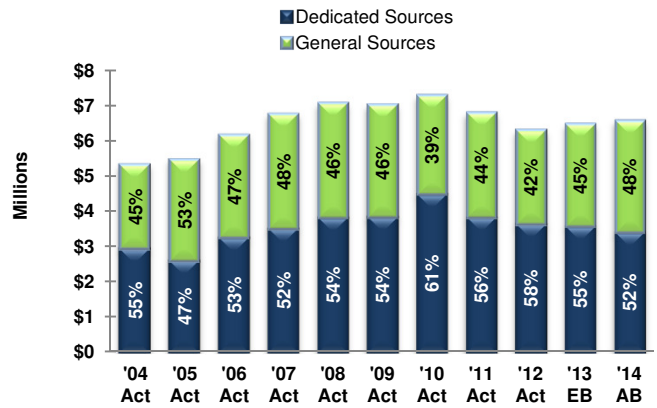
City of Columbia
Columbia, Missouri

Public Health & Human Services - Summary

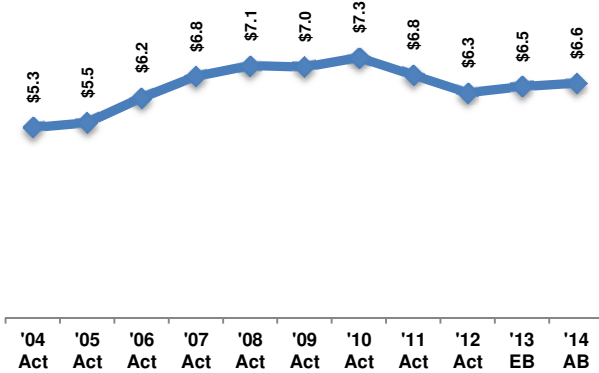
FY 2014 Total Expenditures By Category



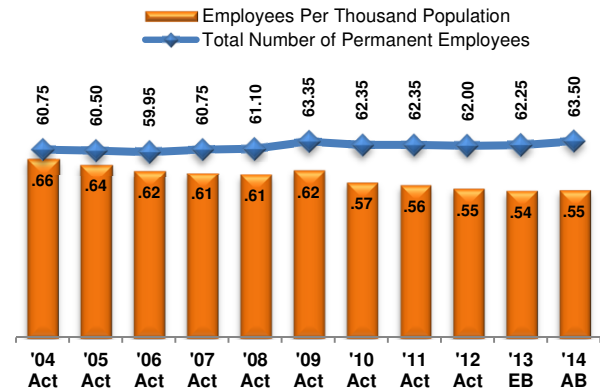
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$3,815,540	\$4,209,747	\$3,944,382	\$4,134,490	4.8%	(1.8%)
Supplies & Materials	\$509,007	\$662,213	\$534,303	\$569,454	6.6%	(14.0%)
Travel & Training	\$35,135	\$64,941	\$54,755	\$65,713	20.0%	1.2%
Intragov. Charges	\$23,638	\$24,113	\$24,113	\$36,604	51.8%	51.8%
Utilities, Services & Misc.	\$1,913,790	\$2,096,349	\$1,885,265	\$1,743,481	(7.5%)	(16.8%)
Capital	\$10,917	\$33,720	\$33,720	\$25,000	(25.9%)	(25.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$6,782,589 is (\$207,847) or -3.1%.

Operating Expenses	\$6,297,110	\$7,057,363	\$6,442,818	\$6,549,742	1.7%	(7.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$10,917	\$33,720	\$33,720	\$25,000	(25.9%)	(25.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$2,312,927	\$2,265,019	\$2,371,004	\$2,375,640	0.2%	4.9%
Interest						
Fees & Service Charges	\$785,850	\$863,298	\$815,139	\$788,320	(3.3%)	(8.7%)
Other Local Revenue	\$517,635	\$452,233	\$365,033	\$217,562	(40.4%)	(51.9%)
Other Funding Sources/Transfers	\$12,783	\$14,523	\$14,523	\$14,693	1.2%	1.2%
Appropriated Fund Balance						
Dedicated Sources	\$3,629,195	\$3,595,073	\$3,565,699	\$3,396,215	(4.8%)	(5.5%)
General Sources	\$2,678,832	\$3,496,010	\$2,910,839	\$3,178,527	9.2%	(9.1%)
Total Funding Sources	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)

Public Health & Human Services Department - Summary 110-30 to 110-34

Description

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

Department Objectives

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

Community Health Promotion: Supports overall community health with programs focused on overweight/obesity, physical activity, nutrition, adolescent health, HIV/STD, and health literacy. Emphasis is placed on evidence-based, comprehensive approaches to planning, developing, and evaluating health promotion initiatives to address social determinants of health.

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

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

Community Health: Provides population-based health services including: communicable disease investigation and treatment; tuberculosis control; immunizations; child care nurse consultation; blood lead testing; chronic disease screening and education; tobacco cessation; and 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: maternal/child case management and home visitation services; information and referral; pregnancy testing and counseling; medication assistance; helping customers apply for Medicaid and Medicare; and utility assistance. Also determines eligibility for department services and coordinates the warming and cooling centers program.

Department Objectives- continued

Human Services: Work includes addressing the causes and effects of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Boone County Community Services Advisory 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 vacant Nurse Practitioner position has been eliminated with the savings reallocated for other staffing needs in the department including: 1.0 FTE Planner, .10 FTE Public Health Nurse, and 1.0 FTE Animal Control Officer. This change will enable the department to maintain capacity for additional Health Impact Assessment work and improve our ability to better serve our customers in the Community Health Nursing and Animal Control programs. TOP grant added an additional 0.05 FTE to a Health Educator position.
- Three grants from the Missouri Foundation for Health end in FY 2013: Tobacco Cessation, Health Literacy, and Infrastructure. Federal and State revenue has declined. Fee increases are proposed to improve cost recovery. Grant funding for Health Impact Assessment (HIA) ends in FY 2013.
- While projected FY 14 revenues are down 5.5%, the department's FY14 expenses have been reduced by 7.3%.
- 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 Animal Control budget includes one new Animal Control Officer for 2014.
- In FY 2013, Human Rights activities transferred from the Human Services Division to the Law Department. All associated costs for Human Rights have been removed from the department budget.
- Costs associated with the Diversity breakfast have been moved to the Office of Cultural Affairs for FY 2014.
- Funding for Social Assistance remains unchanged for the fifth straight year.
- FY 2012 General Fund savings of \$160,749 is reflected in the Adjusted Budget for FY 2013.

Public Health & Human Services Department - Summary

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	9.00	9.00	9.00	10.00	1.00
Community Health Promotion	3.95	3.95	3.95	4.00	
Animal Control	6.57	6.50	6.50	7.50	1.00
Environmental Public Health	8.23	8.30	9.30	9.30	
Community Health	18.75	18.75	18.75	17.95	(0.80)
Women, Infants, and Children (WIC)	8.00	8.00	8.00	8.00	
Human & Social Services	7.50	7.50	6.75	6.75	
Total Personnel	62.00	62.00	62.25	63.50	1.25
Permanent Full-Time	55.00	55.00	56.75	59.75	3.00
Permanent Part-Time	7.00	7.00	5.50	3.75	(1.75)
Total Permanent	62.00	62.00	62.25	63.50	1.25

Public Health & Human Services

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration						
Personnel Services	\$485,706	\$742,459	\$707,308	\$805,969	13.9%	8.6%
Supplies and Materials	\$11,004	\$80,418	\$57,432	\$31,132	(45.8%)	(61.3%)
Travel and Training	\$3,855	\$20,251	\$19,936	\$11,215	(43.7%)	(44.6%)
Intragovernmental Charges	\$3,856	\$3,897	\$3,897	\$4,850	24.5%	24.5%
Utilities, Services, & Misc.	\$93,488	\$254,588	\$227,508	\$102,230	(55.1%)	(59.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$597,909	\$1,101,613	\$1,016,081	\$955,396	(6.0%)	(13.3%)
Community Health Promotion						
Personnel Services	\$0	\$340,143	\$331,357	\$285,203	(13.9%)	(16.2%)
Supplies and Materials	\$0	\$47,581	\$45,265	\$46,375	2.5%	(2.5%)
Travel and Training	\$0	\$5,762	\$3,950	\$14,050	255.7%	143.8%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$42,126	\$36,750	\$51,006	38.8%	21.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$435,612	\$417,322	\$396,634	(5.0%)	(8.9%)
Animal Control						
Personnel Services	\$313,461	\$340,672	\$304,884	\$389,278	27.7%	14.3%
Supplies and Materials	\$24,375	\$35,155	\$31,882	\$35,984	12.9%	2.4%
Travel and Training	\$1,918	\$2,627	\$0	\$3,152		20.0%
Intragovernmental Charges	\$11,231	\$11,601	\$11,601	\$14,805	27.6%	27.6%
Utilities, Services, & Misc.	\$149,010	\$167,121	\$166,711	\$171,133	2.7%	2.4%
Capital	\$0	\$0	\$0	\$25,000		
Other	\$0	\$0	\$0	\$0		
Total	\$499,995	\$557,176	\$515,078	\$639,352	24.1%	14.7%
Environmental Public Health						
Personnel Services	\$617,704	\$524,101	\$487,528	\$603,113	23.7%	15.1%
Supplies and Materials	\$24,143	\$30,842	\$28,454	\$31,083	9.2%	0.8%
Travel and Training	\$7,574	\$10,454	\$10,454	\$13,140	25.7%	25.7%
Intragovernmental Charges	\$2,291	\$2,458	\$2,458	\$11,034	348.9%	348.9%
Utilities, Services, & Misc.	\$87,555	\$89,441	\$86,526	\$95,385	10.2%	6.6%
Capital	\$10,917	\$33,720	\$33,720	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$750,184	\$691,016	\$649,140	\$753,755	16.1%	9.1%
Community Health						
Personnel Services	\$1,569,963	\$1,350,072	\$1,238,508	\$1,172,117	(5.4%)	(13.2%)
Supplies and Materials	\$366,886	\$388,108	\$293,754	\$346,900	18.1%	(10.6%)
Travel and Training	\$18,709	\$14,200	\$10,391	\$14,200	36.7%	0.0%
Intragovernmental Charges	\$3,987	\$4,723	\$4,723	\$4,176	(11.6%)	(11.6%)
Utilities, Services, & Misc.	\$421,764	\$518,328	\$348,490	\$328,793	(5.7%)	(36.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$2,381,309	\$2,275,431	\$1,895,866	\$1,866,186	(1.6%)	(18.0%)

Public Health & Human Services

Budget Detail By Division - Continued

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Women, Infants and Children (WIC)						
Personnel Services	\$428,600	\$467,597	\$441,356	\$460,140	4.3%	(1.6%)
Supplies and Materials	\$9,931	\$13,323	\$11,600	\$14,023	20.9%	5.3%
Travel and Training	\$1,393	\$4,579	\$2,921	\$4,179	43.1%	(8.7%)
Intragovernmental Charges	\$666	\$690	\$690	\$883	28.0%	28.0%
Utilities, Services, & Misc.	\$16,634	\$18,360	\$18,050	\$38,845	115.2%	111.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$457,224	\$504,549	\$474,617	\$518,070	9.2%	2.7%
Human Services						
Personnel Services	\$400,106	\$444,703	\$433,441	\$418,670	(3.4%)	(5.9%)
Supplies and Materials	\$72,668	\$66,786	\$65,916	\$63,957	(3.0%)	(4.2%)
Travel and Training	\$1,686	\$7,068	\$7,103	\$5,777	(18.7%)	(18.3%)
Intragovernmental Charges	\$1,607	\$744	\$744	\$856	15.1%	15.1%
Utilities, Services, & Misc.	\$82,310	\$112,829	\$107,674	\$62,533	(41.9%)	(44.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$558,377	\$632,130	\$614,878	\$551,793	(10.3%)	(12.7%)
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.	\$142,334	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$142,334	\$0	\$0	\$0		
Social Services Funding						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$920,695	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$920,695	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Department Total						
Personnel Services	\$3,815,540	\$4,209,747	\$3,944,382	\$4,134,490	4.8%	(1.8%)
Supplies and Materials	\$509,007	\$662,213	\$534,303	\$569,454	6.6%	(14.0%)
Travel and Training	\$35,135	\$64,941	\$54,755	\$65,713	20.0%	1.2%
Intragovernmental Charges	\$23,638	\$24,113	\$24,113	\$36,604	51.8%	51.8%
Utilities, Services, & Misc.	\$1,913,790	\$2,096,349	\$1,885,265	\$1,743,481	(7.5%)	(16.8%)
Capital	\$10,917	\$33,720	\$33,720	\$25,000	(25.9%)	(25.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,308,027	\$7,091,083	\$6,476,538	\$6,574,742	1.5%	(7.3%)

Public Health & Human Services

Authorized Positions By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration					
7700 - Director, Public of Hlth & Hum Srvs	1.00	1.00	1.00	1.00	
7680 - Asst. Director, Pub. Hlth & Hum Srv	1.00	1.00	1.00	1.00	
7308 - Public Health Planning Supervisor	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	3.00	1.00
4802 - Public Information Spec.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Administrative Supp. Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	9.00	9.00	9.00	10.00	1.00
Permanent Full-Time	9.00	9.00	9.00	10.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	10.00	1.00
Community Health Promotion					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7303 - Health Educator	2.70	2.70	2.70	2.75	0.05
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	3.95	3.95	3.95	4.00	0.05
Permanent Full-Time	1.25	1.25	1.25	1.25	
Permanent Part-Time	2.70	2.70	2.70	2.75	0.05
Total Permanent	3.95	3.95	3.95	4.00	0.05
Animal Control					
7207 - Environmental Public Health Supv	0.07	0.00	0.00	0.00	
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	5.00	4.00	5.00	6.00	1.00
1005 - Administrative Support Assistant	0.50	1.50	0.50	0.50	
Total Personnel	6.57	6.50	6.50	7.50	1.00
Permanent Full-Time	6.57	6.50	6.50	7.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.57	6.50	6.50	7.50	1.00
City Animal Control Officers	3.00	2.00	3.00	3.00	
County Animal Control Officers	2.00	2.00	2.00	3.00	1.00
	5.00	4.00	5.00	6.00	1.00

Note: County animal control officers are funded by the Boone County Commission through the annual contract.

Environmental Public Health					
7207 - Environmental Public Health Supv	0.93	1.00	1.00	1.00	
7201 - Environmental Public Health Spec.*	6.00	6.00	7.00	7.00	
5132 - Laboratory Analyst	0.05	0.05	0.05	0.05	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	8.23	8.30	9.30	9.30	
Permanent Full-Time	8.23	8.30	9.30	9.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.23	8.30	9.30	9.30	
City Funded Positions	5.63	5.70	6.70	6.70	
** County Funded Env. Health Spec.	2.60	2.60	2.60	2.60	
	8.23	8.30	9.30	9.30	

* In FY 2013 a **GRANT FUNDED** (1.00) Environmental Public Health Specialist was added for two years.

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

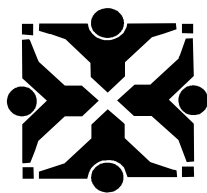
Public Health & Human Services

Authorized Positions By Division - Continued

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	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	
7506 - Nurse Practitioner	2.90	2.90	2.90	2.00	(0.90)
7503 - Public Health Nurse	7.90	7.90	7.90	8.00	0.10
5132 - Laboratory Analyst	0.95	0.95	0.95	0.95	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
Total Personnel	18.75	18.75	18.75	17.95	(0.80)
Permanent Full-Time	15.95	15.95	15.95	16.95	1.00
Permanent Part-Time	2.80	2.80	2.80	1.00	(1.80)
Total Permanent	18.75	18.75	18.75	17.95	(1.60)
Women, Infants and Children (WIC)					
7451 - WIC Office Specialist	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	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
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	0.00
Human Services					
7250 - Human Rights Specialist	0.75	0.75	0.00	0.00	
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist	3.75	3.75	3.75	3.75	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	7.50	7.50	6.75	6.75	0.00
Permanent Full-Time	6.00	6.00	6.75	6.75	
Permanent Part-Time	1.50	1.50	0.00	0.00	
Total Permanent	7.50	7.50	6.75	6.75	0.00
Department Totals					
Permanent Full-Time	55.00	55.00	56.75	59.75	3.00
Permanent Part-Time	7.00	7.00	5.50	3.75	(1.75)
Total Permanent	62.00	62.00	62.25	63.50	1.25

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

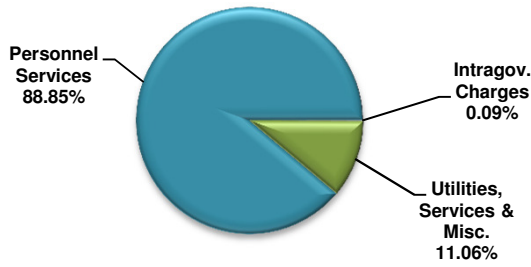
Economic Development Department (General Fund)



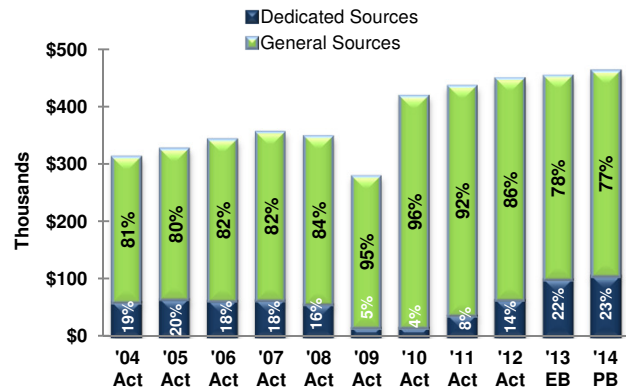
City of Columbia
Columbia, Missouri

Economic Development (General Fund)

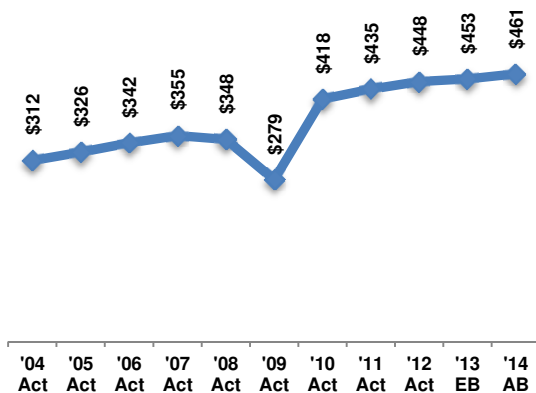
FY 2014 Total Expenditures By Category



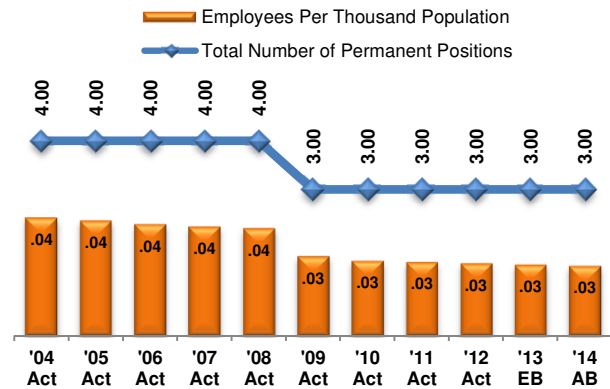
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$414,869	\$414,371	\$401,025	\$409,811	2.2%	(1.1%)
Supplies & Materials	\$0	\$381	\$381	\$0	(100.0%)	(100.0%)
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$3,463	\$468	\$468	\$412	(12.0%)	(12.0%)
Utilities, Services & Misc.	\$30,000	\$51,000	\$51,000	\$51,000	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$465,839 is (\$4,616) or -1.0%.

Operating Expenses	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes

Grants

Interest

Fees & Service Charges

Other Local Rev.*	\$63,746	\$62,590	\$49,264	\$55,000	11.6%	(12.1%)
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Other Funding Sources/Trnsfrs	\$0	\$50,000	\$50,000	\$50,000	0.0%	0.0%
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Appropriated Fund Balance

Dedicated Sources	\$63,746	\$112,590	\$99,264	\$105,000	5.8%	(6.7%)
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General Sources	\$384,586	\$353,630	\$353,610	\$356,223	0.7%	0.7%
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Total Funding Sources	\$448,332	\$466,220	\$452,874	\$461,223	1.8%	(1.1%)
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*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, 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

Strategic Priority: Economic Development - Support and further stimulate our local economy.

- The department has been reorganized in an effort to re-direct its efforts from emphasizing traditional business recruitment to greater support for entrepreneurial and technology based efforts. Greater emphasis is being placed on a 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.
- REDI moved into new downtown space in the 5th Street Garage in December 2012. REDI provides office space to the Small Business Technology Development Center (SBTDC). This new partnership provides enhanced opportunities to build a stronger economic gardening approach to economic development. REDI also operates a small business incubator (co-working space) that opened in the fall of 2012 in the 5th Street

Highlights/Significant Changes (cont.)

- Staff directs a business retention and expansion program with local industries.
- REDI continues to work toward the attraction of new investments to Columbia/Boone County. 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 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.
- REDI is a founding partner and an active participant of the CORE Partnership. This collaboration serves as an economic development marketing organization for the counties of Boone, Cole, Callaway and Audrain counties. 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.
- REDI provides staff support for the non-profit Columbia Area Jobs Foundation (CAJF), an organization formed to support economic development efforts as a foundation to receive gifts of property, lease and/or option property for industrial uses or other activities to support job development activities.
- REDI has been successful in gaining "Certified Site" status on three properties in Columbia. Columbia received the first certified site and now has the highest number of certified sites in the state.
- REDI was instrumental in the development of a two year "mechatronics" training program to support the training needs of local employers. Program will begin with the fall semester 2013.
- FY 2012 General Fund savings of \$381 is reflected in the Adjusted Budget for FY 2013.

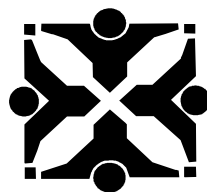
Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
8901 - Asst. Director, Economic Dev.	1.00	1.00	1.00	1.00	
8900 - Director, Economic Development	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support 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	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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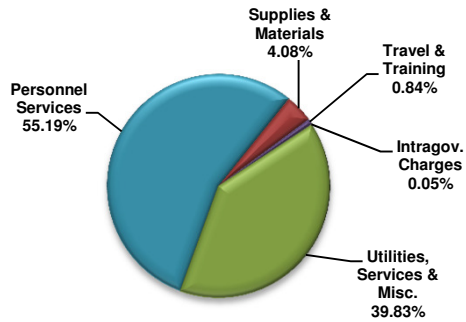
Cultural Affairs (General Fund)



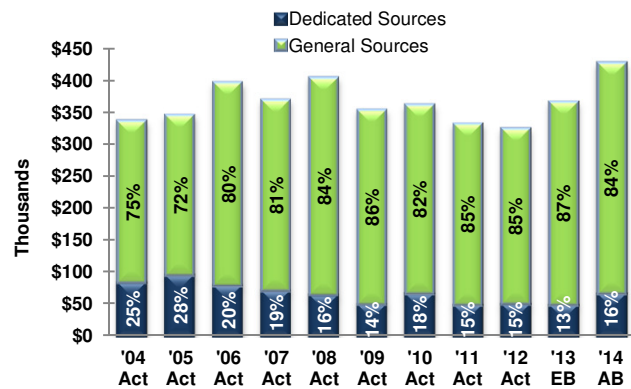
*City of Columbia
Columbia, Missouri*

Cultural Affairs (General Fund)

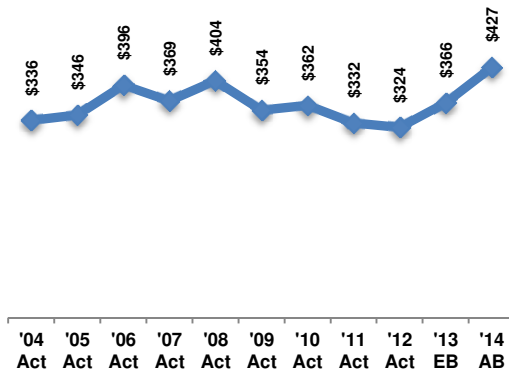
FY 2014 Total Expenditures By Category



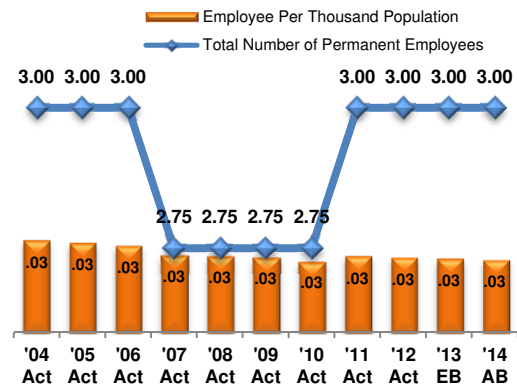
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$168,665	\$194,771	\$182,956	\$235,571	28.8%	20.9%
Supplies & Materials	\$13,957	\$20,364	\$21,364	\$17,435	(18.4%)	(14.4%)
Travel & Training	\$455	\$3,850	\$3,850	\$3,600	(6.5%)	(6.5%)
Intragov. Charges	\$220	\$213	\$213	\$216	1.4%	1.4%
Utilities, Services & Misc.	\$140,831	\$158,715	\$157,815	\$170,032	7.7%	7.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$365,884 is \$60,970 or 16.7%.

Operating Expenses	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%
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	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenues	\$31,137	\$0	\$21,118	\$21,731	2.9%	
Interest						
Fees and Service Charges	\$0	\$0	\$0	\$30,150		
Other Local Revenue	\$18,861	\$16,000	\$16,500	\$14,500	(12.1%)	(9.4%)
Other Funding Sources/Transfers						
Appropriated Fund Balance	\$0	\$11,348	\$11,348	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$49,998	\$27,348	\$48,966	\$66,381	35.6%	142.7%
General Sources	\$274,130	\$350,565	\$317,232	\$360,473	13.6%	2.8%
Total Funding Sources	\$324,128	\$377,913	\$366,198	\$426,854	16.6%	13.0%

Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts for the benefit of the citizens of Columbia. 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. The OCA's six priority areas are: Arts Education, Economic Development, Visibility, Advocacy, Accessibility and Financial Stability.

Department Objectives

To continue to implement the following general goals:

- Provide access to arts education to the citizens of Columbia.
- Support the creative industry to stimulate economic development and job creation in Columbia.
- Use innovative marketing to encourage community-wide awareness, participation and investment in the arts.
- Influence public policy and resource allocation decisions that affect the Columbia arts community.
- Expand opportunities for all citizens to experience the arts.
- Meet the financial needs of the city's arts community and the Office of Cultural Affairs through revenue growth and efficient use of resources.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety, Strategic Objective #3 - Increase investment and participation in cultural and recreational activities.

- The OCA created its first true Strategic Plan. The plan identifies six strategic areas to focus its efforts as outlined above. Each Strategic Priority comes with Strategic Objectives, Department Objectives and Performance Measures.
- The new Program Specialist for the OCA was hired in May of 2012. This position's focus has been on marketing the efforts of the OCA and increasing the visibility of all of the arts activities in Columbia. Some of their accomplishments include: the publishing of both the Gallery and Museum Guide and the Public Art Guide both in print and online, the creation of a popular, email newsletter, increasing visibility through social media and created the department's first online event calendar. In addition, the Program Specialist attended the Americans for the Arts Annual Conference and Arts Marketing Conference and was accepted to participate in the Americans for the Arts "Art Classroom". They were one of only 40 people selected in the country.
- Requests from 19 local arts organizations for arts funding totaled \$159,537 (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 first time in seven years, a restricted fund meant to augment the funding process was not available. OCA staff worked to shift around some budgetary items to keep the funding amount available to arts agencies level. This year \$95,677 was made available to non-profit arts agencies. Many of these agencies realized and increase over funding from last year. Aiding this was the fact that only 19 agencies applied in FY 2014 as compared to 21 in FY 2013.

Highlights/Significant Changes- continued

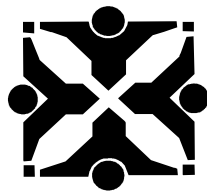
- Public art programming continues to be a major emphasis. Recently completed projects include the interior of City Hall. The latest Percent for Art Project at the Short Street Parking Garage is expected to be completed in August of 2013.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with a 6th box being completed in 2013 (July).
- Community arts resources were expanded with the continued offering of the Public Art Guide, a Gallery Guide (with funding from the CVB) The Arts Express newsletter was discontinued in June of 2013. This will free up funds from a Missouri Arts Council grant for other programming. In addition, the growth of the online newsletter continues to help promote art activities in the city. A new edition of the Gallery and Museum Guide was published in October of 2012. This publication can also be found online.
- 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 workshop for artists and arts organizations was held in April. The workshop focused on contract, copyright laws and other legal issues facing the arts.
- 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.
- One of the biggest accomplishment for the Office of Cultural Affairs this year is the formation of the Columbia Arts Foundation. The mission of the foundation is to provide resources to individuals and organizations that foster practice, education, accessibility and appreciation of the arts for the benefit of the citizens of Columbia. Early in 2013 a committee was formed to oversee the activities of the foundation. The committee developed the mission statement and collateral materials and will continue to work on policies and procedures going forward. A successful kick-off event and fundraiser was held on May 23rd. "Arts and Drafts" raised awareness for the newly formed foundation in addition to \$5,000. The OCA contributed \$5,000 from 2012 General Fund Savings to the foundation in June. A mailing to solicit additional contributions is set for early July 2013.
- FY 2012 General Fund savings of \$10,279 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	
4625 - Director, Cultural Affairs	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

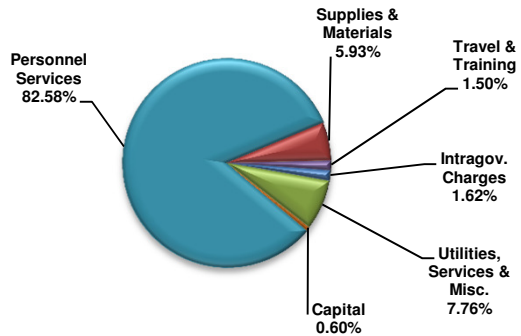
Community Development Department



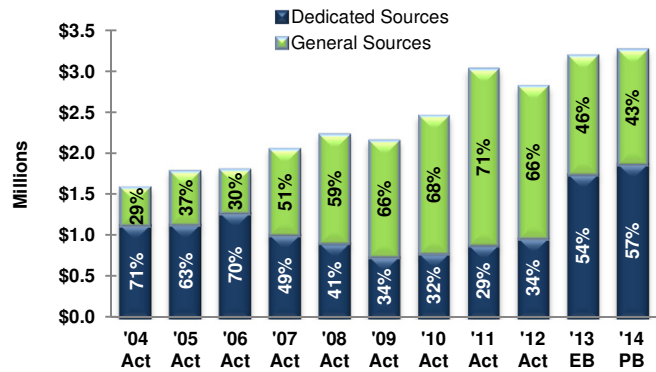
City of Columbia
Columbia, Missouri

Community Development - Summary

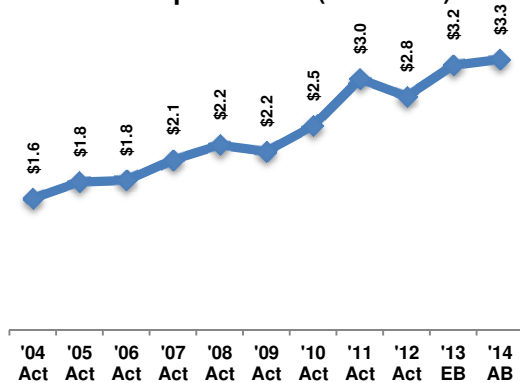
FY 2014 Total Expenditures By Category



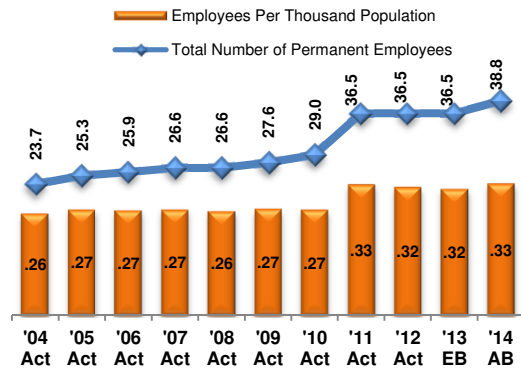
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$2,423,726	\$2,500,879	\$2,417,744	\$2,693,140	11.4%	7.7%
Supplies & Materials	\$120,448	\$192,506	\$190,972	\$193,529	1.3%	0.5%
Travel & Training	\$25,572	\$40,427	\$40,989	\$49,029	19.6%	21.3%
Intragov. Charges	\$51,729	\$44,811	\$44,811	\$52,898	18.0%	18.0%
Utilities, Services & Misc.	\$199,145	\$294,090	\$295,462	\$253,108	(14.3%)	(13.9%)
Capital	\$0	\$204,833	\$202,665	\$19,500	(90.4%)	(90.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$3,149,027 is \$112,177 or 3.6%.

Operating Expenses	\$2,820,620	\$3,072,713	\$2,989,978	\$3,241,704	8.4%	5.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$204,833	\$202,665	\$19,500	(90.4%)	(90.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$211,072	\$167,000	\$291,005	\$166,950	(42.6%)	(0.0%)
Interest						
Fees and Service Charges	\$741,574	\$1,292,028	\$1,399,281	\$1,550,987	10.8%	20.0%
Other Local Revenue	\$10,213	\$16,700	\$14,583	\$11,200	(23.2%)	(32.9%)
Other Funding Sources/Transfer	\$19,397	\$35,000	\$35,000	\$135,341	286.7%	286.7%
Appropriated Fund Balance						
Dedicated Sources	\$982,256	\$1,510,728	\$1,739,869	\$1,864,478	7.2%	23.4%
General Sources	\$1,838,364	\$1,766,818	\$1,452,774	\$1,396,726	(3.9%)	(20.9%)
Total Funding Sources	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)

Description

The Community Development Department has three functional divisions: Building and Site Development, Planning and Zoning, Neighborhood Services.

Building and Site Development: functions as a "one stop shop" for the development community. This division is responsible for coordinating plan review, permitting, and inspection of both privately constructed infrastructure and building construction; ensures compliance with Code of Ordinances, specifications and standards, and the adopted International Building Codes.

Neighborhood Services: administers the existing Office of Neighborhood Services programs, the Housing Programs (HOME and CDBG) and what was formerly the Public Works Solid Waste Volunteer Program. Neighborhood Services administers compliance of the Rental Unit Conservation Law, code enforcement, that includes targeted curbside property maintenance in the Neighborhood Response Team (NRT) area; coordinates the Neighborhood Association Recognition Program, "Neighborhood Congresses," the Neighborhood Leadership Program; and Volunteer Programs which support volunteer activities for all departments throughout the City; and Housing Program prepares plans and administers HOME and CDBG grant programs.

Planning and Zoning: consists of current and long-range planning. Current planning works to coordinate inter-departmental development review to facilitate better communication and more neighborhood engagement during the development process and administrator the zoning and subdivision codes. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood and special area plans, and transportation plans; and provides staff for the federally funded and mandated (Columbia Area Transportation Study Organization) transportation planning which collects demographic and economic data, Geographic Information System (GIS) information; preparation and administration of grants relating to historic preservation and transportation programs.

**Department Objectives &
Highlights/Significant Changes**
Building and Site Development

The Building Construction Codes Commission (BCCC) has completed its review of the 2012 International Code Council (ICC) family of codes and presented their recommendations to Council. Inspection staff continues to cross train in critical areas in order to improve turnaround time and has implemented an Erosion and Sediment Control Residential Construction Guide to assist the construction community. The division is currently working to scan all large format construction plans stored offsite and is working with GIS Department to better track both private and public work within the City's right of way. Building inspection volumes per date are over the ICC standard 10 inspections/inspector, staff will increase by one (1.00) full time Building inspector in FY 2014.

Highlights/Significant Changes (Cont.)**Neighborhood Services**

In FY 2013, Neighborhood Services re-assigned tasks related to residential code enforcement with more inspectors enforcing both property maintenance and health codes, improving efficiency. One inspector is now dedicated to problem properties with the goal of eliminating abandoned and vacant properties. During FY 2012, staff in the Office of Neighborhood Services handled 3,709 code enforcement cases, mostly on residential properties. During the first three quarters of FY13, ONS staff opened 3,265 cases with a similar rate of citizen complaints from FY 2012.

Rental Certificate fees were increased on January 1, 2013 with the goal of recovering the costs associated with the program. Staff is exploring the concept of using private, third party inspectors for rental inspections; in June 2013 there were 25,087 units and 9,459 buildings registered in the rental program with staff responding to 103 tenant complaints in the first three quarters of FY13. The Neighborhood Response Team (NRT) program continues to focus on citizen education and involvement; the City's Neighborhood Response Coordinator is conducting walks with residents in neighborhoods within the NRT area to learn more about their concerns and share information on what is defined as a violation of City code.

Volunteer Services had a record high of 50,300 hours of service were logged by volunteers valued at nearly \$1.1 million with more than 1,200 new contacts made. In FY 2014 Volunteer Program will add the Public Works-Solid Waste Volunteer Program and all Volunteer staff will be located at the Grissum Building.

Strategic Priority: Growth Management, Strategic Objective #1 - Ensure that plans guiding growth are up-to-date and effective.

Planning and Zoning

FY2013 the Planning and Zoning division completed "Columbia Imagined – The Plan for How We Live and Grow" the city's new comprehensive plan; continued progress on reduction in paper record files to make cross-departmental access to case histories more accessible through Optiview technology; continued work on an interactive zoning map application allowing internal staff and the public to access zoning case histories on a parcel level basis; updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP); continued updating the 2040 Long Range Transportation Plan; completion of an update to the city's Sidewalk Master Plan and GIS update; continued work on the interactive map for historic structure; completion of the economic impact study relation to historic preservation. Staff has proposed an RFP (Request for Proposals) and will procure professional services to begin the update of the zoning and subdivision codes in FY 2014. Planning and Zoning will increase staff by .25 FTE for an Administrative Support Assistant.

FY 2012 General Fund savings of \$78,519 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Planning	8.00	8.00	9.00	9.25	0.25
Volunteer Services	2.75	1.75	1.75	2.75	1.00
Neighborhood Programs	7.75	7.75	7.75	7.75	
Building and Site Development	18.00	18.00	18.00	19.00	1.00
Total Personnel	36.50	35.50	36.50	38.75	2.25
Permanent Full-Time	36.50	35.50	36.50	38.75	2.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	36.50	35.50	36.50	38.75	2.25

Community Development

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Planning						
Personnel Services	\$679,351	\$706,942	\$686,125	\$727,835	6.1%	3.0%
Supplies & Materials	\$29,838	\$35,986	\$36,160	\$31,100	(14.0%)	(13.6%)
Travel & Training	\$13,442	\$14,375	\$14,375	\$14,375	0.0%	0.0%
Intragov. Charges	\$7,599	\$5,370	\$5,370	\$3,317	(38.2%)	(38.2%)
Utilities, Services & Misc.	\$116,041	\$131,205	\$134,459	\$80,409	(40.2%)	(38.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$846,271	\$893,878	\$876,489	\$857,036	(2.2%)	(4.1%)
Volunteer Services						
Personnel Services	\$170,830	\$111,272	\$116,151	\$191,223	64.6%	71.9%
Supplies and Materials	\$19,095	\$34,111	\$34,111	\$49,444	45.0%	45.0%
Travel and Training	\$4,306	\$4,975	\$4,975	\$5,794	16.5%	16.5%
Intragovernmental Charges	\$270	\$270	\$270	\$1,443	434.4%	434.4%
Utilities, Services, & Misc.	\$9,919	\$21,445	\$21,518	\$24,515	13.9%	14.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$204,420	\$172,073	\$177,025	\$272,419	53.9%	58.3%
Neighborhood Programs						
Personnel Services	\$437,482	\$482,951	\$429,943	\$491,425	14.3%	1.8%
Supplies and Materials	\$15,573	\$35,272	\$33,272	\$36,385	9.4%	3.2%
Travel and Training	\$1,668	\$1,877	\$2,439	\$8,300	240.3%	342.2%
Intragovernmental Charges	\$9,748	\$9,847	\$9,847	\$12,079	22.7%	22.7%
Utilities, Services, & Misc.	\$23,778	\$85,603	\$80,238	\$84,230	5.0%	(1.6%)
Capital	\$0	\$40,000	\$37,832	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$488,249	\$655,550	\$593,571	\$632,419	6.5%	(3.5%)
Building & Site Development						
Personnel Services	\$1,136,063	\$1,199,714	\$1,185,525	\$1,282,657	8.2%	6.9%
Supplies & Materials	\$55,942	\$87,137	\$87,429	\$76,600	(12.4%)	(12.1%)
Travel & Training	\$6,156	\$19,200	\$19,200	\$20,560	7.1%	7.1%
Intragov. Charges	\$34,112	\$29,324	\$29,324	\$36,059	23.0%	23.0%
Utilities, Services & Misc.	\$49,407	\$55,837	\$59,247	\$63,954	7.9%	14.5%
Capital	\$0	\$164,833	\$164,833	\$19,500	(88.2%)	(88.2%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,281,680	\$1,556,045	\$1,545,558	\$1,499,330	(3.0%)	(3.6%)
Department Totals						
Personnel Services	\$2,423,726	\$2,500,879	\$2,417,744	\$2,693,140	11.4%	7.7%
Supplies and Materials	\$120,448	\$192,506	\$190,972	\$193,529	1.3%	0.5%
Travel and Training	\$25,572	\$40,427	\$40,989	\$49,029	19.6%	21.3%
Intragovernmental Charges	\$51,729	\$44,811	\$44,811	\$52,898	18.0%	18.0%
Utilities, Services, & Misc.	\$199,145	\$294,090	\$295,462	\$253,108	(14.3%)	(13.9%)
Capital	\$0	\$204,833	\$202,665	\$19,500	(90.4%)	(90.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,820,620	\$3,277,546	\$3,192,643	\$3,261,204	2.1%	(0.5%)

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Planning					
1008 - Senior Administrative Supervisor	0.00	1.00	1.00	1.00	
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	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	
2190 - GIS Technician	1.00	1.00	1.00	1.00	

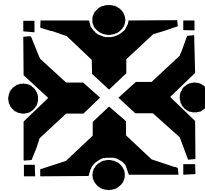
Community Development

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
1101 - Administrative Assistant	1.00	0.00	0.00	0.00	
1006 - Senior Admin Support Assistant	0.00	0.00	1.00	1.00	
1005 - Administrative Support Assistant	0.00	0.00	0.00	0.25	0.25
Total Personnel	8.00	8.00	9.00	9.25	0.25
Permanent Full-Time	8.00	8.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.25	0.25
Total Permanent	8.00	8.00	9.00	9.25	0.25
Volunteer Services					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4619 - Trust Specialist	1.00	0.00	0.00	0.00	
4615 - Volunteer Program Specialist	1.00	1.00	1.00	2.00	1.00
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	2.75	1.75	1.75	2.75	1.00
Permanent Full-Time	2.75	1.75	1.75	2.75	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	1.75	1.75	2.75	1.00
Neighborhood Services					
7203 - Senior Env. Health Spec.	1.00	1.00	1.00	0.00	(1.00)
7201 - Environmental. Health Spec.	1.00	1.00	0.00	0.00	
4652 - Sr. Code Enforcement Specialist	0.50	1.00	1.00	2.00	1.00
4650 - Code Enforcement Specialist	1.00	1.00	3.00	3.00	
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	1.00	
3303 - Asst. City Counselor III	0.50	0.00	0.00	0.00	
3202 - Building Inspector	1.00	1.00	0.00	0.00	
1006 - Senior Admin Support Assistant	0.75	0.75	0.75	0.75	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	7.75	7.75	7.75	7.75	
Permanent Full-Time	7.25	7.25	7.25	7.25	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	7.75	7.75	7.75	7.75	
Building & Site Development					
5098/5113 - Engineering Specialist/Engineer	1.00	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	1.00	0.00	0.00	0.00	
5003 - Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Tech.	2.00	2.00	2.00	2.00	
4108 - Senior Plan Reviewer	2.00	3.00	3.00	3.00	
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	4.00	4.00	4.00	5.00	1.00
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
Total Personnel	18.00	18.00	18.00	19.00	1.00
Permanent Full-Time	18.00	18.00	18.00	19.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.00	18.00	18.00	19.00	1.00
Department Totals					
Permanent Full-Time	36.00	35.00	36.00	38.00	2.00
Permanent Part-Time	0.50	0.50	0.50	0.75	0.25
Total Permanent	36.50	35.50	36.50	38.75	2.25

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

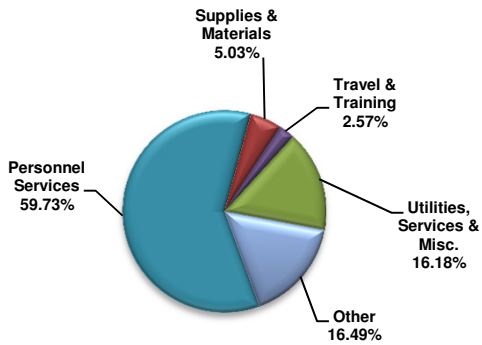
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



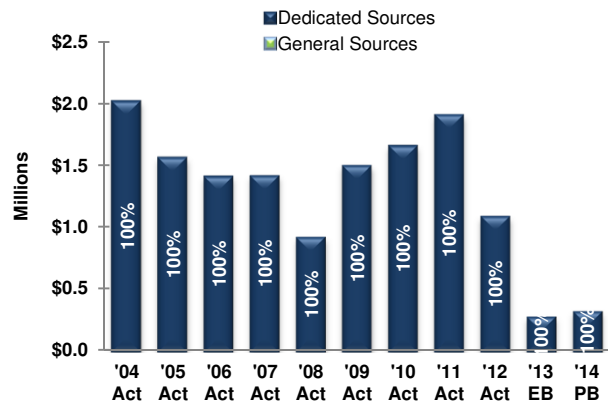
City of Columbia
Columbia, Missouri

CDBG Fund(Special Revenue Fund)

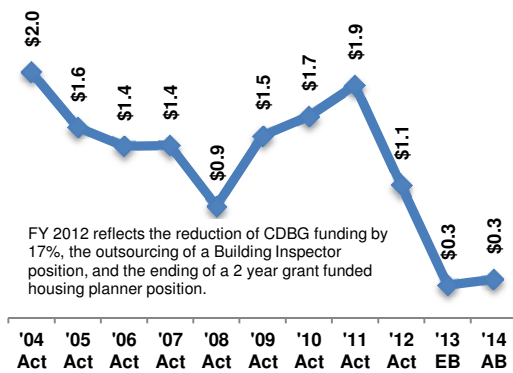
FY 2014 Total Expenditures By Category



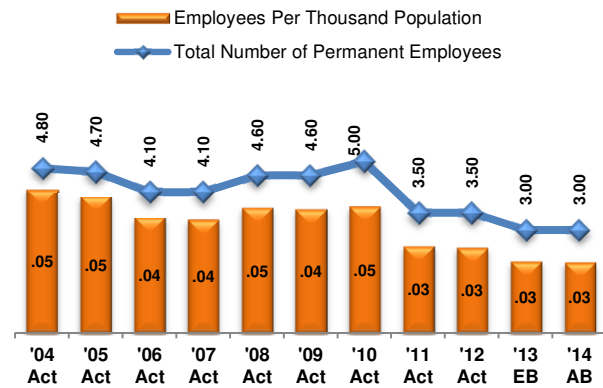
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$232,925	\$183,530	\$210,070	\$188,286	(10.4%)	2.6%
Supplies & Materials	\$3,970	\$9,117	\$9,667	\$15,850	64.0%	73.9%
Travel & Training	\$2,000	\$4,250	\$4,250	\$8,100	90.6%	90.6%
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$567,810	\$33,142	\$32,090	\$51,000	58.9%	53.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$276,404	\$47,980	\$12,980	\$51,992	300.6%	8.4%
Total	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$265,039 is \$50,189 or 18.9%.

Operating Expenses	\$806,705	\$230,039	\$256,077	\$263,236	2.8%	14.4%
Non-Operating Expenses	\$276,404	\$47,980	\$12,980	\$51,992	300.6%	8.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$1,293,436	\$278,019	\$278,019	\$301,279	8.4%	8.4%
Interest	\$14,375	\$0	\$13,734	\$13,750	0.1%	
Fees & Service Charges						
Other Local Revenue	\$39	\$0	\$0	\$0		
Other Funding Sources/Trnsfrs						
Use of Prior Year Sources	\$0	\$0	\$0	\$199		
Less: Current Year Surplus	(\$224,741)	\$0	(\$22,696)	\$0	(100.0%)	
Dedicated Sources	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,083,109	\$278,019	\$269,057	\$315,228	17.2%	13.4%

Description
Highlights/Significant Changes

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 2014.

Strategic Priority: Health, Well-Being and Safety,
Strategic Objective #2 - Create an environment that encourages a healthy community.

The Community Development Block Grant (CDBG) and HOME funding has experienced decreased funding over the past 3 years. The funding did increase in FY13 due to updated census data for formula distributions, however 5% reductions are anticipated for FY14. Housing Programs have increased in the Owner-Occupied Rehabilitation, Emergency Repair Program, Demolition Program, and production has been steady in the Homeownership Assistance Program. CDBG and HOME Programs received eighteen (18) applications FY14 funding. Staff will prepare the next 5-year Consolidated Plan in FY14, this plan will guide CDBG and HOME funded efforts during 2015-2019 and will include hiring of a private firm to conduct a housing market analysis.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
4652 - Sr. Code Enforcement Specialist	0.50	0.00	0.00	0.00	
3975 - Housing Program Supervisor	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.00	1.00	1.00	1.00	
1002 - Admin Support Assistant II	1.00	0.00	0.00	0.00	
Total Personnel	3.50	3.00	3.00	3.00	
Permanent Full-Time	3.50	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.50	3.00	3.00	3.00	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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 2014.

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 2014
Entitlement Amount Estimate	\$842,390
Reprogrammed Funds	\$62,007
Total Resources	\$904,397

Expenditures

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Housing Rehabilitation	\$116,400	\$100,414	\$100,414	\$100,414
NRT Code Enforcement	\$30,000	\$30,000	\$30,000	\$30,000
NRT Demolition	\$31,565	\$31,565	\$31,565	\$31,565
Boone County Council on Aging	\$36,000	\$36,000	\$36,000	\$36,000
RAMP Program	\$50,000	\$40,000	\$40,000	\$40,000
Subtotal (Council Policy 30-45%)	\$263,965 18.2%	\$237,979 26.3%	\$237,979 26.3%	\$237,979 26.3%
Public Improvements:				
CHA Housing Infrastructure	\$200,000	\$190,000	\$190,000	\$190,000
Public Works Sidewalk Projects	\$70,000	\$50,000	\$50,000	\$50,000
Parks and Recreation Department Playgrounds	\$125,000	\$0	\$0	\$0
Subtotal (Council Policy 30-50%)	\$395,000 27.3%	\$240,000 26.5%	\$240,000 26.5%	\$240,000 26.5%
Community Facilities, Services and Economic Development:				
Rainbow House Facility Acquisition	\$200,000	\$170,000	\$170,000	\$170,000
Reality House Facility Renovations	\$90,000	\$40,000	\$40,000	\$40,000
HUD Mandated Fair Housing Set-Aside	\$10,000	\$10,000	\$10,000	\$10,000
Job Point HVAC	\$105,000	\$71,636	\$71,636	\$71,636
Mid-Missouri Youth Basketball Association	\$248,583	\$0	\$0	\$0
Subtotal (Council Policy 0-30%)	\$653,583 45.2%	\$291,636 32.2%	\$291,636 32.2%	\$291,636 32.2%
Administration and Planning				
Planning	\$33,696	\$33,696	\$33,696	\$33,696
Administration	\$101,086	\$101,086	\$101,086	\$101,086
Subtotal (Council Policy 10-16%)	\$134,782 9.3%	\$134,782 14.9%	\$134,782 14.9%	\$134,782 14.9%
Total	\$1,447,330	\$904,397	\$904,397	\$904,397

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 2014.

Resources

	Adopted FY 2014
Reprogrammed Funds	\$175,250
Entitlement Amount Estimate	\$400,000
Total Resources	<u>\$575,250</u>

Expenditures

	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend	City Council Adopted
Projects:					
Homeownership Assistance **	\$67,597	\$25,000	14.2%	\$25,000	\$25,000
Owner Occupied Rehabilitation Program	\$56,159	\$50,000	22.9%	\$50,000	\$50,000
Columbia Housing Authority Lincoln Unity	\$350,000	\$325,250	37.9%	\$325,250	\$325,250
Columbia Housing Authority TBRA***	\$106,000	\$75,000		\$75,000	\$75,000
Voluntary Action Center TBRA	\$20,000	\$0		\$0	\$0
Job Point	\$50,000	\$0		\$0	\$0
Show-Me Central Habitat for Humanity	\$150,000	\$0		\$0	\$0
Subtotal Projects	\$799,756	\$475,250	75.0%	\$475,250	\$475,250
CHDO Set aside	\$60,000	\$60,000	15.0%	\$60,000	\$60,000
Administration Set aside***	\$40,000	\$40,000	10.0%	\$40,000	\$40,000
Grand Total	\$899,756	\$575,250	100.00%	\$575,250	\$575,250

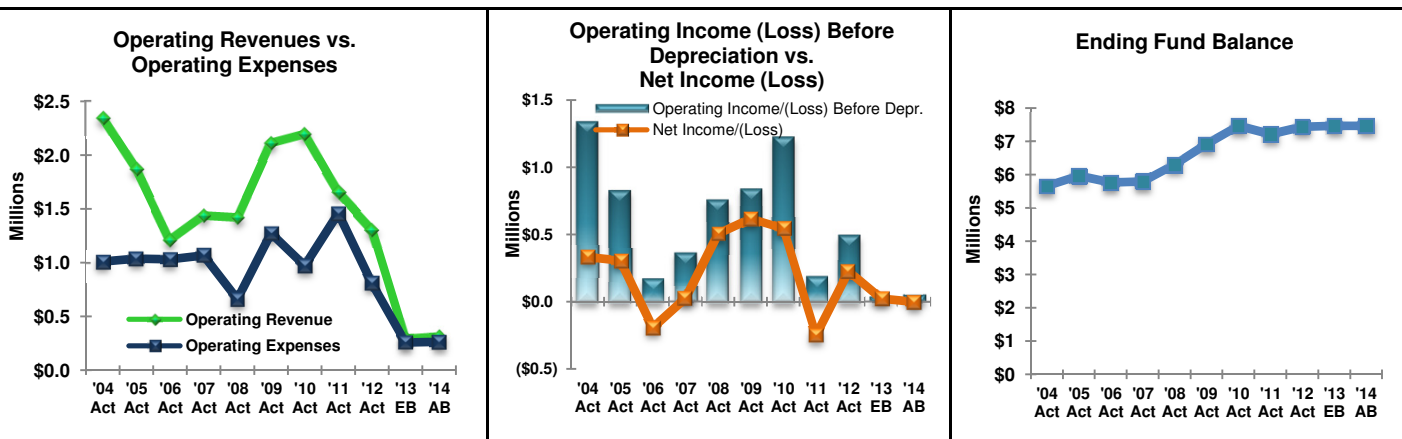
* Total Funding Requests in the Pipeline

** 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Grant Revenue	1,293,436	278,019	278,019	301,279
Investment Revenue	14,375	0	13,734	13,750
Miscellaneous Revenue	39	0	0	0
Total Revenues	1,307,850	278,019	291,753	315,029
Expenditures:				
Personnel Services	232,925	183,530	210,070	188,286
Supplies & Materials	3,970	9,117	9,667	15,850
Travel & Training	2,000	4,250	4,250	8,100
Intragovernmental Charges	0	0	0	0
Utilities Services & Other Misc.	567,810	33,142	32,090	51,000
Capital Additions	0	0	0	0
Total Expenditures	806,705	230,039	256,077	263,236
Excess (Deficiency) of Revenues Over Expenditures	501,145	47,980	35,676	51,793
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.				
Operating Transfers To Other Fds.	(276,404)	(47,980)	(12,980)	(51,992)
Total Otr. Financing Sources (Uses)	(276,404)	(47,980)	(12,980)	(51,992)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	224,741	0	22,696	(199)
Fund Balance Beg. of Year	7,214,710	7,214,709	7,439,451	7,462,147
Fund Balance End of Year	7,439,451	7,214,709	7,462,147	7,461,948



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

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,293,436	\$278,019	\$278,019	\$301,279
Interest	\$14,375	\$0	\$13,734	\$13,750
Fees and Service Charges +				
Other Local Revenues ++	\$39	\$0	\$0	\$0
	\$1,307,850	\$278,019	\$291,753	\$315,029
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,307,850	\$278,019	\$291,753	\$315,029
Financial Uses				
Operating Expenses	\$806,705	\$230,039	\$256,077	\$263,236
Operating Transfers to Other Funds	\$276,404	\$47,980	\$12,980	\$51,992
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$1,083,109	\$278,019	\$269,057	\$315,228
Increase/(Decrease) to Cash	\$224,741	\$0	\$22,696	(\$199)
Beginning Cash and Other Resources		\$187,530	\$187,530	\$210,226
Projected Ending Cash and Other Resources	\$187,530 #	\$187,530	\$210,226	\$210,027
20% of Total Expenditures	\$216,622	\$55,604	\$53,811	\$63,046
Cash Above/(Below) 20% guideline	(\$29,092)	\$131,926	\$156,415	\$146,981

Ending Cash and Other Resources for FY 2012 is equal to the Cash and cash equivalents.

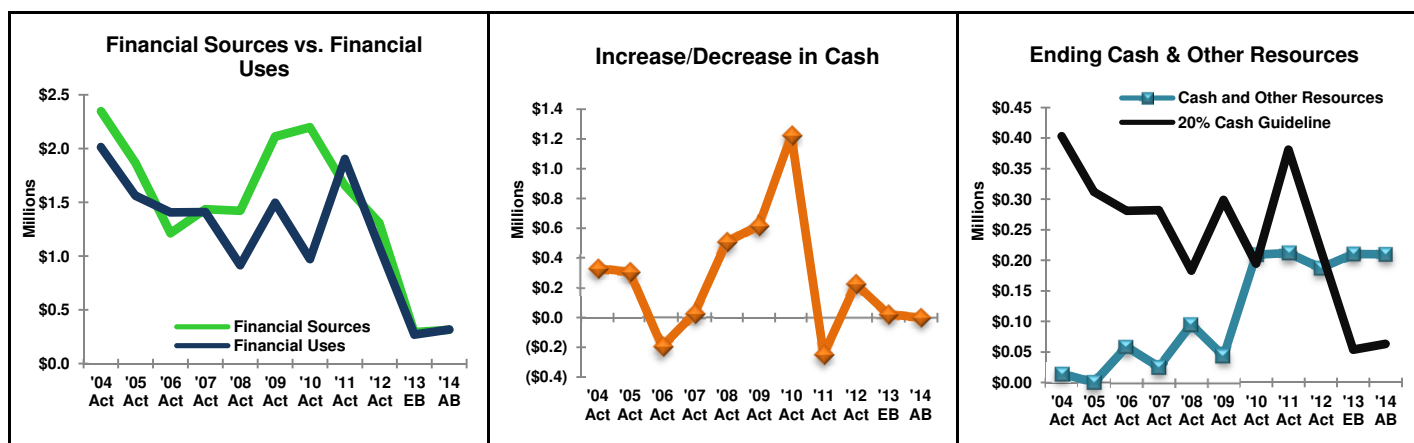
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

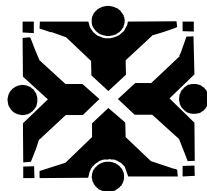
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



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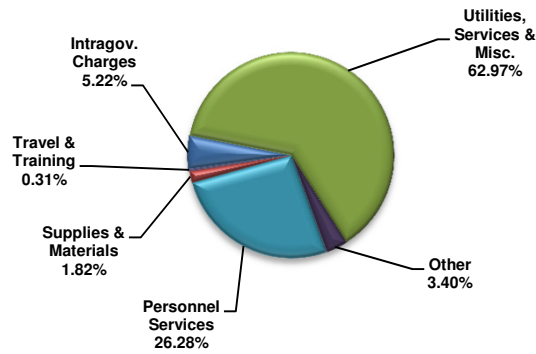
Convention and Tourism Fund (Special Revenue Fund)



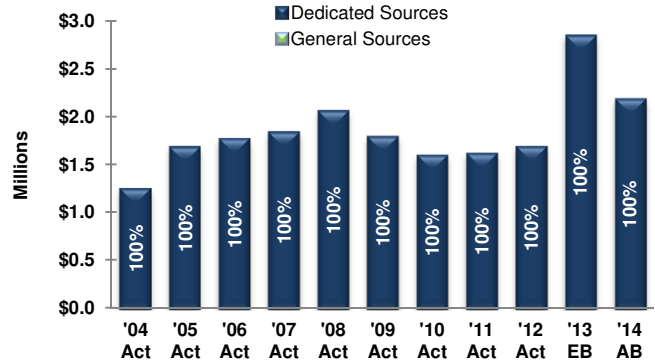
City of Columbia
Columbia, Missouri

Convention and Visitors Bureau (Special Revenue Fund)

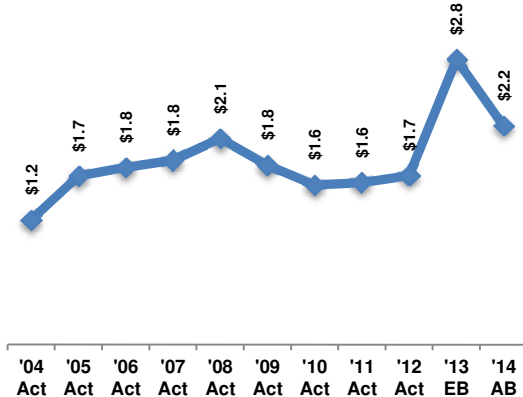
FY 2014 Total Expenditures By Category



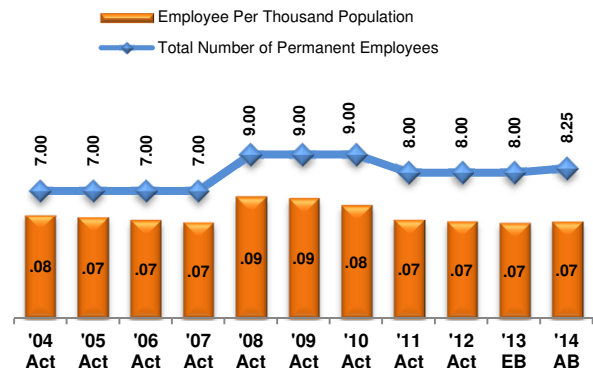
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$518,080	\$530,529	\$506,364	\$572,345	13.0%	7.9%
Supplies & Materials	\$22,128	\$62,952	\$55,490	\$39,635	(28.6%)	(37.0%)
Travel & Training	\$9,826	\$12,160	\$10,970	\$6,700	(38.9%)	(44.9%)
Intragov. Charges	\$116,187	\$116,404	\$116,404	\$113,773	(2.3%)	(2.3%)
Utilities, Services & Misc.	\$972,950	\$1,268,112	\$1,267,435	\$1,371,605	8.2%	8.2%
Capital	\$0	\$7,600	\$7,600	\$0	(100.0%)	(100.0%)
Other	\$43,470	\$874,000	\$874,000	\$74,000	(91.5%)	(91.5%)
Total	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$2,071,757 is \$106,301 or 5.1%.

Operating Expenses	\$1,639,171	\$1,990,157	\$1,956,663	\$2,104,058	7.5%	5.7%
Non-Operating Expenses	\$43,470	\$874,000	\$874,000	\$74,000	(91.5%)	(91.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$7,600	\$7,600	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)

Funding Sources (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$2,006,968	\$2,063,823	\$2,057,143	\$2,098,286	2.0%	1.7%
Grant Revenue	\$21,209	\$67,188	\$67,188	\$81,353	21.1%	21.1%
Interest Revenue	\$27,496	\$50,500	\$41,485	\$40,000	(3.6%)	(20.8%)
Fees and Service Charges						
Other Local Revenues	\$21,104	\$12,000	\$15,467	\$12,000	(22.4%)	0.0%
Other Funding Sources/Transfers	\$0	\$5,000	\$5,000	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$673,246	\$651,980	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	(\$394,136)	\$0	\$0	(\$53,581)		
Dedicated Sources	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)

Description

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

Department Objectives

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase travel visitation through the enhancement and development of festivals, sports, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

Highlights/Significant Changes

- Hotel gross receipts are continuing a recovery trend with an increase over FY2012. FY2014 revenues are being projected with an increase as both nation and statewide trends seem to be following a similar recovery path. Tourism is very dependent upon the state of the economy, recovery in manufacturing and service industry sectors, gas prices and the unemployment rate. Because Columbia continues to be on track with industry projections we feel comfortable budgeting growth.
- The CVB hired a marketing firm and a media buying firm at the end of FY2012. The first initiatives that took place were re-evaluations of the current logo/brand representing the CVB as well as past advertising placements. After research was concluded and focus groups were held, the CVB was able to refocus its advertising campaign to pinpoint those areas, statewide and regional, that matched Columbia's target visitor group. The CVB also launched a new logo and brand in April of FY2013, as well as a fresh marketing campaign. These combined efforts will allow a more streamlined effort in advertising. The CVB will be conducting our first Advertising Effectiveness campaign in Fall/Winter FY14.
- Efforts regarding the development of earned media continued in FY13. 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). Several travel writers have visited Columbia, the articles written by these travel writers are tracked by the CVB.

Highlights/Significant Changes- Continued

- 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 continue working together on strategic planning to further this tourism development and create a stronger initiative.

Strategic Priority: Economic Development, Strategic Objective #1 - Meet the needs of existing visitors and increase tourism by attracting new visitors.

- The CVB contracted with the Tourism Ambassador Institute in late FY12. The two entities worked together to create the Columbia Tourism Ambassador program, which was launched in March 2013. This is a community wide program that serves to increase tourism by training and inspiring hospitality employees, volunteers and anyone who has contact with the public to work together to turn every visitor encounter into a positive experience. As of June 2013, 143 people have passed the program and become Tourism Ambassadors.
- The CVB completed its first strategic plan in the fall of 2013. The five strategic priorities of the CVB are: Effective Destination Marketing, Visitor Focused Community, Sales, Financial Health and Strong Industry Partnerships. The CVB will continue focusing FY14 goals on these five priorities.

Web and Communications

- The CVB now maintains social media profiles on Facebook, Twitter, Pinterest, Instagram, Google+, YouTube and has two blogs (one for general Columbia posts and one for the Mizzou football season). With nearly 2000 Facebook fans and over 4300 Twitter followers, these are the platforms most frequently used by the CVB.
- Media monitoring and outreach is being undertaken using our Cision program as well as in partnership with our public relations firm. Over ten travel journalists have visited Columbia in FY13, resulting in dozens of articles about Columbia as a destination.
- The CVB's website at VisitColumbiaMO.com will be completely redesigned this summer/fall and serves as the primary touch point for potential visitors. For October 2012-June 2013, the site had nearly 89,000 unique visitors with the calendar of events and dining pages being two of the most popular.
- The focus for 2014 includes: finishing the CVB website relaunch, initiating social media contests, continuing to grow our media outreach efforts and creating a comprehensive crisis communications plan.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Operations	8.00	8.00	8.00	8.25	0.25
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	8.00	8.00	8.00	8.25	0.25
Permanent Full-Time	8.00	8.00	8.00	8.25	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.25	0.25

Convention and Visitors Bureau

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Operations						
Personnel Services	\$518,080	\$530,529	\$506,364	\$572,345	13.0%	7.9%
Supplies and Materials	\$22,128	\$62,952	\$55,490	\$39,635	(28.6%)	(37.0%)
Travel and Training	\$9,826	\$12,160	\$10,970	\$6,700	(38.9%)	(44.9%)
Intragovernmental Charges	\$116,187	\$116,404	\$116,404	\$113,773	(2.3%)	(2.3%)
Utilities, Services, & Misc.	\$742,868	\$850,881	\$850,204	\$946,029	11.3%	11.2%
Capital	\$0	\$7,600	\$7,600	\$0	(100.0%)	(100.0%)
Other	\$7,470	\$862,000	\$862,000	\$62,000	(92.8%)	(92.8%)
Total	\$1,416,559	\$2,442,526	\$2,409,032	\$1,740,482	(27.8%)	(28.7%)
Tourism Development						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$230,082	\$417,231	\$417,231	\$425,576	2.0%	2.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$36,000	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Total	\$266,082	\$429,231	\$429,231	\$437,576	1.9%	1.9%
Department Totals						
Personnel Services	\$518,080	\$530,529	\$506,364	\$572,345	13.0%	7.9%
Supplies and Materials	\$22,128	\$62,952	\$55,490	\$39,635	(28.6%)	(37.0%)
Travel and Training	\$9,826	\$12,160	\$10,970	\$6,700	(38.9%)	(44.9%)
Intragovernmental Charges	\$116,187	\$116,404	\$116,404	\$113,773	(2.3%)	(2.3%)
Utilities, Services, & Misc.	\$972,950	\$1,268,112	\$1,267,435	\$1,371,605	8.2%	8.2%
Capital	\$0	\$7,600	\$7,600	\$0	(100.0%)	(100.0%)
Other	\$43,470	\$874,000	\$874,000	\$74,000	(91.5%)	(91.5%)
Total	\$1,682,641	\$2,871,757	\$2,838,263	\$2,178,058	(23.3%)	(24.2%)

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Operations:					
9901 - Assistant City Manager*	0.00	0.00	0.00	0.25	0.25
8950 - Director, Convention & Tourism	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	1.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist	4.00	4.00	4.00	4.00	
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
Total Personnel	8.00	8.00	8.00	8.25	0.25
Permanent Full-Time	8.00	8.00	8.00	8.25	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.25	0.25

*FY 2014 split Assistant City Manager between Convention and Visitors Bureau and Public Communications Fund to reflect supervision over those areas.

Tourism Development:

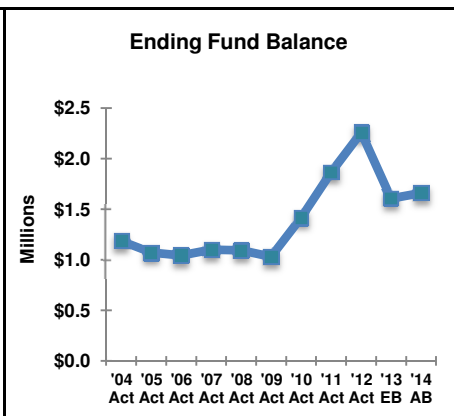
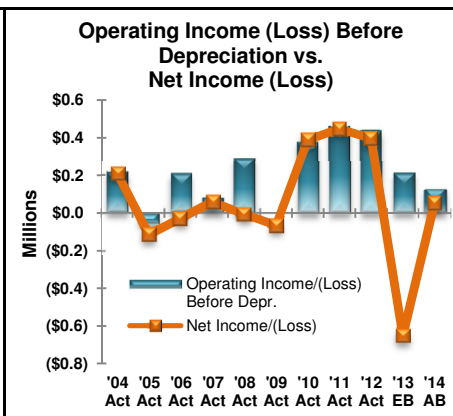
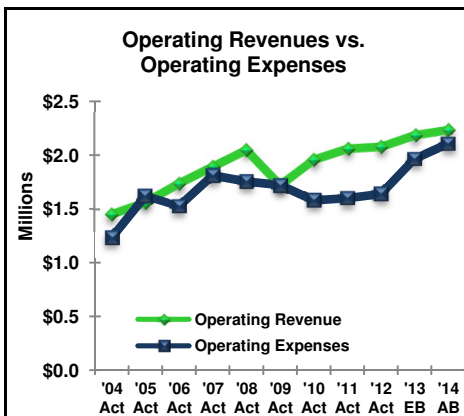
There are no personnel assigned to this budget.

Department Totals					
Permanent Full-Time	8.00	8.00	8.00	8.25	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.25	0.25

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement Convention and Tourism Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Hotel/Motel Tax	\$2,006,968	\$2,063,823	\$2,057,143	\$2,098,286
Grant Revenues	\$21,209	\$67,188	\$67,188	\$81,353
Investment Revenue	\$27,496	\$50,500	\$41,485	\$40,000
Other Miscellaneous Revenues	\$21,104	\$12,000	\$15,467	\$12,000
Total Revenues	\$2,076,777	\$2,193,511	\$2,181,283	\$2,231,639
Expenditures:				
Personnel Services	\$518,080	\$530,529	\$506,364	\$572,345
Supplies & Materials	\$22,128	\$62,952	\$55,490	\$39,635
Travel & Training	\$9,826	\$12,160	\$10,970	\$6,700
Intragovernmental Charges	\$116,187	\$116,404	\$116,404	\$113,773
Utilities, Services & Other Misc.	\$972,950	\$1,268,112	\$1,267,435	\$1,371,605
Capital Additions	\$0	\$7,600	\$7,600	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$1,639,171	\$1,997,757	\$1,964,263	\$2,104,058
Excess (Deficiency) of Revenues Over Expenditures	\$437,606	\$195,754	\$217,020	\$127,581
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$5,000	\$5,000	\$0
Operating Transfers To Other Funds	(\$43,470)	(\$874,000)	(\$874,000)	(\$74,000)
Total Otr. Financing Sources (Uses)	(\$43,470)	(\$869,000)	(\$869,000)	(\$74,000)
Excess (Deficiency) of Revenues Over Expenditures	\$394,136	(\$673,246)	(\$651,980)	\$53,581
Fund Balance, Beg. of Year	\$1,864,084	\$1,639,193	\$2,258,220	\$1,606,240
Fund Balance, End of Year*	\$2,258,220	\$965,947	\$1,606,240	\$1,659,821
Percent Change in Fund Equity	21.14%		(28.87%)	3.34%
* Amount of Restricted Tourism Funds	\$1,044,926	\$855,162	\$855,162	\$855,162



Funding Sources and Uses Convention and Tourism Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$2,006,968	\$2,063,823	\$2,057,143	\$2,098,286
Intragovernmental Revenues **				
Grants	\$21,209	\$67,188	\$67,188	\$81,353
Interest	\$27,496	\$50,500	\$41,485	\$40,000
Fees and Service Charges +				
Other Local Revenues ++	\$21,104	\$12,000	\$15,467	\$12,000
	\$2,076,777	\$2,193,511	\$2,181,283	\$2,231,639
Other Funding Sources/Transfers^	\$0	\$5,000	\$5,000	\$0
Total Financial Sources: Less	\$2,076,777	\$2,198,511	\$2,186,283	\$2,231,639
Appropriated Fund Balance				
Financial Uses				
Operating Expenses	\$1,639,171	\$1,990,157	\$1,956,663	\$2,104,058
Operating Transfers to Other Funds	\$43,470	\$874,000	\$874,000	\$74,000
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$1,682,641	\$2,864,157	\$2,830,663	\$2,178,058
Increase/(Decrease) to Cash	\$394,136	(\$665,646)	(\$644,380)	\$53,581
Beginning Cash and Other Resources		\$1,089,246	\$1,089,246	\$444,866
Projected Ending Cash and Other Resources	\$1,089,246 #	\$423,600	\$444,866	\$498,447
20% of Total Expenditures	\$336,528	\$572,831	\$566,133	\$435,612
Cash Above/(Below) 20% guideline	\$752,718	(\$149,231)	(\$121,267)	\$62,835

Ending Cash and Other Resources for FY 2012 is equal to the Unrestricted Cash and cash equivalents.

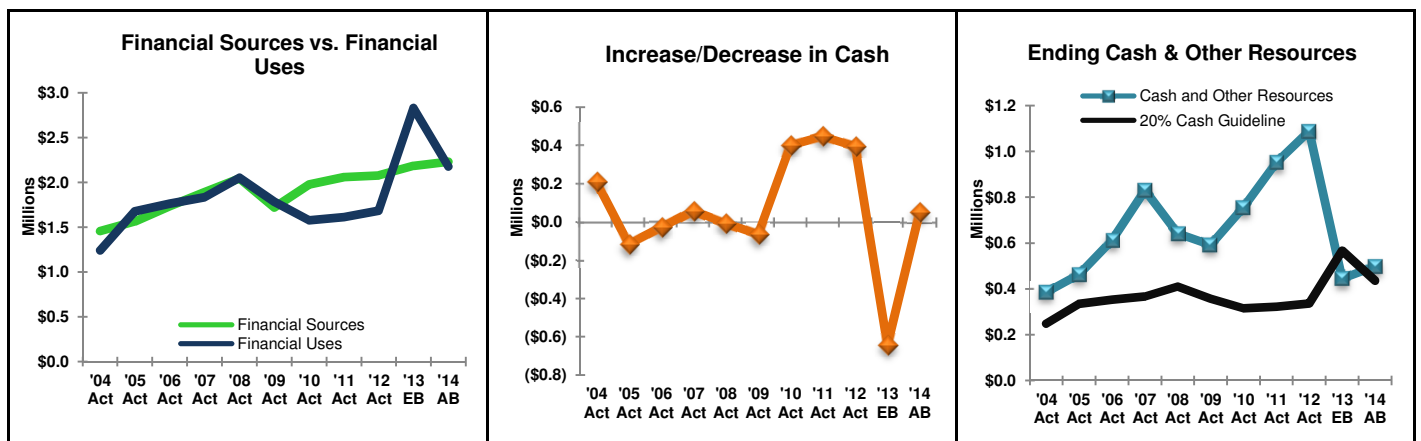
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, Motor Vehicle Tax and Hotel/Motel Tax.

** 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.

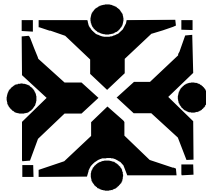
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



Sustainability Fund

(Special Revenue Fund)

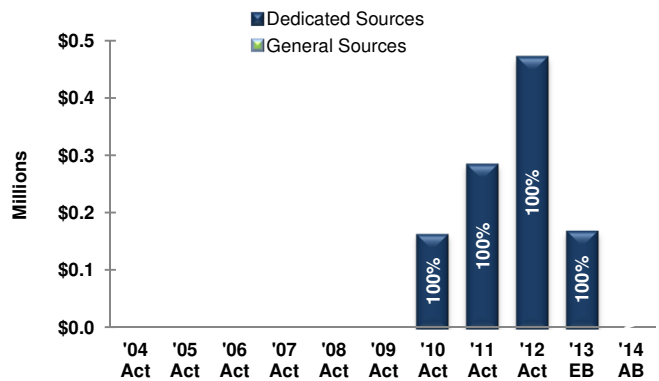


City of Columbia
Columbia, Missouri

Sustainability Fund (Special Revenue Fund)

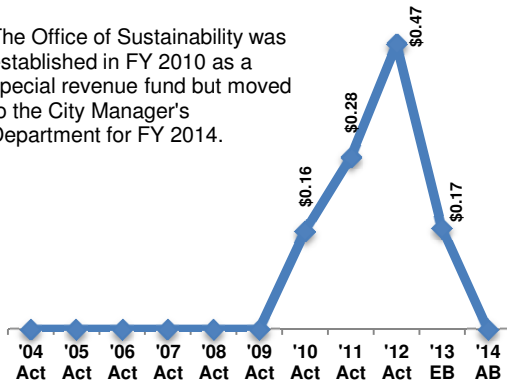
The Office of Sustainability moved to the City Manager's Department in FY 2014.

Funding Sources



Total Expenditures (in Millions)

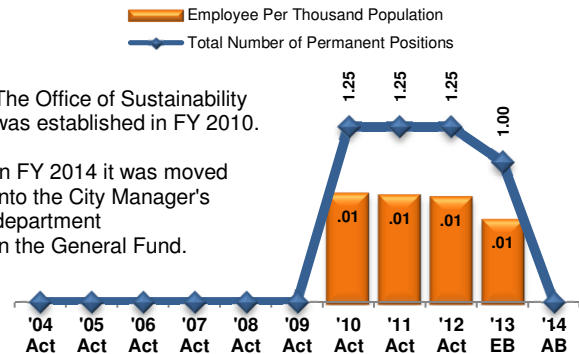
The Office of Sustainability was established in FY 2010 as a special revenue fund but moved to the City Manager's Department for FY 2014.



Permanent Positions

The Office of Sustainability was established in FY 2010.

In FY 2014 it was moved into the City Manager's department in the General Fund.



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$87,659	\$87,210	\$68,724	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$542	\$49,965	\$49,565	\$0	(100.0%)	(100.0%)
Travel & Training	\$994	\$2,600	\$2,185	\$0	(100.0%)	(100.0%)
Intragov. Charges	\$5,706	\$15,601	\$0	\$0	(100.0%)	(100.0%)
Utilities, Services & Misc.	\$353,816	\$45,885	\$46,335	\$0	(100.0%)	(100.0%)
Capital	\$21,030	\$0	\$0	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0	(100.0%)	(100.0%)
Total	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$109,261 is (\$109,261) or -100.0%.

Operating Expenses	\$448,717	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	(100.0%)	(100.0%)
Capital Additions	\$21,030	\$0	\$0	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	(100.0%)	(100.0%)
Total Expenses	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$489,526	\$60,213	\$149,457	\$0	(100.0%)	(100.0%)
Interest	\$2,008	\$0	\$2,707	\$0	(100.0%)	(100.0%)
Fees & Service Charges						
Other Local Revenue						
Oper. Trnsfr from Gen. Fd.	\$100,000	\$69,352	\$69,352	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$71,696	\$0	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	(\$121,787)	\$0	(\$54,707)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)
General Sources	\$0	\$0	\$0	\$0	(100.0%)	(100.0%)
Total Funding Sources	\$469,747	\$201,261	\$166,809	\$0	(100.0%)	(100.0%)

*In FY 2014 - Sustainability was moved into the City Manager's office in the general fund located in the Administrative section of the budget document.

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.

Highlights/Significant Changes

- Moved the Office of Sustainability to become a Division of the City Manager's Office. The Sustainability Office will continue to coordinate and pursue sustainability grants for the City and will continue to reduce the City's consumption of natural resources.

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.

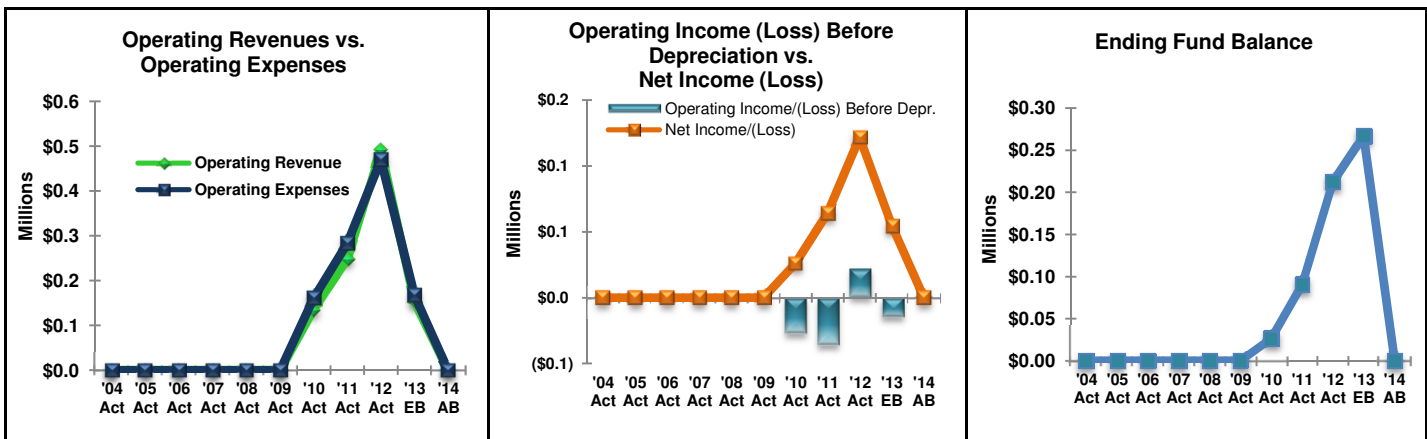
Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
9915 - Sustainability Manager	1.00	1.00	1.00	0.00	(1.00)
1002 - Admin. Support Assistant II	0.25	0.25	0.00	0.00	
Total Personnel	1.25	1.25	1.00	0.00	-1.00
Permanent Full-Time	1.25	1.25	1.00	0.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.25	1.25	1.00	0.00	-1.00

Net Income Statement Sustainability Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014 *
Revenues:				
Grant Revenue	\$489,526	\$60,213	\$149,457	\$0
Investment Revenue	\$2,008	\$0	\$2,707	\$0
Total Revenues	\$491,534	\$60,213	\$152,164	\$0
Expenditures:				
Personnel Services	\$87,659	\$87,210	\$68,724	\$0
Supplies & Materials	\$542	\$49,965	\$49,565	\$0
Travel & Training	\$994	\$2,600	\$2,185	\$0
Intragovernmental Charges	\$5,706	\$15,601	\$0	\$0
Utilities Services & Other Misc.	\$353,816	\$45,885	\$46,335	\$0
Capital Additions	\$21,030	\$0	\$0	\$0
Total Expenditures	\$469,747	\$201,261	\$166,809	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$21,787	(\$141,048)	(\$14,645)	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$100,000	\$69,352	\$69,352	\$0
Operating Transfers To Other Fds.	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$100,000	\$69,352	\$69,352	\$0
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$121,787	(\$71,696)	\$54,707	\$0
Fund Balance Beg. of Year	\$90,527	\$115,977	\$212,314	
Fund Balance End of Year	\$212,314	\$44,281	\$267,021	\$0

*In FY 2014 - Sustainability was moved into the City Manager's office in the general fund located in the Administrative section of the budget document.



Summary of Funding Sources and Uses Sustainability Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$489,526	\$60,213	\$149,457	\$0
Interest	\$2,008	\$0	\$2,707	\$0
Fees and Service Charges +				
Other Local Revenues ++				
	\$491,534	\$60,213	\$152,164	\$0
Other Funding Sources/Transfers^	\$100,000	\$69,352	\$69,352	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$591,534	\$129,565	\$221,516	\$0
Financial Uses				
Operating Expenses	\$448,717	\$201,261	\$166,809	\$0
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$21,030	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$469,747	\$201,261	\$166,809	\$0
Increase/(Decrease) to Cash	\$121,787	(\$71,696)	\$54,707	\$0
Beginning Cash and Other Resources		\$207,975	\$207,975	\$0
Projected Ending Cash and Other Resources	\$207,975 #	\$136,279	\$262,682	\$0
20% of Total Expenditures	\$93,949	\$40,252	\$33,362	\$0
Cash Above/(Below) 20% guideline	\$114,026	\$96,027	\$229,320	\$0

Ending Cash and Other Resources for FY 2012 is equal to the cash and cash equivalents.

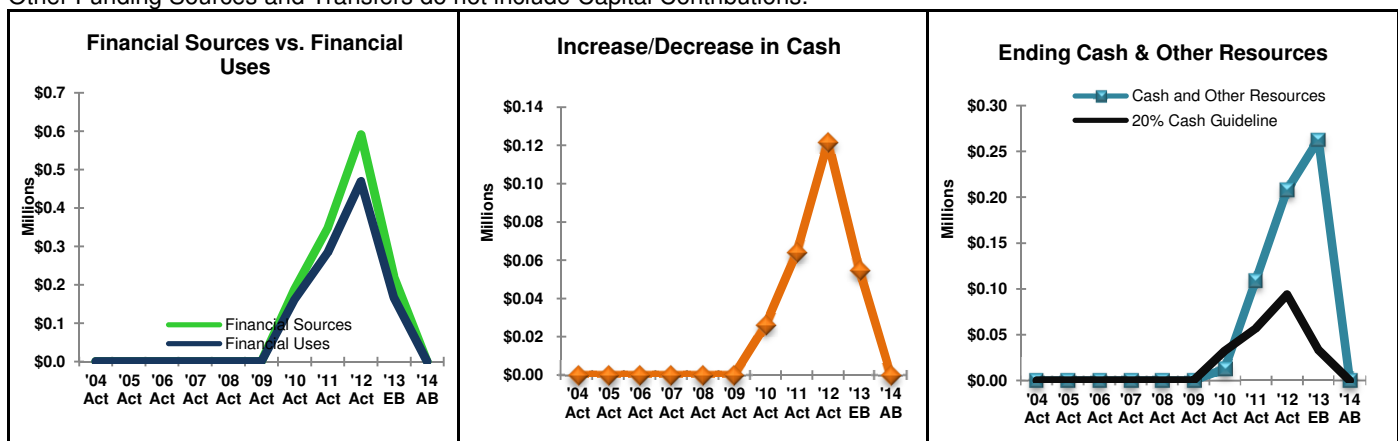
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

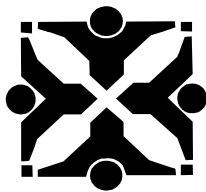
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Contributions Fund

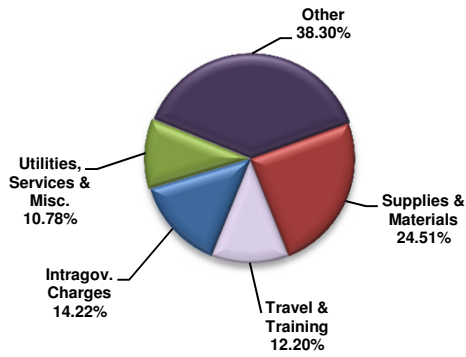
(Trust Fund)



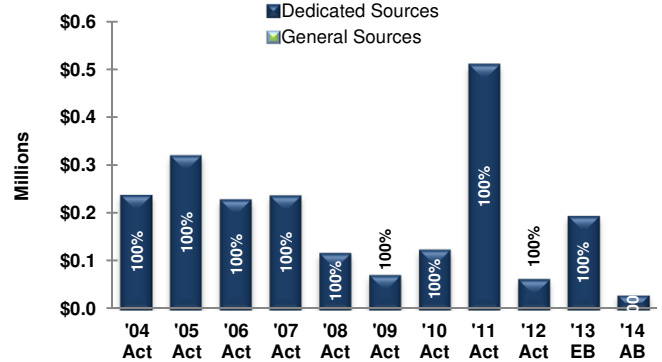
City of Columbia
Columbia, Missouri

Contributions Fund (Trust Fund)

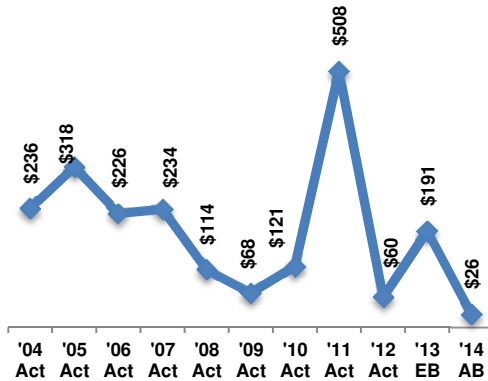
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$2,340	\$6,400	\$6,400	\$6,400	0.0%	0.0%
Travel & Training	\$0	\$3,185	\$3,185	\$3,185	0.0%	0.0%
Intragov. Charges	\$3,703	\$663	\$663	\$3,712	459.9%	459.9%
Utilities, Services & Misc.	\$2,355	\$12,815	\$12,815	\$2,815	(78.0%)	(78.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$51,177	\$168,242	\$168,242	\$10,000	(94.1%)	(94.1%)
Total	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$87,334 is (\$61,222) or -70.1%.

Operating Expenses	\$8,398	\$23,063	\$23,063	\$16,112	(30.1%)	(30.1%)
Non-Operating Expenses	\$51,177	\$168,242	\$168,242	\$10,000	(94.1%)	(94.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$0	\$0	\$0	\$0		
Interest	\$10,379	\$18,052	\$12,614	\$13,500	7.0%	(25.2%)
Fees and Service Charges						
Other Local Revenue	\$95,978	\$145,242	\$148,726	\$10,000	(93.3%)	(93.1%)
Other Funding Sources/Transfers						
Use of Prior Year Sources	\$0	\$28,011	\$29,965	\$2,612	(91.3%)	(90.7%)
Less: Current Year Surplus	(\$46,782)	\$0	\$0	\$0		
Dedicated Sources	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$59,575	\$191,305	\$191,305	\$26,112	(86.4%)	(86.4%)

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.

Department Objectives

The Columbia Trust serves as a channel both to receive and solicit donations for City of Columbia projects which enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on or give to any Columbia Trust-related project.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety, Strategic Objective #2 - Create an environment that encourages a healthy community.

- The Contributions Fund has three ongoing 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.

Highlights/Significant Changes - Continued

- 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. Most any significant enhancement to community life, sponsored or directed by the City, may be a project for the New Century Fund. Recent programs of the New Century Fund were the renovation of the Martin Luther King, Jr. Memorial, establishment of the Hindman
- Discovery Gardens at Stephens Lake Park, and two Columbia Public School System elementary school influenza immunization projects. Two 2013 NCF projects were the Christy Welliver Project, a landscaping amendment to the main entrance of the Park off of Old 63, and the Children's Grove Project, a children-focused garden area initiated by Putting Kids First.
- Share the Light has received approximately \$193,000 in donations since beginning in the summer of 2001. More than \$163,000 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 2013.
- The Columbia Trust helped secure a tract of land to expand the Clyde Wilson Park. The lot was purchased in 2012 and the City will draft plans for park utilization. The Columbia Trust also send acknowledgment letters to many donors to City fund raising projects, including 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, has a self-selected board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of June 2013, there was nearly \$2.5 million in assets administered by the Community Foundation of Central Missouri.

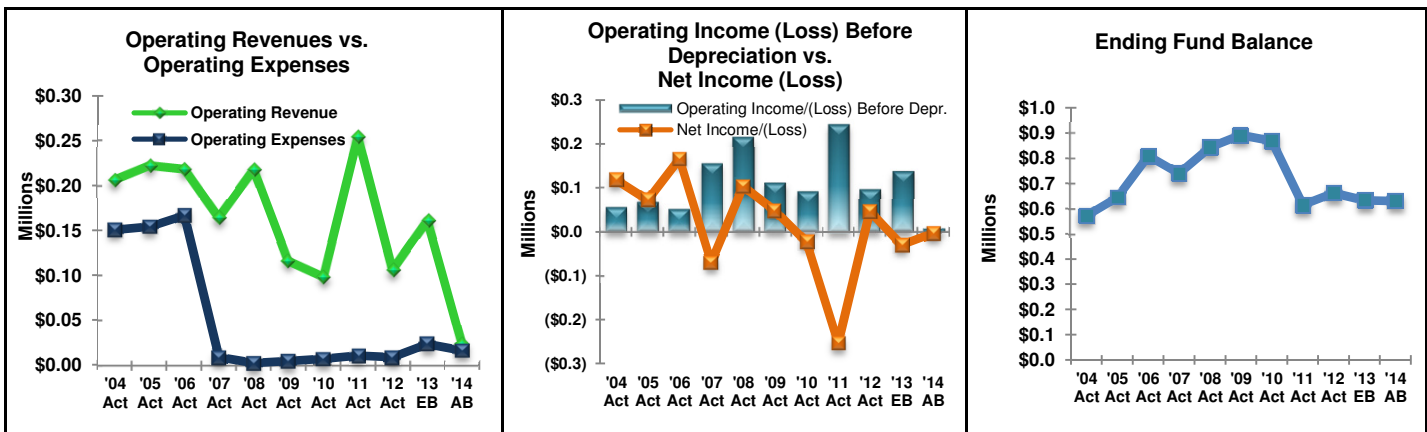
Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
There are no personnel assigned to this budget.					

Net Income Statement Contributions Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$10,379	\$18,052	\$12,614	\$13,500
Other Miscellaneous Revenues	\$95,978	\$145,242	\$148,726	\$10,000
Total Revenues	\$106,357	\$163,294	\$161,340	\$23,500
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$2,340	\$6,400	\$6,400	\$6,400
Travel & Training	\$0	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$3,703	\$663	\$663	\$3,712
Utilities, Services & Other Misc.	\$2,355	\$12,815	\$12,815	\$2,815
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$8,398	\$23,063	\$23,063	\$16,112
Excess (Deficiency) of Revenues Over Expenditures	\$97,959	\$140,231	\$138,277	\$7,388
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$51,177)	(\$168,242)	(\$168,242)	(\$10,000)
Total Otr. Financing Sources (Uses)	(\$51,177)	(\$168,242)	(\$168,242)	(\$10,000)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$46,782	(\$28,011)	(\$29,965)	(\$2,612) ^
Fund Balance, Beg. of Year As Restated	\$615,191	\$623,752	\$661,973	\$632,008
Fund Balance, End of Year	\$661,973	\$595,741	\$632,008	\$629,396
Percent Change in Fund Equity	7.60%		(4.53%)	(0.41%)

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



Funding Sources and Uses Contributions Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$10,379	\$18,052	\$12,614	\$13,500
Fees and Service Charges +				
Other Local Revenues ++	\$95,978	\$145,242	\$148,726	\$10,000
	<u>\$106,357</u>	<u>\$163,294</u>	<u>\$161,340</u>	<u>\$23,500</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$106,357</u></u>	<u><u>\$163,294</u></u>	<u><u>\$161,340</u></u>	<u><u>\$23,500</u></u>
Financial Uses				
Operating Expenses	\$8,398	\$23,063	\$23,063	\$16,112
Operating Transfers to Other Funds	\$51,177	\$168,242	\$168,242	\$10,000
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u><u>\$59,575</u></u>	<u><u>\$191,305</u></u>	<u><u>\$191,305</u></u>	<u><u>\$26,112</u></u>
Increase/(Decrease) to Cash	<u><u>\$46,782</u></u>	<u><u>(\$28,011)</u></u>	<u><u>(\$29,965)</u></u>	<u><u>(\$2,612)</u></u>
Beginning Cash and Other Resources		\$237,732	\$237,732	\$207,767
Projected Ending Cash and Other Resources	<u><u>\$237,732</u></u> #	<u><u>\$209,721</u></u>	<u><u>\$207,767</u></u>	<u><u>\$205,155</u></u>
20% of Total Expenditures	\$11,915	\$38,261	\$38,261	\$5,222
Cash Above/(Below) 20% guideline	<u><u>\$225,817</u></u>	<u><u>\$171,460</u></u>	<u><u>\$169,506</u></u>	<u><u>\$199,933</u></u>

Ending Cash and Other Resources for FY 2012 is equal to the Assigned Fund Balance.

