

City of Columbia



Adopted Budget

FY 2016

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Vision

Columbia is the best place for everyone to live, work, learn and play.

Mission

To serve the public through democratic, transparent and efficient government.

Core Values

Service:

We exist to provide the best possible service to all.

Communication:

We listen and respond with clear, compassionate and timely communication.

Continuous Improvement:

We value excellence through planning, learning and innovative practices.

Integrity:

Our employees are ethical, fair, honest and responsible.

Teamwork:

We achieve results by valuing diversity and partnerships within our own organization and the community.

Stewardship:

We are responsible with the resources the community entrusts to us.

Core Competencies

*Full-service city
Excellent customer service
Opportunities for citizen involvement
Strong financial management*

Council – Manager Form of Government

Ward 1 – Clyde Ruffin

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Ward 2 – Michael Trapp

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Ward 4 – Ian Thomas

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Ward 5 – Laura Nauser

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Mayor, Bob McDavid

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City Manager

Mike Matthes
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia
Missouri**

For the Fiscal Year Beginning

October 1, 2014

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, 2014 (FY 2015).

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 19th consecutive year the City of Columbia has received this award.

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CITY OF COLUMBIA, MISSOURI

OFFICE OF CITY MANAGER

September 30, 2015

Dear Mayor and Members of the City Council:

This budget, which was adopted on September 21, 2015, reflects your goals and guidance as expressed throughout the year but primarily from your retreat in March. The recommendations following are aligned with priorities you discussed in the renewed Strategic Plan.

We have completed our first strategic plan that covered FY 2012 - FY 2015. We finalized a new strategic plan, on September 8, 2015, which covers FY 2016 - FY 2019. This budget message is organized around the new strategic priorities.

Vital Signs

FY 2016 Big Picture

The FY 2016 budget includes total estimated spending of \$455,288,901 and total expected revenues of \$424,139,050. There is a net increase in staff of 31.85 FTE, for a total of 1,449.65 permanent City employees, or 11.92 employees per thousand population.

Balanced General Fund

This budget continues our fiscal discipline by maintaining a balanced General Fund. We plan to live within our means and not spend more than we receive in revenue. Sales tax revenue continues to grow slowly but steadily. We assume 3% sales tax growth for FY 2016.

No New Taxes Imposed

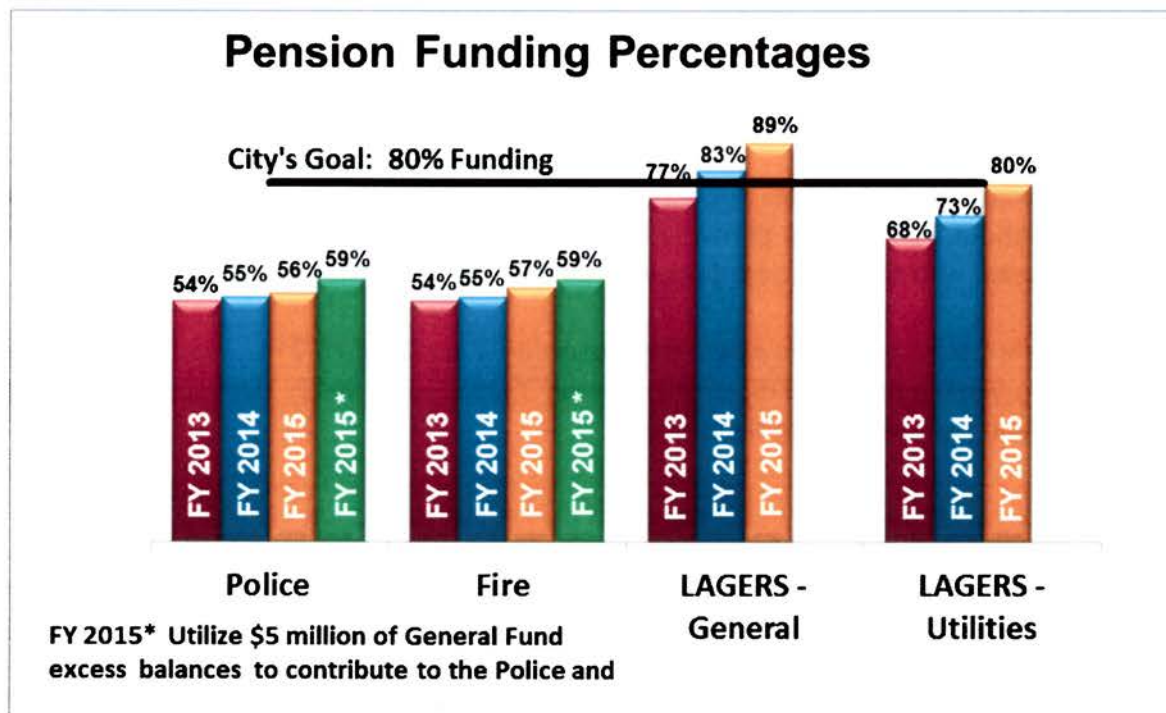
This budget is balanced assuming no new revenue will be realized. Ballot initiatives, if passed, will emphasize projects, rather than ongoing operations. Voters renewed the Capital Improvement Sales Tax on August 4 and will have the opportunity to renew the Parks Sales Tax on November 3. While not part of this budget, I am recommending a ballot in August 2016 to fund a new airport terminal through a temporary, 1% increase in the lodging tax. This budget is balanced whether these ballots pass or fail.

Residential Utility Rate Impact

The only residential rate increase, as approved by voters in April, is for the storm water utility. We estimate an average customer impact of \$0.21/month. No increases are included for residential electric, water, sewer or solid waste service, though there are increases for commercial and landfill customers, which can be found in the "Budget in Brief."

Pension Progress

In FY 2013, the City changed many elements of its pension plans to adjust to the recession and unsustainable benefit levels. Those changes created a positive turnaround in the health of our pension systems (see chart below). The financial industry considers a pension plan healthy if 80% of its liabilities are funded. Progress is good with LAGERS, the plan in which most City employees are enrolled, but still far from the 80% target for our Police and Fire plans.



At Mayor McDavid's request, Finance Director John Blattel worked with our pension actuary to analyze the impact of using some of our excess General Fund balance to partially pay down the cost of our remaining unfunded liability. As a result, the council has approved the use of \$5 million (or half) of our excess General Fund balance to contribute to the Police and Fire pension plans. If we contribute \$2 million to the Police plan and \$3 million to the Fire plan, we will reach a point where 59% of our liabilities will be funded in each.

Our total unfunded liability has been reduced from \$115 Million in 2012 to \$102 Million in 2014.

The contribution also will reduce future annual contributions by roughly \$300,000. This, combined with other positive changes in our pension plans, will mean that in FY 2017, our annual pension deficit will be reduced to approximately \$300,000 (down from \$1 million just three years ago). This action occurred before the budget as a whole was approved, so that the benefit of the action can accrue in FY 2016 rather than FY 2017.

Incentive-Based Budgeting 2014 Savings

In FY 2012, through Council and staff discipline, we saved more than \$1.9 million which was split, 50 – 50, and available for key services in FY 2013 and beyond. Incentive-Based Budgeting savings from FY 2014 amounted to \$4.2 million, half of which is available for the City Council to allocate through the budget process. Of that \$2.1 million, the following items were approved by the Council. More detail on each follows throughout this message.

1. Veterans Welcome Home - \$500,000 for housing homeless veterans
2. Energy efficiency at 8th and Cherry parking garage - \$300,000
3. Maplewood Home - \$150,000 for significant rehabilitation
4. Four net-zero affordable houses - \$200,000
5. Home-ownership program - \$100,000
6. Cradle-to-Career - \$50,000 for early childhood learning
7. Focus group research - \$100,000
8. Airport terminal - \$500,000
9. Closed captioning of City Channel programs- \$5,000
10. Strategic Plan Implementation - \$50,000
11. Community Policing Activities - \$100,000
12. Affordable Housing Symposium - \$28,000
13. General Fund balance - \$494

Lower Development Fees

Over the past year, we've seen declining revenue from development fees and building permits. It's too early to know if this will continue, but it indicates that this sector of the economy has slowed.

Lower Municipal Court Collections

We have a duty to provide for fair, impartial administration of justice through the City's Municipal Court. Although we are known for our competence and high standards, municipal courts in some other Missouri communities are not. The events in Ferguson generated intense scrutiny of local conditions there, including municipal court practices with disproportionate effects on poor persons.

Senate Bill 5, enacted this year, affects all Missouri municipal courts. It will have a significant, but currently unknown, effect on how fines are assessed and court costs are collected. The new law caps fines and costs for minor traffic offenses, requires consideration of a person's ability to pay and prohibits jail sentences for failing to pay. The Court will not be able to suspend a driver's license for failure to appear or to pay a fine for a minor traffic violation. We will fully comply with all new requirements.

Continued Sales Tax Erosion due to Online Sales

Sales tax in Columbia pays for many of the services our community relies on: road and sidewalk repair, the bus system, the airport, parks, police, fire and nearly everything else outside of City utilities. Without the authority to tax online sales, we will continue to lose resources that would otherwise pay for all the services listed above. The chart on the next page estimates the impact on City revenues.



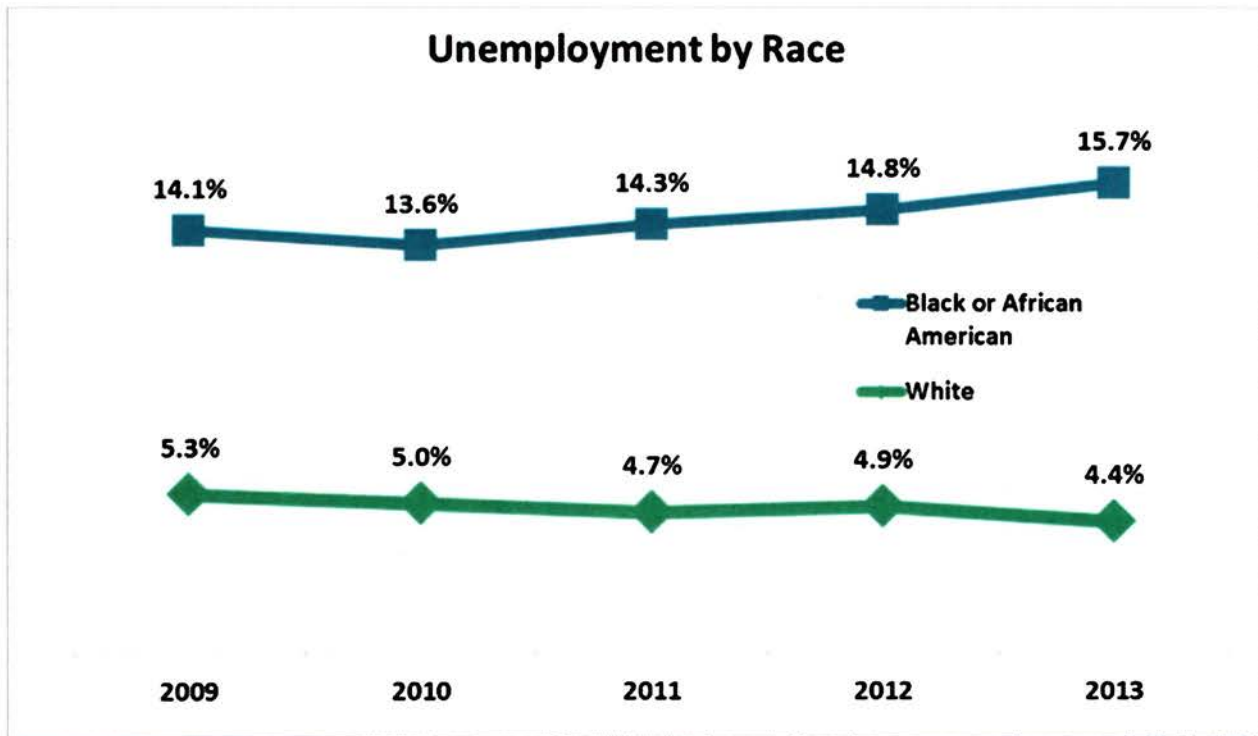
Columbia, a Tale of Two Cities

The City's overall financial indicators are generally positive. With its vitality and high quality of life, Columbia continues to attract new residents and new investment. Because our local economy is mainly powered by education, health and insurance, we did not experience the type of suffering that some cities endured during the last recession.

There is, however, another story running beneath the economic recovery. Even at its peak in 2009 and 2010, Columbia's unemployment rate was about 6.5% and lower than the US rate of about 9.5%. Looking more closely, the pain was not equally shared. In 2009, the white unemployment rate was 5.3%, and it improved to 4.4% in 2013. The 2009 black unemployment rate was 14.1% and is higher now--post recession--at 15.7%. We're also seeing increased poverty, decreased per capita income and a growing gap between skills our employers need and skills our residents possess.

*We prefer a
community where
everyone can thrive.*

This imbalance is one of the greatest challenges we face in Columbia, our nation and across the globe. We prefer a community where everyone can thrive. We can't ignore this gap, as long as there's something we can do to open economic and social opportunities, strengthen and secure neighborhoods and support our citizens with excellent service.



Strategic Priority: Jobs that Support Families

During the City Council's March retreat, we learned that poverty is increasing in Columbia, especially among our residents with African heritage. Poor people are more likely to be affected by violence and other conditions that can tip the balance against success. You can be poor, even if you have a job. In 1968, the minimum wage paid the equivalent of \$10.55 per hour, adjusted for inflation. The working poor today, earning a minimum wage of \$7.65 per hour, are almost 30% poorer than in 1968. Black households make even less: 60 cents on the dollar compared to white households.

It is a moral imperative to change this imbalance, if we can, for all Columbians. It is one of the greatest challenges we face here, in our nation and across the globe. We need to add jobs, and we prefer jobs that pay a living wage. I recommend several actions to support a community where everyone cannot only live, but thrive.

With funds available from FY 2014 savings, the city will use \$50,000 to support "Cradle to Career," a local partnership that identifies the best ways to help children and youth learn, graduate and attain skills needed for lifelong success. Research used in this proven model suggests that investing in kindergarten readiness provides continuing returns.

The airport is one of our most important economic drivers, and the city will set aside \$500,000 of our 2014 savings to begin to fund construction of a new terminal at Columbia Regional Airport.

With a mix of other funds both local and federal:

- \$10,000 will be utilized to renovate our small business incubator and invigorate startup efforts with local entrepreneurs, including special outreach to women and minorities who aspire to business ownership. Our emphasis will be helping startups grow and graduate from the incubator.
- \$110,000 to contract with Job Point for vocational training services.
- \$492,980 for the CARE (Career Awareness Related Experience) partnership that pairs at-risk youth (aged 14 – 20) with local businesses and agencies. During eight-week sessions held in summer and the school year, trainees explore careers, get job readiness training and mentoring relationships, learn how to manage money and, when their session ends, are prepared to enter the workforce. The FY 2016 budget includes \$56,584 in revenue from grants. Annually, the program supports 235 CARE trainees selected from nearly 500 applicants. Our experience is that more than 90% of them successfully complete the program and that one-third continue working with the employers they discover through the program.
- A new tourism services specialist has been added to help generate local income by attracting youth and amateur athletic events to Columbia.
- We also added a new Airport Superintendent position to plan for the successful transition of leadership when Don Elliott retires from active management of the Columbia Regional Airport. This person will take over for Don, at which point the extra position will be deleted.

Finally, in the past, our community has chosen not to use common tools proven to create jobs. It will be important to continue the conversation about using these tools if we hope to get serious about helping all citizens thrive. I recommend using one or more of these tools to help develop the Sutter industrial tract in northeast Columbia to attract manufacturing jobs.

Strategic Priority: Improving the Odds for Success

A steady, living-wage income is Step One toward claiming a piece of the American dream, but it still can be a long journey. If you're poor, you're more likely to have substandard housing and be cost-burdened by rent and utilities. You're less likely to have enough money for other monthly expenses like groceries, clothing, child care, transportation and other family expenses. Neighborhoods that feel threatening are places where kids aren't playing outside. Worst of all is the possible devastation of family illness without the ability to find or afford health care.

In fact, almost half of Columbia's rental households are cost-burdened by rent and utilities, leaving less to spend on other basics like food, clothing and health care.

In a place rich with services, strong supports are not in place for all Columbians. Again, we have a moral imperative to not turn our backs on our fellow citizens. In areas where a sense of community is absent or waning, we need to help turn the odds in favor of success. This budget includes investments aimed at improving life in Columbia's neighborhoods.

With funds available from FY 2014 savings

- \$500,000 to support Welcome Home, a new emergency shelter connected with transitional housing for male and female Veterans, including those with families. Veterans United, local builders and other community partners are major partners in this project.
- \$100,000 to help more low-to-moderate income families buy affordable first homes within Columbia's city limits. Our current program, which uses money from the federal government, is already out of funds for the year.
- \$200,000 to build four affordable homes with "net zero" energy use and with universal design features accessible to anyone, regardless of abilities.
- \$28,000 for an affordable housing symposium

With other funds

- \$10,000 for overtime pay to police officers ensuring the security of those staying at Room at the Inn Winter Shelter.
- \$50,000 in scholarships to help low-to-moderate income people use Parks and Recreation programs and facilities. If the Parks Sales Tax is renewed in November, the level of scholarships will increase by \$5,000 each year until it reaches \$75,000.
- Continued investments to assure housing and rental code compliance, provide health and human services, and help paying utility bills.

I believe there are many in Columbia who want to partner with us in this work. We look forward to engaging citizens, agencies, schools, businesses and other organizations as we begin to implement our new Strategic Plan.

Strategic Priority: Safe Wherever you Live, Work, Learn and Play

Our feelings about safety are so personal that it's possible to lose sight of other facts surrounding us. Even though violent crime is at a 30-year low in Columbia, and, our Police Department solves a higher percentage of crimes than most agencies in the country, fewer citizens say they are satisfied with the quality of police service. Citizens continue to be very satisfied with our fire service, even as Columbia's growth makes it harder to meet national standards for resources and staffing.

We have several public safety challenges. We must maintain an equitable presence that promotes a sense of security. We have a duty to respond to emergencies, save lives and limit or prevent property loss in all parts of the city. Until we identify a reliable funding source to keep pace with increasing calls for police and fire service, this budget includes some small, but positive, steps toward our goal.

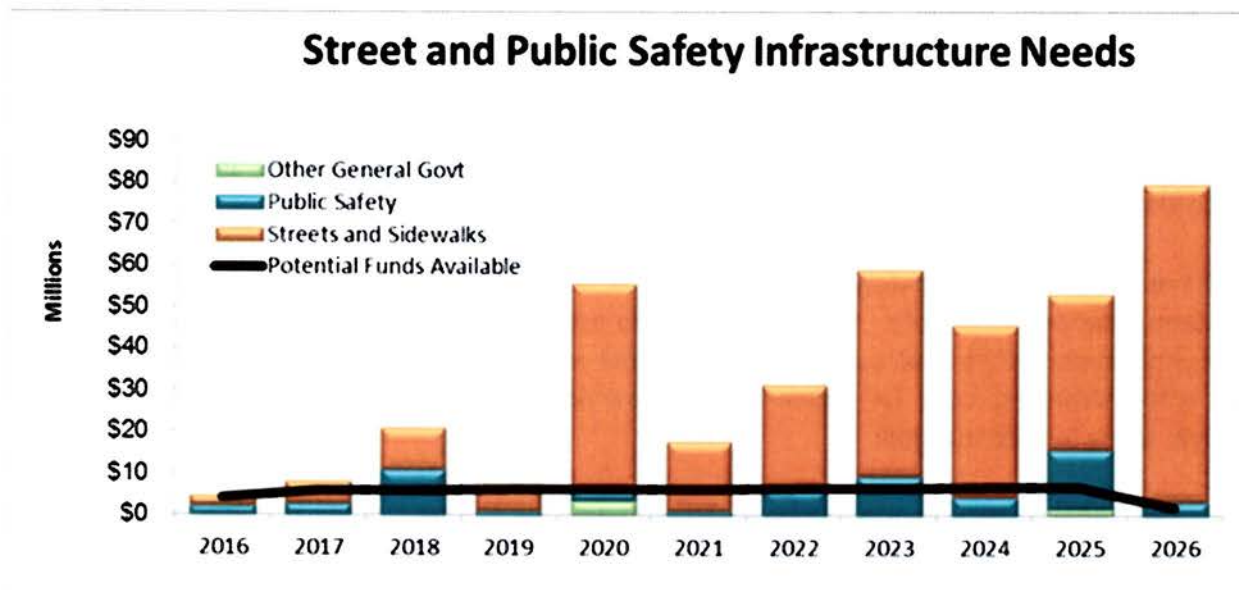
- Our recently renewed territorial agreement with the Boone County Fire Protection District reduced annual expenses by \$350,000 while maintaining an effective response

- throughout our community. These funds will be used to add four fire-fighters. These new positions will bring Fire Station 2 to full staffing.
- In the Police Department three civilian positions were created to perform work that does not require police power with an aim to return three sworn officers in the patrol division back to work that does require police powers. The positions of Public Information Specialist, Crime Scene Investigator and Police Trainer will be filled by civilians, a lower-cost option that is the best use of available resources.
- We will put a public safety presence in our middle schools by using off-duty officers to provide school resource services on an hourly basis. The City will contribute \$25,000 toward this program, which is a more affordable approach than we're using in Columbia high schools.
- Council approved the use of \$100,000 from the FY 2015 savings to increase community policing activities.

Strategic Priority: Connecting the Community

Safe, reliable transportation and utility service will always be among our strategic priorities. Citizens care deeply about these networks, and I am so grateful that they continue to support major financial investments to maintain, repair and expand these community assets. Passage of two ballot issues last April will allow us to continue improving our local electric system and, at long last, have a better funding stream to start solving some of our chronic flooding problems.

Citizens approved a ten year extension of the capital improvement sales tax in August, 2015. We estimate the tax will produce \$63.8 million over ten years and leverage a total value of \$99.3 million when combined with developer fees and county and state funds. This dedicated revenue will fund street, sidewalk and major and annual maintenance projects; public safety building repairs and equipment; and two municipal service centers.



This chart shows the difference between infrastructure needs and available resources for the next ten years. The black line represents the Capital Improvement Sales Tax that was approved by voters on August 4. The stacked bars represent total infrastructure needs for streets, sidewalks, public safety and other general government purposes. The city will need to either identify other sources to fund the remaining needs or move projects out into the future. Please refer to project lists for the Capital Improvement Sales Tax at the end of this message to see the list of projects approved with the renewal. I want to reinforce, however, that our long-term infrastructure needs are far greater than what our current funding streams can support.

Resurfacing Streets

For FY 2016, this budget adds \$115,422 more for street maintenance and approves the hiring of two more equipment operators to step up that work. We've made good progress increasing these dollars, and this is reflected in improved citizen satisfaction with maintenance of major city streets: from 35% in 2011 to 55% in 2014. We also will complete funding for and start construction of Scott Blvd, Phase 3, from Vawter Road to Route KK.

Since I proposed my first budget to you for FY 2012, street maintenance funds have grown from \$2.4 million to \$3.19 million recommend for FY 2016. At this level, it will take 54.77 years to resurface all our current 1,354 lane miles. Last year our cycle time was 51.81 years. While materials costs are rising slowly, the amount of work needed to get our roads in better condition is increasing far more quickly.

How much *should* the City spend on street maintenance? We believe that \$4.7 million is the proper target for FY 2016 but, with only \$3.19 million available, we're \$1.5 million short on an annual basis. Our challenge remains to gradually ramp up funding each year until we get all roads in good condition and then maintain them to avoid the most costly repairs and replacement. Proper funding levels will support this goal.

Public Safety

The Capital Improvement Sales Tax is the major funding source for public safety infrastructure, as well as for streets and sidewalks. Voters approved the renewal of the tax for another ten years which will fund replacement of fire trucks, repairs at facilities and a municipal service center for the Police Department. Please refer to the project list at the end of this message for more details.

Transit

COMO Connect (formerly Columbia Transit) celebrated its 50th anniversary of service in September. Its mission is to transport riders to their destinations in a reliable and courteous manner. We will be funding an evaluation lease for four electric buses and contracting for transit planning services to assure we're truly delivering what Columbia citizens need and getting the most out of our public transit resources.

Airport

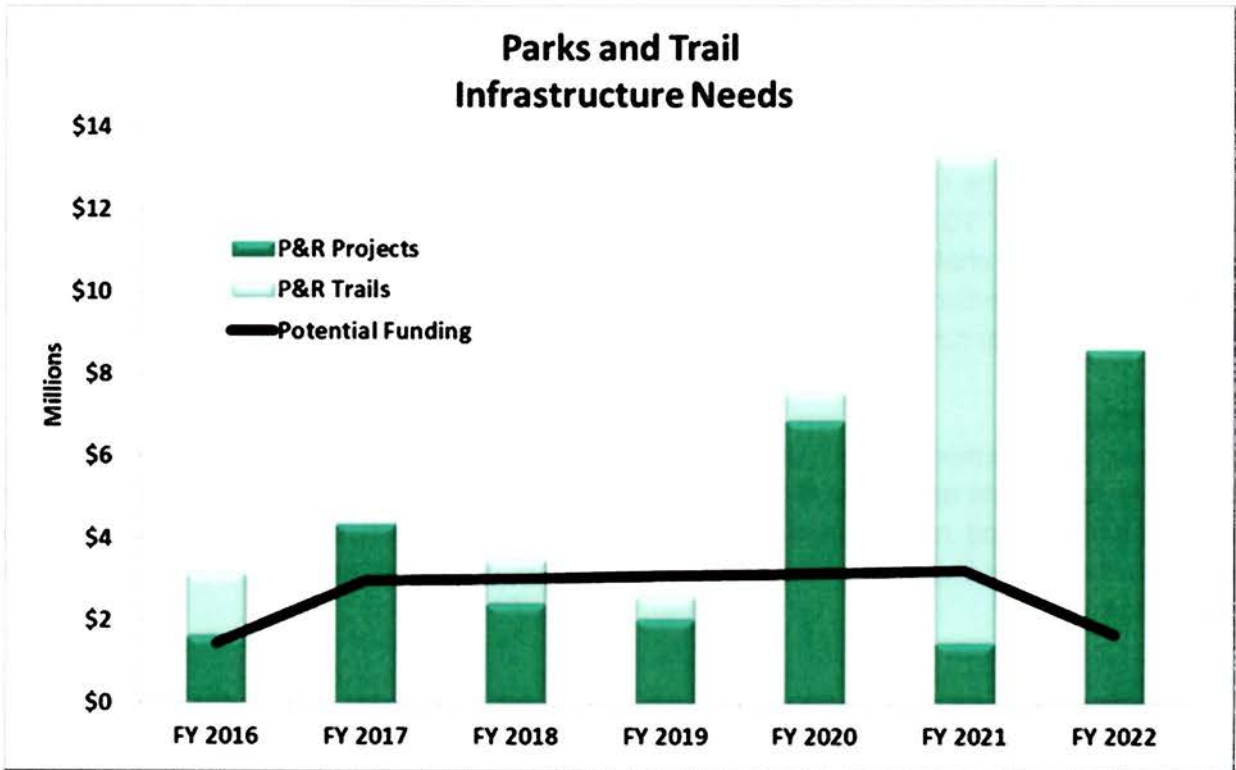
FY 2016 will be a big year for the airfield at Columbia Regional Airport. We will begin construction of an extension to runway 13-31 and the areas where planes turn around, in addition to replacing our aging Aircraft Rescue Fire-Fighting truck. Total funding is \$15.7 million with the Federal Aviation Agency picking up the tab for \$14.3 million or a little over 90%. We will utilize \$500,000 of our 2014 savings to build up our fund for a new terminal. I will also recommend a ballot initiative to temporarily increase the lodging tax by 1% in August, 2016 to

flesh out our share of the funding for a new terminal.

Parks and Recreation

Columbia’s temporary eighth-cent Parks Sales Tax expires March 31, 2016. A vote to consider renewing it is scheduled this November 3. If approved, we estimate the tax will produce \$18.4 million over the next six years. This dedicated revenue will fund improvements at existing parks and facilities; work on new parks and on trails and greenbelts; ADA compliance projects; land acquisition; and annual improvements. Please refer to the project list at the end of this message for more details.

In FY 2016, we’ll use non-motorized grant funding to build the Clark Lane West and Hinkson Trail/Pedway Connector and the County House Trail/Pedway, Phase 2. The remaining 2010 Parks Sales Tax projects include the third year of funding of the Natural open Space Master Plan and maintenance related projects such as resurfacing Fairview tennis courts, roof replacement at Albert-Oakland Family Aquatic Center and Rock Quarry Park lighting improvements.



The black line in the chart above represents the amount of funding over the next six years (April, 2016 - March, 2022) that will become available, if voters approve the Parks Sales Tax renewal in November. As you can see, there are far more projects than potential funding. It is important that our request for taxes is a level the community can afford. Given our concerns about growing poverty, we have chosen to ask voters to renew the tax at the same level as the past, rather than asking for an increase.

Electric

Passage of the April 2015 ballot issue will fund many critical capital projects in FY 2016: the Mill Creek Substation connection to Grindstone and Perche substations; reconfiguring substation

feeders to off-load a heavily loaded substation and distribution lines; and undergrounding distribution lines in the transmission corridor. When this work is complete, our system will be more reliable and continue to meet federal transmission regulations. This budget also includes \$5.2 million for significant annual projects to help maintain our system.

Storm Water

Passage of the April 2015 ballot issue will provide much-needed funding for our aging storm water system. In FY 2016, we will replace failing corrugated metal pipe on Rollins Road at Rock Creek and design a replacement to the culverts on Sinclair Road at Mill Creek.

Water

We plan to fund \$1.1 million in annual projects to help maintain our system, upgrade a water main in the Gregory Heights District from two inches to six inches, Crown Point - complete a loop to Spring Valley, and main replacement on Westridge Drive, from West Broadway to Rollins Road.

Solid Waste

In FY 2016 we'll start designing a new landfill cell, install turf to reduce erosion on a slope of the bioreactor cell and build an Administration and Collection Facility at the landfill to bring all Solid Waste Division employees to one location. This will free-up space at the Grissum Building and ease overcrowding there.

Strategic Priority: Operational Excellence

The foundation of our ability to achieve any goal is operational excellence. This affects our organization set-up, our work processes and, most important, the quality and creativity of the City workforce.

Reorganization

Four years ago, we created the Community Development Department to streamline and coordinate our efforts to plan, build, and care for our community. Director Tim Teddy and his staff have done an excellent job moving us forward in a frequently difficult environment. Their good work also highlights aspects of our approach to regulating development and providing utilities that could be improved. To achieve that performance dividend, this budget approves the creation of an additional Deputy City Manager position to oversee all utilities, the Public Works Department and the Community Development Department. I will promote John Glascock to that role, name David Nichols to the post of Public Works Director, and delete the Assistant Public Works Director position that David now holds. The solid waste, sewer, and stormwater utilities will join the water and light utilities and be managed by Tad Johnson. Utility billing will move from the Finance Department to Tad's purview. This change does not merge any departments but does better coordinate these services, effectively managing and aligning all utility operations.

As Columbia grows, our work volume, including litigation, increases. Beginning with this fiscal year, much of this litigation work will be moved from our Risk Management Division to the Law Department to better coordinate this aspect of City legal services. I've added a Paralegal position to assist with these additional responsibilities. Risk Management will continue to handle Workers Compensation issues and minor claims.

Finally I have added a new Community Relations Director position to manage the Community Relations Department (currently called Public Communications). Often, journalists have a difficult time reaching the right City staff member in time for their news deadlines. The Director will be the primary liaison with the news media, managing the City's approach to public information, news conferences, social networks, the City Channel and the Contact Center. The first year of work will focus primarily on developing the City's strategy for future communications and modernizing our approach to community engagement.

Energy Efficiency

When we can spend savings that results in permanent reductions in ongoing costs, we help insure our long-term success. We will allocate \$300,000 of the FY 2014 savings to energy efficiency projects that will reduce our electricity use. This will help shrink our carbon footprint, lower future costs and help us win the Georgetown University Energy Prize, a \$5 million competition to lower energy use city-wide.

We have chosen to lead in this area and encourage all community members to reduce their energy use by taking advantage of City energy efficiency programs. The City offers Water & Light's Home Performance with Energy Star and Enhanced Home Performance, Community Development's Home Repair and the CoMo Energy Challenge. All these programs have proven their ability to lower home energy costs and increase indoor comfort levels. Learn more here: <http://www.gocolumbiamo.com/comoenergy/>

Compressed Natural Gas

Last year we set a goal to convert 15% of our fleet from diesel fuel to compressed natural gas (CNG). We have 610 over-the-road type vehicles, have converted 6% to CNG, so far, and will reach 8.4% (51 vehicles) when we receive the remaining vehicles ordered in FY 2015. In FY 2016 we'll reach 9.7% with the addition of eight more CNG vehicles.

The CNG facility opened in August 2014. In June, 2015, the City used 15,795 gasoline gallon equivalents (GGE) of compressed natural gas, which is the first time we have exceeded our monthly 15,000 GGE requirement without adding in public consumption. To date in FY 2015, we have dispensed 79,857 GGE with an estimated savings of \$23,957. We expect to save \$35,935 by the end of the year.

Electric Buses

The City has an opportunity to test new, all electricity-powered buses, the first to be used in Missouri. We will lease four buses during the coming year to test their viability. If they meet our needs and result in the expected cost savings, we will propose leasing more of these in the future.

Accreditation

Accreditation is the highest external validation of performance excellence an organization can achieve. I'm proud to say that the Columbia Convention and Visitors Bureau has just been accredited for first time by the Destination Marketing Accreditation Program, confirming what we already know about CVB excellence. The Public Works Department has been accredited by the American Public Works Association since 2001 and will seek a fourth re-accreditation in FY 2016. The Police Department is on course to make significant progress in its multi-year goal to achieve accreditation from the Commission on Accreditation for Law Enforcement Agencies.

The Public Health and Human Services Department expects a site visit next spring from the Public Health Accreditation Board.

Pay and Benefits

Our employees are some of the best you will ever see. Citizen satisfaction with the service they provide is 20% higher than regional or national averages. Every day, I receive email messages or phone calls praising employees who go above and beyond their job descriptions to help residents. As excellent as they are, however, some of them are in positions that do not provide a living wage for their families. Through the classification and compensation plan adopted in 2014, I pledge to keep chipping away at this problem.

Each year we review changes in the labor market and adjust salary ranges to match, where we can. Based on our most recent market analysis, 78 employees will receive a pay increase to match the new market minimum for their classifications. To address pay compression issues, 315 employees with at least five years of service in their current jobs will receive pay increases to move them toward the midpoint of their classification. This adjustment is similar to last year's, providing an increase of 20% of the difference between current pay and the pay range midpoint. All employees who have not reached their new market maximum will receive a 2% across-the-board pay increase.

There are no recommended health insurance premium increases for employees or dependents. The City will continue to contribute to Health Savings Accounts and pay a percentage of employee premiums. For the first time, hearing aids will be available through our medical plan without an extra premium.

Pay and benefits are important to any workforce, but City employees also are highly motivated to perform public service. To capture that spirit and further engage them, this budget adds funds to invest in their professional development and personal safety. Larger City departments have more resources for training and education than smaller departments. This budget allocates \$50,000 to a central fund managed by the Human Resources Department to balance the availability of tuition reimbursement for formal college education. In addition our annual safety shoe allowance will be increased from \$75 to \$150. For employees working with City utilities, at construction sites and doing heavy work, properly fitted protective shoes are tools of their trades.

Listening to the Public

While most of our citizen survey results are clearly positive, some are not, and we struggle to clearly understand the roots of dissatisfaction. For example, satisfaction with "How well the City is planning for growth" is 28%, an all-time low. Given how little influence the City actually has on growth and the intense amount of planning we do to anticipate the future, we need to learn more about what citizens are telling us. Satisfaction with "Police efforts to prevent crime" is 56%, another low point. With violent crime rates the lowest we've seen since the mid-1990s, we need to look beneath the surface of this response. To help answer these and other questions, we have set aside \$100,000 of our 2014 savings for more research, including focus groups facilitated through outside professionals.

My Thanks

Producing a budget with 20 departments, 54 separate spending plans and hundreds of service lines is no small task. No City Manager can do this alone, and I must thank the individuals who work so diligently to help me - and the community - achieve our goals. My profound thanks to all Department Directors and especially City Finance Director John Blattel, Budget Officer Laura Peveler, Budgeting Supervisor Sarah Talbert, Senior Budget Analyst Mike Frese, Civic Relations Officer Toni Messina and Management Fellow Leah Christian for their excellent work and ongoing stewardship of the community.

All FY 2016 financial information is summarized in the "Budget in Brief" and detailed in other parts of the document. Residents may read the budget and related material online at GoColumbiaMo.com or review a printed copy at the City Clerk's Office or at the Finance Department at City Hall.

Best Regards,

A handwritten signature in blue ink, appearing to read "Mike Matthes", with a long horizontal flourish extending to the right.

Mike Matthes
City Manager

Capital Improvements Sales Tax Ballot Issue Project List
Renew One-Quarter Sales Tax for Ten Years
Ballot Issue Passed: August 4, 2015

Streets and Sidewalks

Ash St. at Clinkscapes, Pershing, West Blvd. and Garth intersections	Remove four-way stops
Ballenger Rd. from Ria to Mexico Gravel	Add shoulders and bike lane
Discovery Parkway from Gans Rd. to New Haven Rd.	Extension
Fairview and Chapel Hill intersection	Roundabout
Forum Blvd. from Chapel Hill to Woodrail	Four lanes, sidewalks
Forum Blvd. and Green Meadows intersection	Roundabout
Garth Ave. from Bus. Loop 70 to Thurman	Major maintenance - concrete street
Nifong Rd. from Providence to Forum Blvd.	Add two lanes, overlay, improve Bethel intersection
Old Mill Creek/Vawter Rd. - Nifong intersection	Signal
Rangeline Rd. from Rogers to Wilkes	Major maintenance - concrete street
Sinclair Rd. and Nifong Rd. intersection	Signal
Vandiver Rd. and Parker intersection	Roundabout
Walnut St. from College to Old 63	Major maintenance - concrete street

Annual Street-Related Funding

City/County/State projects
Historic brick street renovation
Landscaping
Streets/corridor preservation
Street reconstruction (complete streets)
Traffic calming
Traffic safety: pedestrian, bike lanes, crosswalks

Public Safety

Replace ten fire apparatus to allow for future timely replacements
Repairs at fire training academy, including burn building and drill tower
Major repairs and updates at fire stations 4, 5 and 6

Municipal Service Centers

Municipal Service Center South, Phase 1: salt dome, garage, fueling station
Municipal Service Center North, Phase 1: for Police Department

Parks Sales Tax Ballot Issue Project List
Renew 1/8th Cent Sales Tax for Six Years
Ballot Issue: November 3, 2015

Improve Existing Parks and Facilities

Again Street Park	Baseball field, other improvements
Albert-Oakland Park	Replace Shelter 1, restroom, playground, disc golf, pickleball courts
American Legion Park	Replace shelter and playground, improve restroom
Antimi Sports Complex	Replace fencing and dugouts on four-plex, shade, irrigation
Atkins Baseball Complex, Phase 2	Build final two fields, infrastructure, shelters, pump
Bonnie View Park, Phase 2	Shelter and playground replacement
Clyde Wilson Park	Bike racks, improve entry and trail
Cosmo Rec Area: Athletic Field	Light Football Field 4 and Soccer Field 3
Cosmo Rec Area: Park Management Center	New building for construction and maintenance
Douglass Park, Phase 2	Build shelter, skate spot, playground improvements
Gans Creek Restoration Area, Phase 2	Concession stand, restroom, shelter
Indian Hills Park	Renovate restrooms, improve playground
Kiwanis Park	Improve shelter and playground
Lions – Stephens Park	Shelter and playground replacement
McKee Street Park	Playground, bridge, baseball improvements
Nifong Park	BCHS parking, shelter, playground, home improvements
Norma Sutherland Smith Park, Phase 2	Basketball court, skate spot, baseball field, playground
Oakwood Hills Park	Shelter and playground replacement
Phillips Lake Park	Build pavilion and parking
Rock Bridge Park	Shelter and playground replacement
Southeast Regional Park Tennis Complex	Build four-court complex
Strawn Park, Phase 2	Additional 18-disc golf course, infrastructure, shelter, parking
Waters – Moss Development, Phase 2	Complete Waters House, renovate Jones House
Worley Street Park	Replace Tot Lot equipment

Develop New Facilities and Parks

Battle Park Development	Phase 1 park construction
Magnolia Falls Park Development	New park development
Neighborhood Park Development	Option based on neighborhood park master plan
Sports Field House	Phase 1: two, four or six courts
The Vineyards/El Chaparral Lake Park	New park development, ten-acre lake

Trails and Greenbelts

Chapel Hill Connector – Perche Creek Trail	Chapel Hill Pedway to Perche Creek Trail
MKT Bridge Replacements	Replace two existing bridges
Perche Creek Trail, Phase 1	MKT Trail to Gillespie Bridge Road

Land Acquisition and Annual Park Funding

ADA Compliance, Phase 2	Complete ADA projects
City/School Parks Improvements	Replace playgrounds, walking trails, backstops
Land acquisition	Parks, greenways, natural areas
Park Improvements	Major maintenance programs
Roads and Parking	Improve asphalt and concrete
Trails	Improvements and grant match funding

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, 2015 and ending on September 30, 2016, as finally adopted by the City Council on September 21, 2015.

IN WITNESS WHEREOF, I have executed this certification on this **21st** day of **September, 2015**.



Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this **21st** day of **September, 2015**.



Sheela Amin, City Clerk



**FY 2016 Budget Amendments
Adopted 9/21/15**

Council Reserve and Other Council Decisions:	
Council Reserve Available	\$48,000
Remaining Council Reserve Available to allocate during FY 2016	\$48,000
Staff Requests:	
City Council	
<i>Move sign language interpreting expenses from City Council's budget to Community Relations budget</i>	
Expenses	-\$8,700
Law	
<i>Expenses - Adjust City Attorney salary and benefits</i>	
	\$6,700
City Manager	
<i>Expenses - Increase legislative costs</i>	
	\$2,000
Economic Development	
<i>MTC grant received</i>	
Revenues	\$12,000
Expenses	\$12,000
Net General Fund Impact	\$0
Economic Development	
<i>Revenues (remove transfer from CVB to General Fund)</i>	
	(\$25,000)
<i>Revenues (increase transfer in from REDI)</i>	
	\$25,000
<i>Expenses (remove transfer from CVB to General Fund)</i>	
	(\$25,000)
<i>Expenses (add transfer from CVB to REDI)</i>	
	\$25,000
	\$0
Health	
<i>TOPS grant - reduced amount will be received</i>	
Revenues	-\$7,957
Expenses	-\$7,957
	\$0
<i>Appropriate FY 2016 Youth Tobacco Grant funds and convert temporary position to 0.85 FTE Health Educator permanent position</i>	
Revenues	\$3,040
Expenses	\$3,040
	\$0
<i>Appropriate additional funding for HFA Home Visitation state contract</i>	
Revenues	\$11,500
Expenses	\$11,500
	\$0
Net General Fund Impact	\$0
Public Improvement Fund	
<i>Expenses: Transfer development fees to Capital Projects Fund (FY 2016 projects)</i>	
	\$1,200,000
Capital Improvement Sales Tax Fund	
<i>Revenue: January thru September receipts of extension of 1/4 cent Capital Improvement Sales Tax</i>	
	\$4,351,527
<i>Expenses: Transfer to Capital Projects Fund (FY 2016 projects)</i>	
	\$4,210,000
<i>Expenses: Transfer to Transit Fund for Annual bus shelters</i>	
	\$140,000
Net Capital Improvement Sales Tax	\$1,527
Capital Projects Fund	
<i>Revenue: Transfer from Public Improvement Fund - Development Fees (FY 2016 projects)</i>	
	\$1,200,000
<i>Revenue: Transfer from Capital Improvement Sales Tax (FY 2016 projects)</i>	
	\$4,210,000
<i>Expenses: FY 2016 Capital Projects funded</i>	
	\$7,410,000
Net Impact	(\$2,000,000)
Transit Capital Projects	
<i>Revenue: Transfer from Capital Improvement Sales Tax - FY 2016 Bus Shelters</i>	
	\$140,000
<i>Expense: Bus Shelters</i>	
	\$140,000
Net Impact	\$0

**FY 2016 Budget Amendments
Adopted 9/21/15**

Staff Requests (continued)

Transit: <i>Lease Electric Buses (1) 40 ft for 12 months and (3) 30 ft for 10 months</i>	
Revenues (<i>reallocate Transportation Sales Tax funding from CIP to operations</i>)	\$175,566
Expenses :	
(1) 40 ft bus	\$57,000
(3) 30 ft buses	\$118,566
	<u>\$0</u>
Airport: <i>Add Concession Stand at Airport</i>	
Revenues	\$300,500
Expenses	\$300,500
	<u>\$0</u>
MMSWMD (Mid Missouri Solid Waste Management District Fund)	
Revenues	\$300
Expenses (<i>legal fees</i>)	\$300
	<u>\$0</u>
Solid Waste	
Expenses (<i>Increase transfer to MMSWMD for legal fees</i>)	\$300
Community Relations	
<i>Move sign language interpretation expenses from City Council budget to this budget</i>	\$8,700
<i>Increase sign language interpretation expenses to cover all City Channel broadcasted events</i>	\$16,300
Total Expenses	<u>\$25,000</u>

Capital Project Plan Changes

Streets & Sidewalks CIP Projects (Changes due to passage of the Capital Improvement Sales Tax Ballot issue August, 2015)

Add FY 2016 funding for FY 2015 Ballot Issue Projects:

C00642 Ballenger - Ria to Mexico Gravel Road (Design) - <i>Capital Improvement Sales Tax</i>	\$247,500
C00642 Ballenger - Ria to Mexico Gravel Road (Design) - <i>County Road Tax</i>	\$192,500
C00618 Fairview & Chapel Hill Intersection Improvements (Design) - <i>County Road Tax</i>	\$100,000
C00634 Forum & Green Meadows Intersection Improvements (Design) - <i>County Road Tax</i>	\$110,000
C00643 Nifong - Providence to Forum 4 Lane (Design) - <i>County Road Tax</i>	\$1,180,000
C00643 Nifong - Providence to Forum 4 Lane (Design) - <i>Development Fees</i>	\$520,000
C00631 Old Mill Creek/Vawter-Nifong Intersection Improvements (Design) - <i>Development Fees</i>	\$140,000
C00644 Sinclair - Nifong Intersection Signal Improvements (Design) - <i>County Road Tax</i>	\$350,000
C00645 Vandiver and Parker Roundabout (Design) - <i>County Road Tax</i>	\$67,500
C00633 Discovery Parkway: Gans to New Haven (Design) - <i>Development Fees</i>	\$540,000
C00646 Annual Traffic Calming - <i>Capital Improvement Sales Tax</i>	\$90,000
C40159 Annual Traffic Safety - <i>Capital Improvement Sales Tax</i>	\$45,500
C40158 Annual Streets/Corridor Preservation - <i>Capital Improvement Sales Tax</i>	\$70,000
C00647 Annual Street Reconstruction - <i>Capital Improvement Sales Tax</i>	\$240,000
C00148 Annual Sidewalk Major Maintenance - <i>Capital Improvement Sales Tax</i>	\$50,000
C00632 Additional Salt Storage Building (Municipal Service Center S) - moved from FY 2016 to FY 2017 Design	

Total Streets & Sidewalk CIP Projects

\$3,943,000

**FY 2016 Budget Amendments
Adopted 9/21/15**

Capital Project Plan Changes (continued)

Public Safety CIP Projects (Changes due to passage of Capital Improvement Sales Tax Ballot in August, 2015)

Add FY 2016 funding for FY 2015 Ballot Issue Projects.

C00629 Replace 2001 Quint (15 years old) - <i>Capital Improvement Sales Tax</i>	\$900,000
C00630 Training Academy Repairs - <i>Capital Improvement Sales Tax</i>	\$500,000
C00640 Major Fire Station Repairs - <i>Capital Improvement Sales Tax</i>	\$1,098,000
C00641 Municipal Service Center North - Phase I (Design) <i>Capital Improvement Sales Tax</i>	\$969,000

C00628 Replace 2001 Quint (15 years old) - change construction year from FY 2016 to FY 2017

Total Public Safety CIP Projects	\$3,467,000
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Transportation CIP Project (Ballot issue)

C47058 Annual Bus Shelters - <i>Capital Improvement Sales Tax</i>	\$140,000
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TOTAL CIP Ballot issue	\$7,550,000
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Position Changes

Position Change:	FTE Change
Police	
Reassignment of a Police Officer to a Police Sergeant	0.00
Health	
Convert temporary position to 0.85 FTE Health Educator position	0.85
Solid Waste	
Title Change: Traffic Control Operator to Traffic Control Operator- 773	0.00
Reassignment of a Public Works Supervisor III to a Recovery Superintendent	0.00
Eliminate Public Works Supervisor I	(0.50)
Water & Electric	
Reassignment of Electric Distribution Coordinator to Apprentice Balancing Authority Operator-773/ NERC Certified Balancing Authority Operator-773	0.00
TOTAL FTE Position Change	0.35

BUDGET IN BRIEF

Introductory Comments and Budgeting 101

Investing in the public services that our community cares about is the priority of our annual budget process. This budget in brief section will provide readers with a snapshot view of the various departments included in the budget, their funding sources and uses, and highlights of significant changes in the FY 2016 budget.

The FY 2016 budget covers the time period of October 1, 2015 through September 30, 2016. Our city's population is estimated to be 121,627 during FY 2016 (up from 119,476 for FY 2015) and our city government workforce will include 1,449.65 permanent positions (up 31.85 FTE).

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide.

The City prepares four separate financial documents which include the Budget, Combined Annual Financial Report (CAFR), Capital Improvement Plan (CIP), and the Ten Year Trend Manual. The City's budget looks ahead one year and provides the next year's funding for each of the departments. The CAFR looks back one year and provides information on the actual revenues and expenditures for the past year. The CIP looks ahead ten years and identifies all capital and infrastructure needs the city has for streets and sidewalks, public safety, parks and recreation, water, electric, sewer, solid waste, parking, storm water, transit, and airport. The Ten Year Trend Manual provides a look back at the past ten year's of actual financial data, provides an analysis, and identifies trends and warning signs. The city's budget has been awarded the Government Finance Officers Association (GFOA) Budget Award for 19 years and the CAFR is reviewed by external auditors each year and has been awarded the GFOA Excellence in Financial Reporting for 34 years.

The City utilizes the information in the CAFR, CIP, and Ten Year Trend Manual as input during the budget process.

Our overall city budget contains 54 separate budgets which are accounted for in seven different types of funds (General Fund, capital projects fund, debt service funds, enterprise funds, internal service funds, special revenue funds, and trust funds). A definition of each of these types of funds can be found in the glossary section at the end of the budget document.

The City must follow governmental accounting standards. These standards require the City to separate different activities into different types of departments and funds so that the funding sources and uses are kept separate and reported in a particular manner.

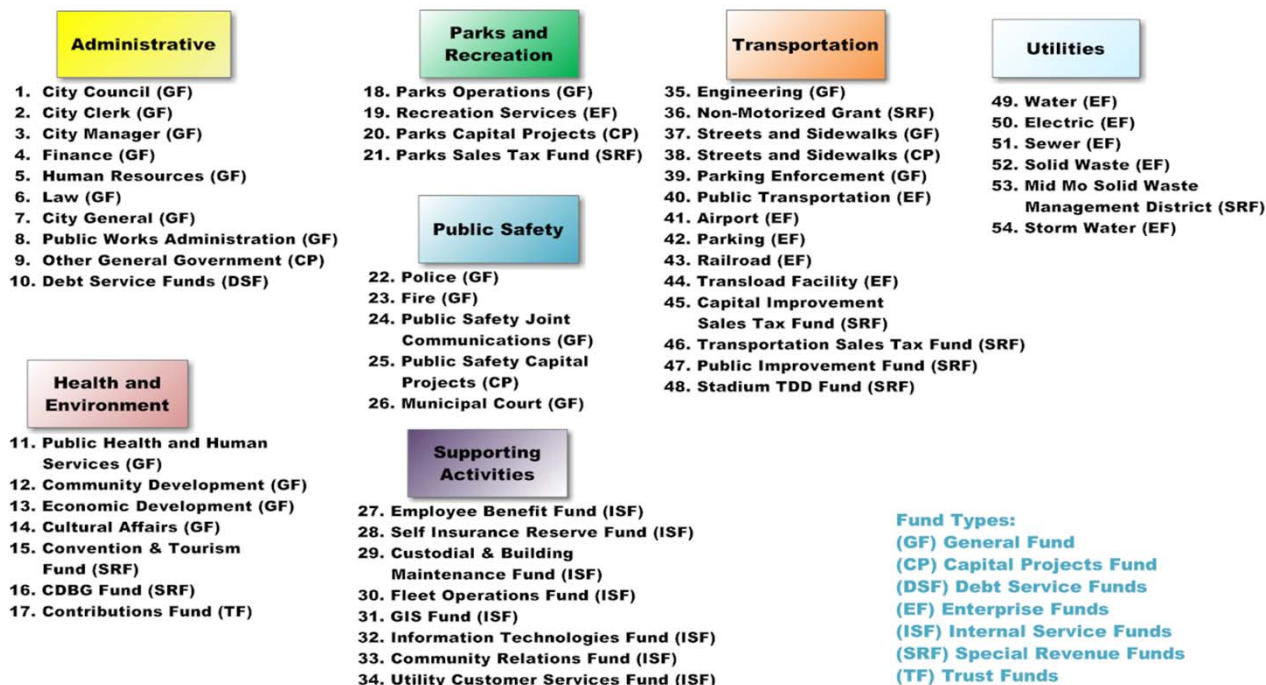
In an effort to make the information more easy to understand and locate, the City divides the 54 budgets into seven focus areas. The chart at the bottom of the page illustrates the focus areas and the budget contained in each area.

Of the various types of funds, there is a lot of focus on the General Fund which consists of 20 budgets that provide the services that most people associate with local government such as police, fire, health, and street maintenance.

Our budget process is detailed in the General Information Section on page 45. The City Manager delivers a proposed budget to the City Council and public by the end of July. The Council holds three public hearings on the budget which allow citizens to give their input on the budget. The budget is adopted by the City Council at the second Council meeting in September and a final budget document is prepared at the end of September.

What information can be found in the budget document? Within each department, the reader will find key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, fees, fines, and charges associated with the department as well as ten year trend information on total revenues, total expenses, net income/ (loss), funding equity, cash and available resources, and employees per thousand population. In addition, the document contains five year forecasts for the utility, transportation, supporting activities, and parks related funds.

City of Columbia - 54 Budgets - 7 Focus Areas

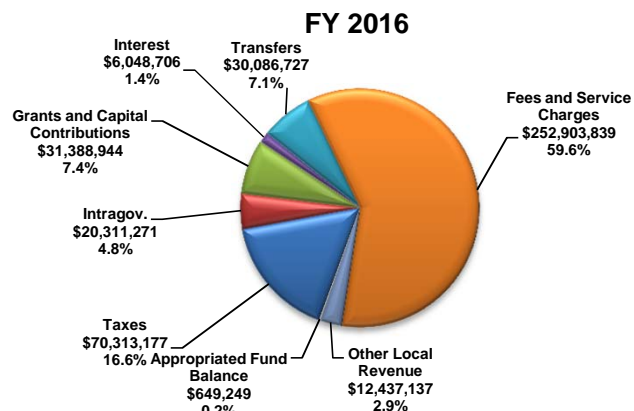


A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects,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

Readers will note that the FY 2016 total funding sources of \$424,139,050 are lower than financial uses of \$455,288,901. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines. A common practice in these other funds is to accumulate cash over a few years and then use down that cash to pay for a capital project.

Total City Funding Sources - Where the Money Comes From

FY 2016	
Taxes	\$70,313,177
Intragovernmental (PILOT & G&A)	\$20,311,271
Grants and Capital Contributions	\$31,388,944
Interest	\$6,048,706
Transfers	\$30,086,727
Fees and Service Charges	\$252,903,839
Other Local Revenue	\$12,437,137
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$649,249
	\$424,139,050



Inc/(Dec) from Estimated FY 2015 \$23,525,112 5.9%

The city has a wide variety of funding sources; however not all of the sources can be allocated to any department budget. For example, the rates charged by a particular utility, such as the electric utility, can only be used to fund the electric department's expenses. Among the taxes the city charges, some are dedicated for a particular purpose (capital improvement sales tax, transportation sales tax, and parks sales tax) and can only be allocated to certain department budgets (capital projects, streets, transit, airport, and parks). Other taxes (property taxes, and the one percent general sales tax) can be allocated to any department (police, fire, health, streets, finance, parks, etc.).

Fees and Service Charges, the largest funding source includes the rates which are charged to our citizens for the services we provide (utilities, transit, recreation, etc.) as well as the amounts our supporting activity departments charge to the other city departments for services they provide (custodial, fleet, computers, etc.). For FY 2016, this revenue source reflects an increase of \$9.9 million or 4.1% over Estimated FY 2015. For our residential utility customers, there are no rate increases for water, electric, sewer or trash. The only residential rate increase for FY 2016 is a 25% storm water increase which was approved by the voters in April of 2015.

In the Solid Waste budget, there are increases for commercial services and landfill fees. The solid waste utility completed a cost of service study in FY 2015 and the major focus in the next five years will be to follow a rate path to reach a cost recovery on each of the various services provided as well as looking for lower cost options to provide those services.

In the Parking budget, there are increases in surface lot permits (\$5/month) and increases in uncovered permits in the garages (\$10/month). These increases are necessary to ensure the financial health of the operation and provide funds for maintenance of the garages. Over the next five years, the city will change the way customers pay for parking garages by installing an arm system for entry/exit at each of the garages. This will provide a much more user friendly system for the hourly users of the garage and will lower the enforcement costs in the garages. There are no increases in meter fees for FY 2016.

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). A breakdown of the total sales tax rate paid in Columbia, can be found on page 40.

For FY 2016, sales taxes are projected at a 0.3% decrease, or \$0.1 million under Estimated FY 2015. This decrease is due to the expiration of the temporary one-eighth cent Parks Sales Tax on March 31, 2016. A parks sales tax ballot issue is planned for November, 2015 to renew the parks sales tax for six years. There are no planned increases in any of the sales tax or property tax rates for FY 2016.

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 2016 these revenues are projected to decrease \$959,174 or (7.2%) from Estimated FY 2015. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, etc. Significant decreases occurred in the Capital Project Fund (capital project funding), Contributions Fund (donations not budgeted) and the Electric Fund (miscellaneous non-operating revenues). The General Fund decreased \$0.4 million due to building permit fees going down, rental property inspections decreasing and a decrease in reimbursements for School Resources Officers (SROs).

Grants and Capital Contributions, which include both operating grants and capital grants, are projected to increase by \$11.9 million or 61.3% above Estimated FY 2015. Airport includes \$14.4 million in FAA funding and \$1.3 million of local match funding for capital projects, mainly the 13-31 & Taxi-way B Turnarounds projects.

Total City Funding Sources - Where the Money Comes From (continued)

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2016, transfers into funds are projecting an increase of \$1.9 million or 6.9% from Estimated FY 2015. Increases are shown in the Capital Projects Fund for funding of projects from the public improvement fund (\$1.2 million) and capital improvement sales tax (\$1.5 million).

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 two 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 2016, P.I.L.O.T is projected to increase \$0.6 million or 3.7% from Estimated FY 2015 due to customer growth and the 3% Electric rate increase approved by voters which began in June 2015. General and administrative fees are up \$0.2 million or 3.8%.

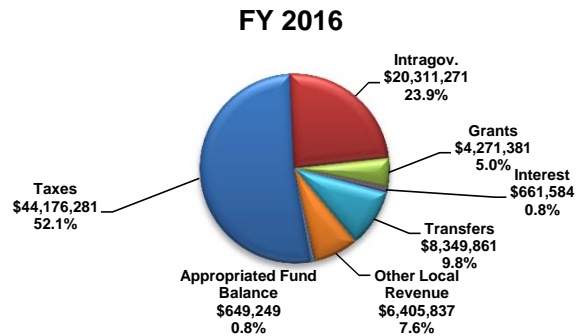
Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects.

The only use of general fund appropriated fund balance for FY 2016 will be to cover the increased pension costs that have resulted from the pension solution we implemented in FY 2013 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. The appropriated fund balance amount to cover the pension cost increases will be \$649,249 which is lower than the \$914,663 amount for FY 2015. Current actuarial evaluations show the funding ratio for LAGERS pension has improved to 80% and the Police and Fire pension plans funded ratios have improved to 56%. Our goal is to have all three pension funds 80% funded (the industry benchmark) by FY 2032.

The City's General Fund balance is projected to be 35% for FY 2016 which is above the city's 20% fund balance policy guideline.

General Fund Sources - Where the Money Comes From

	FY 2016	
Taxes	\$44,176,281	
Intragovernmental (PILOT & G&A)	\$20,311,271	
Grants	\$4,271,381	
Interest	\$661,584	
Transfers	\$8,349,861	
Other Local Revenue	\$6,405,837	
Appropriated Fund Balance	\$649,249	
	\$84,825,464	
Inc/(Dec) from Estimated FY 2015	\$366,871	0.4%



Taxes - In the General Fund, the primary source of revenue (52%) is taxes, which includes a portion of the 1% general sales tax, property taxes, gross receipt taxes (on telephone, natural gas, electric, and CATV), and other local taxes (cigarette, gasoline, motor vehicle license, and motor vehicle sales tax). With the exception of gasoline taxes and motor vehicle license fees which are dedicated for transportation purposes, the rest of the taxes are considered to be general sources and can be used to support any of the twenty general fund departments. Due to the growth of internet sales, this funding source has not kept pace with population growth and inflation. This has limited the city's ability to add critical positions in police and fire as well as all of the other general fund departments. We estimate that departments are about 30% understaffed due to our limited resources.

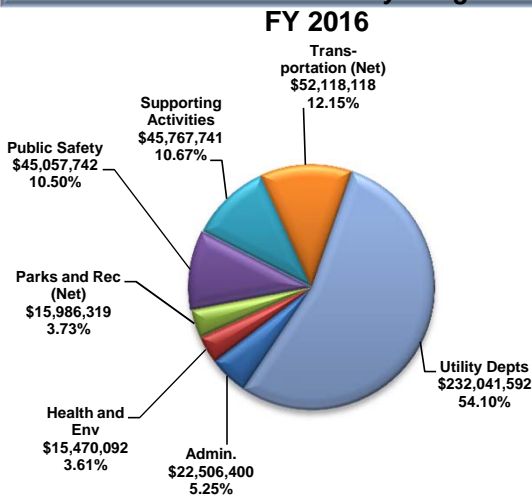
Intragovernmental Revenue are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in -lieu-of-taxes) and General and Administrative Fees are the two revenues in this category. The Water and Electric department pays a P.I.L.O.T. which is equivalent to 7% gross receipts it 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 2016, P.I.L.O.T is projected to increase \$0.6 million or 3.7% from Estimated FY 2015 due to customer growth and the 3% Electric rate increase approved by voters which began in June 2015. General and administrative fees are up \$0.2 million or 3.8%. These revenues are also general sources that can be allocated to any General Fund department.

Grants are received primarily in the Health and Public safety budgets. The Health Department receives federal, state, and county grants which fund nearly 38% of their budget. Fire will receive a federal grant to cover six months cost for three fire fighter under the SAFER Veteran Hiring Program. Boone County will continue to cover all of the costs associated with Public Safety Joint Communications, which transitioned all staff over to the County during FY 2015. Once the new 911 center is built, the PSJC operation will no longer be included in the City's budget.

Transfers into the General Fund come from a variety of sources. The two biggest transfers come from the Transportation Sales Tax Fund (\$5,968,577) to help fund the street budget and from the Parks Sales Tax Fund (\$1,666,820) to fund parks operations. All of the transfers into the General Fund are dedicated sources which are specifically allocated to certain departments.

Other Local Revenues include licenses and permits, fines (court, meter, and alarm), fees (health, construction, court, and street), and miscellaneous revenues. For FY 2016, other local revenues are down \$0.3 million. Construction fees are down \$107,237 due to less building permits currently being issued. The passage of Senate Bill 5 this year will negatively impact municipal court collections; however, the total impact is not known at this time.

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



Administrative
Health and Environment
Parks and Recreation (Net)
Public Safety
Supporting Activities
Transportation (Net)
Utilities
Total Actual Net Spending
Other Special Revenue Fds *

FY 2016
\$22,506,400
\$15,470,092
\$15,986,319
\$45,057,742
\$45,767,741
\$52,118,118
\$232,041,592
\$428,948,004
\$26,340,897
\$455,288,901

Inc/(Dec) under FY 2015 Net Budget (\$1,618,735) (0.38%)

* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

Total City Financial Uses - Explanations and Significant Changes

When looking at increases and decreases in financial uses (expenditures), the City compares the amount projected for next year to the last year's adjusted budget amount. The adjusted budget amount is the original budget that has been adjusted to reflect any additional appropriations or transfers that have occurred during the current fiscal year. Encumbered items that have been carried forward from the last fiscal year are not included.

For FY 2016, total financial uses are \$1.4 million lower than the FY 2015 adjusted budget primarily in the area of capital project funding.

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments are projected to decrease \$15.2 million, or 6.2% from the FY 2015 adjusted budget. There is a 10.94 net change in positions.

Highlights for utility departments include:

- Electric reflects a \$7.1 million decrease due to lower capital project funding. There is no rate increase for FY 2016. An increase of 2.17 FTE positions is included.
- Water reflects a \$1.8 million increase. There is no rate increase for FY 2016. A net increase of 2.12 positions is included.
- Sewer reflects a \$8.3 million decrease primarily due to lower capital project funding for FY 2016. There is no rate increase for FY 2016. A net increase of 2.82 positions have been added.
- Solid Waste reflects a \$1.7 million decrease primarily due to lower capital project funding. There is no rate increase in residential rates for FY 2016; however, there are commercial and landfill rate increases. A net increase of 4.57 FTE positions is approved which will convert some temporary positions to permanent.
- Storm Water reflects a \$71,276 decrease due to lower capital project funding. There is a 25% voter approved rate increase included. A net of 0.16 positions have been added.

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 cent capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund. There is a 0.70 net change in positions. Net transportation department budgets are projected to increase \$8.8 million or 20.3% over the FY 2015 adjusted budget.

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the transportation sales tax, capital improvement sales tax, development fees, the capital portion of the general sales tax, and the Stadium TDD funds.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the streets and sidewalks, Transit, and Airport budgets. This would result in a total that is higher than the actual dollars that are available. Therefore, the Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- Street maintenance funding reflects a \$115,422 increase to a total of \$3.19 million and (2) positions have been added to increase our street maintenance efforts.
- Streets and Sidewalks CIP funding is down \$1.3 million. The lower amount of funding for FY 2016 is due to the projects that need to be funded. The amount of funding required each year varies based on the total project costs for that year. Voters did pass a ten year extension of the one quarter capital improvement sales tax in August which the city will begin receiving in January 1, 2016. This extension will fund these CIP needs for the next ten years.
- Airport includes capital project funding of \$15.7 million to upgrade Crosswind Runway 13-31 and Taxi-way B Turnarounds.
- Transportation Sales Tax funding will increase Transit (\$347,698) and Airport (\$86,066) operating subsidies and increased local match funding for capital projects (\$1.0 million) in Airport. Part of the increase in the operating subsidy to Transit will fund the lease of four electric buses. It is believed that the use of electric buses will dramatically lower operating and maintenance costs. If these leases prove to be financially beneficial, these four buses will be leased for eleven more years and the city will look to convert more of its transit fleet over to electric buses.
- Parking reflects a \$5/month rate increase for all surface lot permits and a \$10/month rate increase for all uncovered permits in parking garages. These increases are necessary to ensure the financial health of the department and will allow the city to begin transitioning the garages over to an arm entry/exit system which will provide easier use for users and lower enforcement costs.

Public Safety Departments include Police, Fire, Emergency Management, public safety capital projects, and Municipal Court. The total public safety departments reflect a \$2.8 million increase (6.6% increase) for FY 2016.

- The Police budget reflects a \$0.6 million increase and includes the addition of three civilian positions, a Public Information Specialist, Crime Scene Investigator and Police Trainer which will allow three sworn officer positions to be better utilized.
- The Fire budget reflects a \$0.3 million increase and includes an additional four firefighters which will allow Station 2 to be fully staffed.
- Public safety capital projects reflect a \$3.1 million increase due to the passage of the capital improvement sales tax extension in August, 2015. Major projects include major fire station repairs, fire training academy repairs, an additional police precinct in the north area, and replacement of a fire apparatus.
- Public Safety Joint Communications' budget reflects a \$1.2 million decrease due to transition of personnel and related expenses over to the County. This budget reflects remaining operational expenses that the City will pay and the County will reimburse until the County relocates to their new facility. All personnel were transitioned over to the County on January 1, 2015.

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 of the parks sales tax to the General Fund parks operations, recreation services, and capital projects. Therefore, while the FY 2016 budget amount is \$19.7 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.0 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.

For FY 2016, there is a decrease of \$0.3 million which includes the elimination of a Parks Ranger position, a Recreation Specialist position, and lower capital project funding due to the expiration of the temporary Parks Sales Tax in March, 2016. In November, 2015 the voters will be asked to renew this tax for another six years. If passed, the budget will be amended at that time.

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.

- The Health and Human Services budget reflects a decrease of \$0.3 million due to the ending of grants for health eating and active living as well as tobacco control. In addition, the department has implemented a new system for managing vaccines that has reduced upfront costs for vaccines and allowed the department to provide better service to customers through insurance billing. Funding for social assistance remains unchanged for the seventh straight year at \$893,556. With continued support from the Lichtenstein Foundation and MU Health Care, influenza vaccines will continue to be offered to all K-12 students in public and private schools throughout the county. There are no fee increases for FY 2016.

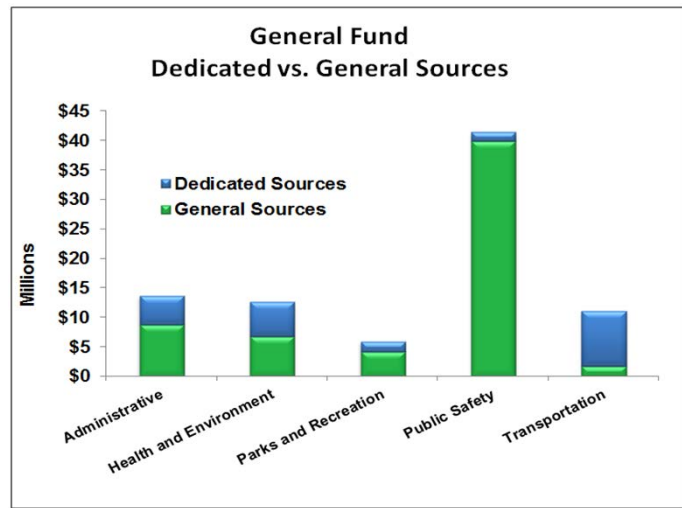
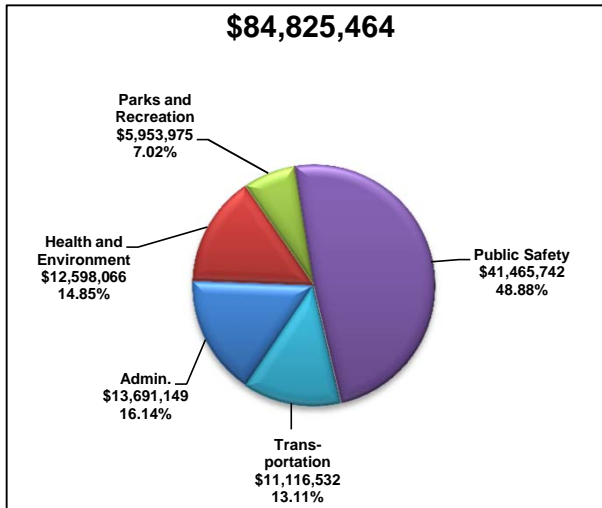
The Health and Human Services Department will be heavily involved in the Social Equity priority of the city's new Strategic Plan.

- Cultural Affairs reflects a \$56,830 increase due to the addition of \$15,000 funding for maintenance of the Maplewood House museum and \$15,000 for maintenance of the Blind Boone museum. It is the city's intent to transition the programming of these properties to others who are capable of more fully utilizing these community assets while the city will maintain ownership and provide ongoing maintenance. There is also \$50,000 of match funding for CAT TV included in this budget. This will be the final year for this funding.
- Convention and Visitors Bureau is down \$68,122 or 2.7% from last year. This budget includes the addition of a Tourism Services Specialist position to focus on selling Columbia as a sports destination.

Supporting Activity 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 from other city departments. 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 and utilizing the excess cash reserves to fund operations for a time or by purchasing one-time capital items from the excess cash reserves.

- Employee Benefit Fund reflects a \$0.8 million increase due to rising claims costs.
- Self Insurance Fund reflects a \$0.5 million increase due to premium and claims increases as well as transitioning one position from Public Works into this department.
- Information Technologies reflects a \$0.8 million increase primarily due to increased software maintenance costs associated with the new ERP system implementation. One Database Administrator position has been included.
- Community Relations (formerly known as Public Communications) reflects a \$0.3 million increase which includes an increase of 2.00 FTE positions for the Contact Center to expand its operations to include Water and Electric. In addition, a public information specialist position is being transitioned over from the Public Works Department to this department as a part of the City Manager's reorganization.
- Fleet Operations reflects a \$0.3 million decrease due to lower fuel costs. The City opened a compressed natural gas (CNG) facility in August of 2014. The City established a goal of having 15% of their fleet converted to CNG. Currently there is 6% of fleet converted and with the vehicles approved for FY 2016, that will rise to 9.67%. As was a requirement when Clean Energy built the facility, the City had to have a minimum usage or pay the company for the difference. As of June, 2015, the City is above the monthly CNG requirement without adding in any public consumption. The City estimates it will have nearly \$36,000 in fuel and maintenance savings by the end of FY 2015 from switching part of the fleet over to CNG.
- Utility Customer Services reflects a \$0.6 million increase and includes an increase of 3.00 FTE positions. In FY 2016 the department will be involved in the implementation of a new software system which is scheduled to go live in the spring of 2016.

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



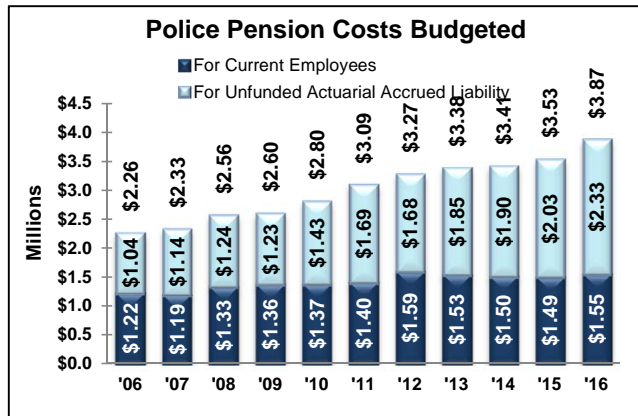
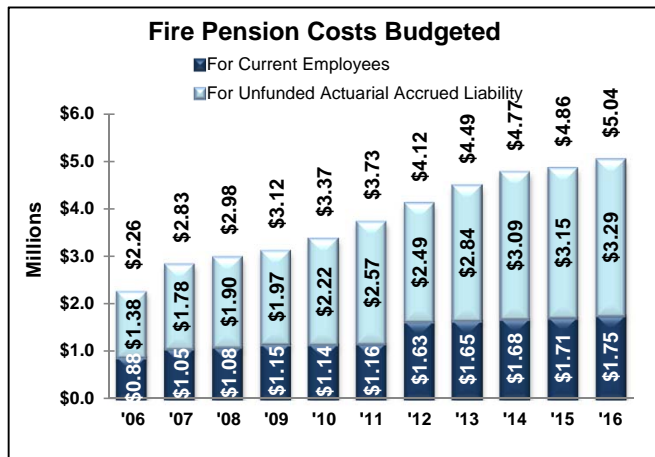
General Fund Financial Uses - Explanations and Significant Changes

Public Safety Departments receive the most funding of all areas within the general fund (48.88%). The public safety departments include Police, Fire, Public Safety Joint Communications (PSJC), and Municipal Court. The total public safety departments reflect a \$0.3 million decrease (0.8% increase) for FY 2016. The main reason for this decrease is due to the shifting of personnel and related expenses in the PSJC budget from the city to the county. Without including the PSJC budget, public safety general fund departments increased \$0.9 million or 2.3% over last year's adjusted budget.

In the city's last citizen survey, public safety concerns moved to the top of the list of items the citizens want the city to focus on. The newly adopted strategic plan, which covers the years FY 2016 to FY 2019, has one of the five priorities dedicated to public safety with an emphasis on helping people feel safe wherever they live, work, learn and play.

- The Police budget reflects a \$0.6 million increase and includes the addition of three civilian positions, a Public Information Specialist, Crime Scene Investigator and Police Trainer which will allow three sworn officer positions to be better utilized.

- The Fire budget reflects a \$0.3 million increase and includes four additional firefighters which will allow Station 2 to be fully staffed.



Rising pension costs continue to hinder the city's ability to add more police officers. From FY 2015 to FY 2016, total police pension costs have increased from \$3.53 million to \$3.87 million. Of this amount, \$2.33 million is required to cover the unfunded actuarial accrued liability. In an effort to improve the unfunded pension liability, the city will utilize \$2 million of excess general fund savings to pay down these liabilities.

The Police budget receives 99% of its funding from general sources such as taxes.

Rising pension costs in the Fire budget also continue to hinder the city's ability to add more firefighters. From FY 2015 to FY 2016, total fire pension costs have increased from \$4.86 million to \$5.04 million. Of this amount, \$3.29 million is required to cover the unfunded actuarial accrued liability. In an effort to improve the unfunded actuarial accrued liability, the city will utilize \$3 million of excess general fund savings to pay down these liabilities.

A federal grant to fund three fire fighters will be ending in March of 2016. The city will then begin paying for the full cost of these fire fighters.

- Public Safety Joint Communications' budget reflects a \$1.2 million decrease due to transition of personnel and related expenses over to the County. This budget reflects remaining operational expenses that the City will pay and the County will reimburse until the County relocates to their new facility. All personnel were transitioned over to the County on January 1, 2015. It is anticipated that the new county 911 building will be completed during the summer of 2016. At that time the city will cease to include this operation in its budget.

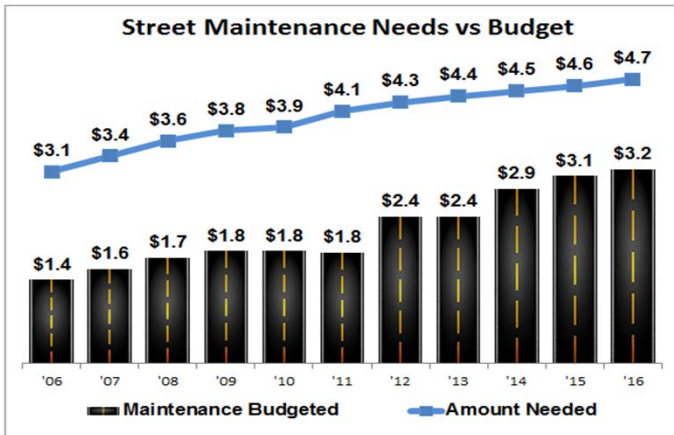
Transportation Departments include Public Works Engineering, Streets and Sidewalks, and Parking Enforcement. These departments are primarily funded (84%) by dedicated sources which come from the transportation sales tax, gas tax, and motor registration fees.

- Street maintenance funding reflects a \$115,422 increase to a total of \$3.2 million and (2) positions have been added to increase our street maintenance efforts.

There has been an increase for street maintenance funding of \$1.8 million in the past ten years; however, we are still about \$1.5 million short of the amount we need to fund street maintenance each year.

At the current funding levels, it will take 54.77 years to resurface 1,354 lane miles within the City. On the annual citizen survey, street maintenance funding remains one of the top issues citizens want to see improvement in. We need to work to identify additional funding sources in order to get the funding level up to the required level.

Street maintenance funding will be a part of the infrastructure priority of the FY 2016 strategic plan.



- Engineering reflects a \$229,530 increase over last year. Due to the City Manager's reorganization, there are a number of positions that are moving out of the budget or being deleted. Staff in this budget will be working to design the street projects passed by the extension of the capital improvement sales tax that was approved by voters in August, 2015.
- Parking Enforcement is \$497 below last year's budget. The city has begun a pilot project with Parkmoblie, a pay-by-phone app which will make paying for metered parking easier for our customers.

Parks and Recreation reflects a decrease of \$34,320 and the deletion of a vacant Park Ranger position. The Parks and Recreation department receives 29% of its funding from dedicated sources which is primarily the parks sales tax. One concern for this operation in the future is the future availability of the permanent one eighth cent parks sales tax to fund increases in operational costs such as health costs and intragovernmental charges. The permanent parks sales tax is used to fund parks and recreation in the general fund as well as part of the Recreation Services Fund budget. For FY 2016, there is only \$180,943 in funding from the permanent parks sales tax that is not being allocated. Once all of the permanent parks sales tax is allocated, the department will need to either identify other funding sources or face the difficult decisions of cutting services.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration.

- The City Manager's budget reflects an increase of \$119,820 and includes the addition of a Deputy City Manager as a part of the City Manager's reorganization. This position will be over all of the utilities, utility customer billing, and community development. This will allow better coordination and communication between these areas.
- Finance includes the addition of 2.00 FTE Accountant positions to help with implementation of the financial accounting system which will be paid for by the COFERS project. Payroll, Human Resource, and Budgeting modules are scheduled to go live January 1, 2016. The financial module is schedule to go live October 1, 2016.
- The Law Department budget increased \$145,736 and includes the addition of 1.00 FTE Paralegal, a 0.25 FTE administrative position, and additional funding to assist in centralizing litigation efforts. This is a part of the City Manager's reorganization.
- City General reflects a decrease of \$362,631 due to the ending of PILOT payments to the school, library, and Boone County Family Resources for the loss of property taxes from the City purchasing the Columbia Energy Center. These funds have been moved to streets and sidewalks to increase street maintenance efforts. There is \$100,000 budgeted for contingency and \$48,000 set aside in a Council reserve which can be allocated during the year.

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.

- The Health and Human Services budget reflects a decrease of \$0.3 million due to the ending of grants for health eating and active living as well as tobacco control. In addition, the department has implemented a new system for managing vaccines that has reduced upfront costs for vaccines and allowed the department to provide better service to customers through insurance billing. Funding for social assistance remains unchanged for the seventh straight year at \$893,556. With continued support from the Lichtenstein Foundation and MU Health Care, influenza vaccines will continue to be offered to all K-12 students in public and private schools throughout the county. There are no fee increases for FY 2016. The Health and Human Services Department will be heavily involved in the Social Equity priority of the city's new Strategic Plan.
- The Community Development budget reflects an increase of \$163,048. One quarter of a GIS Addressing Specialist position has been added to coordinate addressing operations for the entire City, both internal and external. On the revenue side, trade permits (mechanical, electrical, and plumbing) will be increased for the first time since 1996 to be more in line with industry standards. As a part of the FY 2016 strategic plan, the Community Development department will be involved in several Social Equity priorities which include the provision of some funding (\$500,000) toward the veterans welcome home project, funding for four net-zero affordable houses (\$200,000); a home ownership program (\$100,000) and an affordable housing symposium (\$28,000). The funding for these strategic plan items will come from surplus FY 2014 general fund savings.

Property Taxes

There are no proposed City property tax increases for FY 2016. 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 7.975% in all areas of the City except those located in transportation development districts (TDDs) and community improvement districts (CIDs).

City's Sales Tax Rate Breakdown

(No Changes for FY 2016)

General Sales Tax - funds basic government services	1.000%	
Capital Sales Tax - restricted for capital related uses only - expires December 31, 2025	0.250%	
Transportation Sales Tax - restricted for transportation uses	0.500%	
Permanent Parks Sales Tax - restricted for park purposes	0.125%	
Temporary Parks Sales Tax - restricted for park purposes - expires March 31, 2016	0.125%	+

+ November, 2015 ballot issue to renew for 6 years

Residential Utility Rate Changes

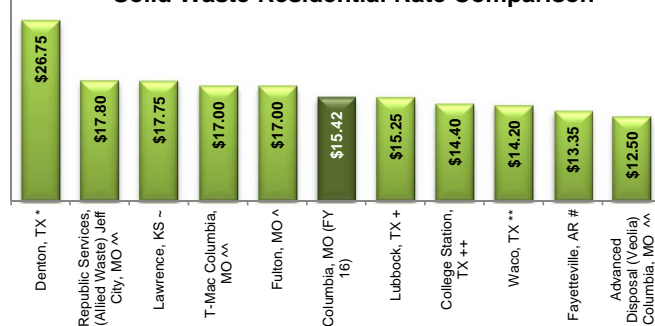
Average Monthly Customer Impact of Rate Increases

Electric - No Increase	\$0.00
Water - No Increase	\$0.00
Sewer - No Increase	\$0.00
Solid Waste - No rate increase	\$0.00
Storm Water - 25% increase *	\$0.21
	<hr/>
	\$0.21
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* Based on customers having a main floor area from 750 sq. ft to 1,250 sq. ft.

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 (\$19.75 - \$42/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.

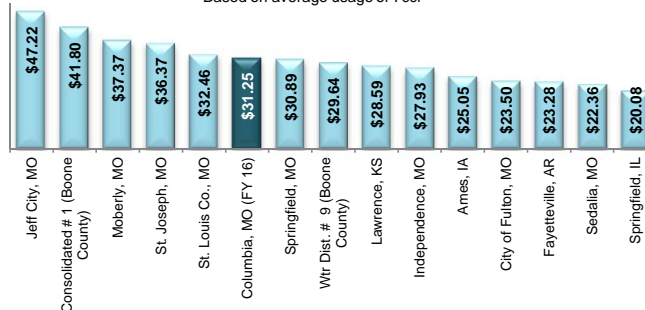
^^ No yard waste option available

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

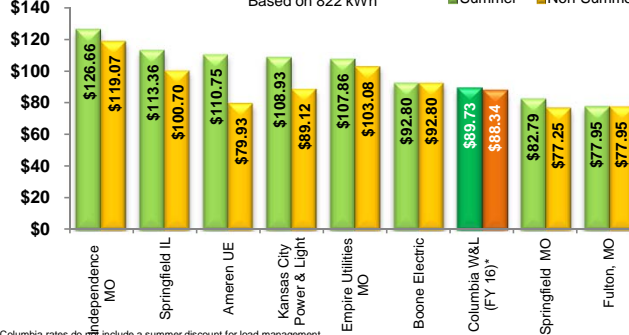
Based on average usage of 7ccf



Electric Residential Rate Comparison

Based on 822 kWh

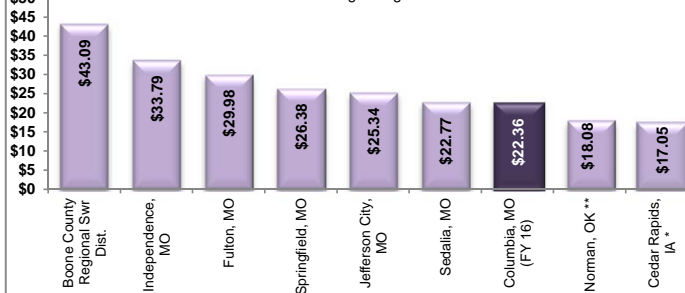
Summer Non-Summer



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

Sewer Residential Rate Comparison

Based on average usage of 5ccf



* First two CCFs are included in the base charge

** Users are billed eighty (80) percent of the average monthly water billed during the previous December, January and February into the sanitary sewer system for treatment

Building Code Permit Fees:

~~ Building permit fee \$2.25/thousand dollars of value (minimum fee \$21.60) to \$2.25 thousand dollars of value (minimum fee \$35.00)

Electrical Permit Fees:

~ For alterations of or extensions to existing wiring, or any other electrical permit \$20 to \$35

~ For each service entrance panel 225 amperes or less \$20 to \$35

~ For each service entrance panel over 225 amperes \$0.10/Amp to \$0.175/Amp

~ For each circuit (whether 2-wire, 3-wire or 3-phase)
 - For first fifteen, each \$1.35 to \$2.35
 - For all over fifteen, each \$1.20 to \$2.19

~ For each connection of hot air or hot water heating plant, each \$4 to \$7

~ For installation of or addition to sound, audio visual or communication equipment \$20 to \$35

~ Swimming pool \$50 to \$75

Plumbing Permit Fees:

* Each tap or opening into any public sewer, or private sewer that is connected to a public sewer \$48.60 to \$72.90

* Per fixture for the first twenty-five fixtures, and for each additional fixture or opening \$3.78 to \$5.67

* Each floor drain, garage drain, or any other fixture, appliance, or waste line connecting directly with the drainage system of the building \$2.16 to \$3.24

* For structures not previously plumbed or alterations of, or extensions to, existing plumbing Not less than \$16.20 to Not less than \$35.00

Mechanical Work Fees:

* \$0 to \$1,000: \$10.80 to \$25.00

* \$1,000.01 to \$5,000: \$10.80 plus \$2.70 per thousand over \$1,000 to \$25.00 plus \$6.25 per thousand over \$1,000

* \$5,000.01 to \$10,000: \$21.60 plus \$2.16 per thousand over \$5,000 to \$50.00 plus \$5.00 per thousand over \$5,000

* \$10,000.01 to \$20,000: \$32.40 plus \$1.62 per thousand over \$10,000 to \$75.00 plus \$3.75 per thousand over \$10,000

* Over \$20,000: \$48.60 plus \$1.08 per thousand over \$20,000 to \$112.50 plus \$2.50 per thousand over \$20,000

Fuel Gas Work:

\$0 to \$1,000: \$10.80 to \$25.00

\$1,000.01 to \$5,000: \$10.80 plus \$2.70 per thousand over \$1,000 to \$25.00 plus \$6.25 per thousand over \$1,000

\$5,000.01 to \$10,000: \$21.60 plus \$2.16 per thousand over \$5,000 to \$50.00 plus \$5.00 per thousand over \$5,000

Fuel Gas Work: (continued)

\$10,000.01 to \$20,000: \$32.40 plus \$1.62 per thousand over \$10,000 to \$75.00 plus \$3.75 per thousand over \$10,000

Over \$20,000: \$48.60 plus \$1.08 per thousand over \$20,000 to \$112.50 plus \$2.50 per thousand over \$20,000

Parking Permit Fee Increases:

** Surface lot monthly permit \$65 to \$70

** Surface lot quarterly permit \$190 to \$205

** Surface lot yearly permit \$715 to \$770

^ Garage uncovered monthly permit \$65 to \$75

^ Garage uncovered quarterly permit \$190 to \$220

^ Garage uncovered yearly permit \$715 to \$825

^ Providence & Broadway surface lot monthly permit \$60 to \$70

^ Providence & Broadway surface lot quarterly permit \$175 to \$205

^ Providence & Broadway surface lot yearly permit \$660 to \$770

Special Hoods:

~~ Contractors and service agencies, who exhibit a need to park vehicles at specific meter locations in order to perform their work \$8/day to \$10/day

~~ Private utilities companies, for the parking of service vehicles identifiable as such by color or signs \$8/day to \$10/day

~~ Churches and any business that established a business-related need for the issuance of such hoods \$8/day to \$10/day

Annual or Monthly Parking Hoods:

~~ Monthly fee \$150 to \$200

Sewer Connection Fees:

** 5/8" meter \$1,200 to \$1,600

** 3/4" meter \$1,800 to \$2,400

** 1" meter \$3,000 to \$4,000

** 1 1/2" meter \$6,000 to \$8,000

** 2" meter \$9,600 to \$12,800

** 3" meter \$19,200 to \$25,600

** 4" meter \$30,000 to \$40,000

** 6" meter \$60,000 to \$80,000

** 8" meter \$96,000 to \$128,000

** 10" meter \$138,000 to \$184,000

** 12" meter \$258,000 to \$344,000

+ New fee being established

^^ Fees have not increased since 1993

* Fees have not increased since 1994

~ Fees increased in FY 2011

~~ Fees increased in FY 2012

^ Fees increased in FY 2014

** Fees increased in FY 2015

Commercial Services

****Bulk Storage Container Collection: (Rear Loader)**

Cubic Yards/# of Collections per Week

1 cu yard/1 collection per week \$64.24 to \$73.88
 1 cu yard/2 collections per week \$74.59 to \$93.24
 1 cu yard/3 collections per week \$84.93 to \$114.66
 1 cu yard/4 collections per week \$95.28 to \$138.16
 1 cu yard/5 collections per week \$105.62 to \$163.71
 1 cu yard/6 collections per week \$115.97 to \$191.35

2 cu yard/1 collection per week \$72.39 to \$82.04
 2 cu yard/2 collections per week \$93.08 to \$114.80
 2 cu yard/3 collections per week \$113.77 to \$151.70
 2 cu yard/4 collections per week \$134.46 to \$192.73
 2 cu yard/5 collections per week \$155.16 to \$237.91
 2 cu yard/6 collections per week \$175.85 to \$287.22

3 cu yard/1 collection per week \$80.53 to \$89.93
 3 cu yard/2 collections per week \$111.57 to \$133.89
 3 cu yard/3 collections per week \$142.60 to \$183.01
 3 cu yard/4 collections per week \$173.65 to \$237.32
 3 cu yard/5 collections per week \$204.68 to \$296.78
 3 cu yard/6 collections per week \$235.72 to \$361.44

4 cu yard/1 collection per week \$87.58 to \$96.34
 4 cu yard/2 collections per week \$128.96 to \$152.60
 4 cu yard/3 collections per week \$170.35 to \$215.77
 4 cu yard/4 collections per week \$211.73 to \$285.83
 4 cu yard/5 collections per week \$253.11 to \$362.79
 4 cu yard/6 collections per week \$294.48 to \$446.63

6 cu yard/1 collection per week \$106.07 to \$114.91
 6 cu yard/2 collections per week \$168.15 to \$196.17
 6 cu yard/3 collections per week \$230.22 to \$287.77
 6 cu yard/4 collections per week \$292.28 to \$389.71
 6 cu yard/5 collections per week \$354.35 to \$502.00
 6 cu yard/6 collections per week \$416.43 to \$624.64

8 cu yard/1 collection per week \$123.46 to \$131.69
 8 cu yard/2 collections per week \$206.23 to \$237.16
 8 cu yard/3 collections per week \$288.98 to \$356.41
 8 cu yard/4 collections per week \$371.75 to \$489.47
 8 cu yard/5 collections per week \$454.51 to \$636.31
 8 cu yard/6 collections per week \$537.27 to \$796.95

Extra collection (each) \$46.81 to \$54.30

+ Roll Cart 1 collection per week \$20.51

Commercial hand pickup:

** The service charge for hand pickup of businesses or commercial places, boarding and rooming houses, fraternities and sororities, per collection minute \$2.45 to \$2.64

** Or a minimum of five (5) minutes per occurrence \$12.25 to \$13.20

Front Loading Construction Dumpsters:

** Set fee \$87.12 to \$88.44

**Service fee (minimum monthly charge) \$56.16 to \$61.77

Roll-Off Containers:

** Full-sized compactor style roll-off containers; per collection \$85.66 + \$41/ton to \$89.94 + \$44/ton

** Minimum Monthly Charge: \$85.66 to \$89.94

** Full-sized non-compacted roll-off containers: per collection \$85.66 + \$41/ton to \$89.94 + \$44/ton

** Minimum Monthly Charge: \$85.66 to \$89.94

** Mini-sized compactor style roll-off containers: per collection \$60.90 + \$41/ton to \$63.94 + \$44/ton

** Minimum Monthly Charge: \$60.90 to \$63.94

** Mini-sized non-compacted style roll-off containers: per collection \$60.90 + \$41/ton to \$63.94 to \$44/ton

** Minimum Monthly Charge: \$60.90 to \$63.94

Landfill and disposal areas:

** Per ton, or any fraction thereof \$41 to \$44

** Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each \$108.87 to \$116.82

** Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each \$217.81 to \$233.71

** Compactor trucks and compactor roll-off boxes, per cubic yard capacity \$19 to \$20.39

** Appliances equipped for use of refrigerants, per appliance \$18.93 to \$20.31

** Appliance not requiring refrigerant, per appliance \$12.62 to \$13.54

Major appliance pickup:

** Pickup of major appliances at curbside equipped for use of refrigerants, per appliance \$18.93 to \$20.31

** Pickup of appliances at curbside not requiring refrigerants, per appliance \$12.62 to \$13.56

+ New fee being established

^^ Fees have not increased since 1993

* Fees have not increased since 1994

~ Fees increased in FY 2011

~~ Fees increased in FY 2012

^ Fees increased in FY 2014

** Fees increased in FY 2015

Storm Water utility charges:

^^ Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.
\$0.65 per unit to \$0.81 per unit

^^ Multiple-family buildings having more than four units; single-family residences having a main floor area from 750 sq. ft to \$1,250 sq. ft \$0.85 per unit to \$1.06 per unit

^^ Single-family residences having a main floor area from 1,251 sq. ft to 2,000 sq. ft \$1.15 per unit to \$1.44 per unit

^^ Single-family residence having a main floor area more than 2,000 sq. ft \$1.35 per unit to \$1.69 per unit

^^ All non-residential uses of developed land \$4.00 or \$0.04 per 100 sq. feet impervious area, whichever is greater to \$5.00 or \$0.05 per 100 sq. feet impervious area, whichever is greater

+ *New fee being established*

^^ *Fees have not increased since 1993*

* *Fees have not increased since 1994*

~ *Fees increased in FY 2011*

~~ *Fees increased in FY 2012*

^ *Fees increased in FY 2014*

** *Fees increased in FY 2015*

For a complete listing of all fees, fines, and charges, refer to the schedule at the end of each department's budget, or to the Fees, Fines, and Charges Manual.

Employee Pay Package Changes:

- This budget includes a 2% across the board pay increase for all permanent employees in FY 2016 as well as funding for recommended classification and compensation changes that move employees to new market minimum pay, and the second phase of funding for time in classification based pay adjustments.

Classification and Compensation Plan Implementation:

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

- 73 classifications reviewed as part of annual plan maintenance
- 3 reorganization requests reviewed
- Pay structure market reviews conducted, and adjustments made to the minimum, midpoint and maximum pay rates to reflect market changes
- 78 employees recommended to receive an increase to the new market minimum for their classification effective September 27, 2015
- 315 permanent employees with a minimum of five years in their current classification as of March 1, 2015 are recommended to receive a time in classification adjustment equal to 20% of the difference between current pay and the pay range midpoint

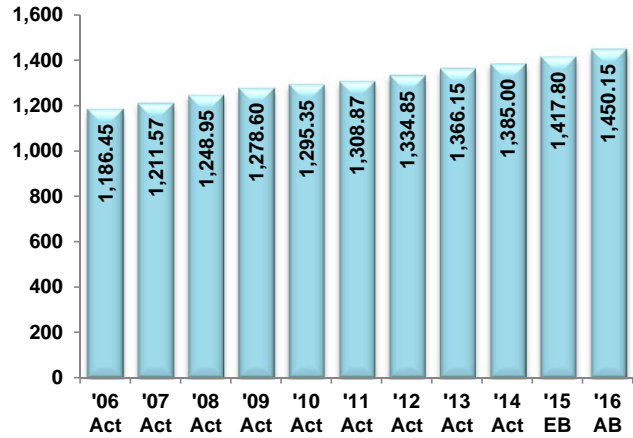
Health/Dental/Voluntary Insurance Options:

- No plan design changes to dental or voluntary benefit plans.
- Plan changes to medical benefit plans include the following:
 - Office visit co-pays:**
 - Primary Care Physicians: \$15 to \$25
 - Specialist: \$30 to \$50
 - ER Co-pay:** \$200 to \$200 then Deductible/then Coinsurance
 - Urgent Care Co-pay:** \$35 to \$55
 - Increase Deductible & Out of Pocket Maximum on HDHP:**
 - \$2,500/\$5,000 (single) to \$2,600/\$5,200 (single)
 - \$5,000/\$10,000 (family) to \$5,200/\$10,400 (family)
- Plan changes to prescription plans include the following:
 - Generic:** \$10 (remains the same for FY 2016)
 - Brand Preferred:** \$25 to \$35
 - Brand Non-Preferred:** \$40 to \$75
 - Specialty:** \$150 (new for FY 2016)
- Hearing aid benefit and virtual doctor visits are being added to the medical plan.
- No increase to the City contribution per employee under the health plan.
- City will continue to pay the full cost of employee health insurance premiums in the High Deductible Health Plan (HDHP).
- City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage, and \$250/month for family coverage.
- All employees continue to pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible plans. Employees can save in premiums by moving to the \$1,500 co-pay plan or the HDHP.
- Employee dependent health premium rates will not increase in 2016.
- Pre-65 retiree health premium rates will not increase in 2016.
- Post-65 retiree health premium rates are expected to reflect a general premium increase under the fully insured plan.

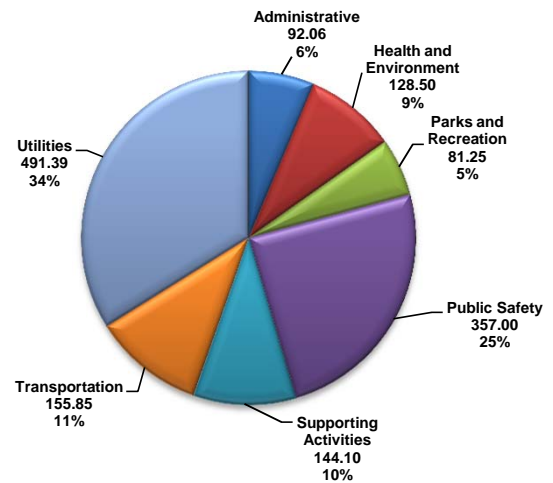
Other Pay Related Changes:

- Safety shoe allowance will increase from \$75/yr to \$150/yr.
- Tuition reimbursement of \$50,000 for college coursework will be centralized and funded in the City University.
- Pre-payment of fitness facility memberships by the City will be discontinued, except for memberships at the City's Activity and Recreation Center (ARC).

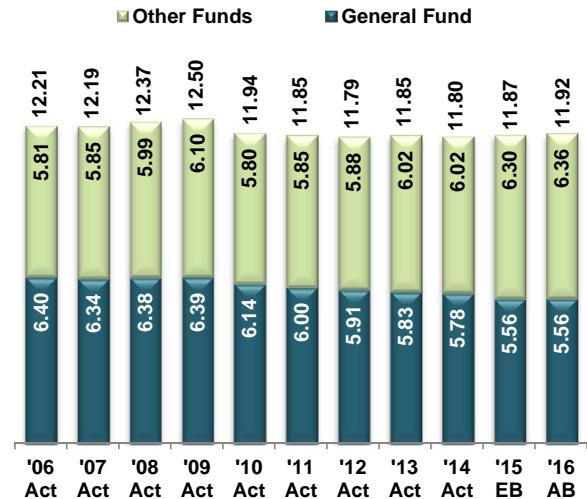
Total Authorized Positions



Total Number of Positions By Functional Group



Employees Per Thousand Population



Authorized Position Changes Overall there is a 31.85 net FTE increase in positions for FY 2016 with a net of 11.94 FTE positions added in the General Fund and a net of 19.91 FTE positions added in other funds.

Administrative Net 3.06 FTE Positions Added

- 0.20 FTE Deputy City Manager (*City Manager*)
- 2.00 FTE Accountant I (*Finance*) - offset by a transfer from the COFERS project
- 0.25 FTE Sr Admin Support Assistant (*Law*) - to assist the Paralegal with managing litigation
- 1.00 FTE Paralegal (*Law*) - assist in preparation of documents and case management of all litigation
- (0.39) FTE reallocations between departments

Health and Environment Net 2.10 FTE Positions Added

- 1.00 FTE Tourism Services Specialist (*CVB*) - focus on selling Columbia as a sports destination and work closely with P&R to seek out and secure more sporting events and tournaments
- 0.25 FTE Addressing Specialist (*Community Development*) - remaining 75% in GIS
- 0.85 FTE Health Educator (Public Health & Human Services) - convert temporary position to permanent position

Public Safety Net 7.00 FTE Positions Added

- 1.00 FTE Police Trainer (*Police*) - civilian position that will assist in writing POST approved lesson plans and provide training for outside agencies.
- 1.00 FTE Public Information Specialist (*Police*) - civilian position that will allow for an officer to go back to the street.
- 1.00 FTE Crime Scene Investigator (*Police*) - civilian position that will free up time that current officers/detectives spend on processing evidence at crime scenes.
- 4.00 FTE Fire Fighter I/II (*Fire*) - will allow Fire Station 2 to be fully staffed. These positions will be offset by funding which previously went to the Fire Territorial agreement.

Parks and Recreation Net (1.50) FTE Positions

- (1.00) FTE Park Ranger (*Parks & Recreation*) will be deleted
- (1.00) FTE Recreation Specialist (*Parks & Recreation*) will be deleted
- 0.25 FTE Custodian (*Parks & Recreation*) - increases a 0.75 FTE position to 1.00 FTE
- 0.25 FTE reallocations between departments

Supporting Activities Net 9.55 FTE Positions Added

- 0.06 FTE Deputy City Manager (*Fleet, GIS and Custodial & Building Maintenance*)
- 2.00 FTE positions added to the Contact Center - Customer Service Rep II and Contact Center Manager - offset completely by charges to user departments
- 0.75 FTE Addressing Specialist (*GIS*) - remaining 25% in Community Development
- 1.00 FTE Maintenance Assistant (*Building Maintenance*) - funded for 6 months and completely offset by charges to user departments
- (0.25) FTE Assistant Public Works Director (*Building Maintenance & Custodial Services*) - position will be deleted as a part of the City Manager's reorganization
- 1.00 FTE Database Administrator (*Information Technologies*) - funded for 6 months and completely offset by charges to user departments
- 3.00 FTE added to Utility Customer Services - 2 Customer Service Rep II and 1 Billing Auditor - offset completely with fees to user departments
- 1.99 FTE reallocations between departments

Transportation Net 0.70 Positions Added

- 0.15 FTE Deputy City Manager (*Transit, Parking & Airport*)
- (0.50) FTE Assistant Public Works Director (*Streets, Engineering*) - position will be deleted.
- 2.00 FTE Equipment Operator II-773 (*Streets*) to increase street maintenance efforts
- (0.95) FTE reallocations between departments

Utilities Net 10.94 FTE Positions Added

- 0.59 FTE Deputy City Manager (*Water, Electric, Solid Waste, Sewer and Storm Water*)
- 1.00 FTE Water Treatment Plant Operator I - (*Water*) - to fill a relief shift to reduce overtime and fill the difficult to fill night shifts.
- 2.00 FTE Lead Utility Service Workers (*split between Water and Electric*) due to new safety rules require a two person crew to turn on and off delinquents and new work orders
- 1.00 FTE Construction Project Supervisor (*split between Water and Electric*), which will eliminate 1.00 FTE Plan Reviewer position and add additional responsibilities to the position.
- 1.00 FTE Engineering Technician (*Electric*) to serve as a full time electrical distribution inspector. Current duties being conducted by retired linemen working as temporary employee
- Deleted (0.25) FTE Assistant Public Works Director - (*Solid Waste*) - as a part of the City Manager's reorganization
- 4.00 FTE Material Handlers - (*Solid Waste*) - to allow for flexible full coverage of the sort lines at the Materials Recovery Facility (MRF).
- 1.00 FTE Traffic Control Operator - (*Solid Waste*) - for the safety of the customers offloading at the working face, coordinating with equipment operators for placement needs
- (0.50) FTE Public Works Supervisor I - (*Solid Waste*) - will be deleted
- 2.00 FTE Equipment Operator II-773 - (*Sewer*) - offset completely by decreases in operating expenses
- 1.00 FTE Engineering Technician - (*Sewer*) - offset completely by decreases in operating expenses
- 1.00 FTE Assistant Director of City Utilities (*Sewer, Solid Waste and Storm Water*) and deleted 1.00 FTE Engineer - (*Sewer*) - as a part of the City Manager's reorganization
- (0.90) FTE reallocations between departments

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Strategic Plan 2016-2019

City of Columbia, Missouri



October, 2015



CITY OF COLUMBIA

Vision

Columbia is the best place for everyone to live, work, learn and play.

Mission

To serve the public through democratic, transparent and efficient government.

Core Values

- Service:** We exist to provide the best possible service to all.
- Communication:** We listen and respond with clear, compassionate and timely communication.
- Continuous Improvement:** We value excellence through planning, learning and innovative practices.
- Integrity:** Our employees are ethical, fair, honest and responsible.
- Teamwork:** We achieve results by valuing diversity and partnerships within our own organization and the community.
- Stewardship:** We are responsible with the resources the community entrusts to us.

Core Competencies

- Full-service City
- Excellent customer service
- Opportunities for citizen involvement
- Strong financial management

We created the City's very first strategic plan in 2012 and, over the next three years, achieved solid success in five of seven priorities: customer-focused government; economic development; financial health; infrastructure; and workforce. Improvements in those areas are now part of our City culture. We held even in health, safety and well-being, lost ground in development and will dig deeper to learn what's essential for success.

This 2016 – 2019 strategic plan is dedicated to making Columbia the best place for *everyone* to live, work, learn and play. It's based on trends observed in the community, an assessment of external threats and opportunities and review of internal strengths and weaknesses. It represents the City's effort toward the common cause of making Columbia a place where all families cannot only live...*but thrive*.

What we've observed: Columbia, a Tale of Two Cities

With its vitality and high quality of life, Columbia continues to attract new residents and new investment. Because our local economy is mainly powered by education, health and insurance, we did not experience the type of suffering that some cities endured during the last recession.

There is, however, another story running beneath the economic recovery. At its peak in 2009 and 2010, Columbia's unemployment rate was about 6.5%, three points lower than the US rate. Looking more closely, the pain was not equally shared. In 2009, the white unemployment rate was 5.3%, and it improved to 4.4% in 2013. The 2009 black unemployment rate was 14.1% and is higher now—post-recession—at 15.7%. We're also seeing increased poverty, decreased per capita income and a growing gap between skills our employers need and skills our residents possess.

This imbalance is one of the greatest challenges we face in Columbia, our nation and across the globe. We prefer a community where everyone, including City employees, can thrive. We can't ignore this gap as long as there's something we can do to open economic and social opportunities, strengthen and secure neighborhoods and support our citizens with excellent service.

2016 – 2019 Strategic Priorities and Questions

1. Economy: Jobs that support families - How do we create more living wage jobs?
2. Social Equity: Improving the odds for success - How can we strengthen our community so all individuals thrive?
3. Public Safety: Safe wherever you live, work, learn and play - How can we improve citizen satisfaction with public safety?
4. Infrastructure: Connecting the community - How can we build the future today?
5. Operational Excellence: High-level service from engaged employees - How can we improve workforce performance, engagement and satisfaction?

Opportunities, Strengths and Core Competencies

Several factors will help move these priorities forward. Worldwide attention...from the news media, religious leaders, researchers, elected and appointed officials and public, private and not-for-profit organizations...is focused on the uneven recovery from the economic recession. That opens the door to community partnerships. Columbia's local economy is strong enough to create more jobs throughout all sectors. Because of our core

competencies, City staff is uniquely qualified to make a difference through the work they do, the integrity with which they manage tax dollars and their relationships with citizens.

Threats and Weaknesses

Other conditions will challenge our ability to succeed. Unless we can stop revenue losses associated with untaxed online purchases, the gap between community needs and available sales tax resources will grow and hurt our ability to serve all citizens. Without proper funding, infrastructure imbalances will worsen, potentially hurting neighborhoods, businesses and institutions. The City's own pay structure may be affecting our employees' ability to thrive and provide for their families. We send a mixed message if we don't address their concerns while we're encouraging the rest of the community to pay a living wage.

In the private sector, something is "strategic" if it provides a competitive edge. We believe that applies here. These strategic priorities were selected because they are the right things to do. If done well, Columbia will have an edge. People will aspire to live here because it truly is the best place to live, work, learn and play.

Mike Matthes
City Manager

(R147-15 Amended and adopted as amended by City Council, on Sept. 8, 2015)

Strategic Priority: Economy...Jobs that Support Families

Strategic Question: How do we create more living wage jobs?