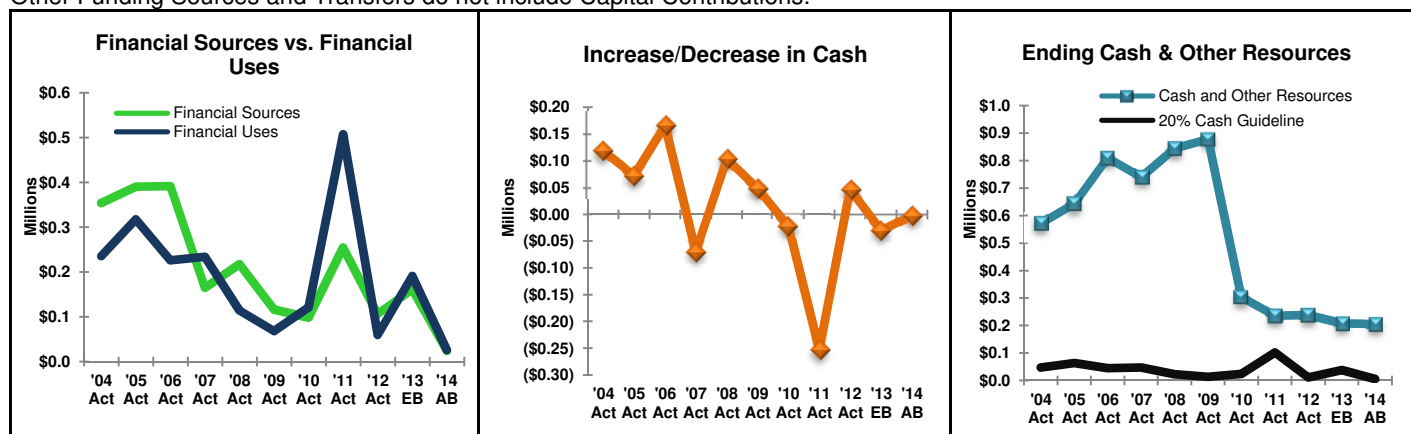
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



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Parks and Recreation



Description

The Parks and Recreation Department oversees about 3,040 acres of park land and maintains 78 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.

Recreation Services Fund

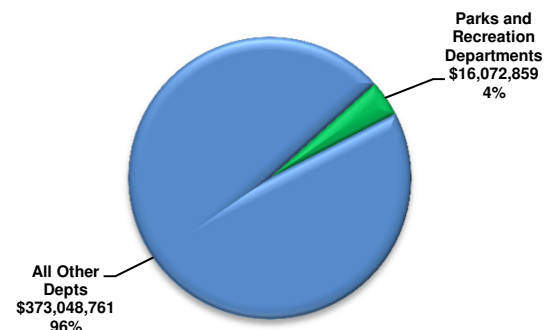
The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, 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 & Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

Capital Projects Fund

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

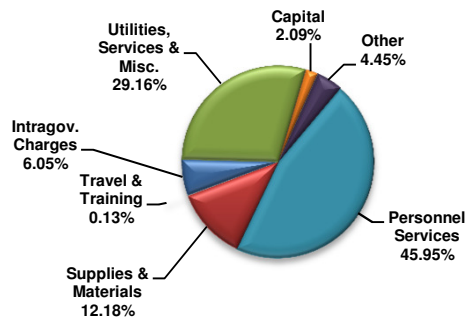
Parks Sales Tax Fund

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a 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 is included in this section.

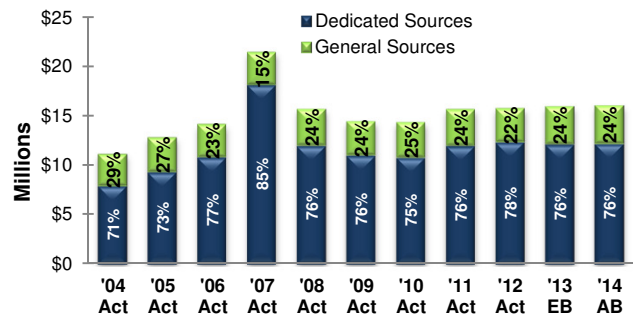


Parks and Recreation Summary *

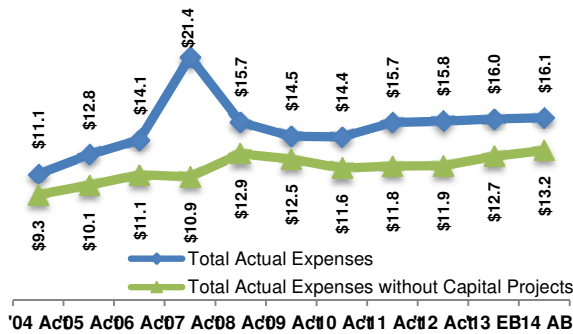
FY 2014 Total Expenditures By Category



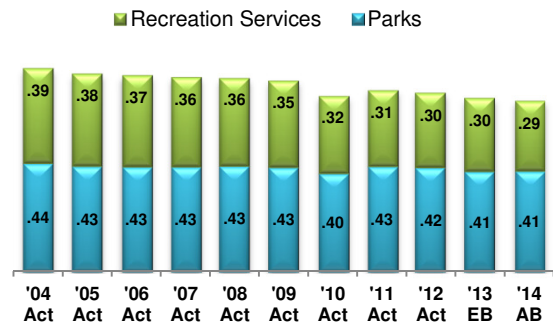
Funding Sources *



Expenditure History (in Millions) *



Total Employees Per Thousand



* Graphs and tables do NOT include Parks Sales Tax since money from that fund is transferred into the other three funds and are already reflected in the expenses of those funds.

Net Appropriations (Where the Money Goes)*

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$6,820,742	\$7,269,950	\$7,132,613	\$7,384,922	3.5%	1.6%
Supplies & Materials	\$2,636,758	\$1,870,725	\$2,354,441	\$1,957,418	(16.9%)	4.6%
Travel & Training	\$15,715	\$20,516	\$18,064	\$20,807	15.2%	1.4%
Intragov. Charges	\$911,705	\$979,802	\$979,802	\$971,978	(0.8%)	(0.8%)
Utilities, Services & Misc.	\$4,322,483	\$5,201,358	\$3,457,871	\$4,686,273	35.5%	(9.9%)
Capital	\$441,436	\$410,590	\$1,391,829	\$335,900	(75.9%)	(18.2%)
Other	\$634,476	\$623,813	\$641,623	\$715,561	11.5%	14.7%
Total *	\$15,783,315	\$16,376,754	\$15,976,243	\$16,072,859	0.6%	(1.9%)

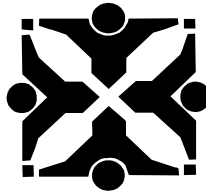
The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$15,828,559 is \$244,300 or 1.5%.

Operating Expenses	\$10,969,373	\$12,057,314	\$11,655,643	\$12,161,398	4.3%	0.9%
Non-Operating Expenses	\$674,524	\$623,813	\$643,734	\$709,752	10.3%	13.8%
Debt Service	\$1,901	\$0	\$0	\$5,809		
Capital Additions	\$224,165	\$410,590	\$391,829	\$335,900	(14.3%)	(18.2%)
Capital Projects	\$3,913,352	\$3,285,037	\$3,285,037	\$2,860,000	(12.9%)	(12.9%)
Total Expenses *	\$15,783,315	\$16,376,754	\$15,976,243	\$16,072,859	0.6%	(1.9%)

Funding Sources (Where the Money Comes From) *

Grants	\$12,010	\$0	\$5,000	\$7,500	50.0%	
Interest	\$29,070	\$60,000	\$43,184	\$42,318	(2.0%)	(29.5%)
Fees and Service Charges	\$4,373,766	\$4,500,100	\$4,388,623	\$4,528,964	3.2%	0.6%
Other Local Revenues	\$156,954	\$110,390	\$136,576	\$93,584	(31.5%)	(15.2%)
Operating Transfers	\$6,117,167	\$6,257,334	\$6,257,334	\$6,395,955	2.2%	2.2%
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contr./Donations	\$28,780	\$92,771	\$92,771	\$10,000	(89.2%)	(89.2%)
Use of Fund Balance	\$1,590,574	\$1,423,297	\$1,159,574	\$1,087,557	(6.2%)	(23.6%)
Dedicated Sources	\$12,308,321	\$12,443,892	\$12,083,062	\$12,165,878	0.7%	(2.2%)
General Sources	\$3,474,994	\$3,932,862	\$3,893,181	\$3,906,981	0.4%	(0.7%)
Total Funding Sources *	\$15,783,315	\$16,376,754	\$15,976,243	\$16,072,859	0.6%	(1.9%)

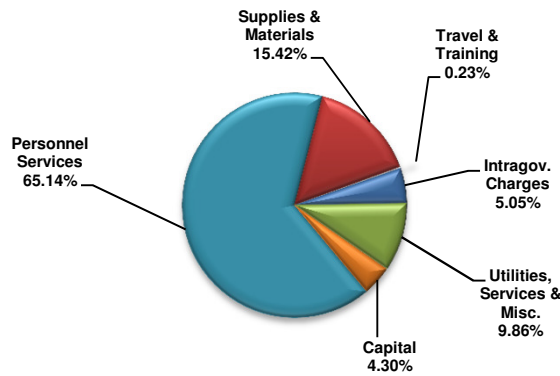
Parks and Recreation - General Fund Operations



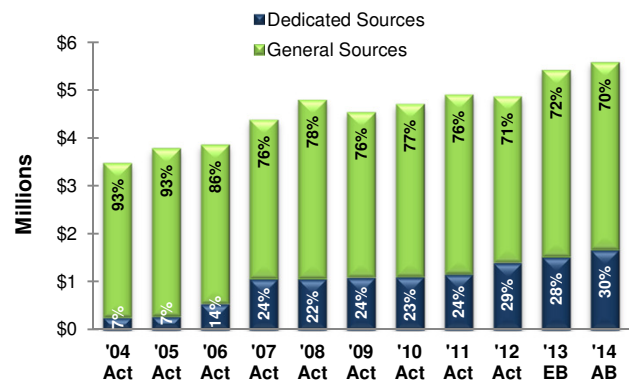
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

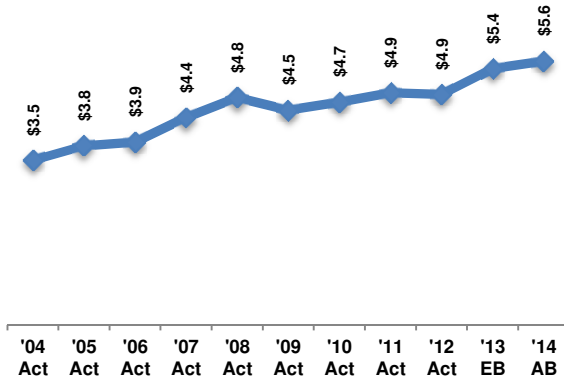
FY 2014 Total Expenditures By Category



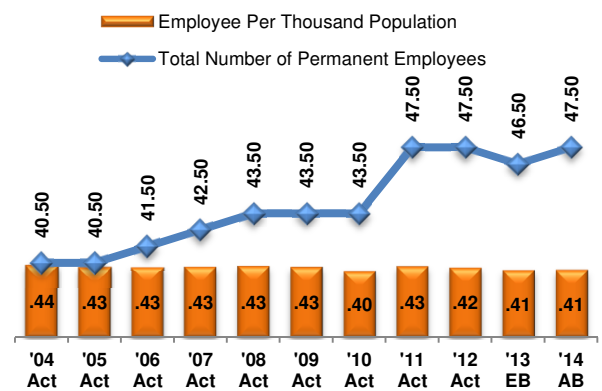
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	3,314,317	3,534,419	3,587,770	3,630,680	1.2%	2.7%
Supplies & Materials	716,813	812,901	754,888	859,454	13.9%	5.7%
Travel & Training	11,390	12,330	12,245	12,630	3.1%	2.4%
Intragov. Charges	234,205	263,288	263,288	281,488	6.9%	6.9%
Utilities, Services & Misc.	381,166	525,867	505,572	549,752	8.7%	4.5%
Capital	210,778	292,000	288,396	239,500	(17.0%)	(18.0%)
Other	0	0	0	0		
Total	4,868,669	5,440,805	5,412,159	5,573,504	3.0%	2.4%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$5,409,556 is \$163,948 or 3.0%.

Summary						
Operating Expenses	4,657,891	5,148,805	5,123,763	5,334,004	4.1%	3.6%
Non-Operating Expenses	0	0	0	0		
Debt Service	0	0	0	0		
Capital Additions	210,778	292,000	288,396	239,500	(17.0%)	(18.0%)
Capital Projects (Budgeted in the Capital Projects Fund)	0	0	0	0		
Total Expenses	4,868,669	5,440,805	5,412,159	5,573,504	3.0%	2.4%

Funding Sources (Where the Money Comes From)

Other Local Revenues	127,753	86,444	92,479	72,584	(21.5%)	(16.0%)
Grants	12,010	0	5,000	7,500	50.0%	
Operating Transfer (Parks Sales Tax)	1,253,912	1,421,499	1,421,499	1,586,439	11.6%	11.6%
Dedicated Sources	1,393,675	1,507,943	1,518,978	1,666,523	9.7%	10.5%
General Sources	3,474,994	3,932,862	3,893,181	3,906,981	0.4%	(0.7%)
Total Funding Sources	4,868,669	5,440,805	5,412,159	5,573,504	3.0%	2.4%

Parks and Recreation - General Fund Operations

110-50 to 110-59

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

Strategic Priority: Health, Well-Being and Safety,
Strategic Objective #2- Increase investment and participation in cultural and recreational activities.

- Total Supplies and Materials have been increased by \$57,553 to provide additional funds for several divisions due to expansion of parks and facilities. Horticultural supplies has been increased by \$18,370 to begin replacing plant material lost due to the 2012 drought and to continue maintenance of recently completed areas such as the Hindman Gardens. Janitorial supplies has been increased by \$16,674 to cover expenses associated with the addition of new parks, trails, restrooms, and shelters, and construction materials have been increased by \$5,150 to cover the cost associated with building replacement picnic tables and replacing old park benches.

Highlights/Significant Changes (cont.)

- Total Personnel is up \$41,069 or 1.14% and includes the addition of a Parks & Facilities Specialist position for Park Maintenance and Operations. The position is funded by the permanent Park Sales Tax.
- Fleet replacement is budgeted at \$239,500 in FY 2014.
- Total Utilities, Services and Other Miscellaneous have been increased by \$23,885 due to a 5% increase in the water rate and expenses associated with adding additional parks and facilities.
- FY 2012 General Fund savings of \$60,721 is reflected in the FY 2013 adjusted budget for Parks and Recreation (\$10,721) and in the Capital Projects Fund (\$50,000).
- This budget reflects an increase of \$14,674 to the CARE personnel services category. The additional funds will financially support the hiring of one additional summer Job Coach/Mentor and 10 summer Trainees and re-establish FY 2012 budget allocations.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	6.50	6.50	6.50	6.50	
Parks Planning & Development	23.00	24.00	24.00	24.00	
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Management	16.00	14.00	14.00	15.00	1.00
Total Personnel	47.50	46.50	46.50	47.50	1.00
Permanent Full-Time	47.50	46.50	46.50	47.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.50	46.50	46.50	47.50	1.00

General Fund Support For Parks

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
General Fund Parks Budget				
General Fund Operating Subsidy to Rec. Services Fund	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504
Total General Fund Support for Parks	\$1,356,910	\$1,156,910	\$1,156,910	\$1,156,910
Less: Parks Sales Tax Transfer to General Fd.	\$6,225,579	\$6,597,715	\$6,569,069	\$6,730,414
Total General Fund Support for Parks and Rec.	(\$1,253,912)	(\$1,421,499)	(\$1,421,499)	(\$1,586,439)
	\$4,971,667	\$5,176,216	\$5,147,570	\$5,143,975
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget				
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
Total FY 2001 General Fund Support for Parks & Rec.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
	\$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	\$403,389	\$607,938	\$579,292	\$575,697

Parks & Recreation

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration						
Personnel Services	\$434,797	\$508,409	\$506,715	\$486,284	(4.0%)	(4.4%)
Supplies and Materials	\$15,514	\$24,666	\$29,240	\$29,340	0.3%	18.9%
Travel and Training	\$2,911	\$2,120	\$2,101	\$3,159	50.4%	49.0%
Intragovernmental Charges	\$1,861	\$3,762	\$3,762	\$652	(82.7%)	(82.7%)
Utilities, Services, & Misc.	\$42,647	\$46,550	\$43,520	\$43,678	0.4%	(6.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$497,730	\$585,507	\$585,338	\$563,113	(3.8%)	(3.8%)
Career Awareness & Related Experience Program (CARE)						
Personnel Services	\$426,763	\$432,389	\$441,391	\$460,544	4.3%	6.5%
Supplies and Materials	\$13,537	\$12,087	\$12,099	\$13,587	12.3%	12.4%
Travel and Training	\$0	\$0	\$0	\$300		
Intragovernmental Charges	\$6,727	\$6,193	\$6,193	\$1,604	(74.1%)	(74.1%)
Utilities, Services, & Misc.	\$10,323	\$18,201	\$13,264	\$16,401	23.7%	(9.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$457,350	\$468,870	\$472,947	\$492,436	4.1%	5.0%
Planning and Development						
Personnel Services	\$1,453,680	\$1,603,217	\$1,644,488	\$1,611,075	(2.0%)	0.5%
Supplies and Materials	\$151,713	\$170,358	\$165,612	\$187,781	13.4%	10.2%
Travel and Training	\$4,102	\$4,526	\$4,462	\$4,047	(9.3%)	(10.6%)
Intragovernmental Charges	\$49,004	\$46,758	\$46,758	\$54,126	15.8%	15.8%
Utilities, Services, & Misc.	\$62,859	\$72,904	\$65,119	\$81,931	25.8%	12.4%
Capital	\$5,453	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,726,811	\$1,897,763	\$1,926,439	\$1,938,960	0.6%	2.2%
Parks Management						
Personnel Services	\$999,077	\$990,404	\$995,176	\$1,072,777	7.8%	8.3%
Supplies and Materials	\$536,049	\$605,790	\$547,937	\$628,746	14.7%	3.8%
Travel and Training	\$4,377	\$5,684	\$5,682	\$5,124	(9.8%)	(9.9%)
Intragovernmental Charges	\$176,613	\$206,575	\$206,575	\$225,106	9.0%	9.0%
Utilities, Services, & Misc.	\$265,337	\$388,212	\$383,669	\$407,742	6.3%	5.0%
Capital	\$205,325	\$292,000	\$288,396	\$239,500	(17.0%)	(18.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,186,778	\$2,488,665	\$2,427,435	\$2,578,995	6.2%	3.6%
Department Totals						
Personnel Services	\$3,314,317	\$3,534,419	\$3,587,770	\$3,630,680	1.2%	2.7%
Supplies and Materials	\$716,813	\$812,901	\$754,888	\$859,454	13.9%	5.7%
Travel and Training	\$11,390	\$12,330	\$12,245	\$12,630	3.1%	2.4%
Intragovernmental Charges	\$234,205	\$263,288	\$263,288	\$281,488	6.9%	6.9%
Utilities, Services, & Misc.	\$381,166	\$525,867	\$505,572	\$549,752	8.7%	4.5%
Capital	\$210,778	\$292,000	\$288,396	\$239,500	(17.0%)	(18.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$4,868,669	\$5,440,805	\$5,412,159	\$5,573,504	3.0%	2.4%

Parks & Recreation

Authorized Personnel By Division

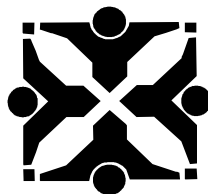
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8760 - Asst. Director, Parks & Rec	1.00	1.00	1.00	1.00	
4802 - Public Information Spec.	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.50	1.50	1.50	1.50	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	6.50	6.50	6.50	6.50	
Permanent Full-Time	6.50	6.50	6.50	6.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.50	6.50	6.50	6.50	
Career Awareness & Related Experience Program (CARE)					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4101 - Planner	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
2415 - Park Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	7.00	8.00	8.00	8.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2396 - Maintenance Technician-773	3.00	3.00	3.00	3.00	
2300 - Equipment Operator II-773	3.00	3.00	3.00	3.00	
Total Personnel	23.00	24.00	24.00	24.00	
Permanent Full-Time	23.00	24.00	24.00	24.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.00	24.00	24.00	24.00	
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	2.00	2.00	2.00	2.00	
2417 - Parks & Facilities Specialist	0.00	0.00	0.00	1.00	1.00
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2396 - Maintenance Technician-773	4.50	5.00	5.00	5.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2107 - Vehicle Mechanic	1.50	0.00	0.00	0.00	
2105 - Vehicle Maintenance Supv. II	1.00	0.00	0.00	0.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	16.00	14.00	14.00	15.00	1.00
Permanent Full-Time	16.00	14.00	14.00	15.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.00	14.00	14.00	15.00	1.00
Department Totals					
Permanent Full-Time	47.50	46.50	46.50	47.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.50	46.50	46.50	47.50	1.00

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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Recreation Services

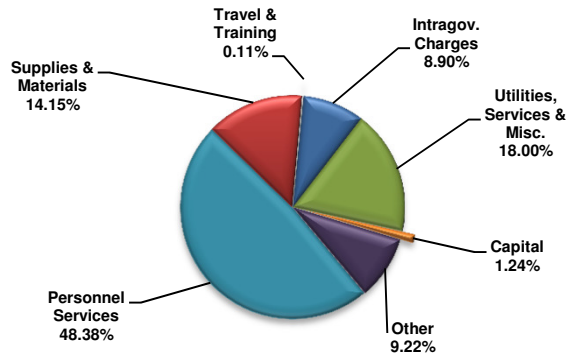
(Enterprise Fund)



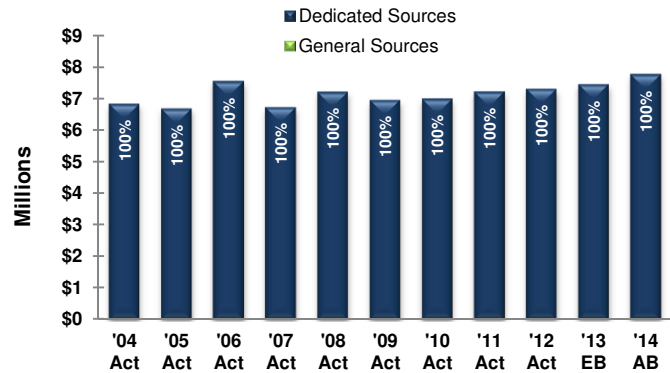
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

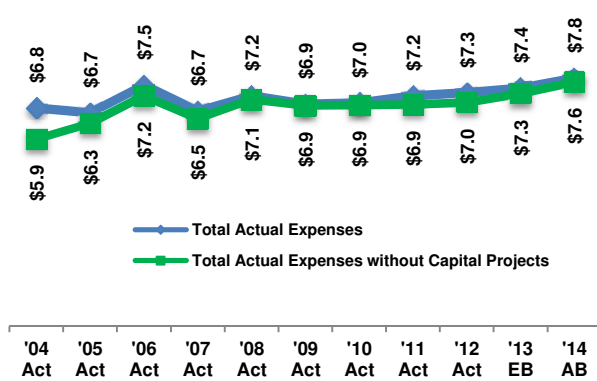
FY 2014 Total Expenditures By Category



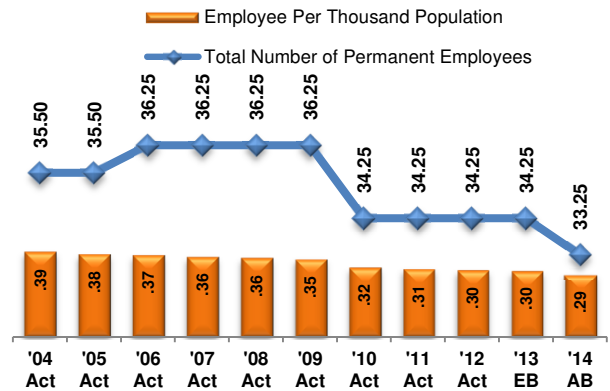
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$3,482,678	\$3,735,531	\$3,533,794	\$3,754,242	6.2%	0.5%
Supplies & Materials	\$1,154,190	\$1,057,824	\$1,115,756	\$1,097,964	(1.6%)	3.8%
Travel & Training	\$4,325	\$8,186	\$5,819	\$8,177	40.5%	(0.1%)
Intragov. Charges	\$677,500	\$716,514	\$716,514	\$690,490	(3.6%)	(3.6%)
Utilities, Services & Misc.	\$1,339,097	\$1,558,771	\$1,330,425	\$1,396,521	5.0%	(10.4%)
Capital	\$13,387	\$118,590	\$103,433	\$96,400	(6.8%)	(18.7%)
Other	\$634,476	\$623,813	\$641,623	\$715,561	11.5%	14.7%
Total	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$7,800,783 is (\$41,428) or -0.5%.

Summary

Operating Expenses	\$6,311,482	\$6,908,509	\$6,531,880	\$6,827,394	4.5%	(1.2%)
Non-Operating Expenses	\$674,524	\$623,813	\$643,734	\$709,752	10.3%	13.8%
Debt Service	\$1,901	\$0	\$0	\$5,809		
Capital Additions	\$13,387	\$118,590	\$103,433	\$96,400	(6.8%)	(18.7%)
Capital Projects	\$304,359	\$168,317	\$168,317	\$120,000	(28.7%)	(28.7%)
Total Expenses	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)

Funding Sources (Where the Money Comes From)

Interest Revenue	\$29,070	\$60,000	\$43,184	\$42,318	(2.0%)	(29.5%)
Fees & Service Charges	\$4,373,766	\$4,500,100	\$4,388,623	\$4,528,964	3.2%	0.6%
Other Local Revenues	\$29,201	\$23,946	\$44,097	\$21,000	(52.4%)	(12.3%)
Capital Contribution	\$0	\$39,871	\$39,871	\$0	(100.0%)	(100.0%)
Oper. Trnsfr (from Gen. Fd)	\$1,356,910	\$1,156,910	\$1,156,910	\$1,156,910	0.0%	0.0%
Oper. Trnsfr (from Parks STax)	\$850,105	\$1,050,105	\$1,050,105	\$1,060,606	1.0%	1.0%
Oper. Trnsfr (Other)	\$39,000	\$12,000	\$12,000	\$12,000	0.0%	0.0%
Use of Prior Year Resources	\$627,601	\$976,297	\$712,574	\$937,557	31.6%	(4.0%)
Dedicated Sources	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)

Recreation Services Fund

Fund 552

Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, psychological, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Aquatics; Community Recreation; Golf /Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs/Classes; Adapted Community Recreation; Adapted Sports/Special Olympics; and the Activity and Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety, Strategic Objective #2- Increase investment and participation in cultural and recreational activities

- Budget reflects no significant changes.
- Budget includes \$1,156,910 subsidy from General Fund and \$1,060,606 subsidy from the Park Sales Tax.
- Activity & Recreation Center (ARC) budget includes \$44,400 of expenditures for equipment replacement. Net cost to ARC operating budget is \$0. Funds will be transferred from Recreation Center Improvement Fee (RCIF) account to cover these expenses. The RCIF generates \$65,000-\$70,000 annually.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Parks and Maintenance	8.00	8.33	8.33	7.33	(1.00)
Recreation	15.75	15.75	15.75	16.25	0.50
Recreation Center	10.50	10.17	10.17	9.67	(0.50)
Total Personnel	34.25	34.25	34.25	33.25	(1.00)
Permanent Full-Time	33.50	33.50	33.50	32.50	(1.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	33.25	(1.00)

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Interest	\$42,318	\$42,318	\$42,318	\$42,318	\$42,318
Fees & Svc Charges	\$4,528,964	\$4,574,254	\$4,619,997	\$4,666,197	\$4,712,859
Other Local Revenues	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
Operating Subsidy - General Fund	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910	\$1,156,910
Operating Subsidy - Parks Sales Tax	\$1,060,606	\$1,071,212	\$1,081,924	\$1,092,743	\$1,103,670
Other Funding Sources/Transfers	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Financial Sources	\$6,821,798	\$6,877,694	\$6,934,149	\$6,991,168	\$7,048,757
Operating Expenses	\$6,827,394	\$6,942,898	\$7,061,725	\$7,182,731	\$7,305,956
Transfer to Capital Project Fund	\$67,788	\$98,620	\$98,620	\$98,620	\$0
Capital Additions	\$96,400	\$108,590	\$108,590	\$108,590	\$108,590
Total Uses	\$6,991,582	\$7,150,108	\$7,268,935	\$7,389,941	\$7,414,546
Sources Over/(Under) Uses	(\$169,784)	(\$272,414)	(\$334,786)	(\$398,773)	(\$365,789)
Beginning Cash Forward	\$1,804,118	\$1,634,334	\$1,361,920	\$1,027,134	\$628,361
Projected Ending Cash	\$1,634,334	\$1,361,920	\$1,027,134	\$628,361	\$262,572
Amount Over/(Under) 20% Guideline	\$236,018	(\$68,102)	(\$426,653)	(\$849,627)	(\$1,220,337)

Cost Recovery Information

	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Goal
Sports					
Annual Estimated Participations	108,996	106,117	110,000	110,000	
Program Costs	995,406	859,833	847,999	1,015,399	
Program Revenues	466,979	501,991	526,484	570,000	
Percent of Cost Recovered	46.91%	58.38%	62.09%	56.14%	60%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	70,697	76,050	80,000	80,000	
Program Costs	628,941	648,762	674,581	734,529	
Program Revenues	230,977	232,656	239,000	262,000	
Percent of Cost Recovered	36.72%	35.86%	35.43%	35.67%	40%
Golf					
Annual Estimated Participations	76,635	86,686	76,000	80,000	
Program Costs	1,225,241	1,268,985	1,282,426	1,340,507	
Program Revenues	1,032,180	1,224,091	1,097,586	1,141,000	
Percent of Cost Recovered	84.24%	96.46%	85.59%	85.12%	90%
Senior Adult					
Annual Estimated Participations	20,138	22,589	22,000	22,000	
Program Costs	115,158	112,521	122,192	101,037	
Program Revenues	17,052	9,365	11,225	13,435	
Percent of Cost Recovered	14.81%	8.32%	9.19%	13.30%	15%
Oak Tours					
Annual Estimated Participations	6,504	6,434	6,500	6,500	
Program Costs	102,724	79,951	110,571	102,328	
Program Revenues	70,607	36,240	85,525	85,615	
Percent of Cost Recovered	68.73%	45.33%	77.35%	83.67%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	26,389	36,076	35,000	35,000	
Program Costs	151,180	158,151	164,675	168,314	
Program Revenues	35,881	35,100	36,010	34,000	
Percent of Cost Recovered	23.73%	22.19%	21.87%	20.20%	20%
Classes/Special Events					
Annual Estimated Participations	73,463	93,363	90,000	90,000	
Program Costs	342,768	328,312	345,942	331,041	
Program Revenues	165,893	148,414	157,750	160,050	
Percent of Cost Recovered	48.40%	45.21%	45.60%	48.35%	50%
Community Recreation					
Annual Estimated Participations	48,574	61,245	60,000	60,000	
Program Costs	328,503	426,648	449,577	482,229	
Program Revenues	24,734	30,944	28,000	29,000	
Percent of Cost Recovered	7.53%	7.25%	6.23%	6.01%	8%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	350,954	353,442	355,000	355,000	
Program Costs	1,663,101	1,699,928	1,763,334	1,832,515	
Program Revenues	1,760,370	1,786,669	1,776,198	1,826,000	
Percent of Cost Recovered	105.85%	105.10%	100.73%	99.64%	100%

Recreation Services

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Park Services						
Personnel Services	\$580,666	\$637,643	\$613,441	\$642,528	4.7%	0.8%
Supplies & Materials	\$358,095	\$403,535	\$372,784	\$441,599	18.5%	9.4%
Travel & Training	\$802	\$908	\$785	\$908	15.7%	0.0%
Intragovernmental Charges	\$62,209	\$60,697	\$60,697	\$65,094	7.2%	7.2%
Utilities, Services & Misc.	\$469,713	\$555,819	\$490,583	\$531,460	8.3%	(4.4%)
Capital	\$13,387	\$96,000	\$85,433	\$64,000	(25.1%)	(33.3%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,484,872	\$1,754,602	\$1,623,723	\$1,745,589	7.5%	(0.5%)
Recreation						
Personnel Services	\$1,806,165	\$1,928,144	\$1,832,821	\$1,960,961	7.0%	1.7%
Supplies & Materials	\$409,092	\$422,539	\$383,994	\$435,765	13.5%	3.1%
Travel & Training	\$1,882	\$4,245	\$3,497	\$4,236	21.1%	(0.2%)
Intragovernmental Charges	\$484,630	\$492,836	\$492,836	\$467,747	(5.1%)	(5.1%)
Utilities, Services & Misc.	\$419,760	\$484,113	\$465,668	\$397,056	(14.7%)	(18.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$334,212	\$331,459	\$340,521	\$414,037	21.6%	24.9%
Total	\$3,455,741	\$3,663,336	\$3,519,337	\$3,679,802	4.6%	0.4%
Recreation Center						
Personnel Services	\$1,095,847	\$1,169,744	\$1,087,532	\$1,150,753	5.8%	(1.6%)
Supplies & Materials	\$222,906	\$231,750	\$225,358	\$220,600	(2.1%)	(4.8%)
Travel & Training	\$1,641	\$3,033	\$1,537	\$3,033	97.3%	0.0%
Intragovernmental Charges	\$130,661	\$162,981	\$162,981	\$157,649	(3.3%)	(3.3%)
Utilities, Services & Misc.	\$309,362	\$350,522	\$339,477	\$348,005	2.5%	(0.7%)
Capital	\$0	\$22,590	\$18,000	\$32,400	80.0%	43.4%
Other	\$300,264	\$292,354	\$301,102	\$301,524	0.1%	3.1%
Total	\$2,060,681	\$2,232,974	\$2,135,987	\$2,213,964	3.7%	(0.9%)
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$164,097	\$0	\$133,620	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$140,262	\$168,317	\$34,697	\$120,000	245.9%	(28.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$304,359	\$168,317	\$168,317	\$120,000	(28.7%)	(28.7%)
Department Totals						
Personnel Services	\$3,482,678	\$3,735,531	\$3,533,794	\$3,754,242	6.2%	0.5%
Supplies and Materials	\$1,154,190	\$1,057,824	\$1,115,756	\$1,097,964	(1.6%)	3.8%
Travel and Training	\$4,325	\$8,186	\$5,819	\$8,177	40.5%	(0.1%)
Intragovernmental Charges	\$677,500	\$716,514	\$716,514	\$690,490	(3.6%)	(3.6%)
Utilities, Services, & Misc.	\$1,339,097	\$1,558,771	\$1,330,425	\$1,396,521	5.0%	(10.4%)
Capital	\$13,387	\$118,590	\$103,433	\$96,400	(6.8%)	(18.7%)
Other	\$634,476	\$623,813	\$641,623	\$715,561	11.5%	14.7%
Total	\$7,305,653	\$7,819,229	\$7,447,364	\$7,759,355	4.2%	(0.8%)

Recreation Services

Authorized Positions By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Park Services					
2418 - Sports Turf Specialist	0.00	0.00	0.00	1.00	1.00
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	4.00	4.00	4.00	3.00	(1.00)
2396 - Maintenance Technician-773	0.50	1.33	1.33	1.33	
2107 - Vehicle Mechanic	0.50	0.00	0.00	0.00	
Total Personnel	8.00	8.33	8.33	7.33	(1.00)
Permanent Full-Time	8.00	8.33	8.33	7.33	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.33	8.33	7.33	(1.00)
Recreation					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.50	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist	9.00	9.00	9.00	9.50	0.50
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	0.75	0.75	0.75	0.75	
Total Personnel	15.75	15.75	15.75	16.25	0.50
Permanent Full-Time	15.00	15.00	15.00	15.50	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.75	15.75	15.75	16.25	0.50
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	3.00	3.00	3.00	2.50	(0.50)
2396 - Maintenance Technician-773	1.00	0.67	0.67	0.67	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	10.50	10.17	10.17	9.67	(0.50)
Permanent Full-Time	10.50	10.17	10.17	9.67	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.50	10.17	10.17	9.67	(0.50)
Department Totals					
Permanent Full-Time	33.50	33.50	33.50	32.50	(1.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.25	34.25	33.25	(1.00)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the Department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other recreation facilities.

Fiscal Impact

The Department is requesting the use of \$120,000 of Golf Course Improvement Fee funds in FY 2014. These funds will be utilized to construct a large shelter at Lake of the Woods golf course.

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 9/30/2013 - \$0

Final Payment - 7/31/2012

Ordinance #17883

10/01/13 Loan from Designated Loan Fund for Waters-Moss Memorial Wildlife Area

Original Loan Amount - \$350,000

Balance as of 9/30/2013 - \$0

Final Payment - 9/30/2017

Ordinance #21663

Debt Service Requirements

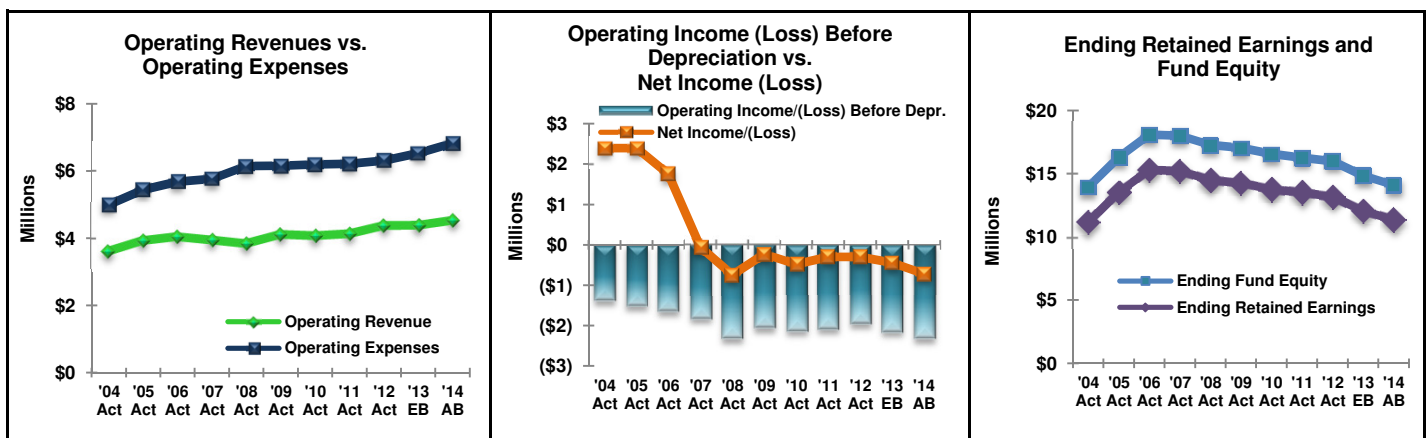
Year	Principal Requirements	Interest Requirements	Total Requirements
2012	98,117	1,902	100,019
2013	0	0	0
2014	61,979	5,809	67,788
2015	94,333	4,286	98,619
2016	95,997	2,622	98,619
2017	97,691	928	98,619
	\$448,117	\$15,547	\$463,664

Net Income Statement Recreation Services Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Activity Fees	\$2,965,148	\$3,090,600	\$3,025,863	\$3,099,364
User Fees	\$122,772	\$143,000	\$125,405	\$132,500
Golf Improvement User Fee	\$139,040	\$140,000	\$130,000	\$140,000
Capital User Fee	\$71,861	\$75,000	\$72,000	\$75,000
Rentals	\$605,416	\$550,500	\$566,400	\$585,100
Sales	\$457,958	\$500,000	\$467,455	\$496,000
Other Misc. Operating Revenues	\$11,571	\$1,000	\$1,500	\$1,000
Total Operating Revenues	\$4,373,766	\$4,500,100	\$4,388,623	\$4,528,964
Operating Expenses:				
Personnel Services	\$3,482,678	\$3,735,531	\$3,533,794	\$3,754,242
Supplies & Materials	\$990,093	\$1,057,824	\$982,136	\$1,097,964
Travel & Training	\$4,325	\$8,186	\$5,819	\$8,177
Intragovernmental Charges	\$677,500	\$716,514	\$716,514	\$690,490
Utilities, Services & Other Misc.	\$1,156,886	\$1,390,454	\$1,293,617	\$1,276,521
Total Operating Expenses	\$6,311,482	\$6,908,509	\$6,531,880	\$6,827,394
Operating Income (Loss) Before Depreciation	(\$1,937,716)	(\$2,408,409)	(\$2,143,257)	(\$2,298,430)
Depreciation	(\$632,575)	(\$621,526)	(\$639,336)	(\$641,964)
Operating Income	(\$2,570,291)	(\$3,029,935)	(\$2,782,593)	(\$2,940,394)
Non-Operating Revenues:				
Investment Revenue	\$29,070	\$60,000	\$43,184	\$42,318
Misc. Non-Operating Revenue	\$29,201	\$23,946	\$44,097	\$21,000
Total Non-Operating Revenues	\$58,271	\$83,946	\$87,281	\$63,318
Non-Operating Expenses:				
Interest Expense	\$1,901	\$0	\$0	\$5,809
Bank & Paying Agent Fees	\$41,949	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$2,111	\$0
Total Non-Operating Expenses	\$43,850	\$0	\$2,111	\$5,809
Operating Transfers:				
Operating Transfers From Other Funds	\$2,256,015	\$2,219,015	\$2,219,015	\$2,229,516
Operating Transfers To Other Funds	\$0	(\$2,287)	(\$2,287)	(\$67,788)
	\$2,256,015	\$2,216,728	\$2,216,728	\$2,161,728
Capital Contribution	\$0	\$39,871	\$39,871	\$0
Net Income/(Loss) Transferred to Fund Equity	(\$299,855)	(\$689,390)	(\$440,824)	(\$721,157)
Beginning Retained Earnings	\$13,493,064	\$13,193,209	\$12,503,819	\$12,062,995
Ending Retained Earnings	\$13,193,209	\$12,503,819	\$12,062,995	\$11,341,838
Contributed Capital	\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698
Ending Fund Equity	\$15,972,907	\$15,283,517	\$14,842,693	\$14,121,536

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

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



Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$29,070	\$60,000	\$43,184	\$42,318
Fees and Service Charges +	\$4,373,766	\$4,500,100	\$4,388,623	\$4,528,964
Other Local Revenues ++	\$29,201	\$23,946	\$44,097	\$21,000
	\$4,432,037	\$4,584,046	\$4,475,904	\$4,592,282
Other Funding Sources/Transfers^	\$2,256,015	\$2,219,015	\$2,219,015	\$2,229,516
Total Financial Sources: Less				
Appropriated Fund Balance	\$6,688,052	\$6,803,061	\$6,694,919	\$6,821,798
Financial Uses				
Operating Expenses	\$6,311,482	\$6,908,509	\$6,531,880	\$6,827,394
Operating Transfer to Other Funds	\$0	\$2,287	\$2,287	\$67,788
Interest Expense and Non-Oper. Cash Pmts	\$43,850	\$0	\$0	\$5,809
Principal Payments	\$98,117	\$0	\$0	\$61,979
Capital Additions	\$13,387	\$118,590	\$103,433	\$96,400
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Estimated Expenditures Uses	\$6,466,836	\$7,029,386	\$6,637,600	\$7,059,370
Increase/(Decrease) to Cash	\$221,216	(\$226,325)	\$57,319	(\$237,572)
Beginning Cash and Other Resources		\$1,746,799	\$1,746,799	\$1,804,118
Projected Ending Cash and Other Resources	\$1,746,799 #	\$1,520,474	\$1,804,118	\$1,566,546
20% of Expenses	\$1,293,367	\$1,405,877	\$1,327,520	\$1,411,874
Cash Above/(Below) 20% guideline	\$453,432	\$114,597	\$476,598	\$154,672

Ending Cash and Other Resources for FY 2012 is equal current assets less current liabilities.

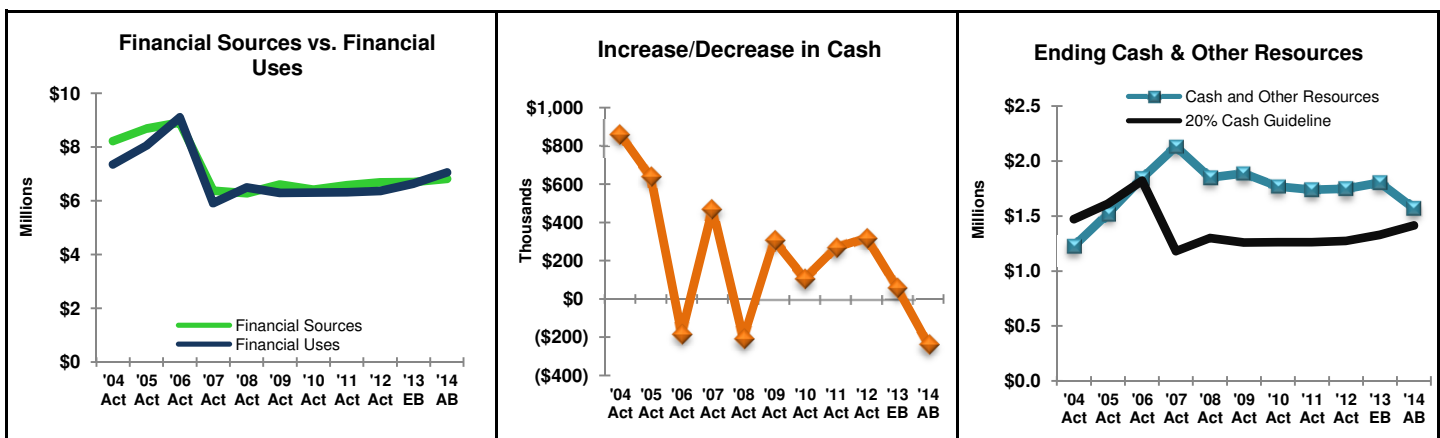
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

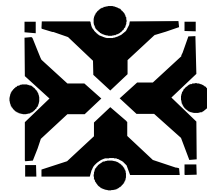
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



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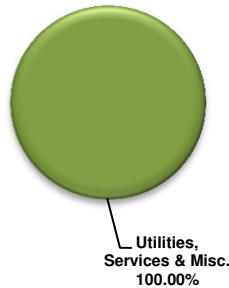
Capital Projects Fund - Parks and Recreation Projects



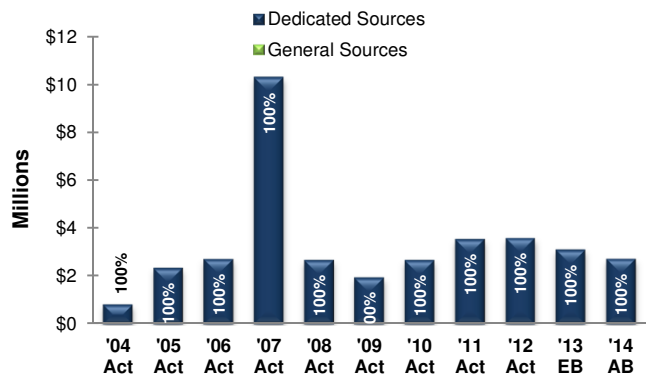
City of Columbia
Columbia, Missouri

Capital Projects Fund - Parks & Recreation Projects

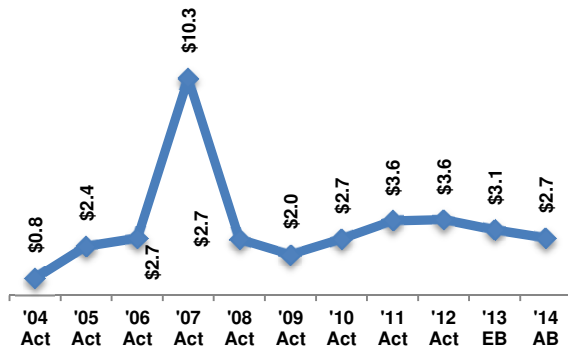
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$23,747	\$0	\$11,049	\$0	(100.0%)	
Supplies & Materials	\$765,755	\$0	\$483,797	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$2,602,220	\$3,116,720	\$1,621,874	\$2,740,000	68.9%	(12.1%)
Capital	\$217,271	\$0	\$1,000,000	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$2,618,220 is \$121,780 or 4.7%.

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	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
Total Expenses	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)

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	\$28,780	\$52,900	\$52,900	\$10,000	(81.1%)	(81.1%)
Operating Transfer (Parks Sales Tx)	\$2,617,240	\$2,616,820	\$2,616,820	\$2,580,000	(1.4%)	(1.4%)
Use of Existing Resources	\$962,973	\$447,000	\$447,000	\$150,000	(66.4%)	(66.4%)
Dedicated Sources	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,608,993	\$3,116,720	\$3,116,720	\$2,740,000	(12.1%)	(12.1%)

Major Projects

Strategic Priority: Infrastructure, Strategic Objective #1- Provide sufficient funding to maintain and improve City infrastructure.

This is the third year of funding of projects approved by the 2010 ballot issue.

Major projects include the development of Norma Sutherland Smith Park, improvements to Douglass Park; shelter replacement and the addition of a playground at Fairview Park; additional funding for Cosmo Park Playground, Waters-Moss Memorial Wildlife Area and Gans Creek Recreation Area; development of the Strawn Road property and the addition of a new restroom at the Garth Nature Area. Annual funding for parks and trails major maintenance and ADA improvement projects are also included in the budget.

Major Projects - (cont)

Funding is included for future land acquisition for both new neighborhood parks and the preservation of high quality open space / natural areas and for the second phase of the Natural Open Space Plan.

Fiscal Impact

The Department is requesting the use of \$2,730,000 funds from the 2010 Park Sales Tax.

Authorized Personnel

Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
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There are no personnel assigned to this budget.

Parks and Recreation Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
1 2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]						2013	2013
Park Sales Tax	\$125,000	\$125,000	\$125,000	\$125,000			
Unfunded				\$250,000			
Total	\$125,000	\$125,000	\$125,000	\$375,000			
2 2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]						2012	2012
Park Sales Tax	\$250,000	\$200,000	\$400,000	\$425,000			
Unfunded				\$850,000			
Total	\$250,000	\$200,000	\$400,000	\$1,275,000			
3 Annual City/School Park Improvement C00249 [ID: 257]							
Park Sales Tax	\$25,000	\$25,000	\$25,000	\$25,000			
Unfunded				\$50,000	\$75,000		
Total	\$25,000	\$25,000	\$25,000	\$75,000	\$75,000		
4 Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Park Sales Tax	\$70,000	\$20,000	\$85,000	\$125,000			
Unfunded				\$250,000	\$500,000		
Total	\$70,000	\$20,000	\$85,000	\$375,000	\$500,000		
5 Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Park Sales Tax	\$150,000	\$150,000	\$150,000	\$150,000			
Unfunded				\$300,000	\$450,000		
Total	\$150,000	\$150,000	\$150,000	\$450,000	\$450,000		
6 ADA Compliance - Parks and Facilities C00484 [ID: 1427]						2012	2012
Park Sales Tax	\$151,820	\$100,000	\$223,214				
Unfunded				\$207,000			
Total	\$151,820	\$100,000	\$223,214	\$207,000			
7 Albert-Oakland Park: Pickleball Courts C00554 [ID: 1204]						2014	2014
Park Sales Tax		\$50,000					
Total		\$50,000					
8 American Legion Park: Archery Range Improv C00555 [ID: 1658]						2014	2014
Donation		\$10,000					
Park Sales Tax		\$20,000					
Total		\$30,000					
9 Barberry Neighborhood Park Development [ID: 1345]						2015	2015
Park Sales Tax			\$125,000				
Total			\$125,000				
10 Cosmo Rec Area Resurface Roller Hockey Rink C46078 [ID: 1641]						2014	2014
Park Sales Tax		\$35,000					
Total		\$35,000					
11 Cosmo Rec Area: Playground Renovation C00514 [ID: 319]						2013	2014
Park Sales Tax	\$250,000	\$250,000					
Total	\$250,000	\$250,000					
12 Cosmo-Bethel: Tennis Lights & Park Imprvmnts [ID: 1251]						2015	2015
Park Sales Tax			\$150,000				
Total			\$150,000				

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
13 Douglass Park:Skatepark, Fitness & Playgrnd C00556 [ID: 1252]						2014	2014
Park Sales Tax		\$100,000					
Total		\$100,000					
14 Downtown Optimist Park Improvements [ID: 1254]						2015	2015
Park Sales Tax			\$50,000				
Total			\$50,000				
15 Fairview Park:Renovate Shlfr & New Playgrnd C00557 [ID: 321]						2013	2014
Park Sales Tax		\$175,000					
Total		\$175,000					
16 Hickman Tennis Construction C00558 [ID: 1739]						2014	2014
Park Sales Tax		\$150,000					
Total		\$150,000					
17 LOW Golf Course Clubhouse Renovation [ID: 459]						2014	2015
GCIF			\$90,000				
Total			\$90,000				
18 LOW Golf Course New Shelter/Course Imprvmnt C46077 [ID: 305]						2013	2014
GCIF		\$120,000					
Total		\$120,000					
19 Natural Area Open Space Plan C00517 [ID: 1510]						2012	2014
Park Sales Tax	\$40,000	\$50,000					
Total	\$40,000	\$50,000					
20 Nifong Park: Replacement of Maplewood home roof [ID: 1666]						2015	2015
Park Sales Tax			\$40,000				
Total			\$40,000				
21 Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [ID: 311]						2014	2014
Park Sales Tax		\$250,000					
Total		\$250,000					
22 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				
23 Strawn Road Park Development: Phase I C00560 [ID: 1154]						2013	2014
Park Sales Tax		\$125,000					
Total		\$125,000					
24 Waters-Moss Park: Phase I Development C00519 [ID: 1174]						2013	2014
Designated Loan Fund	\$350,000						
Park Sales Tax	\$100,000	\$65,000					
Total	\$450,000	\$65,000					
25 Woodridge Park: Playground and Trail Improvements [ID: 1645]						2015	2015
Grant				\$250,000			
Total				\$250,000			
26 Albert-Oakland Park: Tennis Court Renovation [ID: 1381]						2017	2017
Unfunded				\$400,000			
Total				\$400,000			

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Parks and Recreation Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
27 American Legion Park: Field Lights, Shelter, RR [ID: 1216]						2016	2017
Unfunded				\$480,000			
Total				\$480,000			
28 Antimi Sports Complex: Add T-ball Field Lights [ID: 1088]						2017	2017
Unfunded				\$125,000			
Total				\$125,000			
29 Antimi Sports Complex: Replace Lights 4 fields [ID: 1249]						2016	2017
Unfunded				\$475,000			
Total				\$475,000			
30 Aquatic Facility [ID: 428]						2017	2018
Unfunded				\$4,000,000			
Total				\$4,000,000			
31 ARC Gym/Fitness Expansion [ID: 297]						2016	2018
Unfunded				\$2,100,000			
Total				\$2,100,000			
32 Armory Sports Center Improvements - Gym [ID: 298]						2017	2017
Unfunded				\$1,200,000			
Total				\$1,200,000			
33 Atkins: Finalize Existing Baseball Complex [ID: 450]						2017	2017
Unfunded				\$975,000			
Total				\$975,000			
34 Battle Ave Park Development [ID: 1172]						2017	2017
Unfunded				\$350,000			
Total				\$350,000			
35 Bike Park Development [ID: 315]						2017	2017
Unfunded				\$790,000			
Total				\$790,000			
36 Boxer Park Development [ID: 1667]						2018	2018
Unfunded				\$60,000			
Total				\$60,000			
37 Community Gardens & Greenhouse [ID: 1686]						2018	2018
Unfunded				\$48,500			
Total				\$48,500			
38 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]						2016	2017
Unfunded				\$606,000			
Total				\$606,000			
39 Cosmo Rec Area: Park Management Center Imprvmnt [ID: 457]						2017	2017
Unfunded				\$326,840			
Total				\$326,840			
40 Cosmo Rec Area: RC Track Improvements [ID: 1219]						2017	2017
Unfunded				\$75,000			
Total				\$75,000			

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
41 Cosmo Rec Area: Shelters Replacement [ID: 320]						2017	2017
Unfunded				\$325,000			
Total				\$325,000			
42 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]						2017	2017
Unfunded				\$150,000			
Total				\$150,000			
43 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]						2017	2017
Unfunded				\$295,000			
Total				\$295,000			
44 Douglass Park: Shelter, Parking & Ath Light Imprv [ID: 1683]						2016	2016
Unfunded				\$306,000			
Total				\$306,000			
45 Forum Nature Area Improvements [ID: 1674]						2016	2016
Unfunded				\$30,500			
Total				\$30,500			
46 Garth Nature Area: Park & Dog Park Improvements [ID: 1670]						2018	2018
Unfunded				\$53,000			
Total				\$53,000			
47 LAN Golf Course Driving Range/Course Improvements [ID: 306]						2016	2016
Unfunded				\$75,000			
Total				\$75,000			
48 Lions-Stephens Park Improvements [ID: 1264]						2017	2017
Unfunded				\$206,000			
Total				\$206,000			
49 LOW Aquatic Facility Improvements [ID: 1680]						2018	2018
Unfunded				\$454,000			
Total				\$454,000			
50 Nifong Park: Covered Tractor & Implement Structure [ID: 1671]						2017	2017
Unfunded				\$250,000			
Total				\$250,000			
51 Oakwood Hills Park Improvements [ID: 1675]						2018	2018
Unfunded				\$144,000			
Total				\$144,000			
52 Philips/Gans: Park Development Phase II [ID: 1175]						2017	2017
Unfunded				\$6,000,000			
Total				\$6,000,000			
53 Philips/Gans: Ice Skating Facility - Indoor [ID: 303]						2016	2017
Unfunded				\$3,500,000			
Total				\$3,500,000			
54 Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]						2017	2017
Unfunded				\$750,000			
Total				\$750,000			

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Parks and Recreation Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
55 Philips/Gans: Indoor Pavilion/Shelter [ID: 458]						2017	2017
Unfunded				\$750,000			
Total				\$750,000			
56 Philips/Gans: Indoor Sports Center - Gym [ID: 1217]						2017	2017
Unfunded				\$3,000,000			
Total				\$3,000,000			
57 Playground Equip Replacement [ID: 426]						2017	2017
Unfunded				\$500,000			
Total				\$500,000			
58 Rock Quarry Park: Building Improvements [ID: 308]						2017	2017
Unfunded				\$375,000			
Total				\$375,000			
59 Rock Quarry Park: Park & Trail Improvements [ID: 1656]						2017	2017
Unfunded				\$125,000			
Total				\$125,000			
60 Smithton Park Improvements [ID: 1651]						2018	2018
Unfunded				\$98,000			
Total				\$98,000			
61 Stephens Lake Park: Botanical Garden Imprv [ID: 1642]						2017	2017
Unfunded				\$140,000			
Total				\$140,000			
62 Stephens Lake Park: E. Walnut Development [ID: 313]						2016	2017
Unfunded				\$450,000			
Total				\$450,000			
63 Stephens Lake Park: Lake & Sprayground Improvemnt [ID: 1644]						2017	2017
Unfunded				\$190,000			
Total				\$190,000			
64 Tennis Courts: Enclose 4 cts with Air Structure [ID: 1664]						2018	2018
Unfunded				\$400,000			
Total				\$400,000			
65 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]						2016	2017
Unfunded				\$1,500,000			
Total				\$1,500,000			
66 Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]						2016	2017
Unfunded				\$411,500			
Total				\$411,500			
67 Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]						2015	2016
Unfunded				\$450,000			
Total				\$450,000			
68 Waters-Moss Develop Phase II: Waters & Jones Bdgs [ID: 1632]						2015	2016
Unfunded				\$250,000			
Total				\$250,000			

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Projects							
69 Worley St Park Improvement [ID: 1633]						2016	2016
Unfunded				\$65,000			
Total				\$65,000			
Trails							
70 2010 Annual Trail Program C00561 [ID: 1344]						2013	2013
Park Sales Tax		\$125,000	\$125,000	\$125,000			
Unfunded				\$250,000			
Total		\$125,000	\$125,000	\$375,000			
71 Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]							
Unfunded				\$250,000	\$375,000		
Total				\$250,000	\$375,000		
72 Bear Creek Trail Restroom-Garth Access C00562 [ID: 1181]						2014	2014
Park Sales Tax		\$100,000					
Total		\$100,000					
73 Hinkson Cr-Grindstone Trailhead Restroom C00563 [ID: 384]						2014	2014
Park Sales Tax		\$115,000					
Total		\$115,000					
74 MKT Trail: Building/Restroom Improvements [ID: 1268]						2015	2015
Park Sales Tax			\$100,000				
Total			\$100,000				
75 Bear Cr Tr-Hrd Surface Wash/Prblm C00353 [ID: 447]						2017	2017
Unfunded				\$710,000			
Total				\$710,000			
76 Bear Creek Trail-Blue Ridge Rd-Lange C00351 [ID: 380]						2017	2017
Unfunded				\$950,000			
Total				\$950,000			
77 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]						2017	2018
Unfunded				\$700,000			
Total				\$700,000			
78 Cow Branch: Providence to Auburn Hills -C00357 [ID: 448]						2017	2018
Unfunded				\$1,820,000			
Total				\$1,820,000			
79 Hinkson Cr Trail: Old 63 to East Campus Connector [ID: 1298]						2017	2018
Unfunded				\$1,740,000			
Total				\$1,740,000			
80 MKT Bridge Improvements Phase II [ID: 1269]						2017	2017
Unfunded				\$300,000			
Total				\$300,000			
81 MKT Providence Rd boardwalk replacement [ID: 1668]						2016	2016
Unfunded				\$200,000			
Total				\$200,000			

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Parks and Recreation Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Trails							
82 MKT Trail: New Restroom at Flat Branch Park [ID: 1669]						2017	2017
Unfunded				\$200,000			
Total				\$200,000			
83 MKT Trail: Scott Blvd Improvements [ID: 1676]						2017	2017
Unfunded				\$40,500			
Total				\$40,500			
84 Perche Cr Trail Phase I: MKT to Chapel Hill [ID: 427]						2017	2017
Unfunded				\$2,000,000			
Total				\$2,000,000			
85 Trail restroom: location TBD [ID: 1648]						2017	2017
Unfunded				\$100,000			
Total				\$100,000			
86 Bear Creek Trail: CCRA to Blackfoot Rd. [ID: 1659]						2018	2019
Unfunded				\$500,000			
Total				\$500,000			
87 Bear Creek Trail: Lange to Fairgrounds [ID: 437]						2018	2019
Unfunded				\$2,600,000			
Total				\$2,600,000			
88 COLT RR Trail ph 1: Columbia College to Vandiver [ID: 1273]						2018	2019
Unfunded				\$3,000,000			
Total				\$3,000,000			
89 COLT RR Trail Ph 2: Vandiver to Hwy 63 [ID: 1297]						2018	2019
Unfunded				\$2,200,000			
Total				\$2,200,000			
90 COLT RR Trail ph 3: Hwy 63 to Brown Sta. Park [ID: 1653]						2018	2019
Unfunded				\$800,000			
Total				\$800,000			
91 Hinkson Creek Trail: Stephens to Vandiver Pedway [ID: 1188]						2018	2019
Unfunded				\$2,700,000			
Total				\$2,700,000			
92 Hinkson Creek Trail: Vandiver pedway to Colt RR [ID: 1661]						2018	2019
Unfunded				\$1,300,000			
Total				\$1,300,000			
93 Starke Lane Connector [ID: 1662]						2018	2019
Unfunded				\$800,000			
Total				\$800,000			

Parks and Recreation Funding Source Summary							
Designated Loan Fund	\$350,000						
Donation		\$10,000					

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Funding Source Summary							
GCIF		\$120,000	\$90,000				
Grant				\$250,000			
Park Sales Tax	\$1,811,820	\$2,730,000	\$2,198,214	\$975,000			
New Funding	\$2,161,820	\$2,860,000	\$2,288,214	\$1,225,000	\$0		
Unfunded				\$58,321,840	\$1,400,000		
Unfunded				\$58,321,840	\$1,400,000		
Total	\$2,161,820	\$2,860,000	\$2,288,214	\$59,546,840	\$1,400,000		

Parks and Recreation Current Capital Projects

Projects

1	Again Park Improvements C00469 [ID: 296]	2011	2011
2	Albert-Oakland Park Improv-Athl Fields Reno C00511 [ID: 274]	2013	2013
3	Albert-Oakland Park Improv-New Restroom C00512 [ID: 307]	2013	2013
4	Albert-Oakland Park: Tennis Resurfacing [ID: 1732]	2013	2013
5	Annual Park Acquisition/Land Preservation C40145 [ID: 258]		
6	Antimi Sports Complex: Field Improvements C46073 [ID: 1384]	2012	2012
7	ARC Improvements - C46071 [ID: 1332]	2010	2011
8	Armory: Locker/Activity/Mtg Room Improve. C00513 [ID: 1253]	2013	2013
9	Bonnie View Park: Phase I C00114 [ID: 293]	2010	2011
10	Brown Station Park Improvements C00414 [ID: 1087]	2009	2009
11	Capen/Grindstone Trailhead Improvements C00457 [ID: 280]	2011	2011
12	City-School Gymnasium Construction Agreement [ID: 1646]	2013	2013
13	Comprehensive Park Master Plan C00481 [ID: 1465]	2012	2012
14	Cosmo Rec Area: New Restroom C00488 [ID: 1266]	2012	2012
15	Cosmo-Bethel: Tennis Court Resurfacing [ID: 1733]	2013	2013
16	Douglass High School / Park Infrastructure [ID: 1731]	2013	2013
17	Douglass Park Improvements: Security [ID: 1546]	2012	2013
18	Downtown Improvements C40074 [ID: 340]	2005	2009
19	Flat Branch Sprayground Repair C00515 [ID: 1570]	2013	2013
20	Hindman Discovery Garden C00474 [ID: 1380]	2010	2011
21	Jay Dix Park Improvements C00516 [ID: 1182]	2013	2013
22	LAN Golf Course Clubhouse Renovation C46076 [ID: 460]	2013	2013
23	Lions-Stephens Park--Fitness Trail Imprvmt C00489 [ID: 1386]	2011	2012
24	Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]	2010	2010
25	South Regional Park - Philips Phase I C00279 [ID: 277]	2008	2009
26	South Regional Park Planning C00350 [ID: 294]	2008	2008
27	Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]	2001	2002
28	Twin Lakes Rec Area: Park & Aquatics Imprv C00491 [ID: 314]	2012	2013
29	Walkway Repair C00421 [ID: 1011]	2009	2011

Trails

30	3M Urban Ecological Restoration C00460 [ID: 1346]	2011	2011
31	Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]	2011	2012
32	Hinkson/Capen Bridge Improvements C00520 [ID: 1547]	2013	2014

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Current Capital Projects							
Trails							
33	Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]					2008	2011
34	MKT Parkway Improvements and Bridge C00034 [ID: 352]					2007	2010
35	Scott's Brnch Ph I:Bonnie View-Scott Blvd C00422 [ID: 376]					2009	2011
36	Scott's Brnch Ph II: Chapel Pedwy-Perche Cr C00461 [ID: 377]					2010	2012

Parks and Recreation Impact of Capital Projects

2010 Annual Trail Program C00561 [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.
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.
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]
Miminal. Closing the pool restroom should balance out additional costs of this restroom.
Albert-Oakland Park: Pickleball Courts C00554 [ID: 1204]
Minimal. Staff is maintaing existing sand volleyball courts so periodic maint of asphalt courts will be similar.
Albert-Oakland Park: Enclose Pool w/Air Structure [ID: 1221]
Significant, but if HHS Pool is not being used, then cost is offset.
Albert-Oakland Park: Tennis Court Renovation [ID: 1381]
Minimal. New lights will be likely be more cost efficient.
Albert-Oakland Park: Tennis Resurfacing [ID: 1732]
Will reduce annual maintenance costs.
American Legion Park: Archery Range Improv C00555 [ID: 1658]
Minimal.
American Legion Park: Field Lights, Shelter, RR [ID: 1216]
Minimal. New lights will have operational expense but there will be field rental to offset.
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.

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
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 - 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: Park Development-Future phases [ID: 317]							
Minimal to significant. \$5,000 to \$50,000 per year.							
Atkins: Finalize Existing Baseball Complex [ID: 450]							
Two additional fields with lights will have significant operating expenses (estimate \$25,000-\$30,000) but will have some revenue. Will allow dept to host larger tournaments so additional sales tax will be generated.							
Barberry Neighborhood Park Development [ID: 1345]							
\$8,000 - \$10,000/year for maintenance.							
Battle Ave 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 Trail Restroom-Garth Access C00562 [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							
Bike Park Development [ID: 315]							
Moderate to significant. Depends on maintenance responsibilities and levels of care.							
Bonnie View Park: Future Phases [ID: 309]							
Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 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.							
Boxer Park Development [ID: 1667]							
\$10,000-\$15,000 per year for routine maintenance and repairs.							
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.							
City-School Gymnasium Construction Agreement [ID: 1646]							
Minimal. Possible addition to Rectrac rental listing.							
Co. House Tr Ph. 2 East:Stadium-Cowan [ID: 431]							
\$1500-\$3000 for materials and supplies							
Comprehensive Park Master Plan C00481 [ID: 1465]							
None.							
Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]							
No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Cosmo Rec Area Resurface Roller Hockey Rink C46078 [ID: 1641]							
Minimal. Staff would continue periodic maintenance of asphalt and facility.							
Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							
New tee ball fields would increase maintenance for sports turf staff. Biking features would require track maintenance throughout the year.							
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: New Restroom C00488 [ID: 1266]							
New restroom will require approximately \$3,000-\$5,000 in annual maintenance.							
Cosmo Rec Area: Park Management Center Imprvmnt [ID: 457]							
Minimal depending on improvements.							
Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]							
Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.							
Cosmo Rec Area: RC Track Improvements [ID: 1219]							
Minimal. Joint agreement for volunteer club to maintain the track.							
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: Skate Park Expansion [ID: 1687]							
Staff is currently maintain skate park, but this will add an extra \$5,000-\$10,000 for maintenance.							
Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]							
Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.							
Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]							
Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.							
Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]							
Minimal to none.							
Cosmo-Bethel: Tennis Court Resurfacing [ID: 1733]							
Will reduce annual maintenance cost.							
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.							
Cosmo-Bethel: Trail, Shelter & Lake Improvements [ID: 1684]							
Minimal to none.							
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: Multipurpose Building [ID: 1682]							
Significant. Estimate \$25,000-\$35,000 per year. Could be more if additional staff is needed to operate.							
Douglass Park: Shelter, Parking & Ath Light Imprv [ID: 1683]							
Minimal. Features currently exist and new lights will be energy efficient.							
Douglass Park:Skatepark, Fitness & Playgrnd C00556 [ID: 1252]							
Minimal. Any improvements would improve park structures to decrease maintenance on equipment.							
Downtown Improvements C40074 [ID: 340]							
No impact.							
Downtown Optimist Park Improvements [ID: 1254]							
Minimal. Items exist in the park now.							
Fairview Park:Renovate Shltr & New Playgrnd C00557 [ID: 321]							
Minimal to none. Current features exist. May increase depending on type of play equipment purchased.							
Flat Branch Sprayground Repair C00515 [ID: 1570]							
Minimal. These repairs will save funds in regards to water used.							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Forum Nature Area Improvements [ID: 1674]							
Minimal.							
Garth Nature Area: Park & Dog Park Improvements [ID: 1670]							
Minimal. Approx \$3,000 for utilities.							
Grasslands Park Improvements [ID: 1681]							
None.							
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.							
Hickman Tennis Construction C00558 [ID: 1739]							
None. School district maintains.							
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-Grindstone Trailhead Restroom C00563 [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							
Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]							
Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.							
Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
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/Course 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 Aquatic Facility Improvements [ID: 1680]							
Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities.							
LOW Golf Course Clubhouse Renovation [ID: 459]							
Minimal							
LOW Golf Course New Shelter/Course Imprvmnt C46077 [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.							
McKee St Park Improvements [ID: 1672]							
Minimal. Features already exist.							
MKT Parkway Improvements and Bridge C00034 [ID: 352]							
No impact.							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Trails							
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.							
MKT Trail: New Restroom at Flat Branch Park [ID: 1669]							
Approx \$15,000 for routine maintenance, repairs and utilities.							
MKT Trail: Scott Blvd Improvements [ID: 1676]							
Minimal. \$3,000 for routine maintenance and utilities.							
MLK Memorial & Battle Garden Improvements [ID: 1679]							
Minimal. Features currently exist.							
N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Natural Area Open Space Plan C00517 [ID: 1510]							
None.							
Nifong Park Improvements [ID: 326]							
Minimal. Most features currently exist.							
Nifong Park: Covered Tractor & Implement Structure [ID: 1671]							
Undetermined. Design of project will determine impact.							
Nifong Park: Replacement of Maplewood home roof [ID: 1666]							
Minimal. Improvements will alleviate maintenance needs concerning current failing roof.							
Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [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.							
Oakwood Hills Park Improvements [ID: 1675]							
Minimal as many of these features already exist.							
Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]							
No impact.							
Parkade Park Improvements [ID: 1678]							
Minimal to none. Features currently exist.							
Perche Cr Trail Phase I: MKT to Chapel Hill [ID: 427]							
\$3,000-\$5,000 per year for maintenance.							
Philips/Gans: 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.							
Philips/Gans: Ice Skating Facility - Indoor [ID: 303]							
Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.							
Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]							
Significant. May require an additional \$20,000 in utilities, materials and labor							
Philips/Gans: Indoor Pavilion/Shelter [ID: 458]							
Minimal. Revenues may recover most expenses							
Philips/Gans: Indoor Sports Center - Gym [ID: 1217]							
Some may be offset depending on revenues and staff that may be located from another facility to this one.							
Playground Equip Replacement [ID: 426]							
Minimal. Playground equipment currently exists.							
Proctor Park Improvements [ID: 327]							
No impact to minimal.							
Racquetball Courts: Outdoor [ID: 1685]							
\$5,000 for routine maintenance							
Rock Bridge Park Improvements [ID: 1657]							
Minimal to none.							
Rock Quarry Park: Building Improvements [ID: 308]							
No impact. May reduce operational costs.							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Rock Quarry Park: Park & Trail Improvements [ID: 1656]							
Minimal to none.							
Rothwell Park Improvements [ID: 1655]							
None							
S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
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 Park Improvements [ID: 1654]							
None.							
Smiley Lane Park Improvements [ID: 1652]							
None.							
Smithton Park Improvements [ID: 1651]							
No impact. It might lower operating costs as there will be less maintenance on a concrete trail.							
Snythetic Turf-Athletic Fields-Special Event [ID: 1186]							
Snythetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.							
South Regional Park - Gans/Philips Phase I 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 Planning C00350 [ID: 294]							
No impact - planning only. Future impact substantial after development.							
Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]							
Funds planned for as part of Park Sales Tax.							
Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]							
Minimal.							
Stephens Lake Park: Botanical Garden Imprv [ID: 1642]							
First three years may require significant labor due to watering demands--estimate \$15,000 per year and in year four, reduce to \$7500-\$10,000. May have option of using volunteers such as garden clubs.							
Stephens Lake Park: E. Walnut Development [ID: 313]							
Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.							
Stephens Lake Park: Playground Improvements [ID: 1643]							
Minimal. Less maintenance on synthetic surface than existing wood mulch.							
Stephens Lake Park: Southeast Trailhead Improvemnt [ID: 1647]							
Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.							
Strawn Rd Property Phase II [ID: 1637]							
Pending development options.							
Strawn Road Park Development: Phase I C00560 [ID: 1154]							
Depending on nature of development, it could range from \$4,000 to \$15,000 per year.							
Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]							
Operational costs will increase but there will be some revenue to offset. Further operation study needed.							
Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]							
Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.							
Twin Lakes Rec Area: 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.							

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Parks and Recreation

Annual and 5 Year Capital Projects

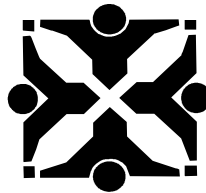
Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]							
Operation costs will increase significantly but will have some offset in additional revenue.							
Valleyview Park Improvements [ID: 1640]							
Minimal.							
Walkway Repair C00421 [ID: 1011]							
None							
Waters-Moss Develop Phase II: Waters & Jones Bdgs [ID: 1632]							
Minimal.							
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.							
Westwinds Park Improvements [ID: 1639]							
Minimal. This project renovates what is already there.							
Woodridge Park: Playground and Trail Improvements [ID: 1645]							
None. No additional maintenance with concrete trail and playground structure.							
Worley St Park Improvement [ID: 1633]							
Minimal. Features exist and are currently being maintained by the department.							

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Parks Sales Tax Fund

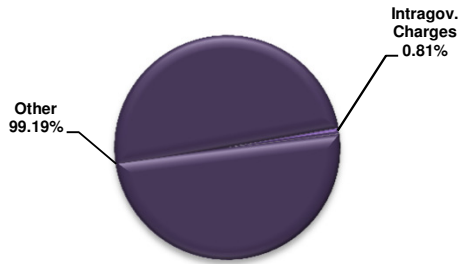
(Special Revenue Fund)



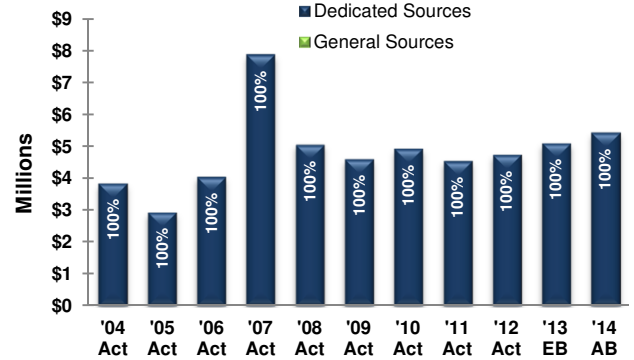
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

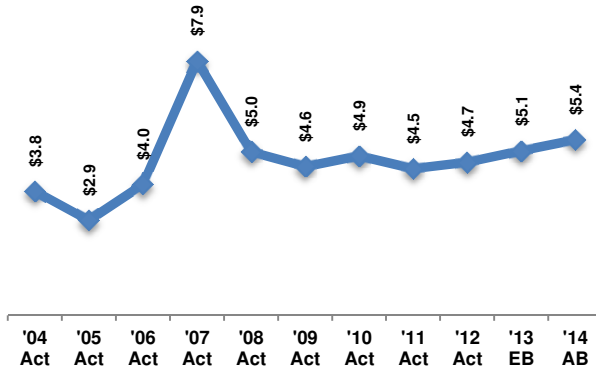
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$945	\$812	\$812	\$44,114	5332.8%	5332.8%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$4,731,257	\$5,088,424	\$5,088,424	\$5,377,045	5.7%	5.7%
Total	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$5,089,236 is \$331,923 or 6.5%.

Summary

Operating Expenses	\$945	\$812	\$812	\$44,114	5332.8%	5332.8%
Non-Operating Expenses	\$4,731,257	\$5,088,424	\$5,088,424	\$5,377,045	5.7%	5.7%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,193,354	\$5,300,381	\$5,349,155	\$5,456,138	2.0%	2.9%
Interest	\$4,566	\$10,778	\$14,842	\$10,778	(27.4%)	0.0%
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$465,718)	(\$221,923)	(\$274,761)	(\$45,757)	(83.3%)	(79.4%)
Dedicated Sources	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159	6.5%	6.5%

Description

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.

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Parks Sales Taxes Receipts	\$5,193,354	\$5,300,381	\$5,349,155	\$5,456,138
Investment Revenue	\$4,566	\$10,778	\$14,842	\$10,778
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$5,197,920	\$5,311,159	\$5,363,997	\$5,466,916

Expenditures

Debt Service - 2007A S.O. Notes **	\$0	\$0	\$0	\$0
Transfer to Capital Projects - Parks Projects	\$2,627,240	\$2,616,820	\$2,616,820	\$2,730,000
General & Administrative Fee/ GIS Fee	\$945	\$812	\$812	\$44,114
Transfer to General Fund for Parks Support	\$1,253,912	\$1,421,499	\$1,421,499	\$1,586,439
Operating Subsidy to Recreation Services Fd	\$850,105	\$1,050,105	\$1,050,105	\$1,060,606
Total Expenditures	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159
Resources Over/(Under) Expenditures	\$465,718	\$221,923	\$274,761	\$45,757

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017*	Projected FY 2018
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,728,069	\$2,782,630	\$2,838,283	\$2,895,049	\$2,952,950
Temp. 1/8¢ Parks Sales Tax * (Capital)	\$2,728,069	\$2,782,630	\$1,419,141	\$0	\$0
Investment Revenue	\$10,778	\$10,778	\$10,778	\$10,778	\$10,778
Total Sources	\$5,466,916	\$5,576,038	\$4,268,202	\$2,905,827	\$2,963,728
Operating Expenses	\$44,114	\$21,891	\$21,891	\$21,891	\$21,891
Transfer to General Fund	\$1,586,439	\$1,668,801	\$1,671,601 +	\$1,737,413 +	\$1,749,089 +
Transfer to Rec Services	\$1,060,606	\$1,071,212	\$1,081,924	\$1,092,743	\$1,103,670
Acquisition Exp.(Incl. Debt) **	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP) *	\$2,730,000	\$2,348,214	\$975,000	\$0	\$0
Total Uses	\$5,421,159	\$5,110,118	\$3,750,416	\$2,852,047	\$2,874,650
Sources Over/(Under) Uses	\$45,757	\$465,920	\$517,786	\$53,780	\$89,078
Beginning Cash Forward	\$777,226	\$822,983	\$1,288,903	\$1,806,689	\$1,860,469
Projected Ending Cash	\$822,983	\$1,288,903	\$1,806,689	\$1,860,469	\$1,949,547

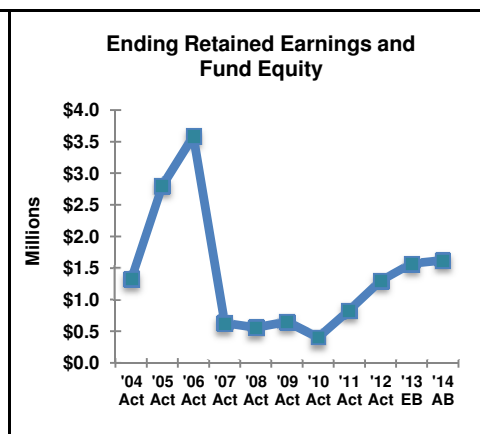
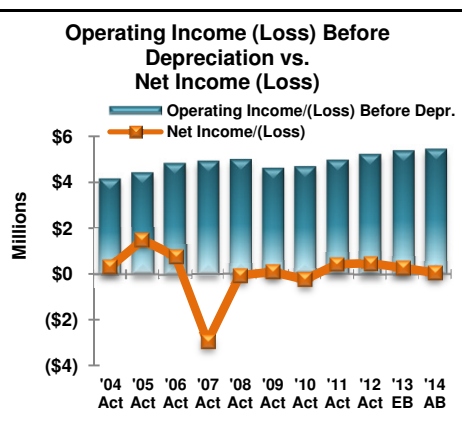
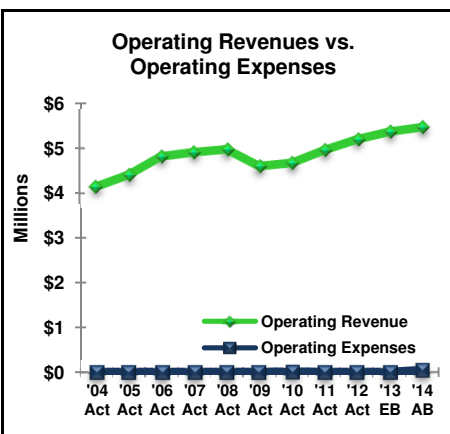
* The current 1/8th cent temporary Parks Sales Tax expires March 31, 2016

** 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Sales Taxes	\$5,193,354	\$5,300,381	\$5,349,155	\$5,456,138
Investment Revenue	\$4,566	\$10,778	\$14,842	\$10,778
Total Revenues	\$5,197,920	\$5,311,159	\$5,363,997	\$5,466,916
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$945	\$812	\$812	\$44,114
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$945	\$812	\$812	\$44,114
Excess (Deficiency) of Revenues Over Expenditures	\$5,196,975	\$5,310,347	\$5,363,185	\$5,422,802
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$4,731,257)	(\$5,088,424)	(\$5,088,424)	(\$5,377,045)
Total Otr. Financing Sources (Uses)	(\$4,731,257)	(\$5,088,424)	(\$5,088,424)	(\$5,377,045)
Excess (Deficiency) of Revenues Over Expenditures	\$465,718	\$221,923	\$274,761	\$45,757
Fund Balance, Beg. of Year	\$833,464	\$739,710	\$1,299,182	\$1,573,943
Fund Balance End of Year	\$1,299,182	\$961,633	\$1,573,943	\$1,619,700
Percent Change in Fund Equity	55.88%		21.15%	2.91%
Net Income Statements do not include capital addition or capital project expenses.				



Summary of Funding Sources and Uses Parks Sales Tax Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$5,193,354	\$5,300,381	\$5,349,155	\$5,456,138
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$4,566	\$10,778	\$14,842	\$10,778
Fees and Service Charges +				
Other Local Revenues ++				
	\$5,197,920	\$5,311,159	\$5,363,997	\$5,466,916
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,197,920	\$5,311,159	\$5,363,997	\$5,466,916
Financial Uses				
Operating Expenses	\$945	\$812	\$812	\$44,114
Operating Transfers to Other Funds	\$4,731,257	\$5,088,424	\$5,088,424	\$5,377,045
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	\$4,732,202	\$5,089,236	\$5,089,236	\$5,421,159
Increase/(Decrease) to Cash	\$465,718	\$221,923	\$274,761	\$45,757
Beginning Cash and Other Resources		\$501,026	\$501,026	\$775,787
Projected Ending Cash and Other Resources	\$501,026 #	\$722,949	\$775,787	\$821,544
20% of Expenses	\$946,440	\$1,017,847	\$1,017,847	\$1,084,232
Cash Above/(Below) 20% guideline	(\$445,414)	(\$294,898)	(\$242,060)	(\$262,688)

Ending Cash and Other Resources for FY 2012 is equal Cash and Cash Equivalents.

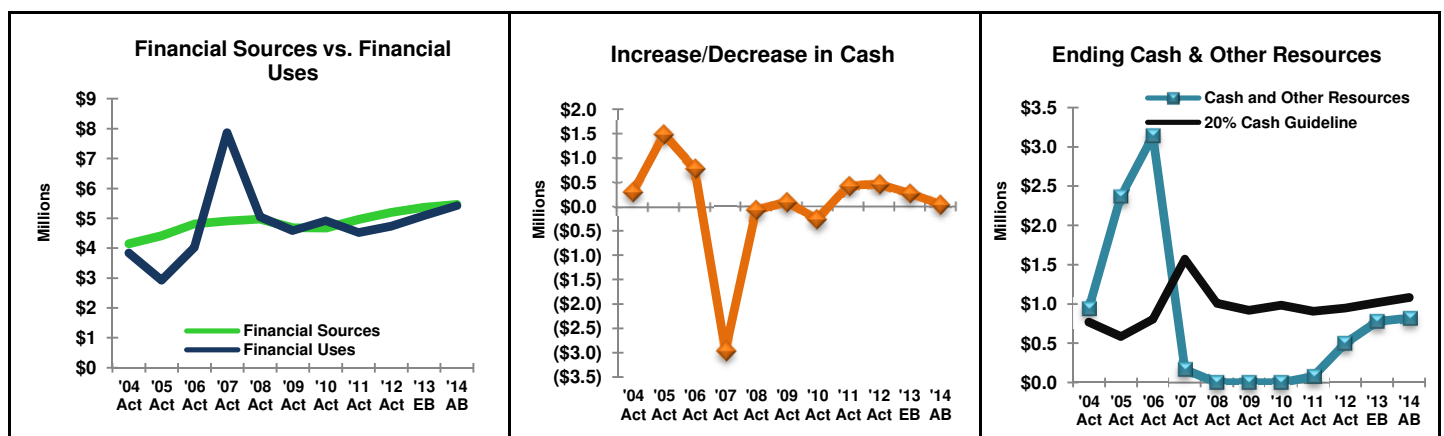
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



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Public Safety Departments



Description:

The City has four departments that are grouped together as Public Safety Departments. These include Police, Fire 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.

Police (CPD):

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants and a reimbursement from the School District to partially offset the cost of the School Resource Officers.

Fire (CFD):

The Fire Department is charged with protecting lives and property from fire, explosion, 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.

Public Safety Joint Communications (PSJC):

Public Safety Joint Communications (PSJC) operates the 9-1-1 Operations Center which handles all of the 9-1-1 emergency calls as well as the non-emergency calls for the Columbia/Boone County area. PSJC currently dispatches for ten user agencies in the area which include the Columbia Fire Department, Boone County Fire Protection District, Southern Boone County Fire Protection District, Columbia Police Department, Boone County Sheriff's Department, Ashland Police Department, Hallsville Police Department, Sturgeon Police Department, Boone Hospital Ambulance Service, and University Hospital Ambulance Service. In addition, PSJC provides assistance to other public safety agencies in the area. 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.

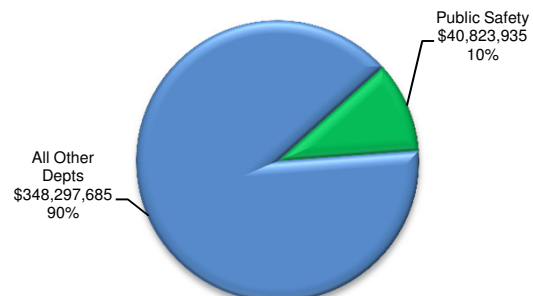
During FY 2013 the voters approved a 911 tax funding the Joint Communication Center. The center will move under the jurisdiction of Boone County during FY 2014.

Emergency Management:

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

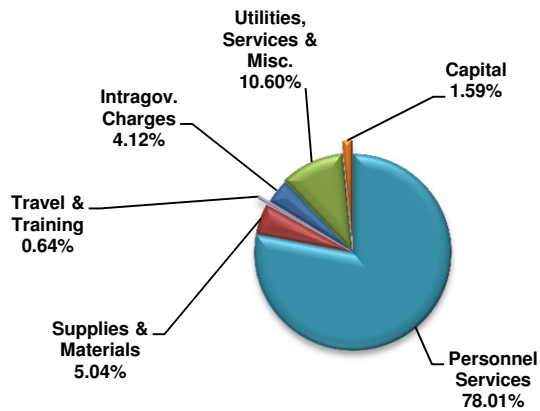
Municipal Court:

Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

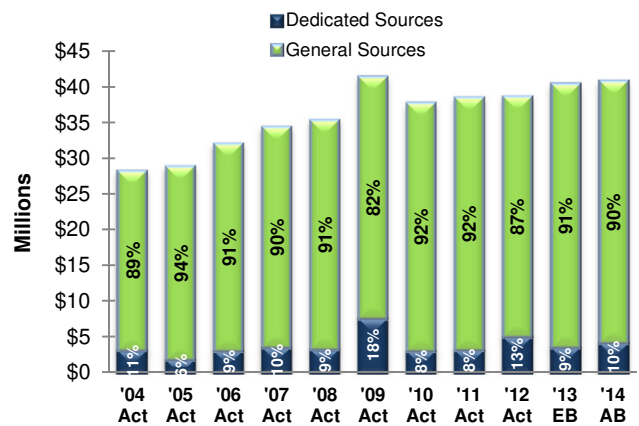


Public Safety Departments - Summary

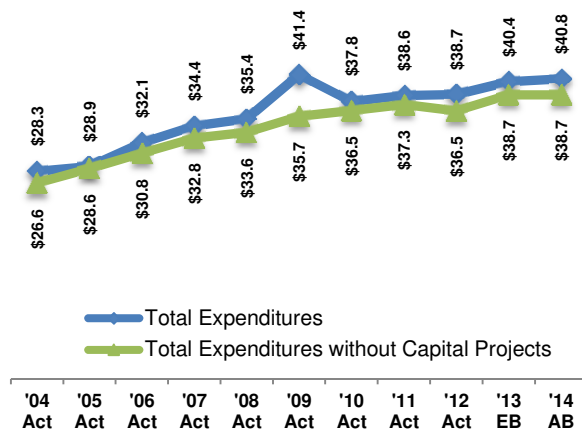
FY 2014 Total Expenditures By Category



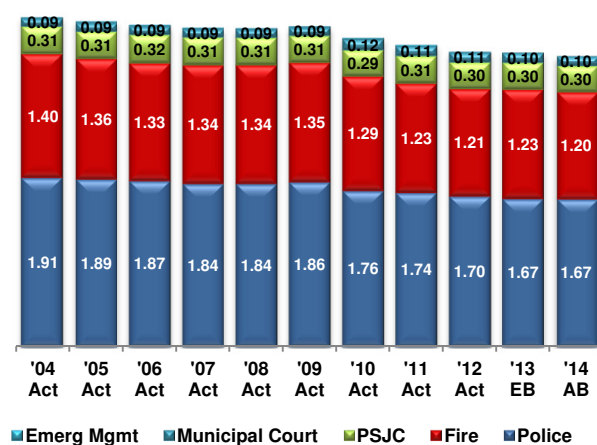
Funding Sources



Expenditure History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$31,110,887	\$32,235,963	\$31,926,742	\$31,847,057	(0.2%)	(1.2%)
Supplies & Materials	\$1,702,398	\$2,294,434	\$2,247,470	\$2,057,368	(8.5%)	(10.3%)
Travel & Training	\$201,298	\$280,757	\$284,653	\$262,622	(7.7%)	(6.5%)
Intragov. Charges	\$1,431,607	\$1,620,394	\$1,621,044	\$1,682,006	3.8%	3.8%
Utilities, Services & Misc.	\$2,831,302	\$3,922,409	\$3,772,061	\$4,326,667	14.7%	10.3%
Capital	\$1,426,287	\$764,682	\$585,553	\$648,215	10.7%	(15.2%)
Other	\$0	\$0	\$0	\$0		
Total	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)

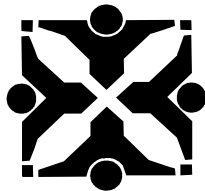
The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$40,299,304 is \$524,631 or 1.3%.

Operating Expenses	\$36,364,975	\$38,571,197	\$38,069,210	\$38,029,720	(0.1%)	(1.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$110,212	\$764,682	\$585,553	\$648,215	10.7%	(15.2%)
Capital Projects	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Total Expenses	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gas Tax	\$875,003	\$0	\$0	\$0		
Grants & User Agency Reimb.	\$1,644,090	\$1,541,536	\$1,507,648	\$1,731,097	14.8%	12.3%
Other Local Revenues	\$671,178	\$398,011	\$366,550	\$282,813	(22.8%)	(28.9%)
Operating Transfers	\$2,599,230	\$1,705,000	\$1,705,000	\$1,396,000	(18.1%)	(18.1%)
Use of Fund Bal for Cap. Proj.	(\$600,613)	(\$13,232)	(\$13,232)	\$750,000	(5768.1%)	(5768.1%)
Dedicated Sources	\$5,188,888	\$3,631,315	\$3,565,966	\$4,159,910	16.7%	14.6%
General Sources	\$33,514,891	\$37,487,324	\$36,871,557	\$36,664,025	(0.6%)	(2.2%)
Total Funding Sources	\$38,703,779	\$41,118,639	\$40,437,523	\$40,823,935	1.0%	(0.7%)

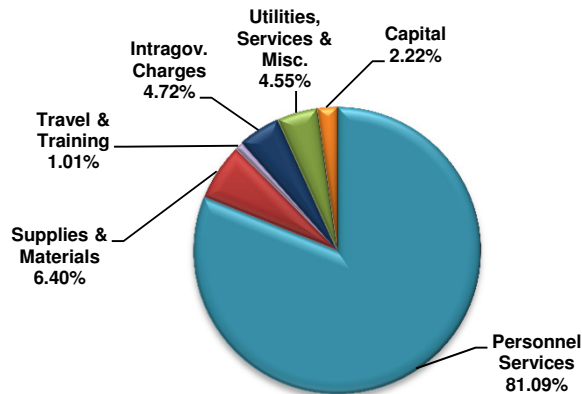
Police Department (General Fund)



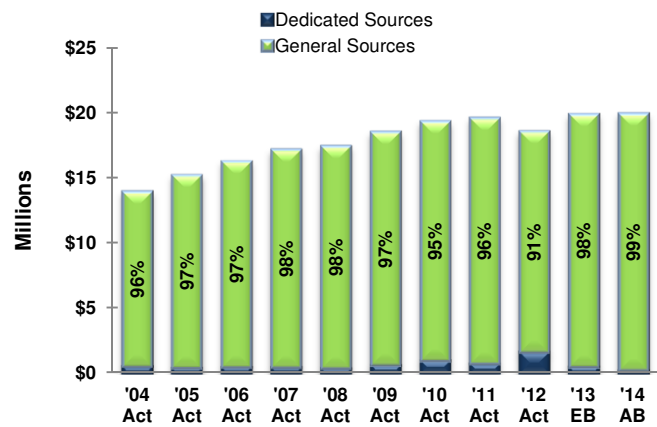
*City of Columbia
Columbia, Missouri*

Police Department - Summary (General Fund)

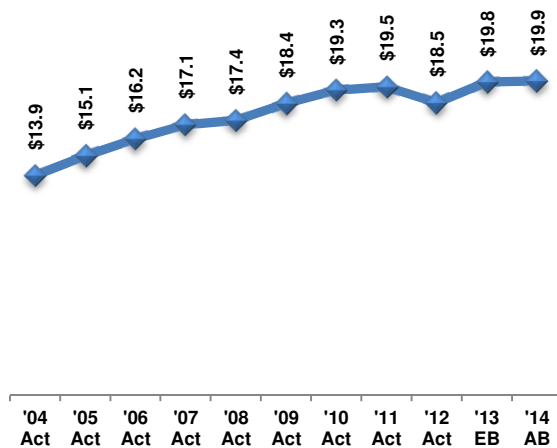
FY 2014 Total Expenditures By Category



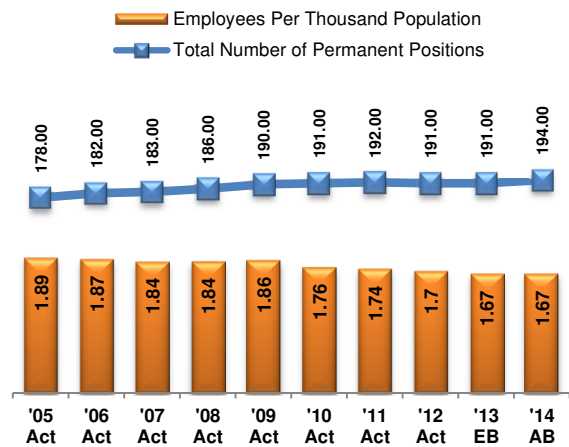
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$15,600,875	\$16,010,128	\$15,981,906	\$16,111,744	0.8%	0.6%
Supplies & Materials	\$987,359	\$1,377,781	\$1,361,599	\$1,272,270	(6.6%)	(7.7%)
Travel & Training	\$169,661	\$200,499	\$216,613	\$200,500	(7.4%)	0.0%
Intragov. Charges	\$832,915	\$976,329	\$976,929	\$938,087	(4.0%)	(3.9%)
Utilities, Services & Misc.	\$862,757	\$832,332	\$767,154	\$904,798	17.9%	8.7%
Capital	\$47,875	\$592,057	\$501,878	\$441,150	(12.1%)	(25.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$19,583,933 is \$284,616 or 1.5%.

Summary

Operating Expenses	\$18,453,567	\$19,397,069	\$19,304,201	\$19,427,399	0.6%	0.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$47,875	\$592,057	\$501,878	\$441,150	(12.1%)	(25.5%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$875,003	\$0	\$0	\$0		
Grants	\$370,734	\$264,093	\$289,963	\$0	(100.0%)	(100.0%)
Other Local Rev (incl. School Dist Reimb)	\$339,903	\$224,331	\$182,221	\$193,399	6.1%	(13.8%)
Dedicated Sources	\$1,585,640	\$488,424	\$472,184	\$193,399	(59.0%)	(60.4%)
General Sources	\$16,915,802	\$19,500,702	\$19,333,895	\$19,675,150	1.8%	0.9%
Total Funding Sources	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)

Description

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient manner.

Department Objectives

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

Strategic Priority: Health, Well-Being and Safety, Strategic Objective #1 - Keep residents and visitors to the city safe.

- The Police Department has conducted a staffing study for the number of officers needed to allow for officers to have 1/3 of their time available for proactive policing or community policing efforts. To get to this number the department would need to add an additional 19-30 officers to the Patrol Division. The Police Department has requested 5 additional officers per year for Patrol for the upcoming 5 years to get to this goal. For FY14 the Police Department has requested a total of 12 Sworn positions (6 for Patrol) and 9 Civilian positions. However, due to budget constraints, 3 sworn positions will be added in FY14 and no civilian positions.

Highlights / Significant Changes (cont)

- In FY13, following the recommendations of the police consultant, the travel and training budget was increased by \$75,700 or 62.94%. This increase remains in the budget for FY14.
- The department had requested that 12 vehicles be replaced. These vehicles have all been approved by the Fleet Optimization Committee for replacement; however in order to balance the budget, 10 vehicles will be replaced.
- Self-Insurance fees have decreased in FY 2014 by 5% or approximately \$50,000.
- Columbia Public Schools has requested 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 SRO currently working at the 6 middle schools will be transferred to Battle High School. There will no longer be an SRO at the middle school level.
- Costs associated with the parking of police vehicles and employees have increased by 55% or \$56,754.
- The audit of the property room in 2012 resulted in a request for a modern barcoding system to track property in the room. The estimated cost is \$120,000 and has been included and approved as a supplemental request.
- The police department budget includes a 0.75% turnover factor due to a demonstrated history of vacancies in the department.
- FY 2012 General Fund savings of \$159,892 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	10.00	10.00	10.00	8.00	(2.00)
Administrative Support Services	21.00	21.00	21.00	22.00	
Operations	112.00	112.00	112.00	116.00	4.00
Operations Support Services	48.00	48.00	48.00	48.00	
Total Personnel	191.00	191.00	191.00	194.00	3.00
Permanent Full-Time	191.00	191.00	191.00	194.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	191.00	191.00	194.00	3.00
Sworn Officer Positions	160.00	160.00	160.00	163.00	3.00
Civilian Positions	31.00	31.00	31.00	31.00	
Total Positions	191.00	191.00	191.00	194.00	3.00

Police Department

Budget Detail by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration:						
Personnel Services	\$793,013	\$943,620	\$906,739	\$817,836	(9.8%)	(13.3%)
Supplies and Materials	\$30,510	\$32,200	\$35,700	\$27,725	(22.3%)	(13.9%)
Travel and Training	\$15,838	\$20,466	\$23,466	\$20,400	(13.1%)	(0.3%)
Intragovernmental Charges	\$0	\$0	\$0	\$926,087		
Utilities, Services, & Misc.	\$61,683	\$26,170	\$25,417	\$54,450	114.2%	108.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$901,044	\$1,022,456	\$991,322	\$1,846,498	86.3%	80.6%
Operations:						
Personnel Services	\$8,838,421	\$9,098,522	\$9,181,736	\$9,612,759	4.7%	5.7%
Supplies and Materials	\$668,518	\$801,122	\$757,549	\$842,160	11.2%	5.1%
Travel and Training	\$101,039	\$96,637	\$109,751	\$90,800	(17.3%)	(6.0%)
Intragovernmental Charges	\$488	\$0	\$600	\$0	(100.0%)	
Utilities, Services, & Misc.	\$259,191	\$307,338	\$254,141	\$336,907	32.6%	9.6%
Capital	\$26,003	\$483,987	\$394,759	\$122,100	(69.1%)	(74.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$9,893,660	\$10,787,606	\$10,698,536	\$11,004,726	2.9%	2.0%
Administrative Support:						
Personnel Services	\$1,527,017	\$1,519,872	\$1,460,337	\$1,545,638	5.8%	1.7%
Supplies and Materials	\$139,487	\$337,732	\$356,402	\$149,700	(58.0%)	(55.7%)
Travel and Training	\$26,438	\$43,953	\$39,902	\$42,300	6.0%	(3.8%)
Intragovernmental Charges	\$832,427	\$976,329	\$976,329	\$12,000	(98.8%)	(98.8%)
Utilities, Services, & Misc.	\$381,553	\$338,250	\$330,059	\$346,895	5.1%	2.6%
Capital	\$21,872	\$6,270	\$6,270	\$46,000	633.7%	633.7%
Other	\$0	\$0	\$0	\$0		
Total	\$2,928,794	\$3,222,406	\$3,169,299	\$2,142,533	(32.4%)	(33.5%)
Operations Support:						
Personnel Services	\$4,442,424	\$4,448,114	\$4,433,094	\$4,135,511	(6.7%)	(7.0%)
Supplies and Materials	\$148,844	\$206,727	\$211,948	\$252,685	19.2%	22.2%
Travel and Training	\$26,346	\$39,443	\$43,494	\$47,000	8.1%	19.2%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$160,330	\$160,574	\$157,537	\$166,546	5.7%	3.7%
Capital	\$0	\$101,800	\$100,849	\$273,050	170.8%	168.2%
Other	\$0	\$0	\$0	\$0		
Total	\$4,777,944	\$4,956,658	\$4,946,922	\$4,874,792	(1.5%)	(1.7%)
Department Totals						
Personnel Services	\$15,600,875	\$16,010,128	\$15,981,906	\$16,111,744	0.8%	0.6%
Supplies and Materials	\$987,359	\$1,377,781	\$1,361,599	\$1,272,270	(6.6%)	(7.7%)
Travel and Training	\$169,661	\$200,499	\$216,613	\$200,500	(7.4%)	0.0%
Intragovernmental Charges	\$832,915	\$976,329	\$976,929	\$938,087	(4.0%)	(3.9%)
Utilities, Services, & Misc.	\$862,757	\$832,332	\$767,154	\$904,798	17.9%	8.7%
Capital	\$47,875	\$592,057	\$501,878	\$441,150	(12.1%)	(25.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,501,442	\$19,989,126	\$19,806,079	\$19,868,549	0.3%	(0.6%)

Police Department

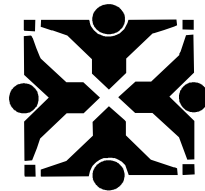
Authorized Positions by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration:					
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	1.00	1.00	1.00	1.00	
3000/3001 - Police OIT/Police Offcr.	4.00	4.00	4.00	2.00	(2.00)
1400 - Administrative Technician	0.00	0.00	0.00	1.00	1.00
1008 - Senior Administrative Supr.	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst.	2.00	2.00	2.00	1.00	(1.00)
Total Personnel	10.00	10.00	10.00	8.00	(2.00)
Permanent Full-Time	10.00	10.00	10.00	8.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	10.00	10.00	8.00	(2.00)
Operations:					
3011 - Community Service Aide	10.00	10.00	10.00	6.00	(4.00)
3009 - Station Master	0.00	0.00	0.00	3.00	3.00
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	3.00	3.00	3.00	3.00	
3002 - Police Sergeant	13.00	13.00	13.00	13.00	
3000/3001 - Police OIT/Police Offcr.	85.00	85.00	85.00	90.00	5.00
Total Personnel	112.00	112.00	112.00	116.00	4.00
Permanent Full-Time	112.00	112.00	112.00	116.00	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	112.00	112.00	112.00	116.00	4.00
Administrative Support:					
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant	1.00	1.00	1.00	1.00	
3002 - Police Sergeant	2.00	2.00	2.00	1.00	(1.00)
3000/3001 - Police OIT/Police Offcr.	3.00	3.00	3.00	5.00	2.00
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	2.00	1.00
1009 - Records Unit Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst	2.00	2.00	2.00	5.00	3.00
1005 - Administrative Support Asst	8.00	8.00	8.00	4.00	(4.00)
Total Personnel	21.00	21.00	21.00	22.00	1.00
Permanent Full-Time	21.00	21.00	21.00	22.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.00	21.00	21.00	22.00	1.00
Operations Support:					(1.00)
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3014 - Evidence Custodian	1.00	1.00	1.00	1.00	
3004 - Asst. Police Chief	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	5.00	1.00
3000/3001 - Police OIT/Police Offcr.	37.00	37.00	37.00	35.00	(2.00)
1006 - Senior Admin. Support Asst	2.00	2.00	2.00	3.00	1.00
Total Personnel	48.00	48.00	48.00	48.00	
Permanent Full-Time	48.00	48.00	48.00	48.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	48.00	48.00	48.00	48.00	
Department Totals					
Permanent Full-Time	191.00	191.00	191.00	194.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	191.00	191.00	191.00	194.00	3.00

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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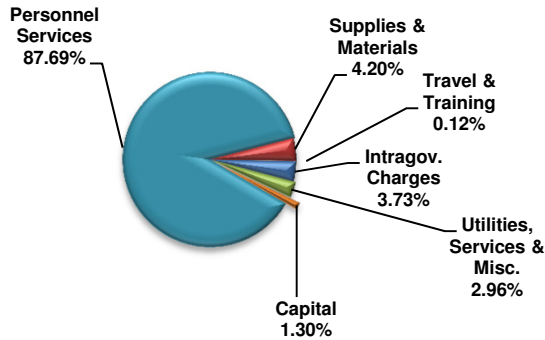
Fire Department (General Fund)



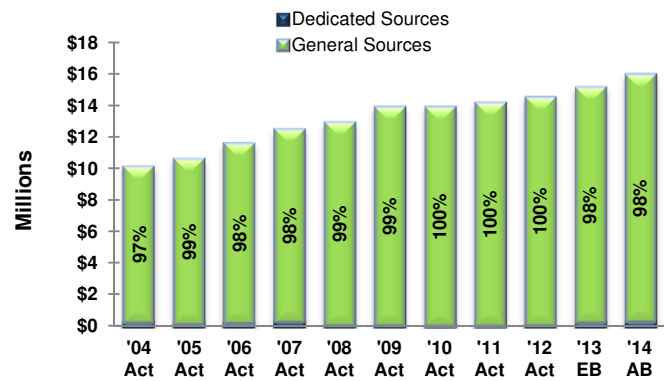
*City of Columbia
Columbia, Missouri*

Fire Department - Summary (General Fund)

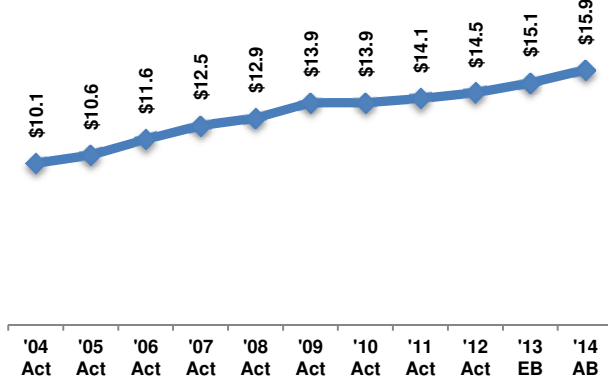
FY 2014 Total Expenditures By Category



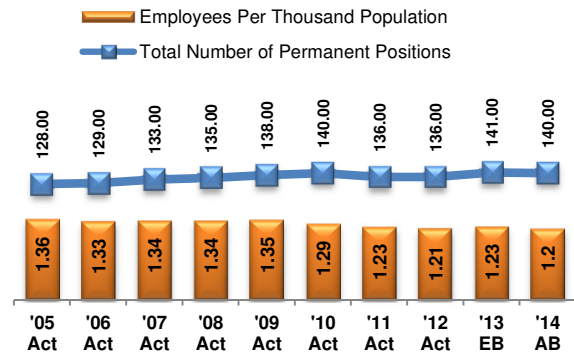
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$12,855,133	\$13,365,890	\$13,200,884	\$13,963,717	5.8%	4.5%
Supplies & Materials	\$589,427	\$769,362	\$756,745	\$667,997	(11.7%)	(13.2%)
Travel & Training	\$3,788	\$29,322	\$30,440	\$19,322	(36.5%)	(34.1%)
Intragov. Charges	\$591,073	\$633,418	\$633,418	\$593,408	(6.3%)	(6.3%)
Utilities, Services & Misc.	\$392,307	\$471,307	\$449,280	\$471,777	5.0%	0.1%
Capital	\$52,617	\$105,500	\$38,435	\$207,065	438.7%	96.3%
Other	\$0	\$0	\$0	\$0		
Total	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$15,068,132 is \$855,154 or 5.7%.

Summary						
Operating Expenses	\$14,431,728	\$15,269,299	\$15,070,767	\$15,716,221	4.3%	2.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$52,617	\$105,500	\$38,435	\$207,065	438.7%	96.3%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%

Funding Sources (Where the Money Comes From)

Grants	\$2,636	\$191,955	\$196,955	\$274,210	39.2%	42.9%
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Rev (incl. Univ. Reimb)	\$67,069	\$55,252	\$60,475	\$56,852	(6.0%)	2.9%
Dedicated Sources	\$69,705	\$247,207	\$257,430	\$331,062	28.6%	33.9%
General Sources	\$14,414,640	\$15,127,592	\$14,851,772	\$15,592,224	5.0%	3.1%
Total Funding Sources	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%

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

Strategic Priority: Health, Well-Being and Safety, Strategic Objective #1 - Keep residents and visitors to the city safe.

(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

- 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 had been either closed or at reduced staffing a majority of the time. In 2013 Department of Homeland Security/FEMA awarded the Fire Department a Staffing for Adequate Fire and Emergency Response (SAFER) grant. The awarded grant which includes salary and benefits has given the Fire Department the opportunity to reinstate five deleted positions for two years. The award of this grant will allow Engine 2 to be open on a more consistent basis.
- Further budget cutting measures during FY 2012 and FY 2013 budgets, listed the Division Chief position in Administration as authorized but unfunded. In FY 2014 the unfunded Division Chief position will be eliminated and the Division Chief position over training will be reclassified as an Assistant Fire Chief Position.
- Total CFD calls for service in 2012 came to 10,955, of which 7,145 (65%) were for medical assistance. For 2013, using June 30 statistics for trend projection, the total is estimated to reach 11,115 calls for service.
- FY 2012 General Fund savings of \$110,212 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	6.00	5.70	6.00	5.00	(1.00)
Emergency Services	120.00	120.00	125.00	125.00	
Departmental Services	3.00	2.50	3.00	3.00	
Fire Marshal's Division	7.00	7.00	7.00	7.00	
Total Personnel	136.00	135.20	141.00	140.00	(1.00)
Permanent Full-Time	136.00	135.20	141.00	140.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	136.00	135.20	141.00	140.00	(1.00)

Fire Department

Budget Detail by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration:						
Personnel Services	\$542,310	\$536,220	\$537,552	\$539,651	0.4%	0.6%
Supplies and Materials	\$8,231	\$109,356	\$109,432	\$9,239	(91.6%)	(91.6%)
Travel and Training	\$0	\$13,036	\$13,036	\$3,036	(76.7%)	(76.7%)
Intragovernmental Charges	\$13,175	\$11,725	\$11,725	\$11,336	(3.3%)	(3.3%)
Utilities, Services, & Misc.	\$23,453	\$26,080	\$25,517	\$26,080	2.2%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$587,169	\$696,417	\$697,262	\$589,342	(15.5%)	(15.4%)
Emergency Services:						
Personnel Services	\$11,218,177	\$11,698,712	\$11,540,512	\$12,219,105	5.9%	4.4%
Supplies and Materials	\$505,502	\$547,206	\$546,846	\$562,368	2.8%	2.8%
Travel and Training	\$2,315	\$5,460	\$6,578	\$5,460	(17.0%)	0.0%
Intragovernmental Charges	\$499,388	\$545,365	\$545,365	\$503,318	(7.7%)	(7.7%)
Utilities, Services, & Misc.	\$322,374	\$376,949	\$362,821	\$377,291	4.0%	0.1%
Capital	\$28,379	\$80,000	\$12,935	\$207,065	1500.8%	158.8%
Other	\$0	\$0	\$0	\$0		
Total	\$12,576,135	\$13,253,692	\$13,015,057	\$13,874,607	6.6%	4.7%
Departmental Services:						
Personnel Services	\$393,419	\$357,888	\$392,047	\$431,628	10.1%	20.6%
Supplies and Materials	\$21,116	\$32,729	\$28,519	\$31,533	10.6%	(3.7%)
Travel and Training	\$800	\$4,345	\$4,345	\$4,345	0.0%	0.0%
Intragovernmental Charges	\$36,737	\$36,736	\$36,736	\$39,717	8.1%	8.1%
Utilities, Services, & Misc.	\$25,660	\$39,093	\$32,666	\$40,221	23.1%	2.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$477,732	\$470,791	\$494,313	\$547,444	10.7%	16.3%
Fire Marshal's Division:						
Personnel Services	\$701,227	\$773,070	\$730,773	\$773,333	5.8%	0.0%
Supplies and Materials	\$54,578	\$80,071	\$71,948	\$64,857	(9.9%)	(19.0%)
Travel and Training	\$673	\$6,481	\$6,481	\$6,481	0.0%	0.0%
Intragovernmental Charges	\$41,773	\$39,592	\$39,592	\$39,037	(1.4%)	(1.4%)
Utilities, Services, & Misc.	\$20,820	\$29,185	\$28,276	\$28,185	(0.3%)	(3.4%)
Capital	\$24,238	\$25,500	\$25,500	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$843,309	\$953,899	\$902,570	\$911,893	1.0%	(4.4%)
Department Totals						
Personnel Services	\$12,855,133	\$13,365,890	\$13,200,884	\$13,963,717	5.8%	4.5%
Supplies and Materials	\$589,427	\$769,362	\$756,745	\$667,997	(11.7%)	(13.2%)
Travel and Training	\$3,788	\$29,322	\$30,440	\$19,322	(36.5%)	(34.1%)
Intragovernmental Charges	\$591,073	\$633,418	\$633,418	\$593,408	(6.3%)	(6.3%)
Utilities, Services, & Misc.	\$392,307	\$471,307	\$449,280	\$471,777	5.0%	0.1%
Capital	\$52,617	\$105,500	\$38,435	\$207,065	438.7%	96.3%
Other	\$0	\$0	\$0	\$0		
Total	\$14,484,345	\$15,374,799	\$15,109,202	\$15,923,286	5.4%	3.6%

Fire Department

Authorized Positions by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration:					
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	0.00	(1.00)
1008 - Senior Administrative Supv	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	0.70	1.00	1.00	
Total Personnel	6.00	5.70	6.00	5.00	(1.00)
Permanent Full-Time	6.00	5.70	6.00	5.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	5.70	6.00	5.00	(1.00)
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	47.00	47.00	
Total Personnel	120.00	120.00	125.00	125.00	
Permanent Full-Time	120.00	120.00	125.00	125.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	120.00	120.00	125.00	125.00	
Departmental Services:					
3109 - Assistant Fire Chief	0.00	0.00	0.00	1.00	1.00
3107 - Battalion Chief	1.00	1.00	1.00	1.00	
3106 - Fire Division Chief	1.00	0.50	1.00	0.00	(1.00)
3105 - Fire Captain	1.00	1.00	1.00	1.00	
Total Personnel	3.00	2.50	3.00	3.00	
Permanent Full-Time	3.00	2.50	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	2.50	3.00	3.00	
Fire Marshal's Division:					
3107 - Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	5.00	5.00	5.00	5.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Department Totals					
Permanent Full-Time	136.00	135.20	141.00	140.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	136.00	135.20	141.00	140.00	(1.00)

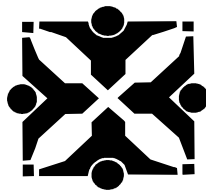
* Mid Year FY 2013, the Fire Department was approved to receive a grant that would offset the cost of 5 firefighters for two years.

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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Emergency Management

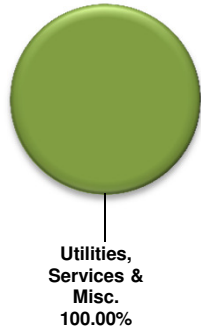
(General Fund)



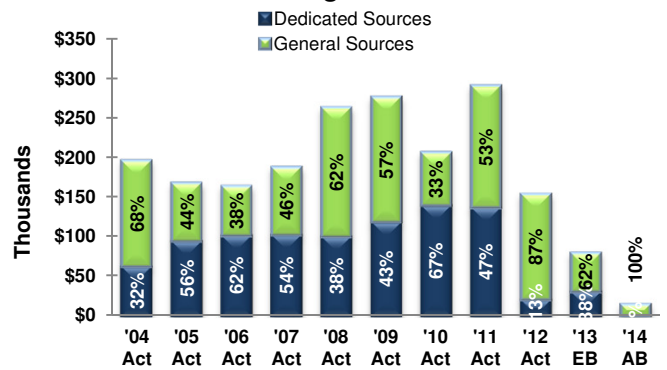
City of Columbia
Columbia, Missouri

Emergency Management (General Fund)

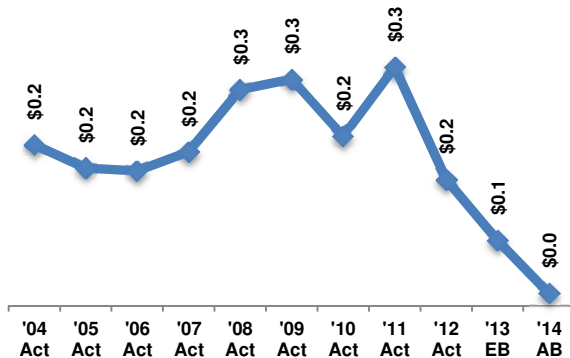
FY 2014 Total Expenditures By Category



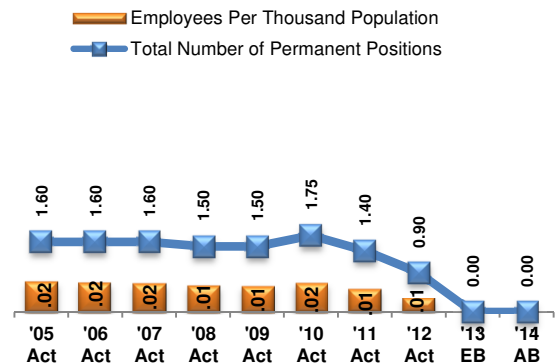
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$70,545	\$116,460	\$410	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$11,298	\$10,650	\$82	\$0	(100.0%)	(100.0%)
Travel & Training	\$1,957	\$5,975	\$0	\$0	(100.0%)	(100.0%)
Intragov. Charges	\$1,085	\$1,293	\$1,293	\$0	(100.0%)	(100.0%)
Utilities, Services & Misc.	\$68,715	\$91,931	\$77,728	\$15,000	(80.7%)	(83.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$208,226 is (\$193,226) or -92.8%.

Operating Expenses	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)
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	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)

Funding Sources (Where the Money Comes From)

Dedicated:						
Grants	\$107,594	\$45,000	\$64,093	\$0	(100.0%)	(100.0%)
User Agency Reimb.	\$46,006	\$50,000	(\$33,851)	\$0	(100.0%)	(100.0%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Dedicated Sources	\$153,600	\$95,000	\$30,242	\$0	(100.0%)	(100.0%)
General Sources	\$0	\$131,309	\$49,271	\$15,000	(69.6%)	(88.6%)
Total Funding Sources	\$153,600	\$226,309	\$79,513	\$15,000	(81.1%)	(93.4%)

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 functions was taken over by the Boone County Fire Protection District (BCFPD) during FY 2013. Estimated FY 2013 expenses represent the City's share of the costs.
- FY 2012 General Fund savings of \$18,083 is reflected in the Adjusted Budget for FY 2013.
- With the passage of Proposition 1 in April, 2013, the County will take over control and financial responsibility beginning January 1, 2014. FY 2014 reflects the City's share of the costs from October-December 2013.

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 community before, during and after a disaster.

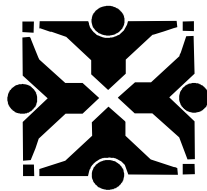
Authorized Personnel by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
7911 - Systems Support Analyst	0.40	0.00	0.00	0.00	
7019 Dir. Of PSJC & Emer. Mngt.	0.00	0.00	0.00	0.00	
7015 PSJC Manager	0.10	0.00	0.00	0.00	
7003/7005 Emerg. Telecommunicators	0.10	0.00	0.00	0.00	
1101 - Administrative Asst. *	0.30	0.30	0.00	0.00	
1003 - Admin. Support Asst III	0.00	0.00	0.00	0.00	
3106 - Fire Division Chief *	0.00	0.50	0.00	0.00	
Total Personnel	0.90	0.80	0.00	0.00	0.00
Permanent Full-Time	0.90	0.80	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.90	0.80	0.00	0.00	

* Beginning in FY 2013, the Boone County Fire District took over the leadership responsibility for the Office of Emergency Management. Since the responsibility moved outside of the City the positions currently allocated were returned to the Columbia Fire Department. No FTE's are budgeted in this division for FY 2014.

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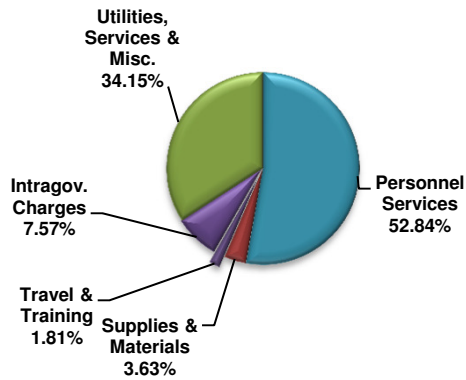
Public Safety Joint Communications (PSJC) (General Fund)



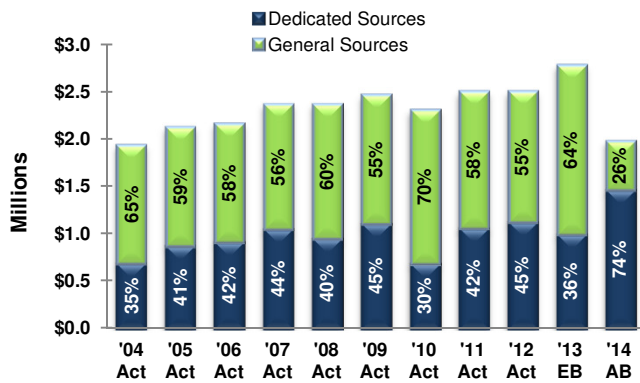
City of Columbia
Columbia, Missouri

Public Safety Joint Communications - PSJC (General Fund)

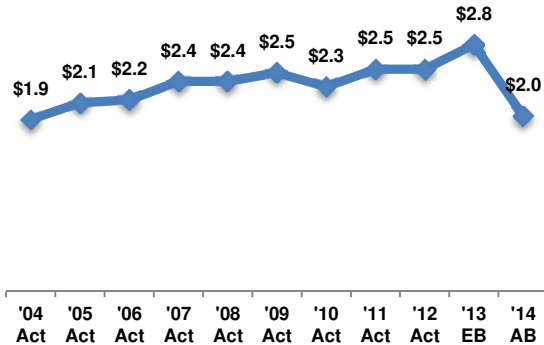
FY 2014 Total Expenditures By Category



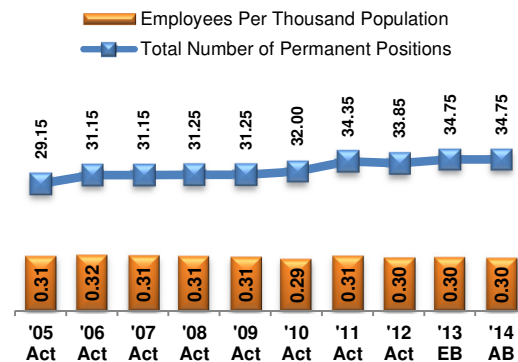
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$1,896,099	\$2,028,883	\$2,034,872	\$1,045,106	(48.6%)	(48.5%)
Supplies & Materials	\$68,225	\$70,200	\$70,935	\$71,886	1.3%	2.4%
Travel & Training	\$19,512	\$37,961	\$30,600	\$35,800	17.0%	(5.7%)
Intragov. Charges	\$5,716	\$8,503	\$8,553	\$149,747	1650.8%	1661.1%
Utilities, Services & Misc.	\$503,202	\$603,054	\$586,859	\$675,422	15.1%	12.0%
Capital	\$9,720	\$45,240	\$45,240	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$2,731,216 is (\$753,255) or -27.6%.

Operating Expenses	\$2,492,754	\$2,748,601	\$2,731,819	\$1,977,961	(27.6%)	(28.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$9,720	\$45,240	\$45,240	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)

Funding Sources (Where the Money Comes From)

Grants	\$107,186	\$0	\$0	\$0		
User Agency Reimb.	\$1,009,934	\$990,488	\$990,488	\$1,456,887	47.1%	47.1%
Other Local Revenues	\$1,291	\$0	\$0	\$0		
Dedicated Sources	\$1,118,411	\$990,488	\$990,488	\$1,456,887	47.1%	47.1%
General Sources	\$1,384,063	\$1,803,353	\$1,786,571	\$521,074	(70.8%)	(71.1%)
Total Funding Sources	\$2,502,474	\$2,793,841	\$2,777,059	\$1,977,961	(28.8%)	(29.2%)

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

Strategic Priority: Customer-Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

- 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.

Highlights / Significant Changes

- We update and implement new procedures, policies and best practices to ensure technological advancements in our Operations Center.
- Boone County 9-1-1 is known for having some of the best accuracy in the state, concerning the 911 database, which provides the best possible information to user agencies responding to emergencies.
- We continue to edit and verify streets for Boone County and its municipalities on the Geographic Information System (GIS) Consortium Server as well as maintain various other layers for multiple public safety agencies throughout the County.
- 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. Narrowbanding enhancements were completed in 2013 to comply with the nationwide FCC mandate.
- With Boone County collaboration, completed the phone system upgrade from analog to IP to prepare for NextGen 911.
- With a taskforce of agency users and stakeholders, developed the data necessary to prepare Boone County Proposition 1 presented on the April 2013 ballot, which has secured communal (sales tax) funding of PSJC's future facility and operations. The operation will become part of Boone County's organization at a yet to be determined date.
- FY 2012 General Fund savings of \$62,625 is reflected in the Adjusted Budget for FY 2013.

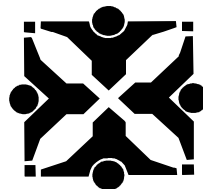
Authorized Personnel by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
7911 - Systems Support Analyst	1.60	2.00	2.00	2.00	
7015 - PSJC Manager	1.90	2.00	2.00	2.00	
7007 - PSJC Supervisor	4.00	4.00	4.00	4.00	
7003/7005 Em. Telecommunicators	24.90	25.00	25.00	25.00	
1006 - Senior Admin. Support Asst.	0.70	1.00	1.00	1.00	
1005 - Admin. Support Assistant	0.75	0.75	0.75	0.75	
Total Personnel	33.85	34.75	34.75	34.75	
Permanent Full-Time	33.10	34.00	34.00	34.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.85	34.75	34.75	34.75	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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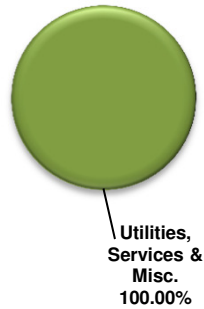
Capital Projects Fund - Public Safety Projects



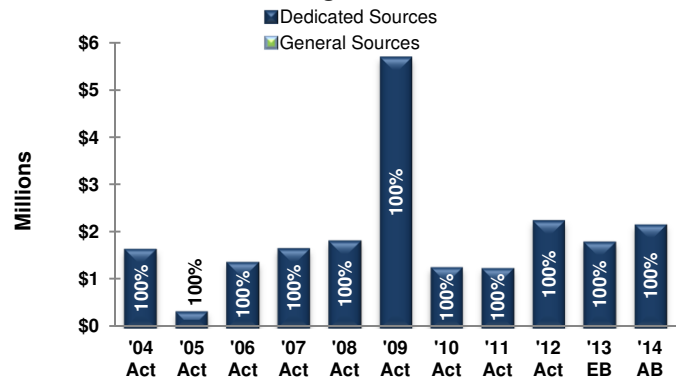
City of Columbia
Columbia, Missouri

Capital Projects Fund - Public Safety Projects

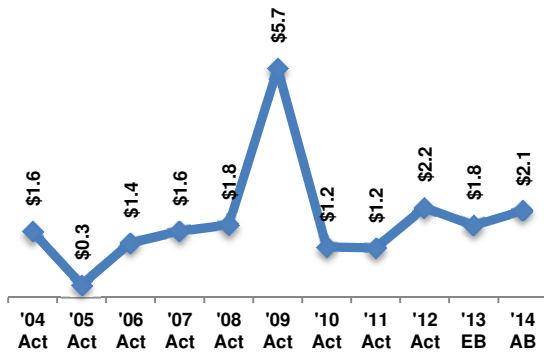
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
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.	\$912,517	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Capital	\$1,316,075	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,795,992 is \$350,008 or 19.5%.

Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
Total Expenses	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%

Funding Sources (Where the Money Comes From)

Oper. Trnsfrs (Cap Imp Stax)	\$2,194,863	\$1,695,000	\$1,695,000	\$1,246,000	(26.5%)	(26.5%)
Oper. Trnsfrs (Public Impr Fd)	\$404,367	\$10,000	\$10,000	\$150,000		
Other Local Revenues	\$229,975	\$90,992	\$90,992	\$0	(100.0%)	(100.0%)
Use of Fund Balance	(\$600,613)	(\$13,232)	(\$13,232)	\$750,000	(5768.1%)	(5768.1%)
Dedicated Sources	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,228,592	\$1,782,760	\$1,782,760	\$2,146,000	20.4%	20.4%

Major Projects

Fiscal Impact

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

Fiscal impact minimal for FY 2014

- **Fire** - Replace 2002 pumper and foam truck
- **PSJC** - Siren upgrades to meet the FY 2014 FCC mandates.
- **Police** - Funding for a new records management system; Remodel of the property room in the main police building; Finish additional space in the Police Training Center to accommodate the additional staff working out of that building.

Authorized Personnel by Division

Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
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There are no personnel assigned to this budget.

Public Safety Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Fire							
1 Fire Apparatus Equipment C00195 [ID: 490]	2007						
Total							
2 Fire Station Sites C40173 [ID: 482]							
Future Ballot			\$100,000	\$300,000	\$200,000		
Total			\$100,000	\$300,000	\$200,000		
3 ADA Compliance - Fire Facilities C00482 [ID: 1425]	2014 2014						
Unfunded			\$35,500				
Total			\$35,500				
4 Rpl. 2002 Pumper (13 Years Old)-C00564 [ID: 480]	2013 2014						
Cap Imp S Tax		\$912,000					
Total		\$912,000					
5 Rpl. Foam Truck-C00565 [ID: 481]	2014 2014						
Cap Imp S Tax		\$334,000					
Total		\$334,000					
6 Additional Fire Station 3-5 Years [ID: 475]	2017 2018						
Future Ballot				\$2,000,000			
Total				\$2,000,000			
7 Additional Pumper for New Station [ID: 476]	2017 2018						
Future Ballot				\$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 2006 Pumper (12 years old) [ID: 1402]	2017 2018						
Future Ballot				\$1,100,000			
Total				\$1,100,000			
12 Replace Fire Station 4 [ID: 1403]	2016 2018						
Future Ballot				\$2,500,000			
Total				\$2,500,000			
13 Replace Fire Station 5 [ID: 1399]	2015 2016						
Future Ballot				\$2,000,000			
Total				\$2,000,000			
14 Rpl. 2001 Ladder Truck (16 Years Old) [ID: 500]	2016 2017						
Future Ballot				\$1,200,000			
Total				\$1,200,000			

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.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Fire							
15 Rpl. 2001 Pumper (15 Years Old) [ID: 501]						2015	2016
Future Ballot				\$1,000,000			
Total				\$1,000,000			
16 Training Academy Repairs [ID: 1607]						2015	2017
Future Ballot			\$1,000,000				
Total			\$1,000,000				
17 Replace 1996 Bomb Squad [ID: 1405]						2018	2019
Future Ballot				\$800,000			
Total				\$800,000			
18 Replace 2006 Quint (12 years old) [ID: 1404]						2018	2019
Future Ballot					\$1,150,000		
Total					\$1,150,000		

Police							
19 CPD Property Room Upgrade-C00567 [ID: 1741]						2014	2014
Gen Fd/PI		\$65,000					
Total		\$65,000					
20 CPD Training Center Renovations-C00566 [ID: 1696]						2013	2014
Gen Fd/PI		\$75,000					
Total		\$75,000					
21 Records Management System C00498 [ID: 1307]						2011	2013
CAP FB		\$750,000					
Total		\$750,000					
22 Second Police Facility - North [ID: 1336]						2014	2015
Future Ballot				\$14,520,000			
Total				\$14,520,000			
23 Police Headquarters Building [ID: 1192]						2017	2017
Future Ballot				\$10,009,000			
Total				\$10,009,000			

PSJC							
24 Additional Outdoor Warning Sirens C00464 [ID: 1301]							
Gen Fd/PI	\$10,000	\$10,000	\$10,000	\$20,000			
Total	\$10,000	\$10,000	\$10,000	\$20,000			
25 Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]						2008	2009
Total							
26 Radio System Enhancement C00449 [ID: 507]						2010	2010
Total							

Public Safety Funding Source Summary

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Public Safety Funding Source Summary							
CAP FB		\$750,000					
Cap Imp S Tax		\$1,246,000					
Gen Fd/PI	\$10,000	\$150,000	\$10,000	\$20,000			
New Funding	\$10,000	\$2,146,000	\$10,000	\$20,000	\$0		
Future Ballot			\$1,100,000	\$38,991,000	\$1,350,000		
Future Ballot			\$1,100,000	\$38,991,000	\$1,350,000		
Unfunded			\$35,500				
Unfunded			\$35,500		\$0		
Total	\$10,000	\$2,146,000	\$1,145,500	\$39,011,000	\$1,350,000		

Public Safety Current Capital Projects

Fire

- | | | | |
|---|--|------|------|
| 1 | Fire Sprinklers for Stations 4, 5, and 6 C00437 [ID: 1548] | 2012 | 2013 |
| 2 | Rpl. #1678:1994 Pumper Apparatus(16 Yrs old)C00528 [ID: 477] | 2011 | 2013 |
| 3 | Rpl. 2001 Pumper (12 Years Old) C00529 [ID: 478] | 2012 | 2013 |

PSJC

- | | | | |
|---|---------------------------------|------|------|
| 4 | Siren Upgrade C00497 [ID: 1469] | 2012 | 2013 |
|---|---------------------------------|------|------|

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.

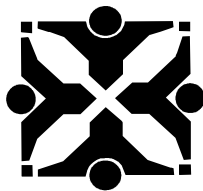
Police/Fire ProQA Priority Dispatch System C00425 [ID: 509]

This project will create consistency and reliability within the Communication Center.

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

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

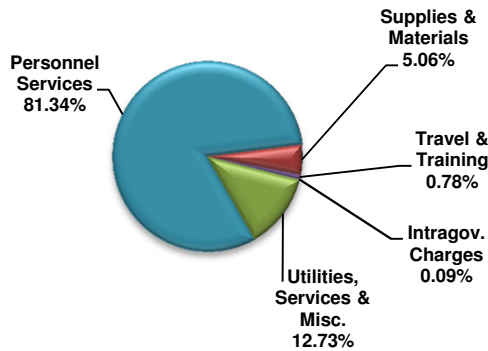
Municipal Court (General Fund)



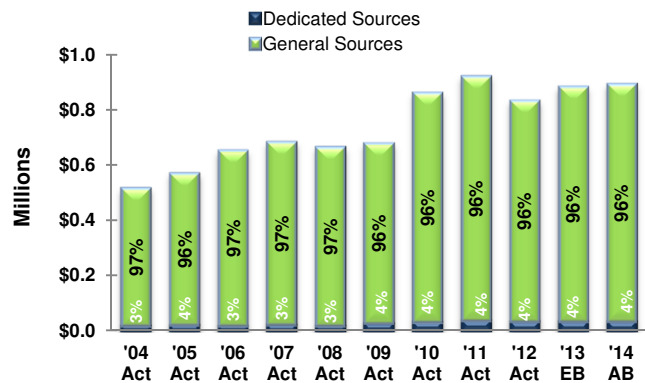
*City of Columbia
Columbia, Missouri*

Municipal Court - Summary (General Fund)

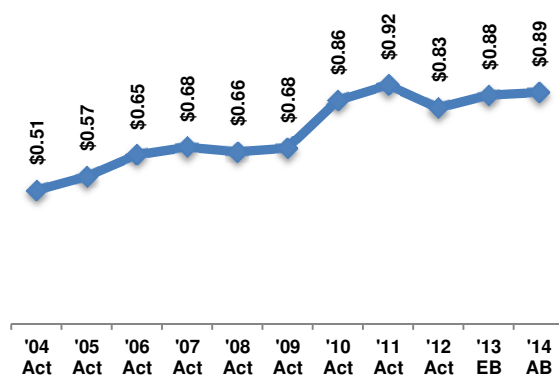
FY 2014 Total Expenditures By Category



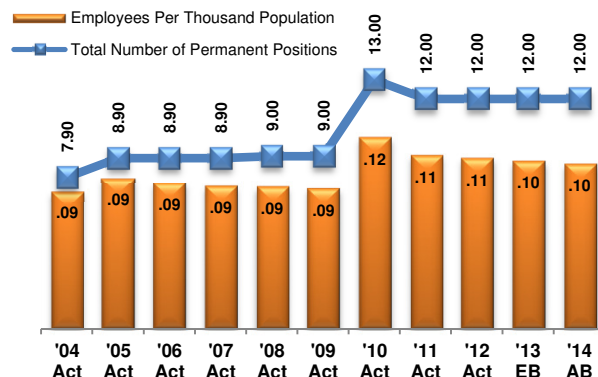
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$688,235	\$714,602	\$708,670	\$726,490	2.5%	1.7%
Supplies & Materials	\$46,089	\$66,441	\$58,109	\$45,215	(22.2%)	(31.9%)
Travel & Training	\$6,380	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragov. Charges	\$818	\$851	\$851	\$764	(10.2%)	(10.2%)
Utilities, Services & Misc.	\$91,804	\$141,025	\$108,280	\$113,670	5.0%	(19.4%)
Capital	\$0	\$21,885	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$911,805 is (\$18,666) or -2.0%.

Operating Expenses	\$833,326	\$929,919	\$882,910	\$893,139	1.2%	(4.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$21,885	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)

Funding Sources (Where the Money Comes From)

Other Local Revenue	\$32,940	\$27,436	\$32,862	\$32,562	(0.9%)	18.7%
Grants	\$0	\$0	\$0	\$0		
Dedicated Sources	\$32,940	\$27,436	\$32,862	\$32,562	(0.9%)	18.7%
General Sources	\$800,386	\$924,368	\$850,048	\$860,577	1.2%	(6.9%)
Total Funding Sources	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)

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

- FY 2012 General Fund savings of \$18,749 is reflected in the Adjusted Budget for FY 2013.

Department Objectives

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, livable community that promotes health, safety and well-being.

- Process docket and record municipal ordinance violations including approximately 60,000 parking tickets
- Collect fines
- Schedule and conduct trials
- Monitor compliance with orders
- Issue and serve subpoenas
- Issue and serve summonses and warrants
- Report monthly to the Circuit Court and the Office of State Courts Administrator.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	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 by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Court Operations:						
Personnel Services	\$407,649	\$427,980	\$417,015	\$433,402	3.9%	1.3%
Supplies and Materials	\$45,720	\$65,616	\$57,284	\$44,390	(22.5%)	(32.3%)
Travel and Training	\$6,380	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$494	\$505	\$505	\$456	(9.7%)	(9.7%)
Utilities, Services, & Misc.	\$91,804	\$120,025	\$87,280	\$113,670	30.2%	(5.3%)
Capital	\$0	\$21,885	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$552,047	\$643,011	\$569,084	\$598,918	5.2%	(6.9%)
Traffic Violations:						
Personnel Services	\$280,586	\$286,622	\$291,655	\$293,088	0.5%	2.3%
Supplies and Materials	\$369	\$825	\$825	\$825	0.0%	0.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$324	\$346	\$346	\$308	(11.0%)	(11.0%)
Utilities, Services, & Misc.	\$0	\$21,000	\$21,000	\$0	(100.0%)	(100.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$281,279	\$308,793	\$313,826	\$294,221	(6.2%)	(4.7%)
Department Totals						
Personnel Services	\$688,235	\$714,602	\$708,670	\$726,490	2.5%	1.7%
Supplies and Materials	\$46,089	\$66,441	\$58,109	\$45,215	(22.2%)	(31.9%)
Travel and Training	\$6,380	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$818	\$851	\$851	\$764	(10.2%)	(10.2%)
Utilities, Services, & Misc.	\$91,804	\$141,025	\$108,280	\$113,670	5.0%	(19.4%)
Capital	\$0	\$21,885	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$833,326	\$951,804	\$882,910	\$893,139	1.2%	(6.2%)

Authorized Positions by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Court Operations:					
3412 - Probation & Collection Officer	1.00	1.00	1.00	1.00	
3402 - Municipal Court Administrator	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	3.00	3.00	3.00	3.00	
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:					
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	3.00	3.00	3.00	3.00	
1005 - Administrative Support Assistant	2.00	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	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.



Supporting Activity Departments



Description

Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenue to these departments is the fees and service charges they receive from providing goods services to other City funds. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category.

A brief discussion of the methodology used to recover these charges is included in each department's section.

Employee Benefit Fund

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical dental, prescription drug, life and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

Self Insurance Fund

The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

Custodial & Building Maintenance Fund

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to the Public Works Department, the Police Department, the Fire Department and other City departments.

GIS (Geospatial Information Services)

The Geospatial Information Services Fund (GIS) is responsible for developing, coordinating, and supporting the use of geospatial technologies, such as, computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. These functions improve data quality and control, improve the quality of information and ease of information access, and reduce duplication of data and effort, all of which help the City accurately and reliably serve the public.

Information Technologies Fund

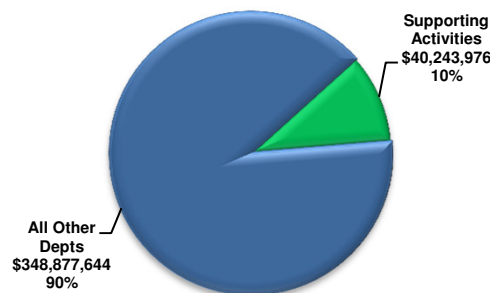
Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. I.T. provides systems 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.

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.

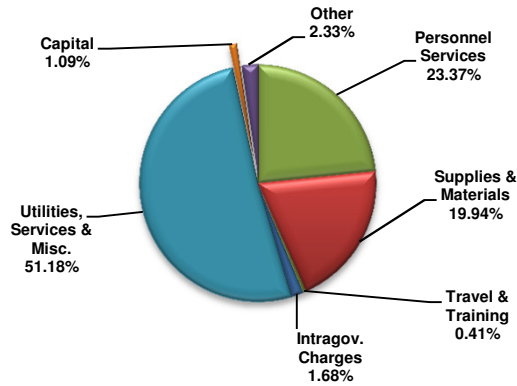
Utility Customer Services Fund

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.

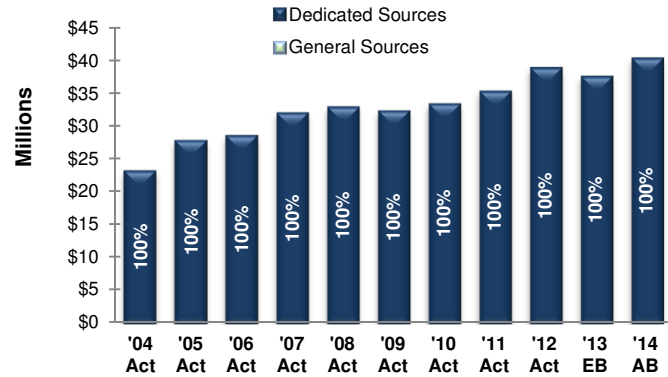


Supporting Activity Departments - Combined

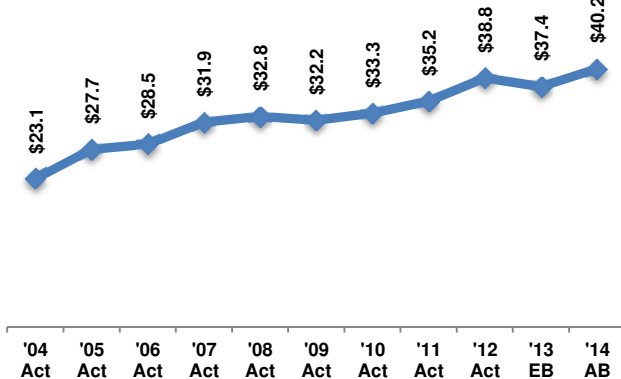
FY 2014 Total Expenditures By Category



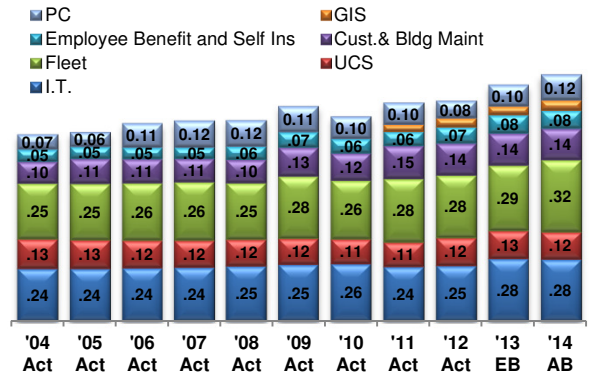
Funding Sources



Total Expenditures (in Millions)



Total Employees Per Thousand



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$7,036,655	\$8,280,051	\$7,824,945	\$9,404,346	20.2%	13.6%
Supplies & Materials	\$6,985,302	\$7,616,061	\$7,750,482	\$8,025,278	3.5%	5.4%
Travel & Training	\$27,113	\$123,634	\$121,542	\$165,501	36.2%	33.9%
Intragov. Charges	\$603,209	\$634,172	\$617,764	\$676,998	9.6%	6.8%
Utilities, Services & Misc.	\$20,857,242	\$20,947,581	\$19,617,714	\$20,595,363	5.0%	(1.7%)
Capital	\$267,763	\$652,502	\$656,346	\$438,586	(33.2%)	(32.8%)
Other	\$2,148,815	\$847,318	\$853,298	\$937,904	9.9%	10.7%
Total	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$38,095,742 is \$2,148,234 or 5.6%.

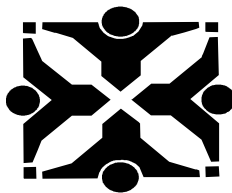
Operating Expenses	\$35,497,556	\$36,401,499	\$35,027,308	\$38,830,486	10.9%	6.7%
Non-Operating Expenses	\$2,150,883	\$847,318	\$856,679	\$935,754	9.2%	10.4%
Debt Service	\$906	\$0	\$1,985	\$2,150	8.3%	
Capital Additions	\$267,763	\$652,502	\$356,119	\$438,586	23.2%	(32.8%)
Capital Projects	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Total Expenses	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%

Revenues (Where the Money Comes From)

Gross Receipts & Other Loc.	\$659,801	\$640,000	\$620,000	\$600,000	(3.2%)	(6.3%)
Interest Revenue	\$147,506	\$270,565	\$254,243	\$234,823	(7.6%)	(13.2%)
Grants	\$62,847	\$87,270	\$87,270	\$108,912	24.8%	24.8%
Fees and Service Charges	\$32,382,656	\$34,541,646	\$34,415,028	\$37,396,566	8.7%	8.3%
Other Local Revenues	\$4,184,380	\$800,902	\$734,178	\$485,487	(33.9%)	(39.4%)
Operating Transfer In	\$50,000	\$185,576	\$185,576	\$50,000	(73.1%)	(73.1%)
Use of Prior Year Sources	\$1,883,944	\$2,579,382	\$1,731,038	\$1,501,773	(13.2%)	(41.8%)
Less: Current Year Surplus	(\$1,445,035)	(\$4,022)	(\$585,242)	(\$133,585)	(77.2%)	3221.4%
Dedicated Sources	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$37,926,099	\$39,101,319	\$37,442,091	\$40,243,976	7.5%	2.9%

Employee Benefit Fund

(Internal Service Fund)



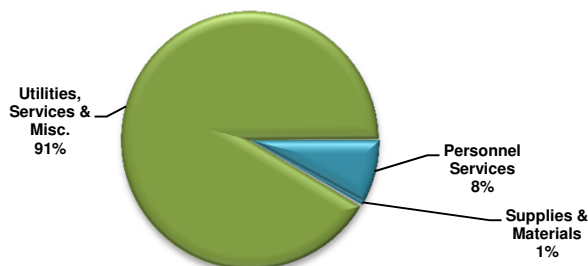
City of Columbia

Columbia, Missouri

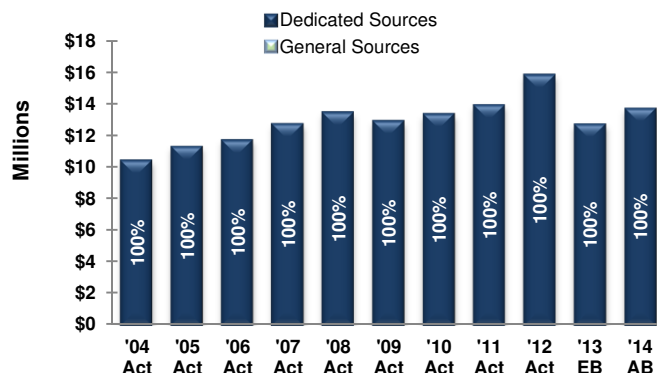
Employee Benefit Fund (Internal Service Fund)

Fund 659

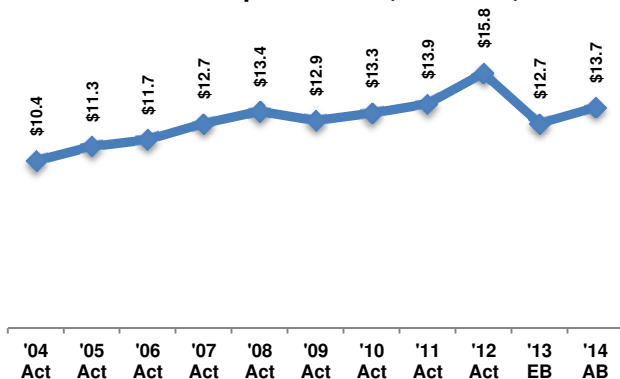
FY 2014 Total Expenditures By Category



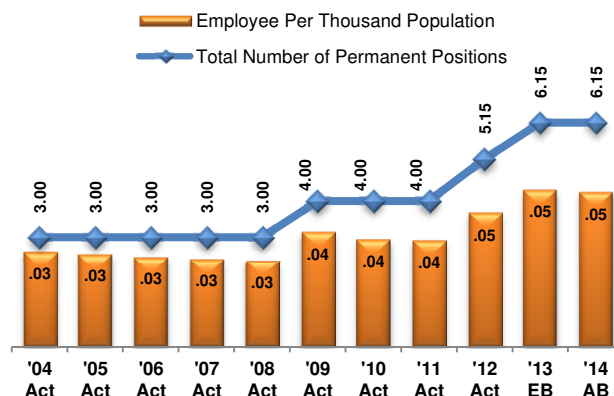
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$410,213	\$745,387	\$570,668	\$1,075,004	88.4%	44.2%
Supplies & Materials	\$65,246	\$131,362	\$132,986	\$61,515	(53.7%)	(53.2%)
Travel & Training	\$1,954	\$18,773	\$19,780	\$30,800	55.7%	64.1%
Intragov. Charges	\$436	\$433	\$433	\$465	7.4%	7.4%
Utilities, Services & Misc.	\$15,292,915	\$12,429,280	\$11,939,426	\$12,487,539	4.6%	0.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$46,767	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Total	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$13,251,510 is \$425,681 or 3.2%.

Operating Expenses	\$15,770,764	\$13,325,235	\$12,663,293	\$13,655,323	7.8%	2.5%
Non-Operating Expenses	\$46,767	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes						
Interest Revenue	\$67,959	\$110,000	\$108,201	\$110,000	1.7%	0.0%
Fees & Service Charges	\$11,695,397	\$12,304,545	\$12,007,715	\$13,043,559	8.6%	6.0%
Other Local Revenues	\$3,664,836	\$366,465	\$256,496	\$26,133	(89.8%)	(92.9%)
Operating Transfers In	\$0	\$55,000	\$55,000	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$389,339	\$511,093	\$257,749	\$497,499	93.0%	(2.7%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191	7.8%	2.5%

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, benefits such as service awards and sick leave buyback., coverage for health, dental, and prescription drug plans are self-insured, the City University (City U) training program, mandatory drug and alcohol, employee physical programs, and employee wellness programs.

Highlights/Significant Changes

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

- The City's self-funded health insurance plan continues to experience increases in claim costs due primarily to high cost claims and these costs are expected to increase by an average trend of 7% over the next several years while administrative costs for third party administration, including stop loss insurance rates, are expected to increase at least 15% per year.
- The City contribution per employee will increase based on Affordable Care Act (ACA) Health Care Reform required fees due in 2014. Dependent premiums will increase 3.5% plus ACA required fees. Enrollment in the \$1,500 deductible plan increased 29% from 2012 to 2013 while enrollment in the High Deductible Health Plan (HDHP) has increased 41%. The City will continue to pay 100% of the employee premium in the HDHP in 2014 and the deductible will increase from \$1,500 to \$2500/single and \$4500 to \$5000/family. This will allow individual deductibles for family coverage. City contributions to Health Savings Accounts (HSAs) under the HDHP will increase from \$75/month to \$125/month for employee only coverage, and from \$150/month to \$250/month for family coverage.
- This budget includes funding at the net OPEB obligation contribution level for post-employment benefits liability in accordance with GASB statement 45. The City implemented changes in 2008 that significantly reduced this liability. In 2014 retiree premium subsidies paid by the City will be eliminated (1/1/2014) and retirees will be required to pay 100% of the premium to participate in the City's health plan, or purchase coverage under the fully insured Medicare supplement plan. This will reduce the Annual Required Contribution (ARC) for funding the OPEB/GASB 45 liability from \$346,007 to \$84,272, a savings of \$261,805 to the fund in 2014. The Actuarial Accrued Liability (AAL) will be reduced from \$3.5 million to \$2 million.
- Pre-65 retirees will see a rate increase equal to the amount of the eliminated subsidy and a 3.5% claim trend increase. Post-65 retirees will also see a rate increase equal to the eliminated subsidy amounts, and can expect a general premium increase under the fully insured plan.

Highlights/Significant Changes- continued

- The City has integrated the health care reform mandatory provisions into the health plans as required through 2013: 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, preventative care coverage at 100% with no co-payments, provision of uniform summary plan descriptions, and amendment to the City Flexible Spending Account (FSA) plan to reduce the maximum medical employee contribution from \$5,000 to \$2,500. Required provisions in 2014 are: preexisting condition exclusions cannot be imposed on anyone; and Transitional Reinsurance Fund fee of \$5.42 per month will be included in dependent premiums. A citywide task force will monitor federal guidance on the delayed shared responsibility provisions, and recommend strategies accordingly.
- Employee wellness programs target the prevention and reduction of chronic health conditions seen most in claims payments in the medical insurance plan. These programs include Weight Watchers At Work, online Weight Watchers, physical activity challenges, exercise classes, discounted ARC memberships, Know Your Numbers screening services, operate a fitness room in the City Building, and personal training opportunities offered at no cost to employees. Department specific training programs to address health claims will be designed for Solid Waste, Fire, Police, Parks & Recreation, and Transit
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- Employee Wellness staff provides CPR/AED training to interested employees and First Aid training classes will begin in FY 2014.
- Employee Wellness in partnership with the Public Health and Human Services Department will continue to offer vaccination to employees.
- City U was implemented mid FY 2013, and a Training Coordinator position was added to fully develop a plan to cultivate a learning culture to improve employee job performance, capacity and leadership skills. Centralized training for employees is the main function of this new division. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, The Manager's Journey, and other training as determined

Fees and Service Charge Methodology

- The Employee Health division charges its costs out to departments via two intergovernmental charges, the Employee Wellness Fee, and the City University Fee.
- The Employee Health Wellness fee allocates costs for activities such as Hep shots, physicals, CDL testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Insurance:					
4605 - Human Resources Manager	1.00	1.00	1.00	0.50	(0.50)
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
1402 - Human Resources Technician	1.00	1.00	1.00	1.00	
Total Personnel	2.15	2.15	2.15	1.65	(0.50)
Employee Health:					
4605 - Human Resources Manager	0.00	0.00	0.00	0.25	0.25
4580 - Wellness Educator	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	0.50	(0.50)
Total Personnel	3.00	3.00	3.00	2.75	(0.25)
City University:					
4605 - Human Resources Manager	0.00	0.00	0.00	0.25	0.25
4570 - Training Coordinator	0.00	0.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.00	0.00	0.00	0.50	0.50
	0.00	0.00	1.00	1.75	0.75
Department Totals:					
Permanent Full-Time	5.15	5.15	6.15	6.15	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.15	5.15	6.15	6.15	

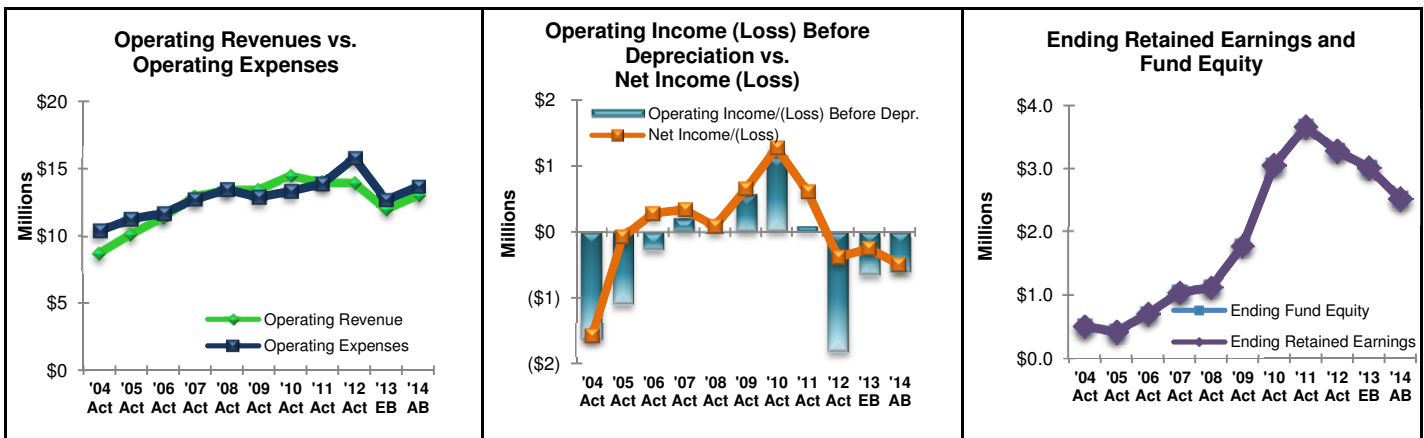
For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net income Statement Employee Benefit Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Fees & Services Charges	\$11,695,397	\$12,304,545	\$12,007,715	\$13,043,559
Misc. Operating Revenue	\$2,252,632	\$0	\$0	\$0
Total Operating Revenues	\$13,948,029	\$12,304,545	\$12,007,715	\$13,043,559
Operating Expenses:				
Personnel Services	\$410,213	\$745,387	\$570,668	\$1,075,004
Supplies & Materials	\$65,246	\$131,362	\$132,986	\$61,515
Travel & Training	\$1,954	\$18,773	\$19,780	\$30,800
Intragovernmental Charges	\$436	\$433	\$433	\$465
Utilities, Services & Other Misc.	\$15,292,915	\$12,429,280	\$11,939,426	\$12,487,539
Total Operating Expenses	\$15,770,764	\$13,325,235	\$12,663,293	\$13,655,323
Operating Income (Loss) Before Depreciation	(\$1,822,735)	(\$1,020,690)	(\$655,578)	(\$611,764)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$1,822,735)	(\$1,020,690)	(\$655,578)	(\$611,764)
Non-Operating Revenues:				
Investment Revenue	\$67,959	\$110,000	\$108,201	\$110,000
Misc. Non-Operating Revenues	\$1,412,204	\$366,465	\$256,496	\$26,133
Total Non-Operating Revenues	\$1,480,163	\$476,465	\$364,697	\$136,133
Operating Transfers:				
Transfers From Other Funds	\$0	\$55,000	\$55,000	\$0
Transfers To Other Funds	(\$46,767)	(\$21,868)	(\$21,868)	(\$21,868)
Net Income (Loss)	(\$389,339)	(\$511,093)	(\$257,749)	(\$497,499)
Net Income/(Loss) Transferred To Retained Earnings	(\$389,339)	(\$511,093)	(\$257,749)	(\$497,499) +
Beginning Retained Earnings	\$3,667,714	\$3,599,725	\$3,278,375	\$3,020,626
Ending Retained Earnings	\$3,278,375	\$3,088,632	\$3,020,626	\$2,523,127
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$3,278,375	\$3,088,632	\$3,020,626	\$2,523,127

+ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$67,959	\$110,000	\$108,201	\$110,000
Fees and Service Charges +	\$11,695,397	\$12,304,545	\$12,007,715	\$13,043,559
Other Local Revenues ++	\$3,664,836	\$366,465	\$256,496	\$26,133
	\$15,428,192	\$12,781,010	\$12,372,412	\$13,179,692
Other Funding Sources/Transfers^	\$0	\$55,000	\$55,000	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$15,428,192	\$12,836,010	\$12,427,412	\$13,179,692
Financial Uses				
Operating Expenses	\$15,770,764	\$13,325,235	\$12,663,293	\$13,655,323
Operating Transfers to Other Funds	\$46,767	\$21,868	\$21,868	\$21,868
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$15,817,531	\$13,347,103	\$12,685,161	\$13,677,191
Increase/(Decrease) to Cash	(\$389,339)	(\$511,093)	(\$257,749)	(\$497,499)
Beginning Cash and Other Resources		\$4,178,389	\$4,178,389	\$3,920,640
Projected Ending Cash and Other Resources	\$4,178,389 #	\$3,667,296	\$3,920,640	\$3,423,141
20% of Total Expenditures	\$3,163,506	\$2,669,421	\$2,537,032	\$2,735,438
Cash Above/(Below) 20% guideline	\$1,014,883	\$997,875	\$1,383,608	\$687,703

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

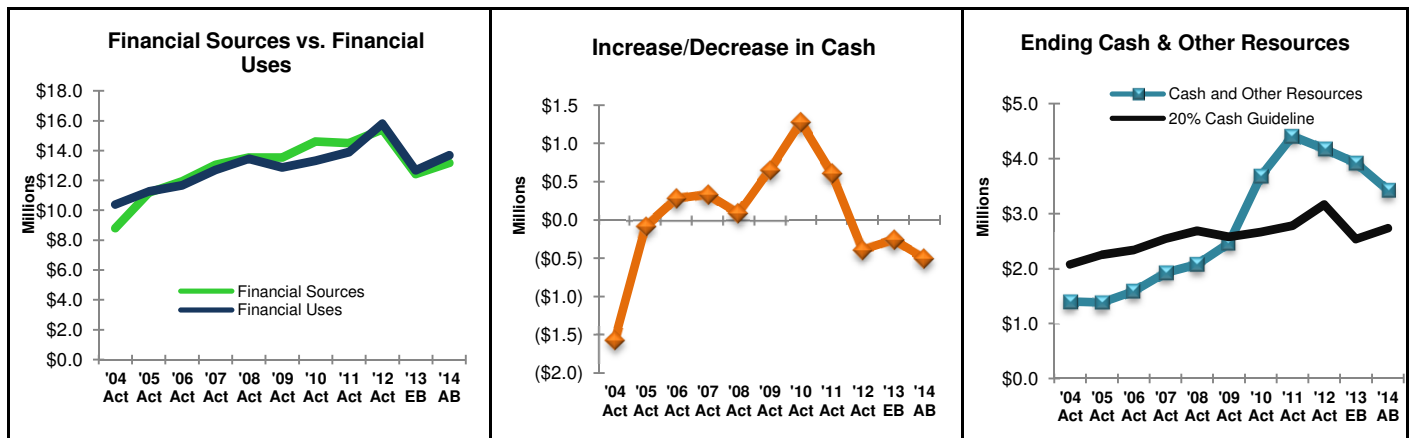
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

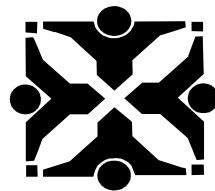
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



Self Insurance Fund

(Internal Service Fund)



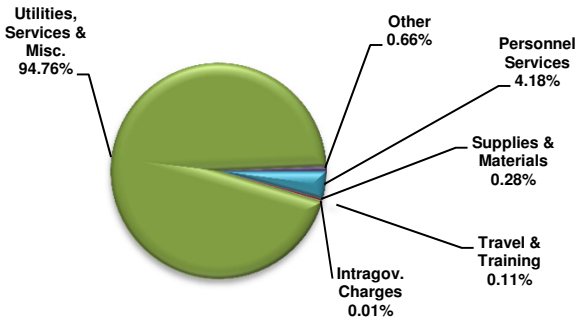
City of Columbia

Columbia, Missouri

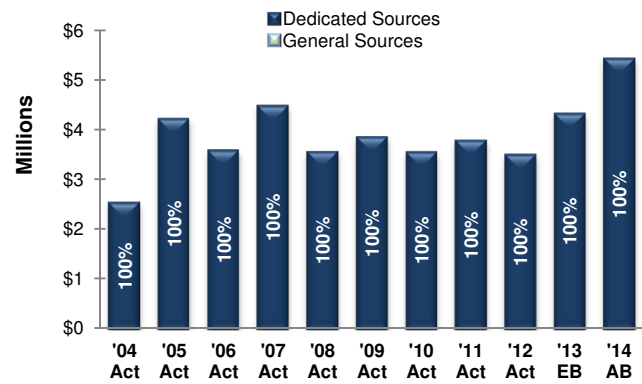
Self Insurance Fund (Internal Service Fund)

Fund 669

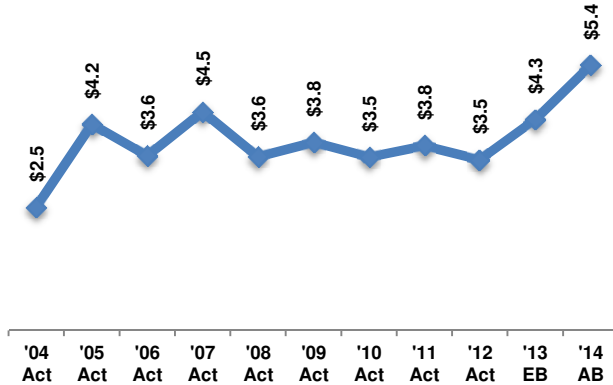
FY 2014 Total Expenditures By Category



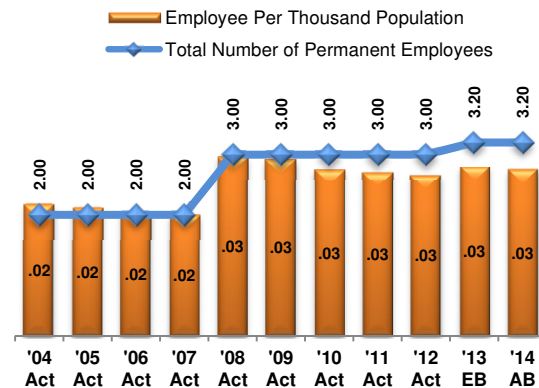
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$195,056	\$222,839	\$224,514	\$226,612	0.9%	1.7%
Supplies & Materials	\$5,810	\$13,841	\$13,565	\$15,373	13.3%	11.1%
Travel & Training	\$1,421	\$10,675	\$8,700	\$5,835	(32.9%)	(45.3%)
Intragov. Charges	\$251	\$255	\$255	\$304	19.2%	19.2%
Utilities, Services & Misc.	\$3,255,191	\$4,604,547	\$4,036,075	\$5,139,369	27.3%	11.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$35,845	\$35,845	\$35,845	\$35,845	0.0%	0.0%
Total	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$4,888,002 is \$535,336 or 11.0%.

Operating Expenses	\$3,457,729	\$4,852,157	\$4,283,109	\$5,387,493	25.8%	11.0%
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	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txns	\$0	\$0	\$0	\$0		
Interest Revenue	\$4,348	\$22,125	\$34,548	\$22,525	(34.8%)	1.8%
Fees & Service Charges	\$4,474,653	\$4,837,152	\$4,837,152	\$5,079,010	5.0%	5.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$28,725	\$0	\$321,803		1020.3%
Less: Current Year Surplus	(\$985,427)	\$0	(\$552,746)	\$0	(100.0%)	
Dedicated Sources	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338	25.6%	11.0%

Finance - Self-Insurance Reserve Fund

Description

The City of Columbia's Self-Insurance Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the Risk Management division of the City Finance Department.

Highlights/Significant Changes

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving, livable community that promotes health, safety and well-being.

- Implement an electronic claim reporting process for workers' compensation claims.
- Risk Management monitoring of specific worker safety training needs based on claim analysis.
- Establishment of City-wide safety policies, including respiratory protection, hazard communication, hot work, and high visibility apparel.
- Exploration of alternative insurance options for the excess property and casualty coverages.
- Risk Management annual report issued 30 days following fiscal year end.

Planned activities include:

- Develop and implement formalized safety training for supervisors.
- Train-the-trainer program for driving simulator to expand use of existing equipment.
- Establish standardized equipment training.
- Design internal Risk Management web site to provide information to City staff.

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6750 - Asst Director, Finance	0.00	0.20	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	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.20	3.20	3.20	
Permanent Full-Time	3.00	3.20	3.20	3.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.20	3.20	3.20	

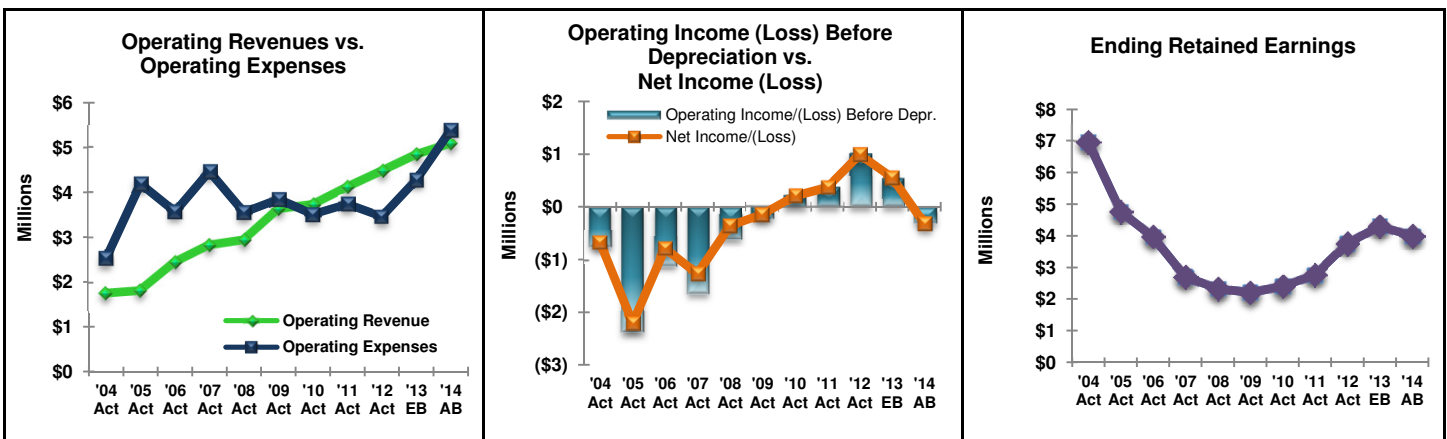
For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement Self Insurance Reserve Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$4,436,696	\$4,837,152	\$4,837,152	\$5,079,010
Misc. Operating Revenue	\$0	\$0	\$0	\$0
Total Operating Revenues	\$4,436,696	\$4,837,152	\$4,837,152	\$5,079,010
Operating Expenses:				
Personnel Services	\$195,056	\$222,839	\$224,514	\$226,612
Supplies & Materials	\$5,810	\$13,841	\$13,565	\$15,373
Travel & Training	\$1,421	\$10,675	\$8,700	\$5,835
Intragovernmental Charges	\$251	\$255	\$255	\$304
Utilities, Services & Other Misc.	\$3,255,191	\$4,604,547	\$4,036,075	\$5,139,369
Total Operating Expenses	\$3,457,729	\$4,852,157	\$4,283,109	\$5,387,493
Operating Income (Loss) Before Depreciation	\$978,967	(\$15,005)	\$554,043	(\$308,483)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$978,967	(\$15,005)	\$554,043	(\$308,483)
Non-Operating Revenues:				
Investment Revenue	\$4,348	\$22,125	\$34,548	\$22,525
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$37,957	\$0	\$0	\$0
Total Non-Operating Revenues	\$42,305	\$22,125	\$34,548	\$22,525
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) Transferred To Retained Earnings	\$985,427	(\$28,725)	\$552,746	(\$321,803) +
Beginning Retained Earnings	\$2,773,343	\$2,593,625	\$3,758,770	\$4,311,516
Ending Retained Earnings	\$3,758,770	\$2,564,900	\$4,311,516	\$3,989,713
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$3,758,770	\$2,564,900	\$4,311,516	\$3,989,713

+ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$4,348	\$22,125	\$34,548	\$22,525
Fees and Service Charges +	\$4,436,696	\$4,837,152	\$4,837,152	\$5,079,010
Other Local Revenues ++	\$37,957	\$0	\$0	\$0
	\$4,479,001	\$4,859,277	\$4,871,700	\$5,101,535
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,479,001	\$4,859,277	\$4,871,700	\$5,101,535
Financial Uses				
Operating Expenses	\$3,457,729	\$4,852,157	\$4,283,109	\$5,387,493
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	\$3,493,574	\$4,888,002	\$4,318,954	\$5,423,338
Increase/(Decrease) to Cash	\$985,427	(\$28,725)	\$552,746	(\$321,803)
Beginning Cash and Other Resources		\$3,157,961	\$3,157,961	\$3,710,707
Projected Ending Cash and Other Resources	\$3,157,961 #	\$3,129,236	\$3,710,707	\$3,388,904
20% of Total Expenditures	\$698,715	\$977,600	\$863,791	\$1,084,668
Cash Above/(Below) 20% guideline	\$2,459,246	\$2,151,636	\$2,846,916	\$2,304,236

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

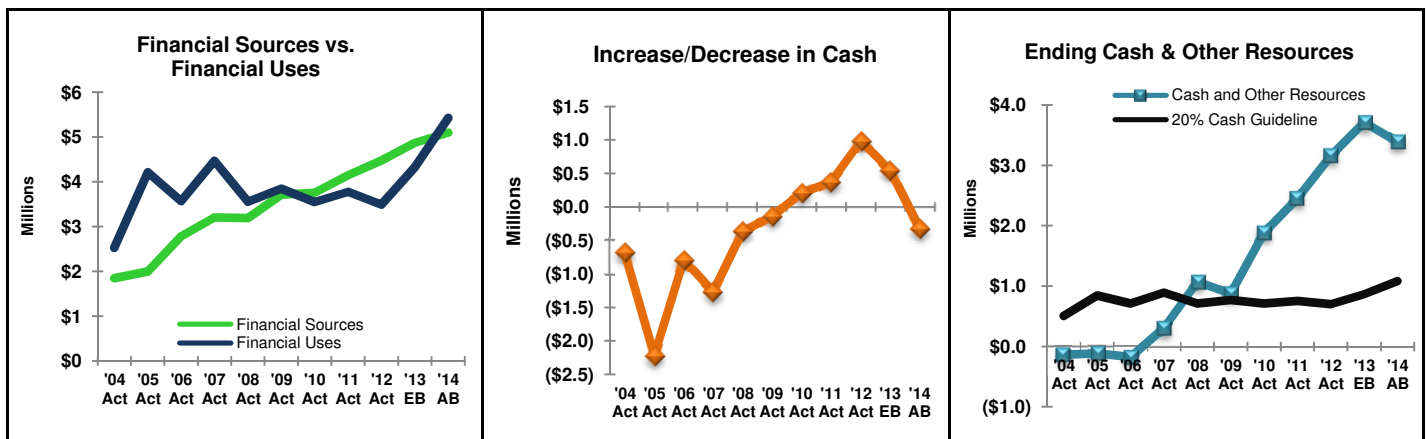
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

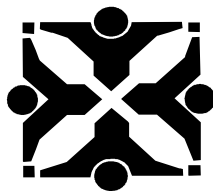
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Custodial and Building Maintenance Fund

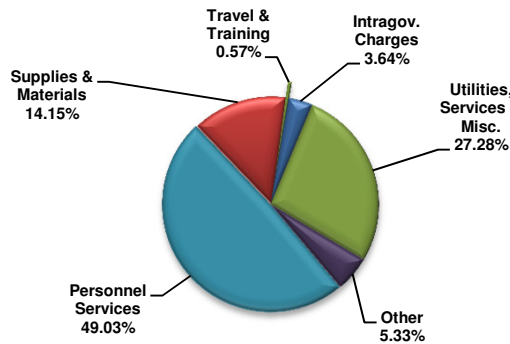
(Internal Service Fund)



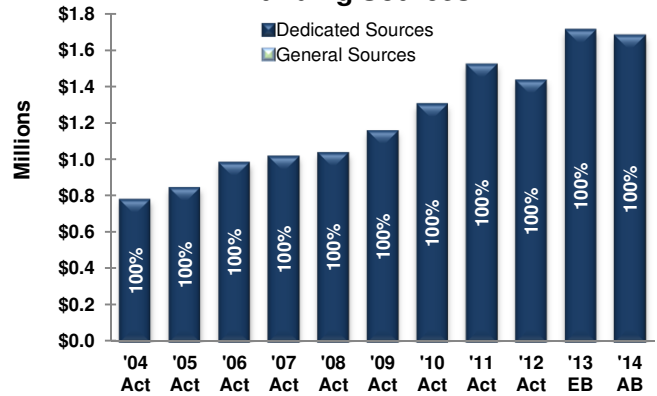
City of Columbia

Columbia, Missouri

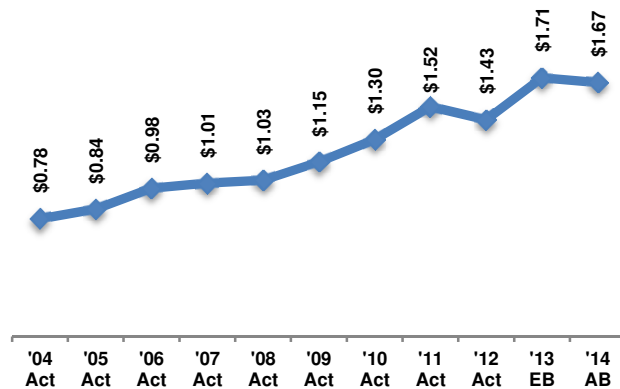
FY 2014 Total Expenditures By Category



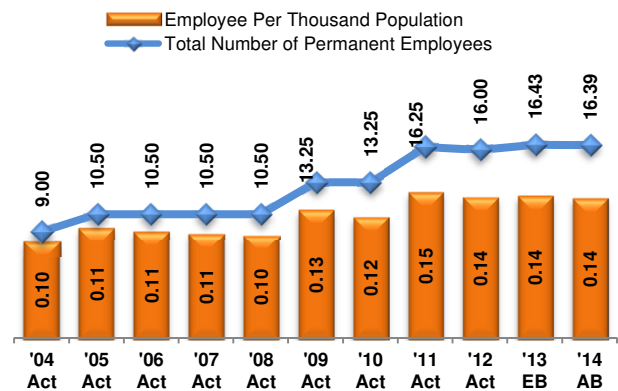
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$688,227	\$823,565	\$773,016	\$821,040	6.2%	(0.3%)
Supplies & Materials	\$188,054	\$234,747	\$232,731	\$236,878	1.8%	0.9%
Travel & Training	\$1,631	\$9,400	\$9,600	\$9,625	0.3%	2.4%
Intragov. Charges	\$62,441	\$61,757	\$61,757	\$60,979	(1.3%)	(1.3%)
Utilities, Services & Misc.	\$381,051	\$521,202	\$538,834	\$456,779	(15.2%)	(12.4%)
Capital	\$20,569	\$0	\$0	\$0		
Other	\$87,004	\$85,546	\$89,304	\$89,294	(0.0%)	4.4%
Total	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,736,217 is (\$61,622) or -3.5%.

Operating Expenses	\$1,321,404	\$1,650,671	\$1,613,977	\$1,585,301	(1.8%)	(4.0%)
Non-Operating Expenses	\$87,004	\$85,546	\$91,265	\$89,294	(2.2%)	4.4%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$20,569	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$10,404	\$18,940	\$15,397	\$15,720	2.1%	(17.0%)
Fees & Service Charges	\$1,492,794	\$1,532,137	\$1,542,162	\$1,589,655	3.1%	3.8%
Other Local Revenues	\$12	\$0	\$2,947	\$0	(100.0%)	
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$185,140	\$144,736	\$69,220	(52.2%)	(62.6%)
Less: Current Year Surplus	(\$74,233)	\$0	\$0	\$0		
Dedicated Sources	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(3.5%)

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

Strategic Priority: Customer-Focused Government - Adopt innovative ways to engage all customers and improve services based on community values, priorities and expectations.

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

Fee and Service Charge Methodology- cont

percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot.

Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

- **Maintenance Charges** are charged to 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.

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Building Maintenance						
Personnel Services	\$303,466	\$363,977	\$340,673	\$343,204	0.7%	(5.7%)
Supplies and Materials	\$104,856	\$136,065	\$134,575	\$130,710	(2.9%)	(3.9%)
Travel and Training	\$1,631	\$6,775	\$6,975	\$7,125	2.2%	5.2%
Intragovernmental Charges	\$46,551	\$46,327	\$46,327	\$51,815	11.8%	11.8%
Utilities, Services, & Misc.	\$372,998	\$502,478	\$519,760	\$438,579	(15.6%)	(12.7%)
Capital	\$20,569	\$0	\$0	\$0		
Other	\$61,235	\$59,777	\$63,535	\$63,525	(0.0%)	6.3%
Total	\$911,306	\$1,115,399	\$1,111,845	\$1,034,958	(6.9%)	(7.2%)
Custodial Services						
Personnel Services	\$384,761	\$459,588	\$432,343	\$477,836	10.5%	4.0%
Supplies and Materials	\$83,198	\$98,682	\$98,156	\$106,168	8.2%	7.6%
Travel and Training	\$0	\$2,625	\$2,625	\$2,500	(4.8%)	(4.8%)
Intragovernmental Charges	\$15,890	\$15,430	\$15,430	\$9,164	(40.6%)	(40.6%)
Utilities, Services, & Misc.	\$8,053	\$18,724	\$19,074	\$18,200	(4.6%)	(2.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$25,769	\$25,769	\$25,769	\$25,769	0.0%	0.0%
Total	\$517,671	\$620,818	\$593,397	\$639,637	7.8%	3.0%
Department Totals						
Personnel Services	\$688,227	\$823,565	\$773,016	\$821,040	6.2%	(0.3%)
Supplies and Materials	\$188,054	\$234,747	\$232,731	\$236,878	1.8%	0.9%
Travel and Training	\$1,631	\$9,400	\$9,600	\$9,625	0.3%	2.4%
Intragovernmental Charges	\$62,441	\$61,757	\$61,757	\$60,979	(1.3%)	(1.3%)
Utilities, Services, & Misc.	\$381,051	\$521,202	\$538,834	\$456,779	(15.2%)	(12.4%)
Capital	\$20,569	\$0	\$0	\$0		
Other	\$87,004	\$85,546	\$89,304	\$89,294	(0.0%)	4.4%
Total	\$1,428,977	\$1,736,217	\$1,705,242	\$1,674,595	(1.8%)	(2.5%)

Custodial & Maintenance Services

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Building Maintenance					
6204 - Financial Analyst	0.00	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.00	0.05	0.05	0.05	
5901 - Director, Public Works	0.00	0.04	0.04	0.02	(0.02)
5106 - Asst. Director, Public Works	0.00	0.25	0.25	0.13	(0.13)
2407 - Building & Grounds Supervisor	0.95	0.80	0.80	0.80	
2404 - Maintenance Mechanic-773	3.00	0.00	0.00	0.00	
2420 - Utility Maintenance Mechanic IV-773	1.00	0.00	0.00	0.00	
2394 - Senior Building Maint. Mechanic-773	0.00	1.00	1.00	1.00	
2390 - Building Maint. Mechanic-773	0.00	3.00	3.00	3.00	
1006 - Senior Admin. Support Assistant	0.50	0.54	0.54	0.50	(0.04)
Total Personnel	5.45	5.73	5.73	5.55	(0.19)
Permanent Full-Time	5.45	5.73	5.73	5.55	(0.19)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.45	5.73	5.73	5.55	(0.19)
Custodial Services					
5901 - Director, Public Works	0.00	0.00	0.00	0.02	0.02
5106 - Asst. Director, Public Works	0.00	0.00	0.00	0.13	0.13
2407 - Building & Grounds Supervisor	0.05	0.20	0.20	0.20	
2305 - Public Works Supervisor I	1.00	1.00	1.00	1.00	
2003 - Custodian-773	9.50	9.50	9.50	9.50	
Total Personnel	10.55	10.70	10.70	10.85	0.15
Permanent Full-Time	9.05	9.20	9.20	9.35	0.15
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	10.55	10.70	10.70	10.85	0.15

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Building Maintenance	5.45	5.73	5.73	5.55	(0.19)
Custodial Services	10.55	10.70	10.70	10.85	0.15
Total Personnel	16.00	16.43	16.43	16.39	(0.04)
Permanent Full-Time	14.50	14.93	14.93	14.89	(0.04)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.00	16.43	16.43	16.39	(0.04)
Department Totals					
Permanent Full-Time	14.50	14.93	14.93	14.89	(0.04)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.00	16.43	16.43	16.39	(0.04)

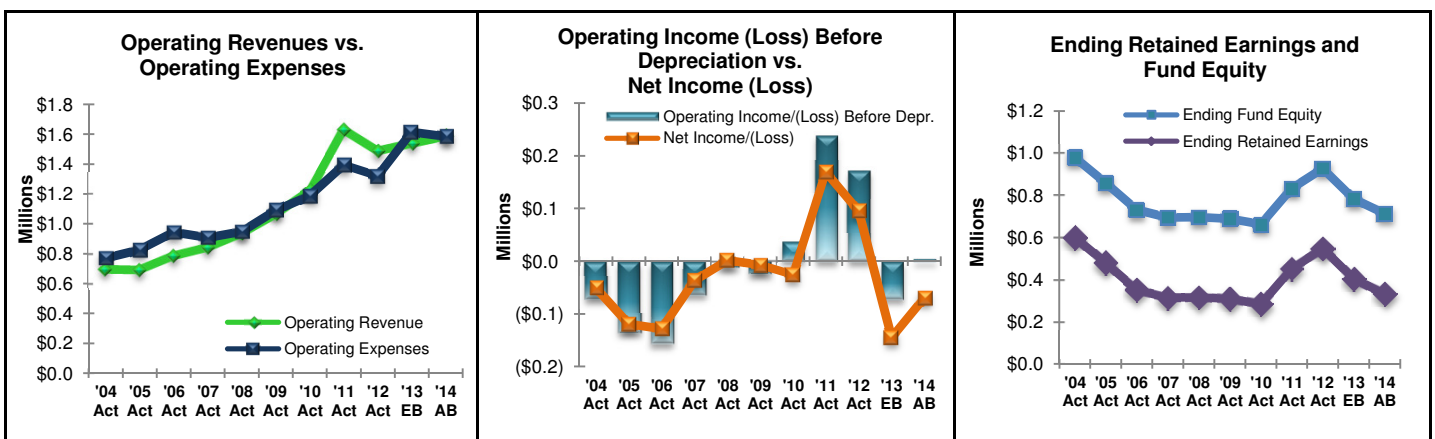
For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement Custodial and Maintenance Services

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Custodial User Charges	\$561,513	\$597,241	\$597,241	\$604,861
Bldg. Maint. User Charges	\$931,281	\$934,896	\$944,921	\$984,794
Total Operating Revenues	\$1,492,794	\$1,532,137	\$1,542,162	\$1,589,655
Operating Expenses:				
Personnel Services	\$688,227	\$823,565	\$773,016	\$821,040
Supplies & Materials	\$188,054	\$234,747	\$232,731	\$236,878
Travel & Training	\$1,631	\$9,400	\$9,600	\$9,625
Intragovernmental Charges	\$62,441	\$61,757	\$61,757	\$60,979
Utilities, Services & Other Misc.	\$381,051	\$521,202	\$536,873	\$456,779
Total Operating Expenses	\$1,321,404	\$1,650,671	\$1,613,977	\$1,585,301
Operating Income (Loss)				
Before Depreciation	\$171,390	(\$118,534)	(\$71,815)	\$4,354
Depreciation	(\$17,358)	(\$15,900)	(\$19,658)	(\$19,648)
Operating Income	\$154,032	(\$134,434)	(\$91,473)	(\$15,294)
Non-Operating Revenues:				
Investment Revenue	\$10,404	\$18,940	\$15,397	\$15,720
Misc. Non-Operating Revenue	\$12	\$0	\$2,947	\$0
Total Non-Operating Revenues	\$10,416	\$18,940	\$18,344	\$15,720
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$0	\$0	\$1,961	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$1,961	\$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) Transferred	\$94,802	(\$185,140)	(\$144,736)	(\$69,220) +
To Retained Earnings				
Beginning Retained Earnings	\$452,443	\$817,573	\$547,245	\$402,509
Ending Retained Earnings	\$547,245	\$632,433	\$402,509	\$333,289
Contributed Capital	\$380,000	\$380,000	\$380,000	\$380,000
Ending Fund Equity	\$927,245	\$1,012,433	\$782,509	\$713,289

+ 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 Custodial and Maintenance Services

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$10,404	\$18,940	\$15,397	\$15,720
Fees and Service Charges +	\$1,492,794	\$1,532,137	\$1,542,162	\$1,589,655
Other Local Revenues ++	\$12	\$0	\$2,947	\$0
	\$1,503,210	\$1,551,077	\$1,560,506	\$1,605,375
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,503,210	\$1,551,077	\$1,560,506	\$1,605,375
Financial Uses				
Operating Expenses	\$1,321,404	\$1,650,671	\$1,613,977	\$1,585,301
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	\$20,569	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,411,619	\$1,720,317	\$1,683,623	\$1,654,947
Increase/(Decrease) to Cash	\$91,591	(\$169,240)	(\$123,117)	(\$49,572)
Beginning Cash and Other Resources		\$632,905	\$632,905	\$509,788
Projected Ending Cash and Other Resources	\$632,905 #	\$463,665	\$509,788	\$460,216
20% of Total Expenditures	\$282,324	\$344,063	\$336,725	\$330,989
Cash Above/(Below) 20% guideline	\$350,581	\$119,602	\$173,063	\$129,227

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

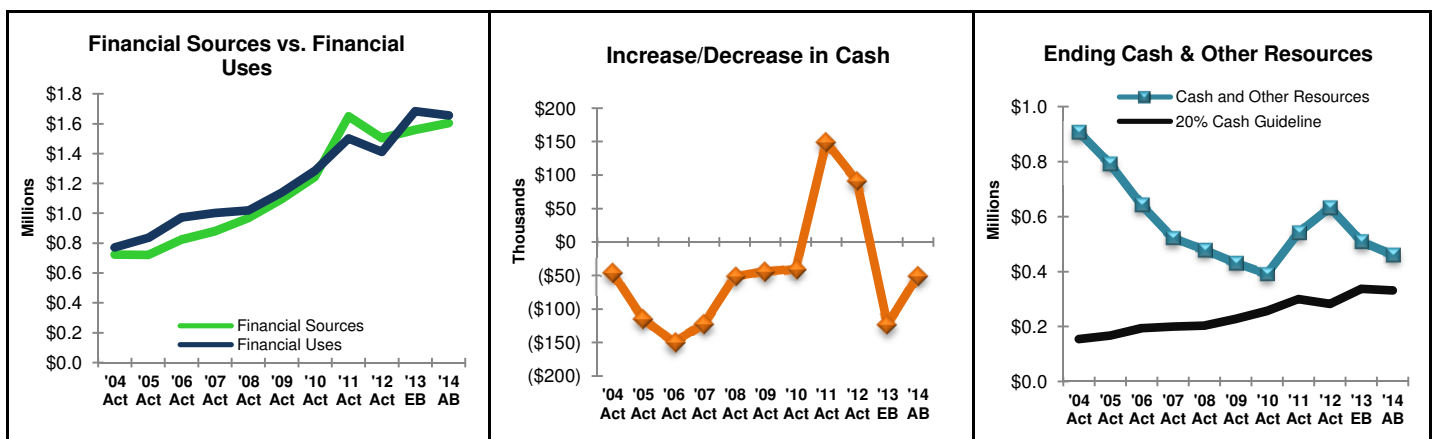
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.