Outcome Objectives and Actions

1. Establish a baseline of current living wage jobs, and increase the number of living wage jobs until baseline is established (number currently undetermined).
 - Attract new businesses and expand existing businesses that pay a living wage
 - Expand air service and build a new terminal
 - Align REDI incubator program with strategic plan
 - Implement City-wide gigabyte service
 - Make the city friendlier to disadvantaged business enterprises
2. Reduce the median wage gap between white and minority households in Columbia by 5% in three years.
 - Financial literacy training (household budgeting) available for all City employees
 - Explore living wage strategies
 - Increase City workforce jobs that pay a living wage
3. Reduce the skills gap in the labor market by 10% in three years.
 - Certified “work ready” community created
 - Create a larger pool of trained workforce by partnering and/or funding programs such as Project Lead the Way, Job Point, C.A.R.E. and Cradle to Career
 - Increase number of under-represented groups in City STARS and LADDERS training

Performance Measures

- Personal income per capita, by race
- Living Wage Calculator from Economic Policy Institute
- Annual median household income, by race
- Poverty rate, by race
- Child and family poverty rate
- Percentage of City jobs with living wages
- Labor, supply and demand graphs or measurements
- Qualified candidate graphs
- Four-year high school graduation rate
- Kindergarten readiness programs
- Develop tracking for minorities in City STARS and LADDERS program
- Employment data over time
- Incubator clients, by race
- Map actual gigabyte availability over time

Strategic Priority: Social Equity...Improving the Odds for Success

Strategic Question: How can we strengthen our community so all individuals thrive?

Outcome Objectives and Actions

1. Strengthen three low-to-moderate income neighborhoods by increasing neighborhood activities.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to work with neighborhoods based on needs and interests
 - Based on neighborhood needs, increase the number of existing neighborhood building programs in areas
 - Based on neighborhood needs, work with community partners to explore possible use of violence interruption programs
2. Strengthen three low-to-moderate income neighborhoods by increasing healthy eating and active living.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to address neighborhoods' needs for healthy eating and active living
 - Based on neighborhood needs, identify and coordinate with key partners (faith community, neighborhood associations, businesses, etc.)
 - Review and revise plan annually to be consistent with changing community needs
3. Strengthen three low-to-moderate income neighborhoods by increasing access to health care.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to address neighborhood needs related to access to health care
 - Coordinate with key partners to reduce barriers to access to health care
 - Review and revise plan annually to be consistent with changing community needs
4. Strengthen three low-to-moderate income neighborhoods by increasing participation in outdoor and cultural activities.
 - Identify criteria for selecting three neighborhoods
 - Establish baseline and pre/post-evaluation tool; increase participation in neighborhoods
5. Help 50 low-to-moderate income, first-time home buyers achieve home ownership.
 - Increase funding for Home Buyer's programs
 - Increase awareness of program

Strategic Priority: Improving the Odds for Success (cont.)

6. Increase the stock of affordable energy-efficient, universal design homes in Columbia.
 - Increase funding for current program
 - Add 12 homes by redeveloping vacant lots
 - Inventory housing stock and acquire funds to purchase identified properties
 - Create more lots for redevelopment by purchasing and demolishing three vacant or dilapidated properties
 - Explore policies to create incentives for building affordable homes that are energy efficient and feature universal design
7. Reduce carbon footprint, with emphasis on reducing residential energy consumption
 - Increase participation in home energy efficiency programs
 - Create cost share programs for energy efficiency in rental properties
 - Explore policies to increase energy efficiency in housing units
 - Help eligible City employees participate in energy efficiency programs

Performance Measures

- Create measurement tool to develop a baseline of existing levels of neighborhood services
- Activities include: neighborhood associations; Neighborhood Watch groups; neighborhood clean-ups; citizen-driven code enforcement and compliance activities; neighborhood social activities; community gardens; neighborhood-based health living activities, like walking groups
- Create measurement tool to develop a baseline of existing neighborhood levels of access to healthy eating and active living opportunities
- Create measurement tool to develop a baseline level of residents who have limited access to health care
- Create measurement tool to develop a baseline of existing neighborhood levels of participation in outdoor and cultural activities
- Number of minority and low-to-moderate income persons participating in selected Parks and Recreation and Office of Cultural Affairs programs
- Number of low-to-moderate income, first-time home buyers
- Number of affordable housing units
- Number vacant/dilapidated homes acquired and redeveloped
- Emissions inventory
- Number of participants in energy efficiency programs
- Residential energy consumption per capita

Strategic Priority: Public Safety...Safe Wherever you Live, Work, Learn and Play

Strategic Question: How can we improve citizen satisfaction with public safety?

Outcome Objectives and Actions

1. Increase citizen satisfaction with overall quality of police services by 6% by 2019.
 - Achieve CALEA accreditation
 - Conduct optimization study and seek innovative methods to decrease officer workload and increase officer discretionary time in order to implement and support geographic-based community policing plan
 - Implement needs assessment recommendations to construct police facilities in geographically strategic areas to decrease response times and increase opportunities for more frequent, positive interactions between officers and the community they serve
 - Seek sales tax ballot initiative to increase staffing by 70 officers within three years to fully implement geographic-based community policing programs
2. Increase citizen perception of safety by 6% by 2019.
 - Continue positive, proactive communications between the community and the Police Department via social media
 - Conduct “crime trends” press conferences and regularly scheduled media Q&A sessions
 - Target “hot spot” areas by analyzing potential changes to physical or other environments that may improve crime rates, crime prevention and feelings of safety
3. Increase the coverage area in order to decrease the percentage of calls outside the four-minute travel time for the Fire Department by 6% by 2019.
 - Evaluate and implement recommendations to construct fire facilities in geographically strategic locations in order to reduce travel time
 - Explore non-traditional methods to expand service coverage area and decrease travel time
 - Seek sales tax ballot to increase firefighter staffing by 30 within the next three years

Performance Measures

- Citizen satisfaction – annual citizen survey
- Citizen perception of safety – annual citizen survey
- Percentage of incidents that occur in areas outside four-minute travel time, according to Fire Department data

Strategic Priority: Infrastructure...Connecting the Community

Strategic Question: How can we build the future today?

Outcome Objectives and Actions

1. Improve transit ridership through focus of resources on key geographic areas.
 - Evaluate and implement recommendations from transit consultant
 - Partner with Social Equity and Public Safety strategy teams to identify three key areas
2. Improve roadway corridor by implementing a complete streets policy within identified neighborhoods.
 - Partner with Social Equity and Public Safety strategy teams to identify three key areas
3. Maintain current rate of acres of natural areas with diverse habitats per 1,000 persons.
 - Use land acquisition matrix that prioritizes and evaluates diverse habitats
 - Work with City staff, land owners and developers to identify potential natural areas

Performance Measures

- Ridership per vehicle miles traveled
- Number of roadways with increased road condition index ratings
- Reduction of sidewalk gaps, increase in number of cross-walks and ADA-compliant ramps
- Increased accessibility to transit
- Lower incidence of storm water complaints and work toward elimination of sewer back-ups
- Percentage increase in natural area within the City of Columbia
- Comparative research showing diverse habitat preservation

Strategic Priority: Operational Excellence...High-Level Service from Engaged Employees

Strategic Question: How can we improve workforce performance, engagement and satisfaction?

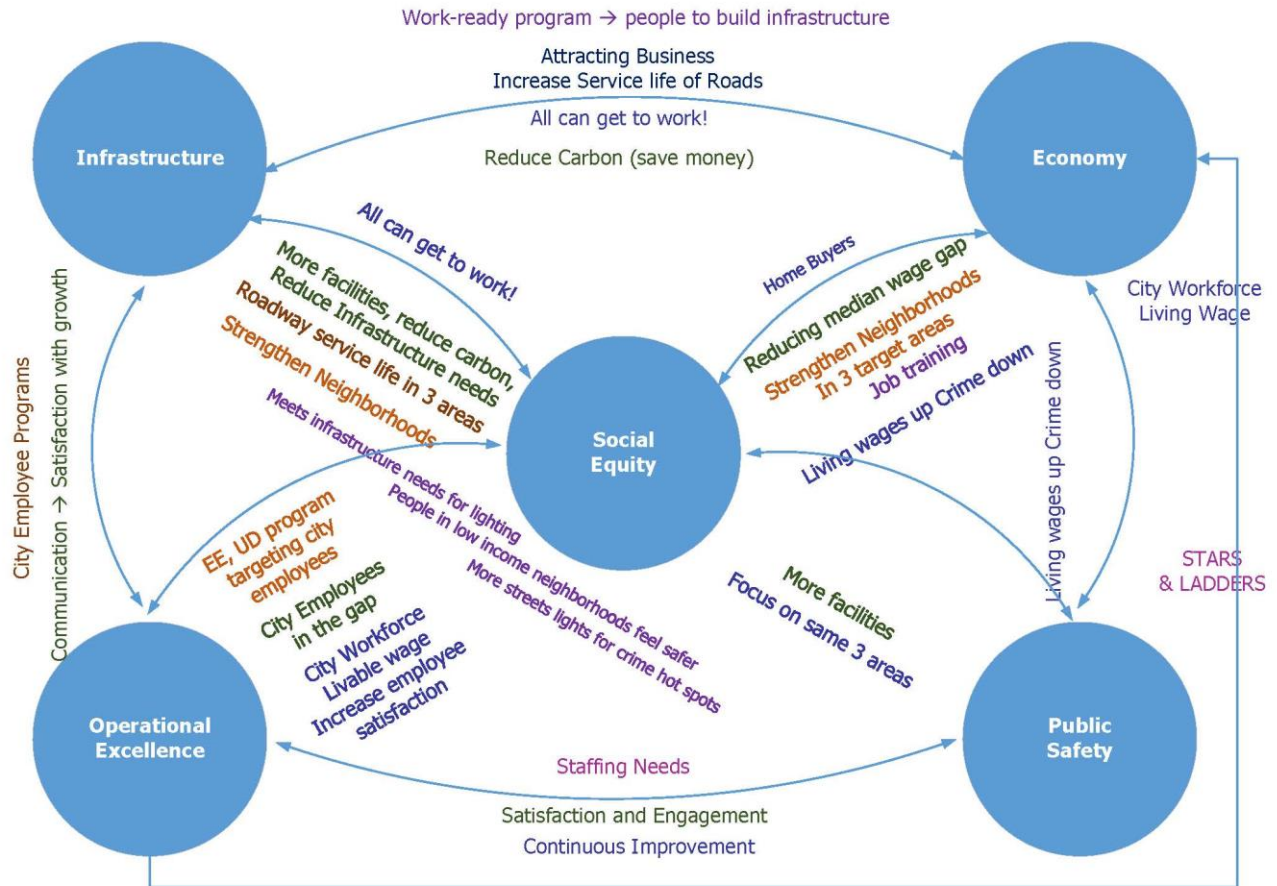
Outcome Objectives and Actions

1. Increase the City of Columbia's ability to recognize and address bias in its operations.
 - Evaluate internal processes, practices and policies for systemic and racial biases that contribute to inequity
 - Develop a plan to evaluate proposed policies that considers the needs of both dominant and minority groups
 - Implement an inclusion and diversity training program as a professional development priority
2. Increase City employee engagement and satisfaction by 3%.
 - Create an employee engagement and satisfaction strategy
 - Create City employee satisfaction survey
 - Analyze and act on employee engagement and satisfaction surveys
 - Compensation Philosophy implementation
 - Continue Employee Reward and Recognition Program
3. Develop a baseline of Continuous Improvement (CI) opportunities in 2016.
 - Define and quantify CI opportunities
 - Create CI metrics
 - Adopt City-wide process improvement system
 - Integrate CI opportunities into performance evaluation and goals
4. Increase percentage of citizens who know who to contract for City services by 6% by 2019.
 - Public launch of Contact Center telephone number by 2018
 - City communication plan for internal and external audiences
5. Accredite as many departments as possible.

Performance Measures

- Number of staff trained in inclusion and diversity
- City employee surveys results
- Continuous Improvement metric
- Citizen survey results

Strategic Connections



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2015

CITY OF COLUMBIA, MISSOURI PERFORMANCE REPORT



Dear Columbia Resident:

Welcome to the City of Columbia’s third annual performance report. It reflects the end of a three-year planning cycle that started in 2012 and looks ahead to a new cycle for the next three years. The big questions are: Did we achieve the seven strategic priorities adopted by the City Council? Where do we go from here?

I believe that we reached all of the most important goals included in our strategic plan through a strong partnership including citizens and volunteers; City Council members; City staff; public and private agencies; schools; and community groups. Although we see progress, we also see troubling signs that not everyone in Columbia has an opportunity to thrive.

DONE Citizen satisfaction with local government service is much higher than regional and national averages.

TO DO Make it even easier for all types of people to reach us and get what they need.

DONE Columbia has a great climate for high-tech jobs and entrepreneurship.

TO DO Train more people in skills with high demand and increase the number of women and minority business owners.

DONE The budget is balanced.

TO DO Reduce the threat of non-taxed online purchases.

DONE Our comprehensive plan and new development code offer better tools for managing growth.

TO DO Increase affordable housing stock and reduce the cost burden of renting and ownership.

DONE Built recreation, arts, healthy living, compassionate service and safety into Columbia life.

TO DO Improve the odds that all families will have good health and feel secure.

DONE More citizens are satisfied with street conditions; voters support funds for infrastructure.

TO DO Keep service reliable with traditional and innovative funding strategies.

DONE Reduced employee turnover; hired and retained people with a strong public service ethic.

TO DO Keep employees engaged, fairly paid and motivated to provide service you can count on.

Over the next three years, we plan to bring more balance to our community with strategic investments and even stronger partnerships. I invite all of you to share your time and talent in this quest, to make Columbia a great place, for everyone.

Sincerely,

Mike Matthes
City Manager



CUSTOMER FOCUS

making **YOU** the center of service

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

What we've done

- Since 2011, overall satisfaction with customer service received from City employees increased to 74% from 69%. This is steady progress toward our 80% target. We're beating the Missouri – Kansas and national average by 20%.
- During that same period, satisfaction with the overall quality of

service has remained in the low 80s, increasing to 81% in 2014 from 80% in 2013. Satisfaction with Columbia City services is more than 20% higher than regional and national averages.

- The City's contact center, launched in April 2014, has helped 30,859 callers with their solid waste, parking, transit, street and other concerns. Ninety-nine percent of those calls were successfully resolved.
- For the first time, citizens

participated directly in street and public safety planning by voting online for priority projects. Ideas generated through "SpeakUpCoMo" will be included in the capital improvement sales tax ballot issue scheduled for a vote this August.

- Citizens volunteered almost 35,260 hours, valued at more than \$795,000, in service to the community in FY 2014. Over the last three years, they contributed 128,560 hours valued at more than \$2.8 million. This personal investment includes membership on City boards and commissions and work with programs benefiting all residents.

What we see

Compared to benchmark cities, Columbia really sets the bar for customer satisfaction in almost all areas that we measure, such as knowledge; politeness; and timely response. It's still not easy, however, for citizens to reach the right person to answer questions or get exactly the information they need.

What lies ahead

We're going to set our customer satisfaction goals even higher. Fully engaged employees...who care about Columbia, the quality of their work and their work teams...are the bedrock of public service. They have the knowledge and local experience needed to reduce red tape and improve cost management. Supporting their development and reaching toward operational excellence will assure that each citizen, regardless of life situation, is respected and well-served.



Columbia Boone County, Missouri Welcomes



ECONOMIC DEVELOPMENT

making Columbia a great place to work

OUR GOAL: Support and further stimulate our regional and local economy.

What we've done

- Added jobs in retail and existing industries and attracted more than \$52 million in new investment and 115 new jobs in biotech products and services that will be exported outside of Columbia.
- Enhanced our entrepreneurial ecosystem through events such as Ignition, Idea Pitch and 1 Million Cups, served 28 clients in our small business incubator and provided resources to business start-ups.
- Attracted visitors who, from 2013 – 2014, increased hotel gross receipts by 9.6% in an industry that supports more than 11,145 jobs in Columbia and Boone County.
- Coordinated the Certified Work Ready Community Initiative in Boone County, allowing 679 individuals to

earn a National Career Readiness Certificate. The City of Columbia is one of 87 area employers matching people to jobs based on their skill levels through certification.

- Saw more than 106,000 passengers using Columbia Regional Airport in 2014, a 23% increase over 2013.
- Completed a Sports Feasibility Study suggesting how Columbia could bring in more visitors through sports events.
- Remembered Columbia's former Sharp End black business district with an historical marker and community celebration.

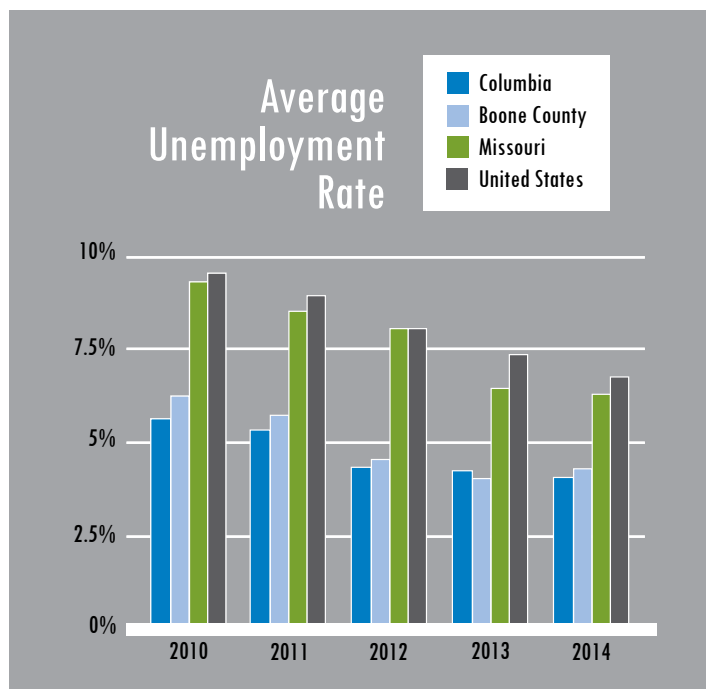
What we see

We feel generally positive, but there's another story running beneath the

economic recovery we're seeing in Columbia. Even when it peaked in 2009 and 2010, Columbia's unemployment rate was about 6.5% and lower than the U.S. rate of about 9.5%. Looking more closely, the pain was not equally shared. In 2009, the white unemployment rate was 5.3%, and it improved to 4.4% in 2013. The 2009 black unemployment rate was 14.1%, and it's higher now – post-recession – at 15.7%. We're also seeing increased poverty, decreased per capita income and a growing gap between skills our employers need and skills our citizens possess.

What lies ahead

This imbalance is one of the greatest challenges we face in Columbia, our nation and across the globe. Over the next three years, we will determine what is within our control to help reduce economic despair and increase family aspirations. We want to add jobs, and prefer jobs that pay living wages. We want to reduce the wage gap to keep people moving toward the middle class with job skills that match our local labor market demand. We prefer to support a community where everyone cannot only live, but thrive.



Top five Citizen Priorities in 2014



close a \$3 million gap in FY 2011 and succeeded due to the excellent work of City staff.

What we see

The City of Columbia's long history of efficient cost management continues to assure that funds are available to meet citizen needs. Even so, trends reveal that City General Fund growth (13.4% constant dollars) has not kept up with inflation (21.2%) or population growth (24.6%) over the past ten years. The General Fund supports traditional services that citizens expect from local government, such as police, fire and health protection, streets and basic City administration. The General Fund is threatened by more online purchases that aren't subject to local sales tax. Online purchases made up about 6.6% of all retail sales in 2014. Over the last ten years, we estimate a General Fund loss of more than \$8 million and an overall loss of almost \$18 million.

FINANCIAL HEALTH

maintaining the City's fiscal fitness

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

What we've done

- Since 2011, saved more than \$20 million by refinancing the City's debt while maintaining a very favorable "AAA" rating for general obligation bonds and a "AA" rating for revenue and special obligation bonds.
- With improving economic conditions, booked \$1.6 million more in sales tax revenue in 2014
- Maintained 20% in financial reserves, ending fiscal year 2014 with \$27.1 million in General Fund cash-on-hand
- Through our innovative Incentive-

Based Budgeting plan, saved \$4 million to be plowed back into citizen priorities, such as street paving and police body cameras; accessibility improvements; items deferred during lean budget years; and energy efficiencies that will save even more money long-term.

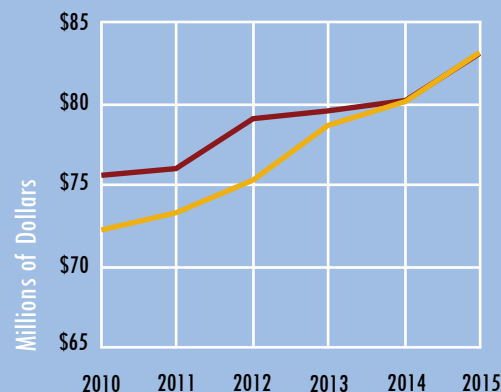
- Steadily increased the health of City employee pension funds. At the end of FY 2014, actual investment income exceeded our recognized investment income by over \$3 million.
- Keeping General Fund spending growth in line with revenue growth and avoiding subsidies from the fund balance. We made a commitment to

What lies ahead

High citizen trust is critical if local government is to stay financially solvent and able to meet expectations as a safe place to live, work and raise families. As always, we will keep promises made to voters who approved ballot issues for electric and storm water system improvements. We are committed to keeping "the gap" closed; maintaining a responsible fund balance for "rainy days;" stretching and saving tax dollars, wherever possible; supporting City employees and retirees; and keeping our financial house clean and ethical.

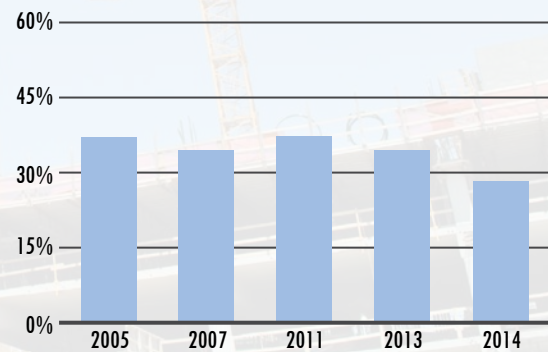
Closing The Gap Between Expenditures And Revenue

Budgeted Expenditures
Estimated Revenues





Satisfaction With Growth Management



GROWTH MANAGEMENT

growing intelligently, protecting, preserving

OUR GOAL: Plan for cost-effective growth to ensure resources meet increased demands for protected natural spaces, sufficient and affordable housing, core services, preserved historical buildings and sufficient places to conduct business.

What we've done

- With other agencies and the Greenbelt Land Trust, completed a scoring system to identify and rank land preservation opportunities.
- Saved \$114,000 in annual rent by moving parks programs to the Waters-Moss Memorial Wildlife Area, dedicated the City/County-managed Jay Dix Station off Scott Blvd. and acquired 16 acres by donation for

a neighborhood park and trail in southwest Columbia.

- Made steady progress toward a unified development code that matches Columbia's comprehensive plan. Future subdivision and zoning ordinances will be streamlined and made user-friendly with reference tables, pictures and examples.
- From 2010-2014, invested more than \$2.1 million in federal dollars to help 63 homebuyers with down-payments, rehab or repair 94 owner-occupied homes and demolish 13 vacant and dilapidated properties for redevelopment, including affordable housing. Last year we worked with the community to build Columbia's first federally funded net-zero energy use home.
- Preserved Columbia's historic character by re-roofing the Maplewood home in Nifong Park, restoring the John W. "Blind" Boone home, getting a National Register designation for the Sigma Alpha Epsilon fraternity house, conducting walking tours and sponsoring home-preservation workshops.

What we see

At 28%, citizen satisfaction with how well the City plans for growth

has reached a new low. When these opinions are mapped, they appear in central Columbia, almost to its northern boundary and all the way to its southern, perhaps reflecting population density increases. Since 2010, our density has grown to about 1,800 persons per sq. mile from 1,715 persons per sq. mile. Building permits for close to 1,500 apartment units were issued over the last three years, but that supply has not reduced rents. In fact, almost half of Columbia's rental households are "cost-burdened" by rent and utilities, leaving less to spend on other basics like food, clothing and health care. And, despite low interest rates, it's getting more expensive to buy a home. Columbia's median home sales price rose to \$169,250 in 2014 from \$119,000 in 2000.

What lies ahead

Safe, affordable housing cannot be separated from the American dream, and we believe it's possible to help more families achieve that goal. We will manage the development process more efficiently and transparently when we adopt our new development code. We'll also maintain the current rate of acres of natural areas.



What we see

Continuing wide support for parks, the arts, health and human service programs and attention to neighborhoods keeps attracting people looking for a good place to spend a lifetime. While satisfaction with our quality of life remains stable and a bit higher than regional and national averages, there are some cracks in this foundation. In a place rich with services, good health is not a given for all Columbians. Each year, fewer citizens say they are satisfied with the quality of police service, and more say they feel unsafe even though the violent crime rate is at a 30-year low. We passed another year with no citizen fatalities caused by fire, and satisfaction with fire service remains high.

HEALTH, SAFETY & WELL-BEING

keeping the community safe & healthy

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

What we've done

- Helped residents address health needs they identified...play equipment for child care centers helps kids be active; breast-feeding rooms in public schools and City buildings improve child health; and voluntary local restaurant menu options to promote healthy eating.
- Cleared 57% of violent crimes in Columbia in 2014, our highest level since 2010, and beating the national rate of 48%.
- Made progress on 21 of 23 projects approved by voters in the last parks ballot, including

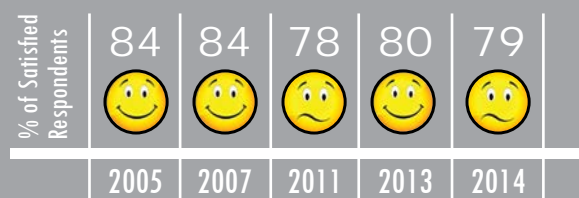
seven soccer fields at Gans Creek Recreation Area and two gym expansions and a new tennis court at Columbia schools.

- In FY 2014, residents and City staff initiated 3,930 code enforcement complaints in neighborhoods. About half were resolved voluntarily, with nuisance properties, weeds and property maintenance as the top three complaint types. At the end of last year, 9,849 buildings and 26,173 living units complied with rental ordinances.
- Grew the Columbia Arts Fund from \$20,000 in 2013 to \$99,000 in donations, with plans to support local arts and culture organizations next Spring.
- Established the Youth Advisory Council, composed of high school students, to advise the City Council on all youth-related issues.

What lies ahead

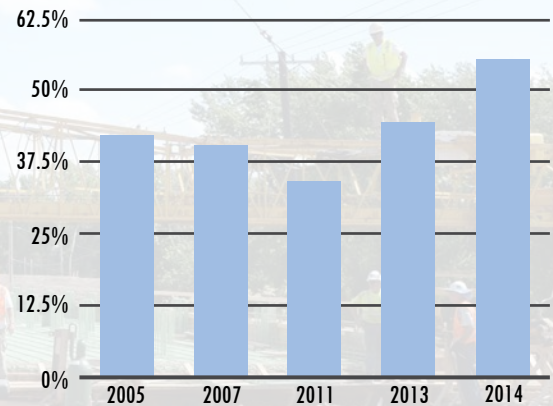
Our feelings about "health" and "safety" are so personal that it's possible lose sight of other facts surrounding us. Over the next three years, we hope to build awareness of community health disparities and improve health outcomes. The story about falling crime rates in Columbia is an encouraging one, but we need to reassure citizens that they live in a very safe community. We'll work on re-building trust and putting more resources into public safety.

Satisfaction With Quality Of Life





Satisfaction With Maintenance
Of Major City Streets



INFRASTRUCTURE

keeping pace with demands for streets, sidewalks & utilities

OUR GOAL: Ensure that plans and resources meet existing and future demands for roads; water, electric, sewer and water systems; stormwater; public transit, airport and railroad; and parks and trails.

What we've done

- Added another \$500,000 for street resurfacing in FY 2014, bringing this total investment over three years to \$7.7 million.
- Resurfaced 360 miles of pavement; built 16,141 feet of new sidewalks and pedways and three miles of trails; and completed the

\$5.9 million Scott Boulevard Phase 2 improvements.

- Took down three miles of overhead distribution lines; added 14 miles of underground lines and 271 distribution transformers; and started work on new electric feeder circuits at the Perche Creek substation.
- Installed 7.24 miles of water mains; completed new transmission lines serving the east side; repaired 152 main breaks; installed 63 new hydrants and replaced 19.
- Replaced 1,743 feet of sewer pipe; rehabbed 190 manholes and 32,765 feet of sewer line; and launched work on many projects that will be funded by a voter-approved \$32 million bond issue
- As long as funding is available, all City facilities and programs that are scheduled to comply with accessibility requirements will go forward.

What we see

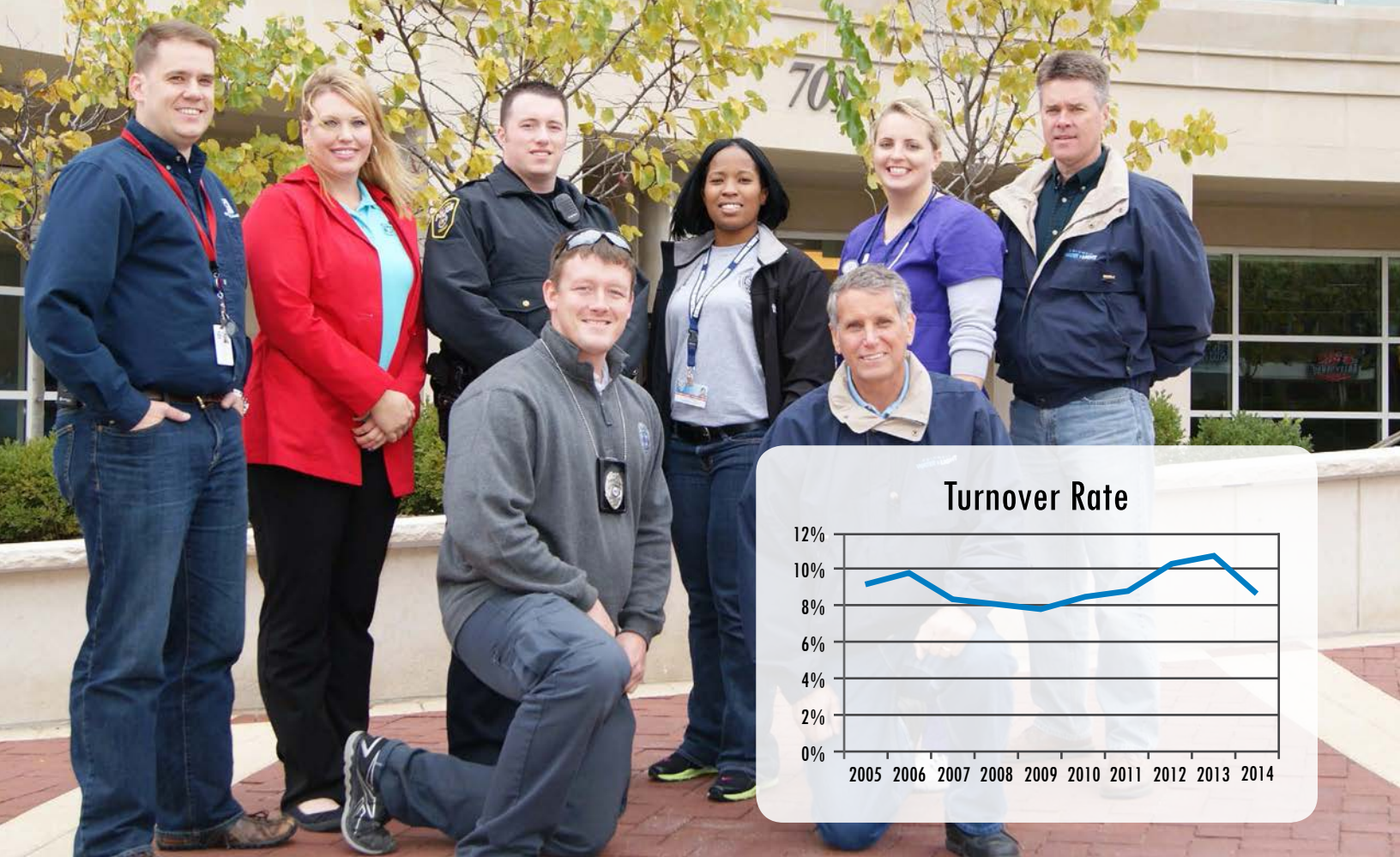
Satisfaction with maintenance of major streets increased to 54% in 2014 from 44% in 2013 and from 34% in 2011. This stunning turnaround, we believe, is directly related to

more dollars dedicated to street resurfacing.

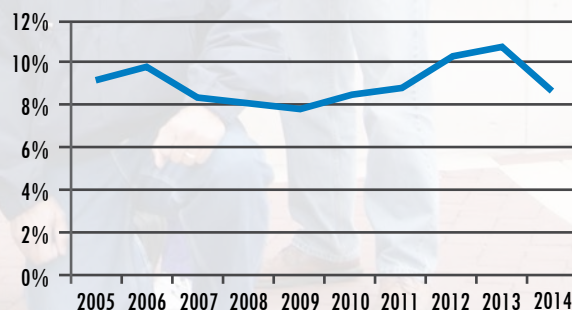
Citizens continue to be highly satisfied with local utility service and support bond issues to keep our networks reliable and up-to-date. Voters approved sewer and electric ballot propositions by 80% and 69%, respectively. In July, however, punishing winds brought down electric lines and interrupted service for 14,000 customers. Most service was restored in five days, and storm recovery cost \$800,000. While less satisfied with stormwater management, 59% of voters approved fee increases for long-postponed improvements across Columbia.

What lies ahead

We have a multi-million dollar gap between projected funds available for streets and utilities and expected needs over the next ten years. If we can sustain citizen trust in our ability to deliver projects as promised, we look forward to voter support for future sales tax renewals that maintain and enhance critical infrastructure and other capital improvements.



Turnover Rate



WORKFORCE

supporting high-performing City employees

OUR GOAL: Create an environment that supports engaged, high-performing employees; enables the City to recruit, retain and compete for talent; and ensures institutional knowledge is retained.

What we've done

- In the last year, reduced employee turnover to 8.8% from 10.9% in all categories: resignations, retirements and discharges. This is the first decrease in four years.

- Consistent with our compensation philosophy, we're gradually moving City employees to pay levels that attract good talent and fit within our budget limits.
- The first group of supervisors enrolled in our internal City University is about to graduate, and two more groups are in-progress. At the end of a year-and-a-half of training, these employees will be better able to lead and support their work teams as they serve citizens. To sustain a qualified leadership pool for our organization, "City U" is preparing another tier of employees for management and increased responsibility.
- Trained employees to develop meaningful performance goals, aligned employee evaluations with strategic plans and strengthened review of supervisors in their supervisory roles.

What we see

In our 2014 citizen survey, 75% of those responding said it was important to hire and retain qualified City employees, and we received good marks for customer service. Inside City government, we see employees highly motivated by public service, but their engagement could improve. Like other employers, we are challenged to assure that all employees are paid at least a living wage.

What lies ahead

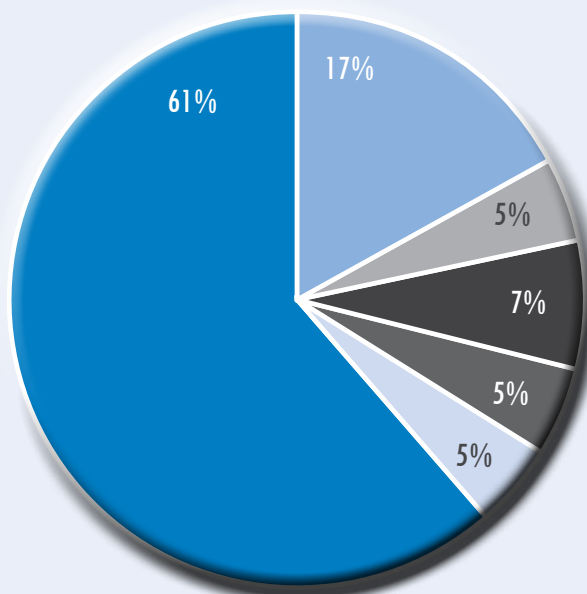
Our goal is to offer City employees meaningful work with better pay and reaffirm their role in making Columbia the best place to live, work, learn and play. We are committed to bringing more employees up to pay targets, increasing employee engagement and helping all generations in our workforce (ranging from teen-aged to 70+) find satisfaction in their jobs.

CITY OF COLUMBIA BUDGET

The annual budget is our tool for allocating City resources to deliver the highest level of service to you. The FY 2015 budget covers Oct. 1, 2014 through Sept. 30, 2015. The overall budget for FY 2015 is \$430,055,472 which is divided into 53 separate department and fund budgets.

View the City's budget online at GoColumbiaMo.com.

Where The Money Comes From



FEES & SERVICE CHARGES -- Utility fees, application fees, building permits

TAXES -- Property tax, sales tax

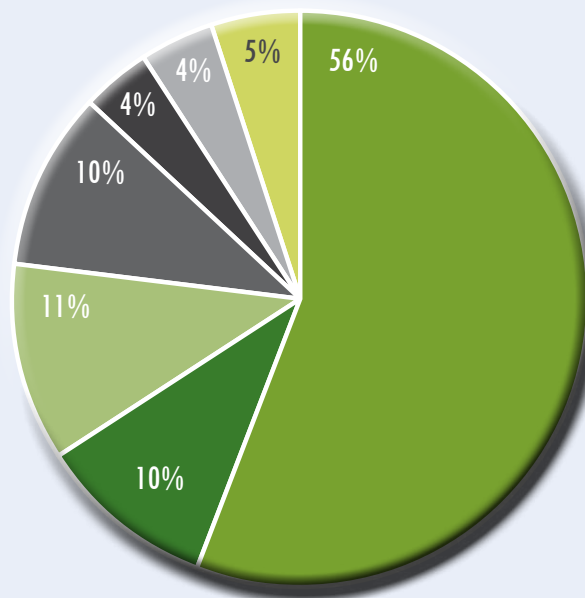
GRANTS -- Money from state, federal and other funding organizations

TRANSFERS -- Money from special City accounts that is moved to fund projects

INTRAGOVERNMENTAL -- Money moved to General Fund from other City funds

MISCELLANEOUS -- Interest earned, use of "rainy day" fund, other taxes

Where We Spend The Money



UTILITIES -- Water, Electric, Sewer, Solid Waste and Storm Water

TRANSPORTATION -- Engineering, Streets and Sidewalks, Parking, Transit, Airport, Railroad

SUPPORTING ACTIVITIES -- Fleet Maintenance, Building Maintenance, Public Communications, Information Technologies

PUBLIC SAFETY -- Police, Fire, Municipal Court

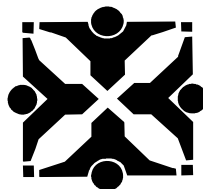
PARKS & RECREATION -- Parks and Recreation services

HEALTH -- Health & Human Services, Community Development, REDI, Cultural Affairs, Convention & Visitors Bureau, Office of Sustainability

ADMINISTRATION -- City Council, City Clerk, City Manager, Finance, Human Resources, Law

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, budgets by category, authorized personnel, debt, capital projects, fines, fees and charges the department is authorized to collect, as well as ten year trend information on total revenues, total expenses, net income/(loss), funding equity, cash 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.

At the end of each department's budget there is a schedule showing all fees, fines, and service charges associated with that department. This schedule shows the legal authority, the date the fee was last changed, the current year's rate or amount and next year's rate or amount. We have shaded in green those items that are being changed in the next year's budget so they are easy to identify.

Functional Groups - The departments and funds are grouped by function in an effort to help readers easily locate and understand the information presented in this document. The following information lists the functional groups and the departmental budgets included in each group.

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

Health and Environment: These budgets have a central mission to preserve, protect, and promote our community. The departments included in this functional group include Public Health and Human Services, Economic Development, Cultural Affairs, Community Development, the Community Development Block Grant, Convention and Visitors Bureau, and the Contributions Fund.

Parks and Recreation: These budgets support the parks and recreation activities within the City. The budgets included in this functional group include Parks General Operations, Recreation Services, Parks and Recreation Capital Projects, and the Parks Sales Tax Fund. Most of the information presented is net of the parks sales tax fund so the reader can identify the actual dollars that are available.

Public Safety: The budgets included in this functional group include Police, Fire, Public Safety Joint Communications, Emergency Management, and the Municipal Court. The County passed a 911 tax in FY 2013 to fund Public Safety Joint Communications. The City is currently transitioning these operations over to the county and will complete the transition once the new operations center is complete. Readers will notice a significant decrease in this budget each year as more and more of the costs are transitioned over to the County.

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), Community Relations Fund, and Utility Customer Services Fund.

Transportation: These departments and budgets work together to provide a quality transportation system for the City. The budgets included in this functional group include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, as well as the following special revenue funds that are transferred into those budgets which include the Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund and the Stadium TDD Fund. This document provides totals for transportation that are net of the tax funds so readers can identify the actual cash amounts that are available for this function.

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

Appendix - contains the Glossary

History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's. The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 64.74 square miles of land.

Government:

The City of Columbia has a council/manager form of government. The mayor and 6 council members are elected by the citizens of Columbia and serve for 3 years with staggered terms of service. Since April 2014, the mayor and council members have received stipends. The City Manager reports to the Mayor and is considered the chief administrator. Department heads for all municipal functions report to the City Manager.

Culture and Recreation:

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

Columbia is a progressive city offering its citizens a wide variety of experiences from fine dining to theater to rides on the trail to exciting sporting events. Columbia offers it all. The City of Columbia works hard to help keep the city as one of the best places to live and raise a family!

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

Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	13
Athletic Fields (w/ lights & irrigation)	23
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 3,199).....	74
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	1
Roller Hockey Facilities.....	2
Skate Park.....	1
Soccer Fields.....	18
Tennis Courts.....	27
Trails (miles).....	58
Volleyball Courts.....	18

Cultural Arts: (Cultural Affairs 874-6386)

Movie Theaters (screens).....	24
Performing Arts Organizations/Companies*	24
Visual Art Venues, Museums & Galleries*	22
Arts Festivals*.....	12

*Estimated Numbers

Community:

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

Community Facilities:

Hospitals.....	7
Hotels/Motels.....	36
Hotel/Motel Rooms.....	3,729
Restaurants.....	263
Shopping Centers.....	15
Shopping Malls.....	1

Communications:

Print Media.....	6
Boone County Radio Stations.....	10
TV Stations.....	8
Cable TV/Satellite.....	5

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 (29).....	18,012
Elementary Schools (19).....	9,097
Middle Schools (6).....	3,797
Senior High Schools (4).....	5,118
Non-Public Schools (17).....	N/A
Stephens College.....	899
Columbia College (day, evening & ext).....	16,946
Univ. Of Missouri-Columbia.....	34,658

Libraries:

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

City Streets: (874-6289)

Paved (Lane miles).....	1,333
Gravel (Lane miles).....	4.9

City Sewers: (445-9427)

Gravity Sewer lines (miles).....	676.1
City Force Main (miles).....	23.7

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	145
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	138
Number of vehicles.....	40
Number of hydrants.....	5,893

Police Protection: (874-7506)

Number of stations.....	1
Total number of employees.....	200
Number of sub-stations.....	5
Total number of employees	200
Number of Sworn Positions.....	165
Number of vehicles.....	100

Parking: (874-7674)

On-Street Meters.....	1,711
Off-Street Meters.....	76
Permit Spaces (lots/garages).....	2,569
Hourly Garage Spaces.....	443

Airport: (874-7508)

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

Climate:

Annual rainfall is approximately 42.64 inches/year.
 Annual snowfall is approximately 19.0 inches/year.
 Warmest month and average (July - 88 degrees)
 Coolest month and average (January - 21 degrees)

Utilities:

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

Electricity	874-7380
Water	874-7380
Recycling/Trash Collection	874-6291
Sewer	445-9427

City Employees (FTE for FY 2016): 1,449.30

Sales Tax:

Sales tax in Columbia is 7.975% in all areas of the City except those located in transportation development districts (TDDs). The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital Improvement Tax.....	0.250%
City Parks Sales Tax.....	0.250%
County Community Children's Services Fund.....	0.250%
County E-911 Emergency Sales Tax	0.375%

City's portion of total sales tax rate 2.000%

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 2014, volunteers contributed nearly 35,259 hours at a value of more than \$795,000.

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average. For the first quarter in 2015 Columbia was at 93.6%. Columbia area has a median household income of \$48,953. 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

<u>Year</u>	<u>Population</u>	<u>Unemployment Rate</u>	<u>Poverty Rate</u>
2009	102,324	5.10%	20.60%
2010 *	108,500	6.20%	26.10%
2011	111,213	5.90%	24.30%
2012	112,414	4.70%	24.60%
2013	115,276	3.70%	27.20%
2014	119,476	3.50%	N/A

*Updated census population

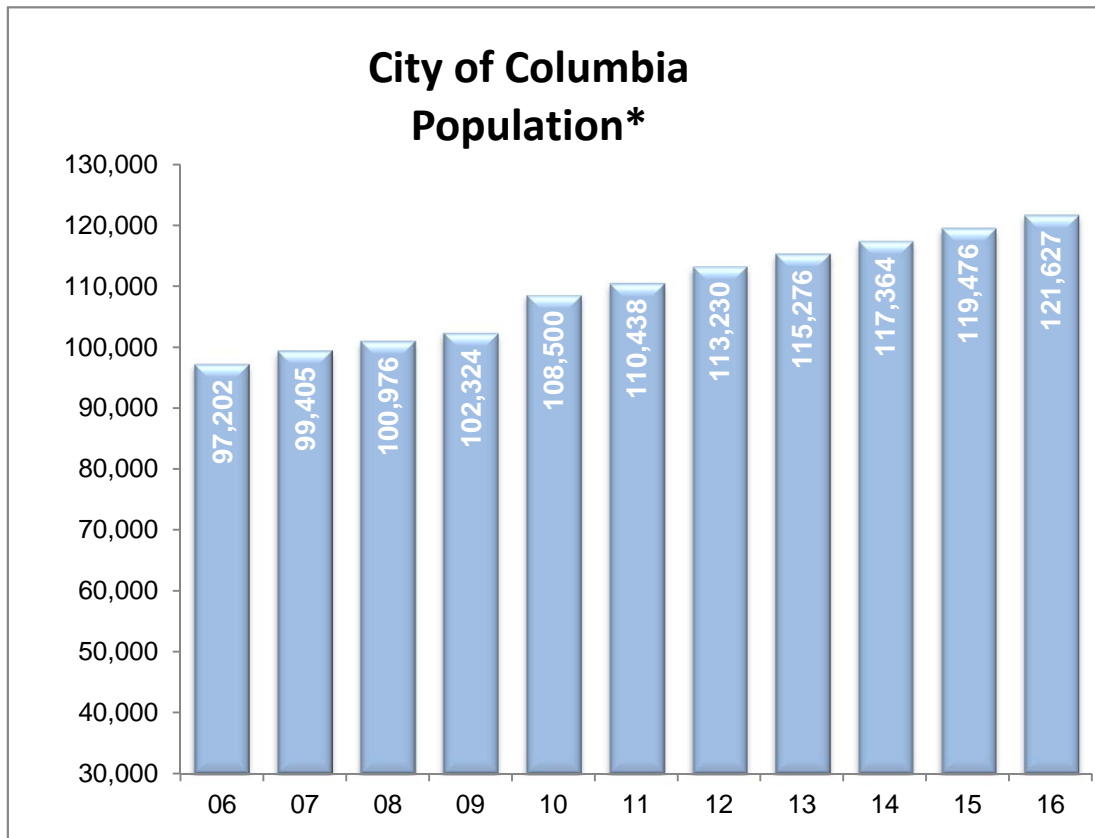
The city of Columbia has historically experienced a population growth rate of about 1.1%-2.0%. However, according to the 2010 census data, the actual population growth rate was closer to 2.5% each year in the last 10 year span.

Top 5 Employers in Columbia in 2015

University of Missouri	8,750
University Hospital & Clinics	4,284
Columbia Public Schools	2,417
Boone Hospital Center	2,000
City of Columbia	1,418

<u>Principal Tax Payers</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
Union Electric	Utility	18,143,872	1	1.04%
Shelter Insurance	Insurance	15,261,791	2	0.87%
TKG Biscayne LLC	Property/Developer	9,955,619	3	0.57%
3M Company	Manufacturer	8,359,076	4	0.48%
Breckenridge Group	Property/Developer	7,939,457	5	0.45%
Grindstone Properties	Property/Developer	7,845,770	6	0.45%
JDM II SF National (formerly State Farm)	Insurance	7,807,371	7	0.45%
Hubbell Power Systems	Manufacturer	7,716,492	8	0.44%
CenturyTel	Utility	6,965,237	9	0.40%
The Links Columbia	Property/Developer	6,839,287	10	0.39%

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.



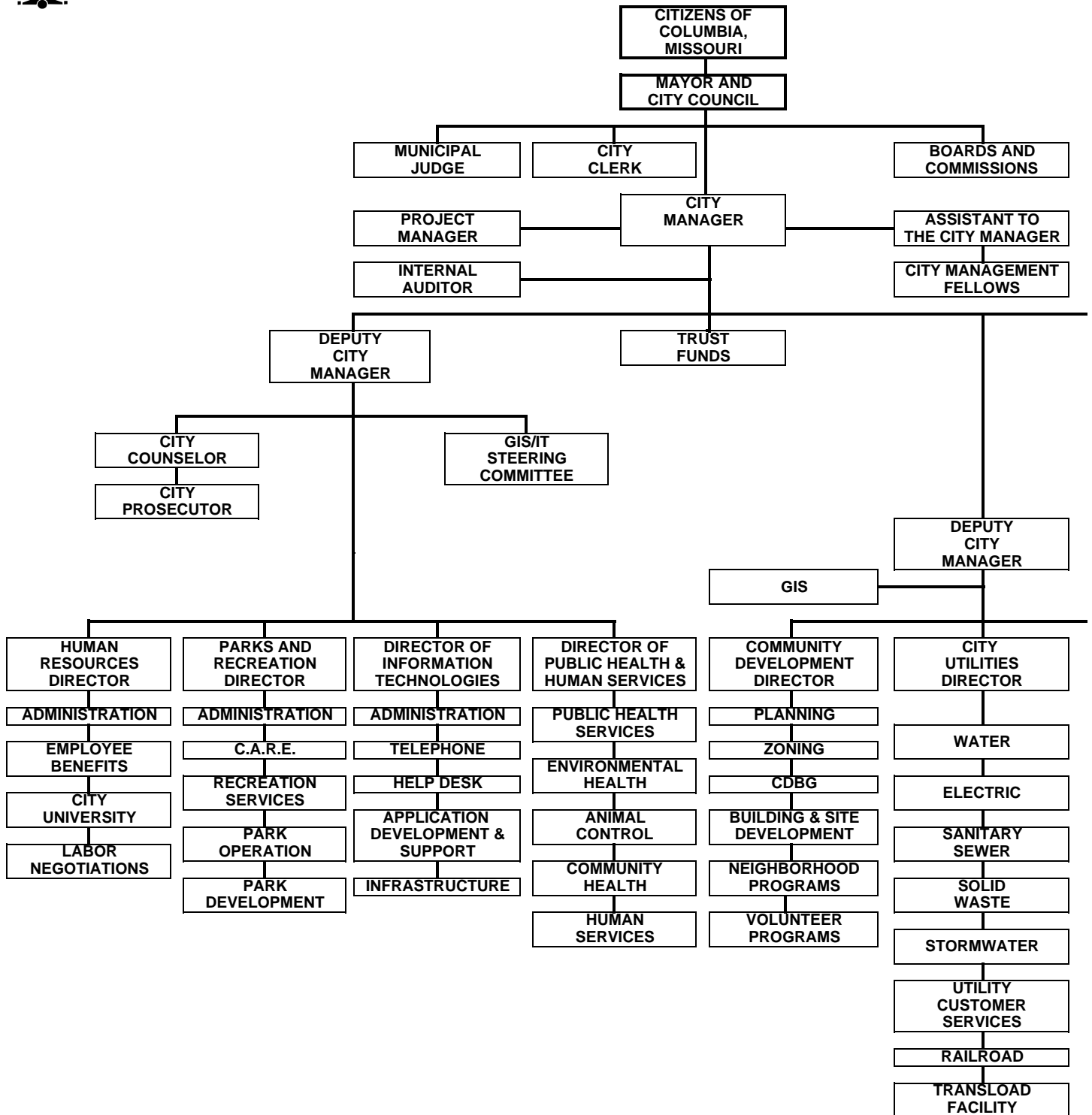
* Population figure for 2010 is from the census, remaining years have been estimated

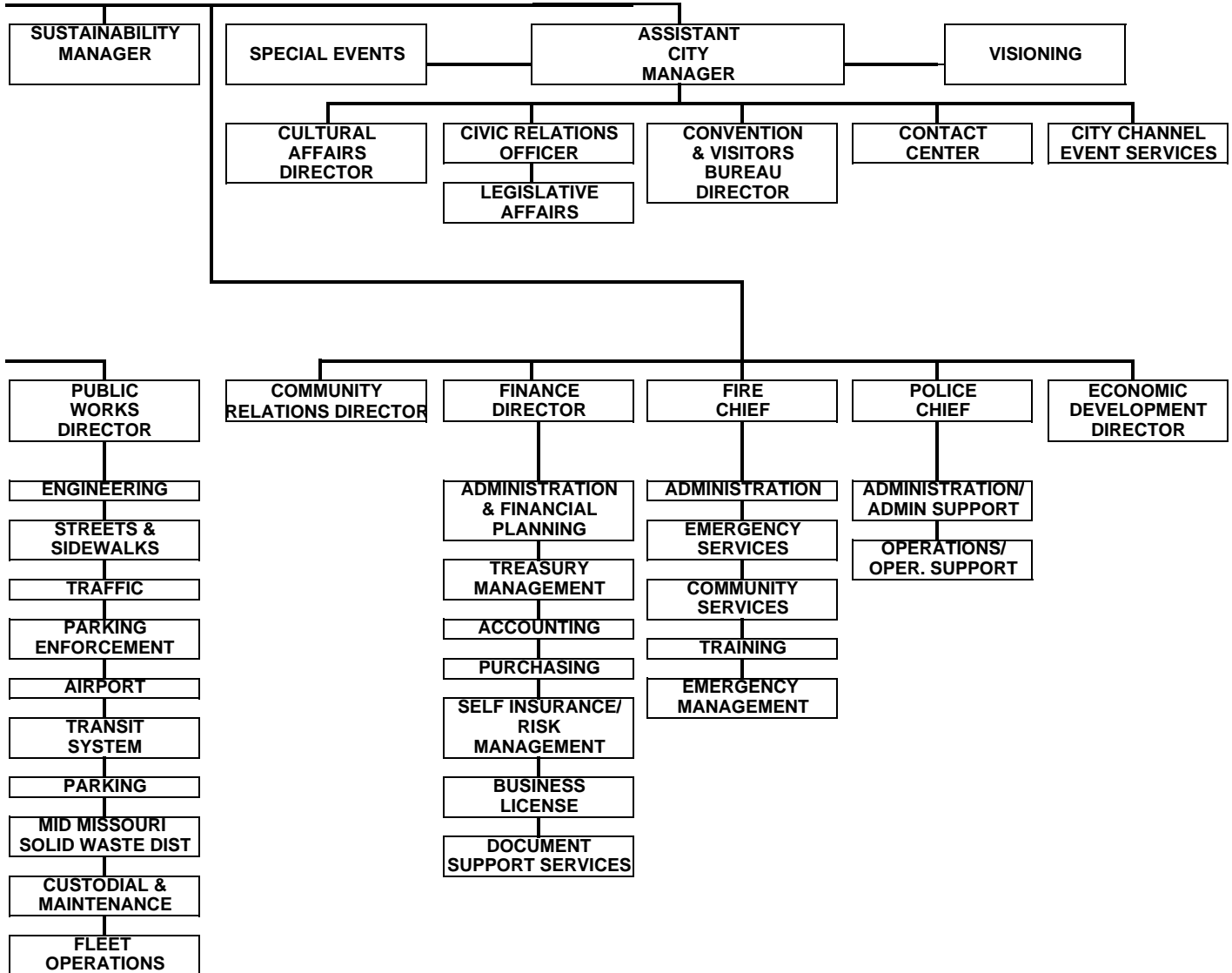
Fiscal Year	Population	Percent of Population under 17	Percent of Population over 65	Total Percent of Population <17 or >65	Median Household Income	Consumer Price Index	Personal Income in Constant Dollars
2006	97,202	19.60%	9.42%	29.02%	\$38,260	201.60	\$18,978
2007	99,405	18.47%	8.92%	27.39%	\$40,347	207.30	\$19,463
2008	100,976	19.70%	8.25%	27.95%	\$40,326	215.30	\$18,730
2009	102,324	18.20%	9.30%	27.50%	\$42,800	214.54	\$19,950
2010	108,500	18.84%	8.48%	27.32%	\$35,793	218.06	\$16,415
2011	110,438	18.50%	9.00%	27.50%	\$45,427	224.94	\$20,195
2012	113,230	18.81%	8.50%	27.31%	\$40,118	229.59	\$17,474
2013	115,276	16.90%	9.60%	26.50%	\$42,898	232.96	\$18,414
2014	117,364	N/A	N/A	N/A	N/A	236.74	N/A
2015	119,476	N/A	N/A	N/A	N/A	N/A	N/A
2016	121,627	N/A	N/A	N/A	N/A	N/A	N/A

Sources:

- Monthly Labor Review" (CPI)
- US Census Bureau - ACS and ACS - 1 estimates
- GIS Department, City of Columbia

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 meeting, leisure, group tour, and sports destination

Director: Amy Schneider

Community Development 573-874-7239

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

Director: Timothy Teddy

Community Relations 573-874-7316

Builds citizen trust through effective listening and compassionate response.