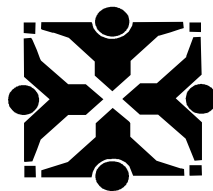
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



Fleet Operations Fund

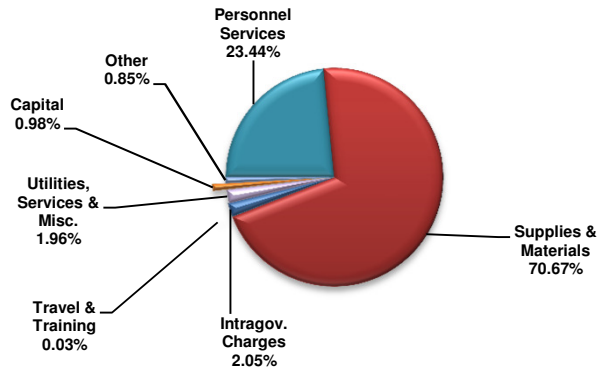
(Internal Service Fund)



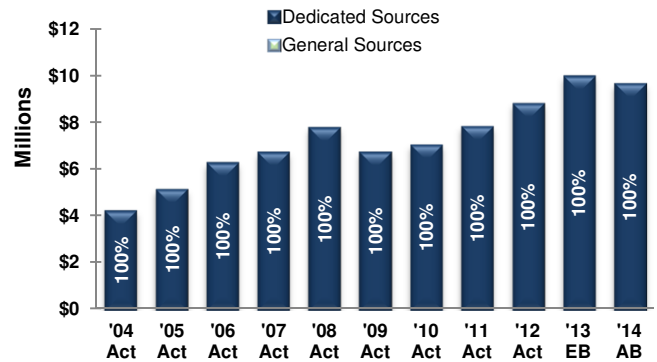
City of Columbia

Columbia, Missouri

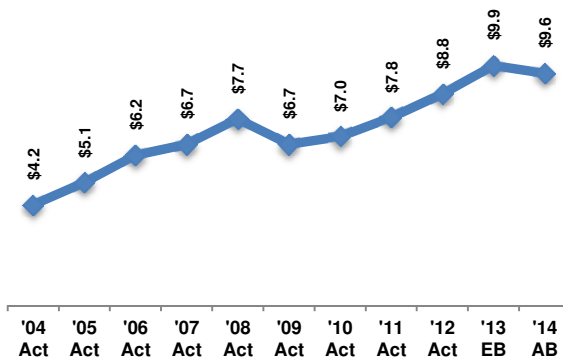
FY 2014 Total Expenditures By Category



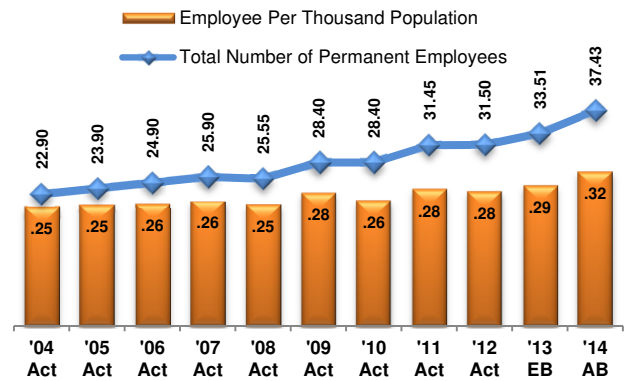
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$1,789,772	\$1,995,897	\$1,967,942	\$2,249,887	14.3%	12.7%
Supplies & Materials	\$5,753,779	\$6,227,276	\$6,403,469	\$6,783,208	5.9%	8.9%
Travel & Training	\$225	\$3,288	\$2,600	\$3,288	26.5%	0.0%
Intragov. Charges	\$160,568	\$189,251	\$172,843	\$197,026	14.0%	4.1%
Utilities, Services & Misc.	\$67,343	\$1,291,700	\$998,626	\$188,454	(81.1%)	(85.4%)
Capital	\$97,790	\$48,800	\$324,394	\$94,500	(70.9%)	93.6%
Other	\$41,936	\$41,159	\$52,201	\$81,903	56.9%	99.0%
Total	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$8,939,237 is \$659,029 or 7.4%.

Operating Expenses	\$7,762,696	\$8,507,412	\$8,642,302	\$9,384,863	8.6%	10.3%
Non-Operating Expenses	\$41,936	\$41,159	\$55,606	\$81,903	47.3%	99.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$97,790	\$48,800	\$24,167	\$94,500	291.0%	93.6%
Capital Projects	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)
Total Expenses	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$18,333	\$35,000	\$30,706	\$20,000	(34.9%)	(42.9%)
Fees & Service Charges	\$8,088,141	\$8,915,042	\$9,111,164	\$9,603,925	5.4%	7.7%
Other Local Revenues	\$118,607	\$51,000	\$52,616	\$59,165	12.4%	16.0%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$796,329	\$727,589	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	(\$313,668)	\$0	\$0	(\$84,824)		
Dedicated Sources	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,911,413	\$9,797,371	\$9,922,075	\$9,598,266	(3.3%)	(2.0%)

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

Highlights/Significant Changes

Strategic Priority: Customer-Focused Government, Strategic Objective #1 - Improve customer satisfaction with City services

- 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.
- Beginning fiscal year 2014, the fleet maintenance responsibility for Water and Light will be added to Fleet Operations. This will add an additional 235 vehicles and equipment to the customer fleet. Two FTE maintenance personnel from Water and Light will be added to the Fleet Operations staff. Additionally, two new FTE mechanics will be added to the Fleet Operations staff to satisfy the additional requirements. This will complete the consolidation of all fleet maintenance under the operational control of Fleet Operations and standardize fleet maintenance practices Citywide.
- A vehicle and equipment rental pool was added to Fleet Operations starting in fiscal year 2013. Although the process of reviewing low use vehicles and equipment started in fiscal year 2012, it culminated with the establishment of a vehicle pool that is a cost reduction strategy for the City and a revenue center for Fleet Operations. The pool has proven to work well and it's operation will continue.
- 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

Highlights/Significant Changes (cont.)

- Fleet Operations will finalize a contract for construction of a compressed natural gas (CNG) fuel station in fiscal year 2013. 16 CNG vehicles have been identified for procurement in fiscal year 13 and an additional 15 in fiscal year 14. Fleet Operations will work with commercial stakeholders to expand CNG consumption at the new station.

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). Starting in fiscal year 2014 with the consolidation of all fleet maintenance into Fleet Operations, the parts mark-up will be reduced from 30% to 25%.

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics at the Grissum Building. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category).

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6595 - Risk Management Specialist	0.10	0.10	0.10	0.10	
6204 - Financial Analyst	0.05	0.10	0.10	0.10	
6200 - Senior Financial Analyst	0.05	0.10	0.10	0.10	
6100 - Stores Clerk-773	4.00	4.00	4.00	4.00	
5901 - Director, Public Works	0.00	0.08	0.08	0.08	
5107 - Operations Manager	0.20	0.00	0.00	0.00	
5106 - Asst. Director, Public Works	0.05	0.00	0.00	0.00	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773	18.00	19.00	19.00	21.00	2.00
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	4.00	4.00	4.00	4.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2101 - Vehicle Maint. Supervisor-IBEW	0.00	0.00	0.00	2.00	2.00
2100 - Fleet Operations Superintendent	1.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Asst.	1.05	1.13	1.13	1.05	(0.08)
Total Personnel	31.50	33.51	33.51	37.43	3.92
Permanent Full-Time	31.50	33.51	33.51	37.43	3.92
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	31.50	33.51	33.51	37.43	3.92

Budget Detail

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$1,789,772	\$1,995,897	\$1,967,942	\$2,249,887	14.3%	12.7%
Supplies and Materials	\$5,749,497	\$6,227,276	\$6,401,704	\$6,783,208	6.0%	8.9%
Travel and Training	\$225	\$3,288	\$2,600	\$3,288	26.5%	0.0%
Intragovernmental Charges	\$160,568	\$189,251	\$172,843	\$197,026	14.0%	4.1%
Utilities, Services, & Misc.	\$62,634	\$91,700	\$100,618	\$151,454	50.5%	65.2%
Capital	\$97,790	\$48,800	\$24,167	\$94,500	291.0%	93.6%
Other	\$41,936	\$41,159	\$52,201	\$81,903	56.9%	99.0%
Total	\$7,902,422	\$8,597,371	\$8,722,075	\$9,561,266	9.6%	11.2%

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.
- Incorporate the Water and Light fleet maintenance into Fleet Operations.
- Construct a CNG station and initiate CNG fuel operations.

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 \$900,000.
- The addition of Water and Light fleet maintenance will increase revenues and expenses within Fleet Operations.

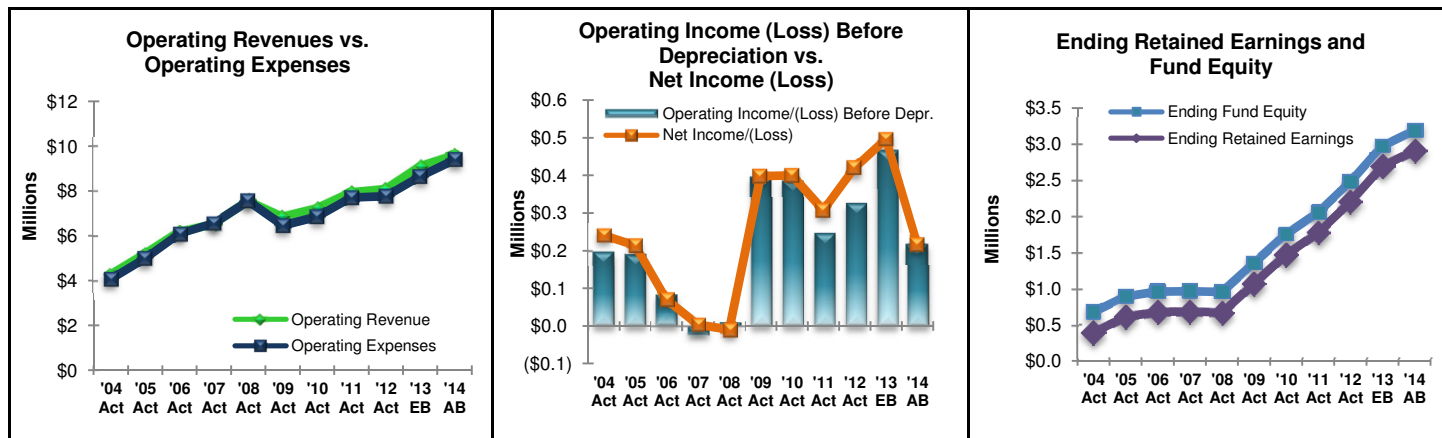
Budget Detail

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$4,282	\$0	\$1,765	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$4,709	\$1,200,000	\$898,008	\$37,000	(95.9%)	(96.9%)
Capital	\$0	\$0	\$300,227	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$8,991	\$1,200,000	\$1,200,000	\$37,000	(96.9%)	(96.9%)

Net Income Statement Fleet Operations

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$8,088,141	\$8,915,042	\$9,111,164	\$9,603,925
Total Operating Revenues	\$8,088,141	\$8,915,042	\$9,111,164	\$9,603,925
Operating Expenses:				
Personnel Services	\$1,789,772	\$1,995,897	\$1,967,942	\$2,249,887
Supplies & Materials	\$5,749,497	\$6,227,276	\$6,401,704	\$6,783,208
Travel & Training	\$225	\$3,288	\$2,600	\$3,288
Intragovernmental Charges	\$160,568	\$189,251	\$172,843	\$197,026
Utilities, Services & Other Misc.	\$62,634	\$91,700	\$97,213	\$151,454
Total Operating Expenses	\$7,762,696	\$8,507,412	\$8,642,302	\$9,384,863
Operating Income(Loss) Before Depreciation	\$325,445	\$407,630	\$468,862	\$219,062
Depreciation	(\$38,606)	(\$35,810)	(\$46,852)	(\$76,852)
Operating Income	\$286,839	\$371,820	\$422,010	\$142,210
Non-Operating Revenues:				
Investment Revenue	\$18,333	\$35,000	\$30,706	\$20,000
Revenue From Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$118,607	\$51,000	\$52,616	\$59,165
Total Non-Operating Revenues	\$136,940	\$86,000	\$83,322	\$79,165
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$3,405	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$3,405	\$0
Operating Transfers To Other Funds	(\$3,330)	(\$5,349)	(\$5,349)	(\$5,051)
Net Income/(Loss) Transferred To Retained Earnings	\$420,449	\$452,471	\$496,578	\$216,324
Beginning Retained Earnings	\$1,777,530	\$2,458,460	\$2,197,979	\$2,694,557
Ending Retained Earnings	\$2,197,979	\$2,910,931	\$2,694,557	\$2,910,881
Contributed Capital	\$281,705	\$281,705	\$281,705	\$281,705
Ending Fund Equity	\$2,479,684	\$3,192,636	\$2,976,262	\$3,192,586

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



Funding Sources and Uses Fleet Operations

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$18,333	\$35,000	\$30,706	\$20,000
Fees and Service Charges +	\$8,088,141	\$8,915,042	\$9,111,164	\$9,603,925
Other Local Revenues ++	\$118,607	\$51,000	\$52,616	\$59,165
	\$8,225,081	\$9,001,042	\$9,194,486	\$9,683,090
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	\$8,225,081	\$9,001,042	\$9,194,486	\$9,683,090
Financial Uses				
Operating Expenses	\$7,762,696	\$8,507,412	\$8,642,302	\$9,384,863
Operating Transfers to Other Funds	\$3,330	\$5,349	\$5,349	\$5,051
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$97,790	\$48,800	\$24,167	\$94,500
Enterprise Revenues used for Capital Projects	\$850,000	\$350,000	\$350,000	\$37,000
Total Expenditures Uses	\$8,713,816	\$8,911,561	\$9,021,818	\$9,521,414
Increase/(Decrease) to Cash	(\$488,735)	\$89,481	\$172,668	\$161,676
Beginning Cash and Other Resources		\$1,067,124	\$1,067,124	\$1,239,792
Projected Ending Cash and Other Resources	\$1,067,124 #	\$1,156,605	\$1,239,792	\$1,401,468
20% of Total Expenditures	\$1,742,763	\$1,782,312	\$1,804,364	\$1,904,283

Cash Above/(Below) 20% guideline **(\$675,639)** **(\$625,707)** **(\$564,572)** **(\$502,815)**

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities and inventory.

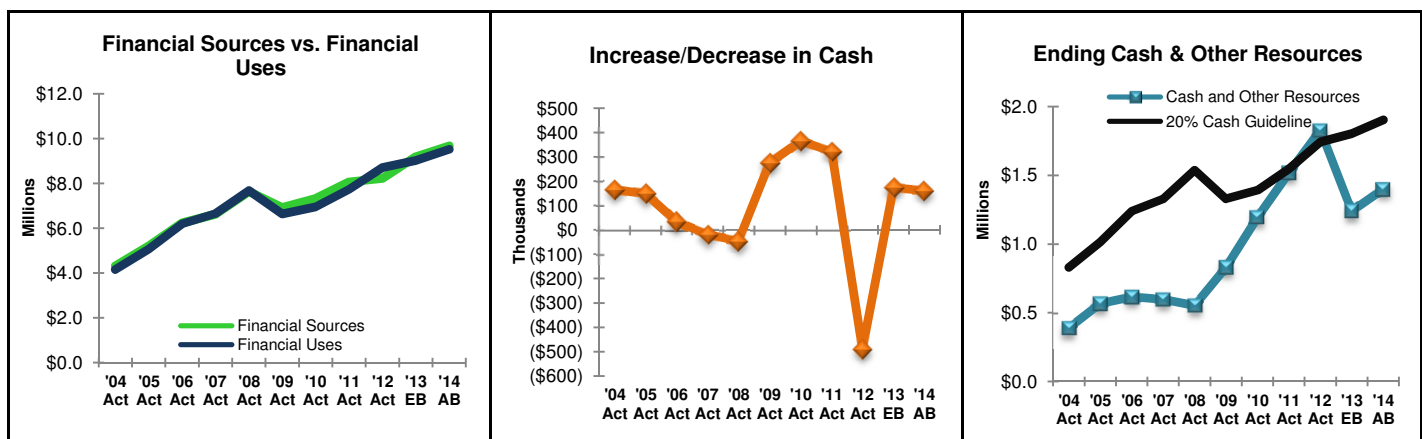
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

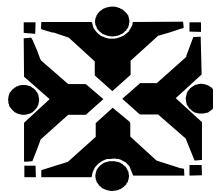
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



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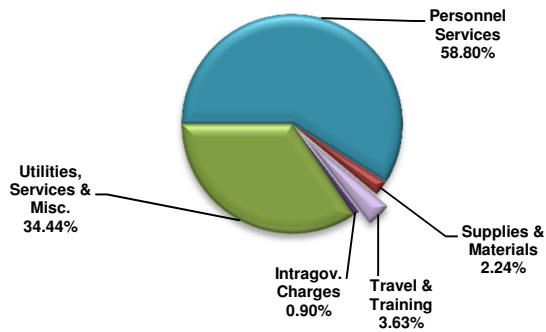
GIS (Geospatial Information Services) Fund (Internal Service Fund)



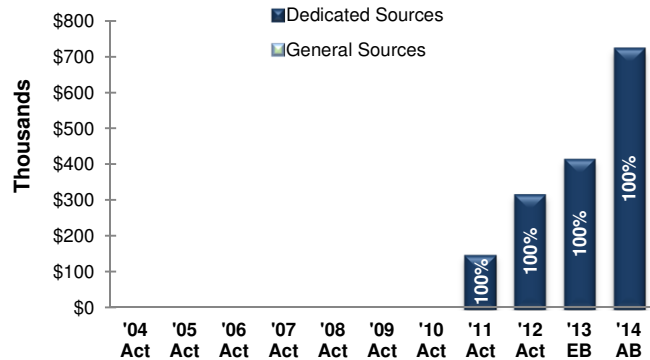
City of Columbia

Columbia, Missouri

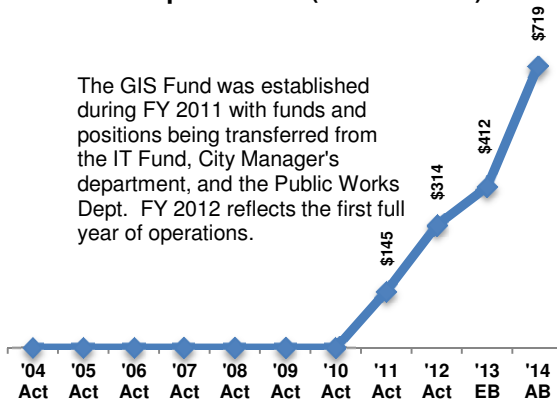
FY 2014 Total Expenditures By Category



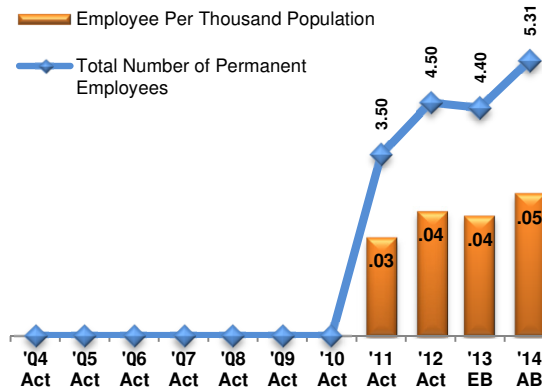
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$282,449	\$354,298	\$345,607	\$422,915	22.4%	19.4%
Supplies & Materials	\$13,149	\$14,634	\$13,287	\$16,110	21.2%	10.1%
Travel & Training	\$9,558	\$13,940	\$12,940	\$26,103	101.7%	87.3%
Intragov. Charges	\$447	\$3,786	\$3,786	\$6,440	70.1%	70.1%
Utilities, Services & Misc.	\$3,631	\$41,355	\$36,258	\$247,720	583.2%	499.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$4,488	\$0	\$0	\$0		
Total	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$428,013 is \$291,275 or 68.1%.

Operating Expenses	\$309,234	\$428,013	\$411,878	\$719,288	74.6%	68.1%
Non-Operating Expenses	\$4,488	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	\$0	\$0	\$0	\$0		
Interest Revenue	\$578	\$1,000	\$1,234	\$1,260	2.1%	26.0%
Fees & Service Charges	\$322,004	\$324,130	\$324,130	\$615,140	89.8%	89.8%
Other Local Revenues	\$0	\$0	\$0	\$0		
Grants	\$62,847	\$87,270	\$87,270	\$108,912	24.8%	24.8%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$15,613	\$0	\$0		(100.0%)
Less: Current Year Surplus	(\$71,707)	\$0	(\$756)	(\$6,024)	696.8%	
Dedicated Sources	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$313,722	\$428,013	\$411,878	\$719,288	74.6%	68.1%

Description

The City Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies across all City departments. By providing a central enterprise Geographic Information System, the GIS Office affects a higher level of GIS data standards, increases the level of data documentation, improves the accessibility to data and information, and reduces the duplication of data collection efforts. This in turn aids the City in efficiently, accurately, and

Department/Objective Goals

Strategic Priority: Customer-Focused Government, Strategic Objective #2- Incorporate technologies and resources to serve customers when, where and how it's convenient for them.

Facilitate coordination around GIS and related 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, applications, support, and training so that employees become more efficient or skilled in their duties.

Maintain the integrity and accuracy of the City of Columbia's enterprise GIS data so that the City can access and update relevant and useful data in multiple ways.

Highlights/Significant Changes

- The GIS Office was established mid-year in FY 2011.
- The primary foci are improving the quality of and facilitating access to City GIS data, supporting geospatial technologies and the needs of City GIS users, providing custom spatial analysis and mapping for projects, and improving coordination and communication around GIS projects.

Highlights/Significant Changes (cont.)

- The City GIS Office is projected to fulfill more than 1,300 user requests in FY 2013, an increase of more than 65% over FY 2012. About 85% of these requests are service to internal departments, with 15% of requests coming from public customers and other governmental entities.
- Projects completed in FY 2013 include: updating road centerline geography, enhancing street network model, and consolidating road-related attributes; developing standard Census spatial datasets for the City; migrating all desktop GIS users to current software version; deploying new GIS server architecture to better meet data access, data management, and mobile mapping needs; designing and implementing mobile mapping solutions for hydrants, electric distribution, parking, stormwater BMPS, and airport; implement GIS server solution for electric data.
- 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 mobile access to maps, developing land use and land cover data for long range transportation modeling, and the City of Columbia Natural Resource Inventory report.
- The FY2014 budget includes funds to fly new aerial photography in the Spring of 2015 and update baseline topographic and planimetric data. The frequency of these data acquisition projects is every 3 to 5 years. Photography was last acquired in 2011 and topography and planimetry was last acquired in 2007.
- FY 2014 a GIS Analyst was transferred from IT into GIS.

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

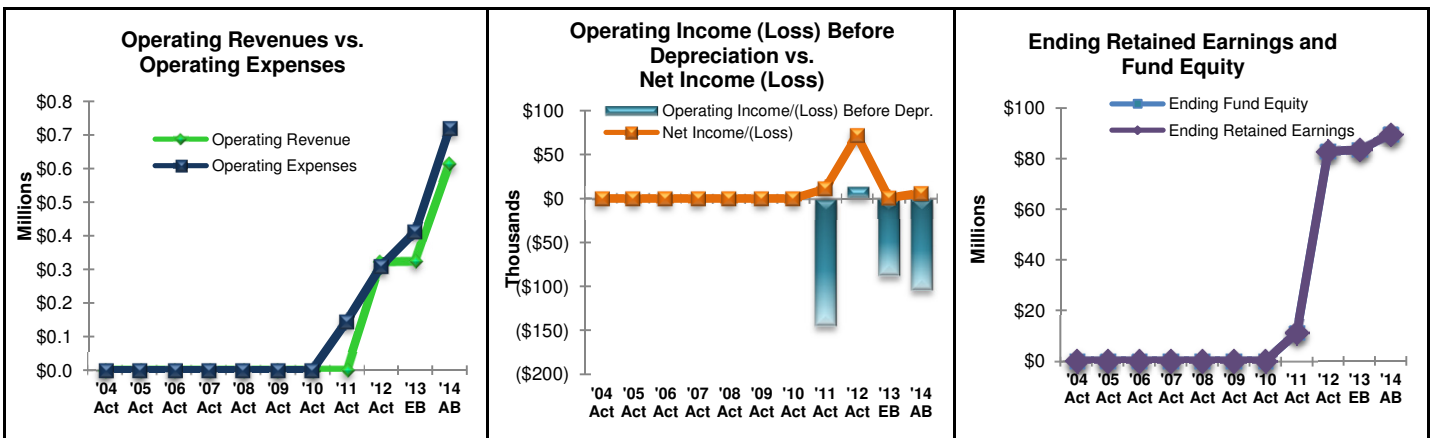
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6204 - Financial Analyst	0.00	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.00	0.05	0.05	0.05	
5901 - Director, Public Works	0.00	0.01	0.01	0.01	
5106 - Asst. Director, Public Works	0.00	0.08	0.08	0.00	(0.08)
2190 - GIS Technician	2.00	2.00	2.00	2.00	
2175 - GIS Analyst	0.50	0.50	0.50	1.50	1.00
2150 - GIS Enterprise Systems Admin.	1.00	1.00	1.00	1.00	
2125 - City-Wide Geospatial Services Mngr	1.00	0.70	0.70	0.70	
1006 - Senior Admin Support Asst	0.00	0.01	0.01	0.00	(0.01)
Total Personnel	4.50	4.40	4.40	5.31	0.91
Permanent Full-Time	4.00	3.90	3.90	4.81	0.91
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	4.50	4.40	4.40	5.31	0.91

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement GIS Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$322,004	\$324,130	\$324,130	\$615,140
Total Operating Revenues	\$322,004	\$324,130	\$324,130	\$615,140
Operating Expenses:				
Personnel Services	\$282,449	\$354,298	\$345,607	\$422,915
Supplies & Materials	\$13,149	\$14,634	\$13,287	\$16,110
Travel & Training	\$9,558	\$13,940	\$12,940	\$26,103
Intragovernmental Charges	\$447	\$3,786	\$3,786	\$6,440
Utilities, Services & Other Misc.	\$3,631	\$41,355	\$36,258	\$247,720
Total Operating Expenses	\$309,234	\$428,013	\$411,878	\$719,288
Operating Income(Loss) Before Depreciation	\$12,770	(\$103,883)	(\$87,748)	(\$104,148)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$12,770	(\$103,883)	(\$87,748)	(\$104,148)
Non-Operating Revenues:				
Investment Revenue	\$578	\$1,000	\$1,234	\$1,260
Revenue From Other Gov. Units	\$62,847	\$87,270	\$87,270	\$108,912
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$63,425	\$88,270	\$88,504	\$110,172
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$0	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$4,488)	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$71,707	(\$15,613)	\$756	\$6,024
Beginning Retained Earnings	\$11,097	\$68,514	\$82,804	\$83,560
Ending Retained Earnings	\$82,804	\$52,901	\$83,560	\$89,584
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$82,804	\$52,901	\$83,560	\$89,584

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



Funding Sources and Uses GIS Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$62,847	\$87,270	\$87,270	\$108,912
Interest	\$578	\$1,000	\$1,234	\$1,260
Fees and Service Charges +	\$322,004	\$324,130	\$324,130	\$615,140
Other Local Revenues ++	\$0	\$0	\$0	\$0
	\$385,429	\$412,400	\$412,634	\$725,312
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$0	\$0	\$0	\$0
Appropriated Fund Balance	\$385,429	\$412,400	\$412,634	\$725,312
Financial Uses				
Operating Expenses	\$309,234	\$428,013	\$411,878	\$719,288
Operating Transfers to Other Funds	\$4,488	\$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	\$313,722	\$428,013	\$411,878	\$719,288
Increase/(Decrease) to Cash	\$71,707	(\$15,613)	\$756	\$6,024
Beginning Cash and Other Resources		\$82,804	\$82,804	\$83,560
Projected Ending Cash and Other Resources	\$82,804 #	\$67,191	\$83,560	\$89,584
20% of Total Expenditures	\$62,744	\$85,603	\$82,376	\$143,858
Cash Above/(Below) 20% guideline	\$20,060	(\$18,412)	\$1,184	(\$54,274)

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

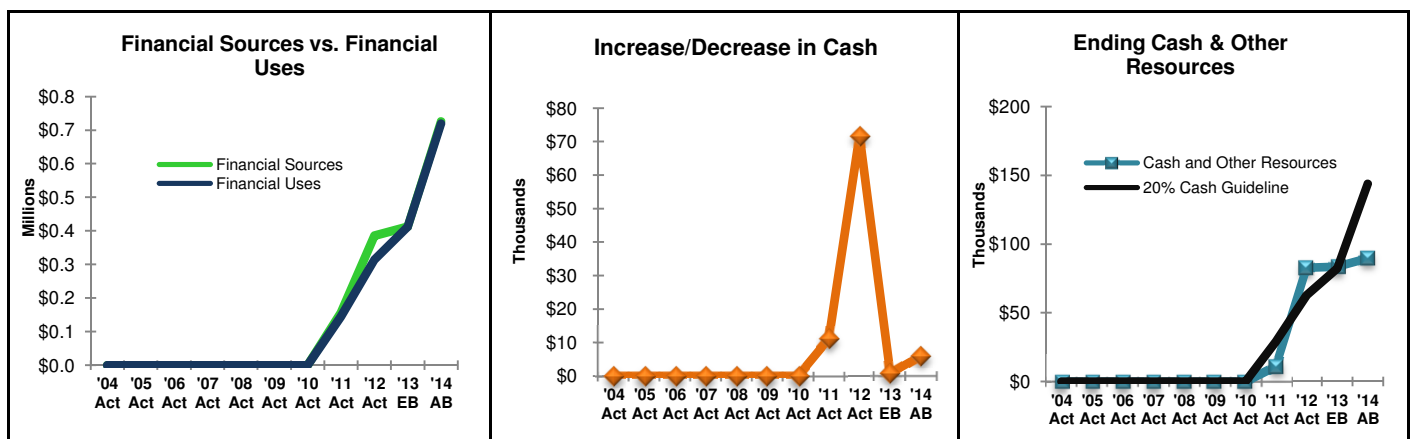
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

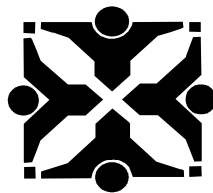
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Information Technologies Fund

(Internal Service Fund)

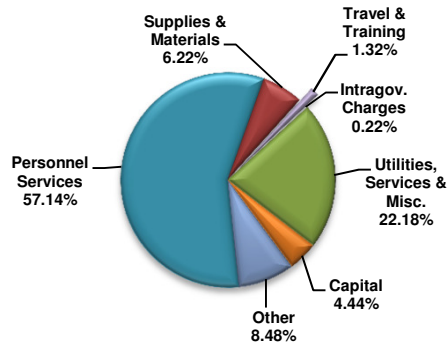


City of Columbia

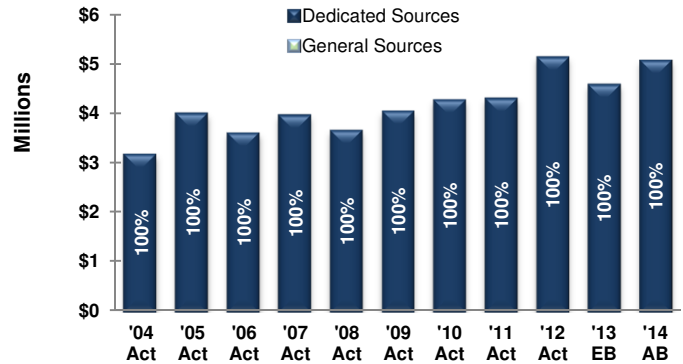
Columbia, Missouri

Information Technologies Fund (Internal Service Fund)

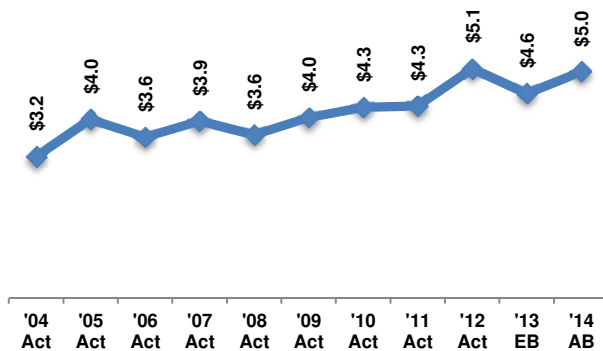
FY 2014 Total Expenditures By Category



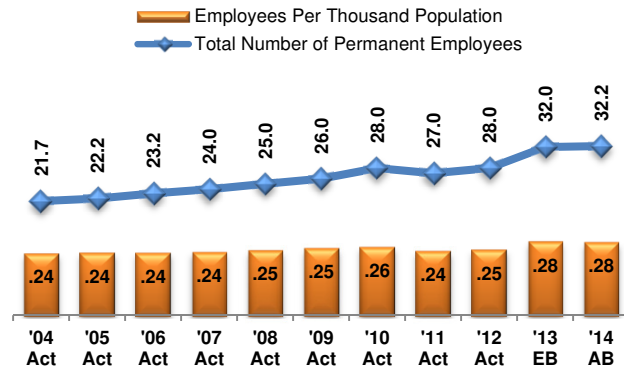
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$2,313,828	\$2,587,563	\$2,491,379	\$2,880,706	15.6%	11.3%
Supplies & Materials	\$444,564	\$414,404	\$387,144	\$313,415	(19.0%)	(24.4%)
Travel & Training	\$8,112	\$42,758	\$43,122	\$66,800	54.9%	56.2%
Intragov. Charges	\$11,297	\$11,594	\$11,594	\$11,124	(4.1%)	(4.1%)
Utilities, Services & Misc.	\$839,669	\$975,656	\$956,395	\$1,118,167	16.9%	14.6%
Capital	\$140,024	\$346,080	\$294,331	\$224,086	(23.9%)	(35.3%)
Other	\$1,354,547	\$380,204	\$373,728	\$427,568	14.4%	12.5%
Total	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$4,706,409 is \$335,457 or 7.1%.

Operating Expenses	\$3,614,496	\$4,031,975	\$3,889,634	\$4,390,212	12.9%	8.9%
Non-Operating Expenses	\$1,356,615	\$380,204	\$371,743	\$425,418	14.4%	11.9%
Debt Service	\$906	\$0	\$1,985	\$2,150	8.3%	
Capital Additions	\$140,024	\$346,080	\$294,331	\$224,086	(23.9%)	(35.3%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$16,862	\$31,500	\$24,607	\$26,616	8.2%	(15.5%)
Fees & Service Charges	\$3,983,822	\$4,111,919	\$4,111,919	\$4,799,432	16.7%	16.7%
Other Local Revenues	\$7,574	\$2,897	\$3,235	\$129	(96.0%)	(95.5%)
Operating Transfers In	\$0	\$80,576	\$80,576	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$1,103,783	\$531,367	\$337,356	\$215,689	(36.1%)	(59.4%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,112,041	\$4,758,259	\$4,557,693	\$5,041,866	10.6%	6.0%

Description

The Information Technologies (I.T.) department is responsible for the design, implementation and maintenance of the City's computing resources. In addition, I.T. provides application development and telephone services. The department supports more than 1,200 users in 20 departments with 43 different divisions and business models. I.T.'s wide area and wireless networks connects 1,818 devices to 225 servers in our data centers.

Department Objectives/Goals

Our vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

Highlights/Significant Changes

Strategic Priority: Customer-Focused Government, Strategic Objective #3 - Integrate communication across department boundaries.

- Heavily involved in the selection process of a new ERP vendor.
- Designed and implemented fully redundant control centers for the W&L electric utility to meet the NERC emergency operation plan requirement.
- Completed migration from Novell's Netware and e-Directory to Microsoft Server and Active Directory.
- Added a full time trainer and implemented several training courses.
- Added three full-time positions to provide dedicated support to our Water & Light department. These positions will be responsible for the support of Water & Light's dedicated function machines and networks. They will also provide business analysis and help ensure regulatory compliance.
- One position was moved from the I.T. fund to the GIS fund, because the position description was more closely aligned with GIS.

Highlights/Significant Changes (cont.)

- Implemented Summation360, a new online, mobile-friendly, utility billing system that makes it easier for customers to make payments and manage their accounts in real time.
- FY 2014 priorities include the ERP implementation, develop Disaster Recovery and Business Continuity Plans, move fiber network from a hub and spoke topology to a redundant ring and upgrade 640 machines from Windows XP to Windows 7.

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 charges 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

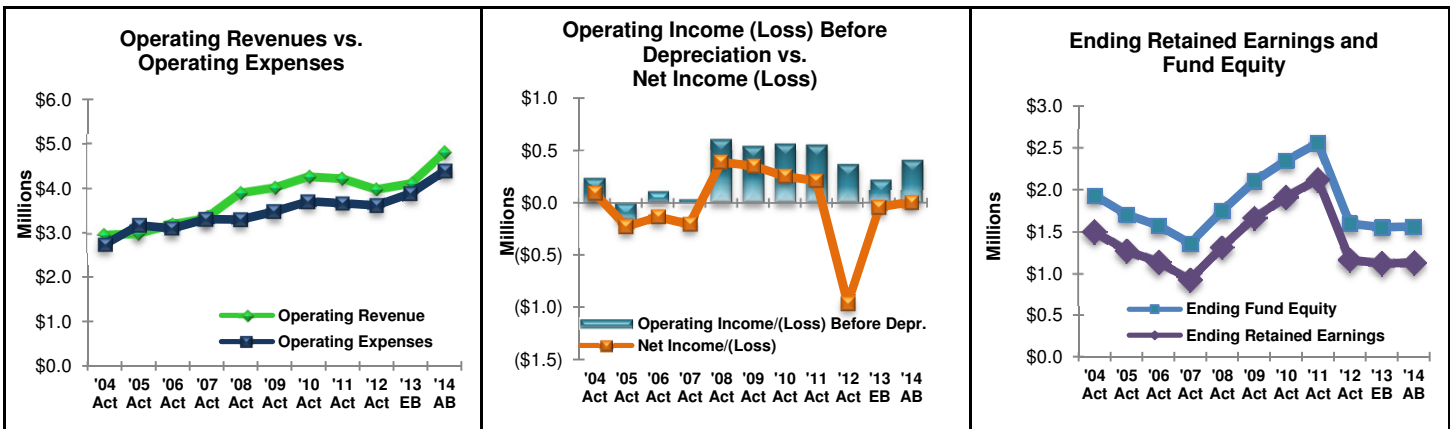
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
9905 - Deputy City Manager	0.00	0.00	0.00	0.20	0.20
7960 - Asst. Director, Information Technologies	0.00	0.00	1.00	1.00	
7950 - Director, Information Technologies	1.00	1.00	1.00	1.00	
7931 - Technical Trainer	0.00	0.00	0.00	1.00	1.00
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7927 - Systems Administrator	0.00	0.00	0.00	6.00	6.00
7926 - Information Technologies Manager	3.00	3.00	3.00	3.00	
7924 - Database Administrator	1.00	1.00	1.00	1.00	
7922 - Systems Analyst	15.00	15.00	17.00	10.00	(7.00)
7921 - Systems Programmer	1.00	1.00	1.00	0.00	(1.00)
7920 - Computer Support Technician-773	2.00	2.00	2.00	6.00	4.00
7911 - Systems Support Analyst	2.00	2.00	4.00	0.00	(4.00)
7913 - Help Desk Supervisor	0.00	0.00	0.00	1.00	1.00
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
1002 - Administrative Support Asst. II	1.00	1.00	0.00	0.00	
Total Personnel	28.00	28.00	32.00	32.20	0.20
Permanent Full-Time	28.00	28.00	32.00	32.20	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	28.00	28.00	32.00	32.20	0.20

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement Information Technologies Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$3,983,822	\$4,111,919	\$4,111,919	\$4,799,432
Total Operating Revenues	\$3,983,822	\$4,111,919	\$4,111,919	\$4,799,432
Operating Expenses:				
Personnel Services	\$2,313,828	\$2,587,563	\$2,491,379	\$2,880,706
Supplies & Materials	\$444,564	\$414,404	\$387,144	\$313,415
Travel & Training	\$8,112	\$42,758	\$43,122	\$66,800
Intragovernmental Charges	\$11,297	\$11,594	\$11,594	\$11,124
Utilities, Services & Other Misc.	\$836,695	\$975,656	\$956,395	\$1,118,167
Total Operating Expenses	\$3,614,496	\$4,031,975	\$3,889,634	\$4,390,212
Operating Income (Loss) Before Depreciation	\$369,326	\$79,944	\$222,285	\$409,220
Depreciation	(\$180,121)	(\$185,684)	(\$177,223)	(\$171,898)
Operating Income	\$189,205	(\$105,740)	\$45,062	\$237,322
Non-Operating Revenues:				
Investment Revenue	\$16,862	\$31,500	\$24,607	\$26,616
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$7,574	\$2,897	\$3,235	\$129
Total Non-Operating Revenues	\$24,436	\$34,397	\$27,842	\$26,745
Non-Operating Expenses:				
Interest Expense	\$906	\$0	\$1,985	\$2,150
Amortization	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$2,974	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,880	\$0	\$1,985	\$2,150
Operating Transfers From Other Funds	\$0	\$80,576	\$80,576	\$0
Operating Transfers To Other Funds	(\$1,173,520)	(\$194,520)	(\$194,520)	(\$253,520)
Net Income/(Loss) Transferred To Retained Earnings	(\$963,759)	(\$185,287)	(\$43,025)	\$8,397
Beginning Retained Earnings	\$2,123,364	\$1,432,412	\$1,159,605	\$1,116,580
Ending Retained Earnings	\$1,159,605	\$1,247,125	\$1,116,580	\$1,124,977
Contributed Capital	\$434,763	434,763	434,763	434,763
Ending Fund Equity	\$1,594,368	\$1,681,888	\$1,551,343	\$1,559,740

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



Funding Sources and Uses Information Technologies Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$16,862	\$31,500	\$24,607	\$26,616
Fees and Service Charges +	\$3,983,822	\$4,111,919	\$4,111,919	\$4,799,432
Other Local Revenues ++	\$7,574	\$2,897	\$3,235	\$129
	<u>\$4,008,258</u>	<u>\$4,146,316</u>	<u>\$4,139,761</u>	<u>\$4,826,177</u>
Other Funding Sources/Transfers^	\$0	\$80,576	\$80,576	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$4,008,258</u></u>	<u><u>\$4,226,892</u></u>	<u><u>\$4,220,337</u></u>	<u><u>\$4,826,177</u></u>
Financial Uses				
Operating Expenses	\$3,614,496	\$4,031,975	\$3,889,634	\$4,390,212
Operating Transfers to Other Funds	\$1,173,520	\$194,520	\$194,520	\$253,520
Interest Expense and Non-Oper. Cash Pmts	\$906	\$0	\$1,985	\$2,150
Principal Payments	\$0	\$0	\$26,740	\$53,684
Capital Additions	\$140,024	\$346,080	\$294,331	\$224,086
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	<u><u>\$4,928,946</u></u>	<u><u>\$4,572,575</u></u>	<u><u>\$4,407,210</u></u>	<u><u>\$4,923,652</u></u>
Increase/(Decrease) to Cash	(\$920,688)	(\$345,683)	(\$186,873)	(\$97,475)
Beginning Cash and Other Resources		\$1,142,783	\$1,142,783	\$955,910
Projected Ending Cash and Other Resources	<u><u>\$1,142,783</u></u> #	<u><u>\$797,100</u></u>	<u><u>\$955,910</u></u>	<u><u>\$858,435</u></u>
20% of Total Expenditures	\$985,789	\$914,515	\$881,442	\$984,730
Cash Above/(Below) 20% guideline	\$156,994	(\$117,415)	\$74,468	(\$126,295)

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

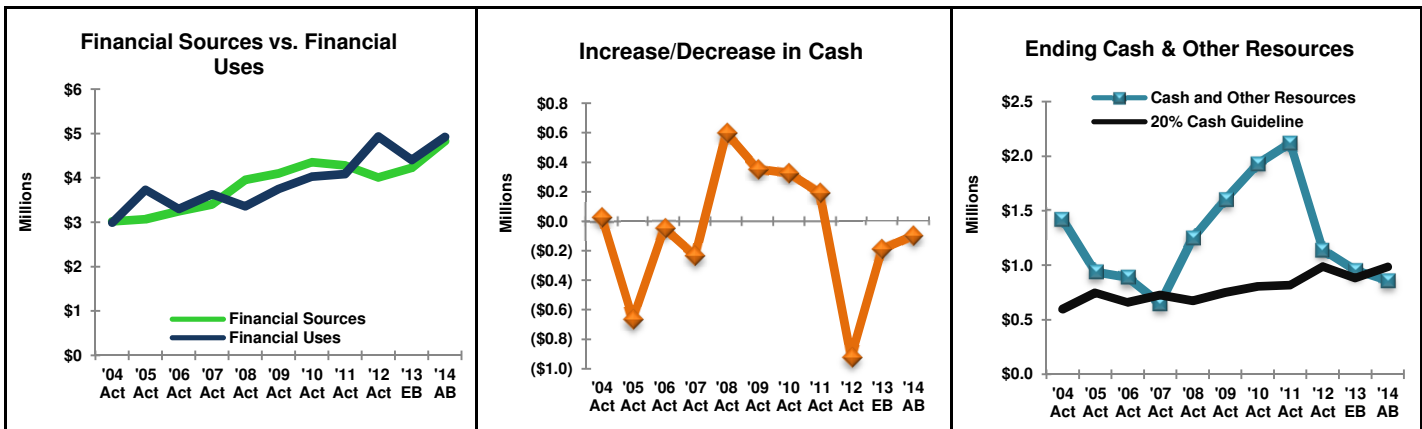
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

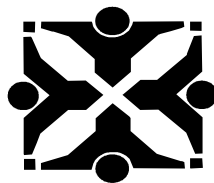
^ Other Funding Sources and Transfers do not include Capital Contributions.



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Public Communications Fund

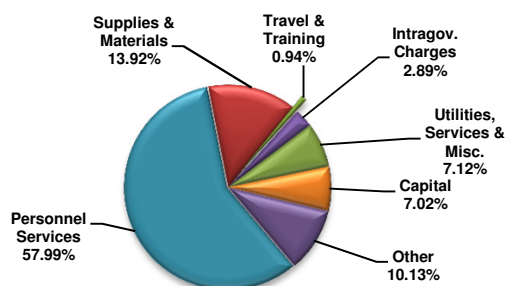
(Internal Service Fund)



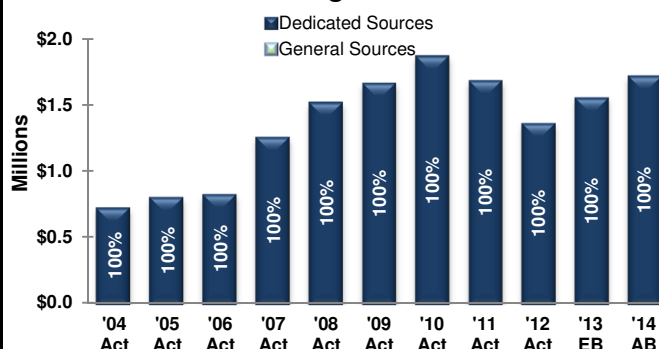
City of Columbia

Columbia, Missouri

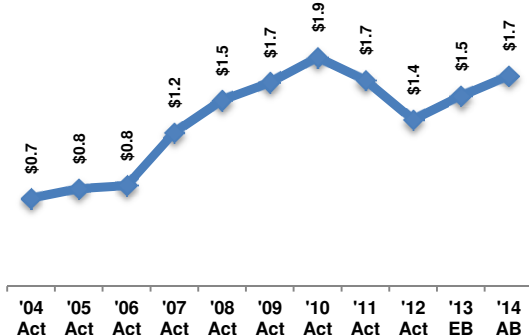
FY 2014 Total Expenditures By Category



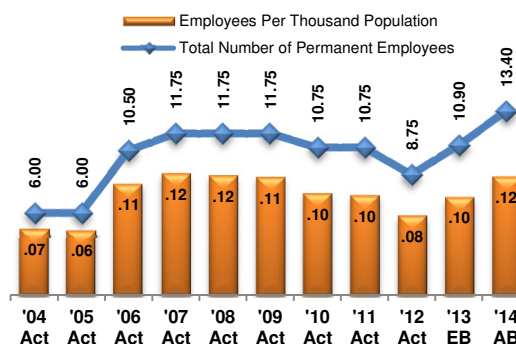
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$715,072	\$819,965	\$765,199	\$991,578	29.6%	20.9%
Supplies & Materials	\$199,849	\$226,480	\$226,805	\$237,988	4.9%	5.1%
Travel & Training	\$2,395	\$17,800	\$17,800	\$16,050	(9.8%)	(9.8%)
Intragov. Charges	\$9,231	\$9,001	\$9,001	\$49,434	449.2%	449.2%
Utilities, Services & Misc.	\$244,770	\$314,707	\$315,701	\$121,751	(61.4%)	(61.3%)
Capital	\$9,380	\$257,622	\$37,621	\$120,000	219.0%	(53.4%)
Other	\$171,934	\$174,662	\$172,318	\$173,222	0.5%	(0.8%)
Total	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,820,237 is (\$110,214) or -6.1%.

Operating Expenses	\$1,171,317	\$1,387,953	\$1,334,506	\$1,416,801	6.2%	2.1%
Non-Operating Expenses	\$171,934	\$174,662	\$172,318	\$173,222	0.5%	(0.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$9,380	\$257,622	\$37,621	\$120,000	219.0%	(53.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)

Revenues (Where the Money Comes From)

CATV Gross Receipts Tax	\$659,801	\$640,000	\$620,000	\$600,000	(3.2%)	(6.3%)
Interest Revenue	\$22,216	\$40,000	\$31,563	\$29,978	(5.0%)	(25.1%)
Fees & Service Charges	\$617,723	\$579,102	\$579,167	\$632,423	9.2%	9.2%
Other Local Revenues	\$52	\$20	\$107	\$60	(43.9%)	200.0%
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Use of Prior Year Sources	\$2,839	\$511,115	\$263,608	\$397,562	50.8%	(22.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)

Description

The Public Communications Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers management of all public staff and citizen centered meetings, coordination of communications and legislative strategies, the City's broadcast station, web-based and print communications, in addition to central document support services. It is also 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 while integrating more modern technologies where feasible.

Highlight/Significant Changes**FY 2013**

- Overhaul of audio visual systems by the Media Services Division; conference rooms 1A/B have been redesigned using supplemental funds to accommodate a wider variety of new technologies. This renovation is part of a larger concept to move all broadcast and display devices from standard definition to high definition. Installation of 90" LED tv's on the rear wall of the Council Chamber for better content viewing; all phase 1 changes are complete.
- Civic Relations Division conducted a Citizens Satisfaction Survey in 2013 that is being used to guide strategic decision making.

**Strategic Priority - Customer Focused Government,
Strategic Objective #2 Incorporate technologies and
resources to serve customers when, where and how it's
convenient for them.**

- Contact Center has added two employees to the division to aide in building of the knowledge base and departmental / divisional directory (phase 1 & 2).
- Customer Relationship Management (CRM) staff has enlisted a group of City staff to identify elements of the knowledge base and the divisions responsible for the information; meetings are held regularly.

Highlight/Significant Changes (cont.)

- Contact Center will complete phase 2 of the CRM roll out.
- Integrate Knowledge Base and CRM.
- Build CRM program and prepare for soft opening in late 2013.
- Establish the Events Services division to handle arranging and overseeing events in conference rooms and Council Chambers within City Hall. Adding this new division will incorporate an additional (1.00) FTE Audio Visual Technician position.
- Media Services will begin research for a transition from standard definition to high definition (a pending requirement by our local carriers).
- Citizens Survey may become an annual event managed by the Civic Relations Manager.
- Facilitation of a broadcast presence within Google+. This will provide another platform for viewing the City Council meetings.
- Integrate new technologies to expand in-house design and marketing and printing services.

Personnel changes:

- Increase (.25) FTE Video Engineering Specialist position to a (1.00) FTE position.
- Additional Customer Service Rep for CRM. This position was formerly an Administrative Support Assistant III in Public Works.

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Public Communications Office	3.50	3.75	3.65	3.90	0.25
Document Support Services	1.50	1.50	1.50	1.50	
City Channel	3.75	3.75	3.75	2.35	(1.40)
Contact Center	0.00	2.00	2.00	3.00	1.00
Event Services	0.00	0.00	0.00	2.65	2.65
Total Personnel	8.75	11.00	10.90	13.40	2.50
Permanent Full-Time	7.50	9.75	9.00	12.25	3.25
Permanent Part-Time	1.25	1.25	1.90	1.15	(0.75)
Total Permanent	8.75	11.00	10.90	13.40	2.50

FY 2014 the city hired a consulting firm to conduct a compensation and benefit study which resulted in updated job codes, titles, descriptions and pay ranges.

Public Communications Fund

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Public Communications Office						
Personnel Services	\$279,419	\$295,249	\$285,480	\$338,465	18.6%	14.6%
Supplies and Materials	\$55,868	\$61,350	\$61,350	\$70,363	14.7%	14.7%
Travel and Training	\$2,395	\$3,500	\$3,500	\$2,500	(28.6%)	(28.6%)
Intragovernmental Charges	\$4,353	\$4,101	\$4,101	\$44,875	994.2%	994.2%
Utilities, Services, & Misc.	\$213,290	\$263,100	\$263,100	\$62,550	(76.2%)	(76.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$9,565	\$9,565	\$9,565	\$9,565	0.0%	0.0%
Total	\$564,890	\$636,865	\$627,096	\$528,318	(15.8%)	(17.0%)
E-Government						
Personnel Services	\$26,304	\$0	\$0	\$0		
Supplies and Materials	\$1,103	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$37	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$165	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$27,609	\$0	\$0	\$0		
Document Support Services						
Personnel Services	\$84,300	\$87,772	\$92,970	\$89,671	(3.5%)	2.2%
Supplies and Materials	\$115,807	\$130,770	\$130,804	\$128,265	(1.9%)	(1.9%)
Travel and Training	\$0	\$300	\$300	\$300	0.0%	0.0%
Intragovernmental Charges	\$165	\$96	\$96	\$86	(10.4%)	(10.4%)
Utilities, Services, & Misc.	\$24,877	\$29,812	\$30,260	\$26,653	(11.9%)	(10.6%)
Capital	\$0	\$7,448	\$7,447	\$0	(100.0%)	(100.0%)
Other	\$87,947	\$87,963	\$90,339	\$91,243	1.0%	3.7%
Total	\$313,096	\$344,161	\$352,216	\$336,218	(4.5%)	(2.3%)
The City Channel						
Personnel Services	\$325,049	\$362,088	\$341,573	\$246,547	(27.8%)	(31.9%)
Supplies and Materials	\$27,071	\$28,360	\$28,651	\$14,395	(49.8%)	(49.2%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$4,676	\$4,804	\$4,804	\$4,387	(8.7%)	(8.7%)
Utilities, Services, & Misc.	\$6,438	\$10,775	\$11,321	\$14,371	26.9%	33.4%
Capital	\$9,380	\$30,174	\$30,174	\$120,000	297.7%	297.7%
Other	\$74,422	\$77,134	\$72,414	\$72,414	0.0%	(6.1%)
Total	\$447,036	\$513,335	\$488,937	\$472,114	(3.4%)	(8.0%)
Contact Center						
Personnel Services	\$0	\$74,856	\$45,176	\$130,353	188.5%	74.1%
Supplies and Materials	\$0	\$6,000	\$6,000	\$5,500	(8.3%)	(8.3%)
Travel and Training	\$0	\$14,000	\$14,000	\$13,250	(5.4%)	(5.4%)
Intragovernmental Charges	\$0	\$0	\$0	\$86		
Utilities, Services, & Misc.	\$0	\$11,020	\$11,020	\$11,420	3.6%	3.6%
Capital	\$0	\$220,000	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$325,876	\$76,196	\$160,609	110.8%	(50.7%)
Event Services						
Personnel Services	\$0	\$0	\$0	\$186,542		
Supplies and Materials	\$0	\$0	\$0	\$19,465		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$6,757		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$212,764		

Public Communications Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Department Totals						
Personnel Services	\$715,072	\$819,965	\$765,199	\$991,578	29.6%	20.9%
Supplies and Materials	\$199,849	\$226,480	\$226,805	\$237,988	4.9%	5.1%
Travel and Training	\$2,395	\$17,800	\$17,800	\$16,050	(9.8%)	(9.8%)
Intragovernmental Charges	\$9,231	\$9,001	\$9,001	\$49,434	449.2%	449.2%
Utilities, Services, & Misc.	\$244,770	\$314,707	\$315,701	\$121,751	(61.4%)	(61.3%)
Capital	\$9,380	\$257,622	\$37,621	\$120,000	219.0%	(53.4%)
Other	\$171,934	\$174,662	\$172,318	\$173,222	0.5%	(0.8%)
Total	\$1,352,631	\$1,820,237	\$1,544,445	\$1,710,023	10.7%	(6.1%)

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Public Communications Office					
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9925 - Public Communications Manager	1.00	1.00	1.00	1.00	
9901 - Assistant City Manager*	0.00	0.00	0.00	0.25	0.25
4801 - Public Communications Specialist	1.00	1.00	1.65	1.65	
1002 - Admin. Support Assistant II	0.50	0.75	0.00	0.00	
Total Personnel	3.50	3.75	3.65	3.90	0.25
Permanent Full-Time	3.50	3.75	3.00	3.25	0.25
Permanent Part-Time	0.00	0.00	0.65	0.65	
Total Permanent	3.50	3.75	3.65	3.90	0.25
Document Support Services					
7809 - Document Support Services Spvr	0.50	0.50	0.50	0.50	
7810 - Document Support Services Clerk	1.00	1.00	1.00	1.00	
Total Personnel	1.50	1.50	1.50	1.50	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	1.50	1.50	1.50	1.50	
The City Channel					
9934 - Video Engineering Specialist	0.75	0.75	0.75	0.15	(0.60)
9932 - Videographer	1.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	1.00	1.00	1.00	0.20	(0.80)
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
Total Personnel	3.75	3.75	3.75	2.35	(1.40)
Permanent Full-Time	3.00	3.00	3.00	2.35	(0.65)
Permanent Part-Time	0.75	0.75	0.75	0.00	(0.75)
Total Permanent	3.75	3.75	3.75	2.35	(1.40)
Event Services					
9934 - Video Engineering Specialist	0.00	0.00	0.00	0.85	0.85
9933 - Audio Visual Technician	0.00	0.00	0.00	1.00	1.00
9924 - Media and Event Services Manager	0.00	0.00	0.00	0.80	0.80
Total Personnel	0.00	0.00	0.00	2.65	2.65
Permanent Full-Time	0.00	0.00	0.00	2.65	2.65
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	2.65	2.65
Contact Center					
1213 - Customer Service Rep II	0.00	2.00	2.00	3.00	1.00
Total Personnel	0.00	2.00	2.00	3.00	1.00
Permanent Full-Time	0.00	2.00	2.00	3.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	2.00	2.00	3.00	1.00
Department Totals					
Permanent Full-Time	7.50	9.75	9.00	12.25	3.25
Permanent Part-Time	1.25	1.25	1.90	1.15	(0.75)
Total Permanent	8.75	11.00	10.90	13.40	2.50

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

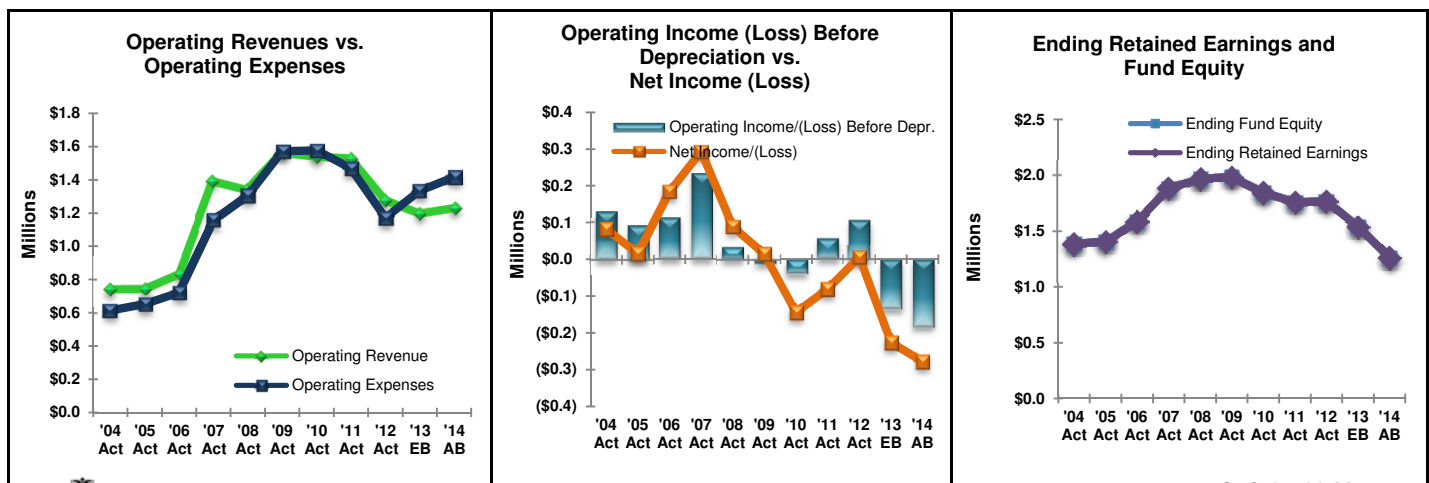
*FY 2014 split Assistant City Manager between Convention and Visitors Bureau and Public Communications Fund to reflect supervision over those areas.

Net Income Statement Public Communications Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$617,723	\$579,102	\$579,167	\$632,423
Gross Receipts Tax	\$659,801	\$640,000	\$620,000	\$600,000
Total Operating Revenues	\$1,277,524	\$1,219,102	\$1,199,167	\$1,232,423
Operating Expenses:				
Personnel Services	\$715,072	\$819,965	\$765,199	\$991,578
Supplies & Materials	\$199,849	\$226,480	\$226,805	\$237,988
Travel & Training	\$2,395	\$17,800	\$17,800	\$16,050
Intragovernmental Charges	\$9,231	\$9,001	\$9,001	\$49,434
Utilities, Services & Other Misc.	\$244,770	\$314,707	\$315,701	\$121,751
Total Operating Expenses	\$1,171,317	\$1,387,953	\$1,334,506	\$1,416,801
Operating Income (Loss) Before Depreciation	\$106,207	(\$168,851)	(\$135,339)	(\$184,378)
Depreciation	(\$52,372)	(\$55,100)	(\$52,756)	(\$53,660)
Operating Income	\$53,835	(\$223,951)	(\$188,095)	(\$238,038)
Non-Operating Revenues:				
Investment Revenue	\$22,216	\$40,000	\$31,563	\$29,978
Misc. Non-Operating Revenue	\$52	\$20	\$107	\$60
Total Non-Operating Revenues	\$22,268	\$40,020	\$31,670	\$30,038
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$50,000	\$50,000	\$50,000	\$50,000
Operating Transfers To Other Funds	(\$119,562)	(\$119,562)	(\$119,562)	(\$119,562)
Net Income/(Loss) Transferred To Retained Earnings	\$6,541	(\$253,493)	(\$225,987)	(\$277,562) +
Beginning Retained Earnings	\$1,759,827	\$1,722,520	\$1,766,368	\$1,540,381
Ending Retained Earnings	\$1,766,368	\$1,469,027	\$1,540,381	\$1,262,819
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$1,766,368	\$1,469,027	\$1,540,381	\$1,262,819

+ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *	\$659,801	\$640,000	\$620,000	\$600,000
Intragovernmental Revenues **				
Grants				
Interest	\$22,216	\$40,000	\$31,563	\$29,978
Fees and Service Charges +	\$617,723	\$579,102	\$579,167	\$632,423
Other Local Revenues ++	\$52	\$20	\$107	\$60
	\$1,299,792	\$1,259,122	\$1,230,837	\$1,262,461
Other Funding Sources/Transfers^	\$50,000	\$50,000	\$50,000	\$50,000
Total Financial Sources: Less Appropriated Fund Balance	\$1,349,792	\$1,309,122	\$1,280,837	\$1,312,461
Financial Uses				
Operating Expenses	\$1,171,317	\$1,387,953	\$1,334,506	\$1,416,801
Operating Transfers to Other Funds	\$119,562	\$119,562	\$119,562	\$119,562
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$9,380	\$257,622	\$37,621	\$120,000
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$1,300,259	\$1,765,137	\$1,491,689	\$1,656,363
Increase/(Decrease) to Cash	\$49,533	(\$456,015)	(\$210,852)	(\$343,902)
Beginning Cash and Other Resources		\$1,463,813	\$25	(\$210,827)
Projected Ending Cash and Other Resources	\$1,463,813 #	\$1,007,798	(\$210,827)	(\$554,729)
20% of Total Expenditures	\$260,052	\$353,027	\$298,338	\$331,273
Cash Above/(Below) 20% guideline	\$1,203,761	\$654,771	(\$509,165)	(\$886,002)

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

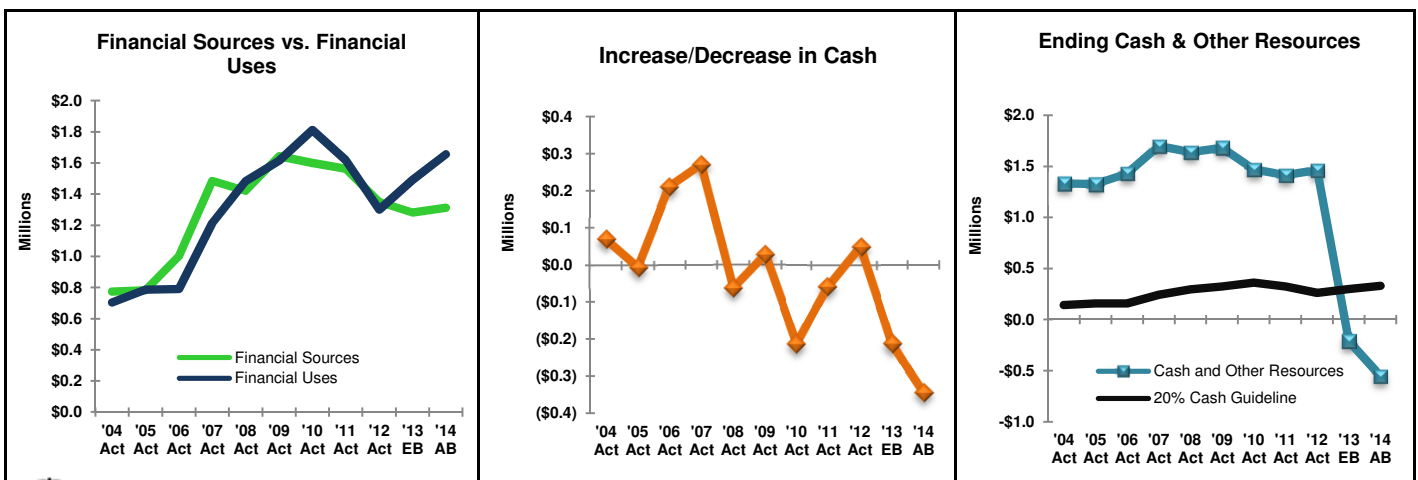
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

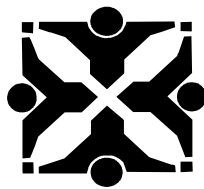
++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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



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Utility Customer Services Fund (Internal Service Fund)



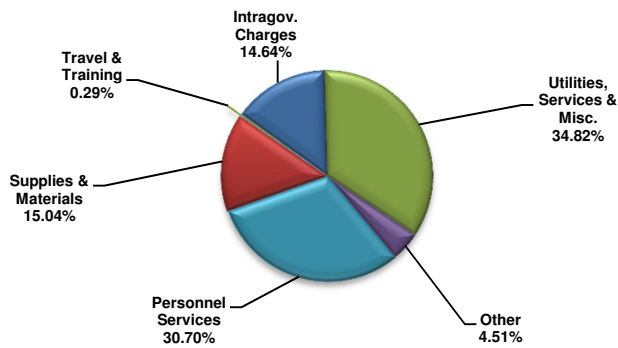
City of Columbia

Columbia, Missouri

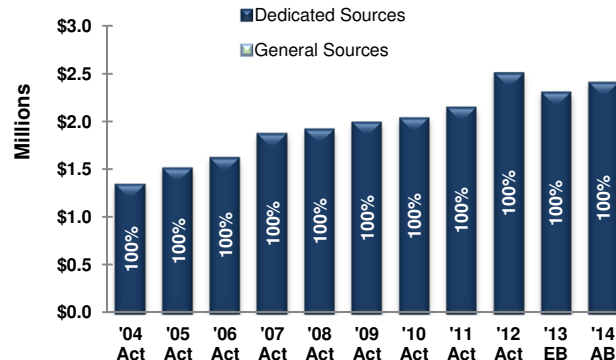
Utility Customer Services Fund (Internal Service Fund)

Fund 676

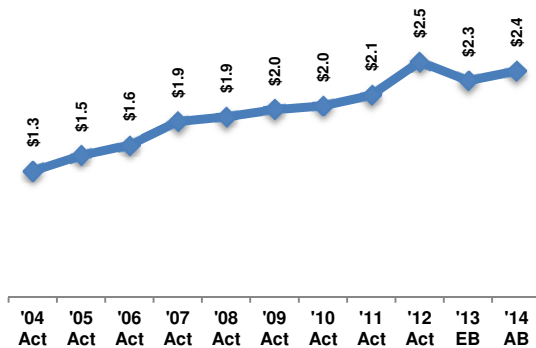
FY 2014 Total Expenditures By Category



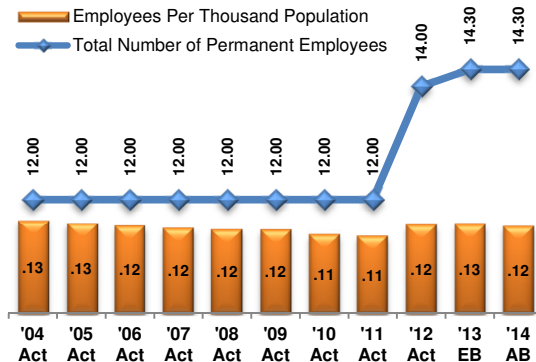
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$642,038	\$730,537	\$686,620	\$736,604	7.3%	0.8%
Supplies & Materials	\$314,851	\$353,317	\$340,495	\$360,791	6.0%	2.1%
Travel & Training	\$1,817	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragov. Charges	\$358,538	\$358,095	\$358,095	\$351,226	(1.9%)	(1.9%)
Utilities, Services & Misc.	\$772,672	\$769,134	\$796,399	\$835,584	4.9%	8.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$406,294	\$108,034	\$108,034	\$108,204	0.2%	0.2%
Total	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$2,326,117 is \$73,292 or 3.2%.

Operating Expenses	\$2,089,916	\$2,218,083	\$2,188,609	\$2,291,205	4.7%	3.3%
Non-Operating Expenses	\$406,294	\$108,034	\$108,034	\$108,204	0.2%	0.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%

Revenues (Where the Money Comes From)

Gross Rec. & Othr Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$6,806	\$12,000	\$7,987	\$8,724	9.2%	(27.3%)
Fees & Service Charges	\$1,708,122	\$1,937,619	\$1,901,619	\$2,033,422	6.9%	4.9%
Other Local Revenues	\$393,299	\$380,520	\$418,777	\$400,000	(4.5%)	5.1%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$387,983	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	(\$4,022)	(\$31,740)	(\$42,737)	34.6%	962.6%
Dedicated Sources	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409	4.5%	3.2%

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.

Department Objective/Goals

Strategic Priority: Customer-Focused Government.
Strategic Objective #2- Incorporate technologies and resources to serve customers when, where and how it's convenient for them.

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

- Review with legal counsel 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). Our goal is to minimize delinquency issues by using current legislation and entering into agreements with the applicable public water supply district.

Highlights/Significant Changes (cont.)

- 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.
- Changed the calculation method for determining the winter quarter average (WQA) for residential customers which is used in charging for sewer services.

Fee and Service Charge Methodology

The utility departments (Water, Electric, Sewer, Refuse, and Storm Water) are charged back the cost of running the Utility Customer Services operation.

The cost of investigation is divided equally between the refuse and sewer operations. The remaining expenses are allocated to the utility departments based on a combination of a weighted factor and the number of utility accounts.

The weighted factor takes into account the complexity of the rate structure, the dollar volume, and whether the service is metered or not.

Authorized Personnel

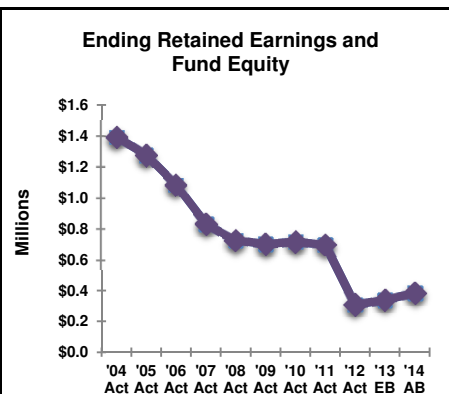
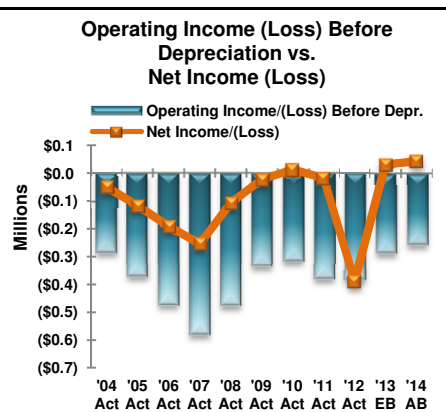
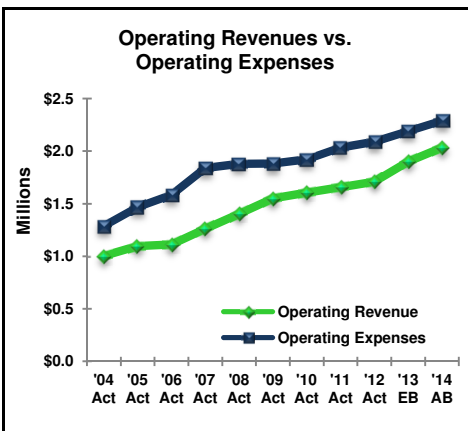
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6750 - Asst. Director, Finance	0.00	0.30	0.30	0.30	
1220 - Utility Accts & Billing Mngr	1.00	1.00	1.00	1.00	
1215 - Billing Auditor	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II	5.00	5.00	5.00	5.00	
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
Total Personnel	14.00	14.30	14.30	14.30	
Permanent Full-Time	14.00	14.30	14.30	14.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.00	14.30	14.30	14.30	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Net Income Statement Utility Customer Services Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$1,708,122	\$1,937,619	\$1,901,619	\$2,033,422
Total Operating Revenues	\$1,708,122	\$1,937,619	\$1,901,619	\$2,033,422
Operating Expenses:				
Personnel Services	\$642,038	\$730,537	\$686,620	\$736,604
Supplies & Materials	\$314,851	\$353,317	\$340,495	\$360,791
Travel & Training	\$1,817	\$7,000	\$7,000	\$7,000
Intragovernmental Charges	\$358,538	\$358,095	\$358,095	\$351,226
Utilities, Services & Other Misc.	\$772,672	\$769,134	\$796,399	\$835,584
Total Operating Expenses	\$2,089,916	\$2,218,083	\$2,188,609	\$2,291,205
Operating Income (Loss) Before Depreciation	(\$381,794)	(\$280,464)	(\$286,990)	(\$257,783)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$381,794)	(\$280,464)	(\$286,990)	(\$257,783)
Non-Operating Revenues:				
Investment Revenue	\$6,806	\$12,000	\$7,987	\$8,724
Misc. Non-Operating Revenues	\$393,299	\$380,520	\$418,777	\$400,000
Total Non-Operating Revenues	\$400,105	\$392,520	\$426,764	\$408,724
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	(\$406,294)	(\$108,034)	(\$108,034)	(\$108,204)
Net Income/(Loss) Transferred To Retained Earnings	(\$387,983)	\$4,022	\$31,740	\$42,737
Beginning Retained Earnings	\$696,304	\$239,836	\$308,321	\$340,061
Ending Retained Earnings	\$308,321	\$243,858	\$340,061	\$382,798
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$308,321	\$243,858	\$340,061	\$382,798

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



Funding Sources and Uses Utility Customer Services Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$6,806	\$12,000	\$7,987	\$8,724
Fees and Service Charges +	\$1,708,122	\$1,937,619	\$1,901,619	\$2,033,422
Other Local Revenues ++	\$393,299	\$380,520	\$418,777	\$400,000
	\$2,108,227	\$2,330,139	\$2,328,383	\$2,442,146
Other Funding Sources/Transfers^				
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,108,227	\$2,330,139	\$2,328,383	\$2,442,146
Financial Uses				
Operating Expenses	\$2,089,916	\$2,218,083	\$2,188,609	\$2,291,205
Operating Transfers to Other Funds	\$406,294	\$108,034	\$108,034	\$108,204
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$2,496,210	\$2,326,117	\$2,296,643	\$2,399,409
Increase/(Decrease) to Cash	(\$387,983)	\$4,022	\$31,740	\$42,737
Beginning Cash and Other Resources		\$308,321	\$308,321	\$340,061
Projected Ending Cash and Other Resources	\$308,321 #	\$312,343	\$340,061	\$382,798
20% of Total Expenditures	\$499,242	\$465,223	\$459,329	\$479,882
Cash Above/(Below) 20% guideline	(\$190,921)	(\$152,880)	(\$119,268)	(\$97,084)

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

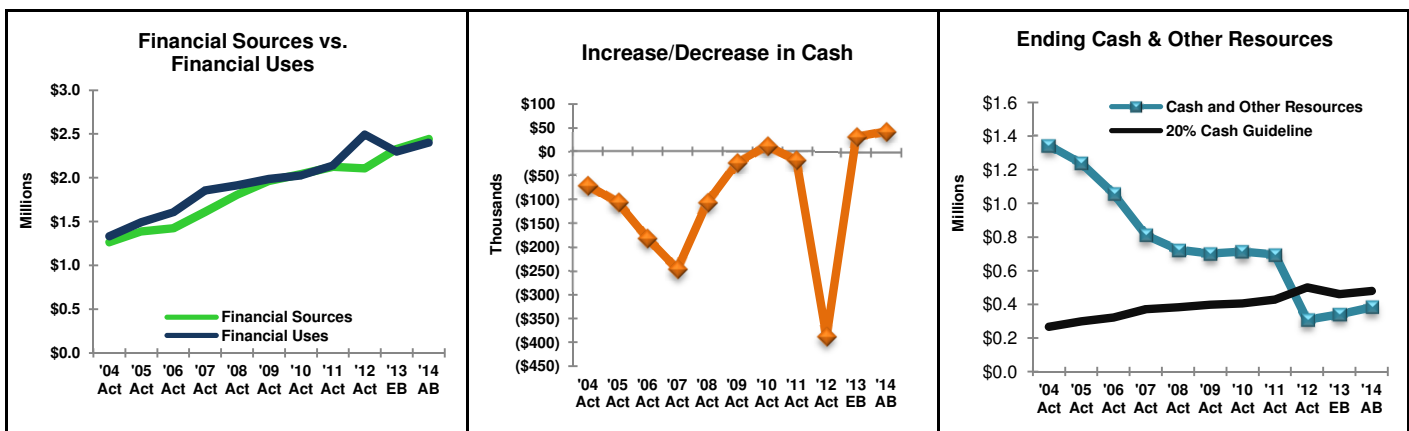
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



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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, 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 Non-Motorized Grant, Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Sales Tax Fund, and Stadium TDD Fund. The funding for each of these budgets can be used for a specific purpose so all funding is considered to be dedicated funding.

General Fund

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.

Public Works - Streets & Sidewalks

Streets provides maintenance of 1298 lane miles of paved streets and 30 lane miles of unpaved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. 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.

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.

Enterprise Funds

Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

Regional Airport Fund

The Airport provides safe and usable Airport facilities for the operation of commercial, general aviation and military aircraft, and creates a healthy environment so that the community may access the national air transportation system and promote the economic growth of the region.

Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, nine surface lots as well as on-street parking

Enterprise Funds - cont

Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

Transload Facility Fund

This fund operates and maintains the Transload facility. The Transload facility provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

Special Revenue Funds

Public Works/Parks & Recreation - Non Motorized Grant

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the general fund (GF) and into it's own special revenue fund (SRF).

Capital Quarter 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.

Transportation Sales Tax Fund

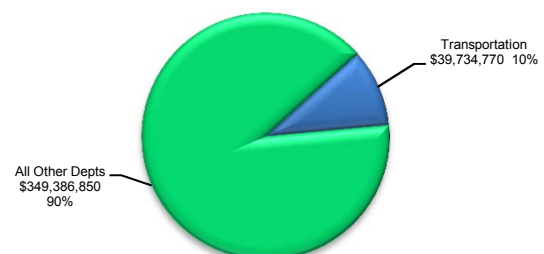
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Public Improvement Fund

This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

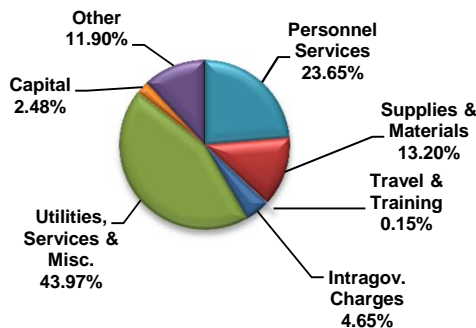
Stadium TDD

The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium

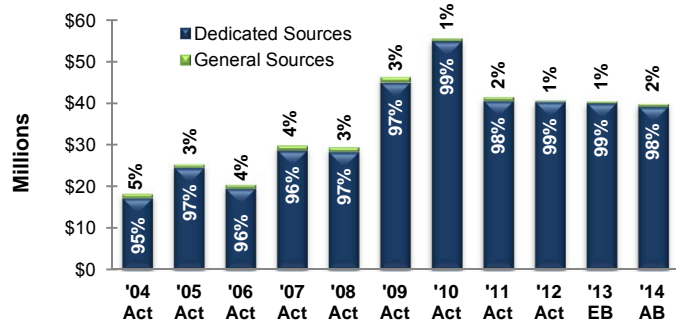


Transportation-Related Departments - Summary

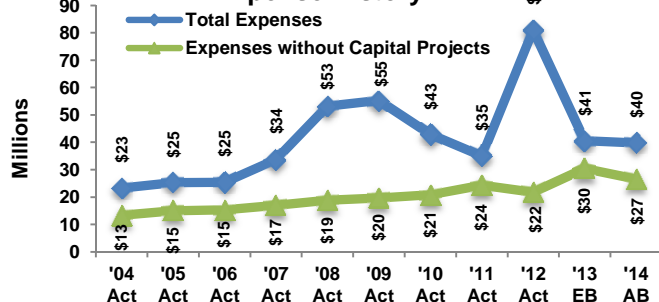
FY 2014 Total Expenditures By Category



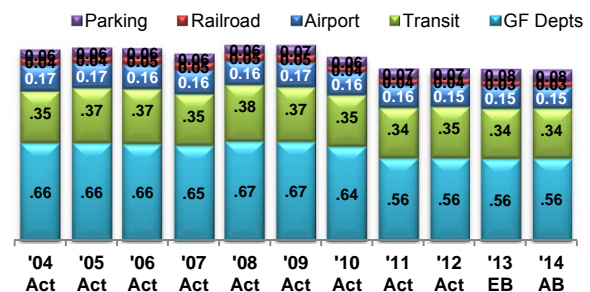
Funding Sources



Expense History +



Total Employees Per Thousand



+ Graphs and tables do NOT include the Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund, Special Road District Fund, and Stadium TDD Fund because those sources are already reflected in the expenses and revenues of the other departments.

Net Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$8,335,070	\$9,360,822	\$9,194,803	\$9,397,960	2.2%	0.4%
Supplies & Materials	\$3,627,461	\$5,001,401	\$4,816,859	\$5,244,155	8.9%	4.9%
Travel & Training	\$28,838	\$47,516	\$37,197	\$58,762	58.0%	23.7%
Intragov. Charges	\$1,578,300	\$1,593,289	\$1,593,339	\$1,847,405	15.9%	15.9%
Utilities, Services & Misc.	\$17,390,938	\$13,715,803	\$13,222,362	\$17,472,011	32.1%	27.4%
Capital	\$5,330,268	\$1,234,475	\$1,619,605	\$985,404	(39.2%)	(20.2%)
Other	\$4,264,838	\$9,642,216	\$9,772,508	\$4,729,073	(51.6%)	(51.0%)
Total +	\$40,555,713	\$40,595,522	\$40,256,673	\$39,734,770	(1.3%)	(2.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$40,662,803 is (\$928,033) or -2.3%.

Operating Expenses	\$16,920,623	\$20,005,596	\$19,603,723	\$20,886,451	6.5%	4.4%
Non-Operating Expenses	\$3,269,321	\$8,490,240	\$8,659,462	\$3,617,571	(58.2%)	(57.4%)
Debt Service	\$1,014,929	\$1,153,976	\$1,153,976	\$1,121,702	(2.8%)	(2.8%)
Capital Additions	\$557,078	\$1,056,075	\$951,408	\$895,404	(5.9%)	(15.2%)
Capital Projects	\$18,793,762	\$9,889,635	\$9,888,104	\$13,213,642	33.6%	33.6%
Total Expenses +	\$40,555,713	\$40,595,522	\$40,256,673	\$39,734,770	(1.3%)	(2.1%)

Funding Sources (Where the Money Comes From)

* Sales Tax	\$3,895,518	\$3,871,876	\$3,871,876	\$4,662,500	20.4%	20.4%
** Gross Rcpts & Other Local Tx	\$2,287,351	\$2,678,947	\$3,207,968	\$3,257,336	1.5%	21.6%
Grants	\$8,922,773	\$3,172,377	\$3,447,959	\$4,640,123	34.6%	46.3%
Interest Revenue	\$435,164	\$636,211	\$673,866	\$651,347	(3.3%)	2.4%
*** Fees & Service Chrgs	\$6,176,977	\$7,137,473	\$7,102,643	\$8,120,159	14.3%	13.8%
Other Local Revenues	\$428,570	\$168,020	\$262,165	\$107,025	(59.2%)	(36.3%)
Transfers & Capital Contrib.	\$13,978,301	\$15,627,256	\$15,638,216	\$14,544,446	(7.0%)	(6.9%)
Use of Prior Year Sources	\$5,751,423	\$7,626,357	\$7,321,847	\$3,589,317	(51.0%)	(52.9%)
Less: Current Year Surplus	(\$1,320,364)	(\$1,247,261)	(\$1,416,563)	(\$418,756)	(70.4%)	(66.4%)
Dedicated Sources	\$40,555,713	\$39,671,256	\$40,109,977	\$39,153,497	(2.4%)	(1.3%)
General Sources	\$0	\$924,266	\$266,696	\$603,273	126.2%	(34.7%)
Total Funding Sources	\$40,555,713	\$40,595,522	\$40,376,673	\$39,756,770	(1.5%)	(2.1%)

* Sales Taxes for Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Fund Sales Tax are reflected as transfers into the various departmental budgets.

** Gas Tax and Motor Vehicle Taxes

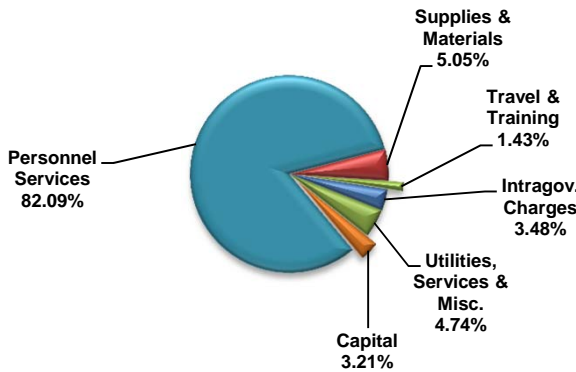
*** Development Fees and Street Maintenance Fees

Public Works - Engineering

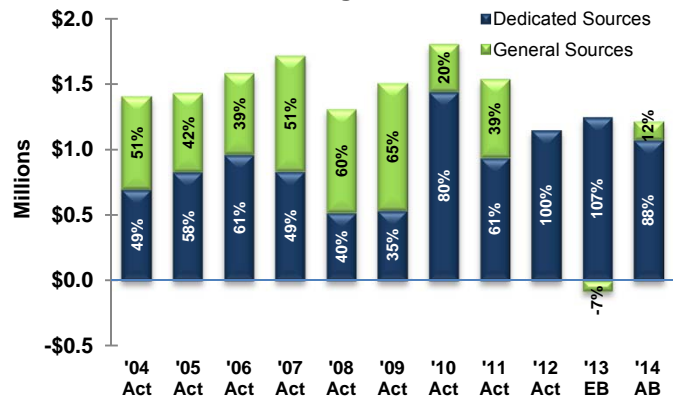
(General Fund)

Public Works - Engineering (General Fund)

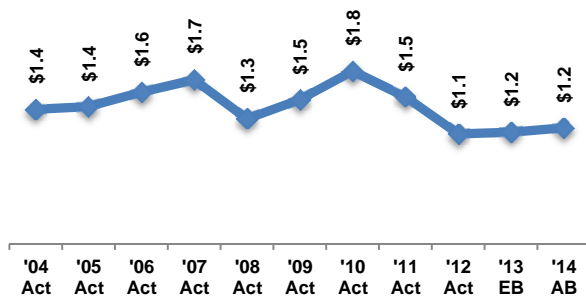
FY 2014 Total Expenditures By Category



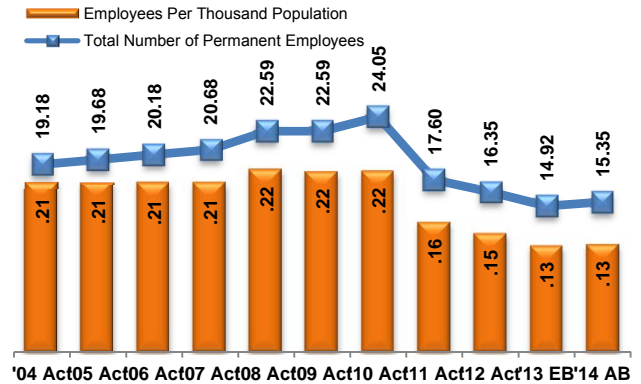
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$978,616	\$1,026,829	\$1,013,836	\$996,672	(1.7%)	(2.9%)
Supplies & Materials	\$51,292	\$78,237	\$72,800	\$61,300	(15.8%)	(21.6%)
Travel & Training	\$1,666	\$5,100	\$5,951	\$17,400	192.4%	241.2%
Intragov. Charges	\$30,572	\$16,974	\$16,974	\$42,266	149.0%	149.0%
Utilities, Services & Misc.	\$50,568	\$57,496	\$57,896	\$57,523	(0.6%)	0.0%
Capital	\$36,288	\$0	\$0	\$39,000		
Other	\$0	\$0	\$0	\$0		
Total	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,184,636 is \$29,525 or 2.5%.

Operating Expenses	\$1,112,714	\$1,184,636	\$1,167,457	\$1,175,161	0.7%	(0.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$36,288	\$0	\$0	\$39,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%

Funding Sources (Where the Money Comes From)

Other Local Taxes *	\$1,131,502	\$1,015,009	\$990,367	\$1,018,768	2.9%	0.4%
Other Local Rev **	\$5	\$1,000	\$100	\$2,000	1900.0%	100.0%
Fees and Service Charges ***	\$17,495	\$17,560	\$44,259	\$17,550	(60.3%)	(0.1%)
Oper. Trnsfr (Pub. Imprvmt Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Capital Projects Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Transp STax Fd)	\$0	\$0	\$212,731	\$33,000	(84.5%)	
Dedicated Sources	\$1,149,002	\$1,033,569	\$1,247,457	\$1,071,318	(14.1%)	3.7%
General Sources	\$0	\$151,067	(\$80,000)	\$142,843	(278.6%)	(5.4%)
Total Funding Sources	\$1,149,002	\$1,184,636	\$1,167,457	\$1,214,161	4.0%	2.5%

* 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 design, contract administration and construction inspection of Capital Improvement Program projects for the Public Works Department. Survey and right-of-way services are used by departments across the City. The Engineering Division also handles all traffic operations.

Highlights/Significant Changes

Strategic Priority: Infrastructure, Strategic Objective #1- Provide sufficient funding to maintain and improve City infrastructure.

- The following major projects reached completion in FY 2013: Clark Lane from Ballenger to St. Charles (Phase I), Forum Boulevard Turn Lanes at MKT, Business Loop Sidewalk from Jackson to Madison, East Side Sidewalks Phase 3, Avenue of the Columns, and Craig Street Sidewalk near Delmar Cobble School.
- The following major projects are under construction: Clark Lane Phase 2 (roundabout at St. Charles), Rolling Hills Road from Richland to Old Hawthorne, Fairview Sidewalk and Mini-Roundabout at Rollins, Signal improvements at College & Walnut, and Stadium Corridor improvements.