Director: Vacant

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.

Director: JJ Musgrove

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy.

Director: Stacy Button

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: Randy White

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 and telephone.

Director: Vacant

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 Health & Human Services 573-874-7347

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

Includes community and social services programs.

Director: Stephanie Browning

Public Works 573-874-7253

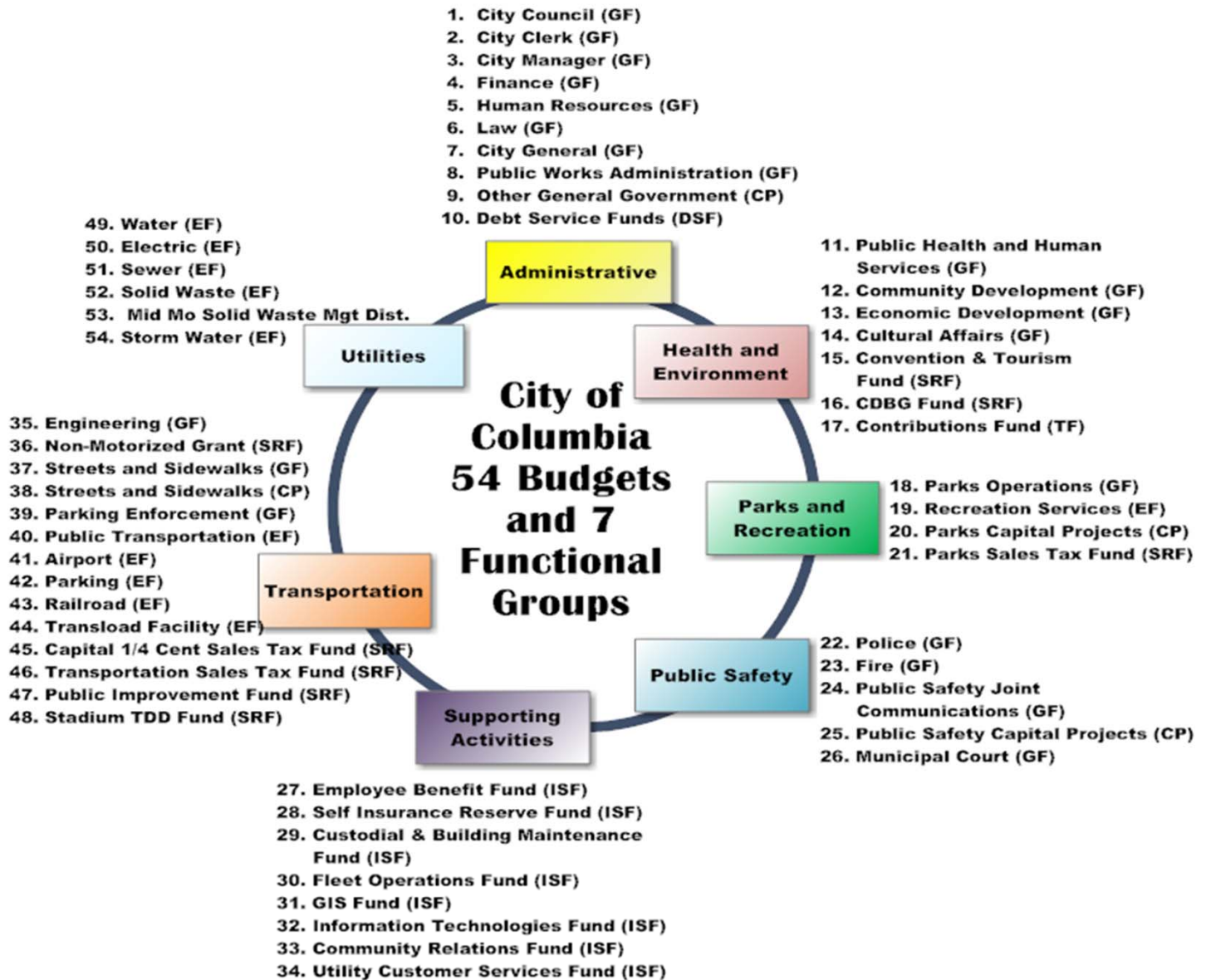
Manages transportation activities of streets and sidewalks, engineering, traffic, parking enforcement, parking facilities, as well as fleet operations and custodial and building maintenance services.

Director: David Nichols

Utilities 573-874-7613

Provides safe and dependable drinking water, electricity, sewer storm water, solid waste collection and operates COLT railroad and Transload Facility

Director: Tad Johnsen



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.

Ten Year Trend Manual Preparation - In November through January each year, the Budget Office prepares a comprehensive ten year trend manual which examines trends and identifies warning trends for each of the city's budgets as well as a number of other indicators.

Capital Improvement Program (CIP) Process – From January - April capital projects and improvements are identified and discussed between departments and management. Possible funding sources are identified. A preliminary document is prepared listing all project requests and location maps to better identify the project. A detailed discussion occurs at the Council mini retreat in May. Priority projects are identified based on citizen, council and staff input. The City Manager and Finance staff determines appropriate funding sources for the projects to be funded in the next year. A public hearing on the capital improvement plan in July. Citizens can also provide input at the public hearings on the CIP in August and September. The City Council adopts the capital improvement plan for the next year when it adopts the budget at the second Council meeting in September. A final CIP document is then prepared.

Forecasting - Budget staff reviews historical information in conjunction with the latest current year financial statements to prepare a set of forecasts. Assumptions are developed in a model which forecasts 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 budget process. All supporting activity, transportation, and utility funds prepare five year forecasts which are included in the budget document.

Council Retreat - In March, the City Manager meets with the City Council. This meeting provides an opportunity to review the year end financial information and trends and obtain from Council a list of issues and areas the Council wants the budget to focus on for the next year. This guidance from Council provides the framework for the next year's budget.

Budget Guidelines – Prior to establishing guidelines for the upcoming budget year, the City Manager reviews forecasts (see Forecasting) with the Finance Director. Based upon this review and input from the City Council at the Council Retreat, budget guidelines are established and provided to the departments.

Department Budget Preparation- In mid March, departments receive budget guidelines from the City Manager as well as instructions from the Budget Office. Budget instructions, calendars, and files are posted on a budget google site. Departments are responsible for preparing budget estimates for the current year, projections for the next year, and supplemental requests. Supplemental requests are any items that are over \$5,000, requests for new programs, replacement and additional fleet items, and requests for new positions. Departments must enter their current year estimates and next year's projections into the City's financial accounting software system.

Fleet Replacement Process - The Fleet Optimization Committee (FOC) reviews all requests for replacement of rolling stock within the City on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process. This committee also reviews all specifications of the approved fleet items prior to the items being ordered to ensure completeness of the specifications and to coordinate ordering of similar items together to obtain the lowest prices.

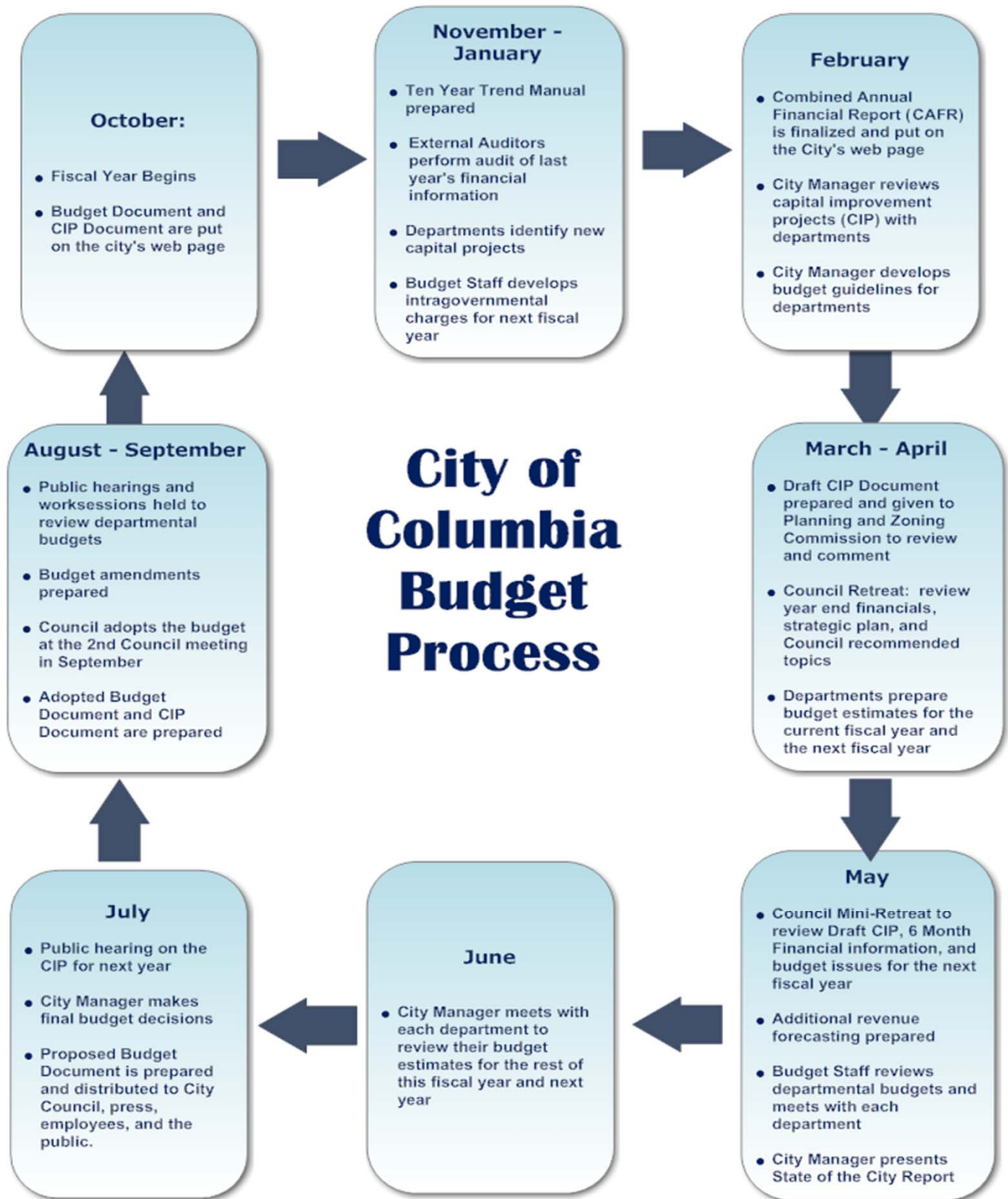
Budget Office Review of Departmental Budgets - After departments have submitted their budgets and the FOC has made recommendations for fleet replacements, the Budget Office, consisting of a Budget Officer and five staff members, review all 54 budgets, looking at past trends, reviewing for completeness and identifying any issues. The Budget Officer and the applicable analyst meet with each department and resolve any issues prior to budget meetings with the City Manager.

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

City Manager Budget Document prepared - The City Manager's budget document is prepared during the first three weeks in July, is distributed to Council, and then a press conference is held at the end of July. By charter, this must be accomplished by July 31st.

Budget Amendment Process - In August, the City Council holds a budget work session with the City Manager, Finance Director, Budget Officer, and Department Heads to review the City Manager's Budget, individual department budgets, revenues and expenditures, and issues for the upcoming fiscal year. Public hearings are held to gather citizen input on the proposed budget. Both the public and press are welcome to attend the work sessions and public hearings. Television, radio, and newspaper reporters keep the public informed on the status of the budget as it is reviewed by Council. Budget amendments are prepared for any changes the Council of staff identify for inclusion in the budget.

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



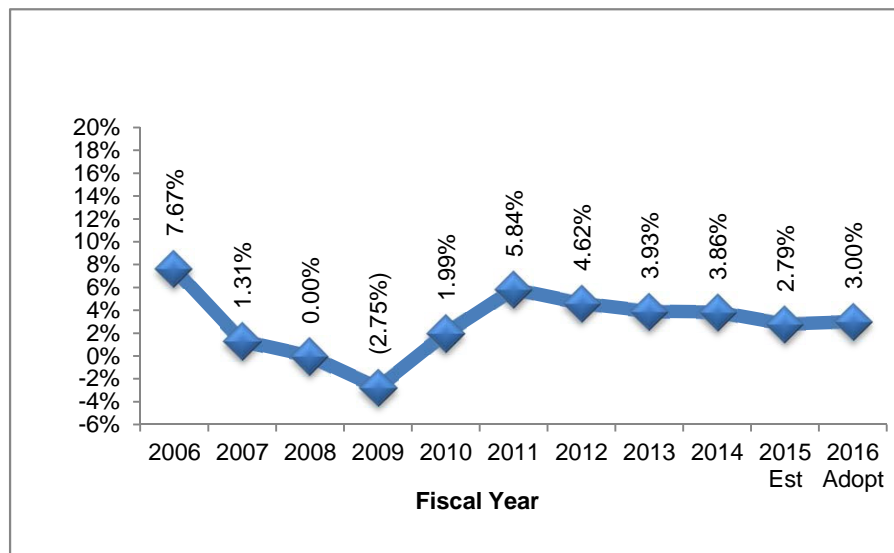
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
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	5,451,561	1,379,654,147	254,289,515	1,639,395,223
2011	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2012	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2013	4,138,118	1,423,905,462	293,420,631	1,721,464,211
2014	4,108,905	1,449,632,179	298,129,549	1,751,870,633
2015 prelim	4,218,386	1,552,067,943	310,004,804	1,866,291,133

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>
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
2015	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>
2006	\$18,701,474	7.67%
2007	\$18,947,028	1.31%
2008	\$18,947,469	0.00%
2009	\$18,427,197	(2.75%)
2010	\$18,794,534	1.99%
2011	\$19,891,980	5.84%
2012	\$20,810,696	4.62%
2013	\$21,627,785	3.93%
2014	\$22,463,031	3.86%
2015 Est	\$23,088,972	2.79%
2016 Adopt	\$23,781,641	3.00%

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

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

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

REVENUE POLICY

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

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

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

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

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

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

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

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

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

BUDGET POLICY

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

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

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

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

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

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

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 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.

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Overall Summary Section



Description

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide. Thus, the city's budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 54 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 Capital Improvement Plan (CIP) Summary provides a summary of the capital improvement plan projects that are planned for the next five fiscal years. The individual department capital projects listing has been moved into the department sections within the various functional groups.

Debt Summary

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

Personnel Summary

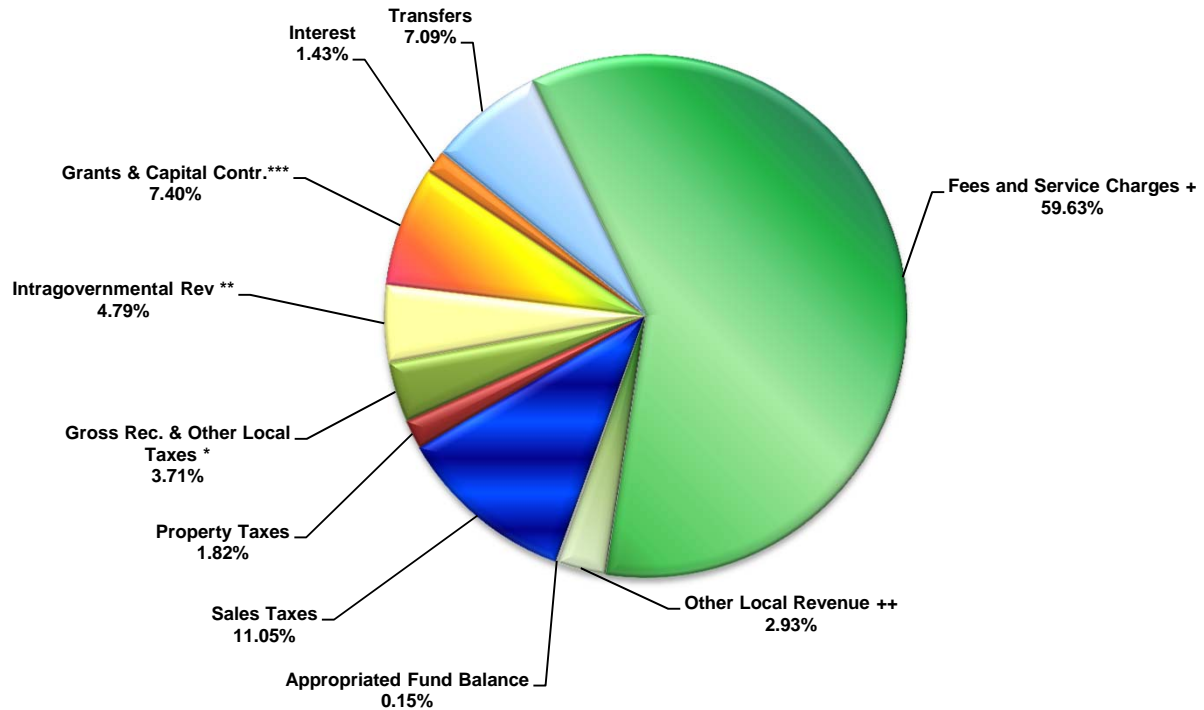
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

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

Overall Revenue Summary (Where the Money Comes From)

FY 2016 Total Revenues By Category



Revenues By Category (Where the Money Comes From)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Sales Taxes	\$45,730,160	\$45,934,230	\$47,014,565	\$46,873,087	(0.3%)	2.0%
Property Taxes	\$7,319,211	\$7,522,922	\$7,514,962	\$7,701,927	2.5%	2.4%
Gross Rec. & Other Local Taxes *	\$15,861,990	\$15,069,918	\$15,674,270	\$15,738,163	0.4%	4.4%
Intragovernmental Rev **	\$18,947,172	\$19,582,082	\$19,589,322	\$20,311,271	3.7%	3.7%
Grants & Capital Contr.***	\$17,632,885	\$20,301,676	\$19,459,693	\$31,388,944	61.3%	54.6%
Interest	\$5,318,798	\$5,549,769	\$5,888,723	\$6,048,706	2.7%	9.0%
Transfers	\$31,238,885	\$28,253,859	\$28,147,288	\$30,086,727	6.9%	6.5%
Fees and Service Charges +	\$238,260,715	\$244,104,202	\$243,014,141	\$252,903,839	4.1%	3.6%
Other Local Revenue ++	\$16,178,135	\$13,573,277	\$13,396,311	\$12,437,137	(7.2%)	(8.4%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$1,017,900	\$952,113	\$914,663	\$649,249	(29.0%)	(31.8%)
Total	\$397,505,851	\$400,844,048	\$400,613,938	\$424,139,050	5.9%	5.8%

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

Fees and Service Charges are the largest source of revenue for the city and are comprised of the charges users pay for a wide variety of services offered by the city. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other city departments for services offered (custodial, fleet, computers, etc.). For FY 2016, this revenue source reflects an increase of \$9.9 million or 4.1% over Estimated FY 2015. Rate increases include Solid Waste (rate increase for commercial services and landfill fee increases), Parking (\$5/month for surface lot permits and \$10/month for uncovered parking garage permits), and Storm Water (25% utility rate increase passed by the voters in April 2015).

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 2016, total sales taxes are projected at a 0.3% decrease, or \$0.1 million under Estimated FY 2015 due to the expiration of the temporary one-eighth cent Parks Sales Tax on March 31, 2016. Ballot issues are planned for August, 2015 to renew the capital improvement sales tax for ten years and November, 2015 to renew the parks sales tax for six years. In the general fund, sales taxes are projected to increase by 3% over Estimated FY 2015. FY 2016 property taxes are projected to increase 2.5% from Estimated FY 2015 with no change in the city's property tax rate of \$0.41 per \$100 assessed valuation. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 0.4% increase while hotel/motel taxes are projected at 2% growth from Estimated FY 2015.

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 2016 these revenues are projected to decrease \$959,174 or (7.4%) from Estimated FY 2015. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, donations received, etc. Significant decreases occurred in the Capital Project Fund (capital project funding), Contributions Fund (donations not budgeted), and the Electric Fund (miscellaneous non-operating revenues).

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to increase by \$11.9 million or 61.3% above Estimated FY 2015. This increase is primarily due to higher funding in airport capital projects (\$15.7 million), mainly the 13-31 & Taxiway B Turnarounds projects.

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2016, transfers into funds are projecting an increase of \$1.9 million or 6.9% from Estimated FY 2015. Increases are shown in the Capital Projects Fund for funding of projects from the public improvement fund (\$1.2 million) and capital improvement sales tax (\$1.5 million). There is a \$1.3 million decrease from Parks Sales Tax due to the ending of this temporary tax. A ballots is planned in November, 2015 to ask voters to extend this tax another six years.

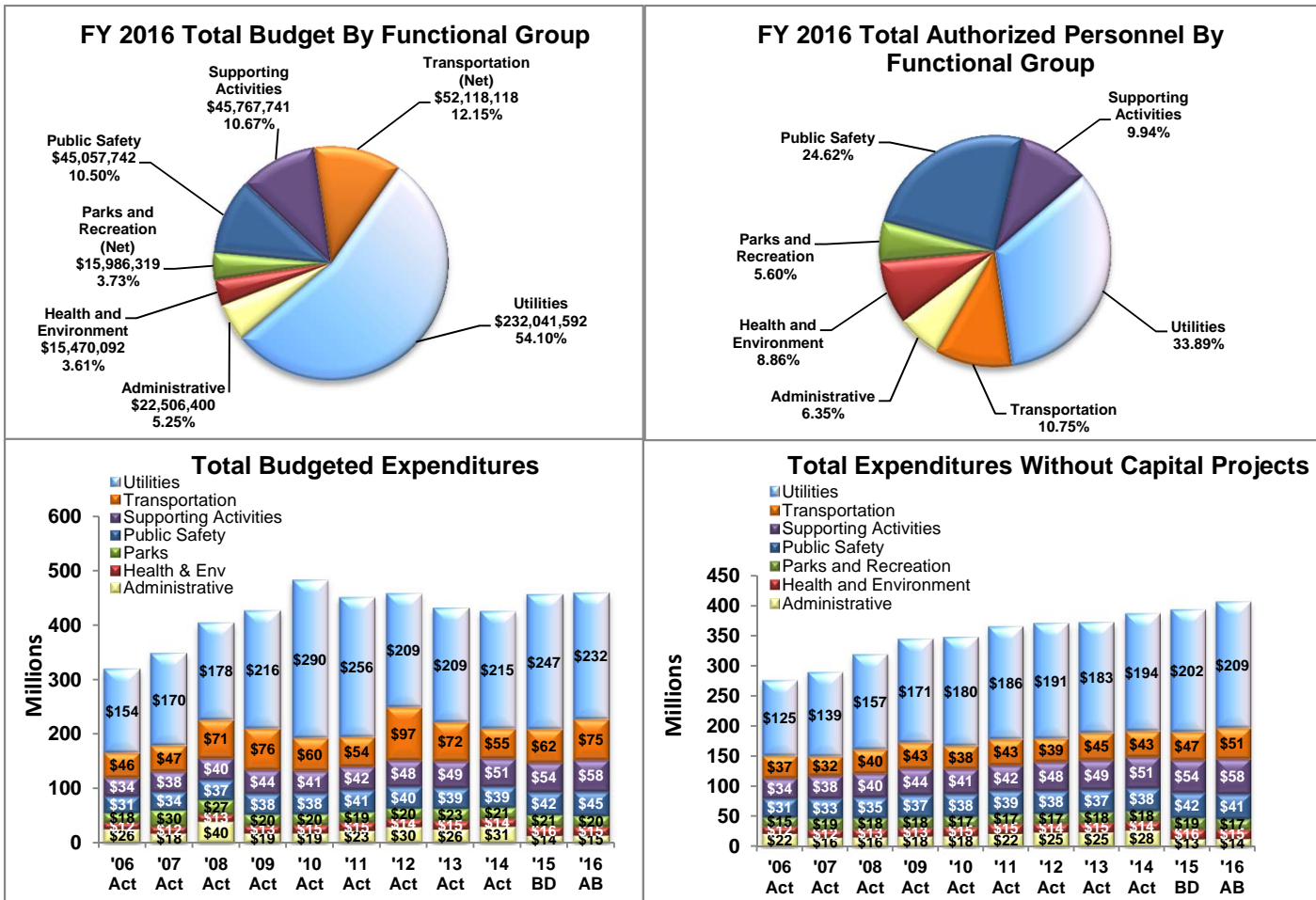
Intragovernmental Revenues are revenues for the General Fund that come from other departments. P.I.L.O.T (payment-in-lieu-of-taxes) and General and Administrative Fees are the revenues in this category. The Water and Electric department pays a P.I.L.O.T which is equivalent to 7% gross receipts it would 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 2016, P.I.L.O.T is projected to increase \$0.6 million or 3.7% from Estimated FY 2015 due to customer growth and a 3% Electric rate increase approved by voters which began in June 2015. General and administrative fees are up \$0.2 million or 3.8%.

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.

The only use of general fund appropriated fund balance for FY 2016 will be to cover the increased pension costs that have resulted from the pension solution we implemented in FY 2013 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. The appropriated fund balance amount to cover the pension cost increases will be \$649,249 which is lower than the \$914,663 amount for FY 2015. Current actuarial evaluations show the funding ratio for LAGERS pension has improved to 80% and the Police and Fire pension plans funded ratios have improved to 56% in total. Our goal is to have all three pension funds 80% funded (the industry benchmark) by FY 2032.

The City's General Fund balance is projected to be 35% for FY 2016 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%
Health and Environment	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)
Parks and Recreation (Net)	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)
Public Safety	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%
Supporting Activities	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%
Transportation (Net)	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%
Utilities	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)
Total Actual Spending	\$391,720,867	\$430,566,739	\$418,228,007	\$428,948,004	2.6%	(0.4%)
Other Special Rev. Fds*	\$23,472,389	\$23,360,567	\$23,271,817	\$26,340,897	13.2%	12.8%
Total All Funds Exp.	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%

* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

Authorized Personnel

	Actual FY 2014	Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administrative	86.22	88.00	89.00	92.06	3.06
Health and Environment	120.60	125.40	126.40	128.50	2.10
Parks and Recreation	81.75	82.75	82.75	81.25	(1.50)
Public Safety	373.75	377.75	350.00	357.00	7.00
Supporting Activities	128.38	133.55	134.55	144.10	9.55
Utilities	453.45	479.45	480.45	491.39	10.94
Transportation	140.85	154.65	154.65	155.85	1.20
Total	1,385.00	1,441.55	1,417.80	1,450.15	32.35

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 includes Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Transit, Airport, Parking Enforcement, Parking, Railroad, Transload, capital projects, one-quarter capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund.

- Street maintenance funding will increase \$115,422 to a total of \$3.2 million and (2) positions will be added to increase our street maintenance efforts.
- Streets and Sidewalks CIP funding is down \$1.3 million due to a lower amount for funding needed for FY 2016.
- Airport budget is increasing \$10.3 million, which includes funding to upgrade Crosswind Runway 13-31 and Taxi-way B Turnarounds.
- Transportation Sales Tax funding will be utilized to increase Transit (\$347,698) and Airport (\$86,066) operating subsidies and provide local match funding (\$1.3 million) for capital projects in Airport. Part of the funding in Transit will be utilized for the lease of four electric buses.
- Parking reflects a \$5/month rate increase for all surface lot permits and a \$10/month rate increase for all uncovered permits in parking garages which is necessary to improve the financial condition of the department and help transition the garages to a single gate entry to provide easier access to the garages and lower enforcement costs.

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

- Electric reflects a \$7.1 million decrease due lower capital project funding. There is no rate increase for FY 2016. An increase of 2.17 FTE positions is included.
- Water reflects a \$1.8 million increase. There is no rate increase for FY 2016. A net increase of 2.12 positions is included.
- Sewer reflects a \$8.3 million decrease primarily due to lower capital project funding for FY 2016. There is no rate increase for FY 2016. A net of 2.82 positions have been added.
- Solid Waste reflects a \$1.7 million decrease primarily due to lower capital project funding for FY 2016. There is no rate increase in residential rates for FY 2016; however, there are increases in commercial and landfill rates. A net increase of 4.57 FTE positions is approved which will convert some temporary positions to permanent.
- Storm Water reflects a \$71,276 decrease primarily due to lower capital project funding for FY 2016. A rate increase of 25%, passed by the voters in April, 2015, is included. A net of 0.16 positions have been added.

Public Safety Departments include Police, Fire, Emergency Management, Public Safety Joint Communications, public safety capital projects, and Municipal Court.

- The total public safety departments reflect a \$2.8 million increase (6.6% increase) for FY 2016.
- The Police budget reflects a \$0.6 million increase which includes the addition of three civilian positions, a Public Information Specialist, Crime Scene Investigator and Police Trainer. The Police Department has begun a plan to increase the civilian workforce which is less costly and which will allow the department to better utilize their sworn officer positions.
- The Fire budget reflects a \$0.3 million increase and includes an additional four firefighters which will allow Fire Station 2 to be fully staffed.
- Public Safety capital projects reflect a \$3.1 million increase due to the passage of the capital improvement sales tax extension in August, 2015.

- The Public Safety Joint Communications' budget reflects a \$1.2 million decrease due to transition of personnel and related expenses over to the County. This budget reflects remaining operational expenses that the City will pay and the County will reimburse until the County relocates to their new facility.

Supporting Activity Departments include Employee Benefit, Self Insurance, Custodial and Building Maintenance, Fleet Operations, GIS, Information Technologies, Community Relations and Utility Customer Services.

- Employee Benefit Fund reflects a \$0.8 million increase due to rising claims costs.
- Self Insurance Fund reflects a \$0.5 million increase due to premium and claims increases as well as transitioning one position from Public Works into this department.
- Information Technologies reflects a \$0.8 million increase primarily due to increased software maintenance costs associated with the new ERP system implementation. One Database Administrator position has been included.
- Community Relations (formerly known as Public Communications) reflects a \$0.3 million increase which includes an increase of 2.00 FTE positions for the Contact Center to expand its operations to include Water and Electric. In addition, a public information specialist position is being transitioned over from the Public Works Department to this department as a part of the City Manager's reorganization.
- Utility Customer Services reflects a \$0.6 million increase and includes an increase of 3.00 FTE positions.

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.

- City Manager includes the addition of 0.20 FTE Deputy City Manager to help better coordinate the utilities, Community Development, Public Works, and GIS.
- Finance includes the addition of 2.00 FTE Accountant positions to help with implementation of the financial accounting system which will be paid for by the COFERS project.
- Law includes the addition of 1.00 FTE Paralegal and 0.25 FTE administrative position to centralize litigation efforts.
- City General reflects a decrease due to the ending of PILOT payments to the school, library, and Boone County Family Resources for the loss of property taxes from the City purchasing the Columbia Energy Center. These funds (\$204,298) have been moved to the streets and sidewalks budget to increase street maintenance efforts.

Parks and Recreation includes general operations, recreation services, capital projects, and the parks sales tax special revenue fund. For FY 2016, there is a decrease of \$0.3 million which includes the elimination of a Parks Ranger position, a Recreation Specialist position, and lower capital project funding due to the expiration of the temporary Parks Sales Tax in March, 2016. In November, 2015 the voters will be asked to renew this tax for another six years. If passed, the budget will be amended.

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. For FY 2016, this section is down \$0.7 million primarily due to several grants ending in the Health Department and only administrative costs being budgeted for CDBG.

Summary of Total Revenues By Fund Type

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
General Government:						
110 General Fd	\$83,750,410	\$84,604,041	\$84,458,593	\$84,825,464	0.4%	0.3%
219 Capital Improvmt STax Fd	\$5,602,802	\$5,646,994	\$5,767,653	\$5,827,398	1.0%	3.2%
220 Parks Sales Tax Fd	\$5,586,577	\$5,628,522	\$5,750,751	\$4,446,863	(22.7%)	(21.0%)
221 Transportation STax Fd	\$11,186,279	\$11,269,546	\$11,541,727	\$11,885,991	3.0%	5.5%
222 Public Improvement Fd	\$2,861,156	\$2,400,924	\$2,482,424	\$2,492,040	0.4%	3.8%
229 Convention & Tourism Fd	\$2,499,621	\$2,455,801	\$2,576,066	\$2,613,826	1.5%	6.4%
230 Stadium TDD Fd	\$996,308	\$1,054,958	\$1,091,898	\$1,091,898	0.0%	3.5%
260 Office of Sustainability Fd	\$0	\$0	\$0	\$0	0.0%	0.0%
261 Non-Motorized Grant Fd	\$426,558	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
232 Mid Mo Sol Waste Mgt Dist Fd	\$0	\$0	\$0	\$143,854	0.0%	0.0%
266 CDBG	\$1,590,260	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)
3xx Debt Service Fd (combined)	\$8,320,323	\$7,804,026	\$7,789,904	\$7,758,510	(0.4%)	(0.6%)
440 Capital Projects Fd	\$14,529,140	\$11,248,331	\$11,286,633	\$12,781,318	13.2%	13.6%
753 Contributions Fd	\$244,865	\$94,732	\$91,792	\$12,618	(86.3%)	(86.7%)
Total Govt. Funds	\$137,594,299	\$133,894,847	\$134,186,240	\$135,035,750	0.63%	0.85%
Enterprise Funds:						
503 Railroad Fd	\$886,936	\$837,882	\$742,921	\$509,321	(31.4%)	(39.2%)
504 Transload Facility Fd	\$1,169,190	\$1,102,950	\$546,267	\$300,842	(44.9%)	(72.7%)
550 Water Utility Fd	\$26,097,527	\$25,617,502	\$25,716,051	\$25,588,600	(0.5%)	(0.1%)
551 Electric Utility Fd	\$127,327,832	\$130,014,990	\$130,646,214	\$135,043,175	3.4%	3.9%
552 Recreation Services Fd	\$6,535,210	\$7,012,946	\$6,523,689	\$6,769,755	3.8%	(3.5%)
553 Transit Fd	\$7,761,499	\$8,930,207	\$8,974,716	\$9,418,266	4.9%	5.5%
554 Airport Fd	\$2,845,280	\$6,147,599	\$6,186,914	\$18,645,406	201.4%	203.3%
555 Sanitary Sewer Utility Fd	\$22,567,742	\$22,048,288	\$21,824,926	\$22,383,617	2.6%	1.5%
556 Parking Utility Fd	\$3,871,823	\$4,070,921	\$4,093,395	\$4,258,586	4.0%	4.6%
557 Solid Waste Utility Fd	\$17,568,007	\$18,034,056	\$18,583,762	\$19,735,627	6.2%	9.4%
558 Storm Water Utility Fd	\$1,431,588	\$1,388,248	\$1,342,731	\$1,644,640	22.5%	18.5%
Total Enterprise Funds	\$218,062,634	\$225,205,589	\$225,181,586	\$244,297,835	8.49%	8.48%
Internal Service Funds:						
659 Employee Benefit Fd	\$15,642,562	\$15,435,625	\$15,701,582	\$16,220,436	3.3%	5.1%
669 Self Insurance Reserve Fd	\$5,205,232	\$5,395,010	\$5,418,792	\$5,845,257	7.9%	8.3%
671 Custodial / Maintenance Fd	\$1,609,117	\$1,628,110	\$1,630,030	\$1,603,314	(1.6%)	(1.5%)
672 Fleet Operations Fd	\$9,550,481	\$9,437,907	\$8,713,631	\$9,325,564	7.0%	(1.2%)
673 GIS Fd	\$688,985	\$573,048	\$551,202	\$570,964	3.6%	(0.4%)
674 Information Technologies Fd	\$4,810,493	\$5,088,724	\$5,038,776	\$6,359,219	26.2%	25.0%
675 Community Relations Fd	\$1,425,783	\$1,460,351	\$1,459,160	\$1,765,203	21.0%	20.9%
676 Utility Customer Services Fd	\$2,916,265	\$2,724,837	\$2,732,939	\$3,115,508	14.0%	14.3%
Total Internal Service Fds	\$41,848,918	\$41,743,612	\$41,246,112	\$44,805,465	8.63%	7.33%
Total City Revenues	\$397,505,851	\$400,844,048	\$400,613,938	\$424,139,050	5.87%	5.81%

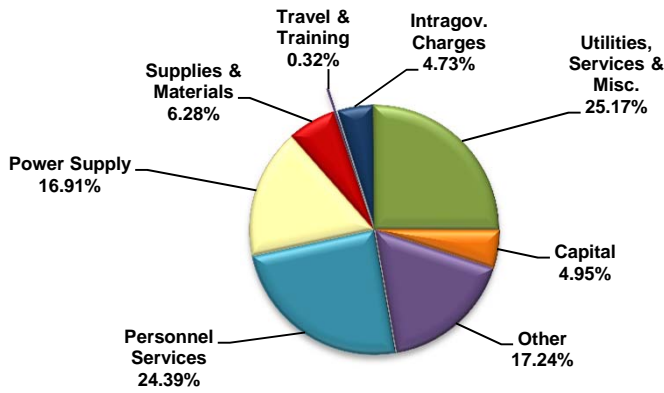
Summary of Total Expenditures By Fund Type

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
General Government:						
110 General Fd	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%
219 Capital Improvmt STax Fd	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%
220 Parks Sales Tax Fd	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)
221 Transportation STax Fd	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%
222 Public Improvement Fd	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%
229 Convention & Tourism Fd	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)
230 Stadium TDD Fd	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%
260 Office of Sustainability	\$233,792	\$0	\$0	\$0	0.0%	0.0%
261 Non-Motorized Grant Fd	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
232 Mid Mo Sol Waste Mgt Dist Fd	\$0	\$0	\$0	\$143,854	0.0%	0.0%
266 CDBG	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)
3xx Debt Service Fd (combined)	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
440 Capital Projects Fd	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
753 Contributions Fd	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
Total Governmental Funds	\$132,973,304	\$130,457,709	\$127,318,012	\$134,770,483	5.85%	3.31%
Enterprise Funds:*						
503 Railroad Fd	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)
504 Transload Facility Fd	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)
550 Water Utility Fd	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%
551 Electric Utility Fd	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)
552 Recreation Services Fd	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)
553 Transit Fd	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%
554 Airport Fd	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%
555 Sanitary Sewer Utility Fd	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)
556 Parking Utility Fd	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)
557 Solid Waste Utility Fd	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)
558 Storm Water Utility Fd	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)
Total Enterprise Funds	\$241,568,951	\$280,273,794	\$272,344,297	\$274,750,677	0.88%	(1.97%)
Internal Service Funds:*						
659 Employee Benefit Fd	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%
669 Self Insurance Reserve Fd	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%
671 Custodial / Maintenance Fd	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%
672 Fleet Operations Fd	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)
673 GIS Fd	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)
674 Information Technologies Fd	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%
675 Community Relations Fd	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%
676 Utility Customer Services Fd	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%
Total Internal Service Funds	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.39%	5.95%
Total City Expenses	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.12%	0.30%

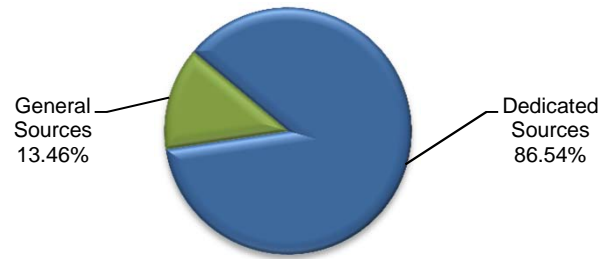
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.
Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2016 Total Expenditures By Category

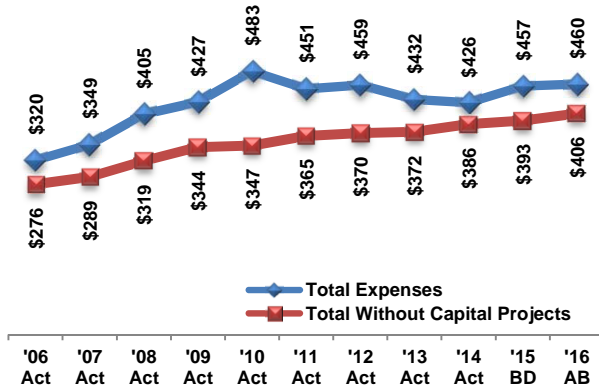


FY 2016 Totals By Funding Source

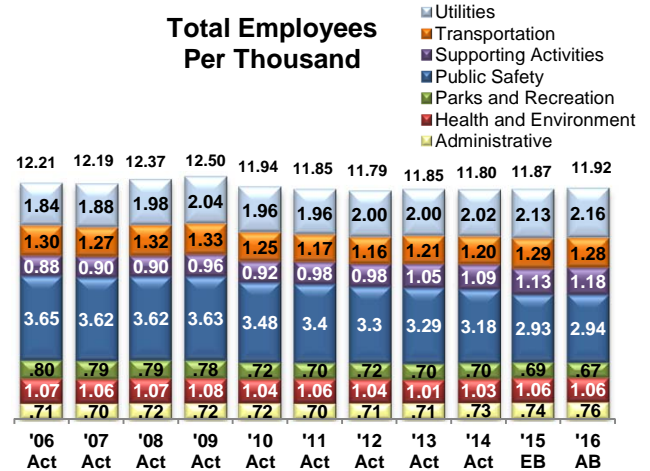


General sources can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$100,811,106	\$108,686,648	\$104,378,782	\$111,057,270	6.4%	2.2%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies & Materials	\$29,031,403	\$29,000,651	\$27,047,407	\$28,613,537	5.8%	(1.3%)
Travel & Training	\$869,225	\$1,364,645	\$1,215,964	\$1,462,372	20.3%	7.2%
Intragov. Charges	\$18,476,280	\$19,047,983	\$19,047,213	\$21,555,875	13.2%	13.2%
Utilities, Services & Misc.	\$98,840,918	\$125,669,651	\$123,947,305	\$114,610,870	(7.5%)	(8.8%)
Capital	\$14,597,121	\$18,504,567	\$17,876,497	\$22,521,109	26.0%	21.7%
Other	\$76,731,552	\$73,793,161	\$73,596,656	\$78,489,868	6.6%	6.4%
Total	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%
Operating Expenses	\$273,819,569	\$292,970,225	\$280,253,633	\$299,320,550	6.8%	2.2%
Non-Operating Expenses	\$72,819,102	\$70,045,829	\$70,976,250	\$73,982,818	4.2%	5.6%
Debt Service	\$22,710,968	\$19,259,248	\$18,721,640	\$20,351,960	8.7%	5.7%
Capital Additions	\$5,978,859	\$7,898,059	\$7,774,356	\$8,034,722	3.3%	1.7%
TI. Excluding Cap Impr. Plan	\$375,328,498	\$390,173,361	\$377,725,879	\$401,690,050	6.3%	3.0%
Capital Projects	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)
Total Expenses	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%

Funding Sources

Dedicated Sources	\$361,056,457	\$394,173,950	\$383,903,688	\$393,998,966	2.6%	(0.0%)
General Sources	\$54,136,799	\$59,753,356	\$57,596,136	\$61,289,935	6.4%	2.6%
Total Funding Sources	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%

Overall Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: Increase of 2.2% from the FY 2015 adjusted budget. This includes a net addition of 31.85 permanent positions. The General Fund will increase by a net of 11.94 FTE and a net of 19.91 FTE positions are being added to other funds. This budget includes a 2% across the board adjustment for all permanent employees, funding for recommended classification and compensation changes that move employees to new market minimum pay, and the second year of funding for move toward mid-point for those employees who have a time in classification of five or more years in an effort to address pay compression issues.

Power Supply reflects \$0.9 million or a 1.1% decrease from FY 2015 adjusted budget. While there is an increase anticipated in purchased power costs in FY 2016, there are offsets because coal will not be used as a fuel source for local resources until modifications are made to the production process. Overall the fuel and purchased power budget is being reduced.

Supplies and Materials: reflects a \$0.4 million or 1.3% decrease from the FY 2015 adjusted budget. Street Maintenance funding has been increased \$115,422, fleet operations reflects a decrease of \$0.3 million due to lower fuel costs, and Utility Customer Services has moved \$0.3 million of costs from this category to Utilities, Services, and Miscellaneous category to better reflect the type of expense being incurred.

Travel and Training: reflects an increase of \$97,727 or 7.2% from FY 2015 adjusted budget as turnover in some departments has resulted in new employees as well as some current employees needing to obtain required training or certifications and \$50,000 has been set aside to centralize the city's tuition reimbursement program to give employees a more fair opportunity to take advantage of bettering themselves through taking college classes.

Intragovernmental Charges: reflects an increase of \$2.5 million or 13.2% from FY 2015 adjusted budget. Self Insurance fees increased 8% or \$0.4 million to ensure the fund is properly funded. IT fees increased \$1.1 million due to rising maintenance costs associated with the implementation of the new ERP system. Community Relations Fees increased \$0.3 million due to the transition of one employee from Public Works into this department as well as the addition of two positions in the contact center so it can be expanded to include Water and Electric operations. Utility Customer Service Fees increased \$0.4 million due to rising operational costs.

Utilities, Services & Miscellaneous: reflects an \$10.9 million decrease over the FY 2015 adjusted budget, primarily due to lower capital project funding in Electric, Sewer, Solid Waste, Streets and Parks and Recreation.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan. FY 2016 reflects a \$4.0 million increase from the FY 2015 adjusted budget which is primarily due to capital project funding in Electric.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2016 shows an increase of \$4.7 million from the FY 2015 adjusted budget due to a reduction in transfers to the Capital Projects Fund from the Capital Improvement Sales Tax and Public Improvement Fund, and increases in the Electric Fund for interest expenses and depreciation.

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 2016, the operating expenses show an increase of \$6.4 million increase from FY 2015 adjusted budget. This is primarily due to increases in personnel costs due to pay plan adjustments as well as additional permanent positions (\$2.4 million) and intragovernmental charges (\$2.5 million).

Capital Projects are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects have decreased by \$10 million from the FY 2015 adjusted budget. Airport is increasing \$10.1 million due to the Crosswind 13-31 and Taxi-way B Turnarounds; Water Fund is increasing \$0.7 million; Electric is decreasing \$9.1 million; Sewer is decreasing \$9.1 million; Solid Waste is decreasing \$3.9 million and Storm Water is decreasing \$0.3 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 87% of the city's revenues fall within this category.

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

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative:						
City Council (GF)	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
City Clerk (GF)	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
City Manager (GF)	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%
Finance Department (GF)	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%
Human Resources (GF)	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Law Department (GF)	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
City General (GF)	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)
Public Works Administration (GF)	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
Other Gen. Govt. Cap. Prjcts (CIP)	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Debt Service Fds (DSF)	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Total Administrative	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%
Health & Environment:						
Public Health & Human Svcs (GF)	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)
Community Development (GF)	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%
Economic Development (GF)	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%
Cultural Affairs (GF)	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Convention & Tourism Fd (SRF)	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)
Office of Sustainability (SRF)	\$233,792	\$0	\$0	\$0	0.0%	0.0%
CDBG Fd (SRF)	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)
Contributions Fd (TF)	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
Total Health and Environment	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)
Parks & Recreation:						
General Fund Operations (GF)	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)
Recreation Services Fd (EF)	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)
Parks Capital Projects (CIP)	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Net Parks and Recreation *	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)
Parks Sales Tax Fd (SRF)	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)
Total Parks and Recreation	\$20,941,585	\$21,388,011	\$20,866,558	\$19,711,406	(5.5%)	(7.8%)
Public Safety:						
Police Department (GF)	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%
Fire Department (GF)	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%
Public Safety Capital Projects (CIP)	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Municipal Court (GF)	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Total Before EM and PSJC	\$36,279,989	\$39,932,775	\$39,231,836	\$43,953,293	12.0%	10.1%
Emergency Management (GF)	\$47,348	\$0	\$0	\$0	0.0%	0.0%
Pub. Safety Joint Comm (GF)	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)
Total Public Safety	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%
Supporting Activities:						
Employee Benefit Fd (ISF)	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%
Self Insurance Reserve Fd (ISF)	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%
Custodial & Bldg Maint. Fd (ISF)	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%
Fleet Operations Fd (ISF)	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)
GIS Fd (ISF)	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)
Information Technologies Fd (ISF)	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%
Community Relations Fd (ISF)	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%
Utility Customer Services Fd (ISF)	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%
Total Supporting Activities	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%

* 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Transportation:						
Engineering (GF)	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%
Non-Motorized Grant (SRF)	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Streets and Sidewalks (GF)	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%
Streets & Sidewalks Cap Proj (CIP)	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
Parking Enforcement (GF)	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)
Transit Fd (EF)	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%
Regional Airport Fd (EF)	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%
Parking Facilities Fd (EF)	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)
Railroad Utility Fd (EF)	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)
Transload Facility (EF)	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)
Net Transportation Funding **	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%
Capital Improvement STax Fd (SRF)	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%
Transportation STax Fd (SRF)	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%
Public Improvement Fd (SRF)	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%
Stadium TDD Fund (SRF)	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total Transportation	\$55,009,537	\$61,568,964	\$60,569,266	\$74,733,928	23.4%	21.4%
Utilities:						
Water Utility Fd (EF)	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%
Electric Utility Fd (EF)	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)
Sanitary Sewer Utility Fd (EF)	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)
Solid Waste Utility Fd (EF)	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)
Mid MO Solid Waste Mgt Dist (SRF)	\$0	\$0	\$0	\$143,854	0.0%	0.0%
Storm Water Utility Fd (EF)	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)
Total Utilities	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)
OVERALL TOTAL	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%
Total By Fund Type:						
General Fund (GF)	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%
Special Revenue Funds (SRF)	\$27,296,718	\$27,598,016	\$27,088,990	\$30,123,076	11.2%	9.1%
Debt Service Fund (DSF)	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Trust Funds (TF)	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
Capital Projects Fund (CIP)	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
Total Governmental Funds	\$132,973,304	\$130,457,709	\$127,318,012	\$134,770,483	5.9%	3.3%
Total Enterprise Funds (EF)	\$241,568,951	\$280,273,794	\$272,344,297	\$274,750,677	0.9%	(2.0%)
Total Internal Services Fds (ISF)	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%
Total All Funds	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%

(GF) - General Fund
 (ISF) - Internal Service Funds
 (SRF) - Special Revenue Funds
 (EF) - Enterprise Funds

(TF) - Trust Funds
 (CIP) - Capital Improvement Plan
 (DSF) - Debt Service Funds

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

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative:						
City Council (GF)						
Operating Expenses	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
City Clerk (GF)						
Operating Expenses	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
City Manager (GF)						
Operating Expenses	\$1,091,076	\$1,427,357	\$1,417,217	\$1,585,680	11.9%	11.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$38,503	\$38,503	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%
Finance Department (GF)						
Operating Expenses	\$3,263,686	\$4,141,147	\$3,998,766	\$4,494,951	12.4%	8.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$67,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%
Human Resources (GF)						
Operating Expenses	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Law Department (GF)						
Operating Expenses	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
City General (GF)						
Operating Expenses	\$5,600,421	\$1,295,954	\$1,276,184	\$937,485	(26.5%)	(27.7%)
Non-Operating Expenses	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
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	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
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	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Total Expenses	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Total Administrative						
Operating Expenses	\$12,934,639	\$10,828,340	\$10,422,330	\$11,196,930	7.4%	3.4%
Non-Operating Expenses	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Debt Service	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Capital Additions	\$0	\$38,503	\$38,503	\$67,000	74.0%	74.0%
Capital Projects	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Total Expenses	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$6,063,040	\$7,671,317	\$7,365,474	\$7,356,875	(0.1%)	(4.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$35,812	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)
Community Development (GF)						
Operating Expenses	\$3,131,690	\$3,964,180	\$3,890,419	\$4,147,237	6.6%	4.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$63,844	\$20,009	\$20,009	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%
Economic Development (GF)						
Operating Expenses	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%
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	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,821,872	\$2,157,781	\$2,073,178	\$2,276,298	9.8%	5.5%
Non-Operating Expenses	\$81,220	\$392,696	\$395,196	\$206,057	(47.9%)	(47.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)
Office of Sustainability (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$233,792	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$233,792	\$0	\$0	\$0		
CDBG Fund (SRF)						
Operating Expenses	\$1,031,208	\$783,157	\$635,665	\$325,357	(48.8%)	(58.5%)
Non-Operating Expenses	\$302,824	\$89,595	\$89,595	\$51,000	(43.1%)	(43.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)
Contributions Fund (TF)						
Operating Expenses	\$11,257	\$30,723	\$30,723	\$13,314	(56.7%)	(56.7%)
Non-Operating Expenses	\$220,586	\$50,372	\$50,372	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
Total Health and Environment						
Operating Expenses	\$12,931,798	\$15,621,138	\$14,994,847	\$15,213,035	1.5%	(2.6%)
Non-Operating Expenses	\$838,422	\$532,663	\$535,163	\$257,057	(52.0%)	(51.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$99,656	\$28,009	\$28,009	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$5,137,646	\$5,713,295	\$5,620,729	\$5,735,000	2.0%	0.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$367,065	\$275,000	\$265,094	\$218,975	(17.4%)	(20.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)
Recreation Services Fund (EF)						
Operating Expenses	\$6,426,821	\$6,890,504	\$6,550,210	\$6,854,273	4.6%	(0.5%)
Non-Operating Expenses	\$719,694	\$816,756	\$828,319	\$804,089	(2.9%)	(1.6%)
Debt Service	\$5,809	\$4,286	\$4,286	\$2,622	(38.8%)	(38.8%)
Capital Additions	\$95,865	\$105,201	\$103,701	\$90,535	(12.7%)	(13.9%)
Capital Projects	\$134,274	\$150,087	\$150,087	\$210,000	39.9%	39.9%
Total Expenses	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)
Parks Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Total Expenses	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Net Parks and Recreation *						
Operating Expenses	\$11,564,467	\$12,603,799	\$12,170,939	\$12,589,273	3.4%	(0.1%)
Non-Operating Expenses	\$719,694	\$816,756	\$828,319	\$804,089	(2.9%)	(1.6%)
Debt Service	\$5,809	\$4,286	\$4,286	\$2,622	(38.8%)	(38.8%)
Capital Additions	\$462,930	\$380,201	\$368,795	\$309,510	(16.1%)	(18.6%)
Capital Projects	\$2,749,528	\$2,483,720	\$2,483,720	\$2,280,825	(8.2%)	(8.2%)
Total Expenses	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$44,114	\$19,785	\$19,785	\$21,066	6.5%	6.5%
Non-Operating Expenses	\$5,395,043	\$5,079,464	\$4,990,714	\$3,704,021	(25.8%)	(27.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)
Total Parks and Recreation						
Operating Expenses	\$11,608,581	\$12,623,584	\$12,190,724	\$12,610,339	3.4%	(0.1%)
Non-Operating Expenses	\$6,114,737	\$5,896,220	\$5,819,033	\$4,508,110	(22.5%)	(23.5%)
Debt Service	\$5,809	\$4,286	\$4,286	\$2,622	(38.8%)	(38.8%)
Capital Additions	\$462,930	\$380,201	\$368,795	\$309,510	(16.1%)	(18.6%)
Capital Projects	\$2,749,528	\$2,483,720	\$2,483,720	\$2,280,825	(8.2%)	(8.2%)
Total Expenses	\$20,941,585	\$21,388,011	\$20,866,558	\$19,711,406	(5.5%)	(7.8%)

Public Safety:

Police Department (GF)

Operating Expenses	\$18,678,424	\$20,875,547	\$20,567,773	\$21,863,455	6.3%	4.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$303,893	\$436,036	\$436,036	\$90,000	(79.4%)	(79.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%