Highlights/Significant Changes (cont)

- The following projects are planned to be bid in late FY 2013 and FY 2014: Prairie Lane Connection, Scott Boulevard Phase 2 (MKT to Vawter School), Seventh Street Sidewalk from Broadway south to the Alley, Texas Avenue Sidewalk from Garth to Providence, Worley Street Sidewalk Phase 2 from Clinkscales to Worley, Garth Avenue Sidewalk from Leslie to Parkade and span-wire traffic signal at Ash Street & Fairview Road.
- The following projects are in the preliminary design stage: Scott Boulevard Phase 3 from Vawter School to Route KK, College Avenue Crosswalks and Pedestrian Barrier, Stadium and Old 63 Intersection Improvements, Providence Road Corridor between Stadium and Stewart Road, and Carter Lane Sidewalk.
- FY 2012 General Fund savings of \$45,588 is reflected in the Adjusted Budget for FY 2013 in Airport (\$45,588). This money was transferred to Airport for the overlaying of the airport roads.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6204 - Financial Analyst	0.00	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.00	0.15	0.15	0.15	
5901 - Director, Public Works	0.00	0.05	0.05	0.05	
5113 - Engineer	0.00	0.00	0.00	0.00	
5109 - Engineering Supervisor	1.00	0.00	1.70	1.70	
5108 - Engineering Manager	1.00	1.50	0.50	0.50	
5106 - Asst. Director, Public Works	0.70	0.32	0.32	0.25	(0.07)
5098/5113 - Eng. Specialist/Engineer	3.60	3.50	2.50	2.80	0.30
5023 - City Land Surveyor	0.95	0.75	0.75	0.75	
5015 - Property Acquisition Coord.	0.60	0.60	0.60	0.60	
5004 - Senior Engineering Technician	1.00	0.90	0.90	0.90	
5003 - Engineering Technician	4.85	4.45	4.45	4.95	0.50
5000 - Associate Engineering Tech.	1.65	1.75	1.75	1.75	
2408 - Construction Project Supervisor	1.00	0.75	0.75	0.50	(0.25)
2125 - City-Wide Geospatial Srvc Mgr.	0.00	0.30	0.30	0.30	
1006 - Senior Admin Support Asst.	0.00	0.05	0.05	0.00	(0.05)
Total Personnel	16.35	15.22	14.92	15.35	0.43
Permanent Full-Time	16.35	15.22	14.92	15.35	0.43
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.35	15.22	14.92	15.35	0.43

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

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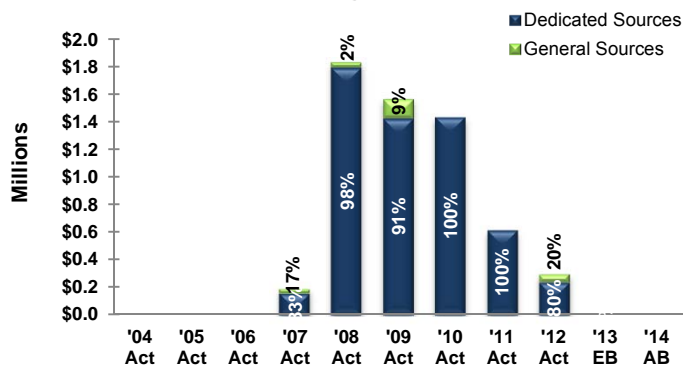
Public Works - Non-Motorized Grant (General Fund)

Public Works - Non-Motorized Grant (General Fund)

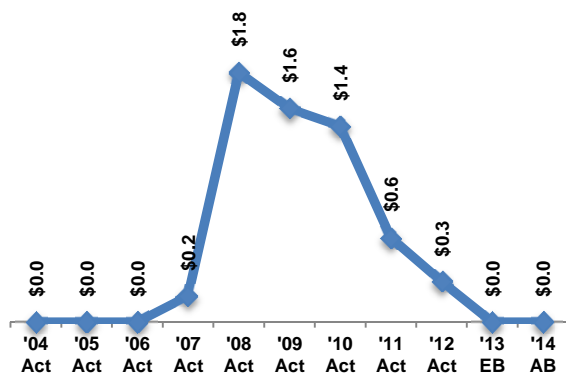
FY 2014 Total Expenditures By Category

This department was moved to a new fund beginning in FY 2013

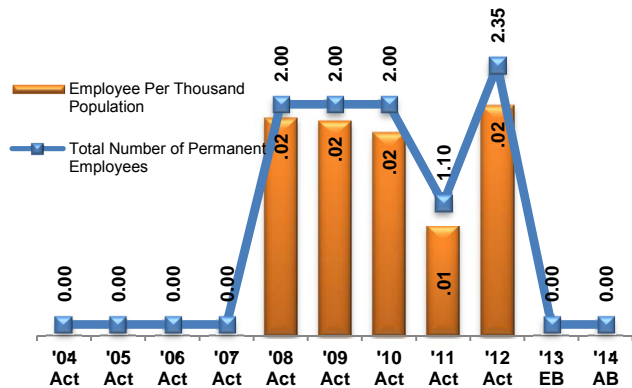
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$159,835	\$0	\$0	\$0		
Supplies & Materials	\$2,424	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$107,557	\$0	\$0	\$0		
Capital	\$24,864	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$294,680	\$0	\$0	\$0		
Operating Expenses	\$269,816	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$24,864	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$294,680	\$0	\$0	\$0		

Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$294,680	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Oper. Transfr (Transp STax Fd)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$294,680	\$0	\$0	\$0		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$294,680	\$0	\$0	\$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

- From FY 2013 to present expenses related to this program are reflected in a Special Revenue Fund.

Authorized Personnel

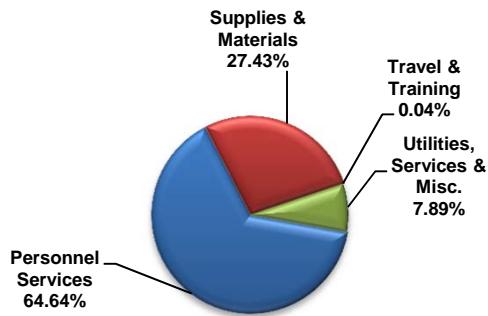
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
5110/5100 - Eng. Spec. II/Engr. II	1.40	0.00	0.00	0.00	
5108 - Engineering Manager	0.00	0.00	0.00	0.00	
5015 - Property Acquisition Coordinator	0.25	0.00	0.00	0.00	
5004 - Engineering Aide IV	0.00	0.00	0.00	0.00	
5003 - Engineering Aide III	0.40	0.00	0.00	0.00	
5002 - Engineering Aide II	0.30	0.00	0.00	0.00	
4103 - Senior Planner	0.00	0.00	0.00	0.00	
Total Personnel	2.35	0.00	0.00	0.00	
Permanent Full-Time	2.35	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.35	0.00	0.00	0.00	

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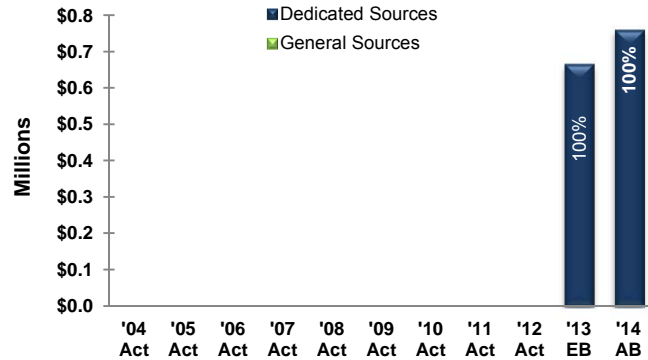
Public Works -
Non-Motorized Grant Fund
(Special Revenue Fund)

Public Works - Non-Motorized Grant Fund

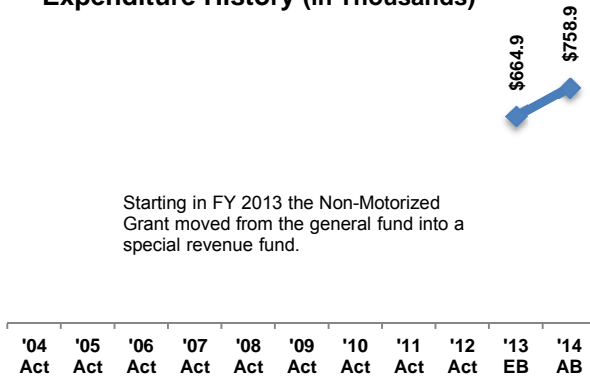
FY 2014 Total Expenditures By Category



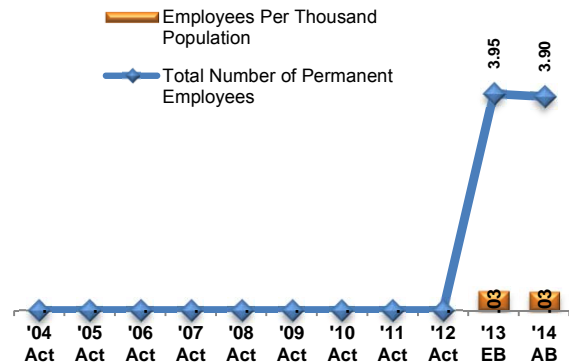
Funding Sources



Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$489,002	\$406,356	\$490,521	20.7%	0.3%
Supplies & Materials	\$0	\$103,600	\$78,320	\$208,160	165.8%	100.9%
Travel & Training	\$0	\$0	\$0	\$300		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$0	\$180,100	\$180,200	\$59,900	(66.8%)	(66.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$772,666 is (\$13,785) or -1.8%.

Operating Expenses	\$0	\$772,702	\$664,876	\$758,881	14.1%	(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	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)

Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$0	\$772,702	\$664,876	\$758,881	14.1%	(1.8%)

*Starting in FY 2013 Non-Motorized Grant moved from the general fund to a special revenue fund.

DESCRIPTION

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 to present expenses related to this program are reflected in a Special Revenue Fund.

HIGHLIGHTS/SIGNIFICANT CHANGES

Strategic Priority: Health, Well-Being and Safety - Create an inclusive, thriving livable community that promotes health, safety and well-being.

- The results are already becoming apparent. Data collected on the project show a 102% increase in weekday bicycle traffic and a 47% increase in weekday pedestrian traffic between 2007 and 2012.
- 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.

HIGHLIGHTS/SIGNIFICANT CHANGES (cont)

- Projects completed in FY 2013 by the GetAbout Columbia Program include: Providence Bikeway South – Bioretention, Providence/Business Loop Intersection, Providence Crosswalk at Douglass High School and Greenbriar to MU Recreation Trail.
- Projects in construction include: Providence Pedway from the Business Loop to Vandiver, Katy Place Trail MKT Connector, and Old Hwy 63 Grindstone Pedway.
- Projects still in design and scheduled for construction in 2014 include: Fairview Road Sidewalk – Highland to Broadway, Manor Drive Sidewalk – Rollins to Broadway, Ashland Road Sidewalk – Stadium to East Campus Drive, Hominy Trail Phase 2, Bike Boulevard – MKT to Parkade and Bike Boulevard Upgrade – Wabash to Hominy Trail.
- An additional \$6 million in federal funding has been approved for this non-motorized transportation program. The following projects are carryovers from the original program and are being completed utilizing the second phase of funding: Fairview Road Sidewalk, Manor Drive Sidewalk, Ashland Road Sidewalk, Forum Boulevard Pedestrian Bridge, Bike Boulevard – MKT to Parkade. Additional second round capital projects are being prioritized.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Parks Planning					
4101 - Planner	0.00	1.00	1.00	1.00	
Total Personnel	0.00	1.00	1.00	1.00	
Permanent Full-Time	0.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	1.00	1.00	1.00	
Non-Motorized Grant					
5113 - Engineer	0.00	1.50	1.50	1.20	(0.30)
5109 - Engineering Supervisor	0.00	0.00	0.30	0.30	
5015 - Property Acquisition Coord.	0.00	0.25	0.25	0.25	
5004 - Senior Engineering Tech.	0.00	0.10	0.10	0.10	
5003 - Engineering Technician	0.00	1.80	1.80	1.80	
2408 - Construction Project Supvr.	0.00	0.00	0.00	0.25	0.25
Total Personnel	0.00	3.65	3.95	3.90	(0.05)
Permanent Full-Time	0.00	3.65	3.95	3.90	(0.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	3.65	3.95	3.90	(0.05)
Department Totals					
Permanent Full-Time	0.00	4.65	4.95	4.90	(0.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	4.65	4.95	4.90	(0.05)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Public Works - Non-Motorized Grant Fund

Net Income Statement

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Grants	\$0	\$772,702	\$664,876	\$758,881
Other Local Revenues	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$772,702	\$664,876	\$758,881
Expenditures:				
Personnel Services	\$0	\$489,002	\$406,356	\$490,521
Supplies & Materials	\$0	\$103,600	\$78,320	\$208,160
Travel & Training	\$0	\$0	\$0	\$300
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$180,100	\$180,200	\$59,900
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$772,702	\$664,876	\$758,881
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 Statement

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$772,702	\$664,876	\$758,881
Interest				
Fees and Service Charges +				
Other Local Revenues ++	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$772,702</u>	<u>\$664,876</u>	<u>\$758,881</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$0</u></u>	<u><u>\$772,702</u></u>	<u><u>\$664,876</u></u>	<u><u>\$758,881</u></u>
Financial Uses				
Operating Expenses	\$0	\$772,702	\$664,876	\$758,881
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>\$772,702</u></u>	<u><u>\$664,876</u></u>	<u><u>\$758,881</u></u>
Increase/(Decrease) to Cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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>
20% of Total Expenditures	\$0	\$154,540	\$132,975	\$151,776
Cash Above/(Below) 20% guideline	<u>\$0</u>	<u>(\$154,540)</u>	<u>(\$132,975)</u>	<u>(\$151,776)</u>

Ending Cash and Other Resources for FY 2012 is equal to Cash and Cash Equivalents

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

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

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

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

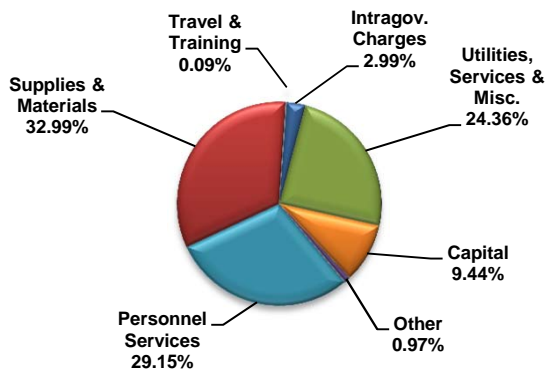
^ Other Funding Sources and Transfers do not include Capital Contributions.

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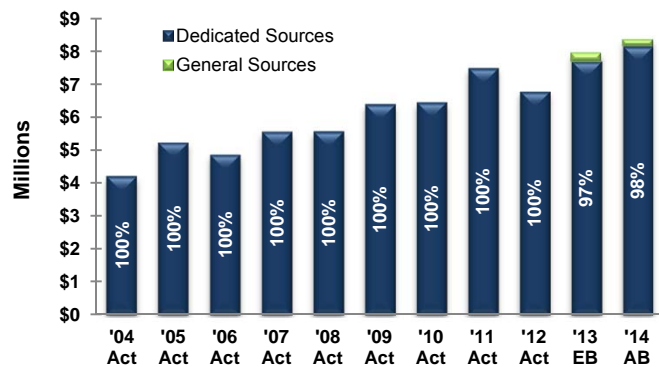
Public Works - Streets and Sidewalks (General Fund)

Public Works - Streets & Sidewalks (General Fund)

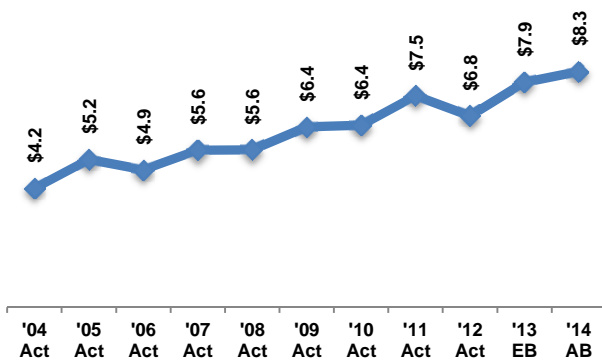
FY 2014 Total Expenditures By Category



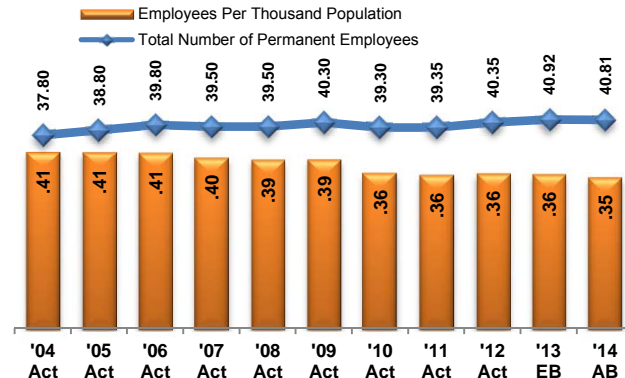
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$2,226,726	\$2,506,577	\$2,440,234	\$2,430,084	(0.4%)	(3.1%)
Supplies & Materials	\$1,685,216	\$2,658,763	\$2,634,524	\$2,749,742	4.4%	3.4%
Travel & Training	\$3,876	\$7,213	\$7,116	\$7,213	1.4%	0.0%
Intragov. Charges	\$186,800	\$235,892	\$235,917	\$249,621	5.8%	5.8%
Utilities, Services & Misc.	\$2,204,957	\$1,735,979	\$1,735,654	\$2,030,729	17.0%	17.0%
Capital	\$372,450	\$894,125	\$814,125	\$786,920	(3.3%)	(12.0%)
Other	\$80,507	\$81,087	\$80,508	\$81,087	0.7%	0.0%
Total	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$7,837,334 is \$498,062 or 6.4%.

Operating Expenses	\$6,307,575	\$7,144,424	\$7,053,445	\$7,467,389	5.9%	4.5%
Non-Operating Expenses	\$80,507	\$81,087	\$80,508	\$81,087	0.7%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$372,450	\$894,125	\$814,125	\$786,920	(3.3%)	(12.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%

Funding Sources (Where the Money Comes From)

Other Local Tx:Gasoline Tx	\$1,155,849	\$1,663,938	\$2,217,601	\$2,238,568	0.9%	34.5%
Grants	\$10,000	\$0	\$0	\$0		
Fees & Srvc Chrgs*	\$216,852	\$150,000	\$71,000	\$71,000	0.0%	(52.7%)
Other Local Revenues **	\$42,923	\$19,200	\$6,158	\$27,100	340.1%	41.1%
Oper. Trnsfr (Sp. Rd Dist Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (CIP Fd)	\$0	\$0	\$0	\$0		
Oper. Trnsfr (Transp. Stax Fd)	\$5,334,908	\$5,727,430	\$5,381,968	\$5,794,430	7.7%	1.2%
Dedicated Sources	\$6,760,532	\$7,560,568	\$7,676,727	\$8,131,098	5.9%	7.5%
General Sources	\$0	\$559,068	\$271,351	\$204,298	(24.7%)	(63.5%)
Total Funding Sources	\$6,760,532	\$8,119,636	\$7,948,078	\$8,335,396	4.9%	2.7%

* 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 1298 lane miles of paved streets and 30 lane miles of unpaved streets. Maintenance not only includes roadway surfaces, but also includes snow removal, street cleaning, mowing of public right-of-ways, traffic signals, street signs, and pavement markings.

Highlights/Significant Changes

Strategic Priority: Infrastructure, Strategic Objective #1- Provide sufficient funding to maintain and improve City infrastructure.

- 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 2014.
- A new motor grader with a wing plow attachment will provide additional snow clearing ability for the winter of 2013-2014.

Highlights/Significant Changes

- A new GPS system will allow better tracking of snow removal equipment and better road condition information for roadway users.
- A pilot project was well received during the 2012-2013 winter season and provided quicker plowing in three neighborhoods that agreed to clear streets of parked vehicles. The program will be expanded to a total of 6 neighborhoods for the 2013-2014 winter season.
- The Street Division will replace a tandem axle dump truck, a one-ton truck, an air compressor, and a backhoe during budget year FY 2014.
- FY 2012 General Fund savings of \$44,351 is reflected in the Adjusted Budget for FY 2013. (\$22,973 was used to overlay streets and \$21,378 was used for the price increase of the Vertical Emulsion Storage Tank.)

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6595 - Risk Management Specialist	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.00	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.00	0.05	0.05	0.05	
5901 - Director, Public Works	0.00	0.11	0.11	0.11	
5098/5113 - Eng. Specialist/Engineer*	0.00	0.00	0.00	1.00	1.00
5108 - Engineering Manager	0.00	0.25	0.25	0.25	
5107 - Operations Manager	0.20	0.00	0.00	0.00	
5106 - Asst. Director, Public Works	0.05	0.25	0.25	0.25	
5090 - Pavement Specialist*	0.00	1.00	1.00	0.00	(1.00)
3033 - Traffic Signal Technician	2.00	2.00	2.00	2.00	
2311 - Street Maintenance Superintendent	1.00	1.00	1.00	1.00	
2308 - Streets Superintendent	1.00	0.00	0.00	0.00	
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	6.00	6.00	
2300 - Equipment Operator II-773	11.00	11.00	11.00	24.00	13.00
2299 - Equipment Operator I-733	12.00	12.00	13.00	0.00	(13.00)
1006 - Senior Admin. Support Assistant	1.05	1.16	1.16	1.05	(0.11)
Total Personnel	40.35	40.92	40.92	40.81	(0.11)
Permanent Full-Time	40.35	40.92	40.92	40.81	(0.11)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	40.35	40.92	40.92	40.81	(0.11)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

* In FY 2014 the Pavement Specialist was reclassified to an Engineer.

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Capital Projects Fund - Streets and Sidewalks Projects

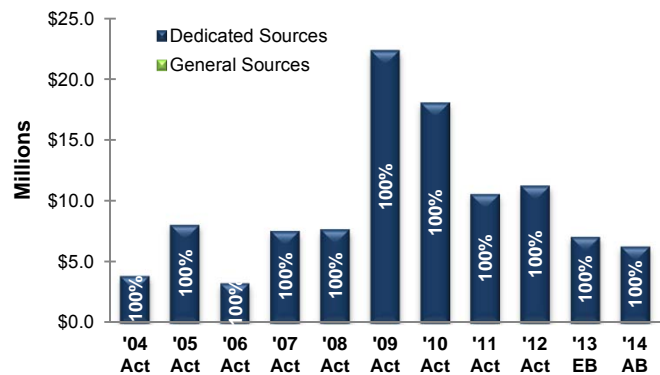
Capital Projects Fund - Streets & Sidewalks Projects

FY 2014 Total Expenditures By Category

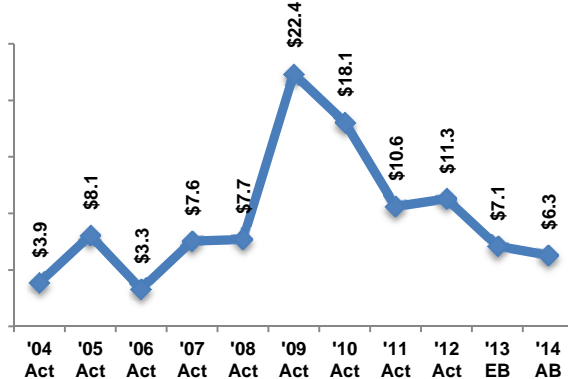


Utilities,
Services &
Misc.
100.00%

Funding Sources



Expenditure History (in Millions)



Permanent Positions

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$362,904	\$0	\$14,383	\$0	(100.0%)	
Supplies & Materials	\$33,014	\$0	\$23,500	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$10,051,403	\$7,225,825	\$6,578,145	\$6,316,200	(4.0%)	(12.6%)
Capital	\$832,299	\$0	\$489,797	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$4,951,936 is \$1,364,264 or 27.6%.

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	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)
Total Expenses	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)

Funding Sources (Where the Money Comes From)

TDD and Other Sales Taxes	\$942,022	\$0	\$0	\$0		
Capital Fund Balance	\$460,000	\$0	\$0	\$0		
Prior Year Appropriations	\$0	\$2,273,889	\$2,273,889	\$0	(100.0%)	(100.0%)
Grants (CDBG, County, State, STO)	\$6,874,646	\$965,700	\$965,700	\$1,657,700	71.7%	71.7%
Oper. Trnsfr (Cap. Imprvmt Stax)	\$1,257,863	\$662,500	\$662,500	\$1,112,500	67.9%	67.9%
County Rd Dist Tax	\$1,675,000	\$1,675,000	\$1,675,000	\$3,400,000	103.0%	103.0%
Oper. Trnsfr (Transp Stax)	\$20,633	\$20,633	\$20,633	\$20,633	0.0%	0.0%
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$0	\$1,513,743	\$1,513,743	\$129,367	(91.5%)	(91.5%)
Misc. Rev (Dev. Contrib, Tax bills)	\$49,456	\$114,360	\$114,360	\$18,000	(84.3%)	(84.3%)
Dedicated Sources	\$11,279,620	\$7,225,825	\$7,225,825	\$6,338,200	(12.3%)	(12.3%)
General Sources	\$0	\$0	(\$120,000)	(\$22,000)	(81.7%)	
Total Funding Sources	\$11,279,620	\$7,225,825	\$7,105,825	\$6,316,200	(11.1%)	(12.6%)

Major Projects

Fiscal Impact

**Strategic Priority: Infrastructure, Strategic Objective #1-
Provide sufficient funding to maintain and improve City
infrastructure.**

Continued implementation of the transportation plan approved in the 2005 ballot.

- Scott Blvd Phase 3 - Vawter School Road Route KK
- College Avenue Cross Walks & Barriers
- Fairview Road Sidewalk
- Manor Drive Sidewalk
- Bike Blvd Upgrade

Authorized Personnel

**Actual
FY 2012**

**Adj. Budget
FY 2013**

**Estimated
FY 2013**

**Adopted
FY 2014**

**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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Streets							
1 Annual City/County/State Projects C40161 [ID: 9]							
Cap Imp S Tax		\$750,000	\$750,000				
Future Ballot				\$2,250,000	\$5,250,000		
PYA Cap Imp S Tax	\$838,601						
Total	\$838,601	\$750,000	\$750,000	\$2,250,000	\$5,250,000		
2 Annual Historic Brick Street Renovation C00234 [ID: 12]							
Future Ballot				\$150,000	\$350,000		
PYA Transp S Tax	\$150,000						
Total	\$150,000			\$150,000	\$350,000		
3 Annual Landscaping C40163 [ID: 13]							
Future Ballot				\$225,000	\$525,000		
Gen Fd/PI	\$75,000	\$75,000	\$75,000				
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$525,000		
4 Annual Neighbrhd Curb & Gutter Restoration C00235 [ID: 14]							
Total						2009	2009
5 Annual Pedestrian Bike and Traffic Safety C40159 [ID: 15]							
Gen Fd/PI	\$54,367	\$54,367	\$54,367	\$108,734			
Transp S Tax	\$20,633	\$20,633	\$20,633	\$41,266			
Unfunded				\$75,000	\$225,000		
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$225,000		
6 Annual Streets/Corridor Preservation C40158 [ID: 18]							
Future Ballot			\$500,000	\$1,500,000	\$3,500,000		
PYA Cap Imp S Tax							
PYA Transp S Tax							
Total			\$500,000	\$1,500,000	\$3,500,000		
7 College Avenue Crosswalks & Barrier-C00536 [ID: 1591]							
Federal Contrib		\$659,000				2013	2014
PYA Cap Imp S Tax	\$82,500						
User Agencies	\$82,500						
Total	\$165,000	\$659,000					
8 Columbia College 10th & Rogers Crosswalk Flashers [ID: 1590]							
PYA Cap Imp S Tax	\$15,000					2013	2013
User Agencies	\$15,000						
Total	\$30,000						
9 Providence Road Shoulder Improvements [ID: 1738]							
PYA Non-Motor Grant	\$170,000					2013	2014
Total	\$170,000						
10 Waco Rd at Brn Station Intersect (incl. roadC00435 [ID: 1189])							
Unfunded			\$200,000			2015	2015
Total			\$200,000				
11 Discovery Parkway: Gans to New Haven [ID: 1155]							
Future Ballot				\$6,200,000		2016	2016
Total				\$6,200,000			

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Streets							
12 Fairview & Chapel Hill Intersection Imprvmnts [ID: 184]							
						2015	2017
Future Ballot			\$72,000	\$408,000			
Total			\$72,000	\$408,000			
13 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			
14 GNM: Providence and Nifong Bike Lanes [ID: 1743]							
						2016	2016
Unfunded				\$309,300			
Total				\$309,300			
15 GNM:Broadway & Dorsey St. pedestrian signal-C00553 [ID: 1331]							
						2014	2016
Cap Imp S Tax		\$30,000					
Non-Motor Grant				\$198,000			
Total		\$30,000		\$198,000			
16 Highview Avenue: Jewell-Jefferson C00407 [ID: 1123]							
						2015	2018
CDBG			\$340,000				
Total			\$340,000				
17 Maguire/Warren to New Haven - C00436 [ID: 1127]							
						2016	2016
Future Ballot				\$2,540,303			
PYA Cap FB							
Total				\$2,540,303			
18 New Haven: Lemone to Warren [ID: 1205]							
						2015	2018
Future Ballot			\$290,000	\$2,610,000			
Total			\$290,000	\$2,610,000			
19 Old Mill Creek/Vawter-Nifong Intrsrctn Impr [ID: 191]							
						2015	2017
Future Ballot			\$75,000	\$675,000			
Total			\$75,000	\$675,000			
20 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]							
						2010	2016
Cap Imp S Tax			\$2,245,007				
Co Rd Tax Reb	\$1,363,314	\$3,400,000	\$2,042,126	\$1,094,553			
PYA Cap Imp S Tax	\$41,396						
Total	\$1,404,710	\$3,400,000	\$4,287,133	\$1,094,553			
21 Sinclair - Nifong Intrsrctn Imprvmnts [ID: 190]							
						2015	2017
Unfunded			\$75,000	\$675,000			
Total			\$75,000	\$675,000			
22 Vandiver & Parker Roundabout [ID: 1360]							
						2017	2018
Future Ballot				\$450,000			
Total				\$450,000			
23 Ash Street 4-Way Stop Removal [ID: 1525]							
						2018	2020
Future Ballot				\$1,200,000			
Total				\$1,200,000			
24 Ballenger over I-70: Clark to 740 Ext/ Richland [ID: 23]							
						2017	2020
Future Ballot				\$2,500,000	\$22,500,000		
Total				\$2,500,000	\$22,500,000		

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

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Streets							
25 Clark Ln - Woodland Springs Ct to Ballenger [ID: 1022]							
					2015	2019	
Future Ballot			\$630,000		\$3,570,000		
Total			\$630,000		\$3,570,000		
26 Forum & Green Meadows Int Imprvmt [ID: 187]							
					2016	2019	
Future Ballot					\$300,000		
Total					\$300,000		
27 Grace Ln. - Richland to Stadium Extension [ID: 1535]							
					2018	2022	
Future Ballot				\$320,000	\$2,880,000		
Total				\$320,000	\$2,880,000		
28 Nifong -Providence to Forum 4 Lane [ID: 97]							
					2017	2020	
Future Ballot				\$2,775,000	\$15,725,000		
Total				\$2,775,000	\$15,725,000		
29 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		
30 Sinclair - Nifong S 9,000 Ft [ID: 132]							
					2016	2019	
Future Ballot				\$1,050,000	\$9,450,000		
Total				\$1,050,000	\$9,450,000		
31 Sinclair - Rte K Northward 6,700 Feet [ID: 133]							
					2016	2019	
Future Ballot				\$670,000	\$6,030,000		
Total				\$670,000	\$6,030,000		
32 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		
33 West Boulevard & Stewart Roundabout [ID: 1524]							
					2018	2020	
Future Ballot				\$300,000			
Total				\$300,000			
Sidewalks							
34 Annual Downtown Sidewalk Improvements C00171 [ID: 10]							
Cap Imp S Tax		\$50,000	\$50,000	\$50,000			
Future Ballot				\$100,000	\$350,000		
Total		\$50,000	\$50,000	\$150,000	\$350,000		
35 Annual Sidewalk Major Maintenance C00148 [ID: 16]							
Cap Imp S Tax		\$25,000					
Future Ballot				\$450,000	\$1,050,000		
Total		\$25,000		\$450,000	\$1,050,000		
36 Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17])							
Bond Forfeitures	\$114,360	\$18,000					
Cap Imp S Tax	\$287,500	\$257,500					
CDBG			\$50,000				
Future Ballot				\$862,500	\$2,012,500		
PYA Cap FB	\$200,000						
PYA Cap Imp S Tax							
Unfunded			\$287,500				
Total	\$571,860	\$275,500	\$337,500	\$862,500	\$2,012,500		

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

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sidewalks							
37 Downtown Ramps and Sidewalks 2013 C00523 [ID: 1553]						2013	2013
CDBG	\$120,000						
Total	\$120,000						
38 Downtown Ramps and Sidewalks 2014-C00539 [ID: 1569]						2013	2014
CDBG		\$89,000					
Total		\$89,000					
39 Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]						2012	2014
Grant	\$250,000						
Total	\$250,000						
40 GNM: Ashland Road Sidewalk and Intersection C00524 [ID: 1575]						2013	2015
Non-Motor Grant	\$51,200		\$204,800				
Total	\$51,200		\$204,800				
41 GNM: Fairview Road Sidewalk C00525 [ID: 1573]						2013	2014
Non-Motor Grant	\$30,580	\$122,320					
Total	\$30,580	\$122,320					
42 GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]						2013	2015
Non-Motor Grant	\$176,200		\$704,800				
Total	\$176,200		\$704,800				
43 GNM: Manor Drive Sidewalk C00526 [ID: 1572]						2013	2014
Non-Motor Grant	\$87,720	\$350,880					
Total	\$87,720	\$350,880					
44 GNM:Bike Blvd upgrd-Wabash to Hominy Trail-C00546 [ID: 1592]						2013	2014
Non-Motor Grant		\$250,000					
Total		\$250,000					
45 Worley Street Sidewalks - Phase II C00509 [ID: 222]						2013	2014
CDBG	\$40,000	\$164,500					
Total	\$40,000	\$164,500					
46 Carter Lane Sidewalk [ID: 1734]						2013	2016
PYA Cap Imp S Tax	\$50,000						
Unfunded				\$380,000			
Total	\$50,000			\$380,000			
47 GNM: Clark Lane Sidewalk - East [ID: 1740]						2016	2016
Unfunded				\$325,800			
Total				\$325,800			
48 GNM: County House Trail Phase 2 West [ID: 1742]						2016	2016
Unfunded				\$445,000			
Total				\$445,000			
49 GNM: Hinkson Creek trail, Conley to 63 [ID: 1744]						2016	2016
Unfunded				\$555,000			
Total				\$555,000			
50 GNM: Hominy Trail Connection [ID: 1745]						2016	2016
Unfunded				\$180,000			
Total				\$180,000			

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Streets, Sidewalks and Major Maintenance Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sidewalks							
51 Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]						2010	2017
Unfunded				\$286,843			
Total				\$286,843			

Major Maintenance							
52 MM Maguire Blvd: Lemone to North end [ID: 1312]						2015	2015
Future Ballot			\$1,950,000				
Total			\$1,950,000				
53 MM-Derby Ridge Dr: Blue Ridge Rd to Man O War Dr [ID: 1310]						2015	2015
Future Ballot			\$417,000				
Total			\$417,000				
54 MM-Green Meadows Rd: Skylark Lane to Oaklawn Drive [ID: 1314]						2015	2015
Future Ballot			\$254,000				
Total			\$254,000				
55 MM-Katy Lane: Forum Blvd to Limerick Ln [ID: 1311]						2015	2015
Future Ballot			\$873,000				
Total			\$873,000				
56 MM-Royal Lytham Drive:Glen Eagle Dr to Chadwick Dr [ID: 1313]						2015	2015
Future Ballot			\$122,000				
Total			\$122,000				
57 MM-Santiago Drive: Granada Blvd to Nifong Blvd [ID: 1315]						2015	2015
Future Ballot			\$431,000				
Total			\$431,000				
58 MM-Garth Avenue: BL 70 to Thurman [ID: 1316]						2015	2017
Future Ballot			\$403,000	\$3,547,000			
Total			\$403,000	\$3,547,000			
59 MM-Keene Street: Broadway to I-70 Drive [ID: 1317]						2015	2016
Future Ballot			\$1,453,000	\$3,067,000			
Total			\$1,453,000	\$3,067,000			

Streets, Sidewalks and Major Maintenance Funding Source Summary							
Bond Forfeitures	\$114,360	\$18,000					
Cap Imp S Tax	\$287,500	\$1,112,500	\$3,045,007	\$50,000			
CDBG	\$160,000	\$253,500	\$390,000				
Co Rd Tax Reb	\$1,363,314	\$3,400,000	\$2,042,126	\$1,094,553			
Federal Contrib		\$659,000					
Gen Fd/PI	\$129,367	\$129,367	\$129,367	\$108,734			
Grant	\$250,000						
Non-Motor Grant	\$345,700	\$723,200	\$909,600	\$198,000			
Transp S Tax	\$20,633	\$20,633	\$20,633	\$41,266			
User Agencies	\$97,500						
New Funding	\$2,768,374	\$6,316,200	\$6,536,733	\$1,492,553	\$0		

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary							
PYA Cap Imp S Tax	\$782,497						
PYA Non-Motor Grant	\$170,000						
Prior Year Funding	\$952,497				\$0		
Future Ballot			\$9,650,000	\$43,669,803	\$89,292,500		
Future Ballot			\$9,650,000	\$43,669,803	\$89,292,500		
Unfunded			\$562,500	\$3,231,943	\$225,000		
Unfunded			\$562,500	\$3,231,943	\$225,000		
Total	\$3,720,871	\$6,316,200	\$16,749,233	\$48,394,299	\$89,517,500		

Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

1	Bourn Ave Traffic Calming [ID: 1690]	2012	2013
2	Clark Ln - Ballenger to St. Charles Rd C00236 [ID: 45]	2008	2010
3	Fairview & Ash Temporary Traffic Signal [ID: 1587]	2013	2013
4	Forum Left turn lanes @ MKT/Victoria: [ID: 1466]	2011	2012
5	Gans Rd:Interchange at 63 C00237 [ID: 61]	2006	2008
6	GNM: Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]	2013	2014
7	I-70 Interchange Phase I (Scott Blvd) C00312 [ID: 84]	2009	2011
8	Prairie Lane Connection C00492 [ID: 1371]	2012	2013
9	Providence Corridor- Burnham Inter PH1 C00290 [ID: 39]	2010	2015
10	Rolling Hills Road- Old Hawthorn to RichlandC00320 [ID: 73]	2009	2011
11	Rolling Hills- County Proj: New Haven to WW C00433 [ID: 1187]	2010	2010
12	Rustic Road C00531 [ID: 1322]	2013	2014
13	Scott Blvd (TT)- Brookview Ter-Rollins C00149 [ID: 129]	2006	2009
14	Scott Blvd Ph 2: Vawter - Brookview - C00319 [ID: 128]	2008	2013
15	Short Street Garage Traffic Mitigation C00493 [ID: 1473]	2012	2013
16	Stadium at Old 63 Intersection C00213 [ID: 146]	2012	2015
17	Stadium TDD: Fairview-Worley Roundabout C00392 [ID: 1200]	2015	2016
18	Stadium TDD:740 Corridor Mall-Brdwy to I70 C00317 [ID: 208]	2008	2013
19	Vandiver Drive & Paris Road C00522 [ID: 1523]	2013	2013

Sidewalks

20	Delmar Cobble Sidewalk [ID: 1580]	2013	2013
21	Fairview Rd Sdwk - School to N of Rollins C00411 [ID: 57]	2010	2013
22	GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]	2008	2013
23	GNM: Sidewalk Segments [ID: 1482]	2010	2012
24	GNM:763 Bus. Loop/Big Bear C00322 [ID: 163]	2009	2010
25	GNM:Bikeway Twin Lakes Vanderveen [ID: 1483]	2011	
26	GNM:Cnty House Tr PhI:TwN Lakes-Stadium C00355 [ID: 374]	2007	2010
27	GNM:Downtown Hub:Prov/Douglass-Flat Brnch C00431 [ID: 1131]	2008	2010
28	GNM:Green Mead to Rock Brdg C00358 [ID: 438]	2007	2010
29	GNM:Greenbriar to Hinkson Cr Tr and MU [ID: 1132]	2008	2011

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Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Current Capital Projects							
Sidewalks							
30 GNM:Katy Place Connection C00373 [ID: 1090]						2008	2009
31 GNM:Old 63: Grindstone C00331 [ID: 174]						2008	2010
32 GNM:Providence - Wilkes to Texas C00332 [ID: 176]						2009	2013
33 GNM:Providence Bikeway [ID: 1061]						2008	2009
34 GNM:Providence/Business Loop Intersection C00429 [ID: 1144]						2009	2010
35 GNM:Providence: Smiley to Blue Ridge C00399 [ID: 1130]						2009	2010
36 GNM:Stadium/MKT C00375 [ID: 1092]						2008	2009
37 GNM:Walnut - William to Old 63 C00339 [ID: 175]						2009	2010
38 GNM:Wilson/Forum to MKT connection C00374 [ID: 1091]						2008	2010
39 Nifong-Bethel Sidewalk [ID: 1538]						2015	2015
40 Non-motorized Funding Grant C00271 [ID: 99]						2007	2007
41 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.
Columbia College 10th & Rogers Crosswalk Flashers [ID: 1590]
additional flashing crosswalk to maintain.
Fairview & Ash Temporary Traffic Signal [ID: 1587]
Additional Traffic signal to maintain
GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]
\$2,000 - \$3,000 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.
Nifong-Bethel Sidewalk [ID: 1538]
None
Providence Road Shoulder Improvements [ID: 1738]
None, Rte 163 is MoDot Maintained.
Rock Quarry Rd-Nifong to Grindstone Prkwy C00069 [ID: 116]
Unknown
Rustic Road C00531 [ID: 1322]
Weather and Funding

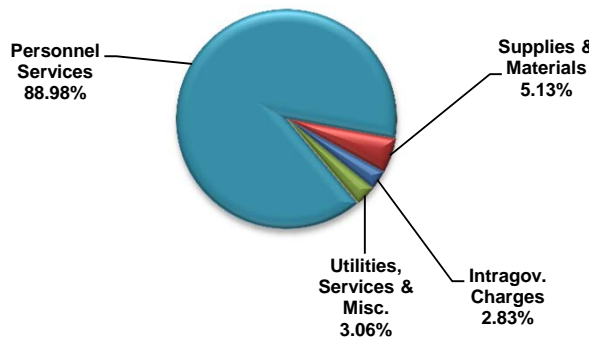
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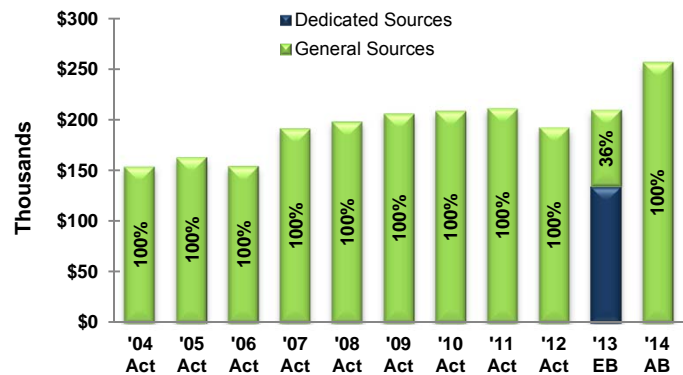
Public Works - Parking Enforcement (General Fund)

Public Works - Parking Enforcement (General Fund)

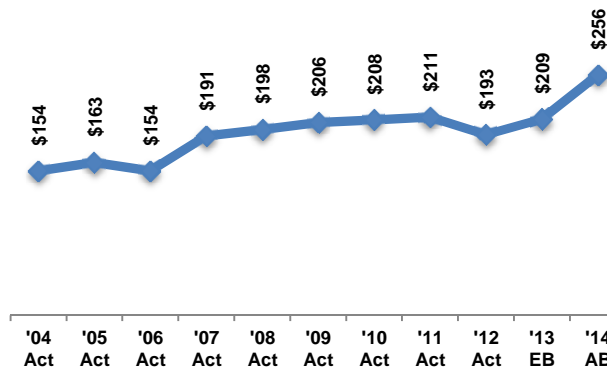
FY 2014 Total Expenditures By Category



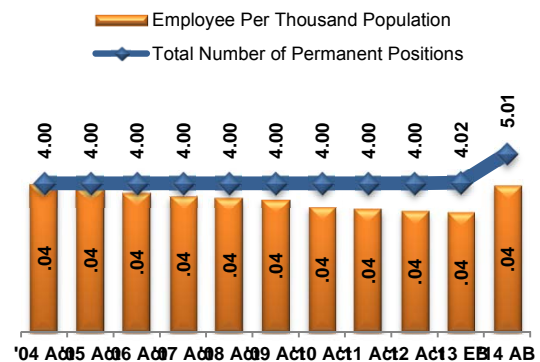
Funding Sources



Expense History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$178,081	\$194,629	\$189,619	\$227,904	20.2%	17.1%
Supplies & Materials	\$4,650	\$6,610	\$6,630	\$13,150	98.3%	98.9%
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$6,630	\$6,542	\$6,542	\$7,239	10.7%	10.7%
Utilities, Services & Misc.	\$3,161	\$6,350	\$6,560	\$7,839	19.5%	23.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$201,381 is \$54,751 or 27.2%.

Operating Expenses	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%
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	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (Transp. Stax Fd)	\$192,522	\$0	\$132,731	\$0	(100.0%)	
Other Local Revenues	\$0	\$0	\$1,275	\$0		
Dedicated Sources	\$192,522	\$0	\$134,006	\$0	(100.0%)	
General Sources	\$0	\$214,131	\$75,345	\$256,132	239.9%	19.6%
Total Funding Sources	\$192,522	\$214,131	\$209,351	\$256,132	22.3%	19.6%

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

**Strategic Priority: Customer-Focused Government,
Strategic Objective #1 - Improve customer satisfaction with
City services**

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 has leased 6 new citation-issuance devices that will download citations and relay information to other City entities in real time, thereby enhancing the efficiency of multiple departments. Utilization of the new devices will begin on June 28th, 2013.
- The North Village area will be an area of additional enforcement due to the Residential Parking by Permit Only pilot project. An additional enforcement agent will be added in FY14 to allow the expansion of the Residential Parking by Permit Only program.
- FY 2012 General Fund savings of \$951 is reflected in the Adjusted Budget for FY 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
5901 - Director, Public Works	0.00	0.01	0.01	0.01	
3021 - Parking Enforcement Agent	4.00	4.00	4.00	5.00	1.00
1006 - Senior Admin. Support Asst.	0.00	0.01	0.01	0.00	(0.01)
Total Personnel	4.00	4.02	4.02	5.01	0.99
Permanent Full-Time	4.00	4.02	4.02	5.01	0.99
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.02	4.02	5.01	0.99

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

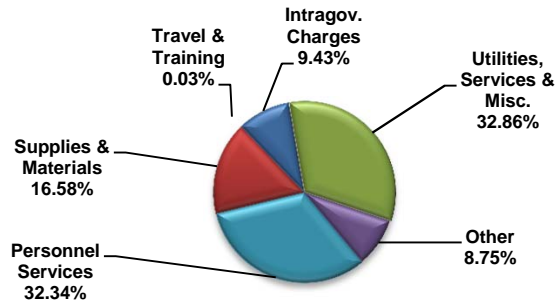
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Transit Fund

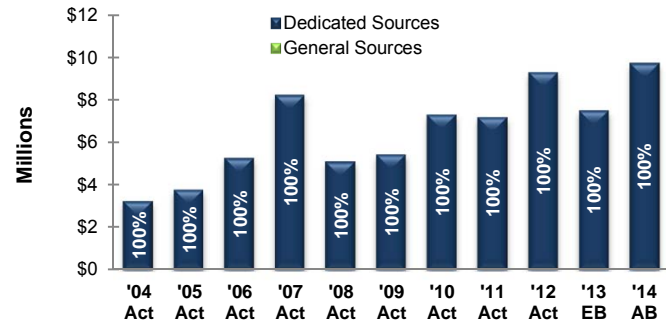
(Enterprise Fund)

Transit Fund (Enterprise Fund)

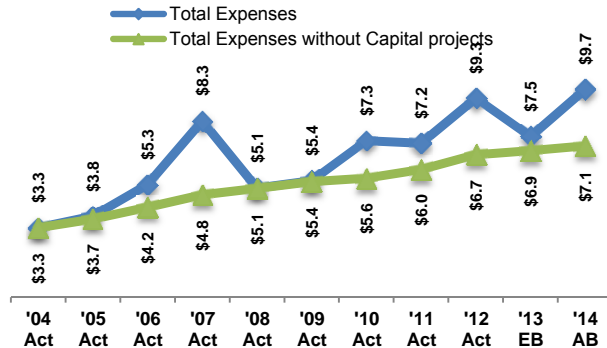
FY 2014 Total Expenditures By Category



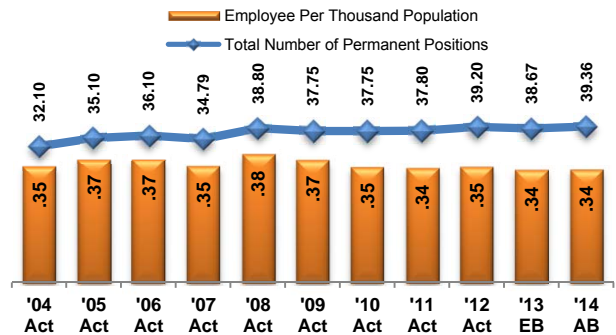
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$2,826,526	\$3,048,548	\$3,074,972	\$3,151,331	2.5%	3.4%
Supplies & Materials	\$1,481,072	\$1,601,643	\$1,438,298	\$1,615,609	12.3%	0.9%
Travel & Training	\$6,617	\$3,256	\$3,363	\$3,256	(3.2%)	0.0%
Intragov. Charges	\$894,677	\$856,811	\$856,811	\$919,066	7.3%	7.3%
Utilities, Services & Misc.	\$845,785	\$1,178,195	\$1,284,067	\$3,202,270	149.4%	171.8%
Capital	\$2,423,582	\$13,000	\$13,000	\$0	(100.0%)	(100.0%)
Other	\$845,935	\$683,192	\$852,092	\$852,885	0.1%	24.8%
Total	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$10,047,676 is (\$303,259) or -3.0%.

Operating Expenses	\$5,767,634	\$6,021,195	\$5,960,956	\$6,227,001	4.5%	3.4%
Non-Operating Expenses	\$896,568	\$684,692	\$882,889	\$854,385	(3.2%)	24.8%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$13,000	\$13,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$2,659,992	\$665,758	\$665,758	\$2,663,031	300.0%	300.0%
Total Expenses	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$1,586,935	\$1,433,975	\$1,812,983	\$2,223,542	22.6%	55.1%
Interest Revenue	\$28,016	\$67,000	\$22,834	\$22,834	0.0%	(65.9%)
Fees and Service Charges	\$1,873,872	\$2,089,360	\$2,100,078	\$2,256,769	7.5%	8.0%
Other Local Revenues	\$50,297	\$12,200	\$48,812	\$45,800	(6.2%)	275.4%
Transfers and Capital Contrib. *	\$3,845,876	\$677,758	\$677,758	\$2,967,208	337.8%	337.8%
Use of Prior Year Sources	\$1,939,198	\$3,104,352	\$2,860,138	\$2,228,264	(22.1%)	(28.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%

* 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

Strategic Priority: Customer Focused Government - Strategic Objective #1 Improve customer satisfaction with City services.

- The hours of the FastCAT route will be modified to meet contract specifications.
- The Black and Gold Route which was originally included in the fixed route numbers has been moved to the FastCAT division.
- Over the course of FY 2014, Columbia Transit will undergo a major project called CoMO Connect. The project will include a major retooling of all routes to a more efficient networked system, eliminating the Wabash Station as the central hub of the system.
- Additional funding has been projected via an increase in parking garage and lot rates and matching funds from the FTA. Parking pass holders will receive an unlimited bus pass to encourage ridership.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Columbia Transit	24.24	22.16	22.16	21.00	(1.16)
Paratransit System	12.60	14.25	14.25	15.85	1.60
University Shuttle	2.36	2.26	2.26	2.51	0.25
Fast Cat	0.00	2.00	2.00	2.00	
Total Personnel	39.20	40.67	40.67	41.36	0.69
Permanent Full-Time	38.45	40.67	40.67	41.36	0.69
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	39.20	40.67	40.67	41.36	0.69

Fee and Service Charge Information

	FY 2009 - FY 2011	FY 2012	FY 2013	FY 2014
Regular Fares:				
Per Ride	\$1.00	\$1.50	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$35.00	\$55.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$20.00	\$30.00	\$30.00	\$30.00
Disabled, elderly and medicare recipients fares:				
Per Ride	\$0.50	\$0.75	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$15.00	\$25.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$10.00	\$15.00	\$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	\$60.00	\$100.00	\$100.00	\$100.00
Any agency, entity, organization or business (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000			\$62.50	\$62.50
Per regular semester if purchased in groups of more than 1,000			\$50.00	\$50.00
Paratransit Services:				
Certified ADA eligible persons or companion, per ride	\$2.00	\$2.00	\$2.00	\$2.00
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

Transit Fund - Summary

Fund 553

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Operating Grants	\$2,223,542	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Interest	\$22,834	\$22,834	\$22,834	\$22,834	\$22,834
Fees and Service Charges	\$2,256,769	\$2,279,337	\$2,302,130	\$2,325,151	\$2,348,403
Other Local Revenues	\$45,800	\$45,800	\$45,800	\$45,800	\$45,800
	\$4,548,945	\$4,147,971	\$4,170,764	\$4,193,785	\$4,217,037
Operating Subsidy from TST Fd	\$1,980,913	\$2,020,531	\$2,060,942	\$2,102,161	\$2,144,204
Capital Transfer from TST Fd	\$0	\$343,314	\$468,138	\$201,600	\$576,000
Total Sources From TST Fd	\$1,980,913	\$2,363,845	\$2,529,080	\$2,303,761	\$2,720,204
Transfer from Parking for Park and Ride	\$292,177	\$292,177	\$292,177	\$292,177	\$292,177
Transfer from GF instead of PT increase					
Transfer from CVB for Football Shuttle	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Capital Contrib. (FTA CIP Grants)	\$2,663,031	\$1,373,268	\$1,872,553	\$50,400	\$144,000
Total Financial Sources *	\$9,497,066	\$8,189,261	\$8,876,574	\$6,852,123	\$7,385,418
Financial Uses					
Personnel Services	\$3,151,331	\$3,214,358	\$3,278,645	\$3,344,218	\$3,411,102
Supplies & Materials	\$1,615,609	\$1,647,921	\$1,680,879	\$1,714,497	\$1,748,787
Travel & Training	\$3,256	\$3,289	\$3,322	\$3,355	\$3,389
Intragovernmental	\$919,066	\$937,447	\$956,196	\$975,320	\$994,826
Utilities, Services, & Misc.	\$537,739	\$548,494	\$559,464	\$570,653	\$582,066
Non-Operating Expenses	\$2,845	\$2,845	\$2,845	\$2,845	\$2,845
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$2,663,031	\$1,716,582	\$2,340,691	\$252,000	\$720,000
Total Est. Expenditure Uses *	\$8,892,877	\$8,070,936	\$8,822,042	\$6,862,888	\$7,463,015
Sources Over/(Under) Uses	\$604,189	\$118,325	\$54,532	(\$10,765)	(\$77,597)
Beginning Cash and Other Resources	\$601,102	\$1,205,291	\$1,323,616	\$1,378,148	\$1,367,383
Ending Cash and Other Resources	\$1,205,291	\$1,323,616	\$1,378,148	\$1,367,383	\$1,289,786
<i>* Includes FTA grant funded Capital Project amounts</i>					
Capital Sources	\$2,663,031	\$1,716,582	\$2,340,691	\$252,000	\$720,000
Capital Uses	\$2,663,031	\$1,716,582	\$2,340,691	\$252,000	\$720,000
Capital Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0

Transit Fund

Budget Detail by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Fixed Route:						
Personnel Services	\$1,498,852	\$1,350,465	\$1,414,261	\$1,169,791	(17.3%)	(13.4%)
Supplies and Materials	\$979,981	\$993,193	\$915,231	\$885,599	(3.2%)	(10.8%)
Travel and Training	\$1,354	\$2,206	\$2,313	\$3,256	40.8%	47.6%
Intragovernmental Charges	\$668,419	\$632,559	\$632,559	\$668,557	5.7%	5.7%
Utilities, Services, & Misc.	\$407,370	\$298,162	\$427,989	\$307,631	(28.1%)	3.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$769,966	\$683,192	\$852,092	\$852,885	0.1%	24.8%
Total	\$4,325,942	\$3,959,777	\$4,244,445	\$3,887,719	(8.4%)	(1.8%)
Paratransit:						
Personnel Services	\$767,254	\$816,746	\$824,059	\$897,863	9.0%	9.9%
Supplies and Materials	\$231,618	\$209,589	\$198,500	\$237,014	19.4%	13.1%
Travel and Training	\$0	\$750	\$750	\$0	(100.0%)	(100.0%)
Intragovernmental Charges	\$189,793	\$184,833	\$184,833	\$201,103	8.8%	8.8%
Utilities, Services, & Misc.	\$113,814	\$82,115	\$102,680	\$84,490	(17.7%)	2.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,302,479	\$1,294,033	\$1,310,822	\$1,420,470	8.4%	9.8%
University Shuttle:						
Personnel Services	\$534,030	\$670,330	\$630,067	\$726,275	15.3%	8.3%
Supplies and Materials	\$245,374	\$296,627	\$222,397	\$277,280	24.7%	(6.5%)
Travel and Training	\$5,263	\$300	\$300	\$0	(100.0%)	(100.0%)
Intragovernmental Charges	\$36,465	\$39,419	\$39,419	\$44,492	12.9%	12.9%
Utilities, Services, & Misc.	\$89,672	\$107,249	\$65,496	\$110,500	68.7%	3.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$910,804	\$1,113,925	\$957,679	\$1,158,547	21.0%	4.0%
FastCat:						
Personnel Services	\$26,390	\$211,007	\$206,585	\$357,402	73.0%	69.4%
Supplies and Materials	\$18,312	\$102,234	\$102,170	\$215,716	111.1%	111.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$4,914		
Utilities, Services, & Misc.	\$4,306	\$24,911	\$22,144	\$36,618	65.4%	47.0%
Capital	\$0	\$13,000	\$13,000	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$49,008	\$351,152	\$343,899	\$614,650	78.7%	75.0%
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$5,787	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$230,623	\$665,758	\$665,758	\$2,663,031	300.0%	300.0%
Capital	\$2,423,582	\$0	\$0	\$0		
Other	\$75,969	\$0	\$0	\$0		
Total	\$2,735,961	\$665,758	\$665,758	\$2,663,031	300.0%	300.0%
Department Totals						
Personnel Services	\$2,826,526	\$3,048,548	\$3,074,972	\$3,151,331	2.5%	3.4%
Supplies and Materials	\$1,481,072	\$1,601,643	\$1,438,298	\$1,615,609	12.3%	0.9%
Travel and Training	\$6,617	\$3,256	\$3,363	\$3,256	(3.2%)	0.0%
Intragovernmental Charges	\$894,677	\$856,811	\$856,811	\$919,066	7.3%	7.3%
Utilities, Services, & Misc.	\$845,785	\$1,178,195	\$1,284,067	\$3,202,270	149.4%	171.8%
Capital	\$2,423,582	\$13,000	\$13,000	\$0	(100.0%)	(100.0%)
Other	\$845,935	\$683,192	\$852,092	\$852,885	0.1%	24.8%
Total	\$9,324,194	\$7,384,645	\$7,522,603	\$9,744,417	29.5%	32.0%

Transit Fund

Authorized Personnel by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Fixed Route:					
6595 - Risk Management Specialist	0.20	0.20	0.20	0.20	
6204 - Financial Analyst	0.15	0.10	0.10	0.10	
6200 - Senior Financial Analyst	0.15	0.10	0.10	0.10	
5901 - Director, Public Works	0.00	0.11	0.11	0.11	
5800 - Asst. to the Public Works Dir.	0.00	0.10	0.10	0.10	
5107 - Operations Manager	0.20	0.00	0.00	0.00	
5106 - Asst Director, Public Works	0.05	0.20	0.20	0.00	(0.20)
4810 - Marketing Specialist	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.20	0.25	0.25	0.25	
4702 - Multi-Modal Manager	0.50	0.50	0.50	0.50	
2505 - Transportation Superintendent	0.62	0.62	0.62	0.62	
2504 - Bus Supervisor	1.80	2.00	2.00	2.40	0.40
2503 - Lead Bus Driver-773	0.00	0.00	0.00	6.00	6.00
2502 - Bus Driver-773	16.75	14.25	14.25	7.00	(7.25)
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.62	0.73	0.73	0.62	(0.11)
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	24.24	22.16	22.16	21.00	(1.16)
Permanent Full-Time	23.49	22.16	22.16	21.00	(1.16)
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	24.24	22.16	22.16	21.00	(1.16)
Paratransit:					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor	1.10	1.00	1.00	1.35	0.35
2502 - Bus Driver-773	10.00	10.75	10.75	12.00	1.25
1006 - Senior Admin. Support Assistant	0.25	0.25	0.25	0.25	
1005 - Administrative Support Assistant	1.00	2.00	2.00	2.00	
Total Personnel	12.60	14.25	14.25	15.85	1.60
Permanent Full-Time	12.60	14.25	14.25	15.85	1.60
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.60	14.25	14.25	15.85	1.60
University Shuttle:					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor	1.10	1.00	1.00	1.25	0.25
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.13	0.13	0.13	0.13	
Total Personnel	2.36	2.26	2.26	2.51	0.25
Permanent Full-Time	2.36	2.26	2.26	2.51	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.36	2.26	2.26	2.51	0.25
FastCat:					
2502 - Bus Driver-773	0.00	2.00	2.00	2.00	
Total Personnel	0.00	2.00	2.00	2.00	
Permanent Full-Time	0.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	2.00	2.00	2.00	
Department Totals					
Permanent Full-Time	38.45	40.67	40.67	41.36	0.69
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	39.20	40.67	40.67	41.36	0.69

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Description

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants..

Fiscal Impact

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

Major Projects

- Purchase (2) 40 ft buses and (4) Paratransit vans by the Fall of 2014 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 has requested replacement of 13 heavy duty diesel buses with CNG fuel vehicles via a TIGER grant application. In addition, a request has been made for enroute amenity upgrades to include state of the art waiting shelters with intelligent signage and solar lighting.

Transit Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Transit							
1 Annual Bus replacement-C47053 [ID: 1560]							
FTA Grant		\$2,663,031	\$1,373,268	\$2,650,153			
Total		\$2,663,031	\$1,373,268	\$2,650,153			
2 Annual Transit Project C47050 [ID: 1549] 2013 2020							
PYA Transp S Tax	\$195,883						
Transp S Tax	\$665,758		\$343,314	\$662,538			
Total	\$861,641		\$343,314	\$662,538			
3 Bus Priority-Traffic Signal System C47046 [ID: 1354] 2012 2020							
FTA Grant					\$80,000		
PYA Transp S Tax							
Total					\$80,000		

Transit Funding Source Summary					
FTA Grant		\$2,663,031	\$1,373,268	\$2,650,153	\$80,000
Transp S Tax	\$665,758		\$343,314	\$662,538	
New Funding	\$665,758	\$2,663,031	\$1,716,582	\$3,312,691	\$80,000
PYA Transp S Tax	\$175,883				
Prior Year Funding	\$175,883				\$0
Total	\$841,641	\$2,663,031	\$1,716,582	\$3,312,691	\$80,000

Transit Current Capital Projects			
1	(18) Solar Lighting Systems for Shelters - C47026 [ID: 902]	2006	2013
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. Elctrnc Motherboards C47018 [ID: 907]	2010	2012
5	Purchase 2 40Ft & 1 35Ft Transit Buses-C47040 [ID: 1337]	2010	2011
6	Rpl. (2) Heavy Duty Buses [ID: 1565]	2012	2012
7	Rpl. (2) Paratransit Vehicles C47044 [ID: 1353]	2011	2012
8	Rpl. (4) Paratransit Vans C47038 [ID: 911]	2009	2013
9	Two Expansion Paratransit Vans- C47041 [ID: 1347]	2010	

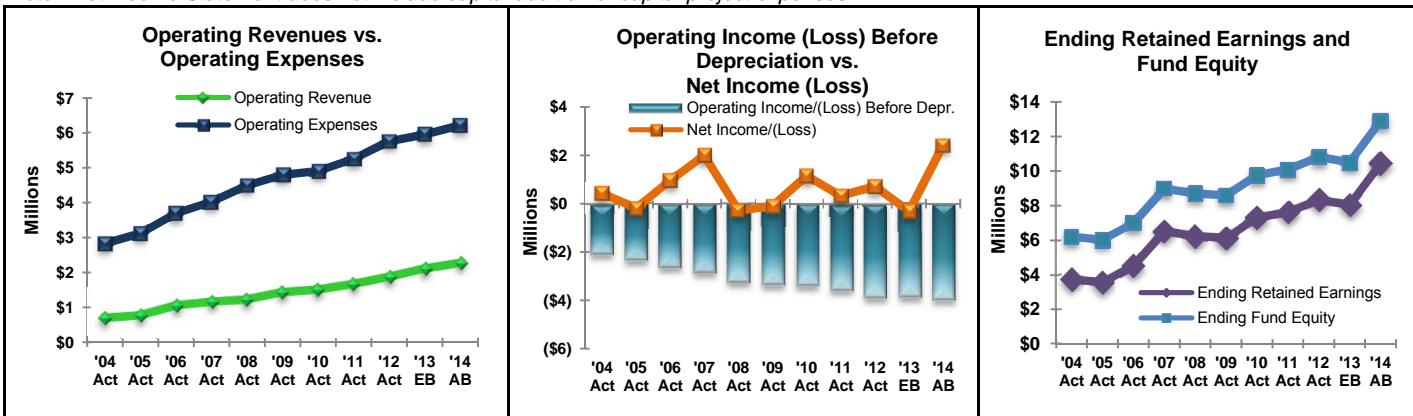
Transit Impact of Capital Projects
(18) Solar Lighting Systems for Shelters - C47026 [ID: 902]
None
Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]
\$4,200/yr.
Benches and Shelters - C47029 [ID: 906]
\$2,500 Annually for maintenance and upkeep.
GFI Farebox Upg. Repl. Elctrnc Motherboards C47018 [ID: 907]
\$10,000 Annually for maintenance and cleaning
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

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Fares	\$333,983	\$395,666	\$315,275	\$386,000
FastCat	\$11,199	\$350,826	\$78,583	\$142,826
School Passes	\$98,425	\$50,000	\$50,000	\$50,000
Special	\$249,497	\$147,681	\$445,689	\$262,518
Paratransit	\$196,271	\$145,000	\$160,796	\$167,500
University Shuttle	\$984,497	\$1,000,187	\$1,049,735	\$1,247,925
Total Operating Revenues	\$1,873,872	\$2,089,360	\$2,100,078	\$2,256,769
Operating Expenses:				
Personnel Services	\$2,826,526	\$3,048,548	\$3,074,972	\$3,151,331
Supplies & Materials	\$1,475,285	\$1,601,643	\$1,438,298	\$1,615,609
Travel & Training	\$6,617	\$3,256	\$3,363	\$3,256
Intragovernmental Charges	\$894,677	\$856,811	\$856,811	\$919,066
Utilities Services & Other Misc.	\$564,529	\$510,937	\$587,512	\$537,739
Total Operating Expenses	\$5,767,634	\$6,021,195	\$5,960,956	\$6,227,001
Operating Income (Loss) Before Depreciation	(\$3,893,762)	(\$3,931,835)	(\$3,860,878)	(\$3,970,232)
Depreciation	(\$769,966)	(\$682,640)	(\$851,540)	(\$851,540)
Operating Income	(\$4,663,728)	(\$4,614,475)	(\$4,712,418)	(\$4,821,772)
Non-Operating Revenues:				
Investment Revenue	\$28,016	\$67,000	\$22,834	\$22,834
Revenue From Other Gov't Units	\$1,586,935	\$1,433,975	\$1,812,983	\$2,223,542
Misc. Non-Operating Revenue	\$50,297	\$12,200	\$48,812	\$45,800
Total Non-Operating Revenues	\$1,665,248	\$1,513,175	\$1,884,629	\$2,292,176
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$1,519	\$1,500	\$1,500	\$1,500
Loss on Disposal Assets	\$49,114	\$0	\$29,297	\$0
Total Non-Operating Expenses	\$50,633	\$1,500	\$30,797	\$1,500
Operating Transfers:				
Subsidy	\$1,464,184	\$1,866,813	\$1,866,813	\$1,980,913
Operating Transfers From Other Funds	\$263,136	\$12,000	\$12,000	\$304,177
Operating Transfers To Other Funds	(\$75,969)	(\$552)	(\$552)	(\$1,345)
Total Operating Transfers	\$1,651,351	\$1,878,261	\$1,878,261	\$2,283,745
Net Income Before Capital Contributions	(\$1,397,762)	(\$1,224,539)	(\$980,325)	(\$247,351)
Capital Contribution	\$2,118,556	\$665,758	\$665,758	\$2,663,031
Net Income (Loss)	\$720,794	(\$558,781)	(\$314,567)	\$2,415,680
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	\$720,794	(\$558,781)	(\$314,567)	\$2,415,680
Beginning Retained Earnings	\$7,618,989	\$8,339,783	\$8,339,783	\$8,025,216
Ending Retained Earnings	\$8,339,783	\$7,781,002	\$8,025,216	\$10,440,896
Contributed Capital	2,466,109	2,466,109	2,466,109	2,466,109
Ending Fund Equity	\$10,805,892	\$10,247,111	\$10,491,325	\$12,907,005

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transit Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,586,935	\$1,433,975	\$1,812,983	\$2,223,542
Interest	\$28,016	\$67,000	\$22,834	\$22,834
Fees and Service Charges +	\$1,873,872	\$2,089,360	\$2,100,078	\$2,256,769
Other Local Revenues ++	\$50,297	\$12,200	\$48,812	\$45,800
	\$3,539,120	\$3,602,535	\$3,984,707	\$4,548,945
Other Funding Sources/Transfers/Subsidies^	\$1,727,320	\$1,878,813	\$1,878,813	\$2,285,090
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,266,440	\$5,481,348	\$5,863,520	\$6,834,035
Financial Uses				
Operating Expenses	\$5,767,634	\$6,021,195	\$5,960,956	\$6,227,001
Operating Transfers to Other Funds	\$75,969	\$552	\$552	\$1,345
Interest Expense and Non-Oper. Cash Pmts	\$1,519	\$1,500	\$1,500	\$1,500
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$13,000	\$13,000	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Close out projects to Transp Sales Tax Fund	\$0	\$0	\$0	\$0
Total Expenditures Uses	\$5,845,122	\$6,036,247	\$5,976,008	\$6,229,846
Increase/(Decrease) to Cash	(\$578,682)	(\$554,899)	(\$112,488)	\$604,189
Beginning Cash and Other Resources		\$713,590	\$713,590	\$601,102
Projected Ending Cash and Other Resources	\$713,590 #	\$158,691	\$601,102	\$1,205,291
20% of Total Expenditures	\$1,169,024	\$1,207,249	\$1,195,202	\$1,245,969

Cash Above/(Below) 20% guideline **(\$455,434)** **(\$1,048,558)** **(\$594,100)** **(\$40,678)**

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

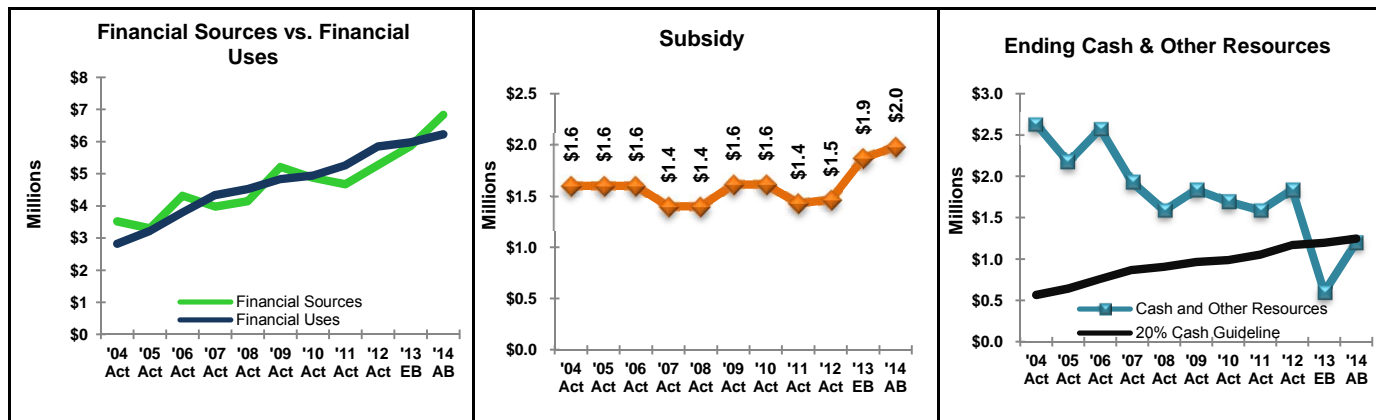
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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

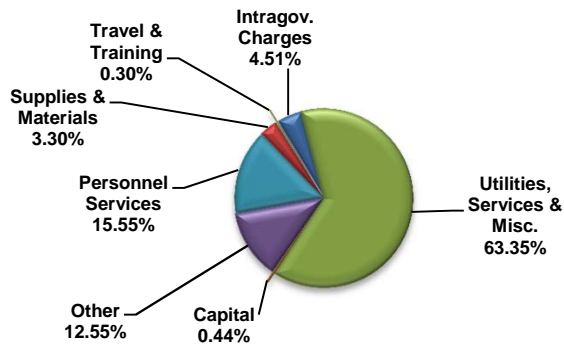


Regional Airport Fund

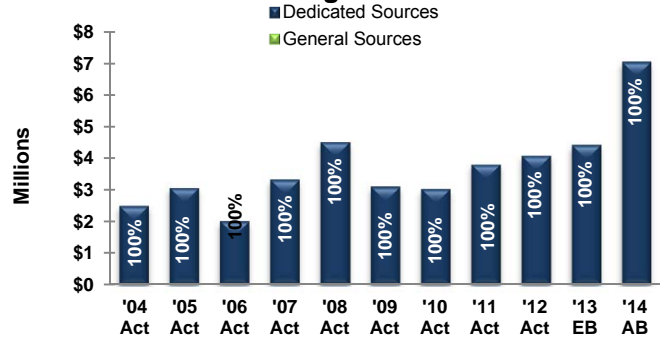
(Enterprise Fund)

Regional Airport Fund (Enterprise Fund)

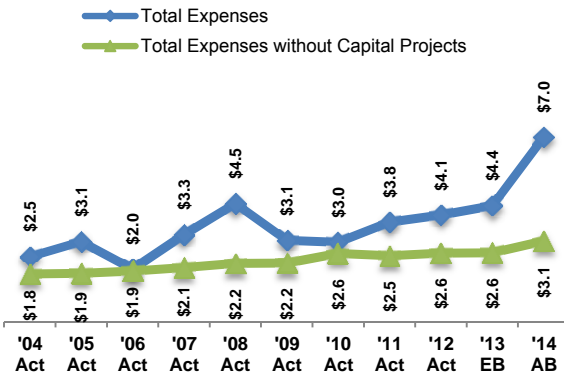
FY 2014 Total Expenditures By Category



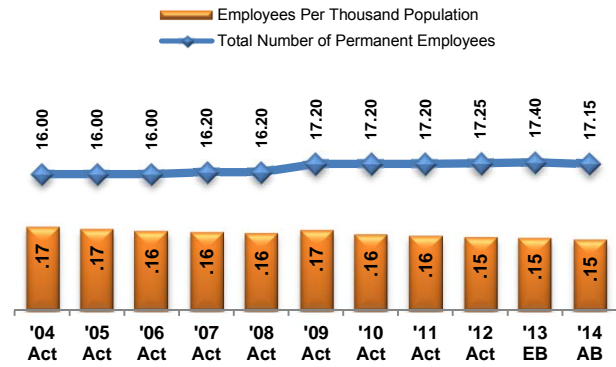
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$958,842	\$1,091,240	\$1,031,459	\$1,095,092	6.2%	0.4%
Supplies & Materials	\$171,889	\$198,076	\$212,465	\$232,127	9.3%	17.2%
Travel & Training	\$14,049	\$17,447	\$12,667	\$20,893	64.9%	19.8%
Intragov. Charges	\$229,924	\$228,877	\$228,877	\$317,864	38.9%	38.9%
Utilities, Services & Misc.	\$1,887,639	\$2,269,679	\$2,224,399	\$4,460,561	100.5%	96.5%
Capital	\$0	\$52,500	\$27,500	\$31,099	13.1%	(40.8%)
Other	\$812,744	\$688,349	\$683,292	\$883,852	29.4%	28.4%
Total	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$4,537,395 is \$2,504,093 or 55.2%.

Operating Expenses	\$1,813,251	\$2,018,267	\$1,922,815	\$2,172,126	13.0%	7.6%
Non-Operating Expenses	\$804,617	\$681,000	\$675,943	\$876,305	29.6%	28.7%
Debt Service	\$8,127	\$7,349	\$7,349	\$7,547	2.7%	2.7%
Capital Additions	\$0	\$52,500	\$27,500	\$31,099	13.1%	(40.8%)
Capital Projects	\$1,449,092	\$1,787,052	\$1,787,052	\$3,954,411	121.3%	121.3%
Total Expenses	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$156,512	\$0	\$4,400	\$0	(100.0%)	
Interest Revenue	\$27,177	\$60,000	\$141,821	\$141,821	0.0%	136.4%
Fees and Service Charges	\$642,170	\$538,137	\$493,672	\$492,968	(0.1%)	(8.4%)
Other Local Revenues	\$14,597	\$13,260	\$10,800	\$11,700	8.3%	(11.8%)
Transfers and Capital Contrib. *	\$4,554,995	\$3,262,622	\$3,262,622	\$5,424,808	66.3%	66.3%
Use of Prior Year Sources	\$0	\$672,149	\$507,344	\$970,191	91.2%	44.3%
Less: Current Year Surplus	(\$1,320,364)	\$0	\$0	\$0		
Dedicated Sources	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%

* 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

Highlights/Significant Changes

Strategic Priority: Economic Development - Support and further stimulate our local economy.

- Completed reconstruction of Taxiway A. This 5.5 million dollar project was funded by FAA Grant (95%) and city match (5%).

Highlights/Significant Changes

- Completed reconstruction of Taxiway A. This 5.5 million dollar project was funded by FAA Grant (95%) and city match (5%).
- Construction of Wildlife Deterrent Fence. This fence allows the airport to meet new wildlife hazard management requirements and TSA security requirements. This 1.5 million dollar project was funded by FAA Grant (90%) and city match (10%).
- Completed upgrade of Airport Security Plan from TSA Category 4 to TSA Category 3. This will allow larger scheduled passenger aircraft with over 60 seats to operate from Columbia Regional Airport.
- TSA passenger holding area was expanded from a 50 passenger area with one boarding gate into a 130 passenger area with two boarding gates.
- New baggage claims area was connected to the south terminal area. This new addition allows the airport to expand the TSA passenger holding area from 50 passengers to approx. 130 passengers.
- Airport parking expansion created approx. 200 additional parking spaces. Much of the material used in construction was recycled material from the Taxiway A reconstruction.
- Upgrade Airport Snow Removal Plan to provide safe and reliable winter operations.
- Parking lot sidewalk reconstruction to meet ADA requirements.
- The Airport anticipates receiving FAA and MoDOT

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	3.25	3.40	3.40	3.15	(0.25)
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	17.25	17.40	17.40	17.15	(0.25)
Permanent Full-Time	17.25	17.40	17.40	17.15	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.25	17.40	17.40	17.15	(0.25)

Regional Airport Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$141,821	\$60,000	\$60,000	\$60,000	\$60,000
Fees and Service Charges	\$492,968	\$497,898	\$502,877	\$507,906	\$512,985
Other Local Revenues	\$11,700	\$11,700	\$11,700	\$11,700	\$11,700
	\$646,489	\$569,598	\$574,577	\$579,606	\$584,685
Operating Subsidy from TST Fd	\$1,495,397	\$1,525,305	\$1,555,811	\$1,586,927	\$1,618,666
Capital Transfer from TST Fd	\$50,000	\$526,484	\$1,813,074	\$360,451	\$685,868
Total Sources From TST Fd	\$1,545,397	\$2,051,789	\$3,368,885	\$1,947,378	\$2,304,534
Capital Contrib. (FAA CIP Grants)	\$3,879,411	\$16,072,142	\$15,867,666	\$2,794,047	\$5,719,815
Total Financial Sources *	\$6,071,297	\$18,693,529	\$19,811,128	\$5,321,031	\$8,609,034
Financial Uses					
Personnel Services	\$1,095,092	\$1,116,994	\$1,139,334	\$1,162,121	\$1,185,363
Supplies & Materials	\$232,127	\$239,091	\$246,264	\$253,652	\$261,262
Travel & Training	\$20,893	\$20,893	\$20,893	\$20,893	\$20,893
Intragovernmental	\$317,864	\$327,400	\$337,222	\$347,339	\$357,759
Utilities, Services, & Misc.	\$506,150	\$521,335	\$536,975	\$553,084	\$569,677
Non-Operating Expenses					
Debt Service	\$31,004	\$31,230	\$31,464	\$31,704	\$31,951
Capital Additions	\$31,099	\$0	\$0	\$0	\$0
Capital Projects	\$3,954,411	\$16,598,626	\$17,680,740	\$3,154,498	\$6,405,683
Total Est. Expenditure Uses *	\$6,188,640	\$18,855,569	\$19,992,892	\$5,523,291	\$8,832,588
Sources Over/(Under) Uses	(\$117,343)	(\$162,040)	(\$181,764)	(\$202,260)	(\$223,554)
Beginning Cash and Other Resources	\$709,157	\$591,814	\$429,774	\$248,010	\$45,750
Ending Cash and Other Resources	\$591,814	\$429,774	\$248,010	\$45,750	(\$177,804)

* Includes FAA grant funded Capital Project amounts

Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration:						
Personnel Services	\$171,422	\$276,234	\$224,077	\$247,293	10.4%	(10.5%)
Supplies and Materials	\$7,116	\$10,241	\$11,861	\$8,069	(32.0%)	(21.2%)
Travel and Training	\$3,220	\$5,204	\$1,287	\$8,650	572.1%	66.2%
Intragovernmental Charges	\$190,389	\$186,194	\$186,194	\$268,461	44.2%	44.2%
Utilities, Services, & Misc.	\$215,279	\$169,964	\$178,934	\$218,359	22.0%	28.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$687,529	\$688,349	\$683,292	\$883,852	29.4%	28.4%
Total	\$1,274,955	\$1,336,186	\$1,285,645	\$1,634,684	27.1%	22.3%
Airfield Areas:						
Personnel Services	\$230,004	\$224,288	\$231,532	\$237,852	2.7%	6.0%
Supplies and Materials	\$69,053	\$79,663	\$86,338	\$103,463	19.8%	29.9%
Travel and Training	\$0	\$863	\$0	\$863		0.0%
Intragovernmental Charges	\$15,461	\$17,024	\$17,024	\$16,907	(0.7%)	(0.7%)
Utilities, Services, & Misc.	\$64,469	\$106,239	\$101,252	\$104,404	3.1%	(1.7%)
Capital	\$0	\$27,500	\$27,500	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$378,987	\$455,577	\$463,646	\$463,489	(0.0%)	1.7%
Terminal Areas:						
Personnel Services	\$39,845	\$52,756	\$46,954	\$52,878	12.6%	0.2%
Supplies and Materials	\$23,731	\$51,781	\$50,079	\$47,579	(5.0%)	(8.1%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$747	\$459	\$459	\$892	94.3%	94.3%
Utilities, Services, & Misc.	\$137,659	\$174,854	\$129,530	\$151,131	16.7%	(13.6%)
Capital	\$0	\$25,000	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$201,982	\$304,850	\$227,022	\$252,480	11.2%	(17.2%)
Public Safety:						
Personnel Services	\$514,470	\$526,422	\$518,374	\$545,495	5.2%	3.6%
Supplies and Materials	\$45,144	\$23,689	\$26,320	\$42,170	60.2%	78.0%
Travel and Training	\$10,829	\$11,380	\$11,380	\$11,380	0.0%	0.0%
Intragovernmental Charges	\$15,561	\$16,585	\$16,585	\$23,250	40.2%	40.2%
Utilities, Services, & Misc.	\$13,416	\$11,045	\$11,631	\$11,731	0.9%	6.2%
Capital	\$0	\$0	\$0	\$17,099		
Other	\$0	\$0	\$0	\$0		
Total	\$599,420	\$589,121	\$584,290	\$651,125	11.4%	10.5%
Snow Removal:						
Personnel Services	\$3,101	\$11,540	\$10,522	\$11,574	10.0%	0.3%
Supplies and Materials	\$22,107	\$32,702	\$37,867	\$30,846	(18.5%)	(5.7%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$7,766	\$8,615	\$8,615	\$8,354	(3.0%)	(3.0%)
Utilities, Services, & Misc.	\$12,462	\$20,525	\$16,000	\$20,525	28.3%	0.0%
Capital	\$0	\$0	\$0	\$14,000		
Other	\$0	\$0	\$0	\$0		
Total	\$45,436	\$73,382	\$73,004	\$85,299	16.8%	16.2%
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$4,738	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, and Misc.	\$1,444,354	\$1,787,052	\$1,787,052	\$3,954,411	121.3%	121.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$125,215	\$0	\$0	\$0		
Total	\$1,574,307	\$1,787,052	\$1,787,052	\$3,954,411	121.3%	121.3%

Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Department Totals						
Personnel Services	\$958,842	\$1,091,240	\$1,031,459	\$1,095,092	6.2%	0.4%
Supplies and Materials	\$171,889	\$198,076	\$212,465	\$232,127	9.3%	17.2%
Travel and Training	\$14,049	\$17,447	\$12,667	\$20,893	64.9%	19.8%
Intragovernmental Charges	\$229,924	\$228,877	\$228,877	\$317,864	38.9%	38.9%
Utilities, Services, & Misc.	\$1,887,639	\$2,269,679	\$2,224,399	\$4,460,561	100.5%	96.5%
Capital	\$0	\$52,500	\$27,500	\$31,099	13.1%	(40.8%)
Other	\$812,744	\$688,349	\$683,292	\$883,852	29.4%	28.4%
Total	\$4,075,087	\$4,546,168	\$4,420,659	\$7,041,488	59.3%	54.9%

Authorized Personnel by Divisions

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration:					
6595 - Risk Management Specialist	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.00	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.00	0.05	0.05	0.05	
5901 - Director, Public Works	0.00	0.05	0.05	0.05	
5800 - Asst. to the Public Works Dir.	0.00	0.20	0.20	0.20	
5106 - Asst. Director, Public Works	0.00	0.20	0.20	0.00	(0.20)
4802 - Public Information Specialist	0.20	0.25	0.25	0.25	
4702 - Multi-Modal Manager	0.00	0.50	0.50	0.50	
2557 - Airport Superintendent	1.00	1.00	1.00	1.00	
2556 - Airport Superintendent	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.05	1.05	1.00	(0.05)
Total Personnel	3.25	3.40	3.40	3.15	(0.25)
Permanent Full-Time	3.25	3.40	3.40	3.15	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.25	3.40	3.40	3.15	(0.25)
Airfield Areas:					
2404 - Maintenance Mechanic-773	3.00	3.00	3.00	3.00	
2400 - Maintenance Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	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:					
2397 - Maintenance Assistant-773	0.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	0.00	0.00	0.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety:					
2555 - Airport Operations Supervisor	1.00	1.00	1.00	1.00	
2550 - Airport Safety Officer	8.00	8.00	8.00	8.00	
Total Personnel	9.00	9.00	9.00	9.00	
Permanent Full-Time	9.00	9.00	9.00	9.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	9.00	9.00	9.00	
Department Totals					
Permanent Full-Time	17.25	17.40	17.40	17.15	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.25	17.40	17.40	17.15	(0.25)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

- 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)
- Airport Terminal Master Plan FY14.
- Design for realignment of 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.

Fiscal Impact

Funding for the FY 2014 projects will come from FAA Grants, MoDOT Aviation Grants and Transportation Sales Tax.

Airport Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Airport							
1 Annual General Improvements - C44008 [ID: 944]							
PYA Transp S Tax							
Transp S Tax	\$100,000	\$50,000	\$50,000	\$150,000	\$200,000		
Total	\$35,000	\$50,000	\$50,000	\$150,000	\$200,000		
2 Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935] 2013 2014							
FAA Grant		\$575,100					
PYA Transp S Tax	\$14,400						
Transp S Tax	\$24,750						
Total	\$39,150	\$575,100					
3 New Airport Terminal C44111 [ID: 1557] 2013 2015							
FAA Grant			\$10,000,000				
PYA Transp S Tax	\$1,232,199						
Unfunded			\$8,917,801				
Total	\$1,082,199		\$18,917,801				
4 Passenger Terminal Upgrade C44066 [ID: 942] 2013 2013							
PYA Transp S Tax	\$50,145						
Transp S Tax	\$132,697						
Total	\$182,842						
5 Realign Route H/Rangeline for RW Expansion C44090 [ID: 1184] 2014 2015							
FAA Grant		\$469,311	\$5,165,418				
Transp S Tax			\$476,484				
Total		\$469,311	\$5,641,902				
6 Replace Primary Airline Counter C44087 [ID: 1120] 2013 2013							
Ent Rev		\$25,000					
Total		\$25,000					
7 Terminal Master Plan C44112 [ID: 1749] 2014 2015							
FAA Grant		\$585,000					
PYA Transp S Tax		\$65,000					
Total		\$650,000					
8 1,500 ARFF Truck [ID: 1719] 2018 2018							
FAA Grant				\$585,000			
Transp S Tax				\$65,000			
Total				\$650,000			
9 ARFF Relocation/Expansion - 90% eligible (FAA) [ID: 933] 2017 2017							
FAA Grant				\$808,236			
Transp S Tax				\$89,804			
Total				\$898,040			
10 Runway 2-20 Intrscntns Reconst 90%FAA C44107 [ID: 960] 2017 2018							
FAA Grant				\$5,485,120			
PYA Transp S Tax							
Transp S Tax				\$609,791			
Total				\$6,094,911			
11 SRE Equip:Runway Tow Broom & Tow De-icer C44099 [ID: 1256] 2017 2017							
FAA Grant				\$806,959			
PYA Transp S Tax							
Transp S Tax				\$89,663			
Total				\$896,622			

1 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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
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Airport

12 T/W B2 & C Design and Construction [ID: 1725] 2017 2017

FAA Grant				\$828,547			
Transp S Tax				\$92,061			
Total				\$920,608			

13 Upgrade Crosswind Runway 13-31: 90% FAA C44092 [ID: 940] 2015 2016

FAA Grant	\$2,250,000	\$906,724	\$15,867,666				
PYA Transp S Tax	\$150,000						
Transp S Tax			\$1,763,074				
Total	\$2,400,000	\$906,724	\$17,630,740				

Airport Funding Source Summary

Ent Rev		\$25,000					
FAA Grant		\$3,879,411	\$16,072,142	\$24,381,528			
Transp S Tax	\$257,447	\$50,000	\$526,484	\$2,859,393		\$200,000	
New Funding	\$257,447	\$3,954,411	\$16,598,626	\$27,240,921		\$200,000	
PYA Transp S Tax	\$54,316	\$215,000					
Prior Year Funding	\$54,316	\$215,000				\$0	
Unfunded			\$8,917,801				
Unfunded			\$8,917,801			\$0	
Total	\$311,763	\$4,169,411	\$25,516,427	\$27,240,921		\$200,000	

Airport Current Capital Projects

1	Air Traffic Control Tower Road Imprvmnts C44096 [ID: 959]	2012	2012
2	Airport Landside Pavemnt Imprvmnts C44093 [ID: 963]	2010	2010
3	Airport Maintenance Shop Expansion C44109 [ID: 964]	2013	2013
4	Env Assessment - 95% FAA - C44070 [ID: 945]	2010	2010
5	Front Sidewalk Replacement C44084 [ID: 1118]	2013	2013
6	Taxi-way Alpha Reconstruction C44101 [ID: 1422]	2012	2012
7	Wildlife Fence C44100 [ID: 1421]	2012	2012

Airport Impact of Capital Projects

Taxi-way Alpha Reconstruction C44101 [ID: 1422]
Yes

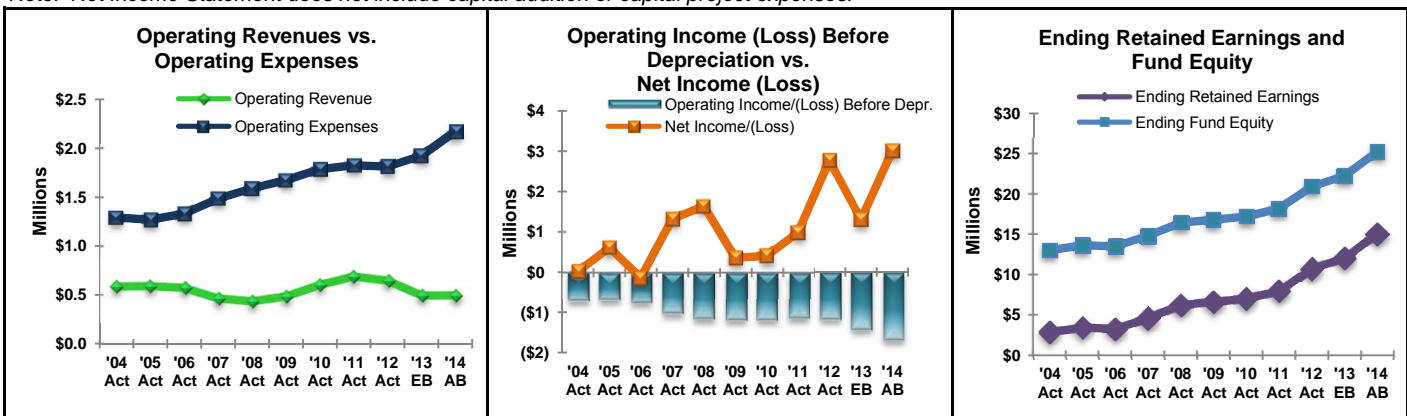
D = Year being designed; C = Year construction will begin.

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

Net Income Statement Airport Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Commissions	\$131,665	\$111,000	\$95,000	\$95,000
Rentals	\$194,289	\$191,890	\$179,586	\$165,128
Landing Fees	\$78,491	\$65,462	\$58,226	\$53,240
Law Enforcement Fees	\$54,487	\$31,500	\$10,722	\$4,000
Passenger Facility Charge	\$183,238	\$138,285	\$150,138	\$175,600
Total Operating Revenues	\$642,170	\$538,137	\$493,672	\$492,968
Operating Expenses:				
Personnel Services	\$958,842	\$1,091,240	\$1,031,459	\$1,095,092
Supplies & Materials	\$167,151	\$198,076	\$212,465	\$232,127
Travel & Training	\$14,049	\$17,447	\$12,667	\$20,893
Intragovernmental Charges	\$229,924	\$228,877	\$228,877	\$317,864
Utilities, Services & Other Misc.	\$443,285	\$482,627	\$437,347	\$506,150
Total Operating Expenses	\$1,813,251	\$2,018,267	\$1,922,815	\$2,172,126
Operating Income (Loss) Before Depreciation	(\$1,171,081)	(\$1,480,130)	(\$1,429,143)	(\$1,679,158)
Depreciation	(\$679,402)	(\$681,000)	(\$675,943)	(\$876,305)
Operating Income	(\$1,850,483)	(\$2,161,130)	(\$2,105,086)	(\$2,555,463)
Non-Operating Revenues:				
Investment Revenue	\$27,177	\$60,000	\$141,821	\$141,821
Revenue from Other Gov't Units	\$156,512	\$0	\$4,400	\$0
Misc. Non-Operating Revenue	\$14,597	\$13,260	\$10,800	\$11,700
Total Non-Operating Revenues	\$198,286	\$73,260	\$157,021	\$153,521
Non-Operating Expenses:				
Interest Expense	\$8,127	\$7,349	\$7,349	\$7,547
Loss on Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$8,127	\$7,349	\$7,349	\$7,547
Operating Transfers:				
Subsidy	\$1,192,230	\$1,466,075	\$1,466,075	\$1,495,397
Operating Transfers From Other Funds	\$2,108,232	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$125,215)	\$0	\$0	\$0
Total Operating Transfers	\$3,175,247	\$1,466,075	\$1,466,075	\$1,495,397
Net Income (Loss) Before Capital Contributions	\$1,514,923	(\$629,144)	(\$489,339)	(\$914,092)
Capital Contribution	\$1,254,533	\$1,796,547	\$1,796,547	\$3,929,411
Net Income (Loss)	\$2,769,456	\$1,167,403	\$1,307,208	\$3,015,319
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred				
To Retained Earnings	\$2,769,456	\$1,167,403	\$1,307,208	\$3,015,319
Beginning Retained Earnings	\$7,965,531	\$10,734,987	\$10,734,987	\$12,042,195
Ending Retained Earnings	\$10,734,987	\$11,902,390	\$12,042,195	\$15,057,514
Contributed Capital	\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769
Ending Fund Equity	\$20,953,756	\$22,121,159	\$22,260,964	\$25,276,283

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Airport Fund

Financial Sources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$156,512	\$0	\$4,400	\$0
Interest	\$27,177	\$60,000	\$141,821	\$141,821
Fees and Service Charges +	\$642,170	\$538,137	\$493,672	\$492,968
Other Local Revenues ++	\$14,597	\$13,260	\$10,800	\$11,700
	\$840,456	\$611,397	\$650,693	\$646,489
Other Funding Sources/Transfers^	\$3,300,462	\$1,466,075	\$1,466,075	\$1,495,397
Revenue Guarantee (City's Portion) ##	\$0	\$8,773	\$8,773	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,140,918	\$2,086,245	\$2,125,541	\$2,141,886

Financial Uses

Operating Expenses	\$1,813,251	\$2,018,267	\$1,922,815	\$2,172,126
Operating Transfers to Other Funds	\$125,215	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$8,127	\$7,349	\$7,349	\$7,547
Principal Payments	\$21,873	\$22,651	\$22,651	\$23,457
Capital Additions	\$0	\$52,500	\$27,500	\$31,099
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$25,000
Total Expenditures Uses	\$1,968,466	\$2,100,767	\$1,980,315	\$2,259,229
Increase/(Decrease) to Cash	\$2,172,452	(\$14,522)	\$145,226	(\$117,343)
Beginning Cash and Other Resources		\$563,931	\$563,931	\$709,157
Projected Ending Cash and Other Resources	\$563,931 #	\$549,409	\$709,157	\$591,814

20% of Total Expenditures \$393,693 \$420,153 \$396,063 \$451,846

Cash Above/(Below) 20% guideline **\$170,238** **\$129,256** **\$313,094** **\$139,968**

Ending Cash and Other Resources for FY 2012 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

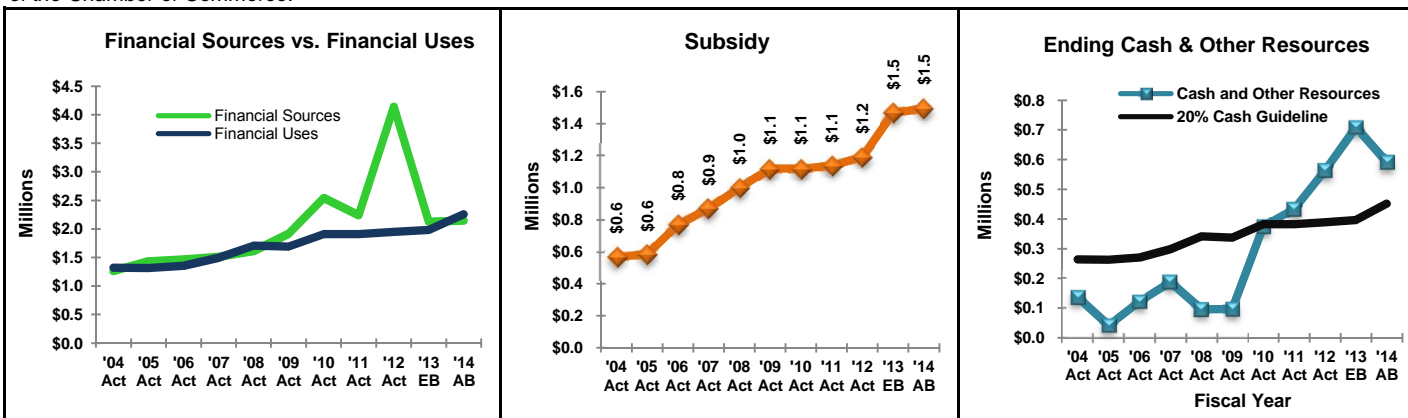
** Intragovernmental Revenues include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City and General And Administrative Charges which is a fee that is charged to the funds outside of 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 reflects the city's portion of the revenue guarantee for American Airlines. The payments to date total \$22,562 and have been divided among the contributors of the revenue guarantee which include Boone County, the University of Missouri, Jefferson City, and forty members of the Chamber of Commerce.



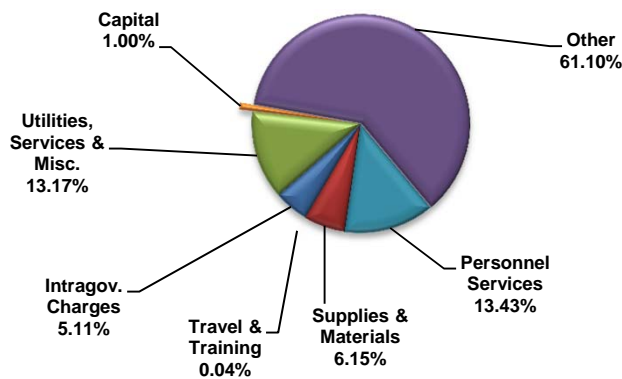
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Parking Utility Fund

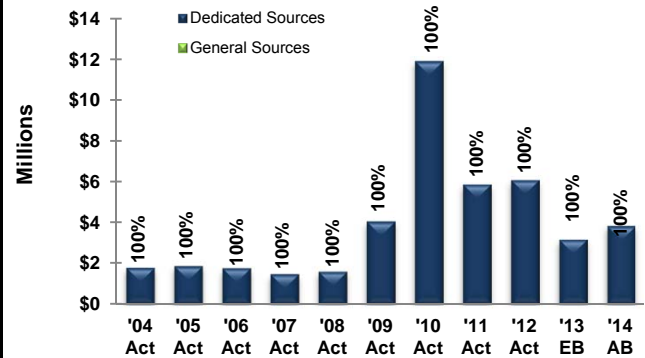
(Enterprise Fund)

Parking Utility Fund (Enterprise Fund)

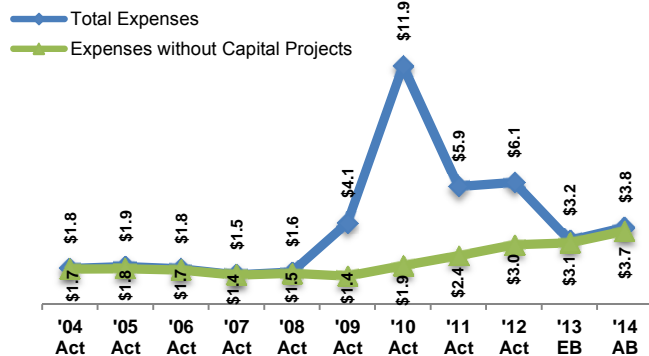
FY 2014 Total Expenditures By Category



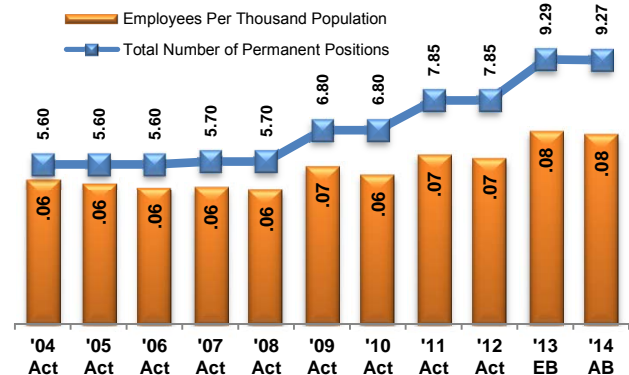
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$422,817	\$502,774	\$529,113	\$514,684	(2.7%)	2.4%
Supplies & Materials	\$94,564	\$234,377	\$231,834	\$235,700	1.7%	0.6%
Travel & Training	\$0	\$6,400	\$0	\$1,600		(75.0%)
Intragov. Charges	\$152,417	\$165,742	\$165,767	\$195,733	18.1%	18.1%
Utilities, Services & Misc.	\$2,091,378	\$222,678	\$309,198	\$504,542	63.2%	126.6%
Capital	\$1,364,065	\$88,450	\$89,187	\$38,385	(57.0%)	(56.6%)
Other	\$1,953,228	\$1,872,961	\$1,849,496	\$2,341,701	26.6%	25.0%
Total	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$3,081,382 is \$750,963 or 24.4%.

Operating Expenses	\$910,838	\$1,126,471	\$1,102,310	\$1,263,559	14.6%	12.2%
Non-Operating Expenses	\$948,122	\$766,795	\$752,963	\$1,273,386	69.1%	66.1%
Debt Service	\$973,885	\$1,106,666	\$1,106,666	\$1,077,015	(2.7%)	(2.7%)
Capital Additions	\$123,476	\$88,450	\$89,187	\$38,385	(57.0%)	(56.6%)
Capital Projects	\$3,122,148	\$5,000	\$123,469	\$180,000	45.8%	3500.0%
Total Expenses	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Txs	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$369,398	\$500,211	\$500,211	\$477,692	(4.5%)	(4.5%)
Fees and Service Charges	\$2,688,403	\$2,771,966	\$2,967,627	\$3,746,877	26.3%	35.2%
Other Local Revenues	\$150,534	\$0	\$7,605	\$0	(100.0%)	
Trnsfrs & Capital Contrib.	\$0	\$0	\$7,000	\$0	(100.0%)	
Use of Prior Year Sources	\$2,870,134	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	(\$178,795)	(\$307,848)	(\$392,224)	27.4%	119.4%
Dedicated Sources	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$6,078,469	\$3,093,382	\$3,174,595	\$3,832,345	20.7%	23.9%

Parking Facilities Fund - Summary

Fund 556

Description

The Parking Utility operates, maintains, and administers five parking facilities and nine surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, attendant buildings, and other facilities.

Department Objectives

The Parking Utility provides and maintains convenient and adequate parking, both on-street and off-street, in the downtown and college campus areas. The Parking Utility collects income for the financing, maintenance, and operation of the parking garages, parking meters, and surface lots.

Highlights / Significant Changes

Strategic Priority: Infrastructure, Strategic Objective #1- Provide sufficient funding to maintain and improve City infrastructure.

- At the recommendation of the Parking Task Force, the Parking Utility purchased 120 single space credit card capable parking meters in May, 2013. These parking meters are located along 9th Street from Broadway to University Avenue and on Broadway from 9th Street to 10th Street. During the pilot project in FY13, each credit card capable parking meter averaged an additional \$24 per month in revenue while incurring \$7 in credit card fees per month when compared to FY 2012.
- At the recommendation of the Parking Task Force, the Parking Utility will be programming all multi-space pay machines at the garages to accept credit/debit cards as a form of payment.

Highlights / Significant Changes - cont

- At the recommendation of the Parking Task Force, the Parking Utility has begun color-coding the meter domes to indicate to would-be parkers the maximum time limit allotted at each meter.
- In conjunction with the Office of Sustainability and Water and Light, the Parking Utility utilized a grant to purchase LED light fixtures at the 6th and Cherry and 10th and Cherry Parking Garages. Once completed at the end of FY13, each City-owned parking garage will be operating with LED light fixtures.
- At the recommendation of Council, and in conjunction with other Public Works divisions, the Parking Utility aided in the creation of the North Village Residential Parking by Permit Only pilot program. Feedback on this pilot has been overwhelmingly positive.
- The Short Street Parking Garage is estimated to be operational in November of 2013.
- A \$10 per month rate increase for all covered, and uncovered garage parking permits and parking lot permits, effective October 1, 2013. The proceeds of this increase will go to the Transit Fund. Parking pass holders will receive an unlimited bus pass to encourage transit ridership.
- A \$0.25/hour rate increase for all parking meters south of Locust, effective October 1, 2013.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6204 - Financial Analyst	0.10	0.05	0.05	0.05	
6200 - Senior Financial Analyst	0.10	0.05	0.05	0.05	
5901 - Director, Public Works	0.00	0.02	0.02	0.02	
5800 - Asst. to the Pub. Works Dir.	0.00	0.10	0.10	0.10	
5108 - Engineering Manager	0.00	0.25	0.25	0.25	
5106 - Asst. Director, Public Works	0.05	0.00	0.00	0.00	
4802 - Public Information Specialist	0.10	0.10	0.10	0.10	
4702 - Multi-Modal Manager	0.50	0.00	0.00	0.00	
3032 - Parking Meter Repair Tech-773	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor	1.00	1.00	1.00	1.00	
3018 - Parking Meter Repair. Asst.-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	3.00	3.00	2.00	(1.00)
2003 - Custodian-773	0.00	0.00	0.00	2.00	2.00
2299 - Equipment Operator I-773	1.00	1.00	1.00	0.00	(1.00)
1006 - Senior Admin. Support Asst.	0.00	0.72	0.72	0.70	(0.02)
1005 - Administrative Support Asst	1.00	1.00	1.00	1.00	
Total Personnel	7.85	9.29	9.29	9.27	(0.02)
Permanent Full-Time	6.85	9.29	9.29	9.27	(0.02)
Permanent Part-Time	1.00	0.00	0.00	0.00	
Total Permanent	7.85	9.29	9.29	9.27	(0.02)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Parking - Capital Projects

556-6488

Major Projects

No significant projects for FY 2014.

Fiscal Impact

No fiscal impact for FY 2014.

Budget Detail

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Percent Change
Personnel Services	\$9,220	\$0	\$47,379	\$0	
Supplies and Materials	\$12,129	\$0	\$1,269	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,822,923	\$5,000	\$74,821	\$180,000	3500.0%
Capital	\$1,240,589	\$0	\$0	\$0	
Other	\$37,287	\$0	\$0	\$0	
Total	\$3,122,148	\$5,000	\$123,469	\$180,000	3500.0%

Parking	Annual and 5 Year Capital Projects				
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Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Parking							
1 Ramp Parking Surface Repair-C45054 [ID: 1514]						2014	2014
Ent Rev		\$180,000					
Total		\$180,000					

Parking Funding Source Summary		
Ent Rev	\$180,000	
New Funding	\$180,000	\$0
Total	\$180,000	\$0

Parking Current Capital Projects			
1	5th & Walnut Parking Garage - C45050 [ID: 891]	2008	2009
2	Short St. Parking Garage - C45051 [ID: 971]	2011	2012

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 relocatted etc. Unknown until designed.	

Parking Fund

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 09/30/2013 \$1,570,000

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 09/30/2013 - \$1,425,000

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 09/30/2013 - \$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 09/30/2013 - \$8,535,000

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
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	\$26,115,000	\$15,015,205	\$41,130,205

Parking Fund

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

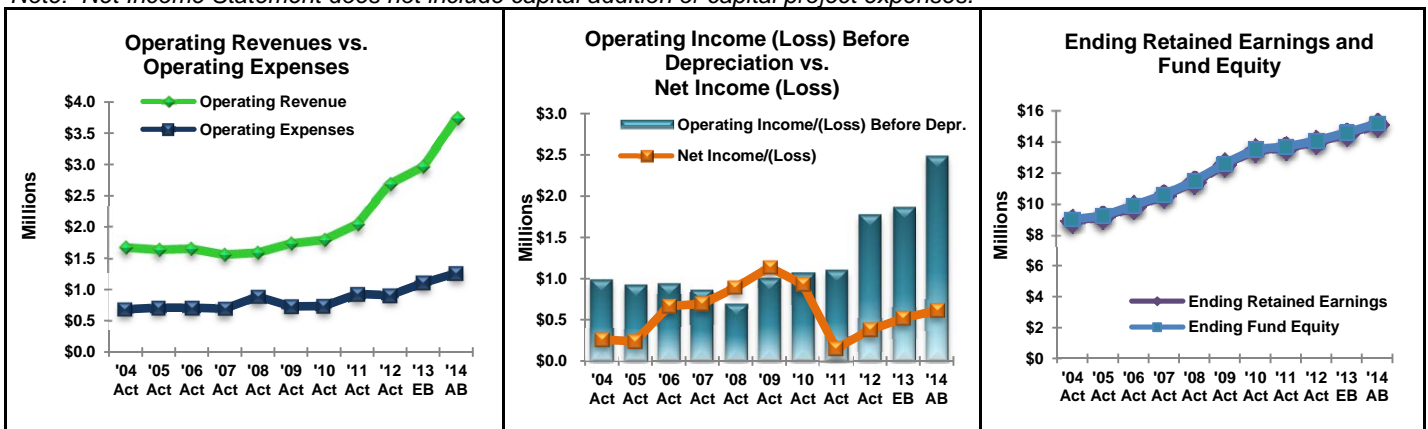
Maturity date - 09/30/2022

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Rent Revenue	\$62,041	\$68,917	\$74,450	\$74,450
Meters	\$1,330,065	\$1,284,000	\$1,421,730	\$1,527,120
Garages	\$927,999	\$1,085,146	\$1,126,137	\$1,735,222
Reserved Lot Fees	\$352,213	\$298,888	\$307,891	\$363,251
Loading Zone Fees	\$4,464	\$3,640	\$2,862	\$2,600
City Ramp	\$11,547	\$31,350	\$34,487	\$44,150
Other Misc. Operating Revenues	\$74	\$25	\$70	\$84
Total Operating Revenues	\$2,688,403	\$2,771,966	\$2,967,627	\$3,746,877
Operating Expenses:				
Personnel Services	\$413,597	\$502,774	\$481,734	\$514,684
Supplies & Materials	\$82,435	\$234,377	\$230,565	\$235,700
Travel & Training	\$0	\$6,400	\$0	\$1,600
Intragovernmental Charges	\$152,417	\$165,742	\$165,767	\$195,733
Utilities, Services & Other Misc.	\$262,389	\$217,178	\$224,244	\$315,842
Total Operating Expenses	\$910,838	\$1,126,471	\$1,102,310	\$1,263,559
Operating Income (Loss) Before Depreciation	\$1,777,565	\$1,645,495	\$1,865,317	\$2,483,318
Depreciation	(\$687,041)	(\$747,000)	(\$699,324)	(\$939,324)
Operating Income	\$1,090,524	\$898,495	\$1,165,993	\$1,543,994
Non-Operating Revenues:				
Investment Revenue	\$369,398	\$500,211	\$500,211	\$477,692
Revenue From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$150,534	\$0	\$7,605	\$0
Total Non-Operating Revenues	\$519,932	\$500,211	\$507,816	\$477,692
Non-Operating Expenses:				
Interest Expense	\$973,885	\$1,106,666	\$1,106,666	\$1,077,015
Bank & Paying Agent Fees	\$3,977	\$500	\$8,083	\$8,700
Loss on Disposal Assets	\$2,090	\$0	\$2,050	\$0
Amortization	\$52,794	\$17,075	\$41,286	\$30,965
Total Non-Operating Expenses	\$1,032,746	\$1,124,241	\$1,158,085	\$1,116,680
Operating Transfers From Other Funds	\$0	\$0	\$7,000	\$0
Operating Transfers To Other Funds	(\$202,220)	(\$2,220)	(\$2,220)	(\$294,397)
Total Operating Transfers	(\$202,220)	(\$2,220)	\$4,780	(\$294,397)
Net Income (Loss) Before Capital Contributions	\$375,490	\$272,245	\$520,504	\$610,609
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$375,490	\$272,245	\$520,504	\$610,609
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$375,490	\$272,245	\$520,504	\$610,609
Beginning Retained Earnings	\$13,614,579	\$13,990,069	\$13,990,069	\$14,510,573
Ending Retained Earnings	\$13,990,069	\$14,262,314	\$14,510,573	\$15,121,182
Contributed Capital	\$88,159	\$88,159	\$88,159	\$88,159
Ending Fund Equity	\$14,078,228	\$14,350,473	\$14,598,732	\$15,209,341

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Parking Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$369,398	\$500,211	\$500,211	\$477,692
Fees and Service Charges +	\$2,688,403	\$2,771,966	\$2,967,627	\$3,746,877
Other Local Revenues ++	\$150,534	\$0	\$7,605	\$0
	\$3,208,335	\$3,272,177	\$3,475,443	\$4,224,569
Other Funding Sources/Transfers^	\$0	\$0	\$7,000	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$3,208,335	\$3,272,177	\$3,482,443	\$4,224,569
Financial Uses				
Operating Expenses	\$910,838	\$1,126,471	\$1,102,310	\$1,263,559
Operating Transfers to Other Funds	\$202,220	\$2,220	\$2,220	\$294,397
Interest Expense and Non-Oper. Cash Pmts	\$977,862	\$1,107,166	\$1,114,749	\$1,085,715
Principal Payments	\$570,000	\$1,105,670	\$1,105,670	\$1,132,799
Capital Additions	\$123,476	\$88,450	\$89,187	\$38,385
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$180,000
Total Expenditures Uses	\$2,784,396	\$3,429,977	\$3,414,136	\$3,994,855
Increase/(Decrease) to Cash	\$423,939	(\$157,800)	\$68,307	\$229,714
Beginning Cash and Other Resources		(\$140,873)	(\$140,873)	(\$72,566)
Projected Ending Cash and Other Resources	(\$140,873) #	(\$298,673)	(\$72,566)	\$157,148
20% of Total Expenditures	\$556,879	\$685,995	\$682,827	\$798,971
Cash Above/(Below) 20% guideline	(\$697,752)	(\$984,668)	(\$755,393)	(\$641,823)

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

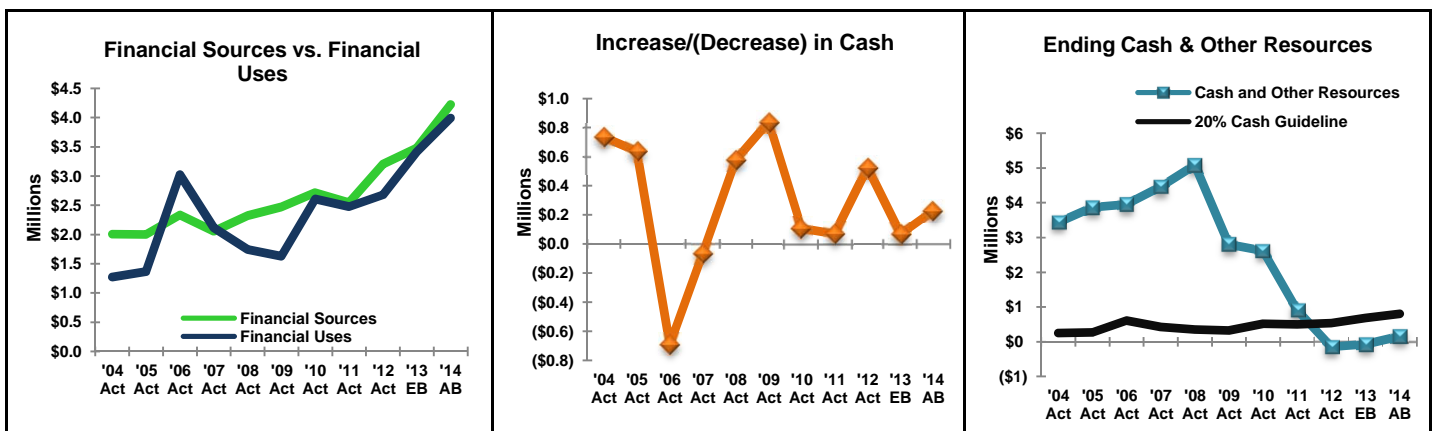
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



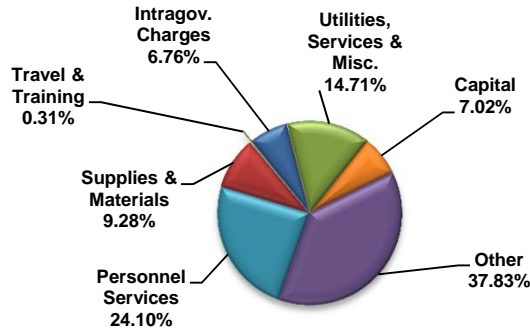
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Railroad Utility Fund

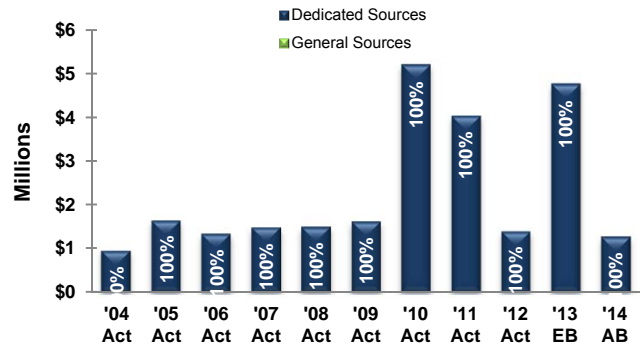
(Enterprise Fund)

Railroad Utility Fund

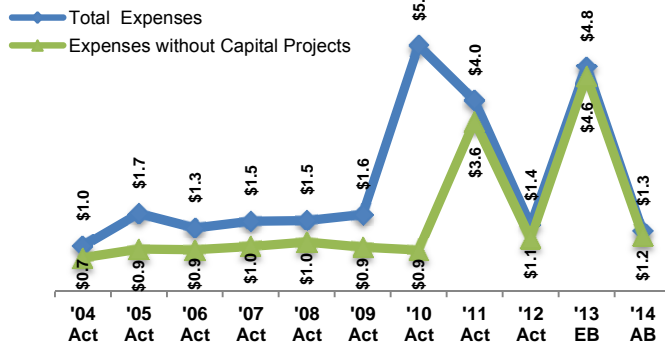
FY 2014 Total Expenditures By Category



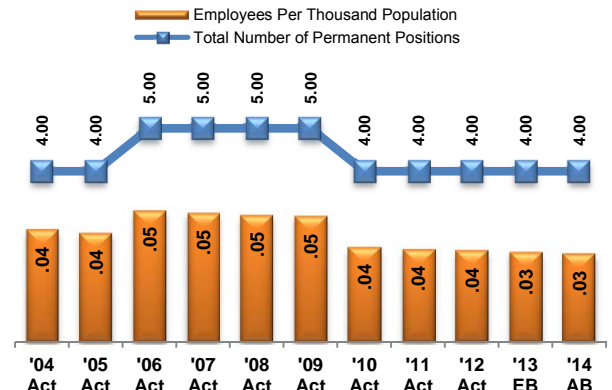
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$220,723	\$320,640	\$318,962	\$309,152	(3.1%)	(3.6%)
Supplies & Materials	\$103,340	\$114,595	\$112,118	\$118,995	6.1%	3.8%
Travel & Training	\$2,630	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragov. Charges	\$77,280	\$82,019	\$82,019	\$86,705	5.7%	5.7%
Utilities, Services & Misc.	\$148,490	\$193,071	\$201,410	\$188,719	(6.3%)	(2.3%)
Capital	\$276,720	\$186,400	\$185,996	\$90,000	(51.6%)	(51.7%)
Other	\$572,424	\$3,875,248	\$3,861,264	\$485,286	(87.4%)	(87.5%)
Total	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$4,769,973 is (\$3,487,116) or -73.1%.

Operating Expenses	\$546,273	\$686,725	\$690,909	\$697,571	1.0%	1.6%
Non-Operating Expenses	\$539,507	\$3,847,110	\$3,833,126	\$459,574	(88.0%)	(88.1%)
Debt Service	\$32,917	\$28,138	\$28,138	\$25,712	(8.6%)	(8.6%)
Capital Additions	\$0	\$8,000	\$7,596	\$0	(100.0%)	(100.0%)
Capital Projects	\$282,910	\$206,000	\$206,000	\$100,000	(51.5%)	(51.5%)
Total Expenses	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$10,573	\$9,000	\$9,000	\$9,000	0.0%	0.0%
Fees and Service Charges	\$738,185	\$768,450	\$645,507	\$732,995	13.6%	(4.6%)
Other Local Revenues	\$120,758	\$8,000	\$16,230	\$0	(100.0%)	(100.0%)
Trnsfrs & Capital Contrib.	\$50,000	\$2,414,556	\$2,414,556	\$150,000	(93.8%)	(93.8%)
Use of Prior Year Sources	\$482,091	\$1,575,967	\$1,680,476	\$390,862	(76.7%)	(75.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)

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

Strategic Priority: Customer-Focused Government, Strategic Objective #1 - Improve customer satisfaction with City services

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 continue at a lower level.
- 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 ties and rails, and improve the rail line surface.
- Reduces funding for capital projects to insure positive cash flow.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Railroad Fund Operations	4.00	4.00	4.00	4.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

Railroad Fund - Summary

Budget Detail by Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Operations:						
Personnel Services	\$215,822	\$320,640	\$318,962	\$309,152	(3.1%)	(3.6%)
Supplies and Materials	\$103,340	\$114,595	\$112,118	\$118,995	6.1%	3.8%
Travel and Training	\$2,630	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragovernmental Charges	\$77,280	\$82,019	\$82,019	\$86,705	5.7%	5.7%
Utilities, Services, & Misc.	\$147,201	\$165,471	\$173,810	\$178,719	2.8%	8.0%
Capital	\$0	\$8,000	\$7,596	\$0	(100.0%)	(100.0%)
Other	\$572,424	\$3,875,248	\$3,861,264	\$485,286	(87.4%)	(87.5%)
Total	\$1,118,697	\$4,569,973	\$4,559,769	\$1,182,857	(74.1%)	(74.1%)
Capital Projects:						
Personnel Services	\$4,901	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$1,289	\$27,600	\$27,600	\$10,000	(63.8%)	(63.8%)
Capital	\$276,720	\$178,400	\$178,400	\$90,000	(49.6%)	(49.6%)
Other	\$0	\$0	\$0	\$0		
Total	\$282,910	\$206,000	\$206,000	\$100,000	(51.5%)	(51.5%)
Department Totals						
Personnel Services	\$220,723	\$320,640	\$318,962	\$309,152	(3.1%)	(3.6%)
Supplies and Materials	\$103,340	\$114,595	\$112,118	\$118,995	6.1%	3.8%
Travel and Training	\$2,630	\$4,000	\$4,000	\$4,000	0.0%	0.0%
Intragovernmental Charges	\$77,280	\$82,019	\$82,019	\$86,705	5.7%	5.7%
Utilities, Services, & Misc.	\$148,490	\$193,071	\$201,410	\$188,719	(6.3%)	(2.3%)
Capital	\$276,720	\$186,400	\$185,996	\$90,000	(51.6%)	(51.7%)
Other	\$572,424	\$3,875,248	\$3,861,264	\$485,286	(87.4%)	(87.5%)
Total	\$1,401,607	\$4,775,973	\$4,765,769	\$1,282,857	(73.1%)	(73.1%)

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
2628 - Railroad Operations Supv.	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
2626 - Railroad Operator	2.00	1.00	1.00	1.00	
2620 - Railroad Operations Mgr	0.00	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	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

- Funding for capital maintenance, rail replacements, surfacing program and annual tie program
- Treat Timber Bridges

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 and rails, and improve the rail line surface.

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Railroad							
1 Annual Capital Maintenance - ER0045 [ID: 626]							
Ent Rev		\$20,000	\$35,000	\$85,000			
Total		\$20,000	\$35,000	\$85,000			
2 Annual Rail Replacement Program - ER0014 [ID: 627]							
Ent Rev	\$25,000	\$25,000	\$25,000	\$110,000			
Total	\$25,000	\$25,000	\$25,000	\$110,000			
3 Annual Surfacing Program - ER0013 [ID: 629]							
Ent Rev	\$25,000	\$10,000	\$15,000	\$110,000			
Total	\$25,000	\$10,000	\$15,000	\$110,000			
4 Annual Tie Program - ER0012 [ID: 630]							
Ent Rev	\$130,000	\$15,000	\$25,000	\$330,000			
Total	\$130,000	\$15,000	\$25,000	\$330,000			
5 Treat Timber Bridges - ER0067 [ID: 1276]							
Ent Rev		\$30,000				2014	2014
Total		\$30,000					
6 Heuchan Siding - ER0026 [ID: 625]							
Ent Rev				\$200,000		2017	2017
Total				\$200,000			

Railroad Funding Source Summary					
Ent Rev	\$180,000	\$100,000	\$100,000	\$835,000	
New Funding	\$180,000	\$100,000	\$100,000	\$835,000	\$0
Total	\$180,000	\$100,000	\$100,000	\$835,000	\$0

Railroad Current Capital Projects			
1	Bridge 674 - ER0066 [ID: 1275]		2012 2014
2	Replace College Avenue Signals [ID: 1689]		2013 2013
3	RR Bridge - ER0063 [ID: 1278]		2009 2010

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 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.	

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						
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Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Railroad Impact of Capital Projects							
Railroad							
Heuchan Siding - ER0026 [ID: 625]							
Proposed siding for storing and improved switching of rail cars containing coal or possible other fuels to the Municipal Power Plant.							
RR Bridge - ER0063 [ID: 1278]							
New bridge placed into service in Fall 2010.							
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.							

Railroad Fund

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
* 2012	\$139,404	\$42,687	\$182,091
2013	\$63,246	\$28,137	\$91,383
2014	\$65,671	\$25,712	\$91,383
2015	\$68,191	\$23,192	\$91,383
2016	\$70,809	\$20,574	\$91,383
2017	\$73,529	\$17,854	\$91,383
2018	\$76,354	\$15,028	\$91,382
2019	\$79,290	\$12,092	\$91,382
2020	\$82,341	\$9,042	\$91,383
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	\$908,070	\$203,271	\$1,111,341

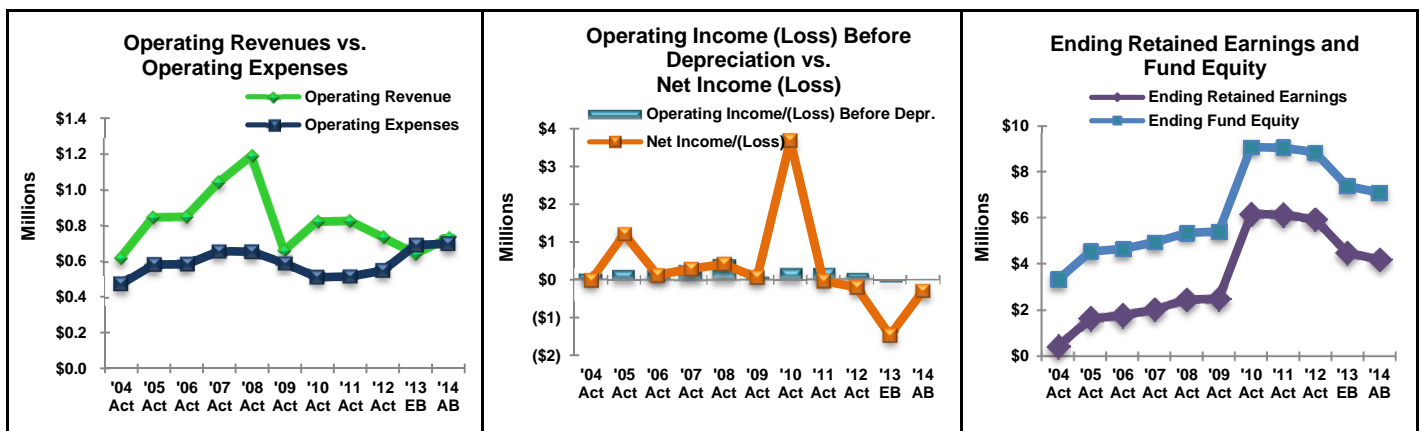
* Includes Loan payments and interest for Transload Facility which was moved to it's own fund in FY 2013.

Net Income Statement Railroad Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Switching Fees	\$536,133	\$555,700	\$515,257	\$537,500
User Charges	\$202,052	\$212,750	\$130,250	\$195,495
Total Operating Revenues	\$738,185	\$768,450	\$645,507	\$732,995
Operating Expenses:				
Personnel Services	\$215,822	\$320,640	\$318,962	\$309,152
Supplies & Materials	\$103,340	\$114,595	\$112,118	\$118,995
Travel & Training	\$2,630	\$4,000	\$4,000	\$4,000
Intragovernmental Charges	\$77,280	\$82,019	\$82,019	\$86,705
Utilities, Services & Other Misc.	\$147,201	\$165,471	\$173,810	\$178,719
Total Operating Expenses	\$546,273	\$686,725	\$690,909	\$697,571
Operating Income (Loss) Before Depreciation	\$191,912	\$81,725	(\$45,402)	\$35,424
Depreciation	(\$539,507)	(\$477,220)	(\$459,276)	(\$459,574)
Operating Income	(\$347,595)	(\$395,495)	(\$504,678)	(\$424,150)
Non-Operating Revenues:				
Investment Revenue	\$10,573	\$9,000	\$9,000	\$9,000
Misc. Non-Operating Revenue	\$120,758	\$8,000	\$16,230	\$0
Total Non-Operating Revenues	\$131,331	\$17,000	\$25,230	\$9,000
Non-Operating Expenses:				
Interest Expense	\$32,917	\$28,138	\$28,138	\$25,712
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$32,917	\$28,138	\$28,138	\$25,712
Operating Transfers:				
Operating Transfers From Other Funds	\$50,000	\$2,414,556	\$2,414,556	\$150,000
Operating Transfers To Other Funds	\$0	(\$3,369,890)	(\$3,373,850)	\$0
	\$50,000	(\$955,334)	(\$959,294)	\$150,000
Net Income (Loss) Before Capital Contributions	(\$199,181)	(\$1,361,967)	(\$1,466,880)	(\$290,862)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	(\$199,181)	(\$1,361,967)	(\$1,466,880)	(\$290,862) ~
Beginning Retained Earnings	\$6,132,910	\$5,933,729	\$5,933,729	\$4,466,849
Ending Retained Earnings	\$5,933,729	\$4,571,762	\$4,466,849	\$4,175,987
Contributed Capital	\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181
Ending Fund Equity	\$8,849,910	\$7,487,943	\$7,383,030	\$7,092,168

~ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$10,573	\$9,000	\$9,000	\$9,000
Fees and Service Charges +	\$738,185	\$768,450	\$645,507	\$732,995
Other Local Revenues ++	\$120,758	\$8,000	\$16,230	\$0
	\$869,516	\$785,450	\$670,737	\$741,995
Other Funding Sources/Transfers^	\$50,000	\$50,000	\$50,000	\$150,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$919,516	\$835,450	\$720,737	\$891,995
Financial Uses				
Operating Expenses	\$546,273	\$686,725	\$690,909	\$697,571
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$32,917	\$28,138	\$28,138	\$25,712
Principal Payments	\$139,404	\$63,246	\$63,246	\$65,671
Capital Additions	\$0	\$8,000	\$7,596	\$0
Enterprise Revenues used for Capital Projects	\$285,000	\$200,000	\$200,000	\$100,000
Total Expenditures Uses	\$1,003,594	\$986,109	\$989,889	\$888,954
Increase/(Decrease) to Cash	(\$84,078)	(\$150,659)	(\$269,152)	\$3,041
Beginning Cash and Other Resources		\$338,198	\$338,198	\$69,046
Projected Ending Cash and Other Resources	\$338,198 #	\$187,539	\$69,046	\$72,087
20% of Total Expenditures	\$200,719	\$197,222	\$197,978	\$177,791
Cash Above/(Below) 20% guideline	\$137,479	(\$9,683)	(\$128,932)	(\$105,704)

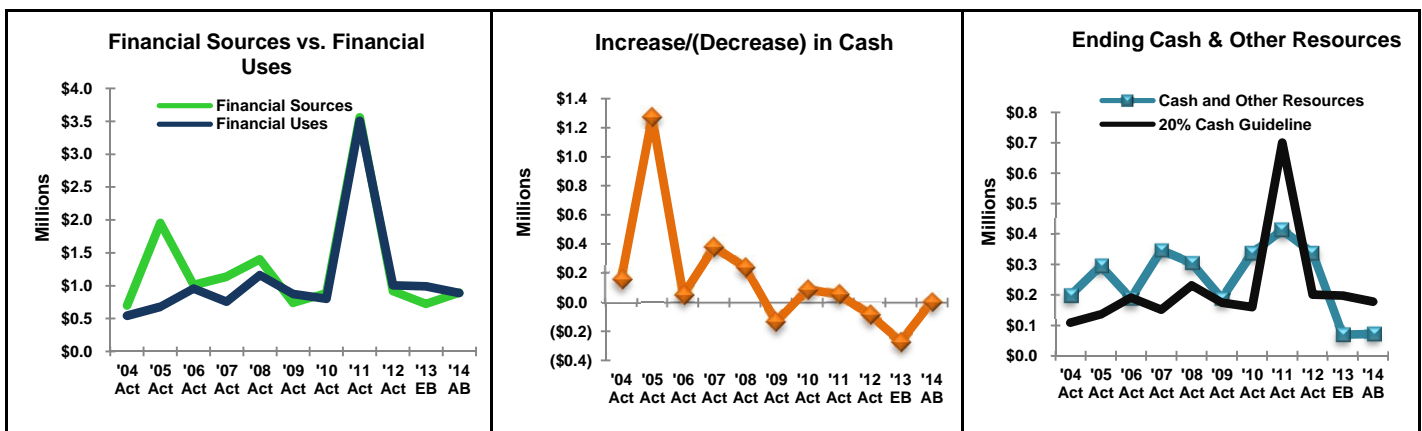
Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

+ 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.

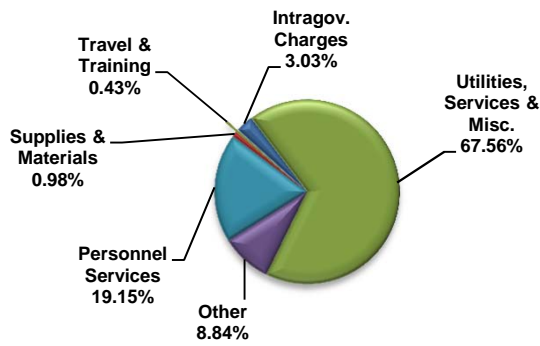


Transload Facility

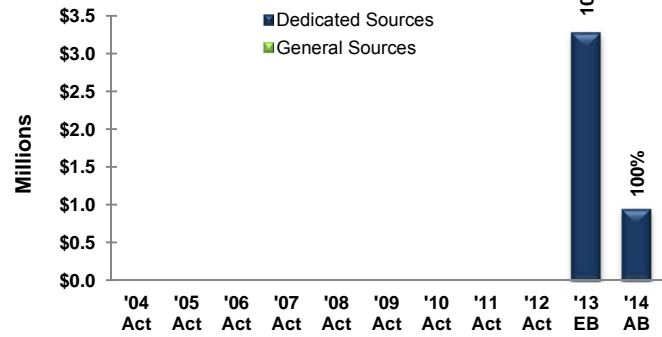
(Enterprise Fund)

Transload Facility

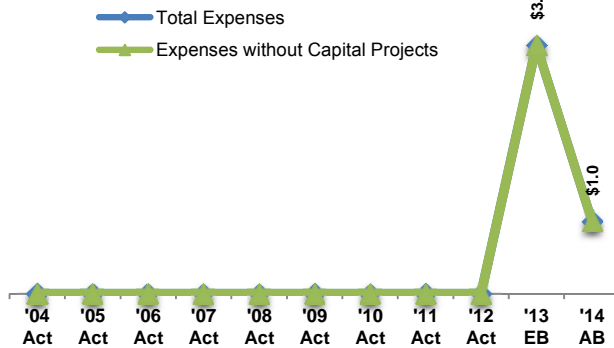
FY 2014 Total Expenditures By Category



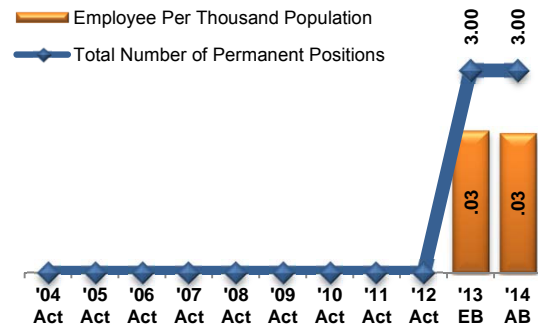
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$180,583	\$175,869	\$182,520	3.8%	1.1%
Supplies & Materials	\$0	\$5,500	\$6,370	\$9,372	47.1%	70.4%
Travel & Training	\$0	\$4,100	\$4,100	\$4,100	0.0%	0.0%
Intragov. Charges	\$0	\$432	\$432	\$28,911	6592.4%	6592.4%
Utilities, Services & Misc.	\$0	\$646,430	\$644,833	\$643,728	(0.2%)	(0.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$2,441,379	\$2,445,856	\$84,262	(96.6%)	(96.5%)
Total	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$3,278,424 is (\$2,325,531) or -70.9%.

Operating Expenses	\$0	\$837,045	\$831,604	\$868,631	4.5%	3.8%
Non-Operating Expenses	\$0	\$2,429,556	\$2,434,033	\$72,834	(97.0%)	(97.0%)
Debt Service	\$0	\$11,823	\$11,823	\$11,428	(3.3%)	(3.3%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$0	\$0	\$0	\$0		
Fees and Service Charges	\$0	\$802,000	\$780,500	\$802,000	2.8%	0.0%
Other Local Revenues	\$0	\$0	\$56,825	\$2,425	(95.7%)	
Transfers and Capital Contrib.	\$0	\$3,544,890	\$3,548,850	\$175,000	(95.1%)	(95.1%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	(\$1,068,466)	(\$1,108,715)	(\$26,532)	(97.6%)	(97.5%)
Dedicated Sources	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$0	\$3,278,424	\$3,277,460	\$952,893	(70.9%)	(70.9%)

Transload Facility - Summary

Fund 504

Description

This fund is responsible for the operation and maintenance of the Transload Facility

Department Objectives

Strategic Priority: Customer-Focused Government, Strategic Objective #1 - Improve customer satisfaction with City services

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

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. In FY 2013 budget it was established as a separate fund.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
2616 - Transload Operations Suprv.	0.00	1.00	1.00	1.00	
2298 - Equipment Operator III-IBEW	0.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst	0.00	1.00	1.00	1.00	
Total Personnel	0.00	3.00	3.00	3.00	
Permanent Full-Time	0.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	3.00	3.00	3.00	

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Transload Facility

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

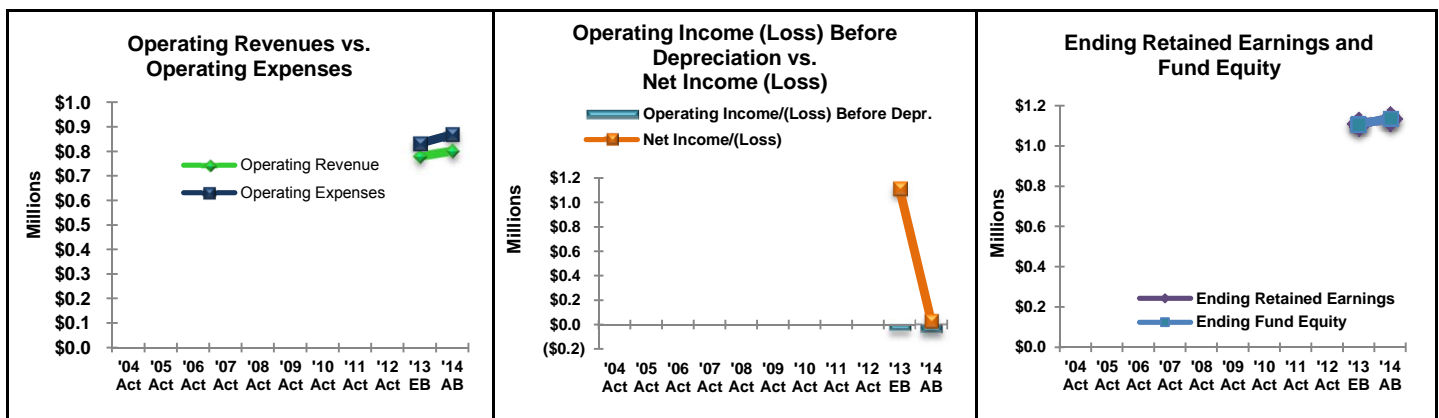
Year	Principal Requirements	Interest Requirements	Total Requirements
2013	\$78,886	\$11,823	\$90,709
2014	\$79,280	\$11,428	\$90,708
2015	\$79,676	\$11,032	\$90,708
2016	\$54,601	\$74,435	\$129,036
2017	\$56,512	\$72,524	\$129,036
2018	\$58,490	\$70,546	\$129,036
2019	\$60,537	\$68,499	\$129,036
2020	\$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
	<u>\$2,364,554</u>	<u>\$1,133,477</u>	<u>\$3,498,031</u>

* 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Handling Fees	\$0	\$152,000	\$146,500	\$152,000
Warehousing		\$130,000	\$128,000	\$130,000
Services	\$0	\$520,000	\$506,000	\$520,000
Total Operating Revenues	\$0	\$802,000	\$780,500	\$802,000
Operating Expenses:				
Personnel Services	\$0	\$180,583	\$175,869	\$182,520
Supplies & Materials	\$0	\$5,500	\$6,370	\$9,372
Travel & Training	\$0	\$4,100	\$4,100	\$4,100
Intragovernmental Charges	\$0	\$432	\$432	\$28,911
Utilities, Services & Other Misc.	\$0	\$646,430	\$644,833	\$643,728
Total Operating Expenses	\$0	\$837,045	\$831,604	\$868,631
Operating Income (Loss) Before Depreciation	\$0	(\$35,045)	(\$51,104)	(\$66,631)
Depreciation	\$0	(\$65,000)	(\$69,477)	(\$69,476)
Operating Income	\$0	(\$100,045)	(\$120,581)	(\$136,107)
Non-Operating Revenues:				
Investment Revenue	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$0	\$0	\$56,825	\$2,425
Total Non-Operating Revenues	\$0	\$0	\$56,825	\$2,425
Non-Operating Expenses:				
Interest Expense	\$0	\$11,823	\$11,823	\$11,428
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$11,823	\$11,823	\$11,428
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$3,544,890	\$3,548,850	\$175,000
Operating Transfers To Other Funds	\$0	(\$2,364,556)	(\$2,364,556)	(\$3,358)
	\$0	\$1,180,334	\$1,184,294	\$171,642
Net Income (Loss) Before Capital Contributions	\$0	\$1,068,466	\$1,108,715	\$26,532
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earning	\$0	\$1,068,466	\$1,108,715	\$26,532
Beginning Retained Earnings	\$0	\$0	\$0	\$1,108,715
Ending Retained Earnings	\$0	\$1,068,466	\$1,108,715	\$1,135,247
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$0	\$1,068,466	\$1,108,715	\$1,135,247

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transload Facility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$0	\$0	\$0	\$0
Fees and Service Charges +	\$0	\$802,000	\$780,500	\$802,000
Other Local Revenues ++	\$0	\$0	\$56,825	\$2,425
	\$0	\$802,000	\$837,325	\$804,425
Other Funding Sources/Transfers^	\$0	\$175,000	\$175,000	\$175,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$0	\$977,000	\$1,012,325	\$979,425
Financial Uses				
Operating Expenses	\$0	\$837,045	\$831,604	\$868,631
Operating Transfers to Other Funds *	\$0	\$2,364,556	\$2,364,556	\$3,358
Interest Expense and Non-Oper. Cash Pmts	\$0	\$11,823	\$11,823	\$11,428
Principal Payments	\$0	\$78,886	\$78,886	\$79,280
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditures Uses	\$0	\$3,292,310	\$3,286,869	\$962,697
Increase/(Decrease) to Cash	\$0	(\$2,315,310)	(\$2,274,544)	\$16,728
Beginning Cash and Other Resources				\$13,846
Projected Ending Cash and Other Resources	\$0 #	\$13,846	\$13,846	\$30,574
20% of Total Expenditures	\$0	\$658,462	\$657,374	\$192,539
Cash Above/(Below) 20% guideline	\$0	(\$644,616)	(\$643,528)	(\$161,965)

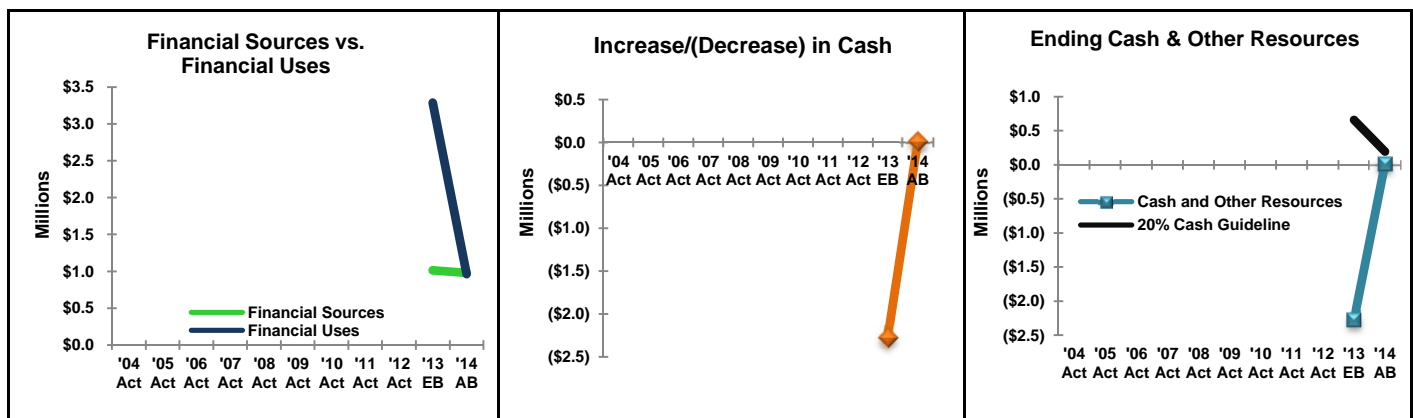
Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

+ 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.

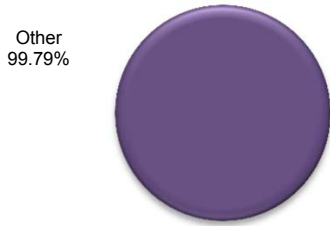


Capital Quarter Cent Sales Tax Fund

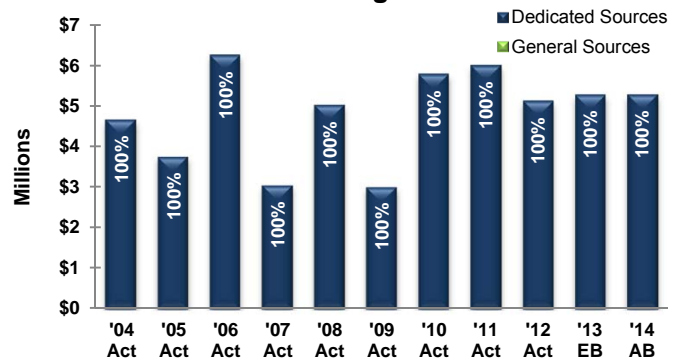
(Special Revenue Fund)

Capital Quarter Cent Sales Tax Fund

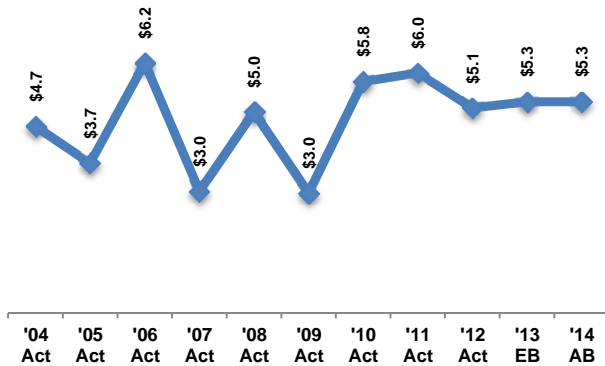
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$11,051		
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,124,238	\$5,276,875	\$5,276,875	\$5,267,250	(0.2%)	(0.2%)
Total	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$5,276,875 is \$1,426 or 0.0%.

Operating Expenses	\$0	\$0	\$0	\$11,051		
Non-Operating Expenses	\$5,124,238	\$5,276,875	\$5,276,875	\$5,267,250	(0.2%)	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$5,196,536	\$5,300,392	\$5,352,432	\$5,459,481	2.0%	3.0%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$20,647	\$39,000	\$14,673	\$14,673	0.0%	(62.4%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$92,945)	(\$62,517)	(\$90,230)	(\$195,853)	117.1%	213.3%
Dedicated Sources	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301	0.0%	0.0%

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 and major maintenance)
- Annual City/County/State Projects
- Annual Downtown sidewalk improvements

Public Safety:

- Rpl. Foam Truck
- Rpl. 2002 Pumper

Resources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Capital 1/4 Cent Sales Tax Receipts	\$5,196,536	\$5,300,392	\$5,352,432	\$5,459,481
Investment Revenue	\$20,647	\$39,000	\$14,673	\$14,673
Total Resources	\$5,217,183	\$5,339,392	\$5,367,105	\$5,474,154

EXPENDITURES

Capital Projects - General Government	\$2,194,863	\$2,357,500	\$2,357,500	\$2,358,500
Debt Services - 2006 S.O. Bonds	\$2,929,375	\$2,919,375	\$2,919,375	\$2,908,750
General & Administrative Fees	\$0	\$0	\$0	\$11,051
Total Expenditures	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301

Revenues Over Expenditures	\$92,945	\$62,517	\$90,230	\$195,853
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FORECASTED SOURCES AND USES (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016*	Projected FY 2017	Projected FY 2018
Sales Tax	\$5,459,481	\$5,568,671	\$1,420,011	\$0	\$0
Investment Income	\$14,673	\$14,673	\$14,673	\$0	\$0
Total Financial Sources	\$5,474,154	\$5,583,344	\$1,434,684	\$0	\$0
Transfers for Debt:					
2006B S.O. Bonds	(\$2,908,750)	(\$2,892,375)	(\$2,875,125)	\$0	\$0
Transfers for Capital Projects:					
Streets & Sidewalk Projects	(\$1,112,500)	(\$3,045,007)	(\$50,000)	\$0	\$0
Public Safety Projects	(\$1,246,000)	\$0	\$0	\$0	\$0
Total Transfers for Cap. Proj.	(\$2,358,500)	(\$3,045,007)	(\$50,000)	\$0	\$0
General & Administrative Fees	(\$11,051)	(\$11,051)	(\$11,051)		
Total Financial Uses	(\$5,278,301)	(\$5,948,433)	(\$2,936,176)	\$0	\$0
Sources Over/(Under) Uses	\$195,853	(\$365,089)	(\$1,501,492)	\$0	\$0
Beg. Cash and Other Resources	\$1,755,214	\$1,951,067	\$1,585,978	\$84,486	\$84,486
Ending Cash & Other Resources	\$1,951,067	\$1,585,978	\$84,486	\$84,486	\$84,486

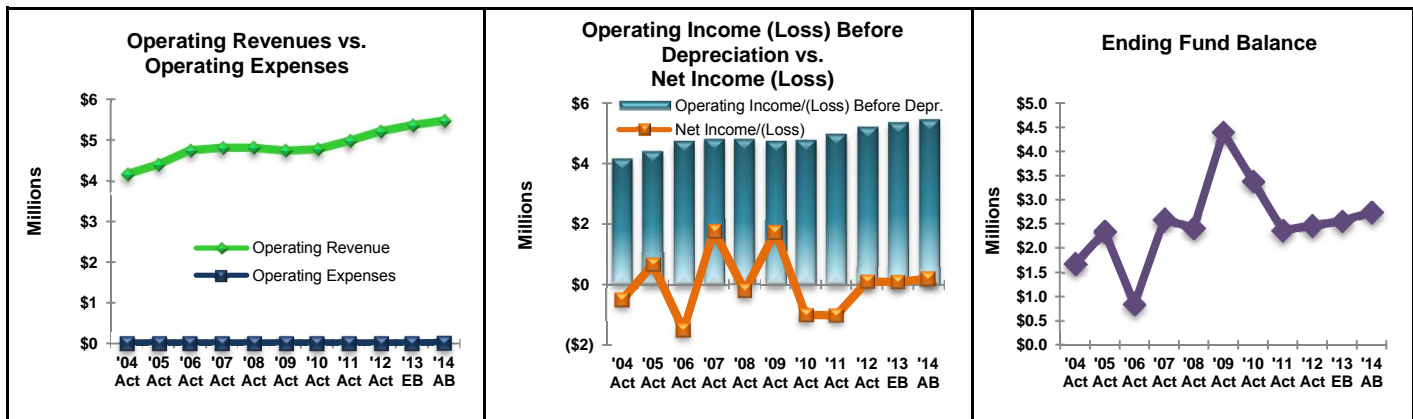
* Reflects 3 months of revenue in FY 2016 as the current Capital Improvement Sales Tax expires.

Net Income Statement

Capital Quarter Cent Sales Tax Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Sales Taxes	\$5,196,536	\$5,300,392	\$5,352,432	\$5,459,481
Investment Revenue	\$20,647	\$39,000	\$14,673	\$14,673
Total Revenues	\$5,217,183	\$5,339,392	\$5,367,105	\$5,474,154
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$11,051
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$11,051
Excess (Deficiency) of Revenues Over Expenditures	\$5,217,183	\$5,339,392	\$5,367,105	\$5,463,103
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,124,238)	(\$5,276,875)	(\$5,276,875)	(\$5,267,250)
Total Otr. Financing Sources (Uses)	(\$5,124,238)	(\$5,276,875)	(\$5,276,875)	(\$5,267,250)
Excess (Deficiency) of Revenues Over Expenditures	\$92,945	\$62,517	\$90,230	\$195,853
Fund Balance, Beg. of Year	\$2,372,144	\$2,465,089	\$2,465,089	\$2,555,319
Fund Balance End of Year	\$2,465,089	\$2,527,606	\$2,555,319	\$2,751,172
Percent Change in Fund Equity	3.92%		3.66%	7.66%

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Capital Quarter Cent Sales Tax Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$5,196,536	\$5,300,392	\$5,352,432	\$5,459,481
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$20,647	\$39,000	\$14,673	\$14,673
Fees and Service Charges +				
Other Local Revenues ++				
	\$5,217,183	\$5,339,392	\$5,367,105	\$5,474,154
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,217,183	\$5,339,392	\$5,367,105	\$5,474,154
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$11,051
Operating Transfers to Other Funds	\$5,124,238	\$5,276,875	\$5,276,875	\$5,267,250
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$5,124,238	\$5,276,875	\$5,276,875	\$5,278,301
Increase/(Decrease) to Cash	\$92,945	\$62,517	\$90,230	\$195,853
Beginning Cash and Other Resources		\$1,664,984	\$1,664,984	\$1,755,214
Projected Ending Cash and Other Resources	\$1,664,984 #	\$1,727,501	\$1,755,214	\$1,951,067
20% of Total Expenditures	\$1,024,848	\$1,055,375	\$1,055,375	\$1,055,660
Cash Above/(Below) 20% requirement	\$640,136	\$672,126	\$699,839	\$895,407

Ending Cash and Other Resources for FY 2012 is equal to Cash and Cash Equivalents

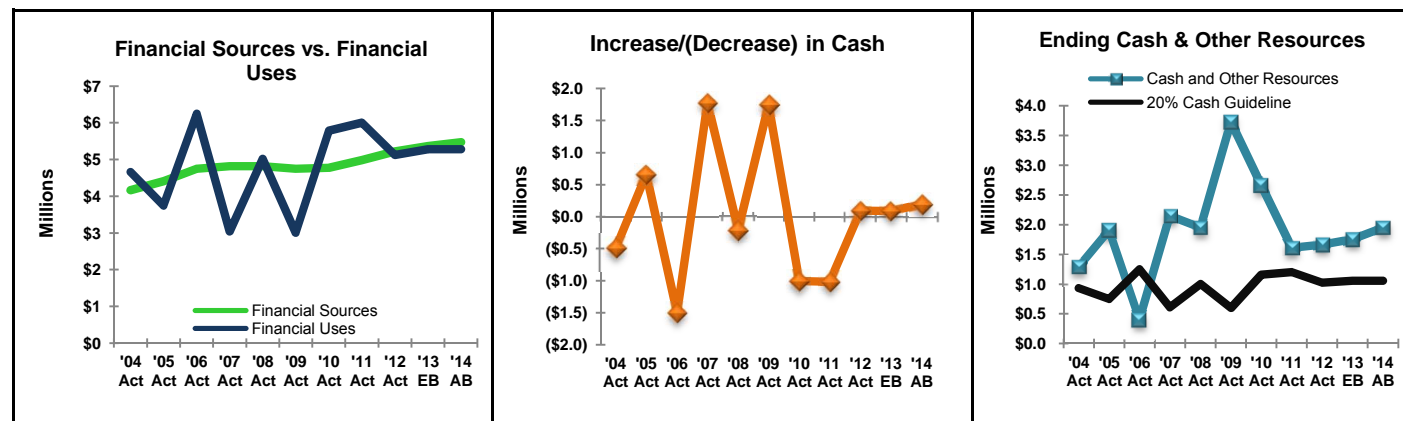
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



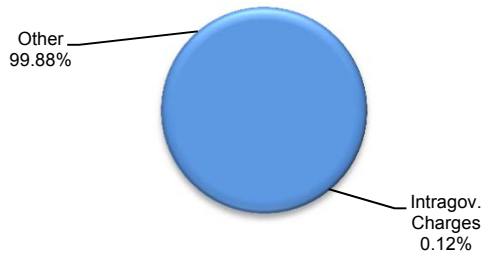
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Transportation Sales Tax Fund

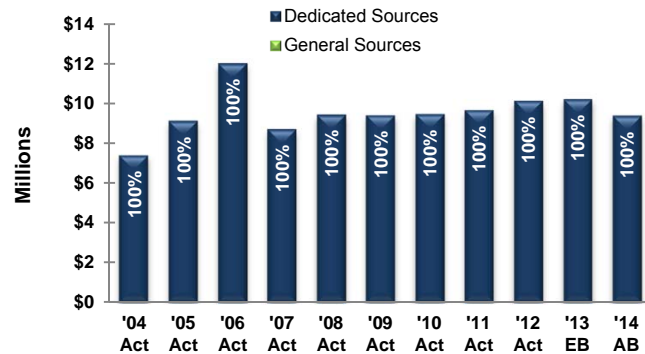
(Special Revenue Fund)

Transportation Sales Tax Fund (Special Revenue Fund)

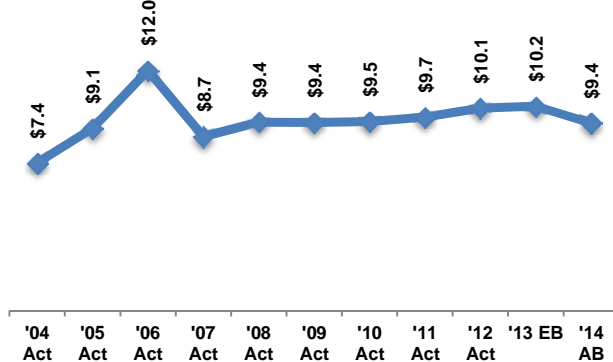
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$10,947		
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$10,143,520	\$10,229,244	\$10,229,244	\$9,374,373	(8.4%)	(8.4%)
Total	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$10,102,266 is (\$716,946) or -7.1%.

Operating Expenses	\$0	\$0	\$0	\$10,947		
Non-Operating Expenses	\$10,143,520	\$10,229,244	\$10,229,244	\$9,374,373	(8.4%)	(8.4%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)

Funding Sources (Where the Money Comes From)

Sales Taxes (Transportation Sales Tax)	\$10,393,186	\$10,600,852	\$10,704,982	\$10,919,082	2.0%	3.0%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$9,084	\$20,000	\$18,468	\$18,468	0.0%	(7.7%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$125,215	\$126,978	\$126,978	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$383,965)	(\$518,586)	(\$621,184)	(\$1,552,230)	149.9%	199.3%
Dedicated Sources	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320	(8.3%)	(8.3%)

Transportation Sales Tax Fund

Fund 221

Description

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Resources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Transportation Sales Taxes Receipts	\$10,393,186	\$10,600,852	\$10,704,982	\$10,919,082
Transfers to Close out projects	\$125,215	\$0	\$0	\$0
Investment Revenue	\$9,084	\$20,000	\$18,468	\$18,468
Total Resources	\$10,527,485	\$10,620,852	\$10,723,450	\$10,937,550

Expenditures

Street and Sidewalk Related	\$5,527,430	\$5,727,430	\$5,727,430	\$5,827,430
Streets and Sidewalks Capital Projects	\$20,633	\$20,633	\$20,633	\$20,633
Bus/Transit Subsidy	\$1,464,184	\$1,866,813	\$1,866,813	\$1,980,913
Bus/Transit CIP	\$27,000	\$665,758	\$665,758	\$0
Airport Subsidy	\$1,192,230	\$1,466,075	\$1,466,075	\$1,495,397
Airport CIP	\$1,912,043	\$482,535	\$482,535	\$50,000
G&A Charges	\$0	\$0	\$0	\$10,947
Total Expenditures	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320
Revenues Over Expenditures	\$383,965	\$391,608	\$494,206	\$1,552,230

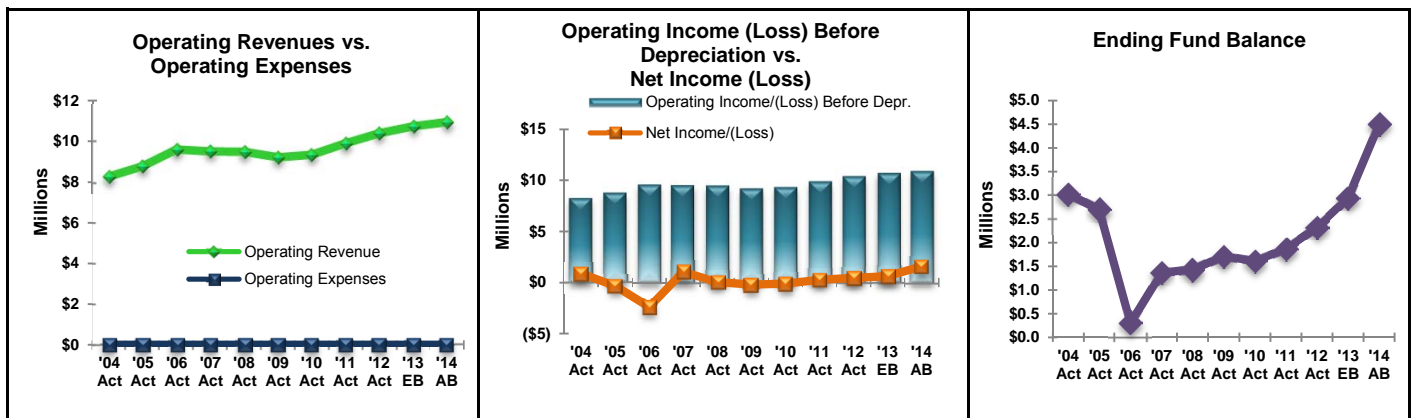
Forecasts Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Sales Tax	\$10,919,082	\$11,137,464	\$11,360,213	\$11,587,417	\$11,819,165
Investment Income	\$18,468	\$18,468	\$18,468	\$18,468	\$18,468
Total Financial Sources	\$10,937,550	\$11,155,932	\$11,378,681	\$11,605,885	\$11,837,633
Financial Uses:					
Transfer to Gen. Fd (S&S Related)	(\$5,827,430)	(\$6,177,430)	(\$6,177,430)	(\$6,650,979)	(\$7,133,999)
CIP: Annual Pedestrian Bike and Traffic Safety (ID 15)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)	(\$20,633)
Total Streets & Sidewalk Related	(\$5,848,063)	(\$6,198,063)	(\$6,198,063)	(\$6,671,612)	(\$7,154,632)
Operating Subsidy (Transit)	(\$1,980,913)	(\$2,020,531)	(\$2,060,942)	(\$2,102,161)	(\$2,144,204)
Transfer to Transit (CIP Projects)	\$0	(\$343,314)	(\$468,138)	(\$201,600)	(\$576,000)
Total Transit Related	(\$1,980,913)	(\$2,363,845)	(\$2,529,080)	(\$2,303,761)	(\$2,720,204)
Operating Subsidy (Airport)	(\$1,495,397)	(\$1,525,305)	(\$1,555,811)	(\$1,586,927)	(\$1,618,666)
Transfer to Airport (Capital Projects)	(\$50,000)	(\$526,484)	(\$1,813,074)	(\$360,451)	(\$685,868)
Total Airport Related	(\$1,545,397)	(\$2,051,789)	(\$3,368,885)	(\$1,947,378)	(\$2,304,534)
General and Administrative Charges	(\$10,947)	(\$10,947)	(\$10,947)	(\$10,947)	(\$10,947)
Total Financial Uses	(\$9,385,320)	(\$10,624,644)	(\$12,106,975)	(\$10,933,698)	(\$12,190,317)
Sources Over/(Under) Uses	\$1,552,230	\$531,288	(\$728,294)	\$672,187	(\$352,684)
Beg. Cash & Other Resources	\$1,357,001	\$2,909,231	\$3,440,519	\$2,712,225	\$3,384,412
End. Cash & Other Resources	\$2,909,231	\$3,440,519	\$2,712,225	\$3,384,412	\$3,031,728

Net Income Statement Transportation Sales Tax Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Sales Taxes	\$10,393,186	\$10,600,852	\$10,704,982	\$10,919,082
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$9,084	\$20,000	\$18,468	\$18,468
Total Revenues	\$10,402,270	\$10,620,852	\$10,723,450	\$10,937,550
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$10,947
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$10,947
Excess (Deficiency) of Revenues Over Expenditures	\$10,402,270	\$10,620,852	\$10,723,450	\$10,926,603
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$201,184	\$126,978	\$126,978	\$0
Operating Transfers To Other Funds	(\$10,143,520)	(\$10,229,244)	(\$10,229,244)	(\$9,374,373)
Total Otr. Financing Sources (Uses)	(\$9,942,336)	(\$10,102,266)	(\$10,102,266)	(\$9,374,373)
Excess (Deficiency) Of Revenues Over Expenditures	\$459,934	\$518,586	\$621,184	\$1,552,230
Fund Balance, Beg. of Year	\$1,871,195	\$2,331,129	\$2,331,129	\$2,952,313
Fund Balance End of Year	\$2,331,129	\$2,849,715	\$2,952,313	\$4,504,543
Percent Change in Fund Equity	24.58%		26.65%	52.58%

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transportation Sales Tax Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes	\$10,393,186	\$10,600,852	\$10,704,982	\$10,919,082
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$9,084	\$20,000	\$18,468	\$18,468
Fees and Service Charges +				
Other Local Revenues ++				
	\$10,402,270	\$10,620,852	\$10,723,450	\$10,937,550
Other Funding Sources/Transfers^	\$125,215	\$126,978	\$126,978	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$10,527,485	\$10,747,830	\$10,850,428	\$10,937,550
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$10,947
Operating Transfers to Other Funds	\$10,143,520	\$10,229,244	\$10,229,244	\$9,374,373
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$10,143,520	\$10,229,244	\$10,229,244	\$9,385,320
Increase/(Decrease) to Cash	\$383,965	\$518,586	\$621,184	\$1,552,230
Beginning Cash and Other Resources		\$735,817	\$735,817	\$1,357,001
Projected Ending Cash and Other Resources	\$735.817 #	\$1,254,403	\$1,357,001	\$2,909,231
20% of Total Expenditures	\$2,028,704	\$2,045,849	\$2,045,849	\$1,877,064
Cash Above/(Below) 20% Guideline	(\$1,292,887)	(\$791,446)	(\$688,848)	\$1,032,167

Ending Cash and Other Resources for FY 2012 is equal to Cash and Cash Equivalents

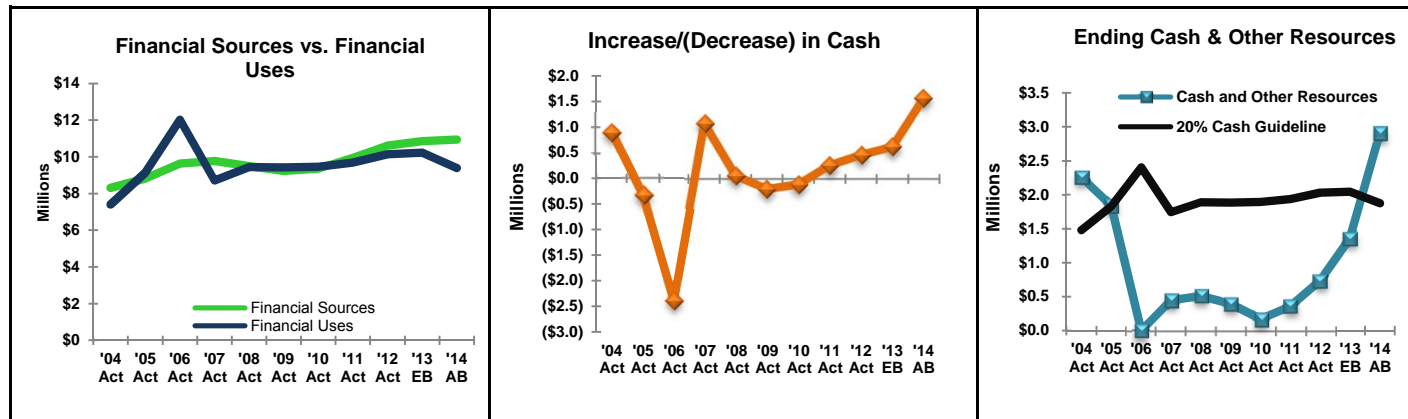
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



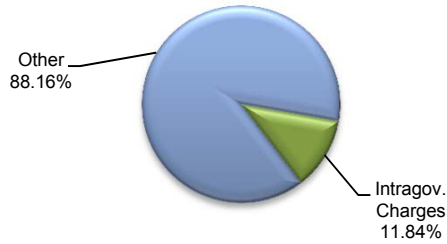
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Public Improvement Fund

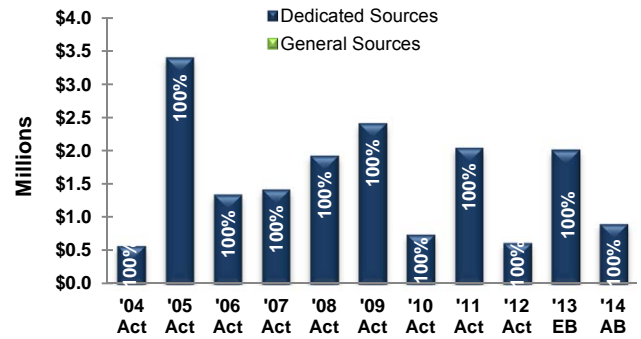
(Special Revenue Fund)

Public Improvement Fund

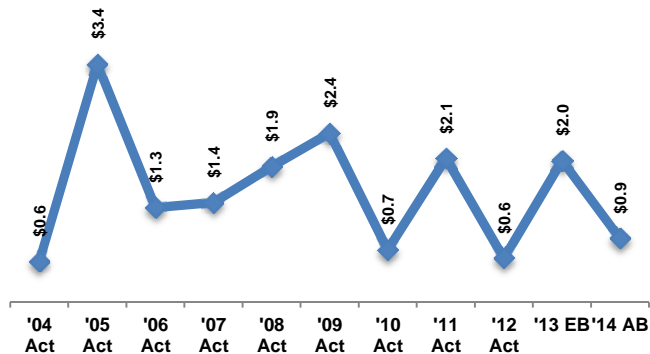
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$96,979	\$32,728	\$32,728	\$107,240	227.7%	227.7%
Utilities, Services & Misc.	(\$3)	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$526,415	\$1,984,698	\$1,984,698	\$798,632	(59.8%)	(59.8%)
Total	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$2,017,426 is (\$1,111,554) or -55.1%.

Operating Expenses	\$96,976	\$32,728	\$32,728	\$107,240	227.7%	227.7%
Non-Operating Expenses	\$526,415	\$1,984,698	\$1,984,698	\$798,632	(59.8%)	(59.8%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)

Funding Sources (Where the Money Comes From)

Sales Taxes *	\$890,999	\$910,820	\$917,729	\$936,084	2.0%	2.8%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$27,897	\$26,000	\$28,560	\$26,000	(9.0%)	0.0%
Fees and Service Charges **	\$1,350,027	\$1,000,000	\$1,990,662	\$1,350,000	(32.2%)	35.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$80,606	\$0	\$0		(100.0%)
Less: Current Year Surplus	(\$1,645,532)	\$0	(\$919,525)	(\$1,406,212)	52.9%	
Dedicated Sources	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$623,391	\$2,017,426	\$2,017,426	\$905,872	(55.1%)	(55.1%)

* 4.1% of the 1% General Sales Tax for capital projects

** Development Fees

Public Improvement Fund (Special Revenue Fund)

Fund 222

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 2013 is 4.1%.

Resources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
General Sales Taxes	\$890,999	\$910,820	\$917,729	\$936,084
Development Fees	\$1,350,027	\$1,000,000	\$1,990,662	\$1,350,000
Investment Revenue	\$27,897	\$26,000	\$28,560	\$26,000
Total Resources	\$2,268,923	\$1,936,820	\$2,936,951	\$2,312,084

Expenditures

General and Administrative Fees	\$96,979	\$32,728	\$32,728	\$73,906
GIS Fee	\$0	\$0	\$0	\$33,334
Bad Debt Expense	(\$3)	\$0	\$0	\$0
Eng Transfer & Personnel to support capital program	\$0	\$0	\$0	\$0
Lemone Trust Debt	\$122,048	\$110,955	\$110,955	\$99,265
Capital Projects- Public Safety	\$0	\$10,000	\$10,000	\$150,000
Capital Projects - Streets and Sidewalks	\$129,367	\$1,513,743	\$1,513,743	\$129,367
Capital Projects - Other General Government	\$275,000	\$350,000	\$350,000	\$420,000
Total Expenditures	\$623,391	\$2,017,426	\$2,017,426	\$905,872
Revenues Over Expenditures	\$1,645,532	(\$80,606)	\$919,525	\$1,406,212

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
GF/PI Funding Sources:					
GF/PI (4.1% of the 1% Sales Tax)	\$936,084	\$954,805	\$973,902	\$993,379	\$1,013,247
Interest	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Total Funding Sources	\$962,084	\$980,805	\$999,902	\$1,019,379	\$1,039,247
 Intragovernmental Fees	(\$107,240)	(\$86,495)	(\$88,003)	(\$89,541)	(\$91,109)
Transfer for Lemone Trust	(\$99,265)	(\$86,946)	(\$73,965)	(\$60,286)	(\$60,286)
Capital Projects	(\$699,367)	(\$614,367)	(\$539,367)	(\$539,367)	(\$425,267)
	(\$905,872)	(\$787,808)	(\$701,335)	(\$689,194)	(\$576,662)
 Sources Over/(Under) Uses	\$56,212	\$192,997	\$298,567	\$330,185	\$462,585
Beg. GF/PI Cash & Other Resources	\$1,055,114	\$1,111,326	\$1,304,323	\$1,602,890	\$1,933,075
Projected Ending GF/PI Cash and Other Resources	\$1,111,326	\$1,304,323	\$1,602,890	\$1,933,075	\$2,395,660
 Development Fees:					
Development Fees *	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
 Uses:					
Capital Projects:	\$0	\$0	\$0	\$0	\$0
 Sources Over/(Under) Uses	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Beg. Dev. Fee Cash & Other Resources	\$2,232,527	\$3,582,527	\$4,932,527	\$6,282,527	\$7,632,527
Projected Ending Dev. Fee Cash & Other Resources	\$3,582,527	\$4,932,527	\$6,282,527	\$7,632,527	\$8,982,527

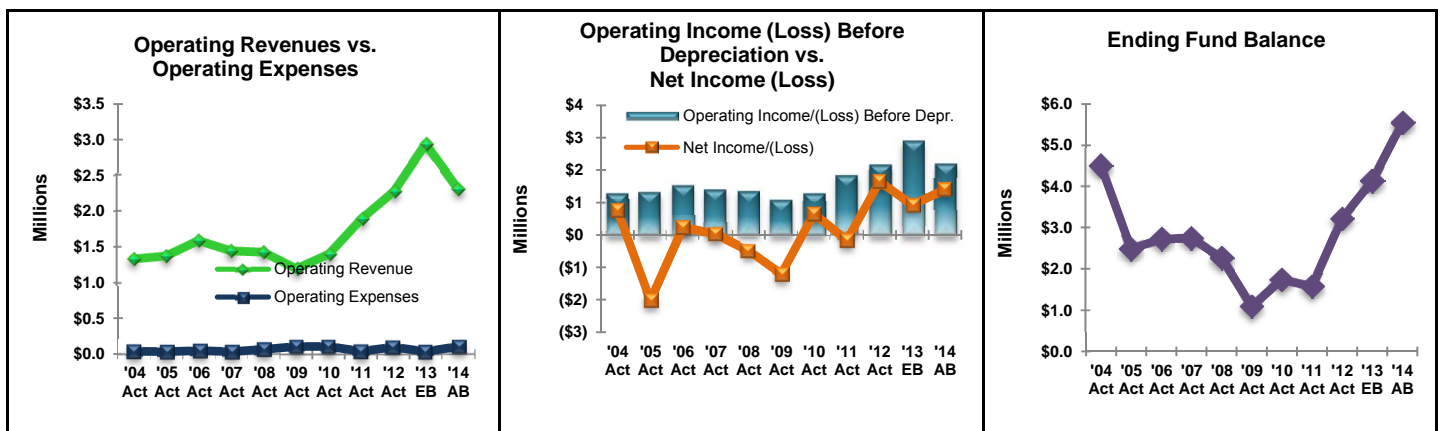
* Development Fees are restricted for use on collector streets.

Net Income Statement Public Improvement Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
Sales Tax	\$890,999	\$910,820	\$917,729	\$936,084
Development Fees	\$1,350,027	\$1,000,000	\$1,990,662	\$1,350,000
Investment Revenue	\$27,897	\$26,000	\$28,560	\$26,000
Total Revenues	\$2,268,923	\$1,936,820	\$2,936,951	\$2,312,084
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$96,979	\$32,728	\$32,728	\$107,240
Utilities, Services & Misc.	(\$3)	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$96,976	\$32,728	\$32,728	\$107,240
Excess (Deficiency) of Revenues Over Expenditures	\$2,171,947	\$1,904,092	\$2,904,223	\$2,204,844
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$526,415)	(\$1,984,698)	(\$1,984,698)	(\$798,632)
Total Otr. Financing Sources (Uses)	(\$526,415)	(\$1,984,698)	(\$1,984,698)	(\$798,632)
Excess (Deficiency) of Revenues Over Expenditures	\$1,645,532	(\$80,606)	\$919,525	\$1,406,212
Fund Balance, Beg. of Year	\$1,577,915	\$3,223,447	\$3,223,447	\$4,142,972
Fund Balance End of Year	\$3,223,447	\$3,142,841	\$4,142,972	\$5,549,184
Percent Change in Fund Equity	104.29%		28.53%	33.94%

^ 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

Financial Sources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Sales Taxes	\$890,999	\$910,820	\$917,729	\$936,084
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$27,897	\$26,000	\$28,560	\$26,000
Fees and Service Charges +	\$1,350,027	\$1,000,000	\$1,990,662	\$1,350,000
Other Local Revenues ++				
	\$2,268,923	\$1,936,820	\$2,936,951	\$2,312,084
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$2,268,923	\$1,936,820	\$2,936,951	\$2,312,084

Financial Uses

Operating Expenses	\$96,976	\$32,728	\$32,728	\$107,240
Operating Transfers to Other Funds	\$526,415	\$1,984,698	\$1,984,698	\$798,632
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Expenditures Uses	\$623,391	\$2,017,426	\$2,017,426	\$905,872

Increase/(Decrease) to Cash

Beginning Cash and Other Resources	\$1,645,532	(\$80,606)	\$919,525	\$1,406,212
Projected Ending Cash and Other Resources	\$3,082,117 #	\$3,001,511	\$4,001,642	\$5,407,854

20% of Total Expenditures \$124,678 \$403,485 \$403,485 \$181,174

Cash Above/(Below) 20% guideline

\$2,957,439 \$2,598,026 \$3,598,157 \$5,226,680

Ending Cash and Other Resources for FY 2012 is equal to Cash and Cash Equivalents and cash restricted for development charges

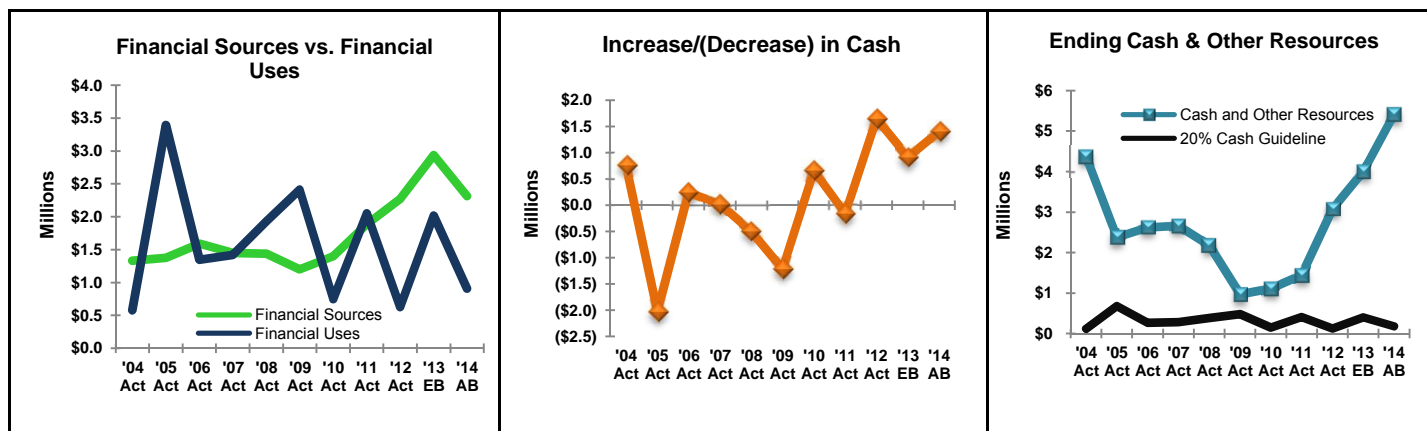
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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.



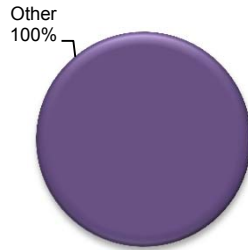
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Stadium TDD Fund

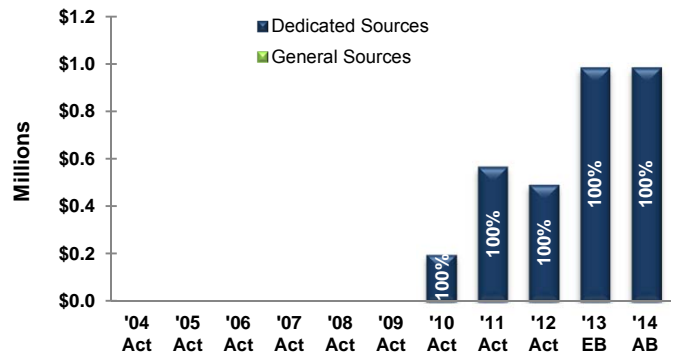
(Special Revenue Fund)

Stadium TDD Fund (Special Revenue Fund)

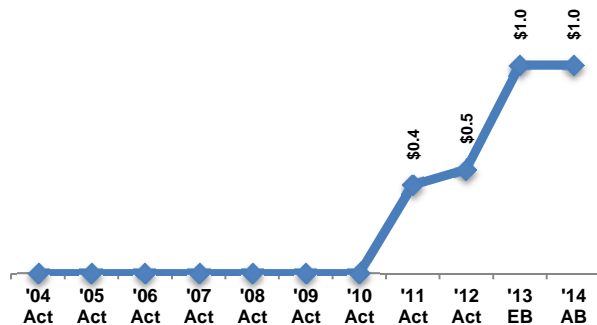
FY 2014 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
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	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$983,476 is \$0 or 0.0%.

Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$1,096,445	\$1,145,216	\$1,033,830	\$1,044,168	1.0%	(8.8%)
Interest Revenue	\$15,338	\$25,000	\$29,444	\$25,000	(15.1%)	0.0%
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	(\$620,044)	(\$186,740)	(\$79,798)	(\$85,692)	7.4%	(54.1%)
Dedicated Sources	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$491,739	\$983,476	\$983,476	\$983,476	0.0%	0.0%

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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
TDD Revenue	\$1,096,445	\$1,145,216	\$1,033,830	\$1,044,168
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Investment Revenue	\$15,338	\$25,000	\$29,444	\$25,000
Total Resources	<u>\$1,111,783</u>	<u>\$1,170,216</u>	<u>\$1,063,274</u>	<u>\$1,069,168</u>

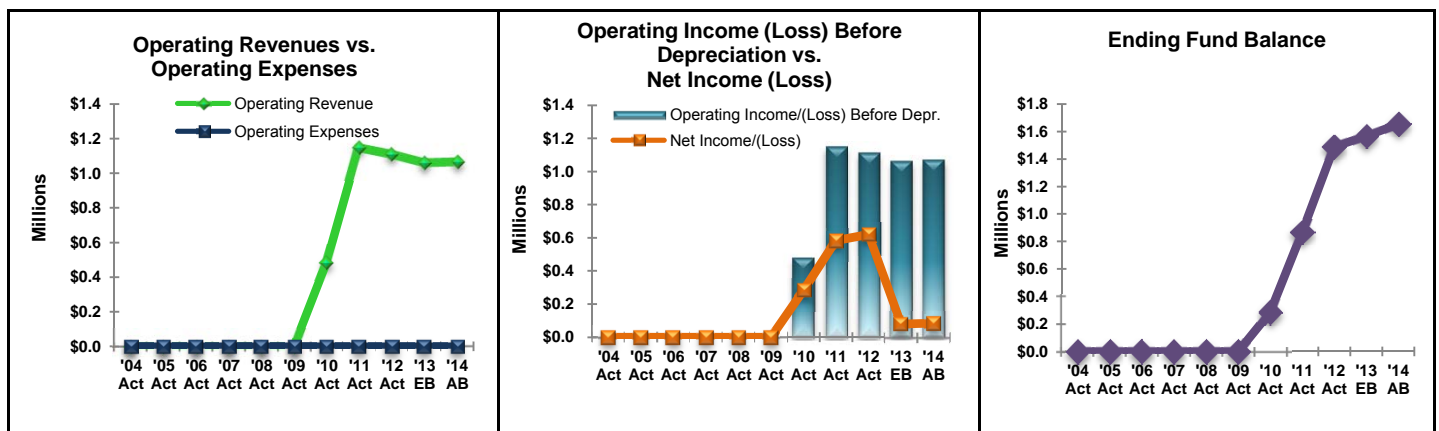
Expenditures

Transfers to Debt Service Fund	\$491,739	\$983,476	\$983,476	\$983,476
Revenues Over Expenditures	<u><u>\$620,044</u></u>	<u><u>\$186,740</u></u>	<u><u>\$79,798</u></u>	<u><u>\$85,692</u></u>

Net Income Statement Stadium TDD Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Revenues:				
TDD Revenue	\$1,096,445	\$1,145,216	\$1,033,830	\$1,044,168
Investment Revenue	\$15,338	\$25,000	\$29,444	\$25,000
Total Revenues	\$1,111,783	\$1,170,216	\$1,063,274	\$1,069,168
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	\$1,111,783	\$1,170,216	\$1,063,274	\$1,069,168
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	(\$491,739)	(\$983,476)	(\$983,476)	(\$983,476)
Total Otr. Financing Sources (Uses)	(\$491,739)	(\$983,476)	(\$983,476)	(\$983,476)
Excess (Deficiency) of Revenues Over Expenditures	\$620,044	\$186,740	\$79,798	\$85,692
Fund Balance, Beg. of Year	\$867,732	\$1,487,776	\$1,487,776	\$1,567,574
Fund Balance End of Year	\$1,487,776	\$1,674,516	\$1,567,574	\$1,653,266
Percent Change in Fund Equity	71.46%		5.36%	5.47%

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Stadium TDD Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$1,096,445	\$1,145,216	\$1,033,830	\$1,044,168
Interest	\$15,338	\$25,000	\$29,444	\$25,000
Fees and Service Charges +				
Other Local Revenues ++				
	<u>\$1,111,783</u>	<u>\$1,170,216</u>	<u>\$1,063,274</u>	<u>\$1,069,168</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u><u>\$1,111,783</u></u>	<u><u>\$1,170,216</u></u>	<u><u>\$1,063,274</u></u>	<u><u>\$1,069,168</u></u>
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$491,739	\$983,476	\$983,476	\$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	<u><u>\$491,739</u></u>	<u><u>\$983,476</u></u>	<u><u>\$983,476</u></u>	<u><u>\$983,476</u></u>
Increase/(Decrease) to Cash	\$620,044	\$186,740	\$79,798	\$85,692
Beginning Cash and Other Resources		\$1,411,173	\$1,411,173	\$1,490,971
Projected Ending Cash and Other Resources	<u><u>\$1,411,173</u></u> #	<u><u>\$1,597,913</u></u>	<u><u>\$1,490,971</u></u>	<u><u>\$1,576,663</u></u>
20% of Total Expenditures	\$98,348	\$196,695	\$196,695	\$196,695
Cash Above/(Below) 20% guideline	\$1,312,825	\$1,401,218	\$1,294,276	\$1,379,968

Ending Cash and Other Resources for FY 2012 is equal to Cash and Cash Equivalents

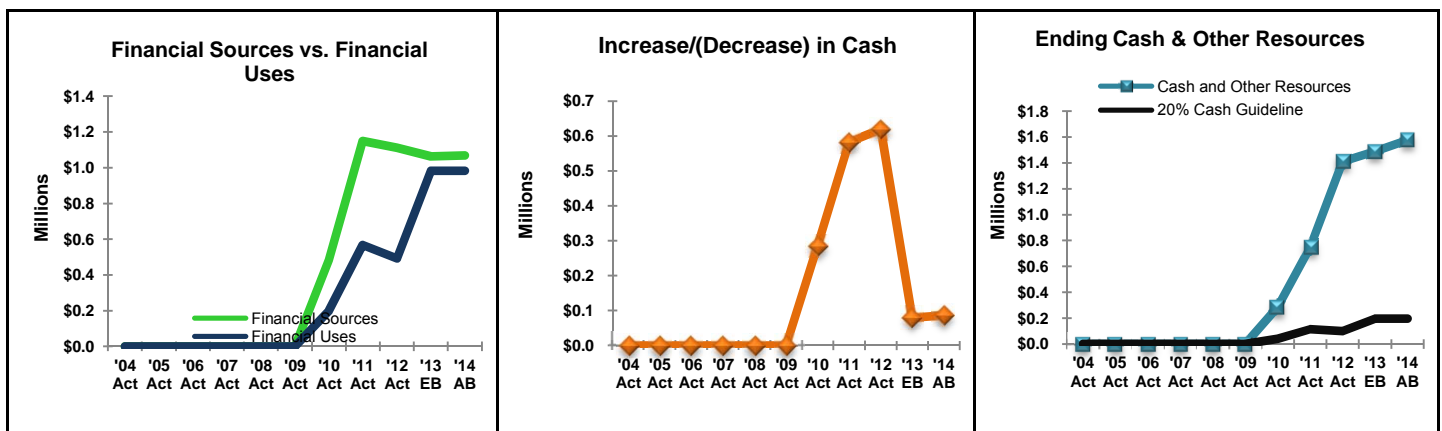
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



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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 269.

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.