* 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$15,325,856	\$17,028,123	\$16,742,555	\$17,388,747	3.9%	2.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$88,026	\$88,026	\$30,000	(65.9%)	(65.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%
Public Safety Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Total Expenses	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Municipal Court (GF)						
Operating Expenses	\$760,338	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$6,143	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Public Safety (Before Emergency Management and PSJC)						
Operating Expenses	\$34,764,618	\$38,942,713	\$38,241,774	\$40,241,293	5.2%	3.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$310,036	\$524,062	\$524,062	\$120,000	(77.1%)	(77.1%)
Capital Projects	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Total Expenses	\$36,279,989	\$39,932,775	\$39,231,836	\$43,953,293	12.0%	10.1%
Emergency Management (GF)						
Operating Expenses	\$47,348	\$0	\$0	\$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	\$47,348	\$0	\$0	\$0		
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$2,474,391	\$1,988,952	\$1,485,698	\$1,104,449	(25.7%)	(44.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$4,602	\$331,000	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)
Total Public Safety						
Operating Expenses	\$37,286,357	\$40,931,665	\$39,727,472	\$41,345,742	4.1%	1.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$314,638	\$855,062	\$524,062	\$120,000	(77.1%)	(86.0%)
Capital Projects	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Total Expenses	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$14,636,833	\$15,432,317	\$15,319,030	\$16,236,324	6.0%	5.2%
Non-Operating Expenses	\$30,935	\$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	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$5,362,381	\$5,627,835	\$5,627,758	\$6,146,786	9.2%	9.2%
Non-Operating Expenses	\$40,576	\$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	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,423,513	\$1,629,772	\$1,517,835	\$1,711,153	12.7%	5.0%
Non-Operating Expenses	\$110,156	\$83,646	\$85,132	\$85,282	0.2%	2.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$22,500	\$22,500	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%
Fleet Operations Fund (ISF)						
Operating Expenses	\$9,167,966	\$9,351,225	\$8,446,766	\$9,027,763	6.9%	(3.5%)
Non-Operating Expenses	\$226,474	\$82,477	\$70,736	\$80,661	14.0%	(2.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$191,393	\$64,000	\$55,885	\$48,300	(13.6%)	(24.5%)
Capital Projects	\$570,035	\$0	\$0	\$0		
Total Expenses	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)
GIS Fund (ISF)						
Operating Expenses	\$372,557	\$725,238	\$687,808	\$587,312	(14.6%)	(19.0%)
Non-Operating Expenses	\$10,384	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$9,034	\$9,034	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)
Information Technologies Fund (ISF)						
Operating Expenses	\$3,973,171	\$4,923,288	\$4,903,457	\$5,734,796	17.0%	16.5%
Non-Operating Expenses	\$489,769	\$415,120	\$418,383	\$490,961	17.3%	18.3%
Debt Service	\$1,373	\$864	\$864	\$428	(50.5%)	(50.5%)
Capital Additions	\$110,310	\$338,725	\$338,725	\$241,080	(28.8%)	(28.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%
Community Relations Fund (ISF)						
Operating Expenses	\$1,208,386	\$1,467,294	\$1,305,269	\$1,833,525	40.5%	25.0%
Non-Operating Expenses	\$192,657	\$172,948	\$182,246	\$179,628	(1.4%)	3.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$60,999	\$60,999	\$25,000	(59.0%)	(59.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,402,838	\$2,622,774	\$2,619,341	\$3,172,819	21.1%	21.0%
Non-Operating Expenses	\$129,294	\$108,034	\$108,034	\$108,210	0.2%	0.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%
Total Supporting Activities						
Operating Expenses	\$38,547,645	\$41,779,743	\$40,427,264	\$44,450,478	10.0%	6.4%
Non-Operating Expenses	\$1,230,245	\$919,938	\$922,244	\$1,002,455	8.7%	9.0%
Debt Service	\$1,373	\$864	\$864	\$428	(50.5%)	(50.5%)
Capital Additions	\$301,703	\$495,258	\$487,143	\$314,380	(35.5%)	(36.5%)
Capital Projects	\$570,035	\$0	\$0	\$0		
Total Expenses	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%
Transportation:						
Engineering (GF)						
Operating Expenses	\$1,133,010	\$1,433,389	\$1,406,117	\$1,662,919	18.3%	16.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$41,403	\$40,000	\$40,000	\$40,000	0.0%	0.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%
Non-Motorized Grant (SRF)						
Operating Expenses	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Streets and Sidewalks (GF)						
Operating Expenses	\$6,539,860	\$8,159,753	\$7,978,886	\$8,376,643	5.0%	2.7%
Non-Operating Expenses	\$80,507	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$821,306	\$910,450	\$910,450	\$727,750	(20.1%)	(20.1%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%
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	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
Total Expenses	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
Parking Enforcement (GF)						
Operating Expenses	\$241,526	\$279,717	\$274,831	\$299,220	8.9%	7.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$30,000	\$30,000	\$10,000	(66.7%)	(66.7%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Transportation Cont:						
Transit Fund (EF)						
Operating Expenses	\$6,419,850	\$6,472,218	\$6,456,855	\$6,645,285	2.9%	2.7%
Non-Operating Expenses	\$852,689	\$854,570	\$880,840	\$912,545	3.6%	6.8%
Debt Service	\$0	\$0	\$0	\$175,566		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$760,930	\$2,604,194	\$2,604,194	\$2,414,434	(7.3%)	(7.3%)
Total Expenses	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%
Regional Airport Fund (EF)						
Operating Expenses	\$2,264,684	\$2,581,171	\$2,537,548	\$2,813,558	10.9%	9.0%
Non-Operating Expenses	\$907,607	\$893,222	\$829,574	\$865,076	4.3%	(3.2%)
Debt Service	\$6,544	\$5,710	\$99,710	\$4,845	(95.1%)	(15.1%)
Capital Additions	\$26,206	\$0	\$0	\$63,000		
Capital Projects	\$992,580	\$5,662,740	\$5,662,740	\$15,736,803	177.9%	177.9%
Total Expenses	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%
Parking Facilities Fund (EF)						
Operating Expenses	\$1,109,738	\$1,258,412	\$1,159,018	\$1,316,516	13.6%	4.6%
Non-Operating Expenses	\$1,434,108	\$1,342,814	\$1,315,777	\$1,312,291	(0.3%)	(2.3%)
Debt Service	\$1,012,519	\$1,042,150	\$1,042,150	\$1,002,241	(3.8%)	(3.8%)
Capital Additions	\$31,622	\$101,000	\$101,000	\$51,450	(49.1%)	(49.1%)
Capital Projects	\$1,167,115	\$0	\$0	\$30,000		
Total Expenses	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)
Railroad Utility Fund (EF)						
Operating Expenses	\$549,839	\$639,087	\$491,478	\$569,715	15.9%	(10.9%)
Non-Operating Expenses	\$473,972	\$468,895	\$468,895	\$469,042	0.0%	0.0%
Debt Service	\$25,712	\$23,192	\$23,192	\$20,574	(11.3%)	(11.3%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$190,175	\$100,000	\$100,000	\$25,000	(75.0%)	(75.0%)
Total Expenses	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)
Transload Facility Fund (EF)						
Operating Expenses	\$861,738	\$881,957	\$538,614	\$378,210	(29.8%)	(57.1%)
Non-Operating Expenses	\$84,170	\$76,993	\$80,748	\$74,237	(8.1%)	(3.6%)
Debt Service	\$11,428	\$11,032	\$11,032	\$11,032	0.0%	0.0%
Capital Additions	\$0	\$7,000	\$7,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)
Net Transportation **						
Operating Expenses	\$19,473,658	\$22,519,924	\$21,466,886	\$22,841,679	6.4%	1.4%
Non-Operating Expenses	\$3,833,053	\$3,636,494	\$3,575,834	\$3,633,191	1.6%	(0.1%)
Debt Service	\$1,056,203	\$1,082,084	\$1,176,084	\$1,214,258	3.2%	12.2%
Capital Additions	\$920,537	\$1,088,450	\$1,088,450	\$892,200	(18.0%)	(18.0%)
Capital Projects	\$11,692,854	\$14,980,694	\$15,000,694	\$23,536,790	56.9%	57.1%
Total Expenses	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%
Capital 1/4 Cent Sales Tax Fd (SRF)						
Operating Expenses	\$11,051	\$9,466	\$9,466	\$12,117	28.0%	28.0%
Non-Operating Expenses	\$5,267,250	\$5,937,382	\$5,937,382	\$7,607,619	28.1%	28.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%

Summary of Total Expenditures By Function, Department, and Category

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Transportation Cont:						
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$10,947	\$9,431	\$9,431	\$12,173	29.1%	29.1%
Non-Operating Expenses	\$9,425,588	\$10,423,357	\$10,423,357	\$11,876,447	13.9%	13.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%
Public Improvement Fund (SRF)						
Operating Expenses	\$107,240	\$56,892	\$56,892	\$55,013	(3.3%)	(3.3%)
Non-Operating Expenses	\$798,632	\$841,314	\$841,314	\$2,068,965	145.9%	145.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%
Stadium TDD Fund (SRF)						
Operating Expenses	\$1,429,048	\$0	\$0	\$0		
Non-Operating Expenses	\$983,476	\$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	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total Transportation						
Operating Expenses	\$21,031,944	\$22,595,713	\$21,542,675	\$22,920,982	6.4%	1.4%
Non-Operating Expenses	\$20,307,999	\$21,822,023	\$21,761,363	\$26,169,698	20.3%	19.9%
Debt Service	\$1,056,203	\$1,082,084	\$1,176,084	\$1,214,258	3.2%	12.2%
Capital Additions	\$920,537	\$1,088,450	\$1,088,450	\$892,200	(18.0%)	(18.0%)
Capital Projects	\$11,692,854	\$14,980,694	\$15,000,694	\$23,536,790	56.9%	57.1%
Total Expenses	\$55,009,537	\$61,568,964	\$60,569,266	\$74,733,928	23.4%	21.4%
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$12,954,903	\$14,002,133	\$13,002,082	\$15,048,028	15.7%	7.5%
Non-Operating Expenses	\$6,808,165	\$6,290,571	\$6,290,571	\$6,477,754	3.0%	3.0%
Debt Service	\$2,510,147	\$2,519,359	\$2,519,359	\$2,527,071	0.3%	0.3%
Capital Additions	\$730,251	\$770,000	\$733,000	\$653,000	(10.9%)	(15.2%)
Capital Projects	\$6,890,751	\$300,000	\$300,000	\$1,000,000	233.3%	233.3%
Total Expenses	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%
Electric Utility Fund (EF)						
Operating Expenses	\$103,281,022	\$107,042,943	\$101,760,057	\$108,189,138	6.3%	1.1%
Non-Operating Expenses	\$24,729,854	\$24,266,366	\$24,436,066	\$24,764,322	1.3%	2.1%
Debt Service	\$5,033,738	\$4,654,676	\$4,654,676	\$5,651,059	21.4%	21.4%
Capital Additions	\$1,318,831	\$2,074,830	\$2,261,821	\$1,464,457	(35.3%)	(29.4%)
Capital Projects	\$7,928,838	\$24,242,108	\$24,242,108	\$15,100,000	(37.7%)	(37.7%)
Total Expenses	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)

** 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Proposed FY 2016	% Change 16/15EB	% Change 16/15B
Utilities Cont:						
Sanitary Sewer Utility Fund (EF)						
Operating Expenses	\$9,069,426	\$11,565,693	\$11,238,955	\$11,817,191	5.1%	2.2%
Non-Operating Expenses	\$6,291,227	\$5,532,004	\$5,855,999	\$5,655,350	(3.4%)	2.2%
Debt Service	\$2,317,366	\$2,956,470	\$2,324,637	\$2,920,344	25.6%	(1.2%)
Capital Additions	\$279,810	\$544,090	\$542,877	\$972,125	79.1%	78.7%
Capital Projects	\$4,971,425	\$14,860,339	\$14,860,339	\$5,770,915	(61.2%)	(61.2%)
Total Expenses	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)
Solid Waste Utility Fund (EF)						
Operating Expenses	\$13,330,328	\$14,987,053	\$13,973,964	\$15,327,349	9.7%	2.3%
Non-Operating Expenses	\$2,426,438	\$1,790,718	\$2,340,718	\$2,133,669	(8.8%)	19.2%
Debt Service	\$161,240	\$142,845	\$142,845	\$155,927	9.2%	9.2%
Capital Additions	\$1,550,503	\$1,546,556	\$1,624,596	\$3,028,050	86.4%	95.8%
Capital Projects	\$715,635	\$4,758,584	\$4,758,584	\$880,000	(81.5%)	(81.5%)
Total Expenses	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)
Mid MO Solid Waste Management District (SRF)						
Operating Expenses	\$0	\$0	\$0	\$143,854		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$0	\$0	\$143,854		
Storm Water Utility Fund (EF)						
Operating Expenses	\$842,926	\$992,220	\$973,263	\$1,057,484	8.7%	6.6%
Non-Operating Expenses	\$571,567	\$563,945	\$583,712	\$587,184	0.6%	4.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$77,100	\$77,100	\$214,000	177.6%	177.6%
Capital Projects	\$288,871	\$800,000	\$800,000	\$503,321	(37.1%)	(37.1%)
Total Expenses	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)
Total Utilities						
Operating Expenses	\$139,478,605	\$148,590,042	\$140,948,321	\$151,583,044	7.5%	2.0%
Non-Operating Expenses	\$40,827,251	\$38,443,604	\$39,507,066	\$39,618,279	0.3%	3.1%
Debt Service	\$10,022,491	\$10,273,350	\$9,641,517	\$11,254,401	16.7%	9.5%
Capital Additions	\$3,879,395	\$5,012,576	\$5,239,394	\$6,331,632	20.8%	26.3%
Capital Projects	\$20,795,520	\$44,961,031	\$44,961,031	\$23,254,236	(48.3%)	(48.3%)
Total Expenses	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)
Total for All Funds						
Operating Expenses	\$273,819,569	\$292,970,225	\$280,253,633	\$299,320,550	6.8%	2.2%
Non-Operating Expenses	\$72,819,102	\$70,045,829	\$70,976,250	\$73,982,818	4.2%	5.6%
Debt Service	\$22,710,968	\$19,259,248	\$18,721,640	\$20,351,960	8.7%	5.7%
Capital Additions	\$5,978,859	\$7,898,059	\$7,774,356	\$8,034,722	3.3%	1.7%
Capital Projects	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)
Total Expenses	\$415,193,256	\$453,927,306	\$441,499,824	\$455,288,901	3.1%	0.3%

(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 2014	Estimated FY 2015	Adopted FY 2016	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
Sales Taxes	\$22,463,031	\$23,088,972	\$23,781,641	\$23,267,129	\$23,925,593	\$23,091,446
Property Taxes	\$7,319,211	\$7,514,962	\$7,701,927	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$12,804,876	\$12,676,770	\$12,692,713	\$2,365,746	\$2,397,500	\$2,445,450
Intragovernmental Revenues **	\$18,947,172	\$19,589,322	\$20,311,271	\$0	\$0	\$0
Grants and Capital Contributions **	\$5,015,621	\$5,094,534	\$4,271,381	\$2,648,128	\$1,864,217	\$1,629,176
Interest	\$567,866	\$661,584	\$661,584	\$231,213	\$326,134	\$289,502
Fees and Service Charges +	\$0	\$0	\$0	\$1,814,988	\$1,350,000	\$1,350,000
Other Local Revenues ++	\$7,126,778	\$6,728,536	\$6,405,837	\$255,377	\$136,127	\$37,000
	\$74,244,555	\$75,354,680	\$75,826,354	\$30,582,581	\$29,999,571	\$28,842,574
Other Funding Sources/Transfers^	\$8,487,955	\$8,189,250	\$8,349,861	\$0	\$28,000	\$48,271
Total Financial Sources: Less						
Appropriated Fund Balance	\$82,732,510	\$83,543,930	\$84,176,215	\$30,582,581	\$30,027,571	\$28,890,845
Financial Uses						
Operating Expenses	\$73,340,499	\$77,685,646	\$81,214,520	\$4,466,737	\$2,835,140	\$2,845,878
Operating Transfers to Other Funds	\$3,500,448	\$2,431,381	\$2,427,219	\$22,708,411	\$23,711,406	\$26,510,899
Interest and Other Non-Oper Cash Exp	\$80,507	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,644,068	\$1,836,118	\$1,183,725	\$0	\$0	\$339,639
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	\$78,565,522	\$81,953,145	\$84,825,464	\$27,175,148	\$26,546,546	\$29,696,416
Increase/(Decrease) to Cash		\$1,590,785	(\$649,249)		\$3,481,025	(\$805,571)
Beginning Cash and Other Resources		\$28,889,506	\$30,480,291		\$11,933,653	\$15,414,678
Projected Ending	\$28,889,506	\$30,480,291	\$29,831,042	\$11,933,653	\$15,414,678	\$14,609,107
Cash and Other Resources						

* 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

Actual FY 2014	Estimated FY 2015	Adopted FY 2016
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$115,650	\$132,606	\$132,606
\$0	\$0	\$0
\$1,786,851	\$1,257,494	\$1,257,494
\$1,902,501	\$1,390,100	\$1,390,100
\$6,417,822	\$6,399,804	\$6,368,410
<u>\$8,320,323</u>	<u>\$7,789,904</u>	<u>\$7,758,510</u>

Capital Projects

Actual FY 2014	Estimated FY 2015	Adopted FY 2016
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$3,290,659	\$3,144,921	\$4,095,884
\$714,474	\$852,940	\$852,940
\$0	\$0	\$0
\$691,242	\$663,000	\$0
\$4,696,375	\$4,660,861	\$4,948,824
\$9,832,765	\$6,625,772	\$7,832,494
<u>\$14,529,140</u>	<u>\$11,286,633</u>	<u>\$12,781,318</u>

\$11,625,092	\$7,898,889	\$7,880,251	\$14,593,489	\$10,225,893	\$11,928,378
\$0	\$0	\$0	\$660,640	\$70,000	\$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
\$0	\$0	\$0	\$0	\$0	\$0
<u>\$11,625,092</u>	<u>\$7,898,889</u>	<u>\$7,880,251</u>	<u>\$15,254,129</u>	<u>\$10,295,893</u>	<u>\$11,928,378</u>
	(\$108,985)	(\$121,741)		\$990,740	\$852,940
	\$1,993,951	\$1,884,966		\$39,632,305	\$40,623,045
<u>\$1,993,951</u>	<u>\$1,884,966</u>	<u>\$1,763,225</u>	<u>\$39,632,305</u>	<u>\$40,623,045</u>	<u>\$41,475,985</u>

Financial Summary of Funding Sources and Uses General Government Funds

Total Governmental Funds

Financial Sources

	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
Sales Taxes	\$45,730,160	\$47,014,565	\$46,873,087
Property Taxes	\$7,319,211	\$7,514,962	\$7,701,927
Gross Receipts & Other Local Taxes *	\$15,170,622	\$15,074,270	\$15,138,163
Intragovernmental Revenues **	\$18,947,172	\$19,589,322	\$20,311,271
Grants and Capital Contributions **	\$10,954,408	\$10,103,672	\$9,996,441
Interest	\$1,629,203	\$1,973,264	\$1,936,632
Fees and Service Charges +	\$1,814,988	\$1,350,000	\$1,350,000
Other Local Revenues ++	\$9,860,248	\$8,785,157	\$7,700,331
	\$111,426,012	\$111,405,212	\$111,007,852
Other Funding Sources/Transfers^	\$24,738,542	\$21,242,826	\$22,599,036
Total Financial Sources: Less			
Appropriated Fund Balance	\$136,164,554	\$132,648,038	\$133,606,888

Financial Uses

Operating Expenses	\$104,025,817	\$98,645,568	\$103,869,027
Operating Transfers to Other Funds	\$26,869,499	\$26,212,787	\$28,938,118
Interest and Other Non-Oper Cash Exp	\$80,507	\$0	\$0
Principal Payments	\$0	\$0	\$0
Capital Additions	\$1,644,068	\$1,836,118	\$1,523,364
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$132,619,891	\$126,694,473	\$134,330,509

Increase/(Decrease) to Cash

		\$5,953,565	(\$723,621)
Beginning Cash and Other Resources		\$82,449,415	\$88,402,980
Projected Ending Cash and Other Resources	\$82,449,415	\$88,402,980	\$87,679,359

* 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 2014	Estimated FY 2015	Adopted FY 2016
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$2,602,538	\$2,599,622	\$2,276,863
\$3,462,408	\$3,615,329	\$3,811,944
\$199,157,099	\$204,035,797	\$210,750,048
\$2,919,731	\$2,078,904	\$1,760,052
\$208,141,776	\$212,329,652	\$218,598,907
\$6,340,343	\$7,318,058	\$7,732,125
\$214,482,119	\$219,647,710	\$226,331,032

Internal Service Funds

Actual FY 2014	Estimated FY 2015	Adopted FY 2016
\$0	\$0	\$0
\$0	\$0	\$0
\$691,368	\$600,000	\$600,000
\$0	\$0	\$0
\$69,373	\$74,790	\$74,790
\$244,925	\$300,130	\$300,130
\$37,288,628	\$37,628,344	\$40,803,791
\$3,398,156	\$2,532,250	\$2,976,754
\$41,692,450	\$41,135,514	\$44,755,465
\$160,000	\$110,598	\$50,000
\$41,852,450	\$41,246,112	\$44,805,465

\$156,268,349	\$158,682,044	\$170,016,747	\$38,547,645	\$40,427,264	\$44,450,478
\$3,594,877	\$1,612,111	\$1,814,484	\$805,613	\$584,100	\$634,276
\$26,463,723	\$26,577,080	\$28,256,191	\$1,373	\$864	\$428
\$13,548,785	\$14,468,640	\$15,513,535	\$41,265	\$23,564	\$24,001
\$4,033,088	\$5,451,095	\$6,536,617	\$301,703	\$487,143	\$314,380
\$26,746,889	\$9,077,572	\$6,747,725	\$570,035	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$230,655,711	\$215,868,542	\$228,885,299	\$40,267,634	\$41,522,935	\$45,423,563
	\$3,779,168	(\$2,554,267)		(\$276,823)	(\$618,098)
	\$45,695,584	\$49,474,752		\$16,310,510	\$16,033,687
\$45,695,584	\$49,474,752	\$46,920,485	\$16,498,014	\$16,033,687	\$15,415,589

Financial Summary of Funding Sources and Uses

Overall Summary Total - All Funds Combined

Overall Summary Total

Financial Sources

	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
Sales Taxes	\$45,730,160	\$47,014,565	\$46,873,087
Property Taxes	\$7,319,211	\$7,514,962	\$7,701,927
Gross Receipts & Other Local Taxes *	\$15,861,990	\$15,674,270	\$15,738,163
Intragovernmental Revenues **	\$18,947,172	\$19,589,322	\$20,311,271
Grants and Capital Contributions **	\$13,626,319	\$12,778,084	\$12,348,094
Interest	\$5,336,536	\$5,888,723	\$6,048,706
Fees and Service Charges +	\$238,260,715	\$243,014,141	\$252,903,839
Other Local Revenues ++	\$16,178,135	\$13,396,311	\$12,437,137
	\$361,260,238	\$364,870,378	\$374,362,224
Other Funding Sources/Transfers^	\$31,238,885	\$28,671,482	\$30,381,161
Total Financial Sources: Less			
Appropriated Fund Balance	\$392,499,123	\$393,541,860	\$404,743,385

Financial Uses

Operating Expenses	\$298,841,811	\$297,754,876	\$318,336,252
Operating Transfers to Other Funds	\$31,269,989	\$28,408,998	\$31,386,878
Interest Expense	\$26,545,603	\$26,577,944	\$28,256,619
Principal Payments	\$13,590,050	\$14,492,204	\$15,537,536
Capital Additions	\$5,978,859	\$7,774,356	\$8,374,361
Enterprise Revenues used for Capital Projects	\$27,316,924	\$9,077,572	\$6,747,725
Close Out Projects to TST Fund	\$0	\$0	\$0
Total Expenditure Uses	\$403,543,236	\$384,085,950	\$408,639,371
Increase/(Decrease) to Cash		\$9,455,910	(\$3,895,986)
Beginning Unrestricted Cash Balance		\$144,643,013	\$154,098,923
Cash and Other Resources	\$144,643,013	\$154,098,923	\$150,202,937

* 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 2016 Operating Statements Summary for All Funds

	Estimated Beginning Retained Earnings	Revenues	Expenses *	Net Income/ (Loss)	Estimated Ending Retained Earnings
Governmental Funds:					
General Fund **	\$30,480,291	\$84,176,215	\$84,825,464	(\$649,249) ^	\$29,831,042
Capital Quarter Cent Sales Tax	\$2,704,725	\$5,827,398	\$7,619,736	(\$1,792,338) ^	\$912,387
Parks Sales Tax Fund	\$2,187,487	\$4,446,863	\$3,725,087	\$721,776	\$2,909,263
Transportation Sales Tax Fund	\$5,734,808	\$11,885,991	\$11,888,620	(\$2,629) ^	\$5,732,179
Public Improvement Fund	\$7,524,634	\$2,492,040	\$2,123,978	\$368,062	\$7,892,696
Stadium TDD Fund	\$199,360	\$1,091,898	\$983,476	\$108,422	\$307,782
Convention & Tourism Fund	\$3,401,704	\$2,613,826	\$2,482,355	\$131,471	\$3,533,175
Non-Motorized Grant Fund	\$0	\$779,613	\$779,613	\$0	\$0
Mid-Mo Solid Waste Mgt Dist Fd	\$0	\$143,854	\$143,854	\$0	\$0
Debt Service Funds (Combined)	\$9,419,547	\$7,758,510	\$7,880,251	(\$121,741) ^	\$9,297,806
Capital Projects Fund	\$40,298,569	\$12,781,318	\$11,928,378	\$852,940	\$41,151,509
Contributions Fund	\$608,375	\$12,618	\$13,314	(\$696) ^	\$607,679
Total Governmental Funds****	\$102,559,500	\$134,010,144	\$134,394,126	(\$383,982)	\$102,175,518
Enterprise Funds:					
Railroad Fund	\$7,171,584	\$509,321	\$1,059,331	(\$550,010) +	\$6,621,574
Transload Facility	\$1,178,278	\$300,842	\$463,479	(\$162,637) +	\$1,015,641
Water & Electric Funds (Combined) ***	\$194,040,506	\$160,631,775	\$162,657,372	(\$2,025,597) +	\$192,014,909
Recreation Services Fund	\$13,774,039	\$4,505,644	\$7,660,984	(\$3,155,340) +	\$10,618,699
Transit Fund	\$13,180,798	\$7,286,266	\$7,733,396	(\$447,130) +	\$12,733,668
Airport Fund	\$29,301,090	\$18,645,406	\$3,683,479	\$14,961,927	\$44,263,017
Sanitary Sewer Utility Fund	\$154,301,158	\$22,383,617	\$20,392,885	\$1,990,732	\$156,291,890
Parking Utility Fund	\$14,924,985	\$4,258,586	\$3,631,048	\$627,538	\$15,552,523
Solid Waste Utility Fund	\$23,732,028	\$19,735,627	\$17,616,945	\$2,118,682	\$25,850,710
Storm Water Utility Fund	\$10,019,957	\$1,644,640	\$1,644,668	(\$28) +	\$10,019,929
Total Enterprise Funds	\$461,624,423	\$239,901,724	\$226,543,587	\$13,358,137	\$474,982,560
Internal Service Funds:					
Employee Benefit Fund	\$4,670,496	\$16,220,436	\$16,258,192	(\$37,756) +	\$4,632,740
Self Insurance Reserve Fund	\$4,656,320	\$5,845,257	\$6,182,631	(\$337,374) +	\$4,318,946
Custodial / Maintenance Fund	\$952,898	\$1,603,314	\$1,796,435	(\$193,121) +	\$759,777
Fleet Operations Fund	\$3,165,908	\$9,325,564	\$9,108,424	\$217,140	\$3,383,048
GIS Fund	\$261,889	\$570,964	\$587,312	(\$16,348) +	\$245,541
Information Technologies Fund	\$1,727,944	\$6,359,219	\$6,226,185	\$133,034	\$1,860,978
Community Relations Fund	\$1,585,424	\$1,765,203	\$2,013,153	(\$247,950) +	\$1,337,474
Utility Customer Services Fund	\$733,207	\$3,115,508	\$3,281,029	(\$165,521) +	\$567,686
Total Internal Service Funds	\$17,754,086	\$44,805,465	\$45,453,361	(\$647,896)	\$17,106,190
Total All Funds	\$581,938,009	\$418,717,333	\$406,391,074	\$12,326,259	\$594,264,268

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

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

* 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	\$25,588,600	\$24,052,853	\$1,535,747
Electric Utility Fund	\$135,043,175	\$138,604,519	(\$3,561,344)

****Does not include CDBG Revenues or Expenses

FY 2016 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 **	(\$6,571,891)	\$5,922,642	\$0	(\$649,249)
Capital Quarter Cent Sales Tax	\$5,815,281	(\$7,607,619)	\$0	(\$1,792,338)
Parks Sales Tax Fund	\$4,425,797	(\$3,704,021)	\$0	\$721,776
Transportation Sales Tax Fund	\$11,873,818	(\$11,876,447)	\$0	(\$2,629)
Public Improvement Fund	\$2,437,027	(\$2,068,965)	\$0	\$368,062
Stadium TDD Fund	\$1,091,898	(\$983,476)	\$0	\$108,422
Convention & Tourism Fund	\$337,528	(\$206,057)	\$0	\$131,471
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Mid-Mo Solid Waste Mgt Dist Fd	(\$48,271)	\$48,271	\$0	\$0
Debt Service Funds (Combined)	(\$6,490,151)	\$6,368,410	\$0	(\$121,741)
Capital Projects Fund	(\$6,979,554)	\$7,832,494	\$0	\$852,940
Contributions Fund	(\$696)	\$0	\$0	(\$696)
Total Governmental Funds****	\$5,890,786	(\$6,274,768)	\$0	(\$383,982)
Enterprise Funds: *				
Railroad Fund	(\$226,100)	\$150,000	(\$4,868)	(\$80,968)
Transload Facility	(\$288,210)	\$204,173	(\$8,840)	(\$92,877)
Water & Electric Funds (Combined) ***	\$33,834,254	(\$987,642)	(\$20,108,475)	\$12,738,137
Recreation Services Fund	(\$2,417,073)	\$2,151,111	\$58,822	(\$207,140)
Transit Fund	(\$4,721,610)	\$2,959,516	\$2,182,045	\$419,951
Airport Fund	(\$1,777,862)	\$1,846,884	\$46,178	\$115,200
Sanitary Sewer Utility Fund	\$9,188,962	(\$142,921)	(\$2,328,497)	\$6,717,544
Parking Utility Fund	\$2,599,502	(\$296,058)	(\$672,383)	\$1,631,061
Solid Waste Utility Fund	\$4,016,422	(\$197,331)	\$226,629	\$4,045,720
Storm Water Utility Fund	\$525,016	(\$64,525)	\$62,140	\$522,631
Total Enterprise Funds	\$40,733,301	\$5,623,207	(\$20,547,249)	\$25,809,259
Internal Service Funds: *				
Employee Benefit Fund	(\$128,322)	(\$21,868)	\$112,434	(\$37,756)
Self Insurance Reserve Fund	(\$387,189)	(\$35,845)	\$85,660	(\$337,374)
Custodial / Maintenance Fund	(\$123,359)	(\$69,646)	\$15,520	(\$177,485)
Fleet Operations Fund	\$224,500	(\$5,625)	\$73,301	\$292,176
GIS Fund	(\$100,100)	\$0	\$83,752	(\$16,348)
Information Technologies Fund	\$588,016	(\$273,520)	\$35,979	\$350,475
Community Relations Fund	(\$144,258)	(\$69,562)	\$25,936	(\$187,884)
Utility Customer Services Fund	(\$475,975)	(\$108,210)	\$418,664	(\$165,521)
Total Internal Service Funds	(\$546,687)	(\$584,276)	\$851,246	(\$279,717)
Total All Funds	\$46,077,400	(\$1,235,837)	(\$19,696,003)	\$25,145,560

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

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

*** Water Utility Fund	\$9,609,972	(\$132,220)	(\$5,028,171)	\$4,449,581
Electric Utility Fund	\$24,224,282	(\$855,422)	(\$15,080,304)	\$8,288,556

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

Organization

The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary sales taxes which are approved by the voters.

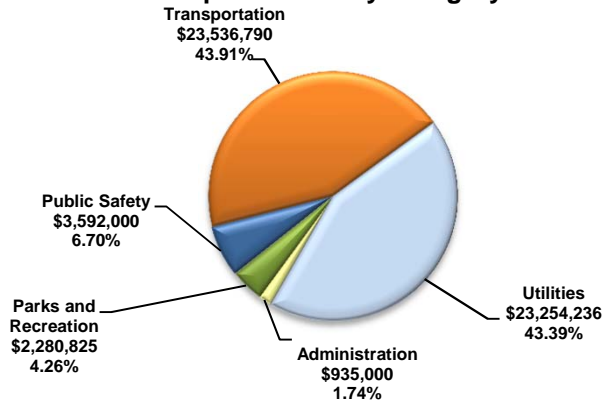
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

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

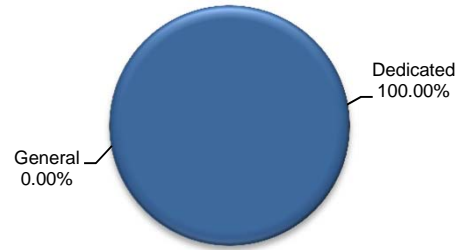
- Other General Government CIP - page 177
- Parks and Recreation CIP - page 279
- Public Safety CIP - page 327
- Streets and Sidewalks CIP - page 415
- Transit - page 431
- Airport - page 445
- Parking - page 491
- Railroad - page 508
- Water - page 538
- Electric - page 560
- Sewer - page 583
- Solid Waste - page 607
- Storm Water - page 631

All Funds Capital Projects Summary

FY 2016 Total Expenditures By Category

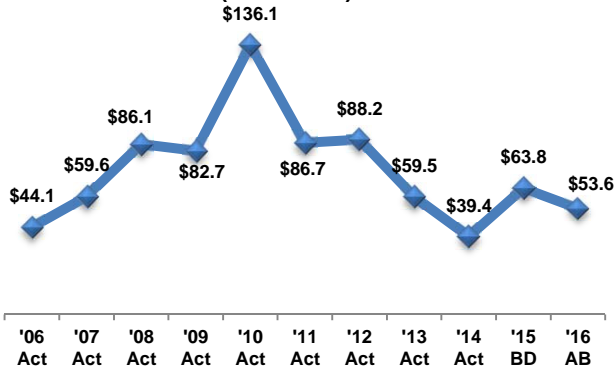


FY 2016 Totals By Funding Source



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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$2,749,528	\$2,483,720	\$2,483,720	\$2,280,825	(8.2%)	(8.2%)
Public Safety	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Supporting Activities	\$570,035	\$0	\$0	\$0		
Transportation	\$11,692,854	\$14,980,694	\$15,000,694	\$23,536,790	56.9%	57.1%
Utilities	\$20,795,520	\$44,961,031	\$44,961,031	\$23,254,236	(48.3%)	(48.3%)
Total	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)
Total Expenses	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)

Funding Sources (Where the Money Comes From)

Dedicated	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)
General	\$0	\$0	\$0	\$0		
Total Funding Sources	\$39,864,758	\$63,753,945	\$63,773,945	\$53,598,851	(16.0%)	(15.9%)

Major Capital Projects

Our continued emphasis will be maintaining the facilities and infrastructure we have and constructing new infrastructure needed for a growing community. In August of 2015, Columbia voters will be asked to vote on a renewal of the one-quarter cent capital improvement sales tax to fund public safety and transportation needs for the next ten years. In November 2015, Columbia voters will be asked to vote on a renewal of the temporary one-eighth cent Parks Sales for the next six years. Voters approved ballots for Sewer (April 2013), Electric (April 2015) and Storm Water (April 2015).

- **Streets and Sidewalks:** Major projects include: Scott Blvd Phase 3- Vawter School Road to Route KK and a non-motorized grant project to install a pedestrian signal on Broadway at the intersection with Dorsey Street at Stephen's College. Design will occur on several of the projects passed in the August, 2015 capital improvement sales tax extension including Nifong-Providence to Forum four lanes, Sinclair-Nifong intersection improvements, Vandiver and Parker Roundabout, Ballenger Lane - Ria to Mexico Gravel Road, Forum and Green Meadows intersection improvements, Old Mill Creek/Vawter - Nifong intersection improvements, Discovery Parkway: Gans to New Haven, and Fairview and Chapel Hill intersection improvements.
- **Public Safety:** Major fire station repairs, fire training academy repairs, an additional police precinct in the north area, and replacement of fire apparatus.
- **Parks:** Major projects include the non-motorized projects for Clark Lane West (Hinkson Trail/Pedway) and County House Trail/Pedway Phase 2 West and funding for a number of annual projects. A ballot issue is planned for November, 2015 to renew the temporary parks sales tax for the next six years.
- **Water:** Includes new funding for highway crossings and annual projects. Prior year funding will be used to fund several annual projects and main replacements such as Gregory Heights district, Gibbs Road/Dawn Drive, Crown Point - complete Loop to Spring Valley, and Westridge Drive - West Broadway to Rollins main replacement.
- **Electric:** Includes funding for a number of annual projects. Major projects include, Mill Creek Sub Transmission Connect to 2 Subs, Reconfiguration of Substation feeders, UG Distribution Lines in Trans Corridor, Power Plant Control Center and Boiler 8 Upgrades.
- **Railroad:** Includes an annual project.
- **Sewer:** Includes funding for Calvert Drive Sewer Relocation, Flat Branch Sewer (Elm & 6th Street), Woodrail Sewer Replacement; and a number of private common collector sewers and annual projects.
- **Solid Waste:** Includes funding for agriturf for Bioreactor Cell; design of Disposal Cell #6 and Leachate Storage and Handling.

- **Airport:** Includes funding for 1,500 ARFF truck; Runway 13-31 and Taxi-Way B Turnarounds; reconstruction of Taxi-Way B to allow access to Runway 13-31
- **Storm Water:** Includes funding for Manor Drive; Rollins Rd at Rock Creek and Sinclair Culvert at Mill Creek;

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

Completion of Scott Blvd Phase 3 - Vawter School Road will add 2.49 lane miles to the system with an estimated additional \$8,415 in maintenance costs per year that will need to be added to future budgets.

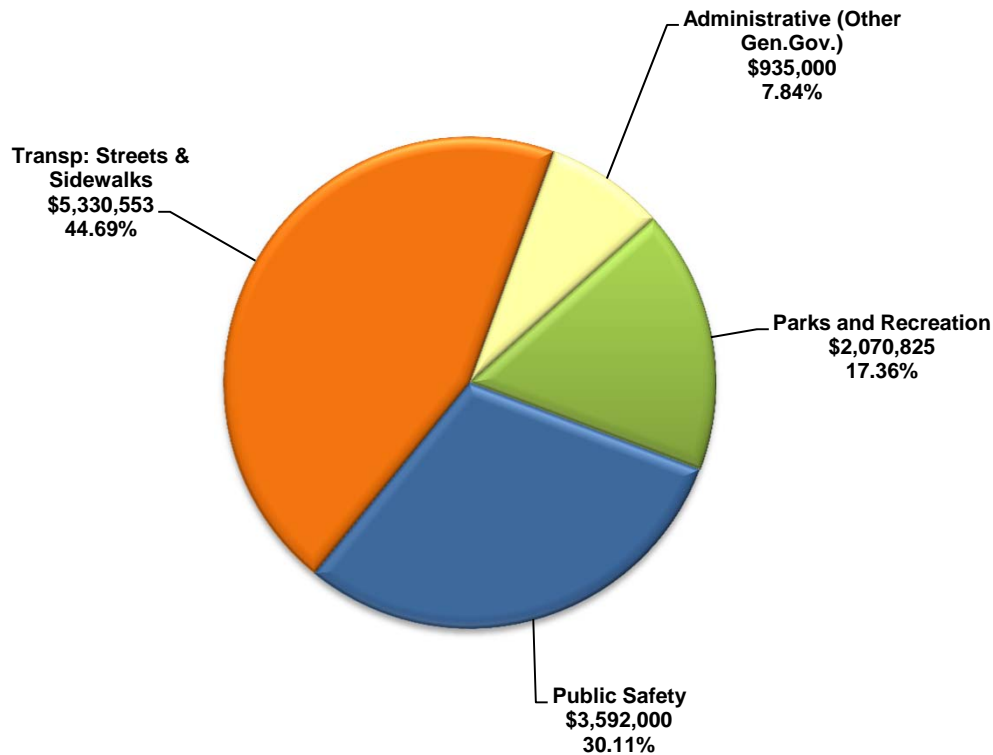
County House Trail/Pedway Phase 2 West and Clark Lane West trails will add 1 mile of concrete trails and 1 mile of five foot sidewalk which will require additional annual maintenance costs of \$3,334.

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 102.

General Government Capital Projects

FY 2016



General Government Capital Project Expenditures

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative (Other Gen.Gov.)	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Health and Environment	\$0	\$0	\$0	\$0		
Parks and Recreation	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Public Safety	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Transp: Streets & Sidewalks	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
Total Capital Projects Fund	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
Budgeted in Other Funds:						
Recreation Services	\$134,274	\$150,087	\$150,087	\$210,000	39.9%	39.9%
Fleet Operations	\$570,035	\$0	\$0	\$0		
Total General Govt Capital Proj.	\$15,958,438	\$10,425,980	\$10,445,980	\$12,138,378	16.2%	16.4%

Funding Sources (Where the Money Comes From)

Grants	\$3,290,659	\$3,144,921	\$3,144,921	\$4,095,884	30.2%	30.2%
Investment Revenue	\$714,474	\$814,638	\$852,940	\$852,940	0.0%	4.7%
Other Local Revenues	\$691,242	\$663,000	\$663,000	\$0	(100.0%)	(100.0%)
Operating Transfers In	\$9,832,765	\$6,625,772	\$6,625,772	\$7,832,494	18.2%	18.2%
Use of Fund Balance	\$724,989	\$0	\$0	\$0		
Less: Amt Added to Fd Balance	\$0	(\$972,438)	(\$990,740)	(\$852,940)	(13.9%)	(12.3%)
Dedicated Sources	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%

Capital Projects Fund - General Government Summary

Purpose

This budget adopts the FY 2016 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 2016
Cap Fund Balance	\$0
Grants (MoDOT, STP, County Road Tax Rebate, Non Motorized and Other Grants)	\$4,095,884
Transfers from Other Funds:	\$7,832,494
Contrib From Utilities	\$260,000
Convention & Visitors Bureau (CVB)	\$50,000
1/4% Capital Improvement Sales Tax Fund	\$4,592,494
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$750,000
Public Improvement Fund (Development Fees)	\$1,245,000
1/4% Parks Sales Tax Fund	\$935,000
Total Resources in Capital Projects Fund	\$11,928,378
Resources in Other Funds:	
Golf Course Improvements Fees, Donations, and Recreation Services funding	\$210,000
Enterprise Revenues (Fleet)	\$0
Total Available Resources	\$12,138,378

Expenditures (Where the Money Goes)

	Adopted FY 2016
Parks and Recreation	\$2,070,825
Public Safety	\$3,592,000
Streets and Sidewalks	\$5,330,553
Other General Government:	\$935,000
Total Capital Projects Fund Expenditures	\$11,928,378
Recreation Services Fund	\$210,000
Fleet Operations Fund	\$0
Total General Government Capital Projects	\$12,138,378

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$366,517	\$50,000	\$50,000	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$1,145,041	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$12,669,041	\$9,975,893	\$9,975,893	\$11,928,378	19.6%	19.6%
Capital	\$412,890	\$200,000	\$200,000	\$0	(100.0%)	(100.0%)
Other	\$660,640	\$50,000	\$70,000	\$0	(100.0%)	(100.0%)
Total	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
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	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%
Total Expenses	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378	15.9%	16.1%

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2016	Prior Year Appr	Total New Funding	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	CDBG	Contrib From Utilities
Streets, Sidewalks and Major Maintenance							
Annual Downtown Sidewalk Improvements C00171 [ID: 10]	\$50,000		\$50,000	\$50,000			
Annual Sidewalk Major Maintenance C00148 [ID: 16]	\$50,000		\$50,000		\$50,000		
Annual Street Reconst (Complete Street) - C00647 [ID: 1899]	\$240,000		\$240,000		\$240,000		
Annual Streets/Corridor Preservation C40158 [ID: 18]	\$70,000		\$70,000		\$70,000		
Annual Traffic Calming - C00646 [ID: 1966]	\$90,000		\$90,000		\$90,000		
Annual Traffic Safety (Calming, Ped, Bike) C40159 [ID: 15]	\$45,500		\$45,500		\$45,500		
Ballenger Ln - Ria to Mexico Gravel - C00642 [ID: 22]	\$440,000		\$440,000		\$247,500		
Bridge Assessments C00648 [ID: 1967]	\$30,000	\$30,000					
Discovery Parkway: Gans to New Haven - C00633 [ID: 1155]	\$540,000		\$540,000				
Fairview & Chapel Hill Int Imprvmts C00618 [ID: 184]	\$100,000		\$100,000				
Forum & Green Meadows Int Imprvmt - C00634 [ID: 187]	\$110,000		\$110,000				
GNM:Broadway & Dorsey St. pedestrian signal-C00553 [ID: 1331]	\$198,000		\$198,000				
Green Meadows Cr Sidewalk C00611 [ID: 1878]	\$5,500	\$5,500					
Nifong -Providence to Forum 4 Lane - C00643 [ID: 97]	\$1,700,000		\$1,700,000				
Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]	\$28,684	\$28,684					
Old Mill Creek/Vawter-Nifong Intrscn Impr - C00631 [ID: 191]	\$140,000		\$140,000				
Providence Corridor- Burnham Inter C00290 [ID: 39]	\$897,789	\$897,789					
Providence Road Sidewalk C00639 [ID: 1963]	\$55,000	\$55,000					
Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]	\$1,139,553		\$1,139,553	\$332,494			
Sinclair - Nifong Intrscn Imprvmnts - C00644 [ID: 190]	\$350,000		\$350,000				
Vandiver & Parker Roundabout - C00645 [ID: 1360]	\$67,500		\$67,500				
Total	\$6,347,526	\$1,016,973	\$5,330,553	\$382,494	\$743,000	\$0	\$0
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]	\$335,000		\$335,000				
Albert-Oakland Park: AOFAC Roof Replacmnt - C46081 [ID: 1916]	\$80,000		\$80,000				
Annual City/School Park Improvement C00249 [ID: 257]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs C00056 [ID: 259]	\$0						
Annual Park Roads & Parking Improvements C00242 [ID: 260]	\$150,000		\$150,000				
Aquatic Facility VGBA Drain Grate Replcmt - C46082 [ID: 1938]	\$30,000		\$30,000				
Atkins: Complete 5 Field Baseball Complex - C46084 [ID: 450]	\$0						
Cosmo Rec Area: Irrigation Improvements - C00625 [ID: 1794]	\$90,000		\$90,000				
Douglass Park: Shelter/Playgrnd/Skate Spot-C00626 [ID: 1683]	\$0						
Fairview Park: Tennis Court Resurfacing - C00627 [ID: 1755]	\$30,000		\$30,000				
GNM: Clark Lane West, Hinkson Trail/Pedway C00570 [ID: 1767]	\$735,325		\$735,325				
GNM: County House Trl/Pedway Phase 2 West - C00569 [ID: 1742]	\$400,500		\$400,500				
LOW Golf Course Clubhouse Renovation - C46083 [ID: 459]	\$90,000		\$90,000				
Natural Area Open Space Plan C00517 [ID: 1510]	\$50,000		\$50,000				
Nifong Park Improvements - C00622 [ID: 326]	\$0						
Rock Quarry Park: Lighting Improvements - C00623 [ID: 1917]	\$15,000		\$15,000				
Sports Field House - C00624 [ID: 1217]	\$0						
Total	\$2,280,825		\$2,280,825	\$0	\$0	\$0	\$0
Public Safety							
Downtown Police Building Renovation - C00609 [ID: 1807]	\$125,000		\$125,000				
Major Fire Station Repairs [ID: 1888]	\$1,098,000		\$1,098,000		\$1,098,000		
Police Precinct/Municipal Svc Center N - C00641 [ID: 1336]	\$969,000		\$969,000		\$969,000		
Rpl. 2001 Quint (15 Years Old) - C00629 [ID: 501]	\$900,000		\$900,000		\$900,000		
Training Academy Repairs - C00630 [ID: 1607]	\$500,000		\$500,000		\$500,000		
Total	\$3,592,000		\$3,592,000	\$0	\$3,467,000	\$0	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

County Rd Tx Rebates	CVB	Dev Fee	GCIF	Gen FD/PI	Non- Motor Grant	Parks Sales Tax	RSR
\$192,500							
		\$540,000					
\$100,000							
\$110,000							
					\$198,000		
\$1,180,000		\$520,000					
		\$140,000					
\$762,059		\$45,000					
\$350,000							
\$67,500							
\$2,762,059	\$0	\$1,245,000	\$0	\$0	\$198,000	\$0	\$0
						\$125,000	
						\$125,000	
						\$335,000	
						\$80,000	
						\$25,000	
						\$150,000	
							\$30,000
							\$90,000
						\$30,000	
					\$735,325		
					\$400,500		
			\$90,000				
						\$50,000	
						\$15,000	
\$0	\$0	\$0	\$90,000	\$0	\$1,135,825	\$935,000	\$120,000
				\$125,000			
\$0	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2016	Prior Year Appr	Total New Funding	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	CDBG	Contrib From Utilities
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]	\$100,000		\$100,000				\$100,000
Eighth St. Plan Avenue of the Columns C00126 [ID: 526]	\$300,000		\$300,000				
Enterprise Resource Group Software COFERS- C00476 [ID: 1397]	\$160,000		\$160,000				\$160,000
Proximity Locks - C00599 [ID: 1858]	\$150,000		\$150,000				
Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]	\$75,000		\$75,000				
Transfer to GF for COFFERS Project Manager C00476 [ID: 1567]	\$123,978	\$123,978					
Walton Building Capital Improvements C00587 [ID: 1846]	\$30,000		\$30,000				
Total	\$1,058,978	\$123,978	\$935,000	\$0	\$0	\$0	\$260,000
Total General Government CIP	\$13,279,329	\$1,140,951	\$12,138,378	\$382,494	\$4,210,000	\$0	\$260,000

GENERAL GOVERNMENT CIP FUNDING SOURCES

County Rd Tx Rebates	CVB	Dev Fee	GCIF	Gen FD/PI	Non- Motor Grant	Parks Sales Tax	RSR
				\$100,000			
	\$20,000						
				\$300,000			
				\$150,000			
				\$75,000			
	\$30,000						
\$0	\$50,000	\$0	\$0	\$625,000	\$0	\$0	\$0
\$2,762,059	\$50,000	\$1,245,000	\$90,000	\$750,000	\$1,333,825	\$935,000	\$120,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary					
Cap Imp S Tax	\$3,045,007	\$382,494			
Cap Imp S Tax - 2015 Ballot		\$743,000	\$3,010,155	\$2,191,345	\$3,300,925
Cap Imp S Tax - 2017 Bond			\$10,255,845	\$423,155	
CDBG	\$300,000				
Co Rd Tax Reb	\$2,042,126	\$2,762,059	\$2,000,000	\$4,675,000	\$5,386,575
Development Fees		\$1,245,000	\$1,200,000	\$2,476,000	\$4,030,000
Gen Fd/PI	\$129,367				
Non-Motor Grant		\$198,000			
STP			\$700,000		
Transp S Tax	\$20,633				
New Funding	\$5,537,133	\$5,330,553	\$17,166,000	\$9,765,500	\$12,717,500
PYA - various		\$952,789			
PYA Cap Imp S Tax		\$58,684	\$258,159		
PYA Transp S Tax	\$135,096	\$5,500	\$1,125		
Prior Year Funding	\$135,096	\$1,016,973	\$259,284		\$0
Unfunded			\$579,529	\$3,918,000	\$5,148,500
Unfunded			\$579,529	\$3,918,000	\$5,148,500
Total Streets, Sidewalks & Major Maint	\$5,672,229	\$6,347,526	\$18,004,813	\$13,683,500	\$17,866,000

Parks and Recreation Funding Source Summary					
GCIF		\$90,000	\$60,000		
Grant	\$14,400				
Non-Motor Grant	\$44,500	\$1,135,825	\$1,682,000		
Park Sales Tax	\$825,000	\$935,000			
RSR		\$120,000			
New Funding	\$883,900	\$2,280,825	\$1,742,000		\$0
PYA Non-Motor Grant	\$2,000				
Prior Year Funding	\$2,000				\$0
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000
Unfunded			\$475,000	\$5,199,000	
Unfunded			\$475,000	\$5,199,000	\$0
Total Parks and Recreation	\$885,900	\$3,905,825	\$7,622,000	\$13,059,000	\$2,310,000

Public Safety Funding Source Summary					
Cap Imp S Tax - 2015 Ballot		\$3,467,000	\$1,950,000	\$3,700,000	\$1,750,000
Cap Imp S Tax - 2017 Bond			\$8,721,000		
Gen Fd/PI		\$125,000			
Insurance Reimb	\$476,000				
New Funding	\$476,000	\$3,592,000	\$10,671,000	\$3,700,000	\$1,750,000
PYA - various	\$299,000				
PYA Gen Fd/PI	\$68,484				
Prior Year Funding	\$367,484				\$0

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Public Safety Funding Source Summary					
Unfunded			\$635,500	\$4,800,000	
Unfunded			\$635,500	\$4,800,000	\$0
Total Public Safety	\$843,484	\$3,592,000	\$11,306,500	\$8,500,000	\$1,750,000
Other General Government Funding Source Summary					
Cap Imp S Tax - 2015 Ballot			\$600,000	\$400,000	\$2,140,000
Cap Imp S Tax - 2017 Bond			\$500,000	\$3,600,000	
Contrib from Utilities	\$50,000	\$260,000	\$70,000		
CVB	\$40,000	\$50,000	\$30,000	\$20,000	
Gen Fd Transfer	\$159,666				
Gen Fd/PI	\$625,000	\$625,000	\$645,000	\$920,900	\$150,000
New Funding	\$874,666	\$935,000	\$1,845,000	\$4,940,900	\$2,290,000
PYA - various		\$123,978	\$123,978	\$123,978	
Prior Year Funding		\$123,978	\$123,978	\$123,978	\$0
Total Other General Government	\$874,666	\$1,058,978	\$1,968,978	\$5,064,878	\$2,290,000
Overall Funding Source Summary					
Cap Imp S Tax	\$3,045,007	\$382,494			
Cap Imp S Tax - 2015 Ballot		\$4,210,000	\$5,560,155	\$6,291,345	\$7,190,925
Cap Imp S Tax - 2017 Bond			\$19,476,845	\$4,023,155	
CDBG	\$300,000				
Co Rd Tax Reb	\$2,042,126	\$2,762,059	\$2,000,000	\$4,675,000	\$5,386,575
Contrib from Utilities	\$50,000	\$260,000	\$70,000		
CVB	\$40,000	\$50,000	\$30,000	\$20,000	
Development Fees		\$1,245,000	\$1,200,000	\$2,476,000	\$4,030,000
GCIF		\$90,000	\$60,000		
Gen Fd Transfer	\$159,666				
Gen Fd/PI	\$754,367	\$750,000	\$645,000	\$920,900	\$150,000
Grant	\$14,400				
Insurance Reimb	\$476,000				
Non-Motor Grant	\$44,500	\$1,333,825	\$1,682,000		
Park Sales Tax	\$825,000	\$935,000			
RSR		\$120,000			
STP			\$700,000		
Transp S Tax	\$20,633				
New Funding	\$7,771,699	\$12,138,378	\$31,424,000	\$18,406,400	\$16,757,500
PYA - various	\$299,000	\$1,076,767	\$123,978	\$123,978	
PYA Cap Imp S Tax		\$58,684	\$258,159		
PYA Gen Fd/PI	\$68,484				
PYA Non-Motor Grant	\$2,000				
PYA Transp S Tax	\$135,096	\$5,500	\$1,125		
Prior Year Funding	\$504,580	\$1,140,951	\$383,262	\$123,978	\$0
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000

General Government

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Overall Funding Source Summary					
Unfunded			\$1,690,029	\$13,917,000	\$5,148,500
Unfunded			\$1,690,029	\$13,917,000	\$5,148,500
Total	\$8,276,279	\$14,904,329	\$38,902,291	\$40,307,378	\$24,216,000

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

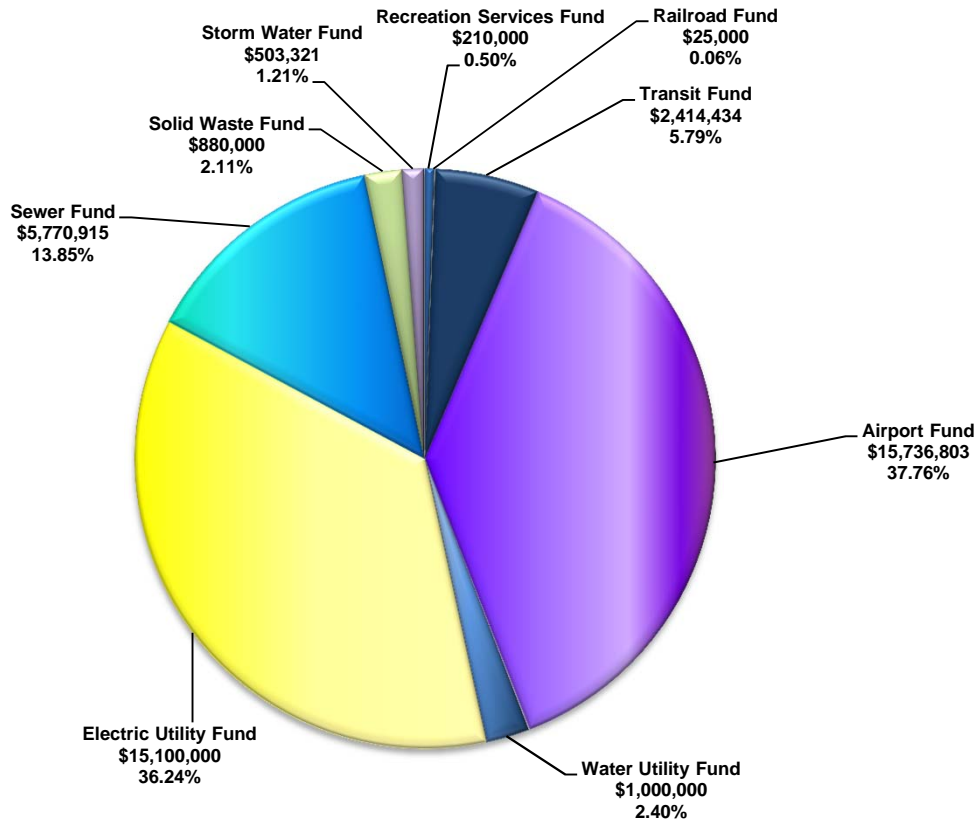
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Sales Taxes	\$0	\$0	\$0	\$0
Grant Revenues	\$3,290,659	\$3,144,921	\$3,144,921	\$4,095,884
Investment Revenue	\$714,474	\$814,638	\$852,940	\$852,940
Miscellaneous Revenue	\$691,242	\$663,000	\$663,000	\$0
Total Revenues	\$4,696,375	\$4,622,559	\$4,660,861	\$4,948,824
Expenditures:				
Personnel Services	\$366,517	\$50,000	\$50,000	\$0
Supplies & Materials	\$1,145,041	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$12,669,041	\$9,975,893	\$9,975,893	\$11,928,378
Interest	\$0	\$0	\$0	\$0
Capital	\$412,890	\$200,000	\$200,000	\$0
Total Expenditures	\$14,593,489	\$10,225,893	\$10,225,893	\$11,928,378
Excess (Deficiency) of Revenues Over Expenditures	(\$9,897,114)	(\$5,603,334)	(\$5,565,032)	(\$6,979,554)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Fds.	\$9,832,765	\$6,625,772	\$6,625,772	\$7,832,494
Operating Transfers To Other Funds	(\$660,640)	(\$50,000)	(\$70,000)	\$0
Total Otr. Financing Sources/ (Uses)	\$9,172,125	\$6,575,772	\$6,555,772	\$7,832,494
Excess (Deficiency) of Revenues Over Expenditures	(\$724,989)	\$972,438	\$990,740	\$852,940
 Fund Balance, Beg. of Year	 \$40,032,818	 \$39,307,829	 \$39,307,829	 \$40,298,569
 Fund Balance End of Year	 \$39,307,829	 \$40,280,267	 \$40,298,569	 \$41,151,509
 Percent Change in Fund Equity	 (1.81%)		 2.52%	 2.12%

Summary of Funding Sources and Uses Capital Projects Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$3,290,659	\$3,144,921	\$3,144,921	\$4,095,884
Interest	\$714,474	\$814,638	\$852,940	\$852,940
Fees and Service Charges				
Other Local Revenues	\$691,242	\$663,000	\$663,000	\$0
	\$4,696,375	\$4,622,559	\$4,660,861	\$4,948,824
Other Funding Sources/Transfers	\$9,832,765	\$6,625,772	\$6,625,772	\$7,832,494
Appropriated Fund Balance	\$14,529,140	\$11,248,331	\$11,286,633	\$12,781,318
Financial Uses				
Operating Expenses	\$14,593,489	\$10,225,893	\$10,225,893	\$11,928,378
Operating Transfers to Other Funds	\$660,640	\$50,000	\$70,000	\$0
Interest Expense	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	\$15,254,129	\$10,275,893	\$10,295,893	\$11,928,378
Increase/(Decrease) to Cash		\$972,438	\$990,740	\$852,940
Beginning Cash and other Resources		\$39,632,305	\$39,632,305	\$40,623,045
Assets	\$42,721,355			
Less: Liabilities	\$3,089,050			
Projected Ending Cash and Other Resources	\$39,632,305 #	\$40,604,743	\$40,623,045	\$41,475,985

Ending Cash and Other Resources for FY 2014 is equal to assets less liabilities.

Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Parks and Recreation:						
Recreation Services Fund	\$134,274	\$150,087	\$150,087	\$210,000	39.9%	39.9%
Supporting Activities:						
Fleet Operations Fund	\$570,035	\$0	\$0	\$0		
Transportation:						
Railroad Fund	\$190,175	\$100,000	\$100,000	\$25,000	(75.0%)	(75.0%)
Transit Fund	\$760,930	\$2,604,194	\$2,604,194	\$2,414,434	(7.3%)	(7.3%)
Airport Fund	\$992,580	\$5,662,740	\$5,662,740	\$15,736,803	177.9%	177.9%
Parking Fund	\$1,167,115	\$0	\$0	\$30,000		
	\$3,110,800	\$8,366,934	\$8,366,934	\$18,206,237	117.6%	117.6%
Utilities:						
Water Utility Fund	\$6,890,751	\$300,000	\$300,000	\$1,000,000	233.3%	233.3%
Electric Utility Fund	\$7,928,838	\$24,242,108	\$24,242,108	\$15,100,000	(37.7%)	(37.7%)
Sewer Fund	\$4,971,425	\$14,860,339	\$14,860,339	\$5,770,915	(61.2%)	(61.2%)
Solid Waste Fund	\$715,635	\$4,758,584	\$4,758,584	\$880,000	(81.5%)	(81.5%)
Storm Water Fund	\$288,871	\$800,000	\$800,000	\$503,321	(37.1%)	(37.1%)
	\$20,795,520	\$44,961,031	\$44,961,031	\$23,254,236	(48.3%)	(48.3%)
Total Enterprise Fund	\$24,610,629	\$53,478,052	\$53,478,052	\$41,670,473	(22.1%)	(22.1%)
Capital Projects						

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2016	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Electric							
Annual Bond Contingency - EL0009 [ID: 557]	\$400,000		\$400,000			\$400,000	
Annual Commercial Expansion - EL0117 [ID: 556]	\$900,000		\$900,000				
Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]	\$800,000		\$800,000			\$800,000	
Annual Fiber Optic Cable - EL0082 [ID: 560]	\$100,000		\$100,000				
Annual New Electric Connections - EL0053 [ID: 563]	\$800,000		\$800,000				
Annual Relocation of Distribution Lines EL0199 [ID: 1847]	\$200,000		\$200,000				
Annual Replacement of Existing Overhead - EL0118 [ID: 651]	\$600,000		\$600,000			\$600,000	
Annual Replacement of Existing UG System EL0107 [ID: 562]	\$250,000		\$250,000			\$250,000	
Annual Residential Expansion - EL0116 [ID: 564]	\$600,000		\$600,000				
Annual Street Light Additions - EL0052 [ID: 565]	\$150,000		\$150,000				
Annual Substation Feeder Additions - EL0115 [ID: 566]	\$300,000		\$300,000				
Annual Transmission System Replacement - EL0101 [ID: 567]	\$100,000		\$100,000			\$100,000	
Boiler 8 Upgrades - EL0183 [ID: 1600]	\$400,000		\$400,000			\$400,000	
Distribution Automation-EL0200 [ID: 1893]	\$150,000		\$150,000				
Downtown Streetlights - EL0180 [ID: 1597]	\$100,000		\$100,000				
Mill Creek Sub Transmisn Connect to 2 Subs-EL0148 [ID: 1050]	\$5,000,000		\$5,000,000			\$5,000,000	
Reconfiguration of Substation Feeders-EL0201 [ID: 1894]	\$1,450,000		\$1,450,000			\$1,450,000	
Substation Transformer Replacement - EL0192 [ID: 1776]	\$300,000		\$300,000			\$300,000	
UG Distribution Lines in Trans Corridor - EL0198 [ID: 1845]	\$2,500,000		\$2,500,000			\$2,500,000	
Total	\$15,100,000		\$15,100,000			\$11,800,000	
Water							
Annual Meter Replacement Program - WT0231 [ID: 1362]	\$600,000	\$300,000	\$300,000				
Annual New Srvcs Connections:Install/Rpl WT0128 [ID: 592]	\$500,000		\$500,000				
Crown Point - Loop to Spring Valley - WT0267 [ID: 1929]	\$420,000	\$420,000					
Gibbs Road/Dawn Drive - WT0272 [ID: 1934]	\$712,000	\$712,000					
Gregory Heights District Replacement - WT0255 [ID: 1506]	\$325,000	\$325,000					
Highway Crossings - WT0119 [ID: 604]	\$200,000		\$200,000				
Westridge Drive - W Broadway to Rollins - WT0268 [ID: 1930]	\$490,000	\$490,000					
Total	\$3,247,000	\$2,247,000	\$1,000,000			\$11,800,000	
Railroad							
Annual Capital Maintenance - ER0045 [ID: 626]	\$25,000		\$25,000				
Total	\$25,000		\$25,000			\$11,800,000	
Sewer							
Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]	\$140,000		\$140,000		\$140,000		
Annual Inflow & Infiltration Program - C43251 [ID: 1718]	\$2,000,000		\$2,000,000		\$2,000,000		
Annual Private Common Collectors - C43112 [ID: 752]	\$500,000		\$500,000		\$500,000		
Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]	\$700,000		\$700,000		\$700,000		
Annual Sewer System Improvements - C43183 [ID: 750]	\$1,000,000		\$1,000,000		\$1,000,000		
Calvert Drive Sewer Relocation - C43252 [ID: 1698]	\$220,000		\$220,000		\$220,000		
FBRS - Elm & 6th Street - C43257 [ID: 1863]	\$440,929	\$440,929					
FY12 Sewer Main Rehab C43242 [ID: 1579]	\$8,845		\$8,845				
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]	\$680,970	\$680,970					
PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]	\$850,000	\$219,030	\$630,970				
PCCE #18 - Spring Valley Road C43241 [ID: 1365]	\$40,000		\$40,000		\$40,000		
PCCE #22 - Shannon Place - C43502 [ID: 1603]	\$9,000		\$9,000				
PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]	\$119,100		\$119,100		\$119,100		
PCCE #25 - Glenwood & Redbud - C43504 [ID: 1605]	\$50,000		\$50,000				
PCCE #27 - Grace Ellen - C43254 [ID: 1606]	\$330,000	\$237,000	\$93,000		\$93,000		

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	CDBG	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	Transp S Tax	User Agencies
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\$900,000

\$100,000

\$800,000

\$200,000

\$600,000

\$150,000

\$300,000

\$150,000

\$100,000

\$3,300,000

\$300,000

\$500,000

\$200,000

\$1,000,000

\$25,000

\$25,000

\$8,845

\$630,970

\$9,000

\$50,000

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Adopted FY 2016	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Sewer							
Woodrail Sewer Replacement Project -C43247 [ID: 1528]	\$277,919	\$17,919	\$260,000		\$260,000		
Total	\$7,366,763	\$1,595,848	\$5,770,915		\$5,072,100	\$11,800,000	
Storm Water							
Annual Projects - C49017 [ID: 839]	\$50,000		\$50,000				
CAM - Hubbart Flow & Sediment Study - C49128 [ID: 1871]	\$23,321		\$23,321				
Manor Drive - C49129 [ID: 1915]	\$5,000		\$5,000				
Rollins Rd at Rock Creek - C49130 [ID: 1364]	\$400,000		\$400,000				
Sinclair Culvert at Mill Creek - C49131 [ID: 1914]	\$25,000		\$25,000				
Total	\$503,321		\$503,321			\$11,800,000	
Solid Waste							
Agriturf for Bioreactor Cell C48050 [ID: 1586]	\$255,000		\$255,000				
Disposal Cell #6 - C48059 [ID: 1522]	\$300,000		\$300,000				
Leachate Storage & Handling - C48051 [ID: 1778]	\$225,000		\$225,000				
Methane Gas Extraction Wells - C48031 [ID: 883]	\$100,000		\$100,000				
Total	\$880,000		\$880,000			\$11,800,000	
Parking							
6th and Cherry Major Maintenance - C45057 [ID: 1785]	\$30,000		\$30,000				
Total	\$30,000		\$30,000			\$11,800,000	
Transit							
Annual Bus replacement-C47053 [ID: 1560]	\$1,880,000		\$1,880,000				
Annual Bus Shelters - C47058 [ID: 1965]	\$140,000		\$140,000				
Annual Transit Project C47050 [ID: 1549]	\$294,434		\$294,434				
CDBG Bus Shelters - C47057 [ID: 1948]	\$100,000		\$100,000				
Total	\$2,414,434		\$2,414,434			\$11,800,000	
Airport							
1,500 ARFF Truck - C44117 [ID: 1719]	\$716,625		\$716,625				
13-31 (5500x100) & TW B Turnarounds C44115 [ID: 1792]	\$14,676,008		\$14,676,008				
Annual General Improvements - C44008 [ID: 944]	\$50,000		\$50,000				
New Airport Terminal C44111 [ID: 1557]	\$25,000		\$25,000				
Taxiway B (5500x100) - C44118 [ID: 1922]	\$269,170		\$269,170				
Total	\$15,736,803		\$15,736,803			\$11,800,000	
Total Enterprise Fund CIP	\$45,303,321	\$3,842,848	\$41,460,473	\$0	\$5,072,100	\$11,800,000	\$0

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	CDBG	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	Transp S Tax	User Agencies
		\$689,970					\$8,845
			\$50,000				
			\$23,321				
			\$5,000				
			\$400,000				
			\$25,000				
			\$503,321				
		\$255,000					
		\$300,000					
		\$225,000					
		\$100,000					
		\$880,000					
		\$30,000					
		\$30,000					
					\$1,880,000		
\$140,000						\$294,434	
	\$100,000						
\$140,000	\$100,000				\$1,880,000	\$294,434	
				\$644,962		\$71,663	
				\$13,496,809		\$1,179,199	
						\$50,000	
		\$25,000					
				\$242,253		\$26,917	
		\$25,000		\$14,384,024		\$1,327,779	
\$140,000	\$100,000	\$5,949,970	\$503,321	\$14,384,024	\$1,880,000	\$1,622,213	\$8,845

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Electric Funding Source Summary					
2015 Electric Bond	\$19,200,000	\$11,800,000	\$18,450,000	\$10,550,000	
Ent Rev	\$3,900,000	\$3,300,000	\$5,740,000	\$20,100,000	\$45,050,000
New Funding	\$23,100,000	\$15,100,000	\$24,190,000	\$30,650,000	\$45,050,000
Future Ballot	\$300,000				
Future Ballot	\$300,000				\$0
Unfunded				\$13,000,000	
Unfunded				\$13,000,000	\$0
Total Electric	\$23,400,000	\$15,100,000	\$24,190,000	\$43,650,000	\$45,050,000
Water Funding Source Summary					
Ent Rev	\$200,000	\$1,000,000	\$3,400,000	\$6,350,000	\$12,550,000
New Funding	\$200,000	\$1,000,000	\$3,400,000	\$6,350,000	\$12,550,000
PYA - various		\$300,000		\$295,000	
PYA Ballot	\$1,100,000				
PYA Ent Rev	\$300,000	\$1,947,000			
Prior Year Funding	\$1,400,000	\$2,247,000		\$295,000	\$0
Future Bond				\$407,000	
Future Funding				\$407,000	\$0
Future Ballot			\$24,989,500	\$29,496,800	\$6,250,000
Future Ballot			\$24,989,500	\$29,496,800	\$6,250,000
Unfunded					\$992,500
Total Water	\$1,600,000	\$3,247,000	\$28,389,500	\$36,548,800	\$19,792,500
Railroad Funding Source Summary					
Ent Rev	\$100,000	\$25,000	\$25,000	\$75,000	
New Funding	\$100,000	\$25,000	\$25,000	\$75,000	\$0
Total Railroad	\$100,000	\$25,000	\$25,000	\$75,000	\$0
Sewer Funding Source Summary					
2014 Ballot	\$5,340,000	\$5,072,100	\$7,464,925	\$20,507,266	
Ent Rev		\$689,970	\$13,648	\$3,957,961	\$1,513,602
User Agencies		\$8,845			
New Funding	\$5,340,000	\$5,770,915	\$7,478,573	\$24,465,227	\$1,513,602
PYA Ballot		\$1,595,848	\$500,000		
Prior Year Funding		\$1,595,848	\$500,000		\$0
Future Ballot				\$7,605,611	\$36,637,787
Future Ballot				\$7,605,611	\$36,637,787
Total Sewer	\$5,340,000	\$7,366,763	\$7,978,573	\$32,070,838	\$38,151,389

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Storm Water Funding Source Summary					
Ent Rev - 2015 Ballot		\$503,321	\$456,621	\$2,997,005	\$579,500
New Funding		\$503,321	\$456,621	\$2,997,005	\$579,500
PYA Ent Rev	\$14,231				
Prior Year Funding	\$14,231				\$0
Future Ballot					\$774,929
Total Storm Water	\$14,231	\$503,321	\$456,621	\$2,997,005	\$1,354,429
Solid Waste Funding Source Summary					
Ent Rev	\$433,584	\$880,000	\$300,000	\$2,000,000	\$300,000
New Funding	\$433,584	\$880,000	\$300,000	\$2,000,000	\$300,000
Future Bond			\$4,000,000		
Future Funding			\$4,000,000		\$0
Total Solid Waste	\$433,584	\$880,000	\$4,300,000	\$2,000,000	\$300,000
Parking Funding Source Summary					
Ent Rev		\$30,000	\$300,000	\$840,000	\$180,000
New Funding		\$30,000	\$300,000	\$840,000	\$180,000
Total Parking		\$30,000	\$300,000	\$840,000	\$180,000
Transit Funding Source Summary					
Cap Imp S Tax - 2015 Ballot		\$140,000	\$140,000		
CDBG		\$100,000			
FTA Grant	\$1,880,000	\$1,880,000	\$1,960,000	\$5,640,000	\$11,280,000
MoDot	\$143,171				
Transp S Tax	\$520,000	\$294,434	\$490,000	\$1,410,000	\$2,820,000
New Funding	\$2,543,171	\$2,414,434	\$2,590,000	\$7,050,000	\$14,100,000
Total Transit	\$2,543,171	\$2,414,434	\$2,590,000	\$7,050,000	\$14,100,000
Airport Funding Source Summary					
Ent Rev		\$25,000	\$25,000	\$25,000	
FAA Grant	\$5,592,188	\$14,384,024	\$7,656,540	\$31,842,182	\$28,504
Transp S Tax	\$155,553	\$1,327,779	\$2,084,306	\$1,638,020	\$356,533
New Funding	\$5,747,741	\$15,736,803	\$9,765,846	\$33,505,202	\$385,037
PYA Transp S Tax	\$374,802				
Prior Year Funding	\$374,802				\$0
Future Ballot				\$18,375,000	
Future Ballot				\$18,375,000	\$0
Total Airport	\$6,122,543	\$15,736,803	\$9,765,846	\$51,880,202	\$385,037

Enterprise Funds

Capital Projects Summary

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost
Overall Funding Source Summary					
2014 Ballot	\$5,340,000	\$5,072,100	\$7,464,925	\$20,507,266	
2015 Electric Bond	\$19,200,000	\$11,800,000	\$18,450,000	\$10,550,000	
Cap Imp S Tax - 2015 Ballot		\$140,000	\$140,000		
CDBG		\$100,000			
Ent Rev	\$4,633,584	\$5,949,970	\$9,803,648	\$33,347,961	\$59,593,602
Ent Rev - 2015 Ballot		\$503,321	\$456,621	\$2,997,005	\$579,500
FAA Grant	\$5,592,188	\$14,384,024	\$7,656,540	\$31,842,182	\$28,504
FTA Grant	\$1,880,000	\$1,880,000	\$1,960,000	\$5,640,000	\$11,280,000
MoDot	\$143,171				
Transp S Tax	\$675,553	\$1,622,213	\$2,574,306	\$3,048,020	\$3,176,533
User Agencies		\$8,845			
New Funding	\$37,464,496	\$41,460,473	\$48,506,040	\$107,932,434	\$74,658,139
PYA - various		\$300,000		\$295,000	
PYA Ballot	\$1,092,891	\$1,595,848	\$500,000		
PYA Ent Rev		\$1,947,000			
PYA Transp S Tax	\$374,802				
Prior Year Funding	\$1,467,693	\$3,842,848	\$500,000	\$295,000	\$0
Future Bond			\$4,000,000	\$407,000	
Future Funding			\$4,000,000	\$407,000	\$0
Future Ballot	\$300,000		\$24,989,500	\$55,477,411	\$43,662,716
Future Ballot	\$300,000		\$24,989,500	\$55,477,411	\$43,662,716
Unfunded				\$13,000,000	\$992,500
Unfunded				\$13,000,000	\$992,500
Total	\$39,232,189	\$45,303,321	\$77,995,540	\$177,111,845	\$119,313,355

Capital Project Funding Sources FY 2016 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.
CVB	<u>Convention & Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.
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 2016 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.
Insurance Reimb	<u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.
Miscellaneous Revenues	<u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.
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 526
- Sewer - page 591
- Parking - page 493
- Solid Waste - page 610

General Government Debt:

- 2006B Special Obligation Revenue Refunding and Improvement Bonds - page 186
- 2008B Special Obligation Improvement Bonds - page 186
- Robert M. Lemone Trust - page 187
- 2006B Special Obligation Bonds - page 187
- MO Transportation Finance Corp. Loan - page 188

All Funds - Debt Service Summary

Computation of Legal Debt Margin

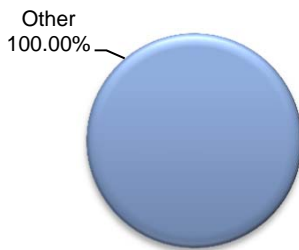
Assessed Value 2015 - Preliminary*		\$1,866,291,133
Constitutional Debt Limit**	(20% Assessed Value)	\$373,258,227
Total Bonded Debt		\$387,207,612
Less:		
Revenue Bonds	\$256,688,000	
Special Obligation Bonds	\$117,915,000	
Special Obligation Notes	<u>\$12,604,612</u>	
		\$387,207,612
Total Amount of General Obligation Debt Applicable to Debt Limit		\$0
(City currently has no general obligation debt)		
Legal Debt Margin		\$373,258,227
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

Summary of Outstanding Debt

As of 09/30/2015

	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
General Obligation Bonds: Paid off in FY 2003				
REVENUE BONDS:				
09 Water & Elec Improvement Bond (09/29/09)	\$16,725,000	3.00% - 4.125%	10/01/34	\$16,635,000
11 Water & Elec Ref. & Improvement Bond (5/17/11)	\$84,180,000	3.00% - 5.00%	10/01/41	\$77,870,000
14 Water & Elec Refunding Bond (07/07/14)	\$14,180,000	2.00%-3.00%	10/01/28	\$12,830,000
15 Water & Elec Ref. & Improvement Bond (8/5/15)	\$51,280,000	3.125% - 5.00%	10/01/45	\$51,280,000
'99 San. Sewer Bonds Series A (6/1/99)	\$3,730,000	3.625% - 5.25%	01/01/20	\$1,075,000
'99 San. Sewer Bonds Series B (12/1/99)	\$1,420,000	4.125%-6.00%	07/01/20	\$410,000
'00 San. Sewer Bonds Series B (11/11/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$840,000
'02 San. Sewer Bonds Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$995,000
'03 San. Sewer Bonds Series B (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$1,805,000
'04 San. Sewer Bonds Series B (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$365,000
'06 San. Sewer Bonds Series B (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$550,000
'07 San. Sewer Bonds Series B (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$1,245,000
'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	\$51,678,000
'12 San. Sewer Revenue Bonds (03/29/12)	\$9,365,000	.35%-3.75%	10/01/36	\$8,515,000
13 San. Sewer Refunding (7/2/13)	\$3,325,000	.38-1.10%	10/01/17	\$1,990,000
15 San. Sewer Revenue Bonds (3/31/15)	\$18,200,000	3.00%-5.00%	10/01/35	\$18,200,000
Total Revenue Bonds				\$256,688,000
SPECIAL OBLIGATION BONDS:				
06 Sewer Special Obligation. Bonds (2/1/06)	\$8,380,000	4.00% - 5.00%	02/01/26	\$5,475,000
06 Solid Waste Special Obligation. Bonds (2/1/06)	\$2,000,000	4.00% - 5.00%	02/01/26	\$1,300,000
'06 Solid Waste S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	\$2,915,000	4.00% - 5.00%	02/01/16	\$350,000
'06 Parking S.O. Bonds (Ref. - 95 Rev.) (2/1/06)	\$2,575,000	4.00% - 5.00%	02/01/21	\$1,230,000
'06 Parking S.O. Bonds (Ref. - 96 S.O.) (2/1/06)	\$4,135,000	4.00% - 5.00%	02/01/16	\$500,000
'06 Public Bldg Exp/Renv. (06/29/06) - GF portion	\$2,335,000	5.00% - 5.00%	02/01/16	\$290,000
'06 Capital Improvements (06/29/06)	\$23,280,000	5.00% - 5.00%	02/01/16	\$2,805,000
08 Improvements to Downtown Govt. Center (5/15/08)	\$26,795,000	3.50% - 5.00%	03/01/28	\$21,030,000
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	\$7,740,000
12 Sewer S.O. Refunding Bonds, Series B (05/21/12)	\$1,465,000	2.00%	10/01/20	\$1,000,000
'12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$1,825,000
'12 Electric S.O. Refunding Bonds, Series D (05/21/12)	\$25,400,000	2.00%-5.00%	10/01/33	\$22,885,000
12 Electric S.O. Refunding Bonds, Series E (12/13/12)	\$39,955,000	2.00%-4.00%	09/01/32	\$38,455,000
Total Special Obligation Bonds				\$117,915,000
SPECIAL OBLIGATION NOTES:				
11 Robert M. Lemone Trust	\$2,550,000	5.352%	11/01/21	\$1,524,337
'11 IBM Loan	\$9,229,723	6.000%	10/01/20	\$5,485,431
'12 MTFC Loan	\$8,200,000	3.920%	03/01/22	\$5,594,844
Total Special Obligation Notes				\$12,604,612
TOTAL:				\$387,207,612

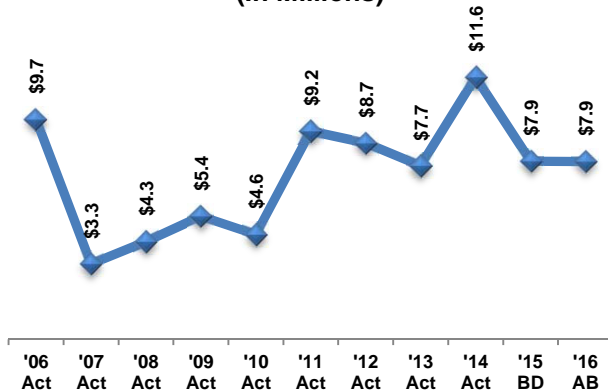
FY 2016 Total Expenditures By Category



FY 2016 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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.	\$3,720,729	\$0	\$225	\$0	(100.0%)	
Capital	\$0	\$0	\$0	\$0		
Other	\$7,904,363	\$7,898,664	\$7,898,664	\$7,880,251	(0.2%)	(0.2%)
Total	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0		
Investment Revenue	\$115,650	\$146,728	\$132,606	\$132,606	0.0%	(9.6%)
Other Local Revenue	\$1,786,851	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Operating Transfers	\$6,417,822	\$6,399,804	\$6,399,804	\$6,368,410	(0.5%)	(0.5%)
Use of Prior Year Sources	\$3,304,769	\$94,638	\$108,985	\$121,741	11.7%	28.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Sources	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)

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

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Property Taxes	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,786,851	\$1,257,494	\$1,257,494	\$1,257,494
Investment Revenue	\$115,650	\$146,728	\$132,606	\$132,606
Total Revenues	\$1,902,501	\$1,404,222	\$1,390,100	\$1,390,100
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.	\$3,720,729	\$0	\$225	\$0
Capital	\$0	\$0	\$0	\$0
Other	\$7,904,363	\$7,898,664	\$7,898,664	\$7,880,251
Total Expenditures	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251
Excess (Deficiency) of Revenues Over Expenditures	(\$9,722,591)	(\$6,494,442)	(\$6,508,789)	(\$6,490,151)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Operating Transfer From Other Funds	\$6,417,822	\$6,399,804	\$6,399,804	\$6,368,410
Operating Transfer To Other Funds	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses):	\$6,417,822	\$6,399,804	\$6,399,804	\$6,368,410
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$3,304,769)	(\$94,638)	(\$108,985)	(\$121,741)
 Fund Balance	 \$12,833,301	 \$9,528,532	 \$9,528,532	 \$9,419,547
Fund Balance End of Period	\$9,528,532	\$9,433,894	\$9,419,547	\$9,297,806
 Percent Change in Fund Equity	 (25.75%)		 (1.14%)	 (1.29%)

Funding Sources and Uses Debt Service Funds Combined

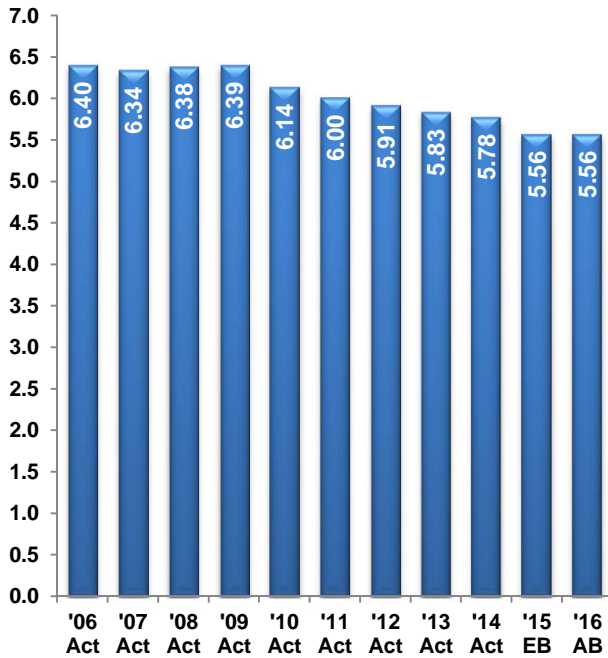
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$115,650	\$146,728	\$132,606	\$132,606
Fees and Service Charges				
Other Local Revenues	<u>\$1,786,851</u>	<u>\$1,257,494</u>	<u>\$1,257,494</u>	<u>\$1,257,494</u>
	\$1,902,501	\$1,404,222	\$1,390,100	\$1,390,100
Other Funding Sources/Transfers	\$6,417,822	\$6,399,804	\$6,399,804	\$6,368,410
Total Financial Sources: Less				
Appropriated Fund Balance	<u>\$8,320,323</u>	<u>\$7,804,026</u>	<u>\$7,789,904</u>	<u>\$7,758,510</u>
Financial Uses				
Operating Expenses	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Expenditure Uses	<u>\$11,625,092</u>	<u>\$7,898,664</u>	<u>\$7,898,889</u>	<u>\$7,880,251</u>
Increase/(Decrease) to Cash		(\$94,638)	(\$108,985)	(\$121,741)
Beginning Cash and Other Resources		\$1,993,951	\$1,993,951	\$1,884,966
Cash and Cash Equivalents	<u>\$1,993,951</u>			
Projected Ending Cash and Other Resources	<u>\$1,993,951</u> #	<u>\$1,899,313</u>	<u>\$1,884,966</u>	<u>\$1,763,225</u>

Ending Cash and Other Resources for FY 2014 is equal to cash and cash equivalents.

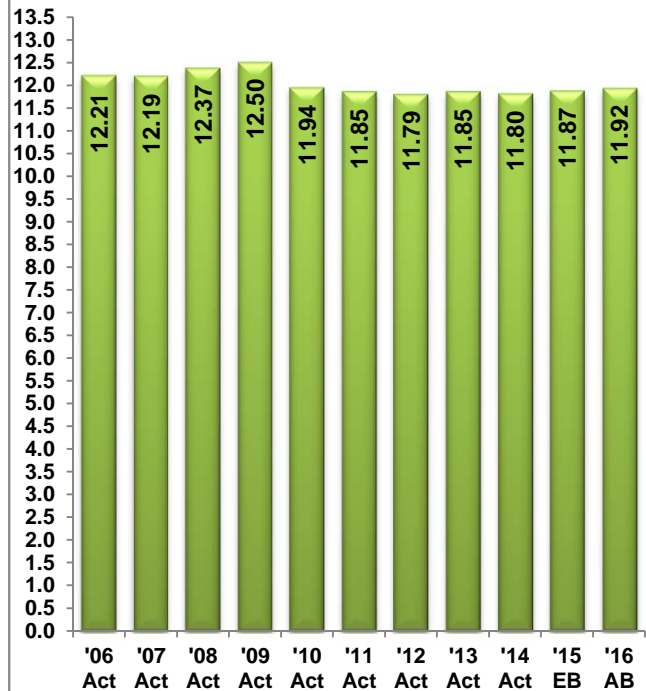
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PERSONNEL SUMMARY INFORMATION

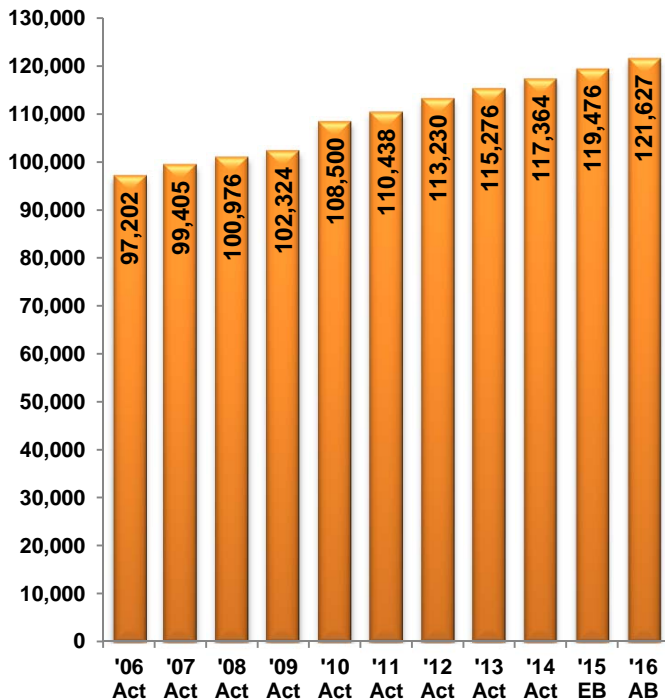
**General Fund
Employees Per 1,000 Population**



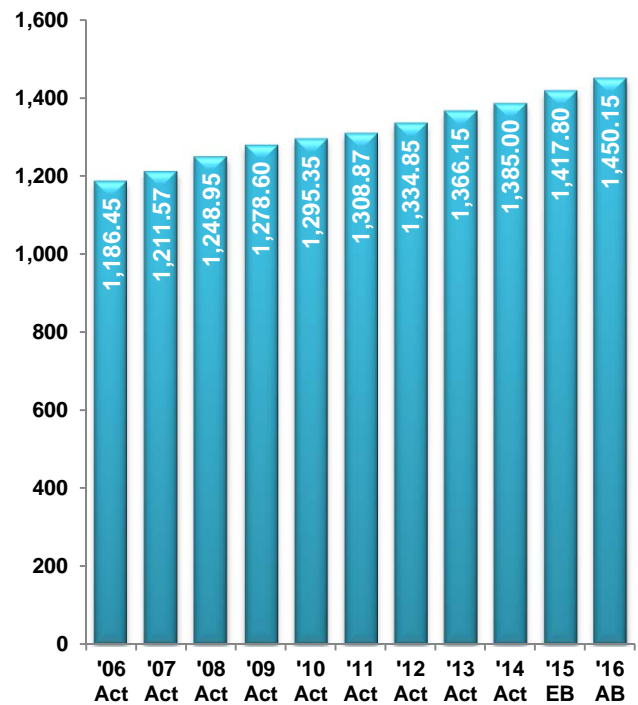
**Total Employee
Growth Rate *
Employees Per 1,000 Population**



**City of Columbia
Population***



**Total Authorized
Positions**



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

Position Changes FY 2016 Adopted Budget

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
City Manager (GF)	0.20			0.20	(1) .20 FTE Deputy City Manager (New position)
Finance (GF)	2.00			2.00	(2) 1.00 FTE Accountant I (New positions)
Law (GF)	1.00			1.00	(1) 1.00 FTE Paralegal (New positions)
Law (GF)	0.25			0.25	(1) 0.25 FTE Sr Admin Support Asst (New position)
Administrative Dept (GF)			(0.39)	(0.39)	Finance, Public Works Admin reallocations
	3.45	0.00	(0.39)	3.06	
Health and Environment					
Health & Human Services (GF)	0.85			0.85	(1) 0.85 FTE Health Educator (New position)
Conv. & Visitors Bureau (SRF)	1.00			1.00	(1) 1.00 FTE Tourism Services Specialist (New position)
Building & Site (GF)	0.25			0.25	(1) 0.25 FTE Addressing Specialist (New position)
	2.10	0.00	0.00	2.10	
Parks and Recreation					
Parks & Recreation (GF)		(1.00)		(1.00)	(1) 1.00 FTE Park Ranger (Position eliminated)
Recreation Services (EF)	0.25			0.25	(1) 0.25 FTE Custodian (New position)
Recreation Services (EF)		(1.00)		(1.00)	(1) 1.00 FTE Recreation Specialist (Position eliminated)
Parks and Recreation (GF)			0.25	0.25	Non-Motorized Grant Reallocation
	0.25	(2.00)	0.25	(1.50)	
Public Safety					
Fire (GF)	4.00			4.00	(4) 1.00 FTE Fire Fighter I/II (New position)
Police (GF)	1.00			1.00	(1) 1.00 FTE Police Trainer (New Position)
Police (GF)	1.00			1.00	(1) 1.00 FTE Public Information Specialist (New position)
Police (GF)	1.00			1.00	(1) 1.00 FTE Crime Scene Investigator (New position)
	7.00	0.00	0.00	7.00	
Supporting Activities					
Public Works-Fleet (ISF)	0.03			0.03	(1) 0.01 FTE Deputy City Manager (New position)
Public Works - GIS (ISF)	0.01			0.01	(1) 0.02 FTE Deputy City Manager (New position)
Public Communications (ISF)	1.00			1.00	(1) 1.00 FTE Customer Service Rep II (New position)
Public Communications (ISF)	1.00			1.00	(1) 1.00 FTE Contact Center Manager (New position)
GIS (ISF)	0.75			0.75	(1) 0.75 FTE Addressing Specialist (New position)
Custodial & Bldg Maint (ISF)	1.00			1.00	(1) 1.00 FTE Maintenance Assistant (New position)
Custodial & Bldg Maint (ISF)	0.02			0.02	(1) 0.02 FTE Deputy City Manager (New position)
Custodial & Bldg Maint (ISF)		(0.25)		(0.25)	(1) 0.25 FTE Asst. PW Director (Position eliminated)
Information Technologies (ISF)	1.00			1.00	(1) 1.00 FTE Database Administrator (New position - 6 months)
Utility Customer Services (ISF)	2.00			2.00	(2) 1.00 FTE Customer Service Rep II (New positions)
Utility Customer Services (ISF)	1.00			1.00	(1) 1.00 FTE Billing Auditor (New position)
Supporting Activity Depts (ISF)			1.99	1.99	Fleet, GIS, Self Ins, UCS, Pub Comm & Bldg Maint/Cust Svcs
	7.81	(0.25)	1.99	9.55	

**Position Changes
FY 2016 Adopted Budget**

Departments	Positions				Position Added
	Positions Added	Positions Deleted	Re-allocated	Net Changes	
Transportation					
PW-Transit (EF)	0.05			0.05	(1) 0.05 FTE Deputy City Manager (New position)
PW-Parking (EF)	0.05			0.05	(1) 0.05 FTE Deputy City Manager (New position)
PW-Airport (EF)	0.05			0.05	(1) 0.05 FTE Deputy City Manager (New position)
PW-Streets (GF)		(0.25)		(0.25)	(1) 0.25 FTE Asst. PW Director (position eliminated)
PW-Streets (GF)	2.00			2.00	(2) 1.00 FTE Equipment Operator II - 773 (New position)
PW-Engineering (GF)		(0.25)		(0.25)	(1) 0.25 FTE Asst. PW Director (position eliminated)
Transportation (EF)			(0.68)	(0.68)	Transit, Parking & Airport reallocations
Transportation (SRF)			(0.30)	(0.30)	Non-Motorized Grant reallocation
Transportation (GF)			0.03	0.03	Streets, Engineering and Parking Enforcement reallocations
	2.15	(0.50)	(0.95)	0.70	
Utilities					
Water - (EF)	0.12			0.12	(1) 0.12 FTE Deputy City Manager (New position)
Water - (EF)	1.00			1.00	(1) 1.00 FTE Water Treatment Plant Operator I (new position)
Water - (EF)	1.00			1.00	(2) 0.50 FTE Lead Utility Service Worker (New Positions)
Water - (EF)	0.40			0.40	(1) 0.40 FTE Construction Project Supervisor (New position)
Water - (EF)		(0.40)		(0.40)	(1) 0.40 FTE Plan Reviewer (Position Eliminated)
Electric - (EF)	0.17			0.17	(1) 0.18 FTE Deputy City Manager (New position)
Electric - (EF)	1.00			1.00	(1) 1.00 FTE Engineering Technician (New position)
Electric - (EF)	1.00			1.00	(2) 0.50 FTE Lead Utility Service Worker (New Positions)
Electric - (EF)	0.60			0.60	(1) 0.60 FTE Construction Project Supervisor (New position)
Electric - (EF)		(0.60)		(0.60)	(1) 0.60 FTE Plan Reviewer (Position eliminated)
PW-Solid Waste (EF)	0.12			0.12	(1) 0.12 FTE Deputy City Manager (New position)
PW-Solid Waste (EF)		(0.25)		(0.25)	(1) 0.25 FTE Asst. PW Director (Position eliminated)
PW-Solid Waste (EF)	0.20			0.20	(1) 0.20 FTE Asst Director, City Utilities (New position)
PW-Solid Waste (EF)	4.00			4.00	(4) 1.00 FTE Material Handlers (New positions)
PW-Solid Waste (EF)	1.00			1.00	(1) 1.00 FTE Traffic Control Operator (New positions)
PW-Solid Waste (EF)		(0.50)		(0.50)	(1) 0.50 FTE Public Works Supervisor I (eliminated)
PW-Storm Water (EF)	0.10			0.10	(1) 0.10 FTE Asst Director, City Utilities (New position)
PW-Storm Water (EF)	0.06			0.06	(1) 0.06 FTE Deputy City Manager (New position)
PW-Sewer (EF)	2.00			2.00	(2) 1.00 FTE Equipment Operator II-773 (New Positions)
PW-Sewer (EF)	1.00			1.00	(1) 1.00 FTE Engineering Technician (New Position)
PW-Sewer (EF)		(1.00)		(1.00)	(1) 1.00 FTE Engineer (Position eliminated)
PW-Sewer (EF)	0.70			0.70	(1) 0.70 FTE Asst Director, City Utilities (New position)
PW-Sewer (EF)	0.12			0.12	(1) 0.12 FTE Deputy City Manager (New position)
Utility Depts (EF)			(2.90)	(2.90)	Electric, Solid Waste, Sewer and Storm Water reallocations
Utility Depts (SRF)			2.00	2.00	Mid Missouri Solid Waste Management District reallocation
	14.59	(2.75)	(0.90)	10.94	
General Fund (GF)	13.55	(1.50)	(0.11)	11.94	
Special Revenue Funds (SRF)	1.00	0.00	1.70	2.70	
Enterprise Funds (EF)	14.99	(3.75)	(3.58)	7.66	
Internal Services Funds (ISF)	7.81	(0.25)	1.99	9.55	
Total Personnel Changes	37.35	(5.50)	0.00	31.85	

**Personnel Position Summary
FY 2016 Adopted Budget**

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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)	11.30	11.30	11.30	11.50	0.20
Finance Department (GF)	45.00	47.15	48.15	50.35	2.20
Human Resources (GF)	8.85	8.95	8.95	9.16	0.21
Law Department (GF)	15.50	15.50	15.50	16.75	1.25
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	2.57	2.10	2.10	1.30	(0.80)
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	86.22	88.00	89.00	92.06	3.06
Health and Environment:					
Public Health & Human Services (GF)	64.60	65.15	66.15	67.00	0.85
Community Development (GF)	38.75	42.00	42.00	42.25	0.25
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)	8.25	8.25	8.25	9.25	1.00
Office of Sustainability (SRF)	0.00	0.00	0.00	0.00	0.00
CDBG Fund (SRF)	3.00	4.00	4.00	4.00	0.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	120.60	125.40	126.40	128.50	2.10
Parks and Recreation:					
General Fund Operations (GF)	47.50	48.16	48.16	47.41	(0.75)
Recreation Services Fund (EF)	34.25	34.59	34.59	33.34	(1.25)
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	82.75	82.75	80.75	(2.00)
Public Safety:					
Police Department (GF)	194.00	197.00	197.00	200.00	3.00
Fire Department (GF)	140.00	141.00	141.00	145.00	4.00
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 Before PSJC and EM	346.00	350.00	350.00	357.00	7.00
Public Safety Joint Comm. (GF)	27.75	27.75	0.00	0.00	0.00
Total Public Safety	373.75	377.75	350.00	357.00	7.00
Supporting Activities:					
Employee Benefit Fund (ISF)	6.15	7.05	7.05	6.84	(0.21)
Self Insurance Reserve Fund (ISF)	3.20	3.20	3.20	4.30	1.10
Custodial & Building Maint. Fund (ISF)	16.39	16.56	16.56	17.57	1.01
Fleet Operations Fund (ISF)	37.43	38.43	38.43	38.23	(0.20)
GIS Fund (ISF)	5.31	5.31	5.31	6.26	0.95
Information Technologies Fund (ISF)	32.20	33.20	34.20	35.20	1.00
Public Communications Fund (ISF)	13.40	14.40	14.40	17.50	3.10
Utility Customer Services Fund (ISF)	14.30	15.40	15.40	18.20	2.80
Total Supporting Activities	128.38	133.55	134.55	144.10	9.55

**Personnel Position Summary
FY 2016 Adopted Budget**

	<u>Actual FY 2014</u>	<u>Adj. Budget FY 2015</u>	<u>Estimated FY 2015</u>	<u>Adopted FY 2016</u>	<u>Position Changes</u>
Transportation:					
Engineering (GF)	15.35	15.65	15.65	15.30	(0.35)
Non-Motorized Grant (SRF)	4.90	5.10	5.10	4.80	(0.30)
Streets and Sidewalks (GF)	40.81	42.81	42.81	44.60	1.79
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement (GF)	5.01	5.01	5.01	5.10	0.09
Transit Fund (EF)	41.36	52.36	52.36	51.95	(0.41)
Regional Airport Fund (EF)	17.15	18.15	18.15	18.65	0.50
Parking Facilities Fund (EF)	9.27	9.57	9.57	9.45	(0.12)
Railroad Utility Fund (EF)	4.00	3.00	3.00	3.00	0.00
Transload Facility (SRF)	3.00	3.00	3.00	3.00	0.00
Capital Improvement Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Special Road District Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	140.85	154.65	154.65	155.85	1.20
Utilities:					
Water Utility Fund (EF)	88.90	94.80	94.80	97.62	2.82
Electric Utility Fund (EF)	182.85	186.95	187.95	188.67	0.72
Sanitary Sewer Utility Fund (EF)	80.52	83.02	83.02	86.42	3.40
Solid Waste Utility Fund (EF)	94.71	106.21	106.21	108.27	2.06
Mid MO Solid Waste Mgt Dist (SRF)	0.00	0.00	0.00	2.00	2.00
Storm Water Utility Fund (EF)	6.47	8.47	8.47	8.41	(0.06)
Total Utilities	453.45	479.45	480.45	491.39	10.94
Total Authorized Number of Positions	1,385.00	1,441.55	1,417.80	1,449.65	31.85
Total By Fund Type:					
General Fund (GF)	677.99	690.53	664.78	676.72	11.94
Special Revenue Funds (SRF)	19.15	20.35	20.35	23.05	2.70
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	697.14	710.88	685.13	699.77	14.64
Total Enterprise Funds (EF)	559.48	597.12	598.12	605.78	7.66
Total Internal Services Funds (ISF)	128.38	133.55	134.55	144.10	9.55
Total All Funds	1,385.00	1,441.55	1,417.80	1,449.65	31.85

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

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General Fund Summary



Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Health, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into five separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of- Taxes (PILOT), Transfers, and Property Taxes. Of the total funding available, 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 36% comes from dedicated sources and 64% 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, 47% is dedicated sources and 53% 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, 29% comes from dedicated sources and 71% 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, 4% is from dedicated sources and 96% is from general sources.

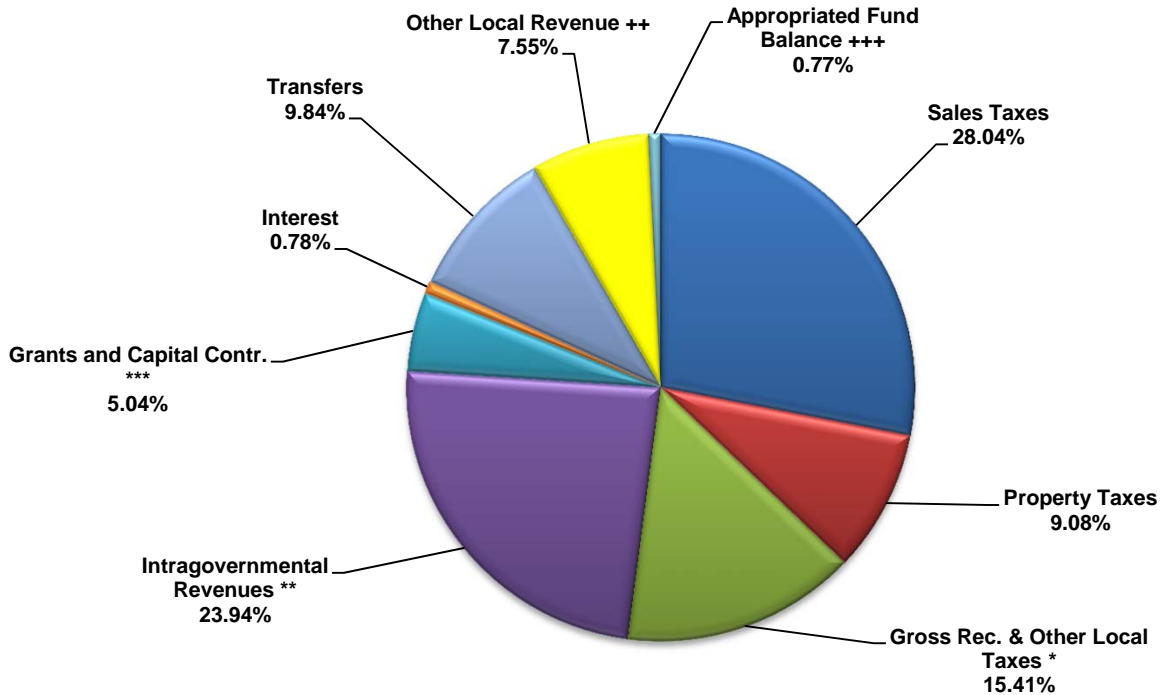
Transportation

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, 84% is from dedicated sources and 16% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2016



Revenues By Category (Where the Money Comes From)

	Actual FY 2014	Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Sales Taxes	\$22,463,031	\$22,501,548	\$23,088,972	\$23,781,641	3.0%	5.7%
Property Taxes	\$7,319,211	\$7,522,922	\$7,514,962	\$7,701,927	2.5%	2.4%
Gross Rec. & Other Local Txs *	\$12,804,876	\$12,180,239	\$12,676,770	\$12,692,713	0.1%	4.2%
Intragovernmental Revenues **	\$18,947,172	\$19,582,082	\$19,589,322	\$20,311,271	3.7%	3.7%
Grants and Capital Contr. ***	\$5,015,621	\$5,791,301	\$5,094,534	\$4,271,381	(16.2%)	(26.2%)
Interest	\$567,866	\$546,820	\$661,584	\$661,584	0.0%	21.0%
Transfers	\$8,487,955	\$8,316,501	\$8,189,250	\$8,349,861	2.0%	0.4%
Fees and Service Charges +	\$0	\$0	\$0	\$0		
Other Local Revenue ++	\$7,126,778	\$7,210,515	\$6,728,536	\$6,405,837	(4.8%)	(11.2%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$1,017,900	\$952,113	\$914,663	\$649,249	(29.0%)	(31.8%)
	\$83,750,410	\$84,604,041	\$84,458,593	\$84,825,464	0.4%	0.3%

* 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.

+++ Appropriated Fund Balance For:

Pension Plan Change	\$1,017,900	\$914,663	\$914,663	\$649,249
Prior Year Savings Allocated	\$0	\$0	\$0	\$0
Operations	\$0	\$37,450	\$0	\$0
	\$1,017,900	\$952,113	\$914,663	\$649,249

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 2014, Estimated 2015 and Proposed 2016.

Property Taxes: The growth in Property Taxes is projected to increase 2.5% from Estimated FY 2015. The growth of assessed valuation of real property for new construction is projected to be 3% while no change is projected for personal property, 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 3.0% from Estimated FY 2015. This reflects an improvement in economic conditions. Estimated growth for FY 2015 reflects a 2.8% increase over Actual FY 2014. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary. Construction/home improvement and communication services are showing strong growth. Utilities and petroleum products are showing a decline.

Gross Receipt/Other Local Taxes: Most are relatively flat with the exception of motor vehicle tax which is estimated to increase 2% from Estimated FY 2015.

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 3.7% from Estimated FY 2015 based upon modest growth trends and a 3% voter approved rate increase in the Electric Utility which began in June 2015. 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 3.8% increase from Estimated FY 2015 due to the additional positions in the General Fund and one time amount to recover for safety improvements in Treasury Management.

Grants: An decrease of \$0.8 million or 16.2% from Estimated FY 2015 is due to a combination of the expiration of several health, fire, and police grants, along with county revenue for reimbursements related to PSJC expenditures which are being transitioned over to the County. The City had received a federal grant to fund five firefighters for three years which was scheduled to end in March, 2015. The City was able to extend the grant for three of the firefighters for another year. This grant will expire in March, 2016. In the Police Department, there are a number of grants which have been applied for but funding approval has not been received. If these grants are approved, the budget will be amended at that time to include both the revenues and expenses associated with the grant. On January 1, 2015, PSJC employees became County employees, so the County will no longer be reimbursing the City for payroll expenses.

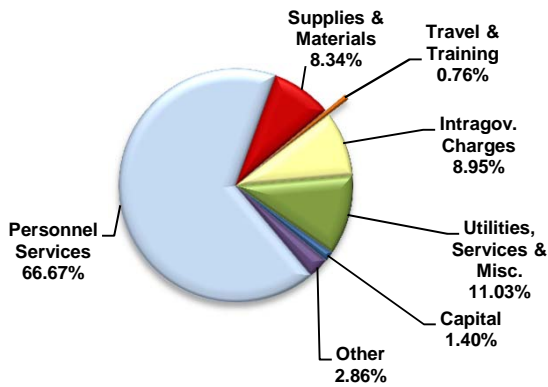
Appropriated Fund Balance: Typically the city appropriates funds in excess of reserve requirement to support General Fund operations and capital projects. In an effort to mitigate the long term effect of the current economic downturn, the City Manager developed a plan in FY 2011 to eliminate the amount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

The council approved the use of fund balance to offset the cost of ongoing expenses for the Police, Fire and LAGERS pension increases that are associated with the FY 2013 pension solution. For FY 2016, that amount is \$649,249 which is down \$265,414 from last year. The pension solution is working. We have gained ground in our pension funding ratio. The City's General Fund Balance is projected to be 35% at 2016 year end, well above the 20% policy requirement.