Sanitary Sewer Utility Fund

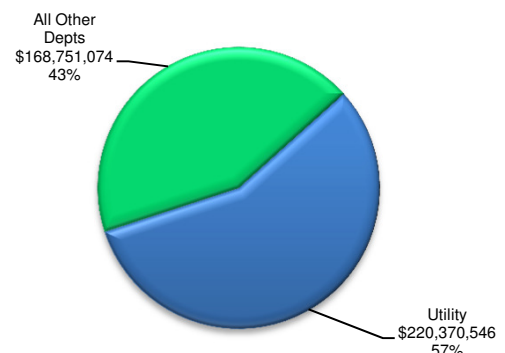
Sanitary Sewer Utility Fund accounts for the provision of sanitary sewer services to the residents of the City and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Utility Fund

Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

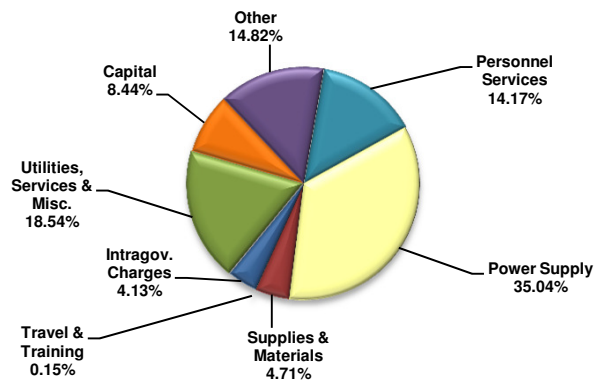
Storm Water Utility Fund

Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

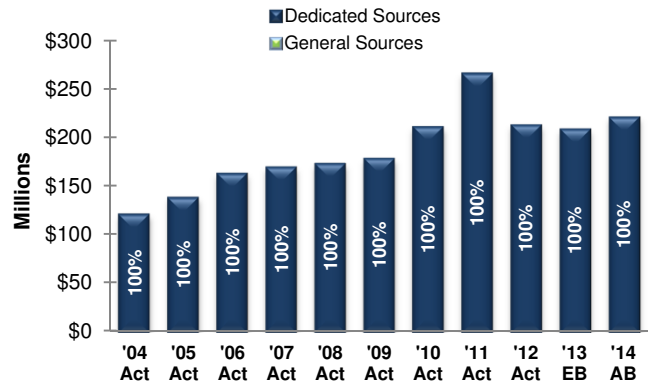


Utility Departments - Summary

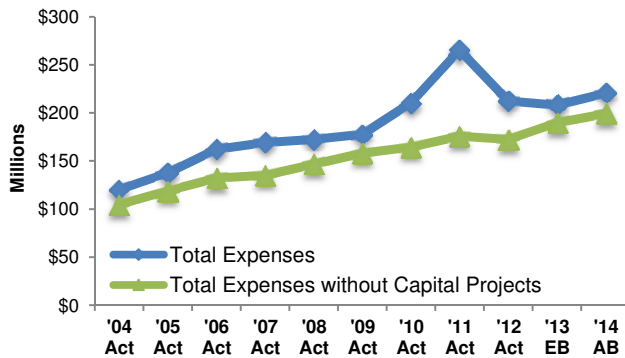
FY 2014 Total Expenditures By Category



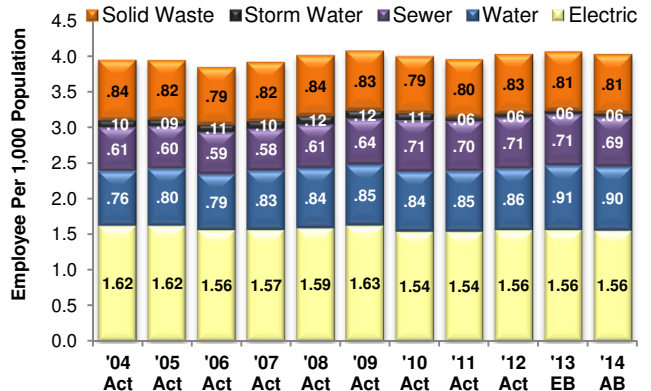
Funding Sources



Expenditures History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$28,809,212	\$31,132,150	\$29,624,801	\$31,216,084	5.4%	0.3%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies & Materials	\$9,366,192	\$10,350,829	\$9,731,819	\$10,380,016	6.7%	0.3%
Travel & Training	\$224,109	\$268,062	\$260,080	\$325,993	25.3%	21.6%
Intragov. Charges	\$7,764,831	\$8,098,121	\$8,098,290	\$9,102,817	12.4%	12.4%
Utilities, Services & Misc.	\$63,964,350	\$43,696,889	\$43,793,396	\$40,860,773	(6.7%)	(6.5%)
Capital	\$7,890,709	\$15,169,867	\$10,295,255	\$18,600,024	80.7%	22.6%
Other	\$33,420,322	\$32,999,195	\$31,543,632	\$32,656,839	3.5%	(1.0%)
Total	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$217,832,250 is \$2,538,296 or 1.2%.

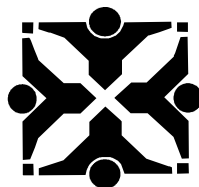
Operating Expenses	\$123,254,573	\$142,958,288	\$137,818,061	\$146,948,270	6.6%	2.8%
Non-Operating Expenses	\$36,506,036	\$36,626,725	\$36,049,193	\$37,554,624	4.2%	2.5%
Debt Service	\$10,755,694	\$11,249,695	\$11,200,668	\$10,427,679	(6.9%)	(7.3%)
Capital Additions	\$1,954,266	\$4,962,547	\$4,837,279	\$4,180,653	(13.6%)	(15.8%)
Capital Projects	\$39,965,577	\$21,127,858	\$18,102,072	\$21,259,320	17.4%	0.6%
Total Expenses	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%

Funding Sources (Where the Money Comes From)

Grants	\$420,066	\$110,475	\$201,435	\$126,302	(37.3%)	14.3%
Interest	\$2,760,898	\$3,656,785	\$3,481,955	\$3,083,760	(11.4%)	(15.7%)
Fees and Service Charges	\$178,573,644	\$183,440,949	\$185,431,624	\$187,836,924	1.3%	2.4%
Other Local Revenues	\$2,461,216	\$1,779,265	\$2,132,758	\$1,716,217	(19.5%)	(3.5%)
Trnsfrs & Capital Contrib.	\$1,108,971	\$300,000	\$928,725	\$375,000	(59.6%)	25.0%
Use of Prior Year Sources	\$27,951,473	\$27,637,639	\$15,830,776	\$27,232,343	72.0%	(1.5%)
Less: Current Year Surplus	(\$840,122)	\$0	\$0	\$0		
Dedicated Sources	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$212,436,146	\$216,925,113	\$208,007,273	\$220,370,546	5.9%	1.6%

Water & Electric Utility Fund (Enterprise Fund)

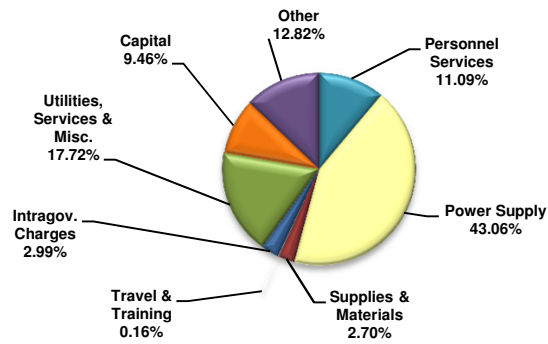
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



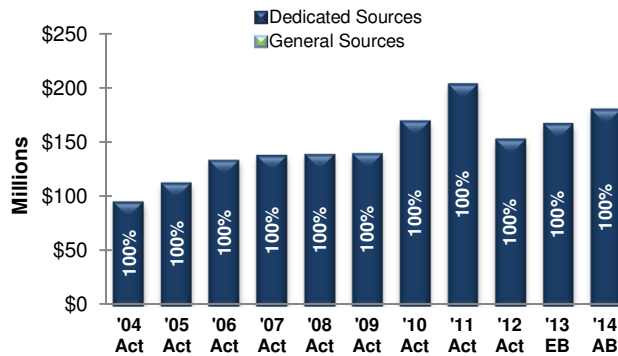
*City of Columbia
Columbia, Missouri*

Water and Electric Utility - Summary

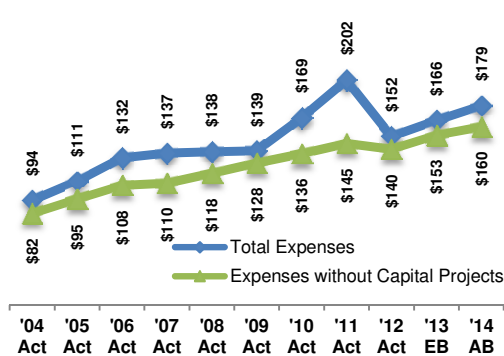
FY 2014 Total Expenditures By Category



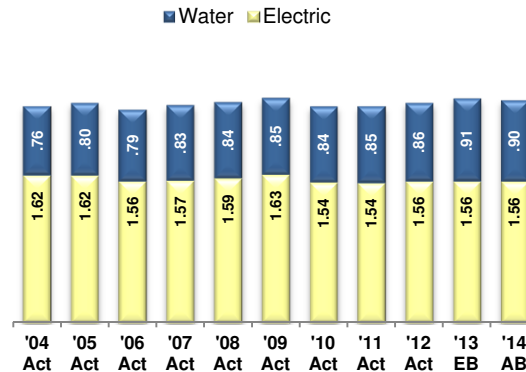
Funding Sources



Expenditure History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$18,619,838	\$19,679,568	\$18,849,490	\$19,885,592	5.5%	1.0%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies & Materials	\$4,337,962	\$4,614,446	\$4,375,826	\$4,844,319	10.7%	5.0%
Travel & Training	\$192,922	\$226,403	\$221,252	\$288,753	30.5%	27.5%
Intragov. Charges	\$4,188,348	\$4,584,566	\$4,584,566	\$5,361,852	17.0%	17.0%
Utilities, Services & Misc.	\$31,342,135	\$32,349,571	\$33,018,566	\$31,779,347	(3.8%)	(1.8%)
Capital	\$6,704,855	\$8,812,320	\$6,893,547	\$16,958,871	146.0%	92.4%
Other	\$25,336,458	\$23,019,027	\$23,396,576	\$22,989,489	(1.7%)	(0.1%)
Total	\$151,718,939	\$168,495,901	\$165,999,823	\$179,336,223	8.0%	6.4%

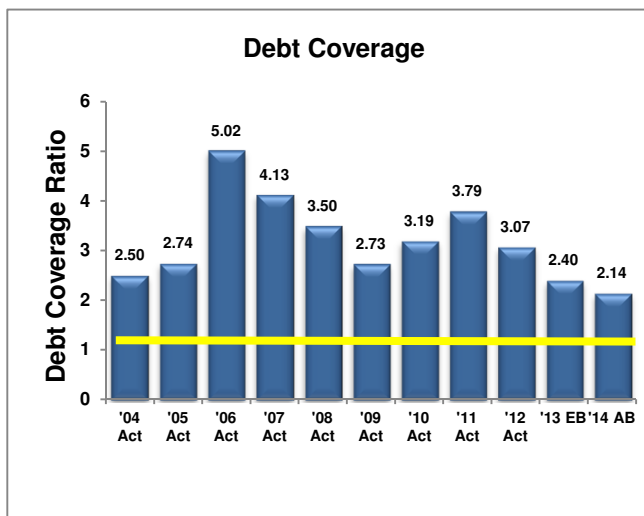
The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$168,271,781 is \$11,064,442 or 6.6%.

Operating Expenses	\$100,038,434	\$115,802,774	\$112,345,414	\$119,697,163	6.5%	3.4%
Non-Operating Expenses	\$30,611,239	\$29,400,898	\$30,504,310	\$30,160,898	(1.1%)	2.6%
Debt Service	\$8,776,992	\$8,387,829	\$8,338,802	\$7,798,291	(6.5%)	(7.0%)
Capital Additions	\$843,997	\$1,605,000	\$1,523,947	\$2,539,500	66.6%	58.2%
Capital Projects	\$11,448,277	\$13,299,400	\$13,287,350	\$19,140,371	44.0%	43.9%
Total Expenses	\$151,718,939	\$168,495,901	\$165,999,823	\$179,336,223	8.0%	6.4%

Funding Sources (Where the Money Comes From)

Grants	\$219,339	\$0	\$0	\$0		
Interest	\$1,809,660	\$2,500,000	\$2,237,004	\$1,980,000	(11.5%)	(20.8%)
Fees and Service Charges	\$143,300,497	\$146,827,608	\$148,494,203	\$150,707,930	1.5%	2.6%
Other Local Revenues	\$1,965,260	\$1,652,190	\$1,885,647	\$1,590,510	(15.7%)	(3.7%)
Trnsfrs & Capital Contrib.	\$141,672	\$0	\$0	\$0		
Use of Prior Year Sources	\$4,282,511	\$17,516,103	\$13,382,969	\$25,057,783	87.2%	43.1%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$151,718,939	\$168,495,901	\$165,999,823	\$179,336,223	8.0%	6.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$151,718,939	\$168,495,901	\$165,999,823	\$179,336,223	8.0%	8.0%

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

02/15/03 Water and Electric Series A Refunding Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$8,950,000

Balance As of 9/30/2013 - \$2,960,000

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 9/30/2013 - \$13,350,000

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.

05/17/05 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.25%)

Original Issue - \$30,630,000

Balance As of 9/30/2013 - \$23,785,000

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.

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000

Balance As of 9/30/2013 - \$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.

Water and Electric Bonds

Debt Service Information

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000

Balance As of 9/30/2013 - \$82,505,000

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 9/30/2013 - \$24,500,000

Maturity Date - 10/1/2033

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

12/13/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$39,955,000

Balance As of 9/30/2013 - \$39,455,000

Maturity Date - 09/01/2032

In December of 2012, the City issued \$39,955,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$38,535,000 of the outstanding 2006 Electric Special Obligation Bonds.

Water and Electric Bonds

Debt Service Requirements

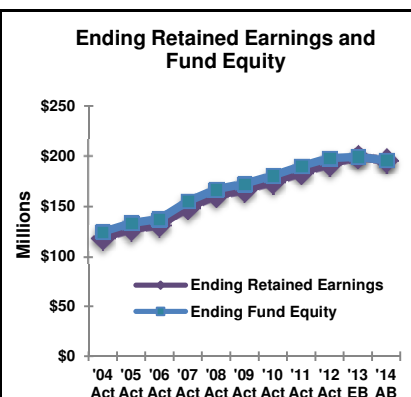
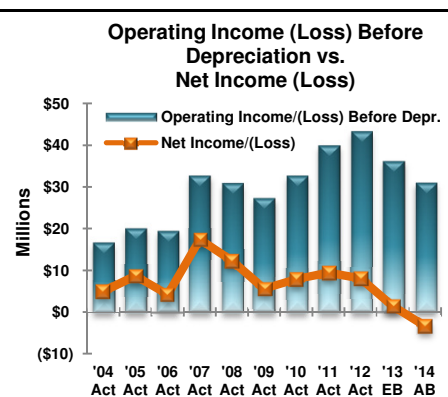
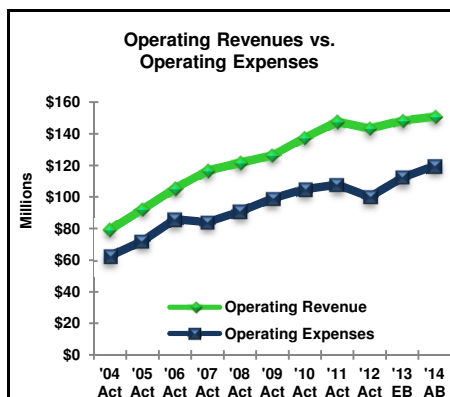
Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$5,360,000	\$8,714,110	\$14,074,110
2013	\$6,545,000	\$8,501,203	\$15,046,203
2014	\$6,665,000	\$7,798,291	\$14,463,291
2015	\$7,010,000	\$7,520,435	\$14,530,435
2016	\$7,275,000	\$7,216,616	\$14,491,616
2017	\$6,525,000	\$6,905,073	\$13,430,073
2018	\$8,805,000	\$6,609,985	\$15,414,985
2019	\$9,190,000	\$6,228,929	\$15,418,929
2020	\$9,625,000	\$5,814,541	\$15,439,541
2021	\$10,005,000	\$5,430,691	\$15,435,691
2022	\$10,400,000	\$5,052,591	\$15,452,591
2023	\$10,785,000	\$4,684,638	\$15,469,638
2024	\$9,260,000	\$4,341,254	\$13,601,254
2025	\$9,575,000	\$4,032,804	\$13,607,804
2026	\$9,910,000	\$3,705,453	\$13,615,453
2027	\$10,275,000	\$3,356,512	\$13,631,512
2028	\$9,495,000	\$3,000,554	\$12,495,554
2029	\$9,845,000	\$2,649,228	\$12,494,228
2030	\$9,050,000	\$2,301,806	\$11,351,806
2031	\$8,620,000	\$1,978,072	\$10,598,072
2032	\$8,950,000	\$1,653,494	\$10,603,494
2033	\$6,205,000	\$1,311,894	\$7,516,894
2034	\$6,790,000	\$1,045,094	\$7,835,094
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	\$215,485,000	\$112,349,127	\$327,834,127

Net Income Statement Water and Electric Utility

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Fees and Service Charges	\$143,300,497	\$146,827,608	\$148,494,203	\$150,707,930
Total Operating Revenues	\$143,300,497	\$146,827,608	\$148,494,203	\$150,707,930
Operating Expenses:				
Personnel Services	\$16,900,564	\$18,379,568	\$17,349,311	\$18,510,052
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000
Supplies & Materials	\$4,337,962	\$4,614,446	\$4,375,826	\$4,844,319
Travel & Training	\$192,922	\$226,403	\$221,252	\$288,753
Intragovernmental Charges	\$4,188,348	\$4,584,566	\$4,584,566	\$5,361,852
Utilities, Services & Other Misc.	\$13,422,217	\$12,787,791	\$11,154,459	\$13,464,187
Total Operating Expenses	\$100,038,434	\$115,802,774	\$112,345,414	\$119,697,163
Operating Income (Loss)	\$43,262,063	\$31,024,834	\$36,148,789	\$31,010,767
Before Depreciation				
P.I.L.O.T.	(\$14,170,229)	(\$14,719,000)	(\$14,869,000)	(\$14,919,000)
Depreciation	(\$13,942,019)	(\$13,700,000)	(\$14,050,000)	(\$14,150,000)
Operating Income	\$15,149,815	\$2,605,834	\$7,229,789	\$1,941,767
2870 - Meter Reader-IBEW				
2312 - Wtr Distribution Technician-IBEW				
Non-Operating Revenues:				
Investment Revenue	\$1,809,660	\$2,500,000	\$2,237,004	\$1,980,000
Revenue From Other Gov't Units	\$219,339	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$1,965,260	\$1,652,190	\$1,885,647	\$1,590,510
Total Non-Operating Revenues	\$3,994,259	\$4,152,190	\$4,122,651	\$3,570,510
Non-Operating Expenses:				
Bond Interest	\$8,776,992	\$8,387,829	\$8,338,802	\$7,798,291
Bank & Paying Agent Fees	\$3,217	\$10,700	\$491,675	\$10,700
Loss on Disposal Assets	\$26,649	\$40,000	\$85,861	\$40,000
Amortization	\$206,801	\$190,000	\$186,000	\$200,000
Total Non-Operating Expenses	\$9,013,659	\$8,628,529	\$9,102,338	\$8,048,991
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,262,324)	(\$741,198)	(\$821,774)	(\$841,198)
Total Operating Transfers	(\$2,262,324)	(\$741,198)	(\$821,774)	(\$841,198)
Capital Contribution	\$141,672	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	\$8,009,763	(\$2,611,703)	\$1,428,328	(\$3,377,912)
Beginning Retained Earnings	183,820,511	191,830,274	191,830,274	193,143,723
Ending Retained Earnings	\$191,830,274	\$192,582,172	\$193,143,723	\$189,765,811
Contributed Capital	\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389
Fund Equity End of Year	\$197,943,663	\$198,695,561	\$199,257,112	\$195,879,200

~ 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

Financial Sources

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
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	\$219,339	\$0	\$0	\$0
Interest	\$1,809,660	\$2,500,000	\$2,237,004	\$1,980,000
Fees and Service Charges +	\$143,300,497	\$146,827,608	\$148,494,203	\$150,707,930
Other Local Revenues ++	\$1,965,260	\$1,652,190	\$1,885,647	\$1,590,510
	\$147,294,756	\$150,979,798	\$152,616,854	\$154,278,440
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$147,294,756	\$150,979,798	\$152,616,854	\$154,278,440

Financial Uses

Operating Expenses	\$100,038,434	\$115,802,774	\$112,345,414	\$119,697,163
Operating Transfers to Other Funds	\$2,262,324	\$741,198	\$821,774	\$841,198
Interest Expense and Other Non-Op Cash Exp	\$22,950,438	\$23,117,529	\$23,699,477	\$22,727,991
Principal Payments	\$5,145,000	\$6,545,000	\$6,545,000	\$6,545,000
Capital Additions	\$843,997	\$1,605,000	\$1,523,947	\$2,539,500
Enterprise Revenues used for Capital Projects	\$8,135,000	\$11,184,400	\$11,184,400	\$16,946,000
Total Expenditure Uses	\$139,375,193	\$158,995,901	\$156,120,012	\$169,296,852
Incr/(Decr) to Cash and Other Resources	\$7,919,563	(\$8,016,103)	(\$3,503,158)	(\$15,018,412)
Beginning Cash and Other Resources		\$61,495,336	\$61,495,336	\$57,992,178
Projected Ending Cash and Other Resources	\$61,495,336 #	\$53,479,233	\$57,992,178	\$42,973,766

Ending Cash and Inventory for FY 2012 is equal to current assets less current liabilities.

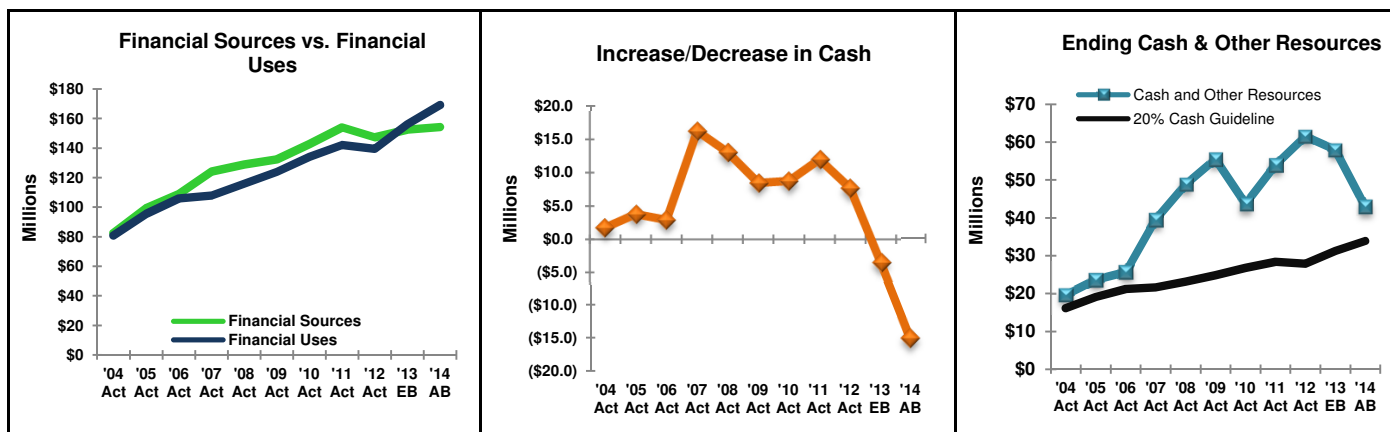
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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

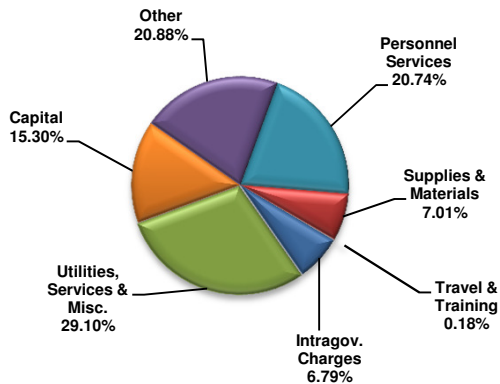


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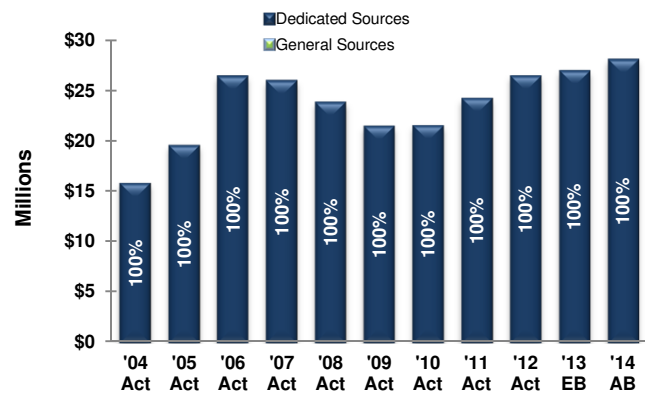
Water Utility Fund (Enterprise Fund)

Water Utility- Summary

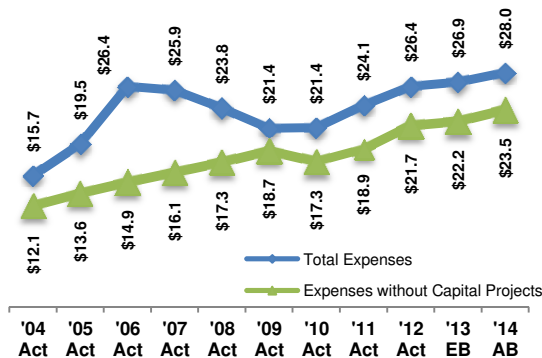
FY 2014 Total Expenditures By Category



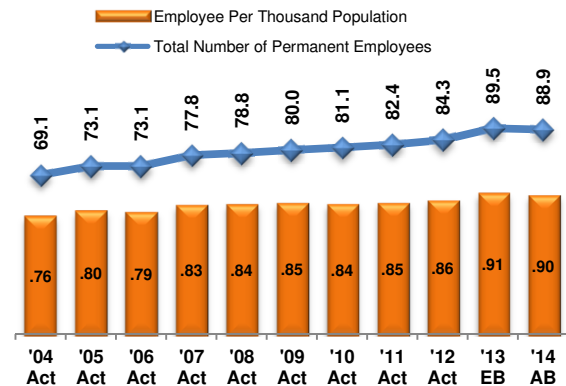
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$5,482,430	\$5,820,942	\$5,592,644	\$5,810,698	3.9%	(0.2%)
Supplies & Materials	\$1,966,989	\$1,840,265	\$1,821,293	\$1,963,083	7.8%	6.7%
Travel & Training	\$19,170	\$26,400	\$23,973	\$49,400	106.1%	87.1%
Intragov. Charges	\$1,621,026	\$1,673,310	\$1,673,310	\$1,902,551	13.7%	13.7%
Utilities, Services & Misc.	\$10,026,361	\$9,855,524	\$9,639,251	\$8,153,403	(15.4%)	(17.3%)
Capital	\$1,331,616	\$2,284,320	\$2,198,536	\$4,286,371	95.0%	87.6%
Other	\$5,940,800	\$5,953,349	\$5,925,636	\$5,850,658	(1.3%)	(1.7%)
Total	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$27,265,865 is \$750,299 or 2.8%.

Operating Expenses	\$12,346,675	\$13,012,661	\$12,318,174	\$13,446,435	9.2%	3.3%
Non-Operating Expenses	\$6,005,594	\$5,965,049	\$6,178,000	\$6,175,049	(0.0%)	3.5%
Debt Service	\$2,994,898	\$3,100,000	\$3,015,172	\$2,987,309	(0.9%)	(3.6%)
Capital Additions	\$312,023	\$652,000	\$650,947	\$917,000	40.9%	40.6%
Capital Projects	\$4,729,202	\$4,724,400	\$4,712,350	\$4,490,371	(4.7%)	(5.0%)
Total Expenses	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$722,717	\$800,000	\$921,004	\$790,000	(14.2%)	(1.3%)
Fees and Service Charges	\$24,145,112	\$22,740,450	\$23,787,500	\$24,287,108	2.1%	6.8%
Other Local Revenues	\$207,032	\$238,590	\$224,125	\$228,790	2.1%	(4.1%)
Trnsfrs & Capital Contrib.	\$141,672	\$0	\$0	\$0		
Use of Prior Year Sources	\$1,171,859	\$3,675,070	\$1,942,014	\$2,710,266	39.6%	(26.3%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	4.2%	2.0%

Description

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms, the McBaine Water Treatment Plant, the Hillsdale, West Ash and South Pump Stations, elevated water towers, and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 46,800 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has increased from the low points of the economic recession to about 1.9% per year. An increased growth in usage of 1.5% is used for FY 2014 budgeting.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Ensure there are resources to meet existing and future physical infrastructure demands.

- 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.
- Adds (.2) GIS Manager position to coordinate the activities of all GIS work across the department including database design and development,

Highlights/Significant Changes (cont.)

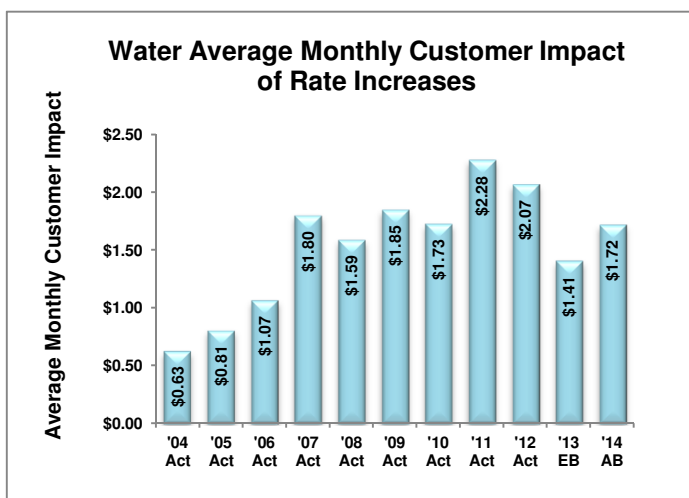
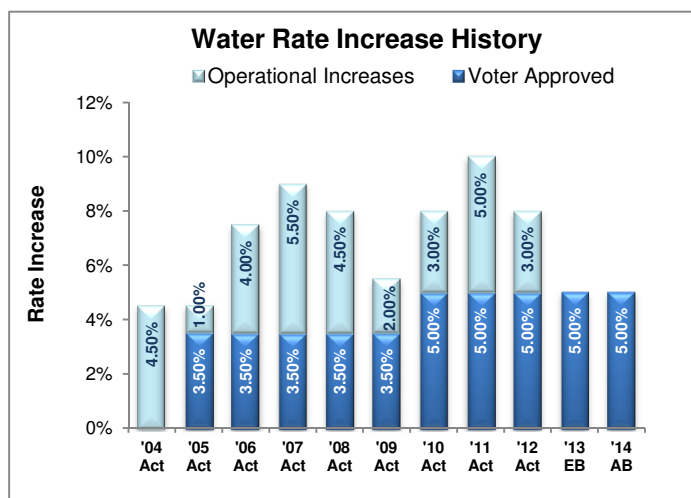
operational workflow, project planning and management, data quality assurance and quality control. Serves as the data steward and contact for all departmental GIS records. Provides the research and support for the development of applications such as mobile applications for internal and external use. Coordinates with the GIS Department regarding departmental data and use of the Enterprise SDE and ArcGIS server resources.

- Adds (.2) GIS Analyst position to provide advanced support for Water and Light's non-enterprise GIS resources. Participates in advanced professional level, highly complex GIS work related to the operation, application development, and record keeping for both the water and electric utilities. Provides information, assistance, and training on GIS mapping services and applications. Supports the development of Web based mobile applications to be used by Water and Light employees and the general public.
- Adds (1.00) Engineer position to prepare specifications for the replacement of water treatment plant controls that have become obsolete and parts have become very costly or unavailable. Will connect systems to SCADA, upgrade and maintain process control systems at the plant and pump stations, and update system documentation that has become out of date or lost. This position would also be integrally involved with any water treatment expansion plans implemented in the future.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration and General	11.20	13.00	13.00	14.40	1.40
Production	22.50	22.50	22.50	22.50	
Distribution	50.60	54.00	54.00	52.00	(2.00)
Total Personnel	84.30	89.50	89.50	88.90	(0.60)
Permanent Full-Time	84.30	89.50	89.50	88.90	(0.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	84.30	89.50	89.50	88.90	(0.60)

Rate Increase Information



Water Fund

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Admin & General						
Personnel Services	\$969,612	\$1,026,297	\$950,825	\$1,154,806	21.5%	12.5%
Supplies and Materials	\$13,193	\$18,778	\$19,500	\$21,943	12.5%	16.9%
Travel and Training	\$3,674	\$6,864	\$4,437	\$9,864	122.3%	43.7%
Intragovernmental Charges	\$1,369,243	\$1,403,103	\$1,403,103	\$1,631,805	16.3%	16.3%
Utilities, Services, & Misc.	\$3,330,468	\$3,671,917	\$3,491,057	\$3,844,266	10.1%	4.7%
Capital	\$48,514	\$59,000	\$57,947	\$35,000	(39.6%)	(40.7%)
Other	\$5,792,479	\$5,953,349	\$5,925,636	\$5,850,658	(1.3%)	(1.7%)
Total	\$11,527,183	\$12,139,308	\$11,852,505	\$12,548,342	5.9%	3.4%
Production						
Personnel Services	\$1,339,752	\$1,479,494	\$1,444,992	\$1,475,930	2.1%	(0.2%)
Supplies and Materials	\$1,077,345	\$1,061,500	\$1,043,200	\$1,185,200	13.6%	11.7%
Travel and Training	\$5,951	\$9,700	\$9,700	\$9,700	0.0%	0.0%
Intragovernmental Charges	\$49,296	\$56,540	\$56,540	\$57,859	2.3%	2.3%
Utilities, Services, & Misc.	\$2,700,621	\$2,597,801	\$2,610,670	\$2,687,505	2.9%	3.5%
Capital	\$142,467	\$314,500	\$314,500	\$150,000	(52.3%)	(52.3%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,315,432	\$5,519,535	\$5,479,602	\$5,566,194	1.6%	0.8%
Distribution						
Personnel Services	\$2,818,597	\$3,015,151	\$2,824,146	\$2,879,962	2.0%	(4.5%)
Supplies and Materials	\$876,451	\$759,987	\$758,593	\$755,940	(0.3%)	(0.5%)
Travel and Training	\$9,545	\$9,836	\$9,836	\$29,836	203.3%	203.3%
Intragovernmental Charges	\$202,487	\$213,667	\$213,667	\$212,887	(0.4%)	(0.4%)
Utilities, Services, & Misc.	\$788,453	\$793,726	\$745,444	\$800,632	7.4%	0.9%
Capital	\$121,042	\$278,500	\$278,500	\$732,000	162.8%	162.8%
Other	\$0	\$0	\$0	\$0		
Total	\$4,816,575	\$5,070,867	\$4,830,186	\$5,411,257	12.0%	6.7%
Capital Projects						
Personnel Services	\$354,469	\$300,000	\$372,681	\$300,000	(19.5%)	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.	\$3,206,819	\$2,792,080	\$2,792,080	\$821,000	(70.6%)	(70.6%)
Capital	\$1,019,593	\$1,632,320	\$1,547,589	\$3,369,371	117.7%	106.4%
Other	\$148,321	\$0	\$0	\$0		
Total	\$4,729,202	\$4,724,400	\$4,712,350	\$4,490,371	(4.7%)	(5.0%)
Department Totals						
Personnel Services	\$5,482,430	\$5,820,942	\$5,592,644	\$5,810,698	2.0%	(0.2%)
Supplies and Materials	\$1,966,989	\$1,840,265	\$1,821,293	\$1,963,083	(7.4%)	6.7%
Travel and Training	\$19,170	\$26,400	\$23,973	\$49,400	25.1%	87.1%
Intragovernmental Charges	\$1,621,026	\$1,673,310	\$1,673,310	\$1,902,551	3.2%	13.7%
Utilities, Services, & Misc.	\$10,026,361	\$9,855,524	\$9,639,251	\$8,153,403	(3.9%)	(17.3%)
Capital	\$1,331,616	\$2,284,320	\$2,198,536	\$4,286,371	65.1%	87.6%
Other	\$5,940,800	\$5,953,349	\$5,925,636	\$5,850,658	(0.3%)	(1.7%)
Total	\$26,388,392	\$27,454,110	\$26,874,643	\$28,016,164	1.8%	2.0%

Water - Production

550-7100 to 550-7199

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration and General					
5135 - Water Quality Compliance Officer	0.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5098/5113 - Engineering Specialist/Engr.	1.00	1.00	1.00	2.00	1.00
5006 - Inspection Supervisor	1.00	1.00	1.00	1.00	
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician	1.00	2.00	2.00	2.00	
4800 - Comm. and Mrktng Supv.	0.20	0.20	0.20	0.20	
4518 - Energy Services Superintendent	0.20	0.20	0.20	0.20	
4514 - Utilities Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4503 - Utility Financial Manager	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	0.20	0.20	0.20	
4102 - Plan Reviewer	0.40	0.40	0.40	0.40	
2990 - Director, Water and Light	0.20	0.20	0.20	0.20	
2980 - Asst. Director, Water and Light	0.20	0.20	0.20	0.20	
2185 - GIS Supervisor	0.00	0.00	0.00	0.20	0.20
2180 - GIS Specialist	0.40	0.40	0.40	0.40	
2175 - GIS Analyst	0.00	0.00	0.00	0.20	0.20
1400 - Administrative Technician	0.40	0.40	0.40	0.40	
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	0.80	0.80	0.80	0.80	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
Total Personnel	11.20	13.00	13.00	14.40	1.40
Permanent Full-Time	11.20	13.00	13.00	14.40	1.40
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	11.20	13.00	13.00	14.40	1.40
Production					
5135 - Environmental Supervisor	1.00	0.00	0.00	0.00	
5134 - Laboratory Supervisor	0.00	0.00	1.00	1.00	
5109 - Engineering Supervisor	1.00	1.00	0.00	0.00	
5041 - Lab Technician - IBEW	0.00	0.00	2.00	2.00	
5032 - Lab Technician II	1.00	1.00	0.00	0.00	
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2661 - Water Production Manager	0.00	0.00	1.00	1.00	
2660 - Water Plant Supt.	1.00	1.00	0.00	0.00	
2650 - Water Quality Specialist	1.00	1.00	0.00	0.00	
2645 - Wtr Trtmt Plant Chief Oper.	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III-IBEW	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I-IBEW	5.00	5.00	5.00	5.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic-IBEW	2.00	2.00	2.00	2.00	
2398 - Maintenance Assistant-IBEW	0.00	1.00	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

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Distribution					
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6102 - Stores Clerk-IBEW	1.20	1.20	1.20	1.20	
6101 - Storeroom Assistant-IBEW	1.20	1.20	1.20	1.20	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker-IBEW	0.50	0.50	0.50	0.50	
2880 - Utility Service Worker-IBEW	4.40	4.40	4.40	4.40	
2877 - Lead Meter Reader - IBEW	0.40	0.40	0.40	0.40	
2875 - Asst. Meter Reading Supv.	0.40	0.40	0.40	0.00	(0.40)
2874 - Senior Meter Reader-IBEW	0.00	0.00	0.00	0.80	0.80
2871 - Mobile Meter Reader	0.40	0.40	0.40	0.00	(0.40)
2870 - Meter Reader-IBEW	2.80	2.80	2.80	2.80	
2771 - Wtr. Distrib. Services Supt.	1.00	1.00	1.00	0.00	(1.00)
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2655 - Water Distribution Supt.	1.00	1.00	1.00	2.00	1.00
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman-IBEW	10.00	10.00	10.00	10.00	
2312 - Wtr Distribution Technician-IBEW	5.00	5.00	5.00	5.00	
2302 - Equipment Operator II-IBEW	12.00	12.40	12.40	11.40	(1.00)
2301 - Equipment Operator I-IBEW	0.40	0.40	0.40	0.40	
2297 - Pipefitter-IBEW	3.00	6.00	6.00	6.00	
2104 - Vehicle Maintenance Supr. I	1.00	1.00	1.00	0.00	(1.00)
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	50.60	54.00	54.00	52.00	(2.00)
Permanent Full-Time	50.60	54.00	54.00	52.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	50.60	54.00	54.00	52.00	(2.00)
Department Totals					
Permanent Full-Time	84.30	89.50	89.50	88.90	(0.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	84.30	89.50	89.50	88.90	(0.60)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

This budget provides funding for the following projects:

- Annual Fire Hydrants
- Annual Main Location for Streets & Highways
- Annual Meter Replacements
- Annual New Service Connections/Installs
- Backup Generators for ASR's and Pump Stations
- Build New Lab at Power Plant
- Construct Warehouse & Enclosed Parking
- Texas Main Replacement
- Thilly & Westmount 6" Main - 2,800 Ft
- Vandiver/Sylvan Storm Drainage - Main Relocation

Fiscal Impact

FY 2014 includes the last 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 2014 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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Water							
1 Annual Close Loops - WT0123 [ID: 586]							
2008 Ballot	\$250,000						
Ent Rev				\$300,000	\$150,000		
Total	\$250,000			\$300,000	\$150,000		
2 Annual Contingency - WT0009 [ID: 718]							
2008 Ballot		\$369,371					
Future Ballot				\$200,000	\$300,000		
Total		\$369,371		\$200,000	\$300,000		
3 Annual Differential Payments - WT0143 [ID: 642]							
Ent Rev				\$400,000	\$200,000		
Total				\$400,000	\$200,000		
4 Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
2008 Ballot	\$250,000						
Ent Rev		\$250,000	\$250,000	\$750,000	\$250,000		
Total	\$250,000	\$250,000	\$250,000	\$750,000	\$250,000		
5 Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
2008 Ballot	\$336,320	\$221,500					
Ent Rev				\$500,000	\$600,000		
Future Ballot				\$1,000,000	\$900,000		
Total	\$336,320	\$221,500		\$1,500,000	\$1,500,000		
6 Annual Meter Replacement Program - WT0231 [ID: 1362]							
Ent Rev	\$600,000	\$600,000	\$600,000	\$1,000,000	\$600,000		
Future Ballot				\$800,000	\$1,200,000		
Total	\$600,000	\$600,000	\$600,000	\$1,800,000	\$1,800,000		
7 Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]							
Ent Rev	\$500,000	\$500,000	\$500,000	\$1,500,000	\$500,000		
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$500,000		
8 Annual Water Main Replacements - WT0130 [ID: 590]							
2008 Ballot	\$341,000						
Ent Rev				\$250,000	\$400,000		
Future Ballot				\$500,000	\$450,000		
Total	\$341,000			\$750,000	\$850,000		
9 Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]							
2008 Ballot		\$500,000				2014	2015
Total		\$500,000					
10 Build New Lab at Power Plant - WT0262 [ID: 1694]							
Ent Rev		\$250,000				2014	2014
Total		\$250,000					
11 Construct Warehouse & Enclosed Parking - WT0263 [ID: 1695]							
Ent Rev		\$600,000	\$600,000			2014	2015
Total		\$600,000	\$600,000				
12 Texas Main Replacement - 4,000 FT - WT0245 [ID: 1496]							
2008 Ballot		\$600,000				2014	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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Water							
13 Thilly & Westmount 6" Main - 2,800 FT - WT0235 [ID: 1486]						2013	2014
2008 Ballot		\$450,000					
Ent Rev		\$96,000					
Total		\$546,000					
14 Vandiver/Sylvan Storm Drainage -Main Relctn WT0190 [ID: 711]						2014	2014
2008 Ballot		\$53,500					
Total		\$53,500					
15 ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581]						2018	2018
Ent Rev				\$600,000			
Total				\$600,000			
16 Booster Chlorination at ASR's - WT0238 [ID: 1489]						2017	2018
Future Ballot				\$660,000			
Total				\$660,000			
17 Brown Station Rd - Stark Av to Mojave Ct - WT0241 [ID: 1492]						2017	2017
Future Ballot				\$337,875			
Total				\$337,875			
18 Clinkscales/Manor Replacement-4,000 FT-WT0248 [ID: 1499]						2018	2018
Future Ballot				\$861,300			
Total				\$861,300			
19 DT: 6th St: Broadway to Elm Main Upgrade WT0177 [ID: 697]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
20 DT: 7th St: Broadway to Ash Main Rpl WT0166 [ID: 669]						2018	2018
Future Ballot				\$147,000			
Total				\$147,000			
21 DT: Paquin Av: Hitt to College Main Upgrade WT0176 [ID: 696]						2017	2017
Future Ballot				\$190,000			
Total				\$190,000			
22 DT: Walnut: Providence to 6th Main Upgrade WT0181 [ID: 702]						2018	2018
Future Ballot				\$227,500			
Total				\$227,500			
23 Garth Main Replacement - 2,800 FT - WT0247 [ID: 1498]						2017	2017
Ent Rev				\$300,000			
Future Ballot				\$540,000			
Total				\$840,000			
24 Lime Softening Residual Discharge Pipe - WT0234 [ID: 1485]						2015	2016
Ent Rev			\$1,000,000	\$1,000,000			
Total			\$1,000,000	\$1,000,000			
25 NC: Wilkes Blvd: Providence-Washingtn MR WT0168 [ID: 671]						2018	2018
Future Ballot				\$140,000			
Total				\$140,000			

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

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

Water Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Water							
26 Old Hwy 63 N & McAlester Loop Closure - WT0240 [ID: 1491]						2017	2017
Future Ballot				\$255,000			
Total				\$255,000			
27 Stadium Crossing @ Audubon - WT0250 [ID: 1501]						2018	2018
Future Ballot				\$115,600			
Total				\$115,600			
28 Waco Rd - Brown Station to Oakland - WT0251 [ID: 1502]						2017	2018
Future Ballot				\$1,170,000			
Total				\$1,170,000			
29 Water Treatment Plant Upgrade - Phase 1 - WT0236 [ID: 1487]						2017	2018
Future Ballot				\$6,000,000			
Total				\$6,000,000			
30 16" Transmission Main to Prathersville Tank-WT0242 [ID: 1493]						2017	2020
Ent Rev					\$400,000		
Future Ballot				\$4,000,000	\$5,100,000		
Total				\$4,000,000	\$5,500,000		
31 Waco Rd - Route B to Rogers - WT0252 [ID: 1503]						2018	2019
Ent Rev					\$300,000		
Future Ballot				\$408,000	\$300,000		
Total				\$408,000	\$600,000		

Water Funding Source Summary

2008 Ballot	\$1,177,320	\$2,194,371				
Ent Rev	\$1,100,000	\$2,296,000	\$2,950,000	\$6,600,000	\$3,400,000	
New Funding	\$2,277,320	\$4,490,371	\$2,950,000	\$6,600,000	\$3,400,000	
Future Ballot				\$17,807,275	\$8,250,000	
Future Ballot				\$17,807,275	\$8,250,000	
Total	\$2,277,320	\$4,490,371	\$2,950,000	\$24,407,275	\$11,650,000	

Water Current Capital Projects

1	16" Main-Hwy63 - West Crossing to Stadium-WT0229 [ID: 1283]	2013	2013
2	16"Main-BrownStationRd-Route B to Peabody-WT0230 [ID: 1284]	2011	2012
3	8" Main-Rangeline-Smith to Bus Lp 70 - WT0227 [ID: 1281]	2013	2013
4	Bernadette Sidewalk - WT0219 [ID: 1161]	2010	2013
5	BL 70 Phase 2:Jackson-Jefferson Main Rpl WT0131 [ID: 576]	2008	2012
6	BL 70 Phase 6B - 3,400' Main Replace - WT0197 [ID: 719]	2011	2012
7	Broadway Main Replacement Garth to W Blvd - WT0141 [ID: 575]	2010	2015
8	Bus Loop - Phase 3&4 - 2,600' Main Replace -WT0198 [ID: 720]	2012	2013
9	Country Club Dr S:Old 63 E - Main Rpl WT0158 [ID: 661]	2010	2012
10	Deep Well Abandonment - WT0249 [ID: 1500]	2013	2014
11	Drill Alluvial Well #16 - WT0134 [ID: 577]	2009	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.

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Water Current Capital Projects							
Water							
12	Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]					2010	2013
13	GL: Bingham Rd: Providence-Wayne Main Rpl WT0162 [ID: 665]					2010	2012
14	GL: Burnham/Rollins/Providence Intrscn MR WT0184 [ID: 705]					2010	2013
15	Heller Road (E) 10,000' of 16" Main - WT0178 [ID: 698]					2011	2013
16	Hinkson Main - Williams to Old Hwy 63 - WT0239 [ID: 1490]					2014	2014
17	I-70 - Close Loops - WT0153 [ID: 656]					2010	2011
18	Install Climbers Cables For Towers - WT0260 [ID: 1556]					2013	2013
19	Install Motor Safety Disconnects - WT0258 [ID: 1564]					2013	2013
20	Main Adjustment-Forum Blvd Improvements-WT0253 [ID: 1504]					2019	2019
21	Main Adjustment-Nifong Blvd Improvements-WT0256 [ID: 1507]					2019	2019
22	N Section of 24" East Transmsn Main WT0136 [ID: 578]					2009	2012
23	Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]					2012	2013
24	Quail Drive - Main Relocation - WT0188 [ID: 709]					2012	2013
25	Replace 14 Filter Valves-WTP - WT0261 [ID: 1583]					2013	2013
26	Replace Starters On 8 Wells - WT0259 [ID: 1555]					2013	2013
27	Replumb Influent Connections at WTP WT0211 [ID: 1110]					2009	2013
28	S Section of 24" East Transmsn Main WT0137 [ID: 584]					2009	2013
29	Stadium Blvd TDD Improvements - WT0237 [ID: 1488]					2013	2015
30	West I-70 Crossings - WT0119 [ID: 604]					2014	2015
31	WTP Condition Assessment & Upgrades - WT0147 [ID: 646]					2010	2013

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.
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.
WTP Condition Assessment & Upgrades - WT0147 [ID: 646]
Improve reliability of system

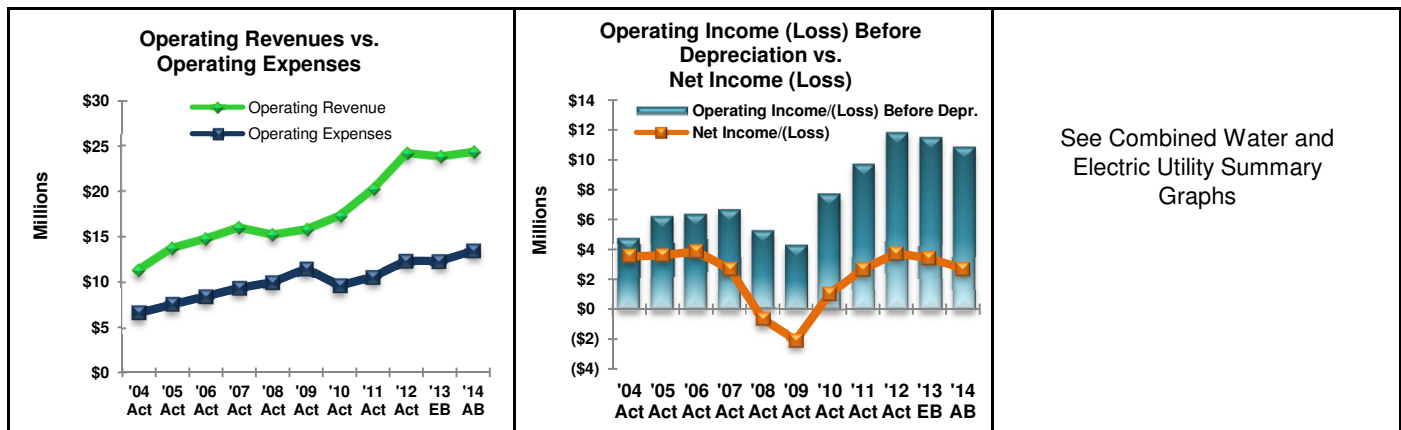
D = Year being designed; C = Year construction will begin.

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

Net Income Statement Water Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Fees and Service Charges	\$24,145,112	\$22,740,450	\$23,787,500	\$24,287,108
Total Operating Revenues	\$24,145,112	\$22,740,450	\$23,787,500	\$24,287,108
Operating Expenses:				
Personnel Services	\$5,127,961	\$5,520,942	\$5,219,963	\$5,510,698
Supplies & Materials	\$1,966,989	\$1,840,265	\$1,821,293	\$1,963,083
Travel & Training	\$19,170	\$26,400	\$23,973	\$49,400
Intragovernmental Charges	\$1,621,026	\$1,673,310	\$1,673,310	\$1,902,551
Utilities, Services & Other Misc.	\$3,611,529	\$3,951,744	\$3,579,635	\$4,020,703
Total Operating Expenses	\$12,346,675	\$13,012,661	\$12,318,174	\$13,446,435
Operating Income (Loss) Before Depreciation	\$11,798,437	\$9,727,789	\$11,469,326	\$10,840,673
P.I.L.O.T.	(\$3,199,459)	(\$3,100,000)	(\$3,250,000)	(\$3,300,000)
Depreciation	(\$2,630,132)	(\$2,700,000)	(\$2,735,000)	(\$2,700,000)
Operating Income	\$5,968,846	\$3,927,789	\$5,484,326	\$4,840,673
Non-Operating Revenues:				
Investment Revenue	\$722,717	\$800,000	\$921,004	\$790,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$207,032	\$238,590	\$224,125	\$228,790
Total Non-Operating Revenues	\$929,749	\$1,038,590	\$1,145,129	\$1,018,790
Non-Operating Expenses:				
Bond Interest	\$2,994,898	\$3,100,000	\$3,015,172	\$2,987,309
Bank & Paying Agent Fees	\$1,693	\$1,700	\$1,675	\$1,700
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$6,862	\$10,000	\$15,861	\$10,000
Amortization	\$74,983	\$60,000	\$66,000	\$70,000
Total Non-Operating Expenses	\$3,078,436	\$3,171,700	\$3,098,708	\$3,069,009
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$92,465)	(\$93,349)	(\$109,464)	(\$93,349)
Total Operating Transfers	(\$92,465)	(\$93,349)	(\$109,464)	(\$93,349)
Net Income (Loss)	\$3,727,694	\$1,701,330	\$3,421,283	\$2,697,105

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Water Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$0	\$0	\$0	\$0
Interest	\$722,717	\$800,000	\$921,004	\$790,000
Fees and Service Charges +	\$24,145,112	\$22,740,450	\$23,787,500	\$24,287,108
Other Local Revenues ++	\$207,032	\$238,590	\$224,125	\$228,790
	\$25,074,861	\$23,779,040	\$24,932,629	\$25,305,898
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$25,074,861	\$23,779,040	\$24,932,629	\$25,305,898
Financial Uses of Unrestricted Cash				
Operating Expenses	\$12,346,675	\$13,012,661	\$12,318,174	\$13,446,435
Operating Transfers to Other Funds	\$92,465	\$93,349	\$109,464	\$93,349
Interest Expense and Other Non-Oper Cash Items	\$6,196,050	\$6,201,700	\$6,266,847	\$6,289,009
Principal Payments	\$2,926,558	\$2,918,904	\$2,918,904	\$2,339,085
Capital Additions	\$312,023	\$652,000	\$650,947	\$917,000
Enterprise Revenues used for Capital Projects	\$2,355,000	\$2,609,400	\$2,609,400	\$2,296,000
Total Expenditure Uses	\$24,228,771	\$25,488,014	\$24,873,736	\$25,380,878
Increase/(Decrease) to Cash	\$846,090	(\$1,708,974)	\$58,893	(\$74,980)
Beginning Cash and Other Resources		\$7,825,899	\$7,825,899	\$7,884,792
Projected Ending Cash and Other Resources	\$7,825,899 #	\$6,116,925	\$7,884,792	\$7,809,812

Ending Cash and Inventory for FY 2012 is equal to current assets less current liabilities.

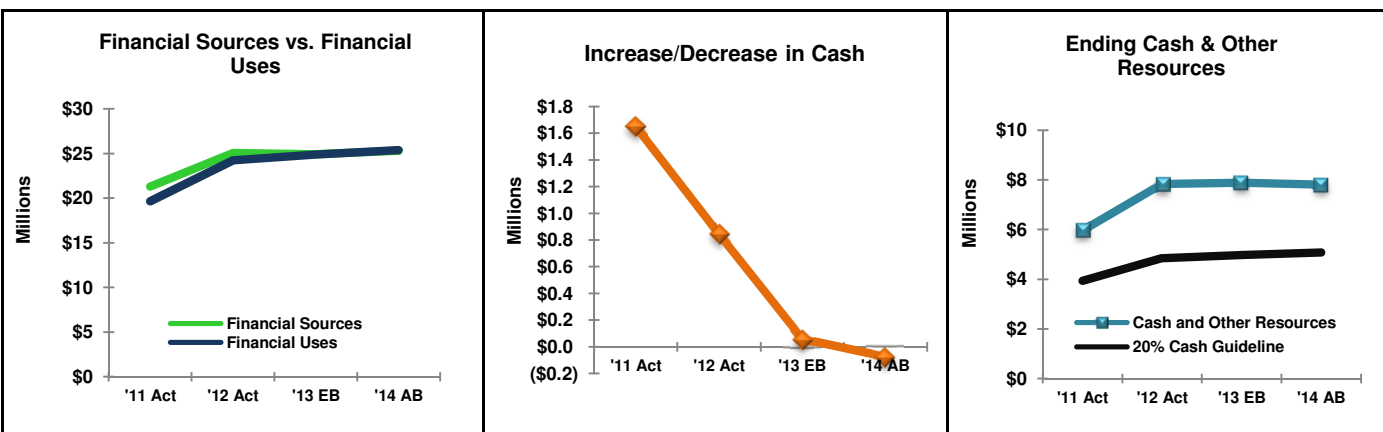
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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

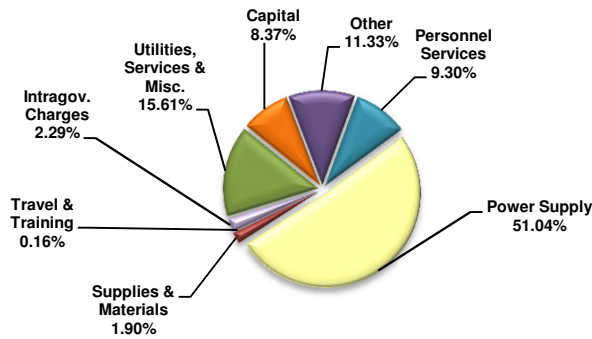


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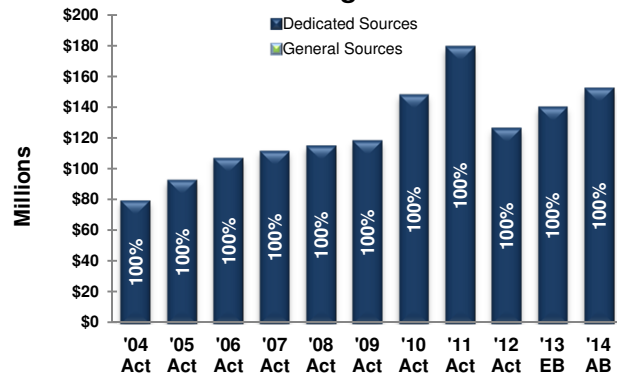
Electric Utility Fund (Enterprise Fund)

Electric Utility- Summary

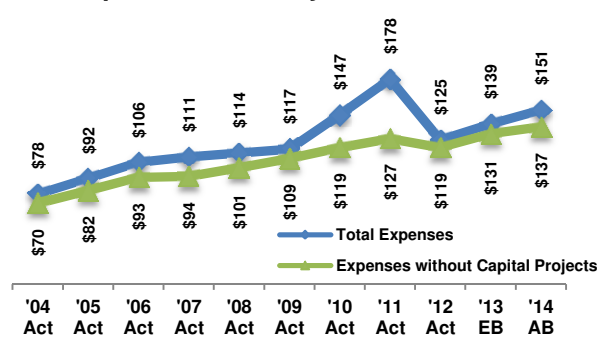
FY 2014 Total Expenditures By Category



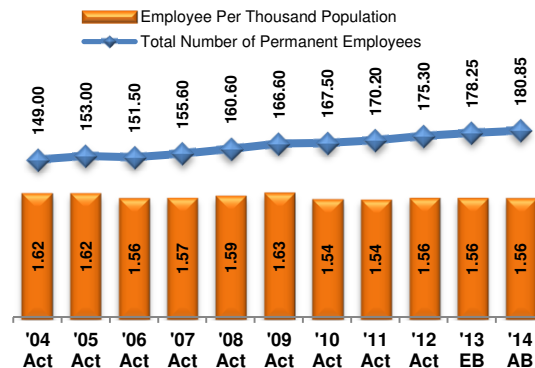
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$13,137,408	\$13,858,626	\$13,256,846	\$14,074,894	6.2%	1.6%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies & Materials	\$2,370,973	\$2,774,181	\$2,554,533	\$2,881,236	12.8%	3.9%
Travel & Training	\$173,752	\$200,003	\$197,279	\$239,353	21.3%	19.7%
Intragov. Charges	\$2,567,322	\$2,911,256	\$2,911,256	\$3,459,301	18.8%	18.8%
Utilities, Services & Misc.	\$21,315,774	\$22,494,047	\$23,379,315	\$23,625,944	1.1%	5.0%
Capital	\$5,373,239	\$6,528,000	\$4,695,011	\$12,672,500	169.9%	94.1%
Other	\$19,395,658	\$17,065,678	\$17,470,940	\$17,138,831	(1.9%)	0.4%
Total	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$141,005,916 is \$10,314,143 or 7.3%.

Operating Expenses	\$87,691,759	\$102,790,113	\$100,027,240	\$106,250,728	6.2%	3.4%
Non-Operating Expenses	\$24,605,645	\$23,435,849	\$24,326,310	\$23,985,849	(1.4%)	2.3%
Debt Service	\$5,782,094	\$5,287,829	\$5,323,630	\$4,810,982	(9.6%)	(9.0%)
Capital Additions	\$531,974	\$953,000	\$873,000	\$1,622,500	85.9%	70.3%
Capital Projects	\$6,719,075	\$8,575,000	\$8,575,000	\$14,650,000	70.8%	70.8%
Total Expenses	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%

Funding Sources (Where the Money Comes From)

Grants	\$219,339	\$0	\$0	\$0		
Interest	\$1,086,943	\$1,700,000	\$1,316,000	\$1,190,000	(9.6%)	(30.0%)
Fees and Service Charges	\$119,155,385	\$124,087,158	\$124,706,703	\$126,420,822	1.4%	1.9%
Other Local Revenues	\$1,758,228	\$1,413,600	\$1,661,522	\$1,361,720	(18.0%)	(3.7%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$3,110,652	\$13,841,033	\$11,440,955	\$22,347,517	95.3%	61.5%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%

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 47,400 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers has increased from the low points of the economic recession to about 1.9% per year. The major sources of electric revenues from retail sales to customers are as follows: Residential (41.8%), Commercial and Industrial (48.8%), Sales to Public Authorities (7.8%), Inter-Departmental (1.1%), and Streetlights (0.5%). In addition to retail sales to customers, the Electric Utility receives revenues from participation in the Midcontinent Independent System Operator (MISO) energy market and as a transmission owning member of MISO.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Ensure there are resources to meet existing and future physical infrastructure demands.

- Adds (0.8) GIS Manager position to coordinate the activities of all GIS work across the department including database design and development, operational workflow, project planning and management, data quality assurance and quality control.

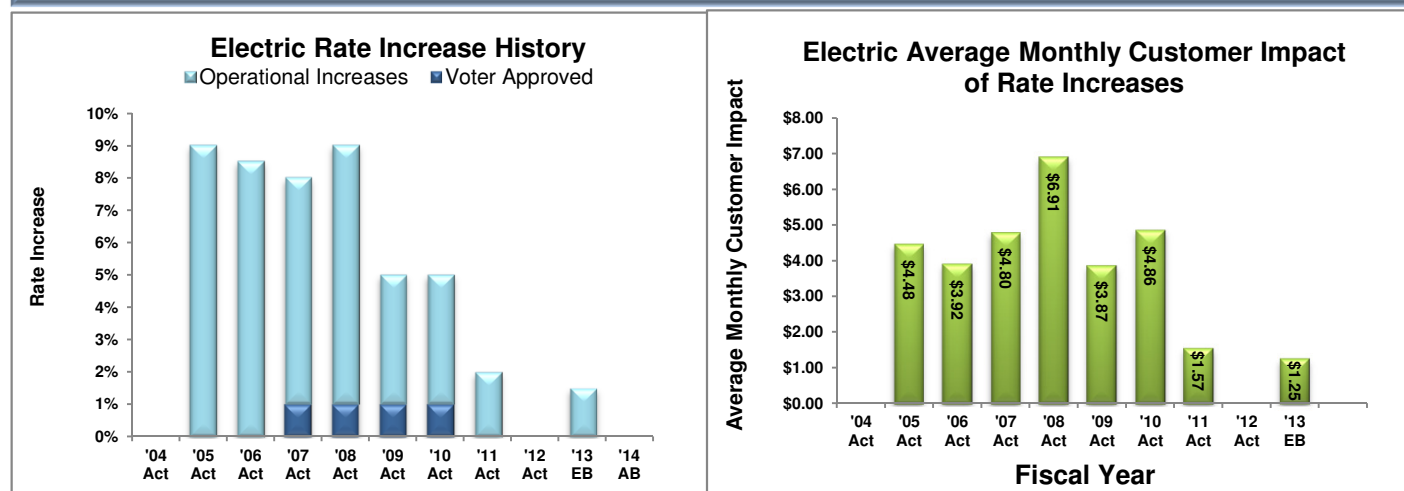
Highlights/Significant Changes (cont.)

- GIS Manager will serve as the data steward and contact for all departmental GIS records. Provides the research and support for the development of applications such as mobile applications for internal and external use. Coordinates with the GIS Department regarding departmental data and use of the Enterprise SDE and ArcGIS server resources.
- Adds (0.8) GIS Analyst position to provide advanced support for Water and Light's non-enterprise GIS resources. Participates in advanced professional level, highly complex GIS work related to the operation, application development, and record keeping for both the water and electric utilities. Provides information, assistance, and training on GIS mapping services and applications. Supports the development of Web based mobile applications to be used by Water and Light employees and the general public.
- Adds (1.00) Engineer position to prepare electrical engineering drawings for the expansion of the electric distribution system. The additional personnel will allow the Engineering Division to address distribution and substation improvements identified in the CIP while continuing to meet the electric service needs of the development community and the city as a whole.
- Purchased power costs increased 3.18% (over \$2 million) due to normal cost increases for Sikeston power plant; Prairie State units 1 and 2; Iatan II power plant and, the NextEra wind energy contract.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration and General	35.40	36.75	36.75	39.35	2.60
Production	53.00	54.00	54.00	55.00	1.00
Transmission and Distribution	86.90	87.50	87.50	86.50	(1.00)
Total Personnel	175.30	178.25	178.25	180.85	2.60
Permanent Full-Time	174.70	177.65	177.65	180.25	2.60
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	175.30	178.25	178.25	180.85	2.60

Rate Increase Information



Electric Utility - Summary

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Admin & General						
Personnel Services	\$2,642,819	\$3,155,485	\$2,767,485	\$3,350,396	21.1%	6.2%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$177,262	\$220,740	\$192,113	\$256,630	33.6%	16.3%
Travel and Training	\$61,288	\$67,339	\$76,279	\$87,539	14.8%	30.0%
Intragovernmental Charges	\$2,287,822	\$2,612,490	\$2,612,490	\$3,152,461	20.7%	20.7%
Utilities, Services, & Misc.	\$13,196,125	\$15,428,396	\$14,253,395	\$14,961,945	5.0%	(3.0%)
Capital	\$88,782	\$50,000	\$50,000	\$90,000	80.0%	80.0%
Other	\$19,395,658	\$17,065,678	\$17,470,940	\$17,101,845	(2.1%)	0.2%
Total	\$37,849,756	\$38,600,128	\$37,422,702	\$39,000,816	4.2%	1.0%
Production						
Personnel Services	\$3,530,933	\$3,895,715	\$3,468,377	\$3,953,690	14.0%	1.5%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies and Materials	\$690,575	\$968,292	\$859,780	\$996,792	15.9%	2.9%
Travel and Training	\$64,840	\$58,530	\$70,000	\$78,530	12.2%	34.2%
Intragovernmental Charges	\$73,554	\$75,440	\$75,440	\$99,162	31.4%	31.4%
Utilities, Services, & Misc.	\$4,922,582	\$2,587,377	\$2,913,419	\$3,495,008	20.0%	35.1%
Capital	\$118,802	\$170,000	\$170,000	\$219,500	29.1%	29.1%
Other	\$0	\$0	\$0	\$36,986		
Total	\$70,397,707	\$82,965,354	\$82,217,016	\$86,107,668	4.7%	3.8%
Transmission and Distribution						
Personnel Services	\$5,598,851	\$5,807,426	\$5,893,486	\$5,695,268	(3.4%)	(1.9%)
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$1,503,136	\$1,585,149	\$1,502,640	\$1,627,814	8.3%	2.7%
Travel and Training	\$47,624	\$74,134	\$51,000	\$73,284	43.7%	(1.1%)
Intragovernmental Charges	\$205,946	\$223,326	\$223,326	\$207,678	(7.0%)	(7.0%)
Utilities, Services, & Misc.	\$2,684,062	\$2,478,274	\$2,587,010	\$2,644,531	2.2%	6.7%
Capital	\$324,390	\$733,000	\$653,000	\$1,313,000	101.1%	79.1%
Other	\$0	\$0	\$0	\$0		
Total	\$10,364,009	\$10,901,309	\$10,910,462	\$11,561,575	6.0%	6.1%
Capital Projects						
Personnel Services	\$1,364,805	\$1,000,000	\$1,127,498	\$1,075,540	(4.6%)	7.6%
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.	\$513,005	\$2,000,000	\$3,625,491	\$2,524,460	(30.4%)	26.2%
Capital	\$4,841,265	\$5,575,000	\$3,822,011	\$11,050,000	189.1%	98.2%
Other	\$0	\$0	\$0	\$0		
Total	\$6,719,075	\$8,575,000	\$8,575,000	\$14,650,000	70.8%	70.8%
Department Totals						
Personnel Services	\$13,137,408	\$13,858,626	\$13,256,846	\$14,074,894	6.2%	1.6%
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000	3.4%	2.7%
Supplies and Materials	\$2,370,973	\$2,774,181	\$2,554,533	\$2,881,236	12.8%	3.9%
Travel and Training	\$173,752	\$200,003	\$197,279	\$239,353	21.3%	19.7%
Intragovernmental Charges	\$2,567,322	\$2,911,256	\$2,911,256	\$3,459,301	18.8%	18.8%
Utilities, Services, & Misc.	\$21,315,774	\$22,494,047	\$23,379,315	\$23,625,944	1.1%	5.0%
Capital	\$5,373,239	\$6,528,000	\$4,695,011	\$12,672,500	169.9%	94.1%
Other	\$19,395,658	\$17,065,678	\$17,470,940	\$17,138,831	(1.9%)	0.4%
Total	\$125,330,547	\$141,041,791	\$139,125,180	\$151,320,059	8.8%	7.3%

FY 2014 the city hired a consulting firm to conduct a compensation and benefit study which resulted in updated job codes, titles, descriptions and pay ranges.

Electric Utility - Summary

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration and General					
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer	6.60	6.75	6.75	7.75	1.00
5003 - Engineering Technician	3.00	3.00	3.00	3.00	
5000 - Associate Engineering Technician	2.00	2.00	2.00	2.00	
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
4800 - Communications and Mrkting Supv.	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	0.80	0.80	0.80	
4514 - Utilities Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	3.80	4.80	4.80	4.80	
4509 - Energy Educator	0.00	1.00	1.00	1.00	
4503 - Utility Financial Manager	0.80	0.80	0.80	0.80	
4502 - Senior Rate Analyst	1.60	1.60	1.60	1.60	
4501 - Rate Analyst	1.60	1.80	1.80	1.80	
4102 - Plan Reviewer	0.60	0.60	0.60	0.60	
2990 - Director, Water & Light	0.80	0.80	0.80	0.80	
2980 - Asst. Director, Water & Light	0.80	0.80	0.80	0.80	
2185 - GIS Supervisor	0.00	0.00	0.00	0.80	0.80
2180 - GIS Specialist	0.60	0.60	0.60	0.60	
2175 - GIS Analyst	0.00	0.00	0.00	0.80	0.80
1400 - Administrative Technician	0.60	0.60	0.60	0.60	
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.20	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
Total Personnel	35.40	36.75	36.75	39.35	2.60
Permanent Full-Time	34.80	36.15	36.15	38.75	2.60
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	35.40	36.75	36.75	39.35	2.60

Production

7695 - Columbia Energy Center Supvsr	0.00	0.00	0.00	1.00	
7694 - Bio Gas Plant Supervisor	1.00	2.00	2.00	1.00	(1.00)
7693 - Bio Gas Plant Technician	1.00	2.00	2.00	1.00	(1.00)
7692 - Columbia Energy Center Tech.	0.00	0.00	0.00	1.00	
6104 - Storeroom Assistant-773	1.00	1.00	1.00	1.00	
6100 - Stores Clerk-773	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	0.00	0.00	
5041 - Lab Technician - IBEW	0.00	0.00	1.00	1.00	
5040 - Lab Technician - 773	0.00	0.00	2.00	2.00	
5031 - Lab Technician I	2.00	2.00	0.00	0.00	
2888 - NERC Compliance Officer-773	1.00	1.00	1.00	1.00	
2695 - Power Plant Shift Supervisor-773	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator-773	10.00	10.00	10.00	10.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	1.00	1.00	1.00	1.00	
2635 - Asst. Power Production Supt.	2.00	3.00	3.00	3.00	
2631 - Associate Power Plant Oper-773	4.00	4.00	4.00	4.00	
2630/2640 - App. BAO/NERC BAO*-773	7.00	7.00	7.00	7.00	
2616 - Transload Operations Supv.	1.00	0.00	0.00	0.00	
2429 - Utility Maint. Mechanic-773	2.00	2.00	2.00	2.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	

*BAO - Balancing Authority Operator

Electric Utility

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Production- (cont)					
2324 - Instrument Technician-773	1.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	2.00	1.00
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
2298 - Equipment Operator III-IBEW	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1002 - Admin. Support Assistant II	1.00	0.00	0.00	0.00	
Total Personnel	53.00	54.00	54.00	55.00	1.00
Permanent Full-Time	53.00	54.00	54.00	55.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	53.00	54.00	54.00	55.00	1.00
Transmission and Distribution					
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6102 - Stores Clerk-IBEW	1.80	1.80	1.80	1.80	
6101 - Storeroom Assistant-IBEW	1.80	1.80	1.80	1.80	
2883 - Lead Utility Service Worker-IBEW	0.50	0.50	0.50	0.50	
2880 - Utility Service Worker-IBEW	2.60	2.60	2.60	2.60	
2877 - Lead Meter Reader - IBEW	0.60	0.60	0.60	0.60	
2875 - Asst. Meter Reading Supv.	0.60	0.60	0.60	0.00	(0.60)
2874 - Senior Meter Reader - IBEW	0.00	0.00	0.00	1.20	1.20
2871 - Mobile Meter Reader	0.60	0.60	0.60	0.00	(0.60)
2870 - Meter Reader-IBEW	4.20	4.20	4.20	4.20	
2860 - Electronic Data Specialist-IBEW	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coordinator-IBEW	1.00	1.00	1.00	1.00	
2850 - Asst. Elec. Distr. Coord.-IBEW	1.00	1.00	1.00	1.00	
2803 - Lead Elec. Meter Rpr Worker - IBEW	1.00	1.00	1.00	1.00	
2801 - Electric Meter Repair Worker-IBEW	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	
2706 - Line Foreman - IBEW	12.00	12.00	12.00	12.00	
2703/2701 Journeyman Linewrkr/App Linewrkr-IBEW	29.00	29.00	29.00	29.00	
2432 - Utility Locator Foreman	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 Foreman-IBEW	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.-IBEW	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman-IBEW	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.-IBEW	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II-IBEW	3.00	3.60	3.60	3.60	
2301 - Equipment Operator I-IBEW	0.60	0.60	0.60	0.60	
2297 - Pipefitter-IBEW	2.00	2.00	2.00	2.00	
2104 - Vehicle Maintenance Supervisor	1.00	1.00	1.00	0.00	(1.00)
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	86.90	87.50	87.50	86.50	(1.00)
Permanent Full-Time	86.90	87.50	87.50	86.50	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	86.90	87.50	87.50	86.50	(1.00)
Department Totals					
Permanent Full-Time	174.70	177.65	177.65	180.25	2.60
Permanent Part-Time	0.60	0.60	0.60	0.60	
Total Permanent	175.30	178.25	178.25	180.85	2.60

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
 - Commercial Expansion
 - Distribution Transformers
 - Fiber Optic Cable
 - New Electric Connections
 - Replacement of Existing Overhead
 - Replacement of Existing UG System
 - Residential Expansion
 - Street Light Additions
 - Substation Feeder Additions
 - Transmission System Replacement
 - Underground Conversion
- Mercury Vapor Streetlight Replacement
- 5th St. Undergrounding - Rollins to Turner
- Boiler 9 Upgrades
- Build New Lab - Power Plant
- CEC - Distributed Control Systems
- Downtown Street lights
- EMS Upgrade
- Extend Rebel Hill Feeder 212
- Perche T3 Transformer
- Potential Property Purchase
- Warehouse & Enclosed Equipment Parking

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Electric							
1 Annual Bond Contingency - EL0009 [ID: 557]							
Future Ballot			\$500,000	\$1,900,000	\$500,000		
Total			\$500,000	\$1,900,000	\$500,000		
2 Annual Commercial Expansion - EL0117 [ID: 556]							
Ent Rev	\$600,000	\$1,200,000	\$800,000	\$3,200,000	\$1,200,000		
Total	\$600,000	\$1,200,000	\$800,000	\$3,200,000	\$1,200,000		
3 Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
Ent Rev	\$600,000	\$1,200,000	\$600,000	\$600,000			
Future Ballot			\$600,000	\$3,000,000	\$1,200,000		
Total	\$600,000	\$1,200,000	\$1,200,000	\$3,600,000	\$1,200,000		
4 Annual Ent Rev Contingency - EL0003 [ID: 1359]							
Ent Rev	\$800,000	\$750,000					
Total	\$800,000	\$750,000					
5 Annual Fiber Optic Cable - EL0082 [ID: 560]							
Ent Rev	\$100,000	\$100,000	\$80,000	\$240,000	\$80,000		
Total	\$100,000	\$100,000	\$80,000	\$240,000	\$80,000		
6 Annual Load Management - EL0049 [ID: 561]							
Ent Rev	\$100,000			\$180,000	\$90,000		
Total	\$100,000			\$180,000	\$90,000		
7 Annual New Electric Connections - EL0053 [ID: 563]							
Ent Rev	\$800,000	\$800,000	\$1,000,000	\$3,900,000	\$1,450,000		
Total	\$800,000	\$800,000	\$1,000,000	\$3,900,000	\$1,450,000		
8 Annual Replace Circuit Breakers - EL0153 [ID: 1109]							
Ent Rev	\$250,000						
Future Ballot				\$500,000	\$250,000		
Total	\$250,000			\$500,000	\$250,000		
9 Annual Replacement of Existing Overhead - EL0118 [ID: 651]							
Ent Rev	\$300,000	\$700,000	\$500,000	\$500,000			
Future Ballot			\$200,000	\$1,600,000	\$700,000		
Total	\$300,000	\$700,000	\$700,000	\$2,100,000	\$700,000		
10 Annual Replacement of Existing UG System EL0107 [ID: 562]							
Ent Rev	\$200,000	\$400,000	\$200,000	\$200,000			
Future Ballot				\$400,000	\$200,000		
Total	\$200,000	\$400,000	\$200,000	\$600,000	\$200,000		
11 Annual Residential Expansion - EL0116 [ID: 564]							
Ent Rev	\$600,000	\$300,000	\$800,000	\$3,200,000	\$1,200,000		
Total	\$600,000	\$300,000	\$800,000	\$3,200,000	\$1,200,000		
12 Annual Street Light Additions - EL0052 [ID: 565]							
Ent Rev	\$100,000	\$200,000	\$200,000	\$100,000			
Future Ballot				\$500,000	\$200,000		
Total	\$100,000	\$200,000	\$200,000	\$600,000	\$200,000		
13 Annual Substation Feeder Additions - EL0115 [ID: 566]							
Ent Rev	\$800,000	\$800,000	\$600,000	\$900,000	\$300,000		
Future Ballot			\$1,000,000	\$3,900,000	\$1,300,000		
Total	\$800,000	\$800,000	\$1,600,000	\$4,800,000	\$1,600,000		

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.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Electric							
14 Annual Transmission System Replacement - EL0101 [ID: 567]							
Ent Rev	\$250,000	\$600,000	\$250,000	\$250,000			
Future Ballot				\$500,000	\$250,000		
Total	\$250,000	\$600,000	\$250,000	\$750,000	\$250,000		
15 Annual Underground Conversion - EL0027 [ID: 555]							
Ent Rev	\$600,000	\$800,000					
Future Ballot			\$800,000	\$2,400,000	\$800,000		
Total	\$600,000	\$800,000	\$800,000	\$2,400,000	\$800,000		
16 Mercury Vapor Streetlight Replacement - EL0182 [ID: 1599]							
Ent Rev		\$100,000	\$100,000	\$100,000		2014	2018
Future Ballot				\$200,000			
Total		\$100,000	\$100,000	\$300,000			
17 5th St. Undergrounding-Rollins to Turner - EL0178 [ID: 1595]							
Ent Rev		\$350,000				2013	2013
PYA Ent Rev	\$450,000						
Total	\$450,000	\$350,000					
18 Boiler 8 Upgrades - EL0183 [ID: 1600]							
Ent Rev		\$1,000,000				2014	2014
Total		\$1,000,000					
19 Build New Lab - Power Plant - EL0174 [ID: 1582]							
Ent Rev		\$250,000				2014	2014
Total		\$250,000					
20 CEC - Distributed Control Systems - EL0186 [ID: 1692]							
Ent Rev		\$1,000,000				2013	2014
Total		\$1,000,000					
21 Downtown Streetlights - EL0180 [ID: 1597]							
Ent Rev		\$100,000				2014	2014
Total		\$100,000					
22 EMS Upgrade - EL0187 [ID: 1693]							
Ent Rev		\$1,000,000				2013	2014
Total		\$1,000,000					
23 Extend Rebel Hill Feeder 212 - EL0188 [ID: 1735]							
Ent Rev		\$1,000,000				2014	2014
Total		\$1,000,000					
24 Perche Substation Trans Interconnect - EL0148 [ID: 1050]							
Ent Rev	\$675,000					2011	2015
Future Ballot			\$11,000,000				
Total	\$675,000		\$11,000,000				
25 Perche T3 Transformer - EL0184 [ID: 1601]							
Ent Rev		\$600,000				2014	2015
Future Ballot			\$1,000,000				
Total		\$600,000	\$1,000,000				

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

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

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Electric							
26 Potential Property Purchase - EL0170 [ID: 1476]							
Ent Rev	\$1,000,000	\$1,000,000	\$1,000,000				2015
Total	\$1,000,000	\$1,000,000	\$1,000,000				
27 Underground Brushwood Lake Road Line - EL0185 [ID: 1602]							
Future Ballot			\$750,000				2015 2015
Total			\$750,000				
28 Warehouse & Enclosed Equipment Parking - EL0176 [ID: 1593]							
Ent Rev		\$400,000	\$1,000,000				2014 2015
Future Ballot			\$3,400,000				
Total		\$400,000	\$4,400,000				
29 161 Transmission - Power Plant Line - EL0152 [ID: 1058]							
Future Ballot				\$2,450,000			2018 2018
Total				\$2,450,000			
30 Harmony Branch T4 Transformer - EL0171 [ID: 1484]							
Future Ballot			\$500,000	\$700,000			2017 2017
Total			\$500,000	\$700,000			
31 Landfill Gas Generator #4 - EL0175 [ID: 1584]							
Ent Rev				\$200,000			2017 2017
Future Ballot				\$1,400,000			
Total				\$1,600,000			
32 Mill Creek Substation Trans Interconnect - EL0149 [ID: 1052]							
Future Ballot				\$11,000,000			2016 2016
Total				\$11,000,000			

Electric Funding Source Summary

Ent Rev	\$7,775,000	\$14,650,000	\$7,130,000	\$13,570,000	\$4,320,000
New Funding	\$7,775,000	\$14,650,000	\$7,130,000	\$13,570,000	\$4,320,000
PYA Ent Rev	\$450,000				
Prior Year Funding	\$450,000				\$0
Future Ballot			\$19,750,000	\$30,450,000	\$5,400,000
Future Ballot			\$19,750,000	\$30,450,000	\$5,400,000
Total	\$8,225,000	\$14,650,000	\$26,880,000	\$44,020,000	\$9,720,000

Electric Current Capital Projects

1	69 Kv Relay Upgrade - Phase 1 Bolstad - EL0144 [ID: 983]	2011	2012
2	69 Kv Relay Upgrade - Phase 2 - EL0145 [ID: 984]	2012	2014
3	69 Kv Relay Upgrade - Phase 3 - EL0146 [ID: 985]	2014	2014
4	BLoop 70 - Phase 4 Undrgrndg Garth-Prov - EL0127 [ID: 675]	2013	2014
5	Broadway Undergrounding - EL0120 [ID: 549]	2009	2015

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

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

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Electric Current Capital Projects							
Electric							
6	Business Loop 70 - Phase 3 Undergrounding - EL0126 [ID: 674]					2009	2014
7	College Undergrounding-Univ to Bouchelle - EL0179 [ID: 1596]					2014	2014
8	Distr. Center/Yard - Consoltdn & Expnsn EL0106 [ID: 545]					2007	2012
9	E.Broadway-Hinkson Creek-Brickton Dr.SLA EL0134 [ID: 683]					2008	2012
10	Eastpointe Electric Loop Closure - EL0169 [ID: 1395]					2011	2013
11	Landfill Gas Generator Expansion - EL0155 [ID: 1166]					2012	2013
12	New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]					2010	2012
13	Power Plant Emergency Generator Install - EL0173 [ID: 1578]					2012	2013
14	Primary Control Center - EL0164 [ID: 1330]					2011	2013
15	R/L electric @ Stadium&Ash for TDD widening-EL0166 [ID: 1396]					2011	2013
16	Reconductor 69kV line - Bolstad - Switzler-EL0163 [ID: 1329]					2011	2013
17	Renewable Installations - EL0172 [ID: 1509]					2012	2014
18	Replace Measurement & Data Acquisition Sys - EL0159 [ID: 1203]					2010	2012
19	Replace UG electric, Keene & Lansing - EL0168 [ID: 1391]					2011	2014
20	Scott Blvd - Phase 2 - EL0177 [ID: 1594]					2013	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.
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.

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

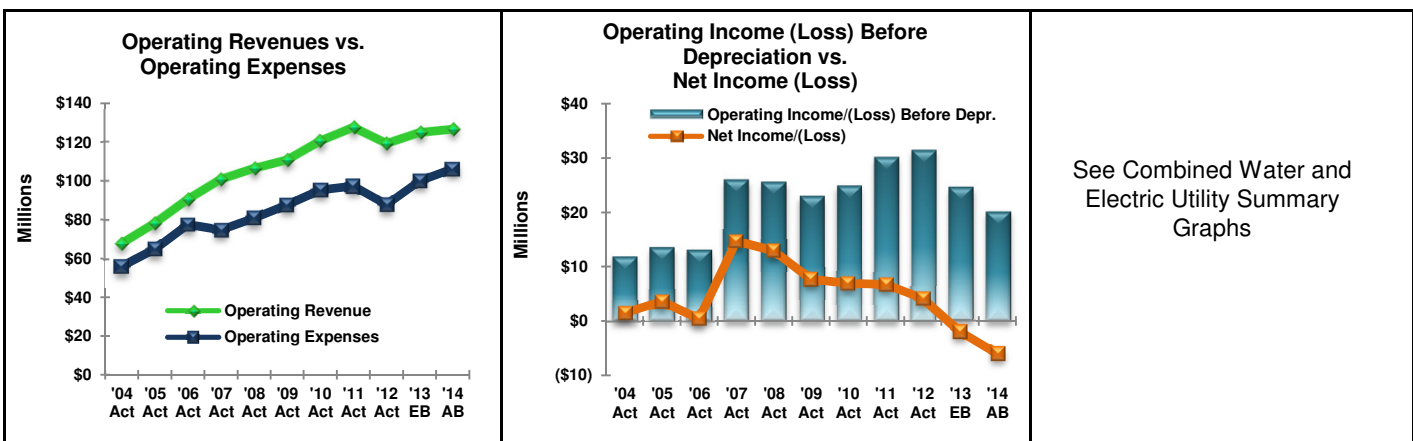
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Electric Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Fees and Service Charges	\$118,992,101	\$123,921,000	\$124,540,545	\$126,271,000
Locator Service Fees	\$163,284	\$166,158	\$166,158	\$149,822
Total Operating Revenues	\$119,155,385	\$124,087,158	\$124,706,703	\$126,420,822
Operating Expenses:				
Personnel Services	\$11,772,603	\$12,858,626	\$12,129,348	\$12,999,354
Power Supply	\$60,996,421	\$75,210,000	\$74,660,000	\$77,228,000
Supplies & Materials	\$2,370,973	\$2,774,181	\$2,554,533	\$2,881,236
Travel & Training	\$173,752	\$200,003	\$197,279	\$239,353
Intragovernmental Charges	\$2,567,322	\$2,911,256	\$2,911,256	\$3,459,301
Utilities, Services & Other Misc.	\$9,810,688	\$8,836,047	\$7,574,824	\$9,443,484
Total Operating Expenses	\$87,691,759	\$102,790,113	\$100,027,240	\$106,250,728
Operating Income (Loss) Before Depreciation	\$31,463,626	\$21,297,045	\$24,679,463	\$20,170,094
P.I.L.O.T.	(\$10,970,770)	(\$11,619,000)	(\$11,619,000)	(\$11,619,000)
Depreciation	(\$11,311,887)	(\$11,000,000)	(\$11,315,000)	(\$11,450,000)
Operating Income	\$9,180,969	(\$1,321,955)	\$1,745,463	(\$2,898,906)
Non-Operating Revenues:				
Investment Revenue	\$1,086,943	\$1,700,000	\$1,316,000	\$1,190,000
Revenue From Other Gov't Units	\$219,339	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$1,758,228	\$1,413,600	\$1,661,522	\$1,361,720
Total Non-Operating Revenues	\$3,064,510	\$3,113,600	\$2,977,522	\$2,551,720
Non-Operating Expenses:				
Bond Interest	\$5,782,094	\$5,287,829	\$5,323,630	\$4,810,982
Bank & Paying Agent Fees	\$1,524	\$9,000	\$490,000	\$9,000
Loss on Disposal Assets	\$19,787	\$30,000	\$70,000	\$30,000
Amortization	\$131,818	\$130,000	\$120,000	\$130,000
Total Non-Operating Expenses	\$5,935,223	\$5,456,829	\$6,003,630	\$4,979,982
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$2,169,859)	(\$647,849)	(\$712,310)	(\$747,849)
Total Operating Transfers	(\$2,169,859)	(\$647,849)	(\$712,310)	(\$747,849)
Net Income(Loss)	\$4,140,397	(\$4,313,033)	(\$1,992,955)	(\$6,075,017) ~

~ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$219,339	\$0	\$0	\$0
Interest	\$1,086,943	\$1,700,000	\$1,316,000	\$1,190,000
Fees and Service Charges +	\$119,155,385	\$124,087,158	\$124,706,703	\$126,420,822
Other Local Revenues ++	\$1,758,228	\$1,413,600	\$1,661,522	\$1,361,720
	\$122,219,895	\$127,200,758	\$127,684,225	\$128,972,542
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$122,219,895	\$127,200,758	\$127,684,225	\$128,972,542
Financial Uses of Unrestricted Cash				
Operating Expenses	\$87,691,759	\$102,790,113	\$100,027,240	\$106,250,728
Operating Transfers to Other Funds	\$2,169,859	\$647,849	\$712,310	\$747,849
Interest Expense and Other Non-Oper Cash Items	\$16,754,388	\$16,915,829	\$17,432,630	\$16,438,982
Principal Payments	\$2,433,442	\$3,126,096	\$3,126,096	\$4,325,915
Capital Additions	\$531,974	\$953,000	\$873,000	\$1,622,500
Enterprise Revenues used for Capital Projects	\$5,780,000	\$8,575,000	\$8,575,000	\$14,650,000
Total Expenditure Uses	\$115,361,422	\$133,007,887	\$130,746,276	\$144,035,974
Increase/(Decrease) to Cash	\$6,858,473	(\$5,807,129)	(\$3,062,051)	(\$15,063,432)
Beginning Cash and Other Resources		\$53,669,437	\$53,669,437	\$50,607,386
Projected Ending Cash and Other Resources	\$53,669,437 #	\$47,862,308	\$50,607,386	\$35,543,954

Ending Cash and Inventory for FY 2012 is equal to current assets less current liabilities.

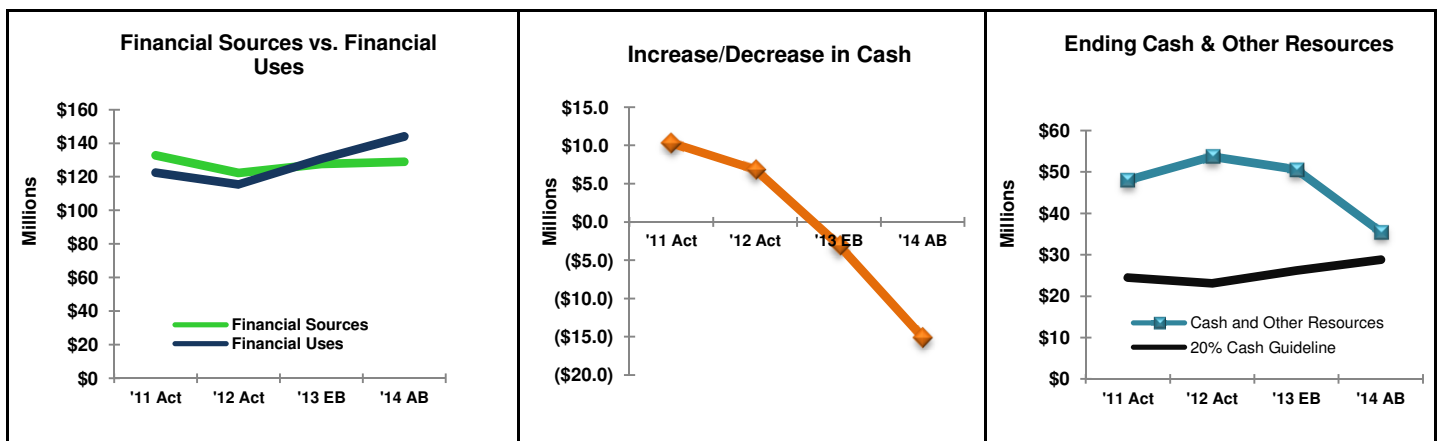
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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

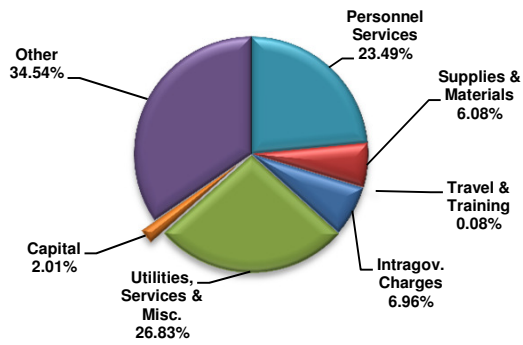


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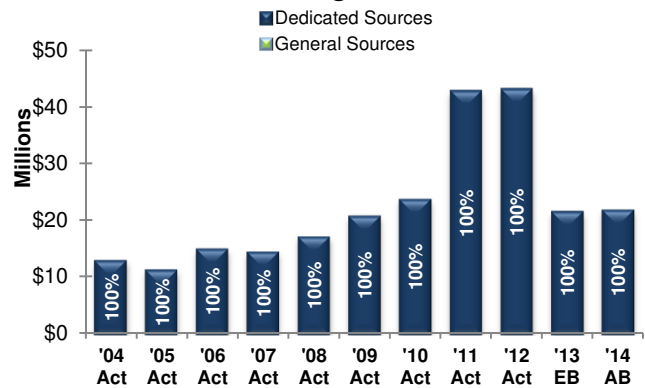
Sewer Utility Fund (Enterprise Fund)

Sewer Utility - Summary

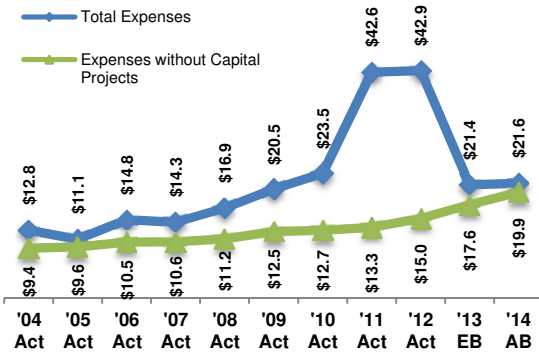
FY 2014 Total Expenditures By Category



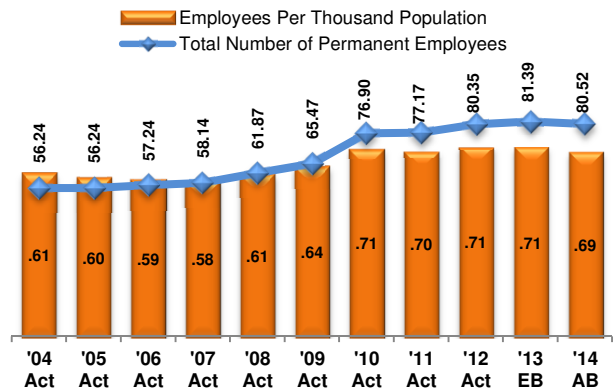
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$4,548,711	\$5,211,095	\$4,848,230	\$5,082,338	4.8%	(2.5%)
Supplies & Materials	\$755,985	\$1,417,208	\$1,301,220	\$1,315,685	1.1%	(7.2%)
Travel & Training	\$15,694	\$17,897	\$19,431	\$17,797	(8.4%)	(0.6%)
Intragov. Charges	\$1,456,517	\$1,429,377	\$1,429,382	\$1,506,702	5.4%	5.4%
Utilities, Services & Misc.	\$29,953,593	\$7,589,163	\$7,031,773	\$5,804,527	(17.5%)	(23.5%)
Capital	\$490,975	\$653,445	\$608,742	\$434,700	(28.6%)	(33.5%)
Other	\$5,674,570	\$7,242,715	\$6,113,974	\$7,470,996	22.2%	3.2%
Total	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$23,432,175 is (\$1,799,430) or -7.7%.

Operating Expenses	\$9,145,955	\$11,758,840	\$10,741,612	\$11,672,336	8.7%	(0.7%)
Non-Operating Expenses	\$3,717,931	\$4,684,089	\$3,551,112	\$5,368,156	51.2%	14.6%
Debt Service	\$1,723,130	\$2,666,151	\$2,666,151	\$2,458,604	(7.8%)	(7.8%)
Capital Additions	\$415,390	\$653,445	\$607,874	\$434,700	(28.5%)	(33.5%)
Capital Projects	\$27,893,639	\$3,798,375	\$3,786,003	\$1,698,949	(55.1%)	(55.3%)
Total Expenses	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$800,366	\$916,785	\$974,818	\$828,062	(15.1%)	(9.7%)
Fees and Service Charges	\$17,173,614	\$18,724,004	\$19,047,969	\$19,045,172	(0.0%)	1.7%
Other Local Revenues	\$435,804	\$79,300	\$74,390	\$36,249	(51.3%)	(54.3%)
Trnsfrs & Capital Contrib.	\$817,299	\$300,000	\$928,725	\$375,000	(59.6%)	25.0%
Use of Prior Year Sources	\$23,668,962	\$3,540,811	\$326,850	\$1,348,262	312.5%	(61.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)

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 45,575 sewer utility customers.

Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharge to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Ensure there are resources to meet existing and future physical infrastructure demands.

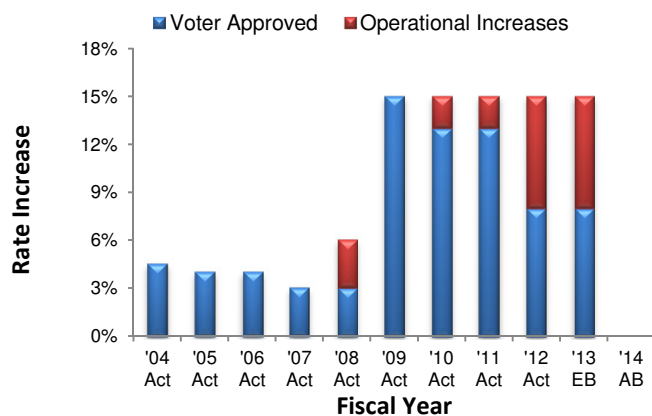
- The Columbia Regional Waste Water Treatment Plant expansion will be completed and fully operational by the end of FY2013. Completion will allow for refinement of operating expenses that have been estimated for new processes.
- Sewer Line Maintenance personnel and Storm Water Operations personnel are now working out of the new Administration and Collections Building at the Columbia Regional Waste Water Treatment Plant.
- Changes to current sewer rates are not proposed for FY 2014.
- FY2014 budget includes funding for a Cost of Service Study.
- Consideration is being given to a bond issue to fund Inflow and Infiltration reduction, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination, economic development extensions and 100 acre point sewer extensions.

Authorized Personnel

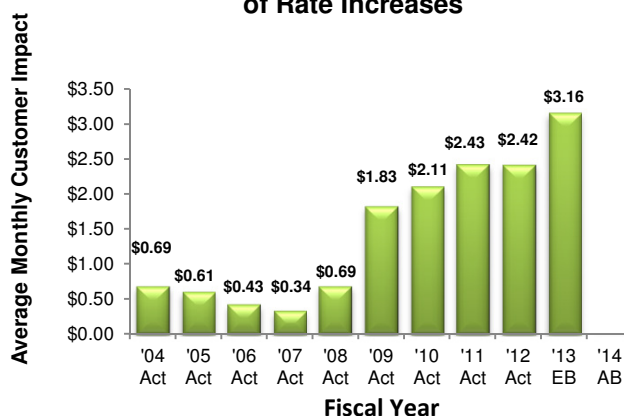
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	3.90	3.99	3.99	2.57	(1.42)
Engineering	15.25	15.40	15.40	15.95	0.55
Treatment Plant/Field O & M	42.00	43.00	43.00	43.00	
Line Maintenance	19.20	19.00	19.00	19.00	
Total Personnel	80.35	81.39	81.39	80.52	(0.87)
Permanent Full-Time	79.60	80.64	80.64	80.52	(0.12)
Permanent Part-Time	0.75	0.75	0.75	0.00	(0.75)
Total Permanent	80.35	81.39	81.39	80.52	(0.87)

Rate Increase Information

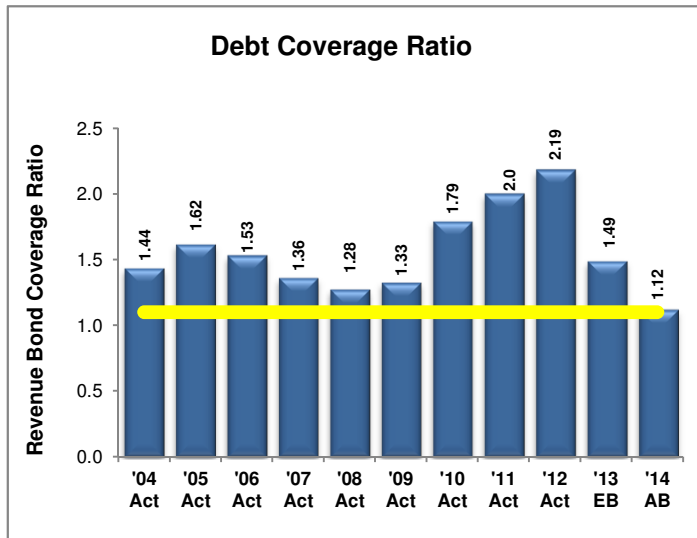
Sewer Rate Increases



Sewer Average Monthly Customer Impact of Rate Increases



Debt Coverage Ratios



Debt coverage ratio is **net operating income** (operating revenues less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Sanitary Sewer Utility Fund

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration						
Personnel Services	\$245,346	\$374,371	\$303,015	\$226,462	(25.3%)	(39.5%)
Supplies and Materials	\$5,150	\$17,094	\$16,420	\$15,050	(8.3%)	(12.0%)
Travel and Training	\$1,411	\$1,733	\$1,733	\$2,183	26.0%	26.0%
Intragovernmental Charges	\$979,857	\$950,578	\$950,578	\$1,002,641	5.5%	5.5%
Utilities, Services, & Misc.	\$429,623	\$212,011	\$232,099	\$541,383	133.3%	155.4%
Capital	\$0	\$0	\$0	\$52,000		
Other	\$3,322,446	\$5,426,040	\$4,266,471	\$5,558,924	30.3%	2.4%
Total	\$4,983,833	\$6,981,827	\$5,770,316	\$7,398,643	28.2%	6.0%
Engineering						
Personnel Services	\$763,767	\$837,631	\$786,556	\$942,315	19.8%	12.5%
Supplies and Materials	\$19,566	\$27,550	\$24,992	\$28,545	14.2%	3.6%
Travel and Training	\$2,610	\$4,610	\$4,610	\$3,916	(15.1%)	(15.1%)
Intragovernmental Charges	\$136,923	\$129,583	\$129,583	\$133,587	3.1%	3.1%
Utilities, Services, & Misc.	\$25,172	\$34,642	\$32,671	\$39,840	21.9%	15.0%
Capital	\$18,144	\$17,000	\$17,000	\$0	(100.0%)	(100.0%)
Other	\$41,640	\$44,120	\$17,958	\$17,958	0.0%	(59.3%)
Total	\$1,007,822	\$1,095,136	\$1,013,370	\$1,166,161	15.1%	6.5%
Treatment Plant/Field O&M						
Personnel Services	\$2,241,782	\$2,550,068	\$2,389,052	\$2,505,629	4.9%	(1.7%)
Supplies and Materials	\$467,829	\$1,113,009	\$991,350	\$1,016,645	2.6%	(8.7%)
Travel and Training	\$6,253	\$6,579	\$8,113	\$6,723	(17.1%)	2.2%
Intragovernmental Charges	\$167,043	\$176,269	\$176,269	\$216,880	23.0%	23.0%
Utilities, Services, & Misc.	\$1,653,714	\$2,890,298	\$2,368,793	\$2,854,814	20.5%	(1.2%)
Capital	\$147,313	\$399,945	\$368,278	\$93,700	(74.6%)	(76.6%)
Other	\$222,014	\$224,417	\$235,544	\$254,287	8.0%	13.3%
Total	\$4,905,948	\$7,360,585	\$6,537,399	\$6,948,678	6.3%	(5.6%)
Line Maintenance						
Personnel Services	\$1,018,459	\$1,124,234	\$1,068,072	\$1,093,286	2.4%	(2.8%)
Supplies and Materials	\$225,588	\$259,555	\$263,458	\$255,445	(3.0%)	(1.6%)
Travel and Training	\$5,420	\$4,975	\$4,975	\$4,975	0.0%	0.0%
Intragovernmental Charges	\$172,694	\$172,947	\$172,952	\$153,594	(11.2%)	(11.2%)
Utilities, Services, & Misc.	\$879,917	\$978,628	\$919,610	\$984,187	7.0%	0.6%
Capital	\$249,933	\$236,500	\$222,596	\$289,000	29.8%	22.2%
Other	\$1,552,792	\$1,548,138	\$1,594,001	\$1,639,827	2.9%	5.9%
Total	\$4,104,803	\$4,324,977	\$4,245,664	\$4,420,314	4.1%	2.2%
Capital Projects						
Personnel Services	\$279,357	\$324,791	\$301,535	\$314,646	4.3%	(3.1%)
Supplies and Materials	\$37,852	\$0	\$5,000	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$26,965,167	\$3,473,584	\$3,478,600	\$1,384,303	(60.2%)	(60.1%)
Capital	\$75,585	\$0	\$868	\$0	(100.0%)	
Other	\$535,678	\$0	\$0	\$0		
Total	\$27,893,639	\$3,798,375	\$3,786,003	\$1,698,949	(55.1%)	(55.3%)
Department Totals						
Personnel Services	\$4,548,711	\$5,211,095	\$4,848,230	\$5,082,338	4.8%	(2.5%)
Supplies and Materials	\$755,985	\$1,417,208	\$1,301,220	\$1,315,685	1.1%	(7.2%)
Travel and Training	\$15,694	\$17,897	\$19,431	\$17,797	(8.4%)	(0.6%)
Intragovernmental Charges	\$1,456,517	\$1,429,377	\$1,429,382	\$1,506,702	5.4%	5.4%
Utilities, Services, & Misc.	\$29,953,593	\$7,589,163	\$7,031,773	\$5,804,527	(17.5%)	(23.5%)
Capital	\$490,975	\$653,445	\$608,742	\$434,700	(28.6%)	(33.5%)
Other	\$5,674,570	\$7,242,715	\$6,113,974	\$7,470,996	22.2%	3.2%
Total	\$42,896,045	\$23,560,900	\$21,352,752	\$21,632,745	1.3%	(8.2%)

Sanitary Sewer Utility Fund

Authorized Personnel By Division

Administration	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
6595 - Risk Management Specialist	0.10	0.10	0.10	0.10	
6204 - Financial Analyst	0.25	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.25	0.15	0.15	0.15	
5901 - Director, Public Works	0.00	0.22	0.22	0.22	
5800 - Asst to the Pub. Works Dir.	0.00	0.10	0.10	0.10	
5109 - Engineering Supervisor	0.00	0.80	0.80	0.00	(0.80)
5108 - Engineering Manager	0.00	0.80	0.80	0.80	
5107 - Operations Manager	0.20	0.00	0.00	0.00	
5106 - Asst Public Works Director	0.05	0.40	0.40	0.00	(0.40)
4802 - Public Information Specialist	0.05	0.05	0.05	0.05	
2427 - Sewer Utility Manager	1.00	0.00	0.00	0.00	
2401 - Maintenance Assistant I	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.22	1.22	1.00	(0.22)
Total Personnel	3.90	3.99	3.99	2.57	(1.42)
Permanent Full-Time	3.90	3.99	3.99	2.57	(1.42)
Permanent Part-Time	0.00	0.00	0.00	0.00	
	3.90	3.99	3.99	2.57	(1.42)
Engineering					
5122 - Mgr of Environmental Srvc	0.50	0.00	0.00	0.00	
5113 - Engineer	3.75	3.75	3.75	4.00	0.25
5109 - Engineering Supervisor	0.00	0.00	0.00	0.80	0.80
5098 - Engineering Specialist	2.00	2.00	2.00	2.00	
5023 - City Land Surveyor	0.05	0.25	0.25	0.25	
5015 - Property Acquisition Coordinator	0.15	0.15	0.15	0.15	
5003 - Engineering Technician	5.75	5.75	5.75	5.25	(0.50)
5000 - Associate Engineering Tech	3.05	3.25	3.25	3.25	
2408 - Construction Project Supervisor	0.00	0.25	0.25	0.25	
Total Personnel	15.25	15.40	15.40	15.95	0.55
Permanent Full-Time	14.50	14.65	14.65	15.95	1.30
Permanent Part-Time	0.75	0.75	0.75	0.00	(0.75)
Total Permanent	15.25	15.40	15.40	15.95	0.55
Treatment Plant/Field O&M					
SLUDGE MANAGEMENT:					
2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	2.00	2.00	2.00	2.00	
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	3.00	3.00	3.00	3.00	
FIELD OPERATIONS:					
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
2590 - Sewer Utility Lead Oper-773	0.00	1.00	1.00	1.00	
2305 - Public Works Supervisor I	1.00	0.00	0.00	0.00	
WWT OPERATIONS:					
2606 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2604 - WWTP Chief Operator	1.00	1.00	1.00	0.00	(1.00)
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	
2324 - Instrument Technician-773	0.00	0.00	0.00	1.00	1.00

Sanitary Sewer Utility Fund

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	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-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	2.00	2.00	2.00	
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	0.00	0.00	2.00	2.00	
5033 - Laboratory Technician II	2.00	2.00	0.00	0.00	
4999 - Code Educator Specialist	1.00	1.00	1.00	1.00	
Total Personnel	42.00	43.00	43.00	43.00	
Permanent Full-Time	42.00	43.00	43.00	43.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	42.00	43.00	43.00	43.00	
Line Maintenance					
2590 - Sewer Utility Lead Oper-773	0.00	3.00	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	2.00	2.00	2.00	
2306 - Public Works Supervisor II	2.00	0.00	0.00	0.00	
2305 - Public Works Supervisor I	3.00	0.00	0.00	0.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	10.00	10.00	10.00	10.00	
1003 - Admin. Support Assistant III	0.20	0.00	0.00	0.00	
Total Personnel	19.20	19.00	19.00	19.00	
Permanent Full-Time	19.20	19.00	19.00	19.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.20	19.00	19.00	19.00	
Total Department					
Permanent Full-Time	79.60	80.64	80.64	80.52	(0.12)
Permanent Part-Time	0.75	0.75	0.75	0.00	(0.75)
Total Permanent	80.35	81.39	81.39	80.52	(0.87)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

Voters approved a \$77 million revenue bond issue in April 2008 which provided funding for several sewer improvement projects. 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. The Upper Hinkson Outfall Sewer Extension Phase 1 is the largest project yet to be completed from this funding. Another bond issue is being considered for future funding, as described previously.

Highlights/Significant Changes

- The CIP projects to be completed during or by the end of FY 2013 include Sewer District 165 - Maple Bluff Sewer District, Hominy Branch Outfall Relief and North Grindstone Outfall Extension Phase II, PCCE #6 South Country Club Drive and Valley View Pump Station Interceptor.
- The CIP projects that are anticipated to be completed in FY 2014 include PCCE #11 Wilson High, PCCE #15 Anderson, PCCE #19 Sunset.
- Other CIP projects that are in design and easement acquisition during FY 2014 include PCCE #17 Wilson Ross, PCCE#14 Cliff Drive, PCCE #8 Thilly, Lathrop Westmount, Sewer District 170 South Bethel Church Road, Haystack Acres, Sewer District 161 Stewart Ridge.
- Construction work for the Columbia Regional Wastewater Treatment Facility Improvement began in FY 2010 and will be completed in FY2013.

Highlights/Significant Changes- Continued

- Easement acquisition work will continue on the Upper Hinkson Outfall Sewer Extension Phase 1.
- Preliminary design work will also continue on several other projects that will eliminate private common collector sewers and on-site systems.
- The Sewer Utility will complete a \$3 million sewer main and manhole rehabilitation project by "no-dig" methods in FY 2013 or early FY 2014.
- The Inflow and Infiltration Program (I&I) continues to identify public and private defects in the sanitary sewer system. Substantial removal of defects in one subbasin will be complete by the end of FY2013, with flow testing to follow. Work to eliminate defects in two large subbasins will be complete in FY 2014. Study and work to eliminate defects for two additional large subbasins will be complete in FY 2014. Additional sub basins are being identified for study in FY 2014.

Fiscal Impact

There are no rate increases proposed for FY 2014.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sewer							
1 Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]							
2008 Ballot	\$260,000						
Future FY 2014 Ballot			\$140,000	\$420,000	\$140,000		
PYA Ballot	\$83,207						
Total	\$343,207		\$140,000	\$420,000	\$140,000		
2 Annual Inflow & Infiltration Program [ID: 1718]							
Future FY 2014 Ballot			\$2,000,000	\$6,000,000	\$2,000,000		
Total			\$2,000,000	\$6,000,000	\$2,000,000		
3 Annual Private Common Collectors - C43112 [ID: 752]							
Future FY 2014 Ballot			\$500,000	\$1,500,000	\$500,000		
Total			\$500,000	\$1,500,000	\$500,000		
4 Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]							
Ent Rev	\$500,000	\$500,000					
Future FY 2014 Ballot			\$700,000	\$2,100,000	\$700,000		
Unfunded					\$1,000,000		
Total	\$500,000	\$500,000	\$700,000	\$2,100,000	\$1,700,000		
5 Annual Sewer System Improvements - C43183 [ID: 750]							
Ent Rev	\$500,000	\$500,000					
Future FY 2014 Ballot			\$1,000,000	\$3,000,000	\$1,000,000		
Unfunded					\$1,500,000		
Total	\$500,000	\$500,000	\$1,000,000	\$3,000,000	\$2,500,000		
6 FY12 Sewer Main Rehab C43242 [ID: 1579]							
User Agencies		\$8,949				2012	2013
Total		\$8,949					
7 Haystack Acres Pump Station Interceptor C43230 [ID: 1304]							
Ent Rev		\$125,000				2012	2014
Total		\$125,000					
8 Henderson Branch Sewer Ext. (Midway Sewer Ext) [ID: 1060]							
Future FY 2014 Ballot			\$2,600,000			2015	2015
Total			\$2,600,000				
9 PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]							
2008 Ballot	\$324,000					2012	2015
Future FY 2014 Ballot			\$100,000				
Total	\$324,000		\$100,000				
10 PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]							
2008 Ballot	\$600,000					2010	2015
Future FY 2014 Ballot			\$570,000				
Total	\$600,000		\$570,000				
11 PCCE #11 - Wilson Street / High Street C43224 [ID: 1339]							
Ent Rev		\$175,000				2010	2014
Total		\$175,000					
12 PCCE #12 - Maplewood Drive C43238 [ID: 1368]							
Future FY 2014 Ballot			\$140,000			2013	2015
Total			\$140,000				

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

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

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sewer							
13 PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341]							
Ent Rev		\$220,000				2010	2014
Total		\$220,000					
14 Ridgeway Cottages [ID: 1319]							
Unfunded			\$16,000			2014	2014
Total			\$16,000				
15 Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]							
2008 Ballot			\$6,700,000			2012	2015
Bond Proceeds			\$431,545				
Total			\$7,131,545				
16 Westwood Avenue Sewer Relocation C43246 [ID: 1518]							
Ent Rev	\$25,000	\$170,000				2013	2014
Total	\$25,000	\$170,000					
17 Calvert Drive Sewer Relocation [ID: 1698]							
Future FY 2014 Ballot			\$20,000	\$200,000		2015	2016
Total			\$20,000	\$200,000			
18 PCCE #14 - Cliff Drive C43239 [ID: 1367]							
Future FY 2014 Ballot				\$290,000		2013	2016
Total				\$290,000			
19 PCCE #18 - Spring Valley Road C43241 [ID: 1365]							
Future FY 2014 Ballot				\$40,000		2013	2018
PYA Ballot	\$92,650						
Total	\$92,650			\$40,000			
20 Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]							
Ent Rev	\$50,000					2013	2018
Future FY 2014 Ballot				\$450,000			
Total	\$50,000			\$450,000			
21 Woodrail Sewer Replacement Project [ID: 1528]							
Future FY 2014 Ballot				\$260,000		2014	2016
PYA - various	\$21,049						
Total	\$21,049			\$260,000			
22 WWTP - Digester Complex Improvements [ID: 1303]							
Future FY 2014 Ballot				\$4,100,000		2017	2017
Total				\$4,100,000			
23 North Grindstone Outfall Ext. Phase III C43214 [ID: 732]							
Future FY 2014 Ballot					\$1,140,000	2009	2019
Total					\$1,140,000		
24 PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]							
Future FY 2014 Ballot					\$130,000	2013	2019
Total					\$130,000		

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sewer Funding Source Summary							
2008 Ballot	\$1,184,000		\$6,700,000				
Bond Proceeds			\$431,545				
Ent Rev	\$1,075,000	\$1,690,000					
User Agencies		\$8,949					
New Funding	\$2,259,000	\$1,698,949	\$7,131,545		\$0		
PYA - various	\$21,049						
PYA Ballot	\$175,857						
Prior Year Funding	\$196,906				\$0		
Future FY 2014 Ballot			\$7,770,000	\$18,360,000	\$3,610,000		
Future Funding			\$7,770,000	\$18,360,000	\$3,610,000		
Unfunded			\$16,000		\$2,500,000		
Unfunded			\$16,000		\$2,500,000		
Total	\$2,455,906	\$1,698,949	\$14,917,545	\$18,360,000	\$6,110,000		

Sewer Current Capital Projects

1	Douglass High School Sewer Relocation C43243 [ID: 1519]	2013	2013
2	Hominy Branch Outfall relief Sewer C43210 [ID: 797]	2009	2011
3	North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	2013	2013
4	North Grindstone Outfall Extension Phase II C43205 [ID: 731]	2009	2012
5	PCCE # 14 - Cliff Dr [ID: 1748]	2013	2015
6	PCCE # 6 - S Cntry Club Dr Area C43203 [ID: 1028]	2009	2013
7	PCCE #15 - Anderson Ave. C43223 [ID: 1193]	2010	2013
8	PCCE #19 - Sunset Lane C43227 [ID: 1342]	2010	2012
9	Sewer District #165 - Maple Bluff Dr. Area C43207 [ID: 1027]	2009	2011
10	Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]	2011	2014
11	Stadium & I-70 Sewer Relocation C43236 [ID: 1387]	2012	2013
12	STM WWTP Energize MO Comm [ID: 1481]	2012	2012
13	STM WWTP Improvement [ID: 1236]	2009	2010
14	Valley View Pump Station Interceptor C43233 [ID: 1305]	2011	2012
15	WWTP Improvement Project Phase I - C43194 [ID: 791]	2008	2010

Sewer Impact of Capital Projects

Annual Inflow & Infiltration Program [ID: 1718]
Reduce I&I, lower treatment costs and reduce SSOs and sewer backups
Annual Private Common Collectors - C43112 [ID: 752]
Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system
B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]
Add \$10,200/yr to operate & maintain sewer
B-9 Relief Sewer - Garth & Vandiver [ID: 795]
Add \$4,000/yr to operate & maintain sewer
C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]
Add \$2,000/yr to operate & maintain sewer
Calvert Drive Sewer Relocation [ID: 1698]
Eliminate sewer main from under a building.

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
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.							
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 Rd 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							
PCCE #22 - Shannon Place [ID: 1603]							
Update failing infrastructure							
PCCE #24 - St. James & St. Joseph [ID: 1604]							
Update failing infrastructure							
PCCE #25 - Glenwood & Redbud [ID: 1605]							
update failing infrastructure							
PCCE #27 - Grace Ellen [ID: 1606]							
update failing infrastructure							
Rocky Fork Outfall Sewer [ID: 733]							
Add \$34,000/yr to maintain and operate sewer							
Sewer District #171 - Crites Lane [ID: 1361]							
Additional \$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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
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.							
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 Utility Fund - Debt Service

Debt Service Information

06/01/92 Sanitary Sewerage System Series B (Interest rates: 4.25% - 6.55%)

Original Issue - \$870,000

Balance as of 9/30/2013 - \$0

Maturity Date - 01/01/2013

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 9/30/2013 - \$1,470,000

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 9/30/2013 - \$560,000

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 9/30/2013 - \$1,095,000

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 9/30/2013 - \$1,215,000

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

05/01/02 Sanitary Sewerage System Series A (Interest rates: 3.00% - 5.375%)

Original Issue - \$2,230,000

Balance As of 9/30/2013 - \$1,215,000

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

09/15/02 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$7,940,000

Balance As of 9/30/2013 - \$0

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. This issue was refunded in July 2013.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000

Balance As of 9/30/2013 - \$2,150,000

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 Utility Fund - Debt Service

DEBT SERVICE INFORMATION

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000

Balance As of 9/30/2013 - \$425,000

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 9/30/2013 - \$6,220,000

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 9/30/2013 - \$640,000

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 9/30/2013 - \$1,410,000

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 9/30/2013 - \$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 9/30/2013 - \$58,083,500

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 9/30/2013 - \$9,085,000

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 Utility Fund - Debt Service

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 9/30/2013 - \$1,310,000

Maturity Date - 10/01/2020

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

07/2/13 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: .38%-1.10%)

Original Issue - \$3,325,000

Balance As of 9/30/2013 - \$3,325,000

Maturity Date - 10/01/2017

In July of 2013, the City issued \$3,325,000 of Sewerage System Revenue Refunding Bonds. These bonds are to be paid by the net revenues of the system. These bonds were issued to refund the 2002 Sewerage System Revenue Refunding Bonds.

Debt Service Requirements

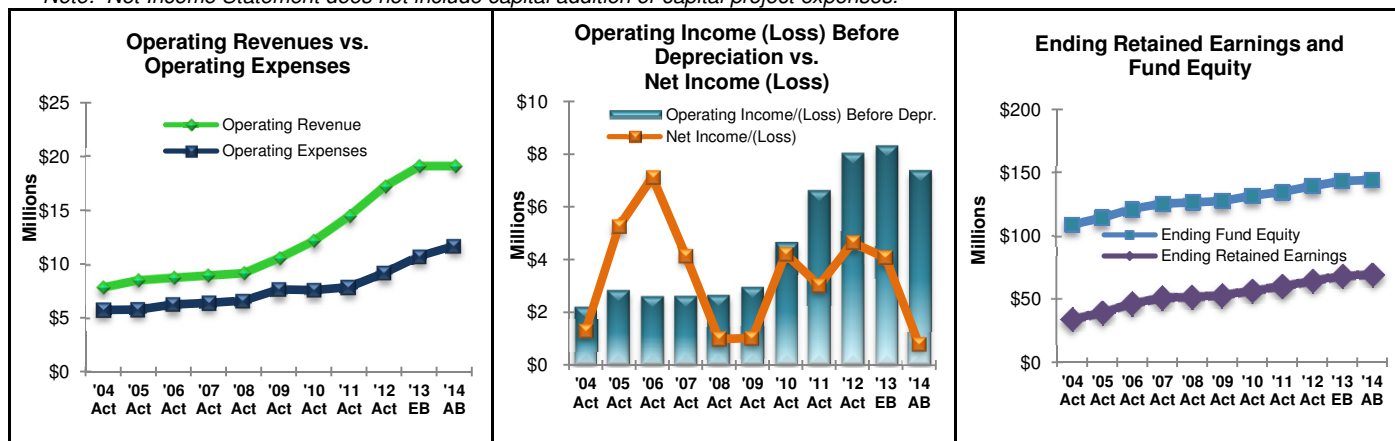
Sewer Revenue and Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2012	\$1,915,000	\$2,489,282	\$4,404,282
2013	\$3,521,500	\$2,666,151	\$6,187,651
2014	\$4,840,600	\$2,458,604	\$7,299,204
2015	\$4,931,700	\$2,356,470	\$7,288,170
2016	\$5,033,800	\$2,242,476	\$7,276,276
2017	\$5,121,900	\$2,126,970	\$7,248,870
2018	\$5,231,100	\$2,009,527	\$7,240,627
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	\$102,830,000	\$33,371,463	\$136,201,463

Net Income Statement Sanitary Sewer Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Sewer Charges	\$14,546,688	\$15,961,443	\$15,961,443	\$16,121,057
M.U. Sewer Charges	\$1,236,140	\$1,449,608	\$1,387,656	\$1,401,534
Sharecropping	\$6,936	\$4,500	\$4,774	\$4,500
BCRSD Wholesale Revenue	\$612,667	\$700,294	\$707,966	\$708,000
Sewer Connection Fees	\$584,505	\$419,956	\$852,650	\$650,000
Other Misc. Operating Revenues	\$186,678	\$188,203	\$133,480	\$160,081
Total Operating Revenues	\$17,173,614	\$18,724,004	\$19,047,969	\$19,045,172
Operating Expenses:				
Personnel Services	\$4,269,354	\$4,886,304	\$4,546,695	\$4,767,692
Supplies & Materials	\$718,133	\$1,417,208	\$1,296,220	\$1,315,685
Travel & Training	\$15,694	\$17,897	\$19,431	\$17,797
Intragovernmental Charges	\$1,456,517	\$1,429,377	\$1,429,382	\$1,506,702
Utilities, Services & Other Misc.	\$2,686,257	\$4,008,054	\$3,449,884	\$4,064,460
Total Operating Expenses	\$9,145,955	\$11,758,840	\$10,741,612	\$11,672,336
Operating Income (Loss) Before Depreciation	\$8,027,659	\$6,965,164	\$8,306,357	\$7,372,836
Depreciation	(\$3,233,811)	(\$4,399,037)	(\$3,260,513)	(\$4,825,220)
Operating Income	\$4,793,848	\$2,566,127	\$5,045,844	\$2,547,616
Non-Operating Revenues:				
Investment Revenue	\$800,366	\$916,785	\$974,818	\$828,062
Misc. Non-Operating Revenue	\$435,804	\$79,300	\$74,390	\$36,249
Total Non-Operating Revenues	\$1,236,170	\$996,085	\$1,049,208	\$864,311
Non-Operating Expenses:				
Interest Expense	\$1,723,130	\$2,666,151	\$2,666,151	\$2,458,604
Bank & Paying Agent Fees	\$69,777	\$100,000	\$95,764	\$355,764
Loss on Disposal Assets	\$232,392	\$7,525	\$7,525	\$0
Amortization	\$65,396	\$60,834	\$70,617	\$70,617
Total Non-Operating Expenses	\$2,090,695	\$2,834,510	\$2,840,057	\$2,884,985
Operating Transfers:				
Operating Transfers From Other Funds	\$100,000	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$116,555)	(\$116,693)	(\$116,693)	(\$116,555)
Total Operating Transfers	(\$16,555)	(\$116,693)	(\$116,693)	(\$116,555)
Net Income (Loss) Before Capital Contribution	\$3,922,768	\$611,009	\$3,138,302	\$410,387
Capital Contribution	\$717,299	\$300,000	\$928,725	\$375,000
Net Income (Loss) Transferred to Retained Ear	\$4,640,067	\$911,009	\$4,067,027	\$785,387
Beginning Retained Earnings	\$60,118,970	\$64,759,037	\$64,759,037	\$68,826,064
Ending Retained Earnings	\$64,759,037	\$65,670,046	\$68,826,064	\$69,611,451
Contributed Capital	\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140
Ending Fund Equity	\$139,408,177	\$140,319,186	\$143,475,204	\$144,260,591

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants				
Interest	\$800,366	\$916,785	\$974,818	\$828,062
Fees and Service Charges +	\$17,173,614	\$18,724,004	\$19,047,969	\$19,045,172
Other Local Revenues ++	\$435,804	\$79,300	\$74,390	\$36,249
	\$18,409,784	\$19,720,089	\$20,097,177	\$19,909,483
Other Funding Sources/Transfers^	\$100,000	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$18,509,784	\$19,720,089	\$20,097,177	\$19,909,483
Financial Uses				
Operating Expenses	\$9,145,955	\$11,758,840	\$10,741,612	\$11,672,336
Operating Transfers to Other Funds	\$116,555	\$116,693	\$116,693	\$116,555
Interest and Other Non-Oper Cash Exp	\$1,792,907	\$2,766,151	\$2,761,915	\$2,814,368
Principal Payments	\$1,915,000	\$3,521,500	\$3,521,500	\$4,840,600
Capital Additions	\$415,390	\$653,445	\$607,874	\$434,700
Enterprise Revenues used for Capital Projects	\$1,977,000	\$1,603,000	\$1,603,000	\$1,690,000
Total Expenditure Uses	\$15,362,807	\$20,419,629	\$19,352,594	\$21,568,559
Increase/(Decrease) to Cash	\$3,146,977	(\$699,540)	\$744,583	(\$1,659,076)
Beginning Cash and Other Resources		\$6,829,437	\$6,829,437	\$7,574,020
Projected Ending Cash and Other Resources	\$6,829,437 #	\$6,129,897	\$7,574,020	\$5,914,944
20% of Total Expenditures	\$3,072,561	\$4,083,926	\$3,870,519	\$4,313,712
Cash Above/(Below) 20% guideline	\$3,756,876	\$2,045,971	\$3,703,501	\$1,601,232

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

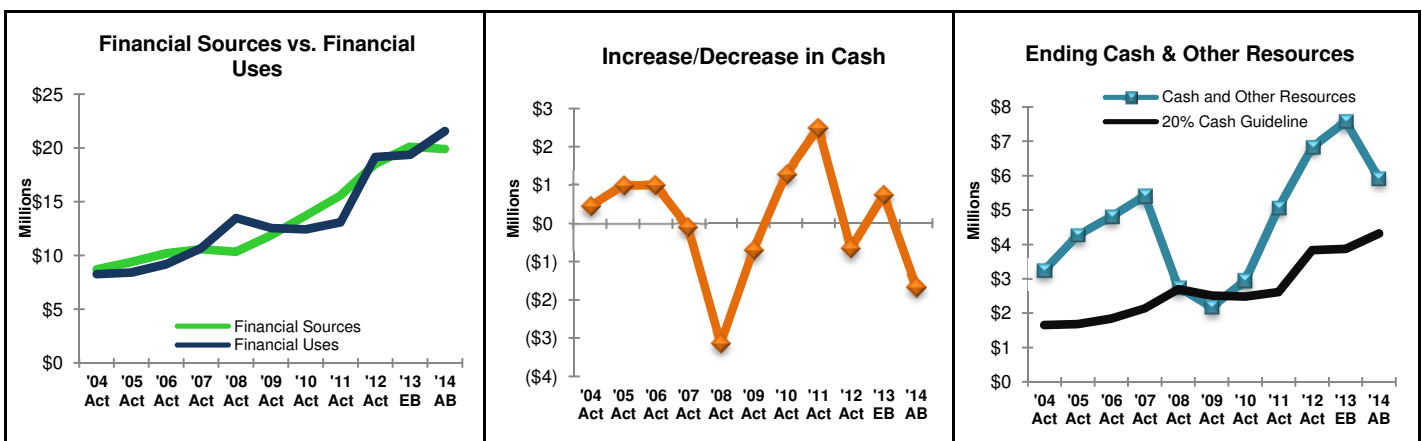
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** 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 other funds.

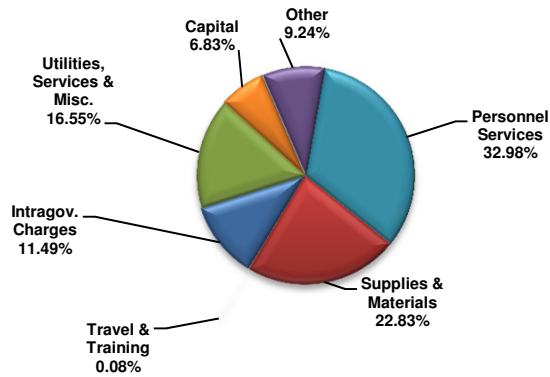
^ Other Funding Sources and Transfers do not include Capital Contributions.



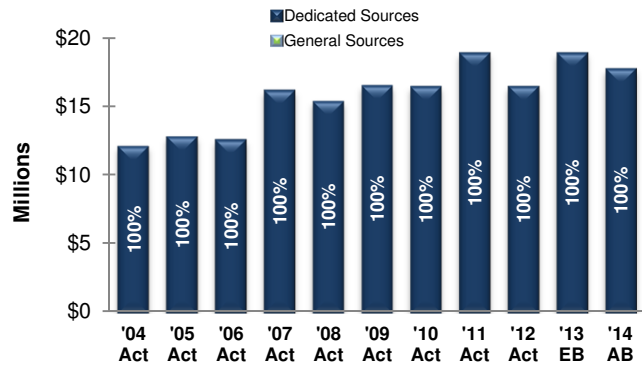
Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary

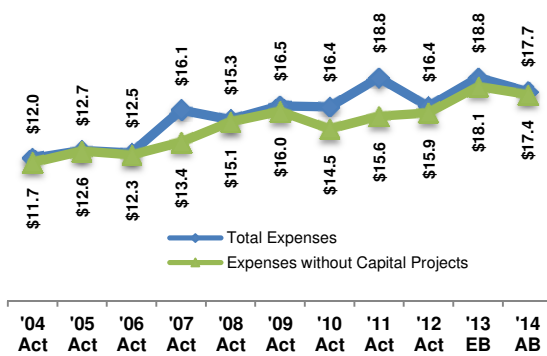
FY 2014 Total Expenditures By Category



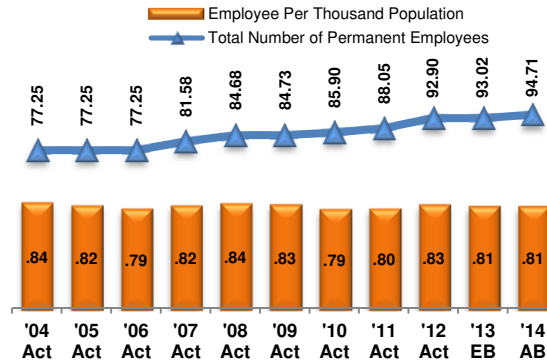
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$5,283,355	\$5,809,526	\$5,528,826	\$5,826,359	5.4%	0.3%
Supplies & Materials	\$4,017,250	\$4,129,356	\$3,861,079	\$4,033,005	4.5%	(2.3%)
Travel & Training	\$10,694	\$17,859	\$13,494	\$13,540	0.3%	(24.2%)
Intragov. Charges	\$1,964,554	\$1,910,425	\$1,910,445	\$2,030,214	6.3%	6.3%
Utilities, Services & Misc.	\$2,593,113	\$3,239,430	\$3,337,753	\$2,922,669	(12.4%)	(9.8%)
Capital	\$676,735	\$5,684,542	\$2,688,458	\$1,206,453	(55.1%)	(78.8%)
Other	\$1,840,363	\$2,167,035	\$1,469,137	\$1,632,409	11.1%	(24.7%)
Total	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$24,340,155 is (\$6,675,506) or -27.4%.

Operating Expenses	\$13,328,126	\$14,402,198	\$13,786,978	\$14,575,787	5.7%	1.2%
Non-Operating Expenses	\$1,605,135	\$1,971,320	\$1,429,826	\$1,461,625	2.2%	(25.9%)
Debt Service	\$255,572	\$195,715	\$195,715	\$170,784	(12.7%)	(12.7%)
Capital Additions	\$676,735	\$2,684,542	\$2,688,458	\$1,206,453	(55.1%)	(55.1%)
Capital Projects	\$520,496	\$3,704,398	\$708,215	\$250,000	(64.7%)	(93.3%)
Total Expenses	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)

Funding Sources (Where the Money Comes From)

Grants	\$139,645	\$110,475	\$104,435	\$96,030	(8.0%)	(13.1%)
Interest	\$126,452	\$200,000	\$223,146	\$227,884	2.1%	13.9%
Fees and Service Charges	\$16,788,811	\$16,579,337	\$16,555,815	\$16,753,822	1.2%	1.1%
Other Local Revenues	\$53,905	\$42,575	\$172,426	\$89,308	(48.2%)	109.8%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$6,025,786	\$1,753,370	\$497,605	(71.6%)	(91.7%)
Less: Current Year Surplus	(\$722,749)	\$0	\$0	\$0		
Dedicated Sources	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	(6.1%)	(23.1%)

Solid Waste Utility Fund - Summary

Fund 557

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 45,000 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

Strategic Priority: Financial Health, City Initiative-Service Cost Recovery Approach

- FY2014 budget Includes funding for a Cost of Service Study.

Highlights/Significant Changes (cont.)

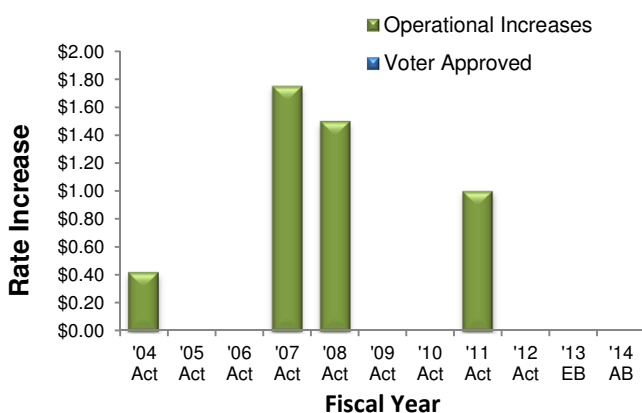
- The Material Recovery Facility completed 10 years of operation, processing over 10,000 tons of incoming recyclables for the second consecutive year. Two permanent Material Handler positions and one Senior Public Works Supervisor position has been approved in the MRF operation for FY2014
- Food waste collection and composting program handled over 377 tons during its first 10 months of implementation.
- 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 102 active groups and 30 ongoing volunteers who donate at least 4 hours per month doing waste reduction activities. Volunteers donated over 5,588 hours in FY 2012.
- The Public Works Volunteer Program will be merging with Office of Neighborhood Services Volunteer Program effective FY2014.

Authorized Personnel

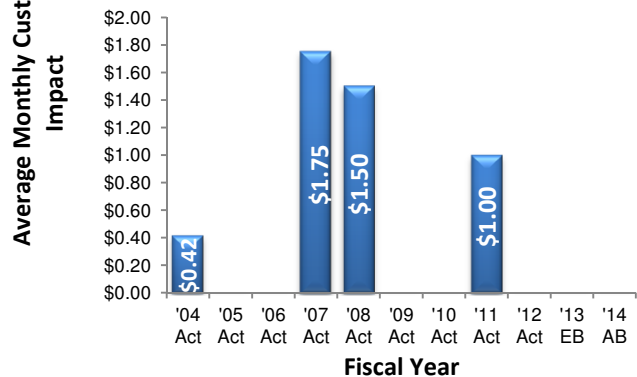
	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration	8.15	8.77	8.77	8.46	(0.31)
Commercial	22.00	21.00	21.00	23.70	2.70
Residential	21.20	22.20	22.20	22.00	(0.20)
Landfill	15.25	14.75	14.75	14.75	
University	2.20	3.20	3.20	2.80	(0.40)
Recycling	24.10	23.10	23.10	23.00	(0.10)
Total Personnel	92.90	93.02	93.02	94.71	1.69
Permanent Full-Time	92.15	92.27	92.27	93.96	1.69
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	92.90	93.02	93.02	94.71	1.69

Rate Increase Information

Solid Waste Rate Increase History



Solid Waste Average Monthly Customer Impact of Rate Increases



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Administration						
Personnel Services	\$563,195	\$663,395	\$652,781	\$653,897	0.2%	(1.4%)
Supplies and Materials	\$22,115	\$30,660	\$26,281	\$20,649	(21.4%)	(32.7%)
Travel and Training	\$3,206	\$8,602	\$4,602	\$4,602	0.0%	(46.5%)
Intragovernmental Charges	\$1,170,648	\$1,046,230	\$1,046,250	\$1,128,867	7.9%	7.9%
Utilities, Services, & Misc.	\$157,770	\$129,288	\$137,598	\$180,291	31.0%	39.4%
Capital	\$23,396	\$0	\$0	\$0		
Other	\$278,901	\$223,735	\$224,764	\$299,976	33.5%	34.1%
Total	\$2,219,231	\$2,101,910	\$2,092,276	\$2,288,282	9.4%	8.9%
Commercial						
Personnel Services	\$1,257,984	\$1,208,383	\$1,183,907	\$1,389,014	17.3%	14.9%
Supplies and Materials	\$1,159,308	\$1,138,723	\$1,120,650	\$1,199,837	7.1%	5.4%
Travel and Training	\$0	\$1,634	\$1,269	\$1,634	28.8%	0.0%
Intragovernmental Charges	\$292,445	\$286,850	\$286,850	\$260,758	(9.1%)	(9.1%)
Utilities, Services, & Misc.	\$502,580	\$553,132	\$545,668	\$572,657	4.9%	3.5%
Capital	\$21,700	\$862,485	\$884,488	\$286,453	(67.6%)	(66.8%)
Other	\$190,383	\$232,300	\$197,069	\$226,769	15.1%	(2.4%)
Total	\$3,424,400	\$4,283,507	\$4,219,901	\$3,937,122	(6.7%)	(8.1%)
Residential						
Personnel Services	\$889,419	\$1,124,568	\$963,958	\$1,102,941	14.4%	(1.9%)
Supplies and Materials	\$1,013,037	\$942,003	\$912,121	\$945,649	3.7%	0.4%
Travel and Training	\$554	\$580	\$580	\$580	0.0%	0.0%
Intragovernmental Charges	\$167,931	\$177,194	\$177,194	\$196,043	10.6%	10.6%
Utilities, Services, & Misc.	\$255,166	\$247,972	\$289,624	\$293,840	1.5%	18.5%
Capital	\$0	\$29,560	\$29,560	\$0	(100.0%)	(100.0%)
Other	\$172,254	\$255,000	\$154,758	\$154,578	(0.1%)	(39.4%)
Total	\$2,498,361	\$2,776,877	\$2,527,795	\$2,693,631	6.6%	(3.0%)
Landfill						
Personnel Services	\$932,496	\$1,032,865	\$1,019,313	\$1,000,006	(1.9%)	(3.2%)
Supplies and Materials	\$836,328	\$1,022,701	\$889,163	\$905,547	1.8%	(11.5%)
Travel and Training	\$5,258	\$4,466	\$4,466	\$4,066	(9.0%)	(9.0%)
Intragovernmental Charges	\$81,781	\$85,424	\$85,424	\$101,679	19.0%	19.0%
Utilities, Services, & Misc.	\$813,114	\$1,206,087	\$1,291,546	\$1,214,856	(5.9%)	0.7%
Capital	\$626,318	\$822,609	\$804,522	\$0	(100.0%)	(100.0%)
Other	\$805,334	\$1,019,000	\$517,900	\$517,900	0.0%	(49.2%)
Total	\$4,100,629	\$5,193,152	\$4,612,334	\$3,744,054	(18.8%)	(27.9%)
University						
Personnel Services	\$150,977	\$206,546	\$176,406	\$158,203	(10.3%)	(23.4%)
Supplies and Materials	\$53,580	\$84,856	\$73,418	\$78,235	6.6%	(7.8%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$19,641	\$18,577	\$18,577	\$19,091	2.8%	2.8%
Utilities, Services, & Misc.	\$32,893	\$38,246	\$32,998	\$38,078	15.4%	(0.4%)
Capital	\$0	\$0	\$0	\$280,000		
Other	\$10,744	\$12,000	\$10,744	\$40,444	276.4%	237.0%
Total	\$267,835	\$360,225	\$312,143	\$614,051	96.7%	70.5%
Recycling						
Personnel Services	\$1,485,672	\$1,573,769	\$1,532,196	\$1,522,298	(0.6%)	(3.3%)
Supplies and Materials	\$888,236	\$910,413	\$837,819	\$883,088	5.4%	(3.0%)
Travel and Training	\$1,676	\$2,577	\$2,577	\$2,658	3.1%	3.1%
Intragovernmental Charges	\$232,108	\$296,150	\$296,150	\$323,776	9.3%	9.3%
Utilities, Services, & Misc.	\$359,352	\$360,307	\$333,996	\$372,947	11.7%	3.5%
Capital	\$5,321	\$969,888	\$969,888	\$640,000	(34.0%)	(34.0%)
Other	\$382,747	\$425,000	\$363,902	\$392,742	7.9%	(7.6%)
Total	\$3,355,112	\$4,538,104	\$4,336,528	\$4,137,509	(4.6%)	(8.8%)

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Capital Projects						
Personnel Services	\$3,612	\$0	\$265	\$0	(100.0%)	
Supplies and Materials	\$44,646	\$0	\$1,627	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$472,238	\$704,398	\$706,323	\$250,000	(64.6%)	(64.5%)
Capital	\$0	\$3,000,000	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$520,496	\$3,704,398	\$708,215	\$250,000	(64.7%)	(93.3%)
Department Totals						
Personnel Services	\$5,283,355	\$5,809,526	\$5,528,826	\$5,826,359	5.4%	0.3%
Supplies and Materials	\$4,017,250	\$4,129,356	\$3,861,079	\$4,033,005	4.5%	(2.3%)
Travel and Training	\$10,694	\$17,859	\$13,494	\$13,540	0.3%	(24.2%)
Intragovernmental Charges	\$1,964,554	\$1,910,425	\$1,910,445	\$2,030,214	6.3%	6.3%
Utilities, Services, & Misc.	\$2,593,113	\$3,239,430	\$3,337,753	\$2,922,669	(12.4%)	(9.8%)
Capital	\$676,735	\$5,684,542	\$2,688,458	\$1,206,453	(55.1%)	(78.8%)
Other	\$1,840,363	\$2,167,035	\$1,469,137	\$1,632,409	11.1%	(24.7%)
Total	\$16,386,064	\$22,958,173	\$18,809,192	\$17,664,649	14.8%	(23.1%)

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration:					
6595 - Risk Management Specialist	0.50	0.50	0.50	0.50	
6204 - Financial Analyst	0.25	0.15	0.15	0.15	
6200 - Senior Financial Analyst	0.25	0.15	0.15	0.15	
5901 - Director, Public Works	0.00	0.26	0.26	0.26	
5107 - Operations Manager	0.20	0.00	0.00	0.00	
5106 - Asst. Director, Public Works	0.05	0.30	0.30	0.25	(0.05)
4802 - Public Information Specialist	0.20	0.25	0.25	0.25	
2208 - Solid Waste District Admin.	1.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	0.00	0.00	0.00	1.00	1.00
1006 - Senior Admin. Support Asst.	2.70	3.16	3.16	1.90	(1.26)
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.15	8.77	8.77	8.46	(0.31)
Permanent Full-Time	8.15	8.77	8.77	8.46	(0.31)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.15	8.77	8.77	8.46	(0.31)
Commercial:					
2307 - Public Works Supervisor III	1.00	1.00	1.00	2.00	1.00
2306 - Public Works Supervisor II	1.00	2.00	2.00	0.90	(1.10)
2305 - Public Works Supervisor I	1.00	0.00	0.00	1.00	1.00
2214 - Senior Refuse Collector-773	13.80	13.80	13.80	13.50	(0.30)
2211 - Refuse Collector-773	5.20	4.20	4.20	6.30	2.10
Total Personnel	22.00	21.00	21.00	23.70	2.70
Permanent Full-Time	22.00	21.00	21.00	23.70	2.70
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	21.00	21.00	23.70	2.70

FY 2014 the city hired a consulting firm to conduct a compensation and benefit study which resulted in updated job codes, titles, descriptions and pay ranges.

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Residential:					
2307 - Public Works Supervisor III	1.00	1.00	1.00	0.00	(1.00)
2306 - Public Works Supervisor II	0.00	0.00	0.00	1.00	1.00
2214 - Senior Refuse Collector-773	2.00	2.00	2.00	2.00	
2211 - Refuse Collector-773	17.60	18.60	18.60	19.00	0.40
2203 - Refuse Collection Supv. I	0.60	0.60	0.60	0.00	(0.60)
Total Personnel	21.20	22.20	22.20	22.00	(0.20)
Permanent Full-Time	21.20	22.20	22.20	22.00	(0.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.20	22.20	22.20	22.00	(0.20)
Landfill:					
5122 - Mgr of Environmental Srvs	0.50	0.00	0.00	0.00	
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-773	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	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	15.25	14.75	14.75	14.75	
Permanent Full-Time	14.50	14.00	14.00	14.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.25	14.75	14.75	14.75	
University:					
2306 - Public Works Supervisor II	0.00	0.00	0.00	0.10	0.10
2211 - Refuse Collector-773	2.20	3.20	3.20	2.70	(0.50)
Total Personnel	2.20	3.20	3.20	2.80	(0.40)
Permanent Full-Time	2.20	3.20	3.20	2.80	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.20	3.20	3.20	2.80	(0.40)
Recycling:					
4615 - Program Assistant	1.00	1.00	1.00	0.00	(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	1.25	1.00
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2305 - Public Works Supervisor I	1.50	1.50	1.50	2.50	1.00
2299 - Equipment Operator I-773	2.00	2.00	2.00	2.00	
2214 - Senior Refuse Collector-773	8.70	8.70	8.70	9.00	0.30
2211 - Refuse Collector-773	6.50	5.50	5.50	1.50	(4.00)
2210 - Material Handler-773	0.00	0.00	0.00	4.00	4.00
2207 - Landfill Superintendent	0.25	0.25	0.25	0.25	
2204 - Refuse Collection Supv. II	1.00	0.00	0.00	0.00	
2203 - Refuse Collection Supv. I	0.40	1.40	1.40	0.00	(1.40)
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
1001 - Admin Support Asst. I	0.00	0.00	0.00	0.00	
Total Personnel	24.10	23.10	23.10	23.00	(0.10)
Permanent Full-Time	24.10	23.10	23.10	23.00	(0.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.10	23.10	23.10	23.00	(0.10)
Department Totals					
Permanent Full-Time	92.15	92.27	92.27	93.96	1.69
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	92.90	93.02	93.02	94.71	1.69

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects

- Small Vehicle Drop-Off for Landfill customers was constructed FY2012 to improve safety, customer service and efficiency of landfill operations.
- Parkside Mulch site was remodeled in FY2012 for improved stormwater management and site operation.
- Design of Solid Waste Administration and Collection facilities is underway FY2013 for future construction at the Landfill property.
- Expansion of the landfill gas collection system is under design FY2013 for construction late FY2013/early FY2014.

CIP projects scheduled for fiscal year 2014:

- Install artificial turf product to slope of bioreactor cell for erosion control, meeting MDNR regulatory cover requirements and enhancing gas collection system for cell.

Fiscal Impact

Minimal impact on operations.

- Heat recovered from the Landfill Gas to Energy electrical production process continues to provide heat to the Material Recovery Facility and Container Maintenance bays at the Landfill, a displacement of propane.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Solid Waste							
1 Methane Gas Extraction Wells - C48031 [ID: 883]							2010
Ent Rev	\$150,000		\$100,000	\$300,000	\$200,000		
Total	\$150,000		\$100,000	\$300,000	\$200,000		
2 Agriturf for Bioreactor Cell C48050 [ID: 1586]							2014 2014
Ent Rev		\$250,000					
Total		\$250,000					
3 Collection and Admin Relocation-Landfill C48048 [ID: 1250]							2013 2015
Ent Rev	\$670,000		\$3,600,000				
PYA Ent Rev	\$365,680						
Total	\$1,035,680		\$3,600,000				
4 Large Truck Washing Facility [ID: 1521]							2015 2015
Ent Rev			\$400,000				
Total			\$400,000				
5 Diposal Cell #6 [ID: 1522]							2015 2016
Ent Rev			\$300,000	\$4,000,000			
Total			\$300,000	\$4,000,000			
6 Landfill Expansion Permitting [ID: 1585]							2017 2017
Ent Rev				\$600,000			
Total				\$600,000			
7 Material Recovery Facility Phase 1 [ID: 884]							2015 2016
Ent Rev			\$200,000	\$1,300,000			
Total			\$200,000	\$1,300,000			

Solid Waste Funding Source Summary

Ent Rev	\$820,000	\$250,000	\$4,600,000	\$6,200,000	\$200,000
New Funding	\$820,000	\$250,000	\$4,600,000	\$6,200,000	\$200,000
PYA Ent Rev	\$365,680				
Prior Year Funding	\$365,680				\$0
Total	\$1,185,680	\$250,000	\$4,600,000	\$6,200,000	\$200,000

Solid Waste Current Capital Projects

1 Landfill Cell #5 C48042 [ID: 973]	2010 2011
2 Parkside Mulch Site Drop-Off C48045 [ID: 967]	2012 2012
3 Stimulus Landfill Gas Plant EMC- C4801J [ID: 1357]	2010 2011
4 Sutter Industrial Site [ID: 1691]	2013 2015

Solid Waste Impact of Capital Projects

Agriturf for Bioreactor Cell C48050 [ID: 1586]
Assist in installation

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Solid Waste Impact of Capital Projects							
Solid Waste							
Landfill Expansion Permitting [ID: 1585]							
Preparation for future operation							
Large Truck Washing Facility [ID: 1521]							
Washing facility will be available where Solid Waste Vehicles are parked. Wash water may be recovered for bioreactor operation.							
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.							

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

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 9/30/2013 - \$1,475,000

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 9/30/2013 - \$1,000,000

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 9/30/2013 - \$2,380,000

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
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	\$6,125,000	\$1,094,657	\$7,219,657

Solid Waste Utility Fund

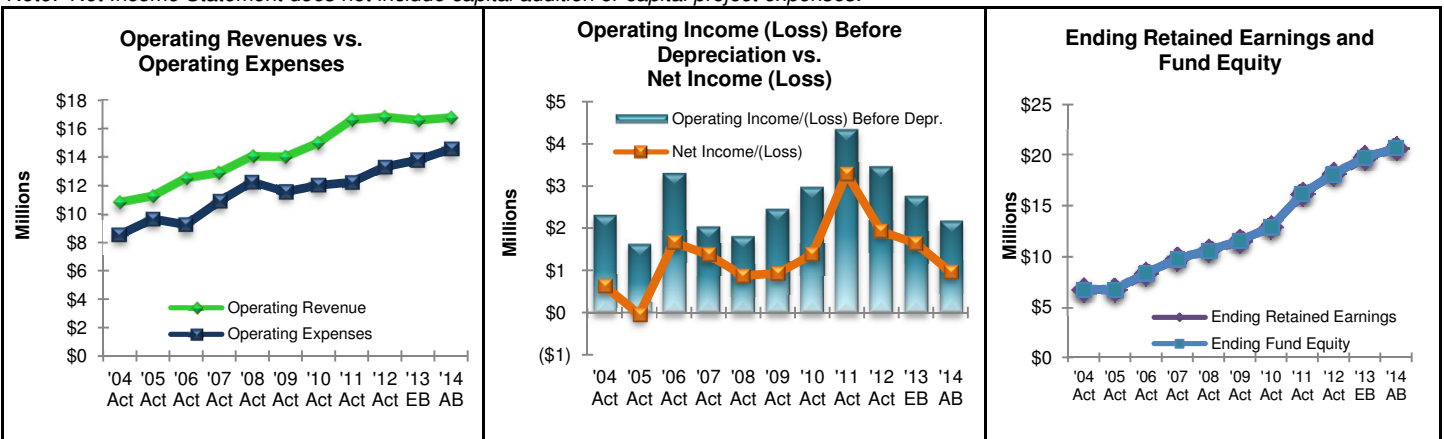
Loans Between Funds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
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>\$937,147</u>	<u>\$148,730</u>	<u>\$1,085,877</u>

Net Income Statement Solid Waste Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
Commercial Charges	\$2,774,632	\$2,884,059	\$2,916,448	\$2,916,448
Residential Charges	\$8,234,005	\$8,334,745	\$8,407,026	\$8,443,696
Roll-Off Service Charges	\$1,615,960	\$1,440,000	\$1,614,450	\$1,614,450
Landfill Fees	\$2,427,470	\$2,573,981	\$2,252,293	\$2,462,293
University Fees	\$459,789	\$475,252	\$457,135	\$457,135
Recycling	\$1,180,653	\$804,500	\$849,361	\$801,400
Other Misc. Operating Revenues	\$96,302	\$66,800	\$59,102	\$58,400
Total Operating Revenues	\$16,788,811	\$16,579,337	\$16,555,815	\$16,753,822
Operating Expenses:				
Personnel Services	\$5,279,743	\$5,809,526	\$5,528,561	\$5,826,359
Supplies & Materials	\$3,972,604	\$4,129,356	\$3,859,452	\$4,033,005
Travel & Training	\$10,694	\$17,859	\$13,494	\$13,540
Intragovernmental Charges	\$1,964,554	\$1,910,425	\$1,910,445	\$2,030,214
Utilities, Services & Other Misc.	\$2,100,531	\$2,535,032	\$2,475,026	\$2,672,669
Total Operating Expenses	\$13,328,126	\$14,402,198	\$13,786,978	\$14,575,787
Operating Income (Loss) Before Depreciation	\$3,460,685	\$2,177,139	\$2,768,837	\$2,178,035
Depreciation	(\$1,564,768)	(\$1,946,605)	(\$1,248,707)	(\$1,336,767)
Operating Income	\$1,895,917	\$230,534	\$1,520,130	\$841,268
Non-Operating Revenues:				
Investment Revenue	\$126,452	\$200,000	\$223,146	\$227,884
Revenue From Other Gov't Units	\$139,645	\$110,475	\$104,435	\$96,030
Misc. Non-Operating Revenue	\$53,905	\$42,575	\$172,426	\$89,308
Total Non-Operating Revenues	\$320,002	\$353,050	\$500,007	\$413,222
Non-Operating Expenses:				
Interest Expense	\$255,572	\$195,715	\$195,715	\$170,784
Bank & Paying Agent Fees	\$408	\$0	\$400	\$0
Loss on Disposal Assets	\$19,935	\$0	\$156,004	\$0
Amortization	\$8,923	\$9,300	\$9,300	\$9,300
Total Non-Operating Expenses	\$284,838	\$205,015	\$361,419	\$180,084
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$11,101)	(\$15,415)	(\$15,415)	(\$115,558)
Total Operating Transfers	(\$11,101)	(\$15,415)	(\$15,415)	(\$115,558)
Net Income (Loss) Before Capital Contributions	\$1,919,980	\$363,154	\$1,643,303	\$958,848
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss) Transferred to Retained Earnings	\$1,919,980	\$363,154	\$1,643,303	\$958,848
Beginning Retained Earnings	\$16,193,113	\$18,113,093	\$18,113,093	\$19,756,396
Ending Retained Earnings	\$18,113,093	\$18,476,247	\$19,756,396	\$20,715,244
Contributed Capital	\$2,594	\$2,594	\$2,594	\$2,594
Ending Fund Equity	\$18,115,687	\$18,478,841	\$19,758,990	\$20,717,838

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Solid Waste Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$139,645	\$110,475	\$104,435	\$96,030
Interest	\$126,452	\$200,000	\$223,146	\$227,884
Fees and Service Charges +	\$16,788,811	\$16,579,337	\$16,555,815	\$16,753,822
Other Local Revenues ++	\$53,905	\$42,575	\$172,426	\$89,308
	\$17,108,813	\$16,932,387	\$17,055,822	\$17,167,044
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$17,108,813	\$16,932,387	\$17,055,822	\$17,167,044
Financial Uses				
Operating Expenses	\$13,328,126	\$14,402,198	\$13,786,978	\$14,575,787
Operating Transfers to Other Funds	\$11,101	\$15,415	\$15,415	\$115,558
Interest and Other Non-Oper Cash Exp	\$255,980	\$195,715	\$196,115	\$170,784
Principal Payments	\$705,823	\$748,894	\$748,894	\$777,069
Capital Additions	\$676,735	\$2,684,542	\$2,688,458	\$1,206,453
Enterprise Revenues used for Capital Projects	\$350,000	\$820,000	\$820,000	\$250,000
Total Expenditure Uses	\$15,327,765	\$18,866,764	\$18,255,860	\$17,095,651
Increase/(Decrease) to Cash	\$1,781,048	(\$1,934,377)	(\$1,200,038)	\$71,393
Beginning Cash and Other Resources		\$7,285,970	\$7,285,970	\$6,085,932
Projected Ending Cash and Other Resources	\$7,285,970 #	\$5,351,593	\$6,085,932	\$6,157,325
20% of Total Expenditures	\$3,065,553	\$3,773,353	\$3,651,172	\$3,419,130
Cash Above/(Below) 20% guideline	\$4,220,417	\$1,578,240	\$2,434,760	\$2,738,195

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

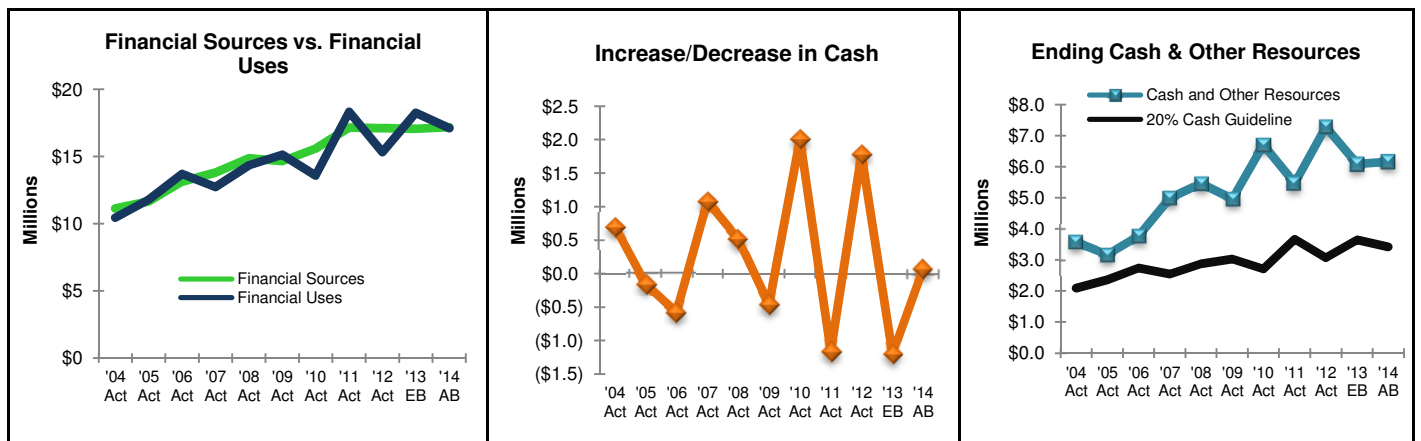
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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

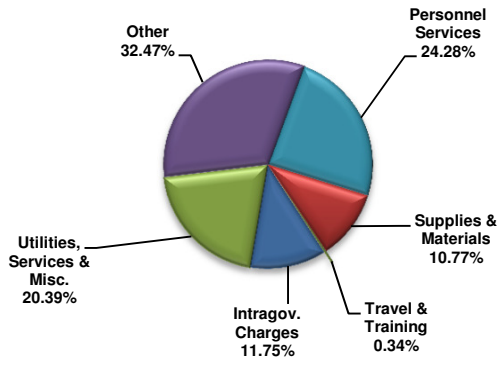


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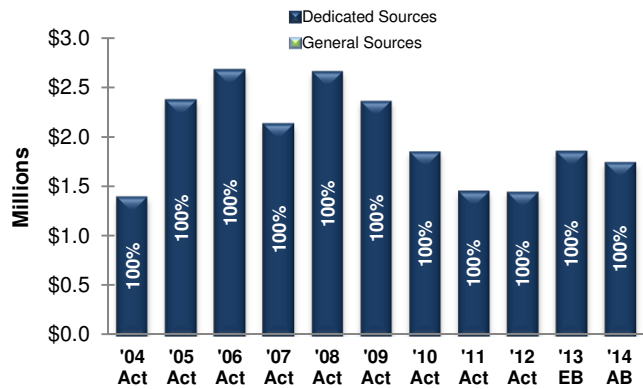
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

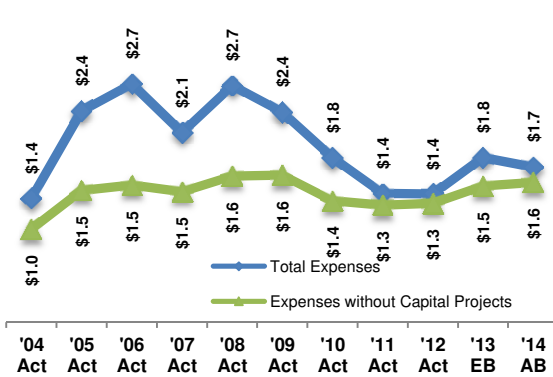
FY 2014 Total Expenditures By Category



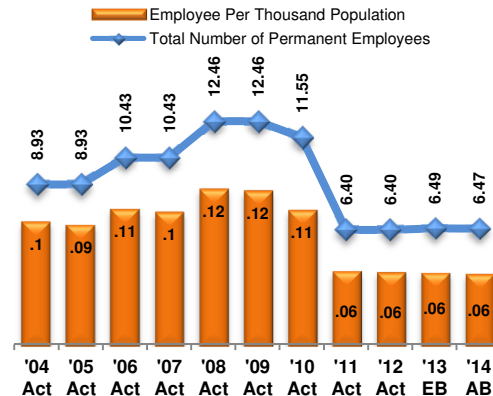
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Personnel Services	\$357,308	\$431,961	\$398,255	\$421,795	5.9%	(2.4%)
Supplies & Materials	\$254,995	\$189,819	\$193,694	\$187,007	(3.5%)	(1.5%)
Travel & Training	\$4,799	\$5,903	\$5,903	\$5,903	0.0%	0.0%
Intragovernmental Charges	\$155,412	\$173,753	\$173,897	\$204,049	17.3%	17.4%
Utilities, Services & Misc.	\$75,509	\$518,725	\$405,304	\$354,230	(12.6%)	(31.7%)
Capital	\$18,144	\$19,560	\$104,508	\$0	(100.0%)	(100.0%)
Other	\$568,931	\$570,418	\$563,945	\$563,945	0.0%	(1.1%)
Total	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)

The FY 2014 increase/(decrease) over FY 2013 Original Budget of \$1,788,139 is (\$51,210) or -2.9%.

Operating Expenses	\$742,058	\$994,476	\$944,057	\$1,002,984	6.2%	0.9%
Non-Operating Expenses	\$571,731	\$570,418	\$563,945	\$563,945	0.0%	(1.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$18,144	\$19,560	\$17,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$103,165	\$325,685	\$320,504	\$170,000	(47.0%)	(47.8%)
Total Expenses	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)

Funding Sources (Where the Money Comes From)

Grants	\$61,082	\$0	\$97,000	\$30,272	(68.8%)	
Interest	\$24,420	\$40,000	\$46,987	\$47,814	1.8%	19.5%
Fees and Service Charges	\$1,310,722	\$1,310,000	\$1,333,637	\$1,330,000	(0.3%)	1.5%
Other Local Revenues	\$6,247	\$5,200	\$295	\$150	(49.2%)	(97.1%)
Trnsfrs & Capital Contrib.	\$150,000	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$554,939	\$367,587	\$328,693	(10.6%)	(40.8%)
Less: Current Year Surplus	(\$117,373)	\$0	\$0	\$0		
Dedicated Sources	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)

Description

The Stormwater Utility operates through funding approved by voters in April of 1993. Funding sources include development charges on new construction and monthly Stormwater Utility charges on existing improved properties. The Stormwater Utility was established to provide funding for the implementation of stormwater management projects and maintenance of existing stormwater drainage facilities. In 2002, the Stormwater Utility began funding education and outreach activities to address stormwater quality.

Highlights/Significant Changes

- There are no significant changes.
- There are no rate increases for FY 2014.

Strategic Priority: Infrastructure, Strategic Objective #2-Utilize new and innovative best practices for future and existing infrastructure.

- Planning to propose a ballot issue to increase storm water funding so that identified necessary improvements to the storm water conveyance system can be completed.

Department Objectives

To assure the movement of emergency vehicles during storm runoff events, to protect the public from rapidly flowing stormwater runoff or flash floods, to minimize losses and property damage resulting from uncontrolled stormwater runoff, and establish requirements for construction of stormwater management facilities in newly developed areas.

Authorized Personnel

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Administration/Engineering	1.40	1.29	1.29	1.27	(0.02)
Field Operations	5.00	5.20	5.20	5.20	
Total Personnel	6.40	6.49	6.49	6.47	(0.02)
Permanent Full-Time	6.40	6.49	6.49	6.47	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.40	6.49	6.49	6.47	(0.02)

Rate Increase Information

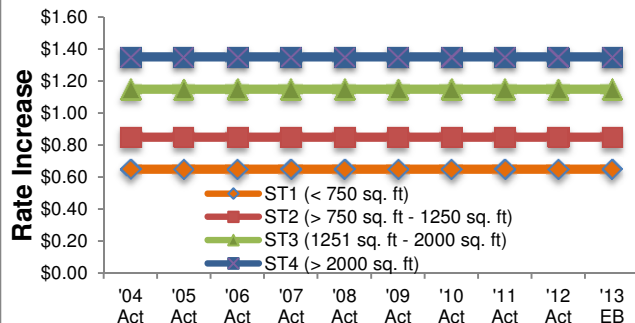
Storm Water Residential Rate Increase History

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 Residential Average Monthly Customer Impact



Storm Water

Budget Detail By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	% Change 14/13EB	% Change 14/13B
Admin/Education/Engineering						
Personnel Services	\$80,137	\$89,192	\$89,584	\$111,869	24.9%	25.4%
Supplies and Materials	\$7,161	\$33,190	\$32,139	\$38,165	18.7%	15.0%
Travel and Training	\$4,799	\$5,370	\$5,370	\$5,370	0.0%	0.0%
Intragovernmental Charges	\$140,863	\$144,594	\$144,738	\$171,421	18.4%	18.6%
Utilities, Services, & Misc.	\$21,788	\$39,870	\$32,595	\$27,629	(15.2%)	(30.7%)
Capital	\$18,144	\$17,000	\$17,000	\$0	(100.0%)	(100.0%)
Other	\$61,053	\$61,053	\$61,053	\$61,053	0.0%	0.0%
Total	\$333,945	\$390,269	\$382,479	\$415,507	8.6%	6.5%
Field Operations						
Personnel Services	\$262,434	\$342,769	\$300,360	\$309,926	3.2%	(9.6%)
Supplies and Materials	\$173,122	\$156,629	\$156,464	\$148,842	(4.9%)	(5.0%)
Travel and Training	\$0	\$533	\$533	\$533	0.0%	0.0%
Intragovernmental Charges	\$14,549	\$29,159	\$29,159	\$32,628	11.9%	11.9%
Utilities, Services, & Misc.	\$40,005	\$153,170	\$153,115	\$156,601	2.3%	2.2%
Capital	\$0	\$2,560	\$0	\$0		(100.0%)
Other	\$507,878	\$509,365	\$502,892	\$502,892	0.0%	(1.3%)
Total	\$997,988	\$1,194,185	\$1,142,523	\$1,151,422	0.8%	(3.6%)
Capital Projects						
Personnel Services	\$14,737	\$0	\$8,311	\$0	(100.0%)	
Supplies and Materials	\$74,712	\$0	\$5,091	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$13,716	\$325,685	\$219,594	\$170,000	(22.6%)	(47.8%)
Capital	\$0	\$0	\$87,508	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$103,165	\$325,685	\$320,504	\$170,000	(47.0%)	(47.8%)
Department Totals						
Personnel Services	\$357,308	\$431,961	\$398,255	\$421,795	5.9%	(2.4%)
Supplies and Materials	\$254,995	\$189,819	\$193,694	\$187,007	(3.5%)	(1.5%)
Travel and Training	\$4,799	\$5,903	\$5,903	\$5,903	0.0%	0.0%
Intragovernmental Charges	\$155,412	\$173,753	\$173,897	\$204,049	17.3%	17.4%
Utilities, Services, & Misc.	\$75,509	\$518,725	\$405,304	\$354,230	(12.6%)	(31.7%)
Capital	\$18,144	\$19,560	\$104,508	\$0	(100.0%)	(100.0%)
Other	\$568,931	\$570,418	\$563,945	\$563,945	0.0%	(1.1%)
Total	\$1,435,098	\$1,910,139	\$1,845,506	\$1,736,929	(5.9%)	(9.1%)

FY 2014 the city hired a consulting firm to conduct a compensation and benefit study which resulted in updated job codes, titles, descriptions and pay ranges.

Storm Water Utility Fund

Authorized Personnel By Division

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014	Position Changes
Admin/Education/Engineering					
6204 - Financial Analyst	0.10	0.00	0.00	0.00	
6200 - Senior Financial Analyst	0.10	0.00	0.00	0.00	
5901 - Director, Public Works	0.00	0.02	0.02	0.02	
5109 - Engineering Supervisor	0.00	0.20	0.20	0.20	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist	0.20	0.05	0.05	0.05	
1006 - Senior Admin Support Asst.	0.00	0.02	0.02	0.00	(0.02)
Total Personnel	1.40	1.29	1.29	1.27	(0.02)
Permanent Full-Time	1.40	1.29	1.29	1.27	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.40	1.29	1.29	1.27	(0.02)
Field Operations					
5108 - Engineering Manager	0.00	0.20	0.20	0.20	
2306 - Public Works Supervisor II	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	3.00	3.00	3.00	4.00	1.00
2299 - Equipment Operator I-773	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	5.00	5.20	5.20	5.20	
Permanent Full-Time	5.00	5.20	5.20	5.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.20	5.20	5.20	
Department Totals					
Permanent Full-Time	6.40	6.49	6.49	6.47	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.40	6.49	6.49	6.47	(0.02)

For budgetary purposes, FY 2014 reflects recommended job code and title changes from the classification and compensation study.

Major Projects	Fiscal Impact
<ul style="list-style-type: none">• The FY2013 CIP budget was very limited due to the Stormwater Utility's budget constraints. A house and property at 20 East Worley with a history of flooding problems was purchased and demolished during FY2013.• The Grissum Building Water Quality Improvement project is currently under construction and is expected to be completed during FY2014.• Construction of the Hitt and Elm project and the Ash and Hubble project are expected to begin in late FY2013 or early FY2014.• Planning to propose a ballot issue to increase storm water funding so that identified necessary improvements to the storm water conveyance system can be completed.	None

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Storm Water							
1 Annual CAM Projects [ID: 1611]							
Future Ballot			\$50,000	\$150,000	\$50,000		
Total			\$50,000	\$150,000	\$50,000		
2 Annual Downtown Tree Planters [ID: 1621]							
Future Ballot			\$25,000	\$75,000	\$25,000		
Total			\$25,000	\$75,000	\$25,000		
3 Annual Floodplain Mapping [ID: 1614]							
Future Ballot			\$50,000	\$150,000	\$50,000		
Total			\$50,000	\$150,000	\$50,000		
4 Annual Projects - C49017 [ID: 839]							
Ent Rev		\$100,000					
Future Ballot			\$190,000	\$570,000	\$190,000		
Unfunded					\$380,000		
Total		\$100,000	\$190,000	\$570,000	\$570,000		
5 Annual Property Acquisition [ID: 1726]							
Future Ballot			\$50,000	\$150,000	\$50,000		
Total			\$50,000	\$150,000	\$50,000		
6 Garth @ Oak Tower C49110 [ID: 819]							
						2014	2015
Ent Rev		\$20,000					
Future Ballot			\$400,000				
Total		\$20,000	\$400,000				
7 Grissum Bldg Water Quality Improvements C49102 [ID: 1318]							
						2012	2012
Ent Rev		\$25,000					
Total		\$25,000					
8 Mill Creek Phase 3 C49111 [ID: 1620]							
						2014	2015
Ent Rev		\$10,000					
Future Ballot			\$200,000				
Total		\$10,000	\$200,000				
9 Rollins Rd at Rock Creek [ID: 1364]							
						2015	2015
Future Ballot			\$500,000				
Total			\$500,000				
10 Royal Lytham - Fallwood C49090 [ID: 815]							
						2010	2015
Ent Rev		\$10,000					
Future Ballot			\$376,500				
Total		\$10,000	\$376,500				
11 Stormwater Master Plan [ID: 1039]							
						2015	2015
Future Ballot			\$400,000				
Total			\$400,000				
12 Wilson Ross C49112 [ID: 1608]							
						2014	2015
Ent Rev		\$5,000					
Future Ballot			\$150,000				
Total		\$5,000	\$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.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Storm Water							
13 Calvert Drive [ID: 1612]						2015	2016
Future Ballot			\$100,000	\$600,000			
Total			\$100,000	\$600,000			
14 Capri Estates Drainage [ID: 828]						2018	2018
Future Ballot				\$350,000			
Total				\$350,000			
15 East Downtown [ID: 1613]						2015	2017
Future Ballot			\$150,000	\$1,350,000			
Total			\$150,000	\$1,350,000			
16 Flat Branch System Inventory Model [ID: 1609]						2017	2017
Future Ballot				\$400,000			
Total				\$400,000			
17 Greenwood Stewart Phase 2 [ID: 1615]						2018	2018
Future Ballot				\$1,600,000			
Total				\$1,600,000			
18 Lakshire Estates Lake Modification [ID: 1622]						2016	2016
Future Ballot				\$150,000			
Total				\$150,000			
19 Martinshire Drive [ID: 820]						2018	2018
Future Ballot				\$250,000			
Total				\$250,000			
20 Rockhill Rd [ID: 873]						2018	2018
Future Ballot				\$550,000			
Total				\$550,000			
21 Sexton/McBaine Drainage [ID: 825]						2017	2017
Future Ballot				\$265,500			
Total				\$265,500			
22 Vandiver/Sylvan Storm Drainage [ID: 826]						2015	2017
Future Ballot			\$250,000	\$2,200,000			
Total			\$250,000	\$2,200,000			
23 Kelly Detention Retrofit C49108 [ID: 1420]						2013	2019
Ent Rev	\$120,000						
Future Ballot					\$180,000		
Total	\$120,000				\$180,000		
24 Middlebush - C49039 [ID: 812]						2006	2022
Future Ballot					\$184,800		
Total					\$184,800		
25 Sixth & Elm Storm Drain Replacement C49109 [ID: 1532]						2013	2019
Ent Rev	\$27,500						
Future Ballot					\$700,000		
Total	\$27,500				\$700,000		

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Storm Water Funding Source Summary							
Ent Rev	\$147,500	\$170,000					
New Funding	\$147,500	\$170,000			\$0		
Future Ballot			\$2,891,500	\$8,810,500	\$1,354,800		
Future Ballot			\$2,891,500	\$8,810,500	\$1,354,800		
Unfunded					\$380,000		
Unfunded					\$380,000		
Total	\$147,500	\$170,000	\$2,891,500	\$8,810,500	\$1,734,800		

Storm Water Current Capital Projects

1	Ash & Hubble [ID: 874]	2012	2013
2	Hitt and Elm C49099 [ID: 1373]	2011	2013
3	Limerick Lake Water Quality Improvement [ID: 1474]	2012	2012

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]
Less maintenance. Will avert further emergency repair.
Annual CAM Projects [ID: 1611]
Maintenance requirements on water quality improvements still to be understood.
Annual Downtown Tree Planters [ID: 1621]
Maintenance requirements on water quality improvements are still to be understood.
Annual Property Acquisition [ID: 1726]
Maintenance requirements on water quality improvements still to be understood.
Bourn Avenue [ID: 1623]
Upgrade failing infrastructure. Maintenance requirements on water quality improvements still to be understood.
Calvert Drive [ID: 1612]
Installing more water quality features will require a different level of maintenance than what Public Works is accustomed to; this will need to be evaluated and upgraded as we move forward with these types of projects.
East Downtown [ID: 1613]
Will eliminate a regular maintenance issue concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.
Flat Branch System Inventory Model [ID: 1609]
Dependent upon what information is provided in the final report. Expect enough information to prioritize future repairs.
Garth-Jewell [ID: 1617]
Upgrade failing infrastructure.
Gillespie Bridge Road [ID: 1628]
Improved culverts may require less regular cleaning.
Grasslands-Brandon Drainage [ID: 830]
Eliminate street flooding issue. Maintenance on LID/Water quality practices is still to be understood.
Greenwood South [ID: 1631]
Update failing infrastructure.
Greenwood Stewart Phase 2 [ID: 1615]
Eliminate a crumbling box that has holes that has been an intermittent maintenance issue. Maintenance on LID/ water quality practices are still to be understood.
Hickman & 6th & 7th [ID: 1618]
Upgrade failing infrastructure. Maintenance on LID/ water quality practices are still to be determined.
Hitt and Elm C49099 [ID: 1373]
Less maintenance. Will avert emergency repair.

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 2013	Adopted Budget FY 2014	Requested Budget FY 2015	Priority Needs FY 2016 - FY 2018	Future Cost	D	C
Storm Water Impact of Capital Projects							
Storm Water							
Kelly Detention Retrofit C49108 [ID: 1420]							
Increased maintenance to remove captured pollutants.							
Lakshire Estates Lake Modification [ID: 1622]							
Will need to negotiate maintenance requirements with homeowners.							
Leawood Subdivision [ID: 1627]							
Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.							
Mary Jane Jamesdale [ID: 1619]							
Upgrade failing infrastructure							
Middlebush - C49039 [ID: 812]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Mill Creek Detention Retrofits [ID: 1625]							
Will require maintenance agreement with homeowners association so they will maintain.							
Mill Creek Phase 3 C49111 [ID: 1620]							
Additional infrastructure to maintain. Maintenance requirements on water quality improvements still to be understood.							
Nebraska Avenue [ID: 1616]							
Eliminate street flooding issues. Maintenance on LID/ water quality practices are still to be determined.							
Nifong & Bethel Drainage Project [ID: 1475]							
\$4,000/year maintenance							
Parkade Blvd and Plaza [ID: 1630]							
Maintenance activity for water quality improvements are unknown.							
Rangeline Street Smith Street [ID: 1478]							
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.							
Rockhill Rd [ID: 873]							
Will eliminate a regular maintenance issue concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.							
Rockingham - E. Briarwood [ID: 1626]							
Improved system require less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.							
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.							
West Briarwood [ID: 1624]							
Upgrade failing infrastructure. Maintenance requirements on water quality improvements still to be understood.							
Wilson Ross C49112 [ID: 1608]							
Upgrade failing infrastructure							
Worley Again East [ID: 1629]							
Maintenance activity for water quality improvements are unknown.							

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

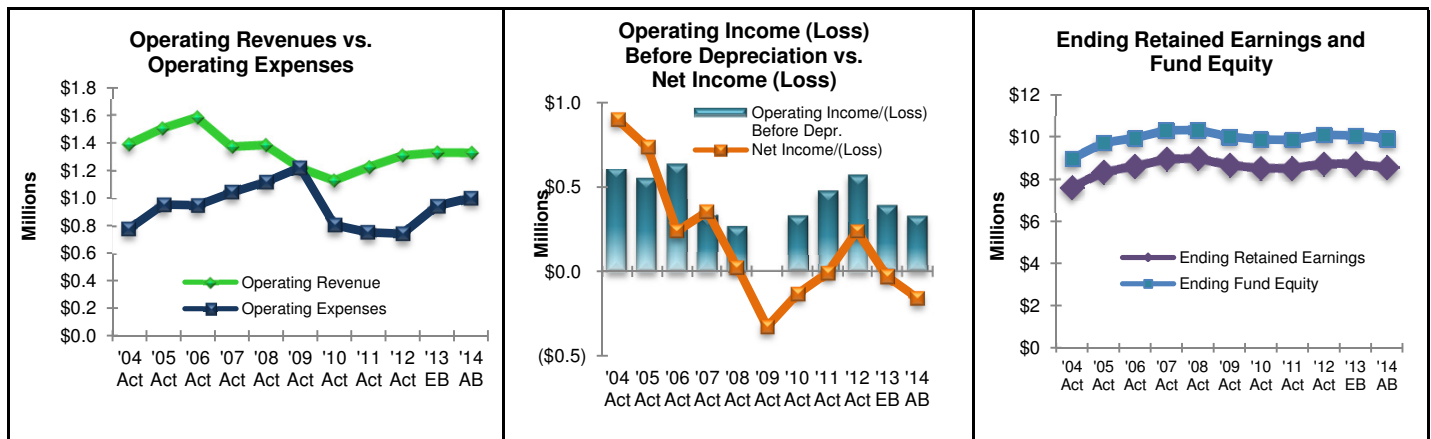
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Storm Water Utility Fund

	Actual FY 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Operating Revenues:				
User Charges	\$1,310,722	\$1,310,000	\$1,333,637	\$1,330,000
Total Operating Revenues	\$1,310,722	\$1,310,000	\$1,333,637	\$1,330,000
Operating Expenses:				
Personnel Services	\$342,571	\$431,961	\$389,944	\$421,795
Supplies & Materials	\$180,283	\$189,819	\$188,603	\$187,007
Travel & Training	\$4,799	\$5,903	\$5,903	\$5,903
Intragovernmental Charges	\$155,412	\$173,753	\$173,897	\$204,049
Utilities, Services & Other Misc.	\$58,993	\$193,040	\$185,710	\$184,230
Total Operating Expenses	\$742,058	\$994,476	\$944,057	\$1,002,984
Operating Income (Loss) Before Depreciation	\$568,664	\$315,524	\$389,580	\$327,016
Depreciation	(\$507,878)	(\$509,365)	(\$502,892)	(\$502,892)
Operating Income	\$60,786	(\$193,841)	(\$113,312)	(\$175,876)
Non-Operating Revenues:				
Investment Revenue	\$24,420	\$40,000	\$46,987	\$47,814
Rev. from other governmental units	\$61,082	\$0	\$97,000	\$30,272
Misc. Non-Operating Revenue	\$6,247	\$5,200	\$295	\$150
Total Non-Operating Revenues	\$91,749	\$45,200	\$144,282	\$78,236
Non-Operating Expenses:				
Loss On Disposal Assets	\$2,800	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,800	\$0	\$0	\$0
Operating Transfers:				
Operating Transfers From Other Fds.	\$150,000	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$61,053)	(\$61,053)	(\$61,053)	(\$61,053)
Total Operating Transfers	\$88,947	(\$61,053)	(\$61,053)	(\$61,053)
Net Income (Loss) Before Capital Contributions	\$238,682	(\$209,694)	(\$30,083)	(\$158,693)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$238,682	(\$209,694)	(\$30,083)	(\$158,693)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	\$238,682	(\$209,694)	(\$30,083)	(\$158,693) ~
Beginning Retained Earnings	\$8,510,490	\$8,749,172	\$8,749,172	\$8,719,089
Ending Retained Earnings	\$8,749,172	\$8,539,478	\$8,719,089	\$8,560,396
Contributed Capital	\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146
Ending Fund Equity	\$10,106,318	\$9,896,624	\$10,076,235	\$9,917,542

~ 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 2012	Adj. Budget FY 2013	Estimated FY 2013	Adopted FY 2014
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes *				
Intragovernmental Revenues **				
Grants	\$61,082	\$0	\$97,000	\$30,272
Interest	\$24,420	\$40,000	\$46,987	\$47,814
Fees and Service Charges +	\$1,310,722	\$1,310,000	\$1,333,637	\$1,330,000
Other Local Revenues ++	\$6,247	\$5,200	\$295	\$150
	\$1,402,471	\$1,355,200	\$1,477,919	\$1,408,236
Other Funding Sources/Transfers^	\$150,000	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,552,471	\$1,355,200	\$1,477,919	\$1,408,236
Financial Uses				
Operating Expenses	\$742,058	\$994,476	\$944,057	\$1,002,984
Operating Transfers to Other Funds	\$61,053	\$61,053	\$61,053	\$61,053
Interest and Other Non-Oper Cash Exp				
Principal Payments				
Capital Additions	\$18,144	\$19,560	\$17,000	\$0
Enterprise Revenues used for Capital Projects	\$820,000	\$325,685	\$431,820	\$170,000
Total Expenditure Uses	\$1,641,255	\$1,400,774	\$1,453,930	\$1,234,037
Increase/(Decrease) to Cash	(\$88,784)	(\$45,574)	\$23,989	\$174,199
Beginning Cash and Other Resources		\$1,098,574	\$1,098,574	\$1,122,563
Projected Ending Cash and Other Resources	\$1,098,574 #	\$1,053,000	\$1,122,563	\$1,296,762
20% of Total Expenditures	\$328,251	\$280,155	\$290,786	\$246,807
Cash Above/(Below) 20% guideline	\$770,323	\$772,845	\$831,777	\$1,049,955

Ending Cash and Other Resources for FY 2012 is equal to current assets less current liabilities.

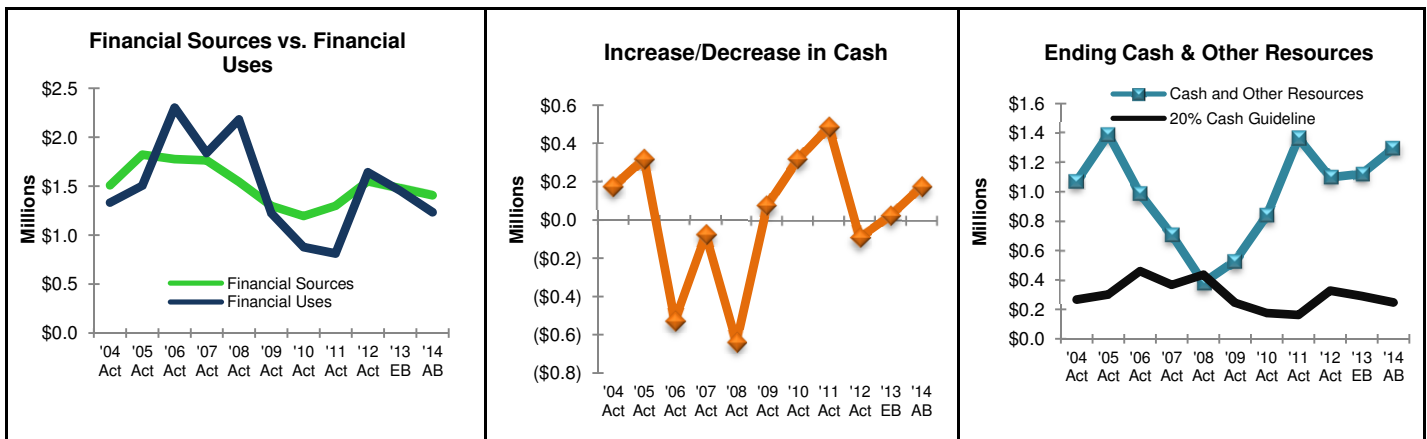
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

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

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

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



Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Capital Projects Fund - This fund was established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements within the general government funds.

Debt Service Fund - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Deficit - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.

Department - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water Utility, Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, and Storm Water Utility.

Expendable Trust Fund - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

Expenditure - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

Fiscal Year - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

Fund - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

Fund Equity - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP - Generally Accepted Accounting Principals

General Fund - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Economic Development, Finance, Fire, Police, Health, Joint Communications, Emergency Management, Community Services, Divisions of Public Works (Administration and Engineering, Streets, Traffic, and Protective Inspection), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

General Obligation Bonds - Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Internal Service Funds - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Fleet Operations, Custodial and Maintenance Services, Finance Utility Customer Service, Information Technologies, GIS Fund, Public Communications, Employee Benefit Fund, and Self-Insurance Reserve Fund.

Intragovernmental Charges - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

Modified Accrual Basis - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

Net Assets - A funds total assets less all liabilities.

Net Income - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

Net-Working Capital - The total of all current assets less the total of all current liabilities.

Non-Expendable Trust Funds - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

Non-Operating Expenses - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses.

Non-Operating Revenues - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

Operating Budget - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

Property Tax - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proposed Budget - The recommended City budget submitted by the City Manager to the City Council in late July each year.

Retained Earnings - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

Revenues - Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Obligation Bonds - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Cultural Affairs Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Special Road District Tax Fund, and Public

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.