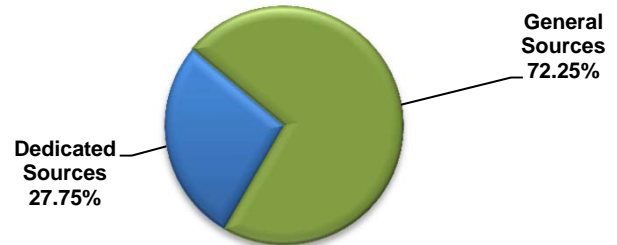
Please refer to pages 129 - 132 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2016 Total Expenditures By Category

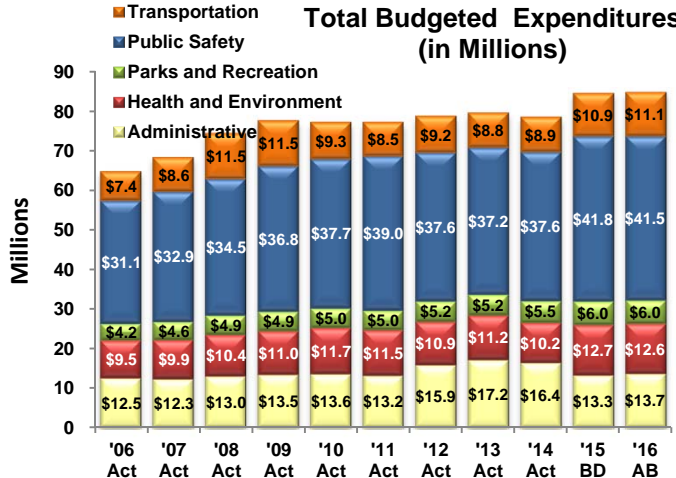


FY 2016 Totals By Funding Source

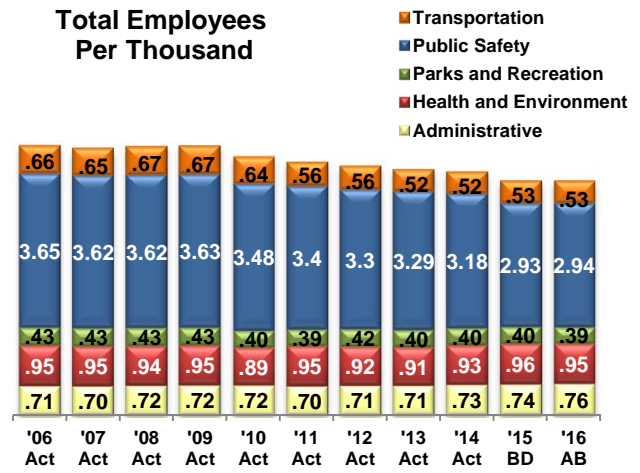


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$51,530,857	\$55,330,112	\$53,950,534	\$56,551,075	4.8%	2.2%
Supplies & Materials	\$6,194,860	\$7,296,208	\$6,951,831	\$7,072,366	1.7%	(3.1%)
Travel & Training	\$486,167	\$684,583	\$623,899	\$644,057	3.2%	(5.9%)
Intragov. Charges	\$6,162,145	\$6,565,646	\$6,565,646	\$7,588,060	15.6%	15.6%
Utilities, Services & Misc.	\$8,966,470	\$10,119,087	\$9,593,736	\$9,358,962	(2.4%)	(7.5%)
Capital	\$1,644,068	\$2,177,024	\$1,836,118	\$1,183,725	(35.5%)	(45.6%)
Other	\$3,580,955	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Total	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%
Operating Expenses	\$73,340,499	\$79,995,636	\$77,685,646	\$81,214,520	4.5%	1.5%
Non-Operating Expenses	\$3,580,955	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$1,644,068	\$2,177,024	\$1,836,118	\$1,183,725	(35.5%)	(45.6%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%

Funding Sources (Where the Money Comes From)

Dedicated Sources	\$24,428,723	\$24,850,685	\$24,377,009	\$23,535,529	(3.5%)	(5.3%)
General Sources	\$54,136,799	\$59,753,356	\$57,576,136	\$61,289,935	6.5%	2.6%
Total Funding Sources	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: The General Fund will increase by a net of 11.94 FTE positions whose costs are partially or fully offset by fees, grants, or transfers. This increase represents a 1.8% growth in the number of employees which matches the population growth.

- Employees in the Public Safety Joint Communications (PSJC) department have been transitioned over to the County, effective January 1, 2015.
- One unfilled Park Ranger position has been deleted in the Parks and Recreation Department.
- Pension changes of \$0.6 million, resulting from a plan change to decrease unfunded liabilities over twenty years, will be paid for by the use of appropriated fund balance.
- Pay package changes include a 2% across the board adjustment for all permanent employees, funding for recommended classification and compensation changes that move employees to new market minimum pay, and the second year of funding for time in classification based adjustments to address pay compression issues.

Supplies and Materials: The Streets maintenance budget includes an increase of \$115,422 in street maintenance funding. The overall decrease of \$0.2 million or 3.1% in this category is due to lower fuel costs as well as the ending of several grants (and their related expenses) in the Health Department.

Travel and Training: reflects an decrease of \$40,526 or 5.9% from FY 2015 adjusted budget. The biggest decrease was in Health due to two grant ending and in PSJC as training costs associated with the employees were transitioned over to the County.

Intragovernmental Charges: reflects a \$1.0 million or 15.6% increase over FY 2015 adjusted budget. Self Insurance charges increased \$0.4 million due to funding needed to ensure the fund is properly funded. IT Fees increased over \$0.8 million due to increased maintenance costs for Munis, Kronos and Advanced utility software.

Utilities, Services & Miscellaneous: reflects a decrease of \$0.8 million or 7.5% from the FY 2015 adjusted budget. There is a decrease of \$0.3 million in Fire for the discontinuance of the Fire Territorial agreement with the County. These funds have been used to fund four city fire fighter positions (in the personnel services category).

There is a Council Reserve amount of \$48,000 set aside which Council can allocate. Contingency has been set at \$100,000. 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. These funds have been moved to streets maintenance to increase our street maintenance efforts.

Capital reflects an decrease of \$1.0 million or 45.6% from budget FY 2015. There is a \$0.3 million decrease in PSJC as those costs have been transitioned over to the County's budget. Police has a decrease of \$0.3 million as they were able to purchase some of the items scheduled for replacement in FY 2016 with savings in their FY 2015 operating budget.

Other reflects a decrease of \$4,162 or 0.2% from FY 2015 adjusted budget due to lower transfer amounts reflected in the City General budget.

General Fund Expenditures By Category (Where the Money Goes)

Fund 110

Expenditure Summary - By Function

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administrative	\$16,435,087	\$13,298,224	\$12,892,214	\$13,691,149	6.2%	3.0%
Health and Environment	\$10,167,117	\$12,677,486	\$12,283,290	\$12,598,066	2.6%	(0.6%)
Parks and Recreation	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)
Public Safety	\$37,600,995	\$41,786,727	\$40,251,534	\$41,465,742	3.0%	(0.8%)
Transportation	\$8,857,612	\$10,853,309	\$10,640,284	\$11,116,532	4.5%	2.4%
	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%

Expenditure Summary - By Department

City Council	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
City Clerk	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
City Manager	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%
Finance	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%
Human Resources	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Law	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
General City (Nondprtmntl)	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)
Public Works Admin.	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
Health and Human Services	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)
Community Development	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%
Economic Development	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%
Cultural Affairs	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Parks & Recreation	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)
Police	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%
Fire	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%
Emergency Management	\$47,348	\$0	\$0	\$0		
Pub. Safety Joint Comm	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)
Municipal Court	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Engineering	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%
Non-Motorized Grant	\$0	\$0	\$0	\$0		
Streets and Sidewalks	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%
Parking Enforcement	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)
Total	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	0.3%

Summary By Function and Type of Funding

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	Percent of Total
Administrative						
Dedicated Funding	\$4,749,095	\$4,726,148	\$4,732,614	\$4,962,423	4.9%	36%
General Funding	\$11,685,992	\$8,572,076	\$8,159,600	\$8,728,726	7.0%	64%
Total Funding	\$16,435,087	\$13,298,224	\$12,892,214	\$13,691,149	6.2%	100.0%
Health & Environment						
Dedicated Funding	\$5,915,103	\$6,186,973	\$6,125,028	\$5,900,422	(3.7%)	47%
General Funding	\$4,252,014	\$6,490,513	\$6,158,262	\$6,697,644	8.8%	53%
Total Funding	\$10,167,117	\$12,677,486	\$12,283,290	\$12,598,066	2.6%	100.0%
Parks and Recreation						
Dedicated Funding	\$1,585,469	\$1,827,005	\$1,754,585	\$1,745,904	(0.5%)	29%
General Funding	\$3,919,242	\$4,161,290	\$4,131,238	\$4,208,071	1.9%	71%
Total Funding	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	100.0%
Public Safety						
Dedicated Funding	\$3,767,268	\$3,150,015	\$2,421,649	\$1,566,555	(35.3%)	4%
General Funding	\$33,833,727	\$38,636,712	\$37,829,885	\$39,899,187	5.5%	96%
Total Funding	\$37,600,995	\$41,786,727	\$40,251,534	\$41,465,742	3.0%	100.0%
Transportation						
Dedicated Funding	\$8,411,788	\$8,960,544	\$9,343,133	\$9,360,225	0.2%	84%
General Funding	\$445,824	\$1,892,765	\$1,297,151	\$1,756,307	35.4%	16%
Total Funding	\$8,857,612	\$10,853,309	\$10,640,284	\$11,116,532	4.5%	100.0%
Total Dedicated Funding	\$24,428,723	\$24,850,685	\$24,377,009	\$23,535,529	(3.5%)	28%
Total General Funding	\$54,136,799	\$59,753,356	\$57,576,136	\$61,289,935	6.5%	72%
Total Funding	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464	3.5%	100.0%

Personnel Summary - By Function

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administrative	86.22	88.00	89.00	92.06	3.06
Health and Environment	109.35	113.15	114.15	115.25	1.10
Parks and Recreation	47.50	48.16	48.16	47.41	(0.75)
Public Safety	373.75	377.75	350.00	357.00	7.00
Transportation	61.17	63.47	63.47	65.00	1.53
Total Personnel	677.99	690.53	664.78	676.72	11.94

Personnel Summary - By Department

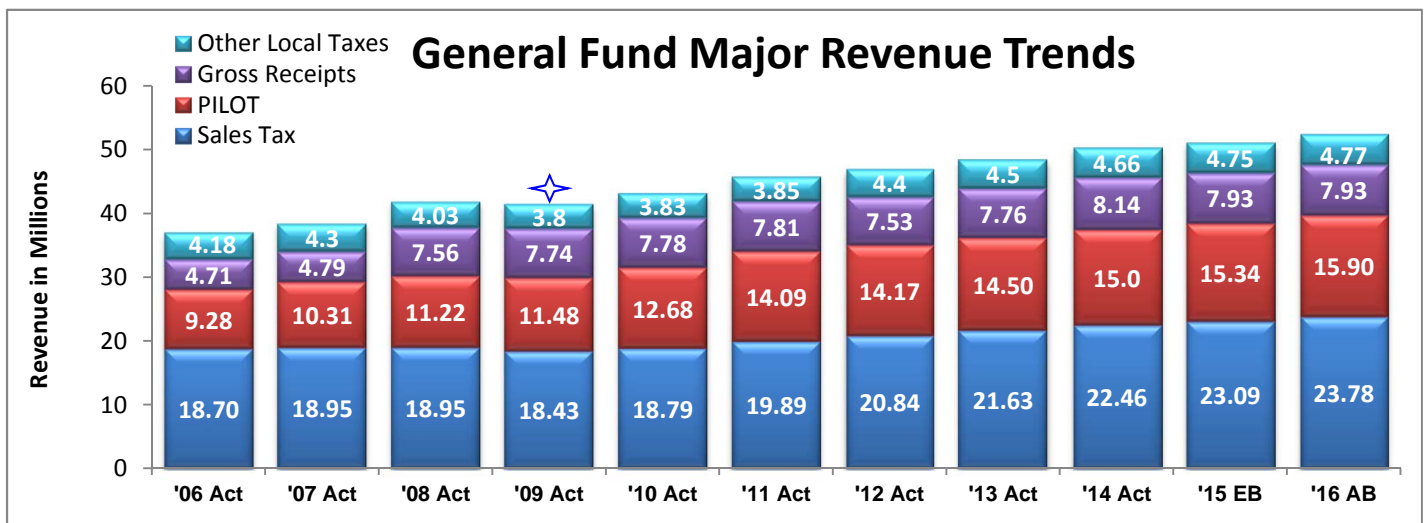
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	11.30	11.30	11.30	11.50	0.20
Finance	45.00	47.15	48.15	50.35	2.20
Human Resources	8.85	8.95	8.95	9.16	0.21
Law	15.50	15.50	15.50	16.75	1.25
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	2.57	2.10	2.10	1.30	(0.80)
Health and Human Services	64.60	65.15	66.15	67.00	0.85
Community Development	38.75	42.00	42.00	42.25	0.25
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	48.16	48.16	47.41	(0.75)
Police	194.00	197.00	197.00	200.00	3.00
Fire	140.00	141.00	141.00	145.00	4.00
Emergency Management	0.00	0.00	0.00	0.00	0.00
Pub. Safety Joint Comm	27.75	27.75	0.00	0.00	0.00
Municipal Court	12.00	12.00	12.00	12.00	0.00
Engineering	15.35	15.65	15.65	15.30	(0.35)
Streets and Sidewalks	40.81	42.81	42.81	44.60	1.79
Parking Enforcement	5.01	5.01	5.01	5.10	0.09
Total Personnel	677.99	690.53	664.78	676.72	11.94

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Taxes						
Property Taxes:						
Real Estate	\$5,988,101	\$6,167,744	\$6,232,179	\$6,419,144	3.0%	4.1%
Personal Property	\$1,240,610	\$1,186,194	\$1,199,549	\$1,199,549	0.0%	1.1%
Other	\$90,500	\$168,984	\$83,234	\$83,234	0.0%	(50.7%)
Total Property Taxes	\$7,319,211	\$7,522,922	\$7,514,962	\$7,701,927	2.5%	2.4%
Sales Tax	\$22,463,031	\$22,501,548	\$23,088,972	\$23,781,641	3.0%	5.7%
Gross Receipt Tax:						
Telephone	\$3,678,731	\$3,743,165	\$3,593,871	\$3,593,871	0.0%	(4.0%)
Natural Gas	\$3,064,837	\$2,700,000	\$2,933,886	\$2,933,886	0.0%	8.7%
Electric	\$1,102,041	\$1,103,231	\$1,102,041	\$1,102,041	0.0%	(0.1%)
CATV	\$296,301	\$228,285	\$296,300	\$296,300	0.0%	29.8%
Total Gross Receipts Tax	\$8,141,910	\$7,774,681	\$7,926,098	\$7,926,098	0.0%	1.9%
Other Local Taxes						
Cigarette Tax	\$580,375	\$615,000	\$573,400	\$567,700	(1.0%)	(7.7%)
Gasoline Tax	\$2,799,621	\$2,530,398	\$2,866,061	\$2,866,061	0.0%	13.3%
Motor Vehicle License Tax	\$458,121	\$459,500	\$458,121	\$462,702	1.0%	0.7%
Motor Vehicle Sales Tax	\$824,849	\$800,660	\$853,090	\$870,152	2.0%	8.7%
Total Other Local Taxes	\$4,662,966	\$4,405,558	\$4,750,672	\$4,766,615	0.3%	8.2%
Total Taxes	\$42,587,118	\$42,204,709	\$43,280,704	\$44,176,281	2.1%	4.7%
Intragovernmental Revenues:						
PILOT:						
PILOT - Electric	\$11,594,498	\$11,918,032	\$11,920,388	\$12,413,796	4.1%	4.2%
PILOT - Water	\$3,408,057	\$3,416,467	\$3,421,351	\$3,489,778	2.0%	2.1%
Total PILOT	\$15,002,555	\$15,334,499	\$15,341,739	\$15,903,574	3.7%	3.7%
Gen. & Admin. Revenue	\$3,944,617	\$4,247,583	\$4,247,583	\$4,407,697	3.8%	3.8%
Total Intragovernmental	\$18,947,172	\$19,582,082	\$19,589,322	\$20,311,271	3.7%	3.7%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$2,222,291	\$2,180,475	\$2,219,004	\$1,746,080	(21.3%)	(19.9%)
County Revenues	\$2,793,330	\$3,610,826	\$2,875,530	\$2,525,301	(12.2%)	(30.1%)
Total Intergovernmental	\$5,015,621	\$5,791,301	\$5,094,534	\$4,271,381	(16.2%)	(26.2%)
Interest and Investment Revenue:						
Invest. Earnings & Interest	\$567,866	\$546,820	\$661,584	\$661,584	0.0%	21.0%
Total Investment Revenue	\$567,866	\$546,820	\$661,584	\$661,584	0.0%	21.0%
Operating Transfers:						
Parks Sales Tax	\$1,486,437	\$1,742,962	\$1,654,212	\$1,666,820	0.8%	(4.4%)
Transportation Sales Tax	\$5,827,430	\$5,882,511	\$5,882,511	\$5,968,577	1.5%	1.5%
City Manager	\$233,792	\$0	\$0	\$0		
Electric Fund	\$2,990	\$10,609	\$10,609	\$10,609	0.0%	0.0%
CDBG Planning	\$40,584	\$52,000	\$52,000	\$51,000	(1.9%)	(1.9%)
Cultural Affairs-From CVB	\$0	\$0	\$0	\$30,000		
Convention & Visitors Fund	\$50,000	\$111,196	\$111,196	\$107,057	(3.7%)	(3.7%)
Fleet Operations	\$1,721	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Capital Projects Fund	\$660,640	\$319,526	\$319,526	\$355,376	11.2%	11.2%
Employee Benefit Fund	\$8,003	\$382	\$382	\$382	0.0%	0.0%
GIS Fund	\$0	\$23,565	\$23,565	\$23,565	0.0%	0.0%
Information Technologies Fd	\$2,500	\$0	\$0	\$0		
Contributions Fund	\$49,121	\$38,501	\$0	\$0		(100.0%)
Utility Customer Svcs Fd	\$14,693	\$14,523	\$14,523	\$14,699	1.2%	1.2%
Transit Fund	\$1,345	\$1,530	\$1,530	\$1,530	0.0%	0.0%
Solid Waste Fund	\$104,457	\$111,245	\$111,245	\$112,295	0.9%	0.9%
Transload Facility Fund	\$3,358	\$4,477	\$4,477	\$4,477	0.0%	0.0%
Water Utility Fund	\$884	\$1,179	\$1,179	\$1,179	0.0%	0.0%
Total Operating Transfers	\$8,487,955	\$8,316,501	\$8,189,250	\$8,349,861	2.0%	0.4%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$751,863	\$761,206	\$771,661	\$784,692	1.7%	3.1%
Liquor License	\$182,568	\$167,640	\$197,775	\$203,708	3.0%	21.5%
Animal License	\$30,878	\$36,000	\$36,000	\$37,000	2.8%	2.8%
Total Licenses and Permits	\$965,309	\$964,846	\$1,005,436	\$1,025,400	2.0%	6.3%
Fines:						
Municipal Court Fines	\$977,640	\$1,094,685	\$826,030	\$825,000	(0.1%)	(24.6%)
Uniform Ticket Fines	\$164,477	\$166,926	\$195,000	\$195,000	0.0%	16.8%
Meter Fines	\$731,014	\$960,000	\$900,000	\$900,000	0.0%	(6.3%)
Alarm Violations	\$10,500	\$10,000	\$2,976	\$10,500	252.8%	5.0%
Total Fines	\$1,883,631	\$2,231,611	\$1,924,006	\$1,930,500	0.3%	(13.5%)
Fees:						
Animal Control Fees	\$14,281	\$14,150	\$14,975	\$13,200	(11.9%)	(6.7%)
Construction Fees	\$1,866,912	\$1,832,364	\$1,699,550	\$1,592,313	(6.3%)	(13.1%)
Health Fees	\$783,012	\$764,570	\$698,477	\$677,900	(2.9%)	(11.3%)
Municipal Court Fees	\$187,915	\$202,480	\$131,000	\$115,000	(12.2%)	(43.2%)
Other Fees	\$92,654	\$78,830	\$101,984	\$91,275	(10.5%)	15.8%
Street Maintenance Fees	\$16,246	\$350	\$10,818	\$350	(96.8%)	0.0%
Total Fees	\$2,961,020	\$2,892,744	\$2,656,804	\$2,490,038	(6.3%)	(13.9%)
Miscellaneous Revenue	\$1,316,818	\$1,121,314	\$1,142,290	\$959,899	(16.0%)	(14.4%)
Total Other Local Revenue	\$7,126,778	\$7,210,515	\$6,728,536	\$6,405,837	(4.8%)	(11.2%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
Pension Plan Change	\$1,017,900	\$914,663	\$914,663	\$649,249	(29.0%)	(29.0%)
Prior Year Savings Allocated	\$0	\$0	\$0	\$0		
Operations	\$0	\$37,450	\$0	\$0		(100.0%)
Total Appropriated Fund Balance	\$1,017,900	\$952,113	\$914,663	\$649,249	(29.0%)	(31.8%)
Total Revenue and Other Sources	\$83,750,410	\$84,604,041	\$84,458,593	\$84,825,464	0.4%	0.3%



* 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Taxes	\$42,587,118	\$42,204,709	\$43,280,704	\$44,176,281
Other Local Revenue	\$5,809,960	\$6,089,201	\$5,586,246	\$5,445,938
Intragovernmental Revenue	\$18,947,172	\$19,582,082	\$19,589,322	\$20,311,271
Grant Revenue	\$5,015,621	\$5,791,301	\$5,094,534	\$4,271,381
Interest and Investment Revenue	\$567,866	\$546,820	\$661,584	\$661,584
Miscellaneous Revenue	\$1,316,818	\$1,121,314	\$1,142,290	\$959,899
Total Revenues	\$74,244,555	\$75,335,427	\$75,354,680	\$75,826,354
Expenditures:				
Personnel Services	\$51,530,857	\$55,330,112	\$53,950,534	\$56,551,075
Supplies & Materials	\$6,194,860	\$7,296,208	\$6,951,831	\$7,072,366
Travel & Training	\$486,167	\$684,583	\$623,899	\$644,057
Intragovernmental Charges	\$6,162,145	\$6,565,646	\$6,565,646	\$7,588,060
Utilities, Services & Other Misc.	\$8,966,470	\$10,119,087	\$9,593,736	\$9,358,962
Capital Additions	\$1,644,068	\$2,177,024	\$1,836,118	\$1,183,725
Interest & Lease Payment	\$80,507	\$0	\$0	\$0
Total Expenditures	\$75,065,074	\$82,172,660	\$79,521,764	\$82,398,245
Excess (Deficiency) of Revenues Over Expenditures	(\$820,519)	(\$6,837,233)	(\$4,167,084)	(\$6,571,891)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Operating Transfers From Other Funds	\$8,487,955	\$8,316,501	\$8,189,250	\$8,349,861
Operating Transfers To Other Funds	(\$3,500,448)	(\$2,431,381)	(\$2,431,381)	(\$2,427,219)
Total Otr. Financing Sources (Uses)	\$4,987,507	\$5,885,120	\$5,757,869	\$5,922,642
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$4,166,988	(\$952,113)	\$1,590,785	(\$649,249) ^
Unassigned Fund Balance - Beginning of Year	\$26,350,897	\$28,889,506	\$28,889,506	\$30,480,291
Adj. for Unrealized Gains & Reserves for Encumbrances	(\$1,628,379)			
Unassigned Fund Balance, End of Year	\$28,889,506	\$27,937,393	\$30,480,291	\$29,831,042

^ 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
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	\$75,016,214	\$25,955,804	35%
2013	\$77,581,172	\$26,350,897	34%
2014	\$78,565,522	\$28,889,506	37%
FY 2015 Adj. Budget	\$84,604,041	\$27,937,393	33%
FY 2016 Adopted	\$84,825,464	\$29,831,042	35%

Funding Sources and Uses General Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$22,463,031	\$22,501,548	\$23,088,972	\$23,781,641
Property Taxes	\$7,319,211	\$7,522,922	\$7,514,962	\$7,701,927
Gross Receipts & Other Local Taxes *	\$12,804,876	\$12,180,239	\$12,676,770	\$12,692,713
Intragovernmental Revenues **	\$18,947,172	\$19,582,082	\$19,589,322	\$20,311,271
Grants	\$5,015,621	\$5,791,301	\$5,094,534	\$4,271,381
Interest	\$567,866	\$546,820	\$661,584	\$661,584
Fees and Service Charges	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$7,126,778	\$7,210,515	\$6,728,536	\$6,405,837
	\$74,244,555	\$75,335,427	\$75,354,680	\$75,826,354
Other Funding Sources/Transfers	\$8,487,955	\$8,316,501	\$8,189,250	\$8,349,861
Total Financial Sources: Less				
Appropriated Fund Balance	\$82,732,510	\$83,651,928	\$83,543,930	\$84,176,215
 Financial Uses				
Operating Expenses	\$73,340,499	\$79,995,636	\$77,685,646	\$81,214,520
Operating Transfers to Other Funds	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219
Interest Expense	\$80,507	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,644,068	\$2,177,024	\$1,836,118	\$1,183,725
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$78,565,522	\$84,604,041	\$81,953,145	\$84,825,464
Increase/(Decrease) to Cash	\$4,166,988	(\$952,113)	\$1,590,785	(\$649,249)
Beginning Cash and Other Resources		\$28,889,506	\$28,889,506	\$30,480,291
Projected Unassigned Cash Reserve	\$28,889,506 #	\$27,937,393	\$30,480,291	\$29,831,042
 20% of Total Expenditures				
	\$15,713,104	\$16,920,808	\$16,390,629	\$16,965,093
Cash Above/(Below) 20% requirement	\$13,176,402	\$11,016,585	\$14,089,662	\$12,865,949

Ending Cash and Other Resources for FY 2014 is equal to unassigned fund balance.

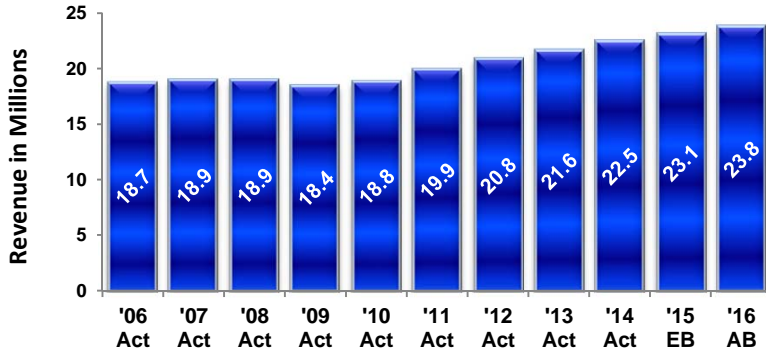
* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and CATV. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

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

++ Other Local Revenues include Licenses and Permits, Fines, and Fees as well as miscellaneous revenues.

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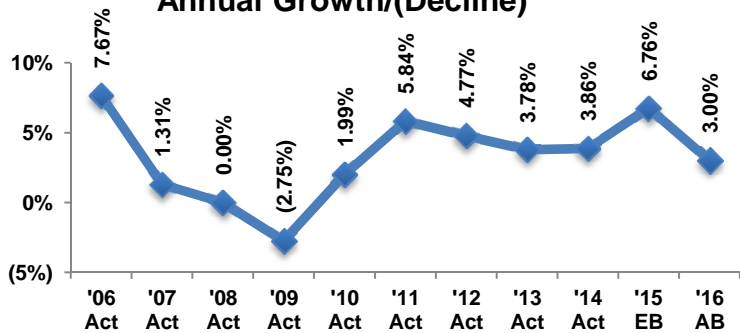
General Fund Major Revenue Trends - Sales Tax



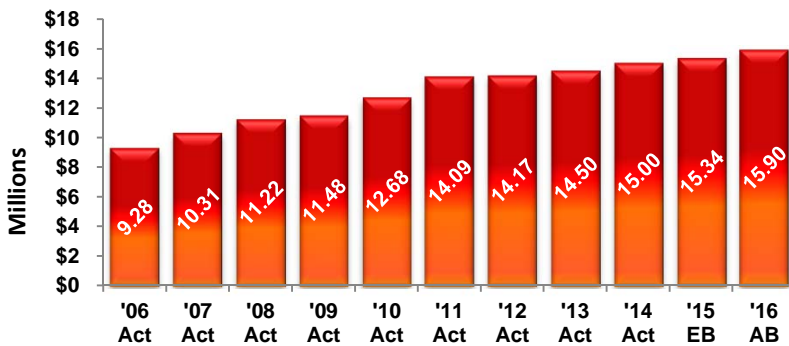
Sales Tax: Sales tax revenue is a substantial revenue source (28.04%) for the General Fund. Sales tax growth increased slightly from 2005 - 2008 with a slow down beginning in 2009. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such 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 2016 growth is projected at 3.0% over Estimated FY 2015 which is estimated at 2.8% over Actual FY 2014. This reflects an improvement in economic conditions, however estimates for FY2016 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 2006 to Budget FY 2016. 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 2015. The City is projecting 3% growth in sales taxes over FY 2015 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)



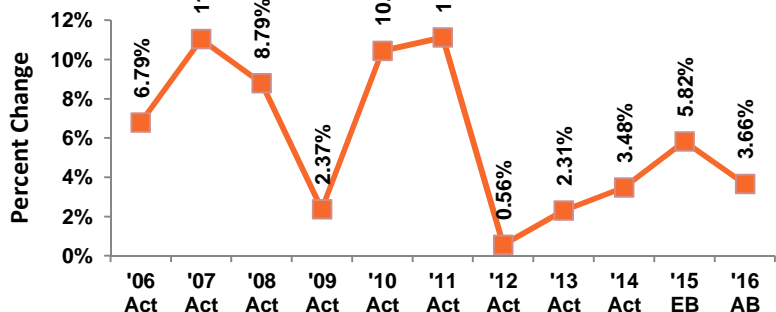
Revenue Trends - PILOT



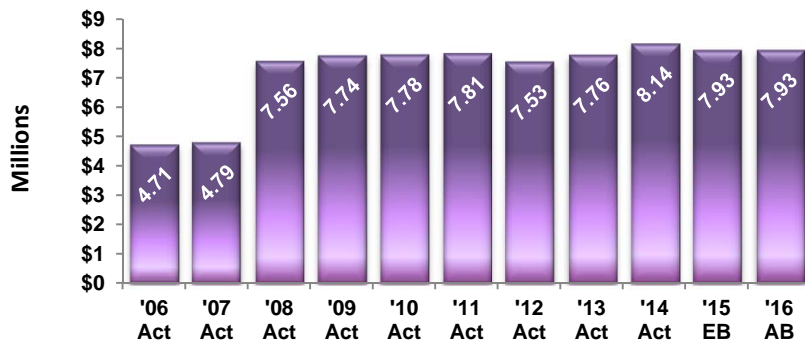
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets.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



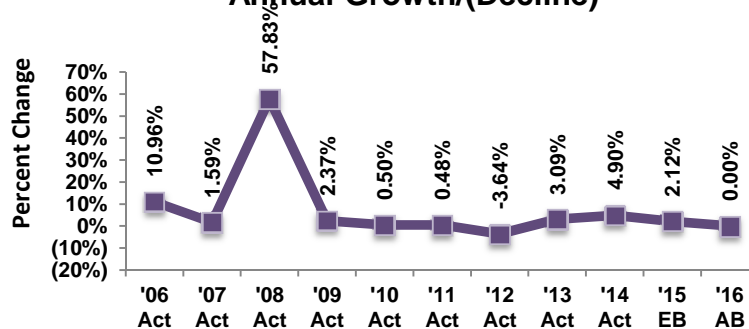
General Fund Major Revenue Trends - Gross Receipts



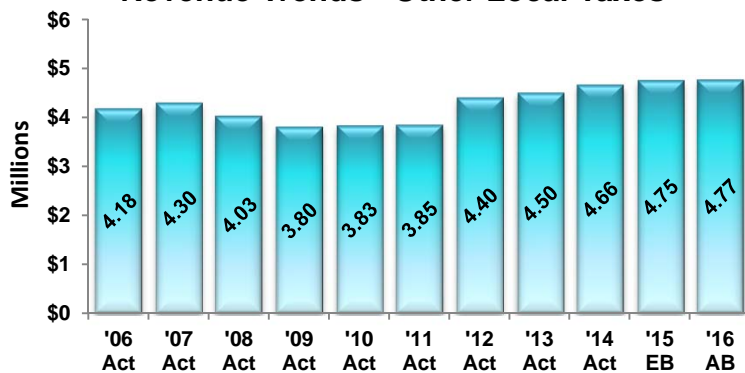
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. The major increase from 2007 to 2008 was due to a large settlement agreement with mobile phone carriers requiring them to pay a business license tax on their wireless communications. Telephone 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. No increase was estimated for the FY 2016 budget.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes



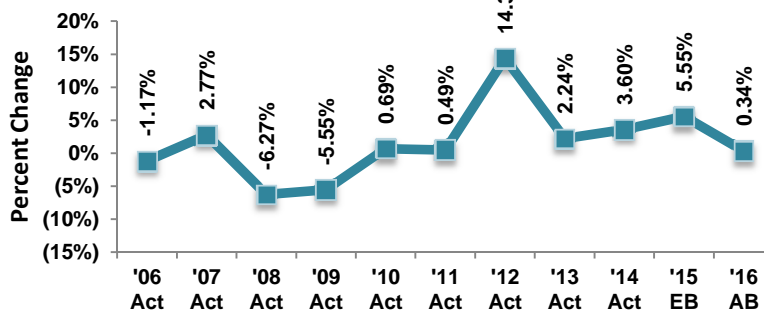
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections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

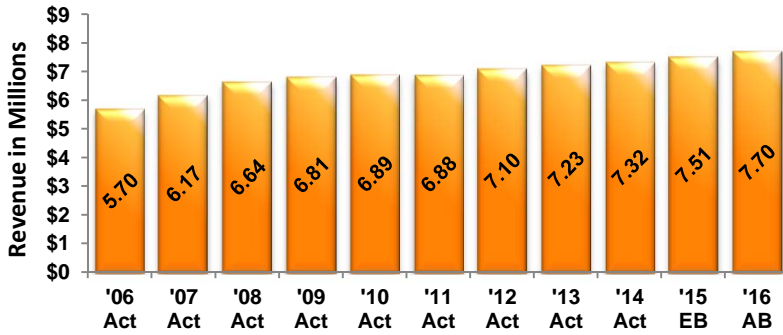
These revenues have remained relatively stable since FY 2011. A 0.3% increase was budgeted for FY 2016.

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 2010 - FY 2011. In FY 2012 gasoline tax increased 22% over FY 2011. FY 2016 reflects a 0.3% increase over Estimated FY 2015. 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)



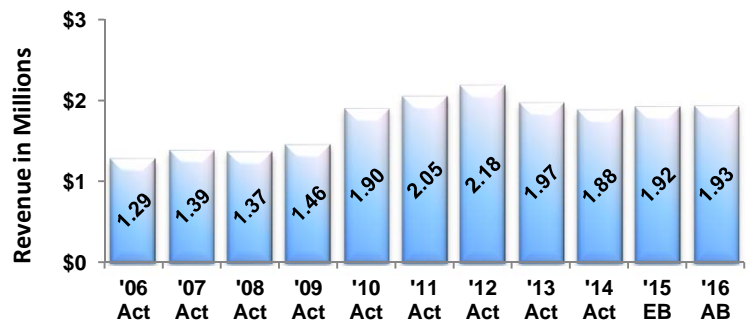
General Fund Major Revenue Trends - General Property Taxes



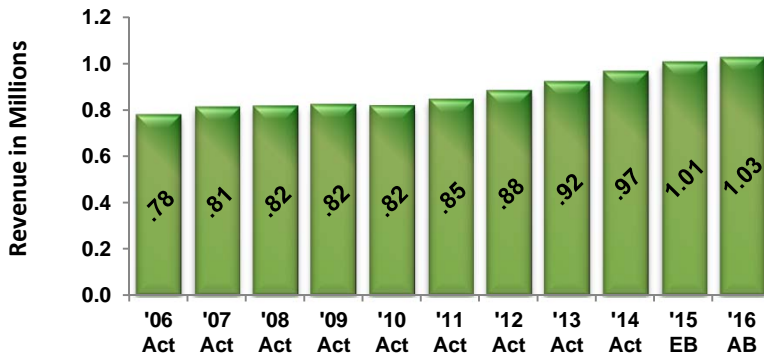
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the city based on millage rates. These taxes are used for support and improvements within 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 2012 is due to the implementation of the red light camera program. Fines are budgeted to have a 0.3% increase over FY 2015 estimates while court fees show a 12.2% reduction. Effective August, 2015, the court will no longer be able to collect warrant fees. These fees are monitored on a monthly basis.

General Fund Revenue Trends - Fines & Court Fees



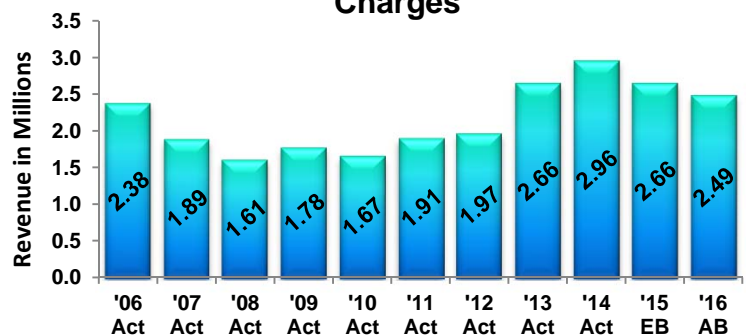
General Fund Revenue Trends - Licenses & Permits



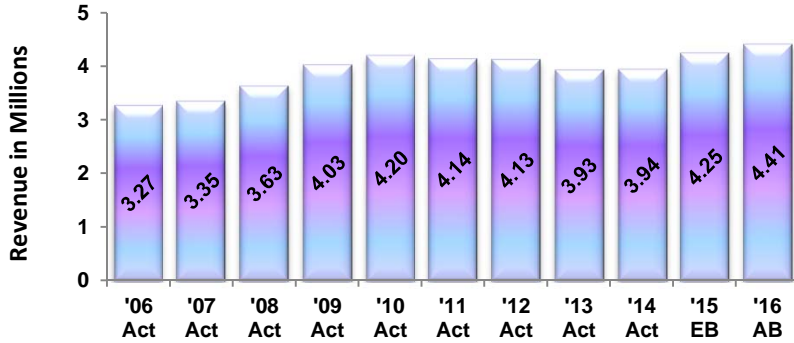
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend has remained stable and has increased slightly since FY 2012. The city has currently issued 5,071 business licenses; 724 were new licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). In FY 2014, 608 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 to FY 2013 reflect the restructuring of building and plan review fees to move closer to a 75% cost recovery of these fees. These fees have increased slightly over the past few years. Revenues in this category are monitored on a monthly basis. In FY 2015 and FY 2016, revenues have slightly declined due to fewer building permits being issued.

General Fund Revenue Trends - Fees & Service Charges



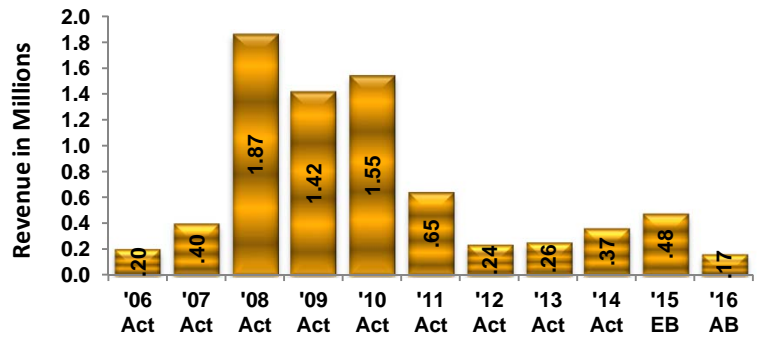
General Fund Major Revenue Trends - G & A Fees



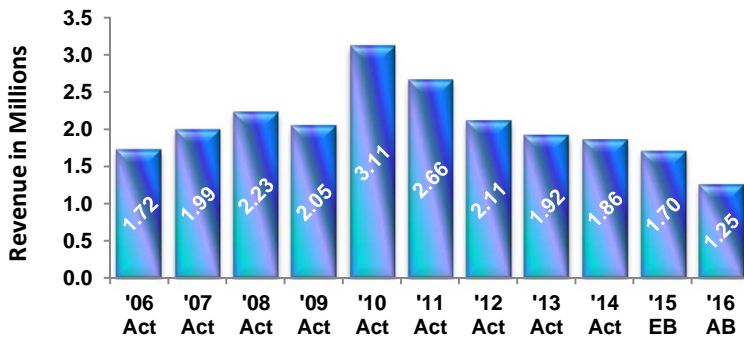
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There were decreases in FY 2010 -FY 2013 as a result of expenditure reductions needed to reach a balanced budget. The increase in FY 2016 are needed to cover additional positions and rising intragovernmental charges.

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 2014 the Fire department received an extension for the Staffing for Adequate Fire and Emergency Response (SAFER) grant which will continue to fund 3 fire fighters into mid-FY 2016.

General Fund Revenue Trends - Federal Grants



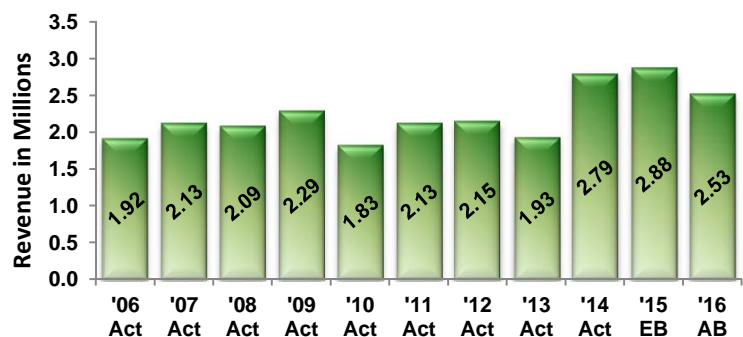
General Fund Revenue Trends - State Grants



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 2016 is due to reductions in Public Health and the Police department.

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. The decrease in FY 2016 is due to personnel and other costs in PSJC being transitioned over to the County. The rest of the costs will be transitioned over when the new 911 building is complete. Until then, the County will continue to reimburse the City for any expenses related to PSJC operations.

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 general sources which means that the funding can be moved to any other department that is funded with general city funds.

City Council

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

City Clerk

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

City Manager

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 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, Trust, Special Events, and Journey to Excellence programs are also included in this budget.

Finance

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

Human Resources

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

Law

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

City General

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department.

Public Works - Administration

The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Airport, Parking, Custodial and Maintenance Services, and Fleet Operations.

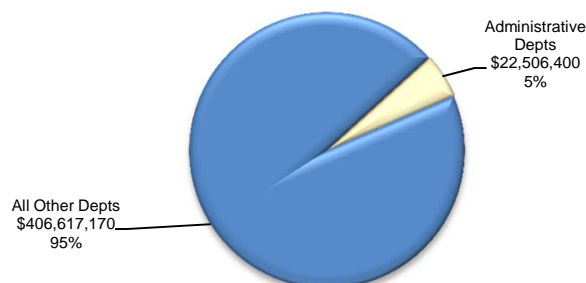
Other General Government Capital Projects

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

General Government Debt

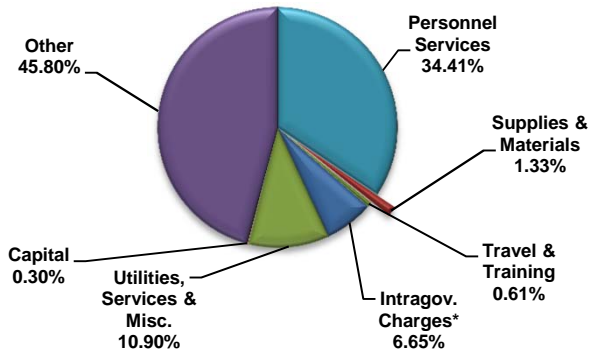
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment.

Administrative Dept Expenses vs All Other Dept Expenses

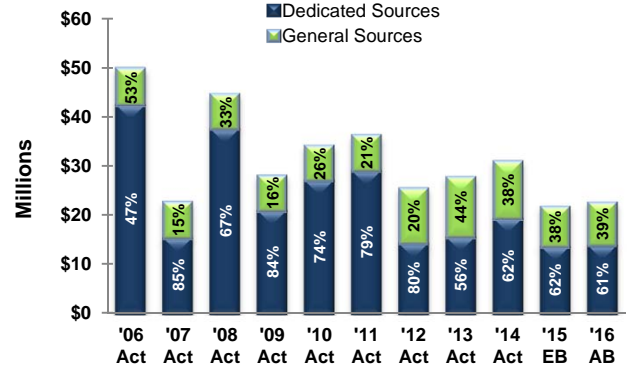


Administrative Departments - Combined

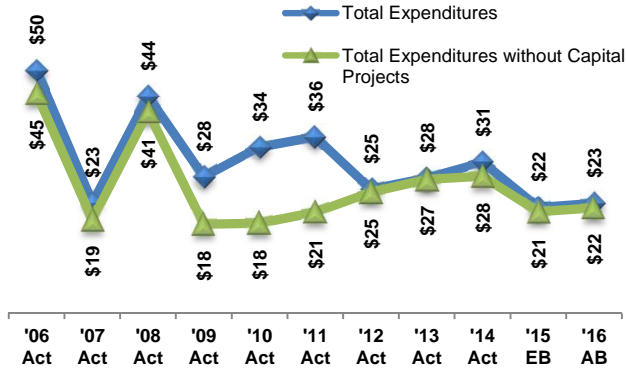
FY 2016 Total Expenditures By Category



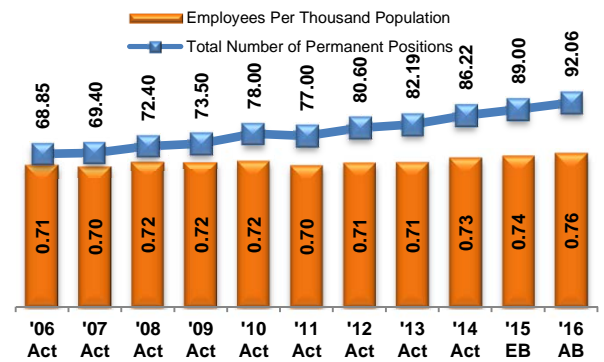
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

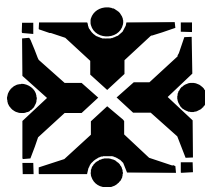
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$6,045,429	\$7,409,493	\$7,090,746	\$7,743,737	9.2%	4.5%
Supplies & Materials	\$216,036	\$242,416	\$223,248	\$300,176	34.5%	23.8%
Travel & Training	\$73,879	\$118,726	\$112,202	\$138,190	23.2%	16.4%
Intragov. Charges*	\$3,777,428	\$1,349,026	\$1,349,026	\$1,496,169	10.9%	10.9%
Utilities, Services & Misc.	\$8,734,462	\$2,571,179	\$2,509,833	\$2,453,658	(2.2%)	(4.6%)
Capital	\$348,980	\$38,503	\$38,503	\$67,000	74.0%	74.0%
Other	\$11,715,451	\$10,330,045	\$10,330,045	\$10,307,470	(0.2%)	(0.2%)
Total	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%
<i>*In FY 2015 Intragov. charges were reallocated from City General back to the general fund departments to better reflect the total cost for these operations.</i>						
Operating Expenses	\$12,934,639	\$10,828,340	\$10,422,330	\$11,196,930	7.4%	3.4%
Non-Operating Expenses	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Debt Service	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Capital Additions	\$0	\$38,503	\$38,503	\$67,000	74.0%	74.0%
Capital Projects	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Total Expenses	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%

Funding Sources (Where the Money Comes From)

Gross Rec Taxes & Other Loc. Taxes	\$0	\$0	\$0	\$0		
Intragov. Revenues (G&A Fees)	\$3,944,617	\$4,247,583	\$4,247,583	\$4,407,697	3.8%	3.8%
Grant Revenue	\$0	\$0	\$0	\$0		
Interest Revenue	\$115,650	\$146,728	\$132,606	\$132,606	0.0%	(9.6%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$1,815,491	\$1,339,801	\$1,346,267	\$1,335,251	(0.8%)	(0.3%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Operating Transfers	\$7,693,660	\$7,511,062	\$7,511,062	\$7,780,379	3.6%	3.6%
Use of Fund Bal for Cap. Projects	\$5,656,255	\$242,138	\$256,485	\$121,741	(52.5%)	(49.7%)
Less: Amt. Added to Fund Bal.	\$0	\$0	\$0	\$0		
Dedicated Sources	\$19,225,673	\$13,487,312	\$13,494,003	\$13,777,674	2.1%	2.2%
General Sources	\$11,685,992	\$8,572,076	\$8,159,600	\$8,728,726	7.0%	1.8%
Total Funding Sources	\$30,911,665	\$22,059,388	\$21,653,603	\$22,506,400	3.9%	2.0%

City Council

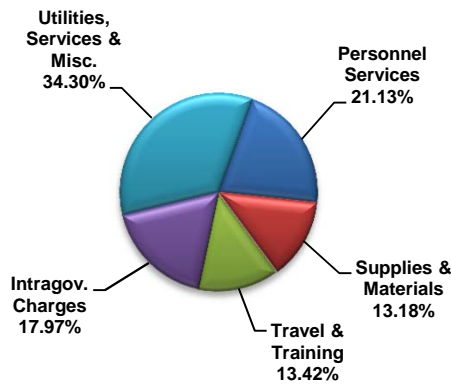
(General Fund)



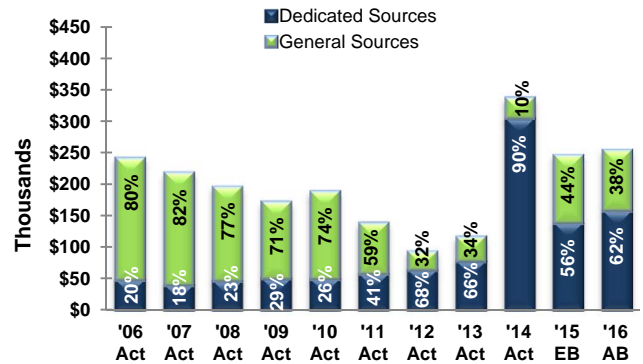
City of Columbia
Columbia, Missouri

City Council - Summary

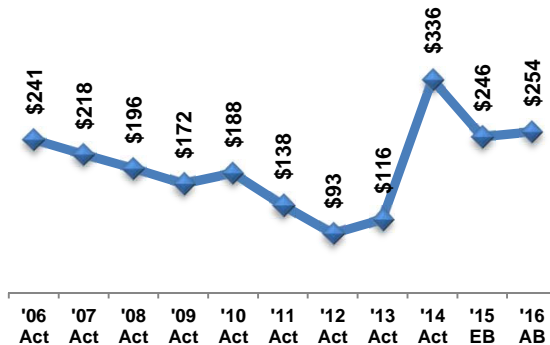
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$23,315	\$49,122	\$47,534	\$53,567	12.7%	9.0%
Supplies & Materials	\$18,876	\$32,059	\$28,788	\$33,405	16.0%	4.2%
Travel & Training	\$20,013	\$31,920	\$31,445	\$34,020	8.2%	6.6%
Intragov. Charges	\$0	\$43,693	\$43,693	\$45,571	4.3%	4.3%
Utilities, Services & Misc.	\$273,923	\$96,003	\$94,288	\$86,963	(7.8%)	(9.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
Operating Expenses	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$99,010	\$137,197	\$137,197	\$156,914	14.4%	14.4%
Grant Revenue	\$0	\$0	\$0	\$0		
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$3,964	\$0	\$400	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers	\$200,000	\$0	\$0	\$0		
Dedicated Sources	\$302,974	\$137,197	\$137,597	\$156,914	14.0%	14.4%
General Sources	\$33,153	\$115,600	\$108,151	\$96,612	(10.7%)	(16.4%)
Total Funding Sources	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%

Description

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

Highlights / Significant Changes

- Beginning in FY 2016, all Council members will be provided a parking permit on the ramp.

Department Objectives

- Strategic Priority: Operational Excellence:** Set policy to meet the City's strategic priorities and objectives.
- Increase City of Columbia's ability to recognize and address bias in its operations

Authorized Personnel

Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
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There are no personnel assigned to this budget, however, there are voter approved stipends for the 7 voter elected council members - 1 at-large (Mayor) and 6 respectively representing the six wards.

City Council

Budget Detail by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
City Council:						
Personnel Services	\$23,315	\$49,122	\$47,534	\$53,567	12.7%	9.0%
Supplies and Materials	\$6,119	\$16,242	\$13,098	\$17,588	34.3%	8.3%
Travel and Training	\$11,736	\$20,250	\$20,250	\$20,250	0.0%	0.0%
Intragovernmental Charges	\$0	\$43,693	\$43,693	\$45,571	4.3%	4.3%
Utilities, Services, & Misc.	\$255,478	\$58,490	\$56,910	\$51,550	(9.4%)	(11.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$296,648	\$187,797	\$181,485	\$188,526	3.9%	0.4%

Boards and Commissions:

Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$12,757	\$15,817	\$15,690	\$15,817	0.8%	0.0%
Travel and Training	\$8,277	\$11,670	\$11,195	\$13,770	23.0%	18.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$18,445	\$37,513	\$37,378	\$35,413	(5.3%)	(5.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$39,479	\$65,000	\$64,263	\$65,000	1.1%	0.0%

Department Totals

Personnel Services	\$23,315	\$49,122	\$47,534	\$53,567	12.7%	9.0%
Supplies and Materials	\$18,876	\$32,059	\$28,788	\$33,405	16.0%	4.2%
Travel and Training	\$20,013	\$31,920	\$31,445	\$34,020	8.2%	6.6%
Intragovernmental Charges	\$0	\$43,693	\$43,693	\$45,571	4.3%	4.3%
Utilities, Services, & Misc.	\$273,923	\$96,003	\$94,288	\$86,963	(7.8%)	(9.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$336,127	\$252,797	\$245,748	\$253,526	3.2%	0.3%

Boards and Commissions: Budget by Board/Commission

Airport Advisory Board	\$1,584	\$2,000	\$2,000	\$2,000	0.0%	0.0%
Bicycle /Pedestrian Commission	\$1	\$0	\$0	\$0		
Board of Adjustment	\$850	\$2,000	\$1,650	\$2,000	21.2%	0.0%
Citizens Police Review Board	\$4,147	\$22,500	\$22,400	\$22,500	0.4%	0.0%
Commissions - General	\$2,060	\$7,000	\$5,900	\$7,000	18.6%	0.0%
Disabilities	\$182	\$1,300	\$1,300	\$1,300	0.0%	0.0%
Historic Preservation	\$14,601	\$10,000	\$9,863	\$10,000	1.4%	0.0%
Mayor's Council on Phys. Fitness	\$5,677	\$6,000	\$6,365	\$6,000	(5.7%)	0.0%
Other Boards	\$30	\$0	\$0	\$0		
Parks and Recreation Comm.	\$2,380	\$2,500	\$2,425	\$2,500	3.1%	0.0%
Planning and Zoning	\$6,419	\$6,700	\$7,360	\$6,700	(9.0%)	0.0%
Sister Cities	\$1,548	\$5,000	\$5,000	\$5,000	0.0%	0.0%
Total	\$39,479	\$65,000	\$64,263	\$65,000	1.1%	0.0%

Authorized Personnel By Division

There are no personnel assigned to this budget.

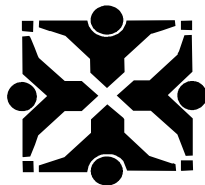
City Council Fees/Charges/Fines

	Chapter/ Section	Ordinance	Date Last Changed	FY 2015		FY 2016	
				Fee	Effective Date	Fee	Effective Date
Advertising costs Advertising costs for Board of Adjustment cases * - An applicant shall deposit a sum sufficient to pay the costs of advertising as required by statute and ordinance. The clerk shall inform applicants of the estimated cost of advertising and require a deposit sufficient to meet the costs upon filing. All unexpended portions of the deposit shall be returned after the actual costs of advertising have been met.	29-31(g)(3) Deposit is determined by the Board rules	9484	2/1/2010	\$150.00	N/A	\$150.00	N/A

*Actual fee change was around February 2010 by the Board of Adjustment.

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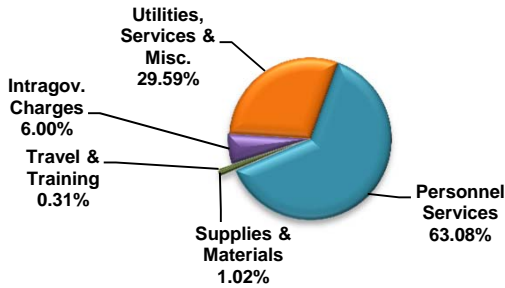
City Clerk and Elections (General Fund)



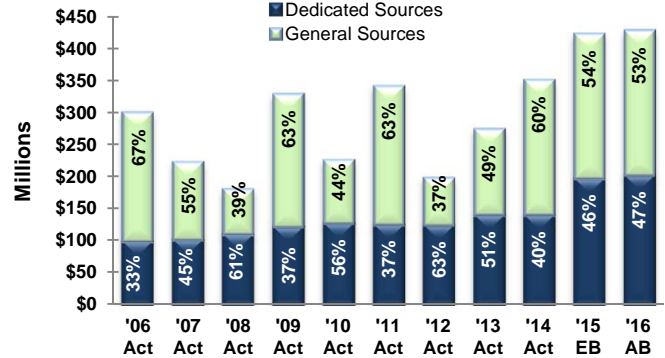
City of Columbia
Columbia, Missouri

City Clerk - Summary

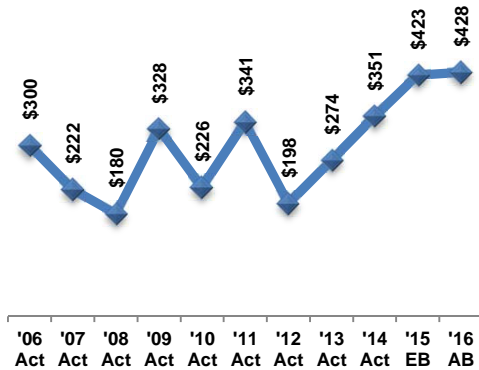
FY 2016 Total Expenditures By Category



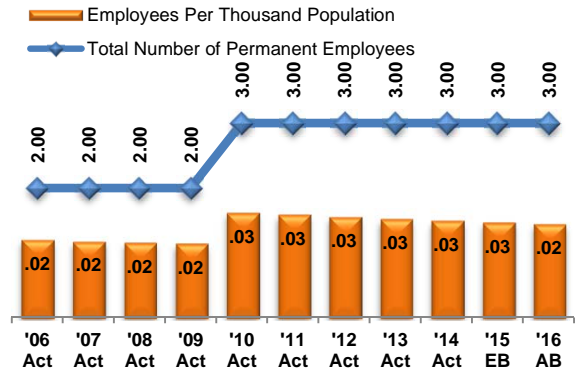
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$220,797	\$261,392	\$253,456	\$269,897	6.5%	3.3%
Supplies & Materials	\$1,373	\$3,861	\$1,700	\$4,379	157.6%	13.4%
Travel & Training	\$330	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragov. Charges	\$213	\$62,765	\$62,765	\$25,674	(59.1%)	(59.1%)
Utilities, Services & Misc.	\$127,856	\$127,340	\$103,978	\$126,600	21.8%	(0.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
Operating Expenses	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$139,245	\$196,238	\$196,238	\$201,432	2.6%	2.6%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$279	\$90	\$296	\$90	(69.6%)	0.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$139,524	\$196,328	\$196,534	\$201,522	2.5%	2.6%
General Sources	\$211,045	\$260,349	\$226,165	\$226,347	0.1%	(13.1%)
Total Funding Sources	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)

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.

Highlights / Significant Changes

- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Department Objectives**Strategic Priority: Operational Excellence:**

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

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
General:						
Personnel Services	\$220,797	\$261,392	\$253,456	\$269,897	6.5%	3.3%
Supplies and Materials	\$1,373	\$3,861	\$1,700	\$4,379	157.6%	13.4%
Travel and Training	\$330	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragovernmental Charges	\$213	\$62,765	\$62,765	\$25,674	(59.1%)	(59.1%)
Utilities, Services, & Misc.	\$3,131	\$8,680	\$8,100	\$7,940	(2.0%)	(8.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$225,844	\$338,017	\$326,821	\$309,209	(5.4%)	(8.5%)

Elections:

Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$124,725	\$118,660	\$95,878	\$118,660	23.8%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$124,725	\$118,660	\$95,878	\$118,660	23.8%	0.0%

Department Totals

Personnel Services	\$220,797	\$261,392	\$253,456	\$269,897	6.5%	3.3%
Supplies and Materials	\$1,373	\$3,861	\$1,700	\$4,379	157.6%	13.4%
Travel and Training	\$330	\$1,319	\$800	\$1,319	64.9%	0.0%
Intragovernmental Charges	\$213	\$62,765	\$62,765	\$25,674	(59.1%)	(59.1%)
Utilities, Services & Misc.	\$127,856	\$127,340	\$103,978	\$126,600	21.8%	(0.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$350,569	\$456,677	\$422,699	\$427,869	1.2%	(6.3%)

Authorized Personnel

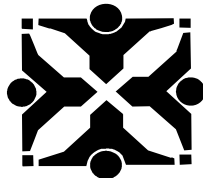
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
General					
8804 - Deputy City Clerk	1.00	1.00	1.00	1.00	
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Elections

There are no personnel assigned to this budget.

City Manager

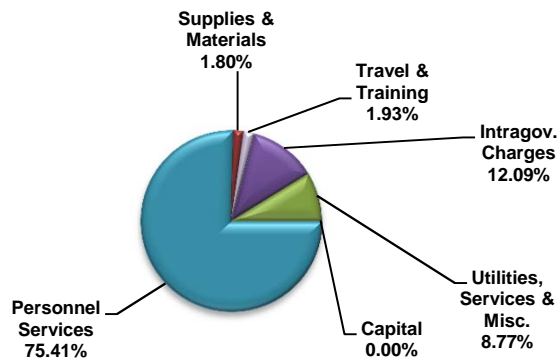
(General Fund)



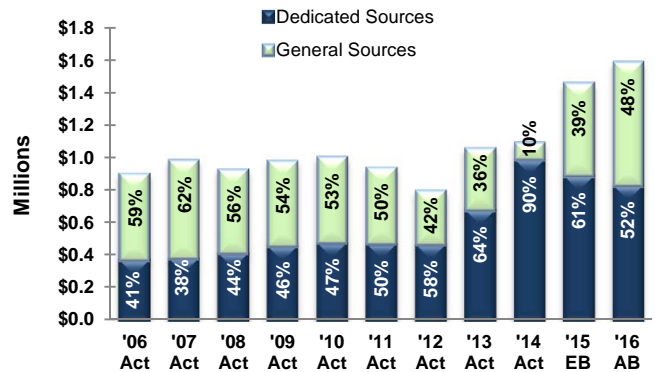
City of Columbia
Columbia, Missouri

City Manager

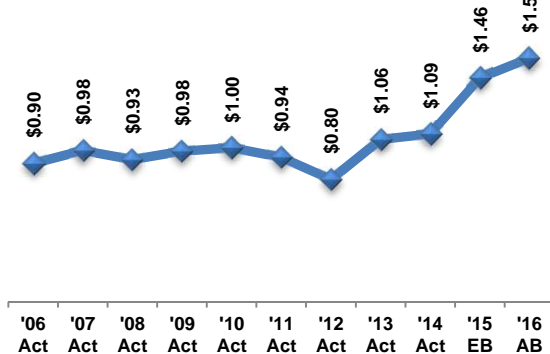
FY 2016 Total Expenditures By Category



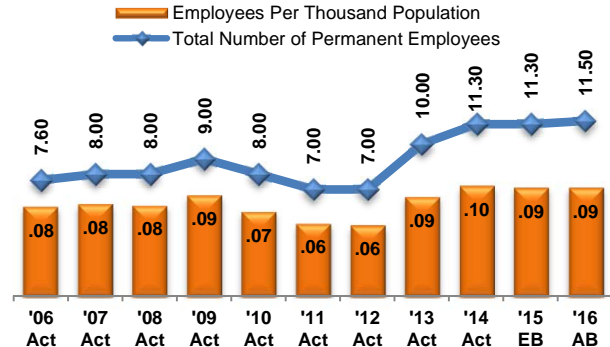
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$1,014,973	\$1,119,266	\$1,112,076	\$1,195,777	7.5%	6.8%
Supplies & Materials	\$7,938	\$27,423	\$27,423	\$28,545	4.1%	4.1%
Travel & Training	\$18,351	\$22,685	\$20,685	\$30,550	47.7%	34.7%
Intragov. Charges	\$1,294	\$118,833	\$118,833	\$191,763	61.4%	61.4%
Utilities, Services & Misc.	\$48,520	\$139,150	\$138,200	\$139,045	0.6%	(0.1%)
Capital	\$0	\$38,503	\$38,503	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%
Operating Expenses	\$1,091,076	\$1,427,357	\$1,417,217	\$1,585,680	11.9%	11.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$38,503	\$38,503	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$602,737	\$569,176	\$569,176	\$520,549	(8.5%)	(8.5%)
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$13,113	\$81,070	\$85,620	\$76,520	(10.6%)	(5.6%)
Lease/Bond Proceeds						
Transfers *	\$370,273	\$230,672	\$230,672	\$229,571	(0.5%)	(0.5%)
Dedicated Sources	\$986,123	\$880,918	\$885,468	\$826,640	(6.6%)	(6.2%)
General Sources	\$104,953	\$584,942	\$570,252	\$759,040	33.1%	29.8%
Total Funding Sources	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%

* Transfers from the Capital Projects Fund to fund Project Manager position, from CVB to fund Event Services Specialist, 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, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. The City Counselor's appointment is subject to City Council approval. Appointment of subordinates is generally delegated to the appropriate Department Director.

Highlights / Significant Changes

- As the City Council requested, the City Manager's Office remains committed to achieving the Missouri Quality Award, official state recognition for excellence in local government.
- This budget creates one additional Deputy City Manager position (paid mostly from the utilities) for the purpose of coordinating our infrastructure projects city-wide.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Department Objectives**Strategic Priority: Operational Excellence**

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

Improve services based on community values and priorities.

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.

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

Reorganize the city operations to function in an efficient and effective manner. In FY 2016, reorganized three areas:

- Created Deputy City Manager to coordinate utilities, community development, public works, and GIS.
- Centralized litigation in the Law Department
- Rebranded Public Communications as Community Relations to improve the ability of the City to respond to information requests by the press.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	2.00	2.00	2.00	2.00	
9916 - Sustainability Educator	1.00	1.00	1.00	1.00	
9915 - Sustainability Manager	1.00	1.00	1.00	1.00	
9911 - Assistant to City Manager	1.00	1.00	1.00	1.00	
9905 - Deputy City Manager **	0.80	0.80	0.80	1.00	0.20
9901 - Assistant City Manager	0.50	0.50	0.50	0.50	
9800 - Event Services Specialist*	0.00	1.00	1.00	1.00	
6760 - Financial Project Officer	1.00	1.00	1.00	1.00	
4619 - Trust Specialist	1.00	1.00	1.00	1.00	
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.*	1.00	0.00	0.00	0.00	
Total Personnel	11.30	11.30	11.30	11.50	0.20
Permanent Full-Time	11.30	11.30	11.30	11.50	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	11.30	11.30	11.30	11.50	0.20

*In FY 2015 the Senior Administrative Support Assistant was eliminated and an Event Services Specialist was added.

** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Budget Detail by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration:						
Personnel Services	\$929,013	\$974,154	\$968,918	\$980,180	1.2%	0.6%
Supplies and Materials	\$7,670	\$21,230	\$21,230	\$19,364	(8.8%)	(8.8%)
Travel and Training	\$14,872	\$18,185	\$18,185	\$21,050	15.8%	15.8%
Intragovernmental Charges	\$1,194	\$118,725	\$118,725	\$190,486	60.4%	60.4%
Utilities, Services, & Misc.	\$46,206	\$82,783	\$82,833	\$84,495	2.0%	2.1%
Capital	\$0	\$38,503	\$38,503	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$998,955	\$1,253,580	\$1,248,394	\$1,295,575	3.8%	3.4%
Sustainability:						
Personnel Services	\$85,960	\$145,112	\$143,158	\$158,540	10.7%	9.3%
Supplies and Materials	\$268	\$6,193	\$6,193	\$6,181	(0.2%)	(0.2%)
Travel and Training	\$3,479	\$4,500	\$2,500	\$4,500	80.0%	0.0%
Intragovernmental Charges	\$100	\$108	\$108	\$1,277	1082.4%	1082.4%
Utilities, Services, & Misc.	\$2,314	\$6,877	\$5,877	\$5,060	(13.9%)	(26.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$92,121	\$162,790	\$157,836	\$175,558	11.2%	7.8%
Special Events:						
Personnel Services	\$0	\$0	\$0	\$57,057		
Supplies and Materials	\$0	\$0	\$0	\$3,000		
Travel and Training	\$0	\$0	\$0	\$5,000		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$65,057		
Leadership for Performance Excellence:						
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.	\$0	\$49,490	\$49,490	\$49,490	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$49,490	\$49,490	\$49,490	0.0%	0.0%

Note: Prior to FY 2015, the Leadership for Performance Excellence division was reflected in City General.

Total Department						
Personnel Services	\$1,014,973	\$1,119,266	\$1,112,076	\$1,195,777	7.5%	6.8%
Supplies and Materials	\$7,938	\$27,423	\$27,423	\$28,545	4.1%	4.1%
Travel and Training	\$18,351	\$22,685	\$20,685	\$30,550	47.7%	34.7%
Intragovernmental Charges	\$1,294	\$118,833	\$118,833	\$191,763	61.4%	61.4%
Utilities, Services, & Misc.	\$48,520	\$139,150	\$138,200	\$139,045	0.6%	(0.1%)
Capital	\$0	\$38,503	\$38,503	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,091,076	\$1,465,860	\$1,455,720	\$1,585,680	8.9%	8.2%

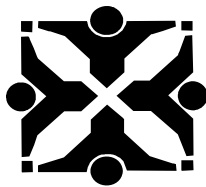
City Manager Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Special Events permit						
Application processing fee	24-73(c)	1-6-14	\$100	NA	\$100	NA

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Finance Department

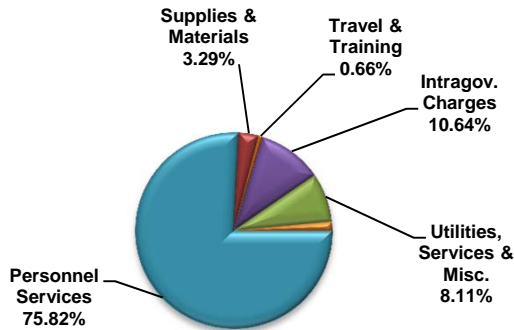
(General Fund)



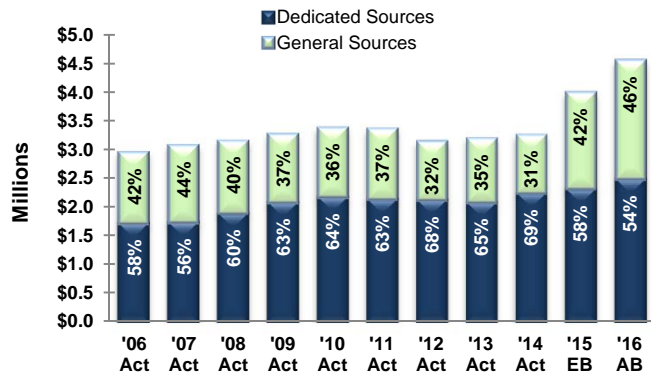
City of Columbia
Columbia, Missouri

Finance - Summary

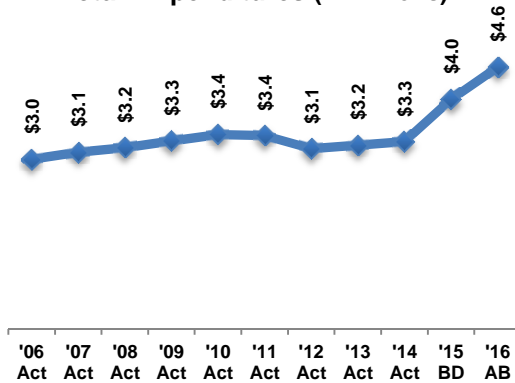
FY 2016 Total Expenditures By Category



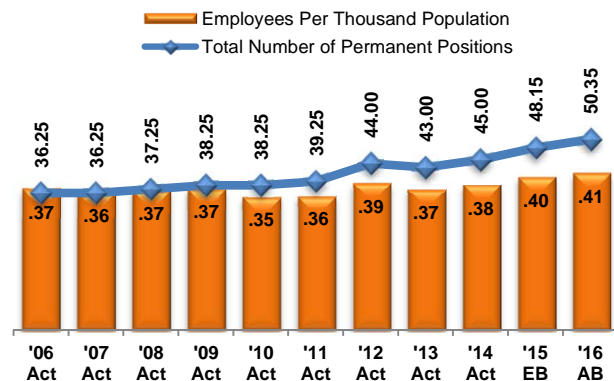
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,803,899	\$3,213,760	\$3,079,492	\$3,458,962	12.3%	7.6%
Supplies & Materials	\$95,657	\$105,238	\$102,869	\$150,263	46.1%	42.8%
Travel & Training	\$13,251	\$25,818	\$23,843	\$30,217	26.7%	17.0%
Intragov. Charges	\$4,566	\$429,879	\$429,879	\$485,452	12.9%	12.9%
Utilities, Services & Misc.	\$346,313	\$366,452	\$362,683	\$370,057	2.0%	1.0%
Capital	\$0	\$0	\$0	\$67,000		
Other	\$0	\$0	\$0	\$0		
Total	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%
Operating Expenses	\$3,263,686	\$4,141,147	\$3,998,766	\$4,494,951	12.4%	8.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$67,000		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$2,040,945	\$2,159,896	\$2,159,896	\$2,252,332	4.3%	4.3%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$11,091	\$914	\$932	\$914	(1.9%)	0.0%
Lease/Bond Proceeds						
Transfers	\$188,573	\$148,586	\$148,586	\$231,398	55.7%	55.7%
Dedicated Sources	\$2,240,609	\$2,309,396	\$2,309,414	\$2,484,644	7.6%	7.6%
General Sources	\$1,023,077	\$1,831,751	\$1,689,352	\$2,077,307	23.0%	13.4%
Total Funding Sources	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%

Description

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

Department Objectives

Strategic Priority: Operational Excellence: The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day to day processing 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

- **Administration:** The entire Finance Department will be heavily involved in implementation of phase 2 of our COFERS ERP software project during FY 2016 which includes core financials. Phase 2 is scheduled to go live in October, 2016. Budgeting has enhanced the budget document to include a five year forecast of financial sources and uses for our supporting activity operations. The budgeting module is scheduled to go live in January 2016. An additional position was added during FY 2015 and FY 2016 includes the full year's costs for this position.
- **Accounting:** The Accounting division is involved in the implementation of a new city-wide Enterprise Resource Planning system (COFERS) which began in FY 2014. The new COFERS system will integrate internal and external management information across the entire city, enhancing effectiveness and efficiency. Two accountant positions have been added to assist with the implementation. Additionally, the accounting division will continue to implement new accounting standards and externally mandated regulations.

Highlights / Significant Changes continued

- **Purchasing:** The Purchasing staff have been involved in the implementation of the new city-wide Enterprise Resource Planning system (COFERS) which began in FY 2014. Purchasing processed 158 formal bids, 90 informal bids, and issued 2,493 purchase orders totaling \$48,127,942.23 in FY 2014. Purchasing administers the procurement card process for the City which had a total spend of \$5,386,905.28 with over 27,172 transactions being monitored by Purchasing in FY 2014.
- **Business License:** The Business License Division renewed 5,104 business licenses and issued 742 new business licenses during license year 2015. While there was a 2.49% increase in the number of new business licenses, the number of renewed licenses increased slightly. In addition, 616 annual and temporary liquor licenses were issued, as well as 188 armed/unarmed guard licenses, 279 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, is being utilized by many customers and has streamlined the renewal process for our customers and the licensing staff. 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. In FY 2014, cashiers served customers in 127,600 face to face contacts and processed 277,600 mail payments. Treasury also processed an additional 295,000 payments through various electronically assisted processes, bringing total payments to over 700,200 for the year with an error ratio of less than 0.1% (1/10 of 1%). Staff will continue to provide ongoing assistance citywide in assessing cost and compliance issues related to various payment processing systems. Treasury staff is also involved in assessing and implementing four software modules in the new COFERS software implementation.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration & Financial Planning	7.25	9.15	10.15	9.65	(0.50)
Accounting	19.00	19.00	19.00	21.00	2.00
Treasury Management	8.75	8.75	8.75	9.05	0.30
Purchasing	8.00	8.00	8.00	8.40	0.40
Business License	2.00	2.25	2.25	2.25	
Total Personnel	45.00	47.15	48.15	50.35	2.20
Permanent Full-Time	43.00	45.40	46.40	48.60	2.20
Permanent Part-Time	2.00	1.75	1.75	1.75	
Total Permanent	45.00	47.15	48.15	50.35	2.20

Finance

Budget Detail by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration:						
Personnel Services	\$688,608	\$890,714	\$776,159	\$898,315	15.7%	0.9%
Supplies and Materials	\$21,333	\$27,103	\$26,824	\$27,184	1.3%	0.3%
Travel and Training	\$3,803	\$9,972	\$9,972	\$9,972	0.0%	0.0%
Intragovernmental Charges	\$809	\$425,442	\$425,442	\$485,452	14.1%	14.1%
Utilities, Services, & Misc.	\$218,265	\$213,037	\$213,037	\$209,927	(1.5%)	(1.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$932,818	\$1,566,268	\$1,451,434	\$1,630,850	\$0	4.1%
Accounting:						
Personnel Services	\$1,119,050	\$1,222,161	\$1,205,054	\$1,378,439	14.4%	12.8%
Supplies and Materials	\$40,205	\$37,056	\$37,400	\$46,128	23.3%	24.5%
Travel and Training	\$2,036	\$4,076	\$4,076	\$9,315	128.5%	128.5%
Intragovernmental Charges	\$1,257	\$1,316	\$1,316	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$14,742	\$28,036	\$22,332	\$24,761	10.9%	(11.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,177,290	\$1,292,645	\$1,270,178	\$1,458,643	14.8%	12.8%
Treasury Management:						
Personnel Services	\$445,909	\$471,590	\$472,428	\$506,789	7.3%	7.5%
Supplies and Materials	\$10,690	\$13,270	\$11,920	\$47,710	300.3%	259.5%
Travel and Training	\$467	\$4,200	\$2,225	\$4,200	88.8%	0.0%
Intragovernmental Charges	\$755	\$626	\$626	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$61,676	\$71,515	\$71,515	\$74,441	4.1%	4.1%
Capital	\$0	\$0	\$0	\$67,000		
Other	\$0	\$0	\$0	\$0		
Total	\$519,497	\$561,201	\$558,714	\$700,140	25.3%	24.8%
Purchasing:						
Personnel Services	\$446,143	\$503,813	\$504,165	\$543,609	7.8%	7.9%
Supplies and Materials	\$7,878	\$10,275	\$9,025	\$11,031	22.2%	7.4%
Travel and Training	\$5,354	\$5,800	\$5,800	\$4,850	(16.4%)	(16.4%)
Intragovernmental Charges	\$1,621	\$2,363	\$2,363	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$27,259	\$26,554	\$28,749	\$30,363	5.6%	14.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$488,255	\$548,805	\$550,102	\$589,853	7.2%	7.5%
Business License:						
Personnel Services	\$104,189	\$125,482	\$121,686	\$131,810	8.3%	5.0%
Supplies and Materials	\$15,551	\$17,534	\$17,700	\$18,210	2.9%	3.9%
Travel and Training	\$1,591	\$1,770	\$1,770	\$1,880	6.2%	6.2%
Intragovernmental Charges	\$124	\$132	\$132	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$24,371	\$27,310	\$27,050	\$30,565	13.0%	11.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$145,826	\$172,228	\$168,338	\$182,465	8.4%	5.9%
Department Totals:						
Personnel Services	\$2,803,899	\$3,213,760	\$3,079,492	\$3,458,962	12.3%	7.6%
Supplies and Materials	\$95,657	\$105,238	\$102,869	\$150,263	46.1%	42.8%
Travel and Training	\$13,251	\$25,818	\$23,843	\$30,217	26.7%	17.0%
Intragovernmental Charges	\$4,566	\$429,879	\$429,879	\$485,452	12.9%	12.9%
Utilities, Services, & Misc.	\$346,313	\$366,452	\$362,683	\$370,057	2.0%	1.0%
Capital	\$0	\$0	\$0	\$67,000		
Other	\$0	\$0	\$0	\$0		
Total	\$3,263,686	\$4,141,147	\$3,998,766	\$4,561,951	14.1%	10.2%

Finance

Authorized Personnel by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration:					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6750 - Asst. Director, Finance ***	0.50	0.40	0.40	0.00	(0.40)
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst	3.00	3.00	3.00	3.00	
6603 - Senior Budget Analyst	0.00	1.00	1.00	1.00	
6602 - Budget Supervisor	0.00	0.00	1.00	1.00	
6505 - Business Services Manager +	0.50	0.50	0.50	0.40	(0.10)
6500 - Pension Administrator	0.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.*	1.00	1.25	1.25	1.25	
1005 - Administrative Support Asst.*	0.25	0.00	0.00	0.00	
Total Personnel	7.25	9.15	10.15	9.65	(0.50)
Permanent Full-Time	7.00	9.15	10.15	9.65	(0.50)
Permanent Part-Time	0.25	0.00	0.00	0.00	
Total Permanent	7.25	9.15	10.15	9.65	(0.50)
Accounting:					
6207 - Accountant II **	2.00	2.00	2.00	2.00	
6208 - Accountant I	0.00	0.00	0.00	2.00	2.00
6205 - Controller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	3.00	4.00	3.00	3.00	
6201 - Accounting Supervisor	3.00	2.00	3.00	3.00	
1203 - Accounting Assistant	10.00	10.00	10.00	10.00	
Total Personnel	19.00	19.00	19.00	21.00	2.00
Permanent Full-Time	18.50	18.00	18.00	20.00	2.00
Permanent Part-Time	0.50	1.00	1.00	1.00	
Total Permanent	19.00	19.00	19.00	21.00	2.00
Treasury Management:					
6750 - Asst. Director, Finance ***	0.00	0.00	0.00	0.30	0.30
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	9.05	0.30
Permanent Full-Time	8.00	8.00	8.00	8.30	0.30
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	8.75	8.75	8.75	9.05	0.30
Purchasing:					
6750 - Asst. Director, Finance ***	0.00	0.00	0.00	0.40	0.40
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	8.40	0.40
Permanent Full-Time	8.00	8.00	8.00	8.40	0.40
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.00	8.00	8.00	8.40	0.40

** FY 2016 Title change from Accountant to Accountant II

*** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

+ As part of the City Manager's reorganization, the Business Services Manager will supervise the print shop and mailroom activities in the Community Relations Dept.

Finance

Authorized Personnel by Divisions - (cont)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Business License:					
6505 - Bus. Services & Manager	0.50	0.50	0.50	0.50	
1006 - Sr Administrative Supp Asst.*	1.00	1.75	1.75	1.75	
1005 - Administrative Support Asst.*	0.50	0.00	0.00	0.00	
Total Personnel	2.00	2.25	2.25	2.25	
Permanent Full-Time	1.50	2.25	2.25	2.25	
Permanent Part-Time	0.50	0.00	0.00	0.00	
Total Permanent	2.00	2.25	2.25	2.25	
Department Totals					
Permanent Full-Time	43.00	45.40	46.40	48.60	2.20
Permanent Part-Time	2.00	1.75	1.75	1.75	
Total Permanent	45.00	47.15	48.15	50.35	2.20

*FY 2015 Administrative Support Assistant was reassigned to a Senior Administrative Support Assistant.

Finance Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Business License - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 - Gross receipts of above \$100,000 Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up to a maximum fee of \$750.00 or \$1.25 for every regular employee or associate, whichever is higher - Application fee - Fee to cover costs incurred in obtaining criminal record check	13-27(a)(1)	1964 1964 1964	\$15.00 \$25.00 \$0.25	N/A N/A N/A	\$15.00 \$25.00 \$0.25	N/A N/A N/A
	13-22(a)(4)	1964	\$30.00	N/A	\$30.00	N/A
	13-22(a)(4)	05-07-07	\$15.00 (in state; add'l fee for out-of-state)	N/A	\$15.00	N/A
Armed Guards and Security Application or reapplication and testing: -Security guards -Armed guards Written or shooting retest The applicant shall pay a fee to cover costs incurred by the Department of Finance in obtaining the criminal record check required in section 13-49(c)	13-55(a)(1)	10-01-13	\$20.00	N/A	\$20.00	N/A
	13-55(a)(1)	10-01-13	\$25.00	N/A	\$25.00	N/A
	13-55(a)(2)	N/A	\$10.00	N/A	\$10.00	N/A
	13-55(b)	05-07-07	\$15.00 (in-state; add'l fee for out-of-state)	N/A	\$15.00	N/A
Solicitors and Canvassers Permit application -plus a fee to cover costs incurred by the Department of Finance in obtaining the criminal record check required in section 13-229	13-228(b)	05-07-07	\$20.00	N/A	\$20.00	N/A
	13--228(b)	05-07-07	\$15.00 (in-state; add'l fee for out-of-state)	N/A	\$15.00	N/A
Temporary Entertainment Events Application fee to cover the cost of the investigation Fees for a temporary business license under this division shall be determined in accordance with the fee schedule in section 13-27(a)(1)	13-292(b)	09-17-01	\$20.00	N/A	\$20.00	N/A
Temporary Special Events Special events license: \$5 cost per day for each vendor participating at the temporary special event, not to exceed a total of fifteen dollars (\$15.00) for each vendor	13-415(a)	09-17-01	\$5.00	N/A	\$5.00	N/A
Temporary Business Stands The fee for a temporary business license under this division shall be determined in accordance with the fee schedule in section 13-27(a)(1)	13-315	09-17-01	N/A	N/A	N/A	N/A
License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages Type of License Applied For: (a) Manufacture malt liquor not in excess of 5% alcohol by weight (b) Manufacture intoxicating liquor in excess of 5% alcohol by weight (c) Wholesale malt liquor not in excess of 5% alcohol by weight	4-2(a)	03-01-04				
			\$350.00	NA	\$350.00	NA
			\$750.00	NA	\$750.00	NA
			\$150.00	NA	\$150.00	NA

Finance Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Date Change	Fee	Date Changed
License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages (continued)						
(d) Wholesale intoxicating liquor in excess of 5% alcohol by weight			\$375.00	N/A	\$375.00	N/A
(e) Retail malt liquor not in excess of 5% alcohol, by drink & light wine (including Sunday)			\$75.00	N/A	\$75.00	N/A
(f) Retail sale of all kinds of intoxicating liquor by drink, including package sales			\$450.00	N/A	\$450.00	N/A
(g) Retail sale of all kinds of intoxicating liquor by drink on premises - Sunday only			\$300.00	N/A	\$300.00	N/A
(h) Retail sale of all kinds of intoxicating liquor by package only - Sunday only			\$300.00	N/A	\$300.00	N/A
(i) Retail malt liquor not in excess of 5% alcohol, by package only (including Sunday)			\$75.00	N/A	\$75.00	N/A
(j) Retail intoxicating liquor in excess of 5% alcohol, package only			\$150.00	N/A	\$150.00	N/A
(k) Permit consumption of intoxicating liquor on premises			\$300.00	N/A	\$300.00	N/A
(l) Microbrewery - \$7.50 per 100 barrels to maximum 5,000 barrels			\$375.00	N/A	\$375.00	N/A
(m) Sidewalk Cafe			no charge	N/A	no charge	N/A
(n) Picnic License			\$15.00	N/A	\$15.00	N/A
Alcoholic Beverages license						
Failure to submit a renewal application on or before May 1, a late charge shall be added to the renewal fee as follows:						
- May 2 to May 31	4-5(e)(1)	10-01-13	\$100.00	N/A	\$100.00	N/A
- June 1 to June 30	4-5(e)(2)	10-01-13	\$200.00	N/A	\$200.00	N/A
- July 1 and later	4-5(e)(3)	10-01-13	\$300.00	N/A	\$300.00	N/A
Dog, Cats and Other Animal						
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period of time not to exceed one (1) year	5-65(a)	09-18-00	\$5.00	N/A	\$5.00	N/A
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period greater than one (1) year, but not exceeding two (2) years	5-65(a)	09-18-00	\$10.00	N/A	\$10.00	N/A
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period greater than two (2) years, but not exceeding three (3) years	5-65(a)	09-18-00	\$15.00	N/A	\$15.00	N/A

Finance Department Fees and Charges

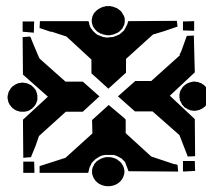
			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Date Change	Fee	Date Changed
Dog, Cats and Other Animal License Fee (cont)						
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period of time not to exceed one (1) year	5-65(b)	09-18-00	\$15.00	N/A	\$15.00	N/A
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period greater than one (1) year, but not exceeding two (2) years	5-65(b)	09-18-00	\$30.00	N/A	\$30.00	N/A
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period greater than two (2) years, but not exceeding three (3) years	5-65(b)	09-18-00	\$45.00	N/A	\$45.00	N/A
Motor Buses						
Annual fee for filing of application for each motor bus of a seating capacity of forty (40) passengers or less	28-30(a)	1964	\$50.00	N/A	\$50.00	N/A
Annual fee for filing of application for each motor bus or combination operated as a unit of a seating capacity of more than forty (40) passengers on the public streets and places of the city.	28-30(a)	1964	\$75.00	N/A	\$75.00	N/A
Public Transfer Businesses						
License tax for every person engaging in, operating or conducting a public transfer business or delivery business for one public transfer vehicle	28-58	1964	\$15.00	N/A	\$15.00	N/A
For each additional public transfer vehicle used in the business	28-58	1964	\$5.00	N/A	\$5.00	N/A
Taxicabs and Limousines						
Permit fee for any person, corporation or partnership to operate any vehicle for hire within the city limits of Columbia	28-113(C)	10-01-13	\$25.00	N/A	\$25.00	N/A
Criminal record check						
Fee to cover costs incurred in obtaining criminal record check	28-114	05-07-07	\$15.00 (in-state; add'l fee for out-of-state)	N/A	\$15.00	N/A
Food Inspection Fee						
Businesses selling/serving food or drink shall pay an annual fee	11-132					
- Gross receipts less than \$250,000			\$185.00	N/A	\$185.00	N/A
- Gross receipts between \$250,000 and \$750,000			\$260.00	N/A	\$260.00	N/A
- Gross receipts over \$750,000			\$480.00	N/A	\$480.00	N/A

Finance Department Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Date Change	Fee	Date Changed
Waste Haulers Permit Permit fee for any person to transport, haul, convey or carry on or over the streets of the City, any contents of privies or septic tanks, manure or garbage, unless licensed as a waste hauler	13-207		\$10 for 1st vehicle \$5/ each vehicle thereafter	NA NA	\$10 for 1st vehicle \$5/ each vehicle thereafter	NA NA
Junk Dealers License License fee for any person to construct, erect,...operate or maintain any junkyard or to act as a junk dealer in the City. - Annual inspection fee with gross receipts of \$25,000 or less - Over \$25,000	11-180		 \$100.00 \$150.00	 NA NA	 \$100.00 \$150.00	 NA NA
Pool Inspection Permit Every person owning, operating or maintaining a class A, B, C, E or F swimming pool in the City of Columbia shall obtain an annual permit per pool or spa permit for pools requiring seasonal inspections, and \$400 per pool or spa permit requiring annual inspections - Seasonal - Annual	11-278(A)		 \$250.00 \$400.00	 NA NA	 \$250.00 \$400.00	 NA NA
Food Inspection Fee for Nonprofit Organizations/Businesses Businesses selling/serving food or drink shall pay an annual food inspection fee - Gross receipts less than \$250,000 - Gross receipts between \$250,000 and \$750,000 - Gross receipts over \$750,000	11-132		 \$185.00 \$260.00 \$480.00	 NA NA NA	 \$185.00 \$260.00 \$480.00	 NA NA NA
Alcoholic Beverage - Caterers permit (temporary location for liquor by drink) - Annual caterers permit	4-49 (o) 4-49 (p)		 \$15.00 \$500 for maximum of 50 functions	 NA NA	 \$15.00 \$500 for maximum of 50 functions	 NA NA
Tattoo Establishment Permit Annual tattoo establishment inspection fee	11-362		\$150	NA	\$150	NA
Chauffer/Drive permit & Transportation Network Operator Permit Permit fee for any person to drive a vehicle for hire within the City limits of Columbia	28-113 c		\$20.00	NA	\$20.00	NA

Human Resources

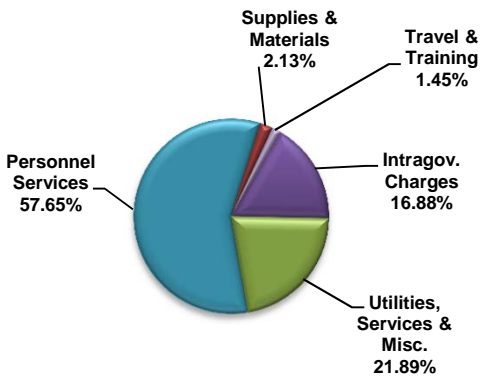
(General Fund)



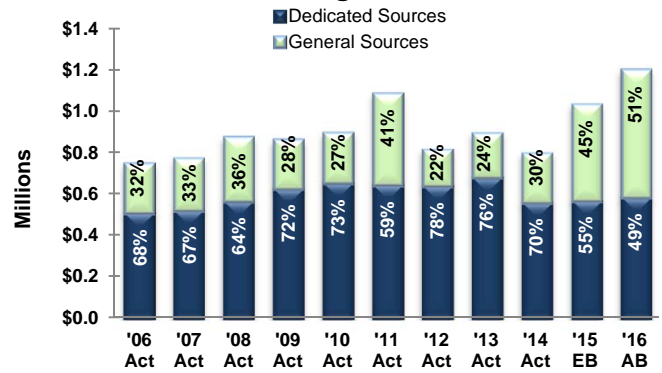
City of Columbia
Columbia, Missouri

HUMAN RESOURCES

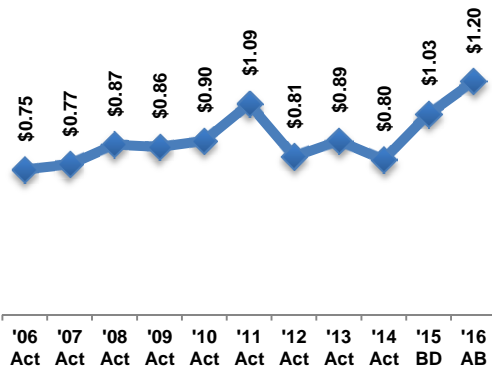
FY 2016 Total Expenditures By Category



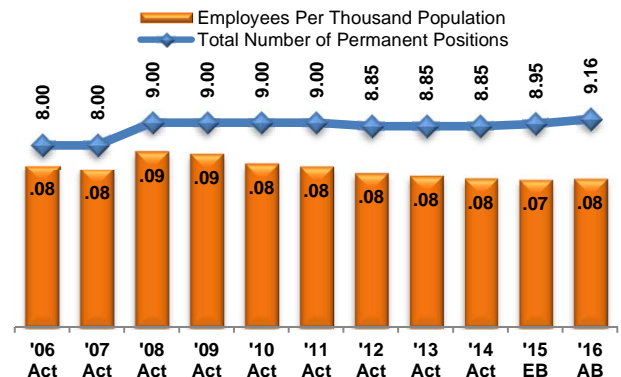
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$620,551	\$659,672	\$626,815	\$691,621	10.3%	4.8%
Supplies & Materials	\$20,911	\$29,290	\$19,964	\$25,595	28.2%	(12.6%)
Travel & Training	\$4,767	\$17,407	\$15,852	\$17,407	9.8%	0.0%
Intragov. Charges	\$936	\$147,634	\$147,634	\$202,458	37.1%	37.1%
Utilities, Services & Misc.	\$150,358	\$223,490	\$223,490	\$262,580	17.5%	17.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Operating Expenses	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$556,585	\$567,052	\$567,052	\$582,257	2.7%	2.7%
Grant Revenue						
Interest Revenue						
Fees & Service Charges						
Other Local Revenues	\$69	\$30	\$30	\$30	0.0%	0.0%
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$556,654	\$567,082	\$567,082	\$582,287	2.7%	2.7%
General Sources	\$240,869	\$510,411	\$466,673	\$617,374	32.3%	21.0%
Total Funding Sources	\$797,523	\$1,077,493	\$1,033,755	\$1,199,661	16.0%	11.3%

Description

The Human Resources Department is committed to operational excellence, and 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 which supports the Operational Excellence Strategic Priority. Develop and maintain classification, compensation and benefits strategy. Create and deliver training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. 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

- Implemented a new classification, compensation and benefits strategy in FY 2014. For FY 2016, maintenance and review of the plan included reviewing classifications that experienced recruitment challenges, positions not previously reviewed for FY 2015 and assigned to a pay grade with a midpoint of \$45,000 and lower, reorganization proposals, market rates, Consumer Price Index, internal equity and compression. The system is designed to maintain a total compensation system that is internally fair and externally competitive, and support the strategic outcomes of increasing employee engagement and satisfaction.
- Implemented a revised performance management system for FY 2015.
- Participated with preparation for implementation of a new city time and attendance software.
- Participate on a team to build and test new payroll/hr software module expected to go live January 1, 2016.

Highlights / Significant Changes continued

- Refine and continue to develop Human Resources performance measures and benchmarks.
- Continue efforts to develop a city-wide modified duty policy.
- Conducted fourth annual benefits and HR customer service surveys. Conducted the third employee engagement survey with the University of Missouri Truman School of Public Affairs (conducted every other year).
- Drug and alcohol policy and testing procedures are reviewed and updated annually for federally-mandated requirements.
- Continue to facilitate Third Party Examiners under the state Commercial Driver's License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri.

Strategic Priority: Operational Excellence - Increase City employee engagement and satisfaction

- Added a new Human Resources Coordinator position in FY 2015. Position is assigned to recruitment and employee relations to improve response times for investigations and decrease the time it takes to fill permanent positions. Recruitment, selection and retention efforts continue to be priorities.
- Continue STARS training for supervisors to cultivate a learning culture to improve employee job performance and leadership skills. The first cohort of STARS participants completed the 16 month training in August, 2015. Two other cohorts will continue the program. Kicked off new LADDERS training for non-supervisory employees in early 2015.
- Employee wellness programs continue to target the prevention and reduction of chronic health conditions seen most in claims payments in the medical insurance plan. Employee fitness center now available 24/7.
- Continue to implement Human Resources Department strategic plan that supports citywide strategic priorities

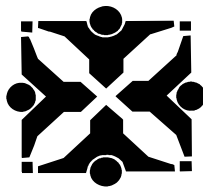
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
4606 - Asst Director, Human Resources	0.00	0.00	0.95	0.66	(0.29)
4605 - Human Resources Manager	1.00	0.95	0.00	0.50	0.50
4604 - Director, Human Resources	0.85	0.75	0.75	0.75	
4603 - Human Resources Coordinator	0.00	1.00	1.00	1.00	
4601 - Human Resources Analyst	1.00	0.75	0.75	0.75	
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1402 - Human Resources Technician	2.00	1.50	1.50	1.50	
1006 - Sr. Administrative Supp. Asst.	2.00	2.00	2.00	2.00	
Total Personnel	8.85	8.95	8.95	9.16	0.21
Permanent Full-Time	8.85	8.95	8.95	9.16	0.21
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.85	8.95	8.95	9.16	0.21

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Law Department

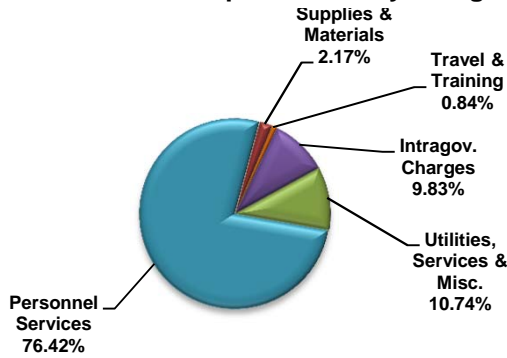
(General Fund)



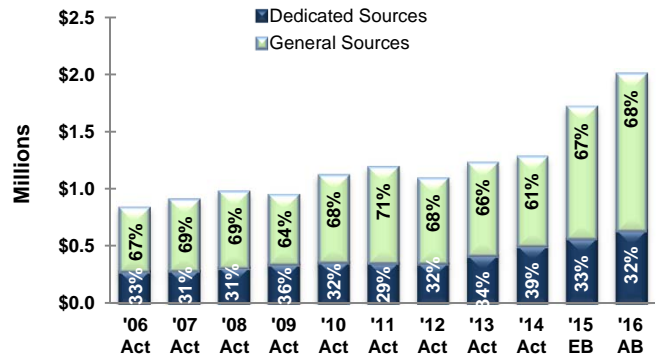
City of Columbia
Columbia, Missouri

Law Department - Summary

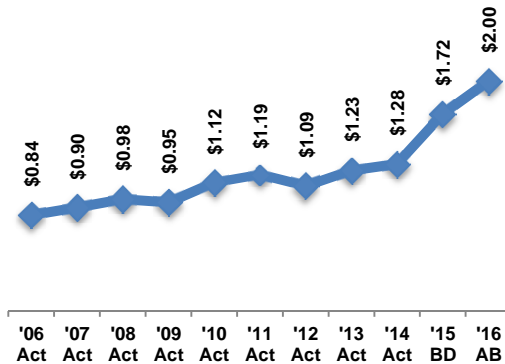
FY 2016 Total Expenditures By Category



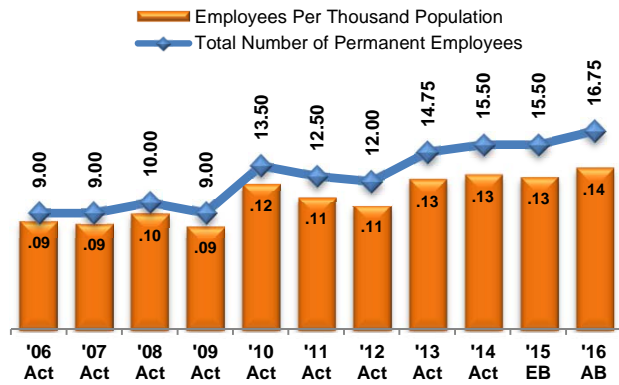
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$1,154,400	\$1,383,614	\$1,252,045	\$1,531,035	22.3%	10.7%
Supplies & Materials	\$19,394	\$30,703	\$30,234	\$43,377	43.5%	41.3%
Travel & Training	\$11,453	\$10,892	\$10,892	\$16,877	54.9%	54.9%
Intragov. Charges	\$1,863	\$175,243	\$175,243	\$196,999	12.4%	12.4%
Utilities, Services & Misc.	\$92,492	\$257,295	\$248,064	\$215,195	(13.3%)	(16.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
Operating Expenses	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$481,638	\$544,965	\$544,965	\$617,078	13.2%	13.2%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$0	\$203	\$203	\$203	0.0%	0.0%
Lease/Bond Proceeds						
Transfers	\$16,992	\$17,000	\$17,000	\$16,000	(5.9%)	(5.9%)
Dedicated Sources	\$498,630	\$562,168	\$562,168	\$633,281	12.6%	12.6%
General Sources	\$780,972	\$1,295,579	\$1,154,310	\$1,370,202	18.7%	5.8%
Total Funding Sources	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%

Description

The Law Department is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, human rights and American with Disabilities Act (ADA) Coordinator activities, 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

- In FY 2015, the resource for posting the code of ordinances on the city's website was transitioned from CodeMaster to Municode OrdBank to create a permanent, online collection of previous ordinances. In FY 2016, additional historical references and original ordinances will continue to be linked electronically in the current Code for ease of research and comparison. The additional cost for this added service is reflected in the Supplies and Materials category.

Highlights / Significant Changes continued

- The Utilities, Services and Miscellaneous category in the FY 2016 budget reflects additional expenses related to litigation filed by the City in FY 2015 against Spectra Communications, d/b/a CenturyLink, et al. related to recoupment of alleged underpayment of business license taxes.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Strategic Priority: Operational Excellence

- The FY 2016 budget reflects the addition of a Paralegal position and reclassification of the existing paralegal position to Assistant to the City Counselor. The new Paralegal position will be responsible for case management for all City claims involving litigation (except workers' compensation) and will assist with discovery process and preparation of legal documents. The Paralegal will coordinate activities with Risk Management on liability claims and will serve as the primary point of contact for outside legal counsel. The reclassification of the existing paralegal to Assistant to the City Counselor is a reflection of the existing job duties of the current position and the assumption of additional responsibility within the department.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Counselor (Civil)	8.50	8.50	8.50	9.75	1.25
Prosecution	7.00	7.00	7.00	7.00	
Total Personnel	15.50	15.50	15.50	16.75	1.25
Permanent Full-Time	14.00	14.00	14.00	15.25	1.25
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	15.50	15.50	15.50	16.75	1.25

Law Department

Budget Detail by Divisions

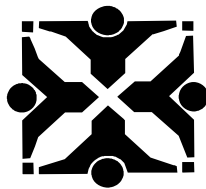
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Counselor (Civil):						
Personnel Services	\$729,963	\$841,682	\$801,795	\$970,190	21.0%	15.3%
Supplies and Materials	\$11,638	\$22,963	\$22,514	\$32,902	46.1%	43.3%
Travel and Training	\$9,483	\$7,978	\$7,978	\$12,157	52.4%	52.4%
Intragovernmental Charges	\$962	\$94,024	\$94,024	\$105,952	12.7%	12.7%
Utilities, Services, & Misc.	\$75,025	\$234,591	\$231,392	\$190,652	(17.6%)	(18.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$827,071	\$1,201,238	\$1,157,703	\$1,311,853	13.3%	9.2%
Prosecution:						
Personnel Services	\$424,437	\$541,932	\$450,250	\$560,845	24.6%	3.5%
Supplies and Materials	\$7,756	\$7,740	\$7,720	\$10,475	35.7%	35.3%
Travel and Training	\$1,970	\$2,914	\$2,914	\$4,720	62.0%	62.0%
Intragovernmental Charges	\$901	\$81,219	\$81,219	\$91,047	12.1%	12.1%
Utilities, Services, & Misc.	\$17,467	\$22,704	\$16,672	\$24,543	47.2%	8.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$452,531	\$656,509	\$558,775	\$691,630	23.8%	5.3%
Total Department						
Personnel Services	\$1,154,400	\$1,383,614	\$1,252,045	\$1,531,035	22.3%	10.7%
Supplies and Materials	\$19,394	\$30,703	\$30,234	\$43,377	43.5%	41.3%
Travel and Training	\$11,453	\$10,892	\$10,892	\$16,877	54.9%	54.9%
Intragovernmental Charges	\$1,863	\$175,243	\$175,243	\$196,999	12.4%	12.4%
Utilities, Services, & Misc.	\$92,492	\$257,295	\$248,064	\$215,195	(13.3%)	(16.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,279,602	\$1,857,747	\$1,716,478	\$2,003,483	16.7%	7.8%

Authorized Personnel by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	4.75	4.75	4.75	4.75	
3295 - Assistant to City Counselor *	0.00	0.00	0.00	1.00	1.00
3290 - Paralegal *	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	0.75	0.75	0.75	1.00	0.25
Total Personnel	8.50	8.50	8.50	9.75	1.25
Permanent Full-Time	7.00	7.00	7.00	8.25	1.25
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	8.50	8.50	8.50	9.75	1.25
Prosecution:					
3301 - Assistant City Counselor	2.00	2.00	2.00	2.00	
3300 - City Prosecutor	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	3.00	3.00	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	14.00	14.00	14.00	15.25	1.25
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	15.50	15.50	15.50	16.75	1.25

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

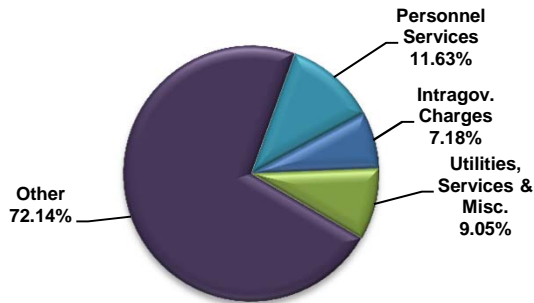
City General Non-Departmental Expenditures (General Fund)



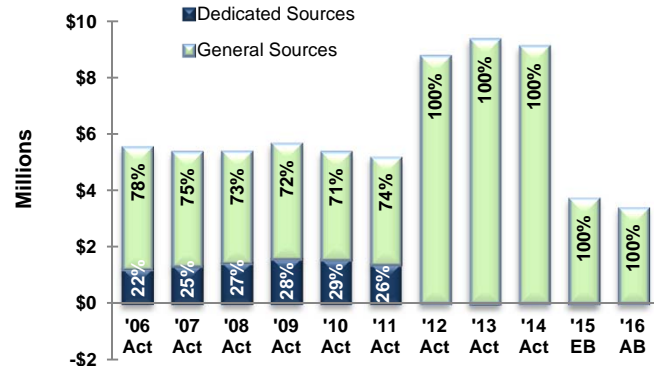
City of Columbia
Columbia, Missouri

City General - Non-Departmental Expenses

FY 2016 Total Expenditures By Category

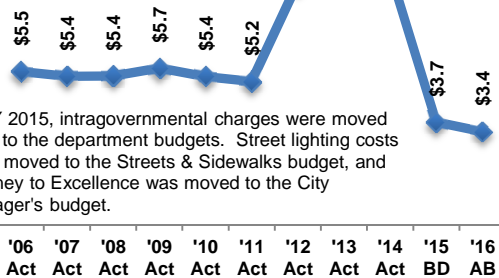


Funding Sources



Total Expenditures (in Millions)

In FY 2012, most General Fund intragovernmental charges were moved from individual departments to the City General budget.



In FY 2015, intragovernmental charges were moved back to the department budgets. Street lighting costs were moved to the Streets & Sidewalks budget, and Journey to Excellence was moved to the City Manager's budget.

Permanent Positions

There are no personnel assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$22,015	\$488,079	\$488,079	\$391,349	(19.8%)	(19.8%)
Supplies & Materials	\$245	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$3,768,389	\$273,306	\$273,306	\$241,478	(11.6%)	(11.6%)
Utilities, Services & Misc.	\$1,809,772	\$534,569	\$514,799	\$304,658	(40.8%)	(43.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Total	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)
Operating Expenses	\$5,600,421	\$1,295,954	\$1,276,184	\$937,485	(26.5%)	(27.7%)
Non-Operating Expenses	\$3,500,448	\$2,431,381	\$2,431,381	\$2,427,219	(0.2%)	(0.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)

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	\$1,250	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers (Transportation Sales Tax)	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$1,250	\$0	(100.0%)	
General Sources	\$9,100,869	\$3,727,335	\$3,706,315	\$3,364,704	(9.2%)	(9.7%)
Total Funding Sources	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.2%)	(9.7%)

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 continued

Strategic Priority: Infrastructure

- The PILOT payment to the school, library and Boone County Family Resources for the loss of property taxes from the City purchasing the Columbia Energy Center has ended. These funds (\$204,298) have been moved to the Streets and Sidewalks Department to increase street maintenance efforts.

Highlights / Significant Changes

- Council Reserve of \$48,000 has been set aside for the Council to allocate during the fiscal year.
- Contingency of \$100,000 has been budgeted.
- Transfers to the special obligation debt service funds reflect the debt assessed to the General Fund for the purchase and improvement to the Health Facility and the construction, expansion, renovation, and equipping of the downtown government center.
- There is a \$5,000 increase in the General Fund subsidy to Recreation Services

Subsidies, Transfers, and Other (Detail)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Percent Change
SUBSIDIES:					
Recreation Services	\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910	0.4%
TRANSFERS:					
Special Business District	\$548	\$0	\$0	\$0	
2006B S.O. Bond Fund	\$294,750	\$296,375	\$296,375	\$297,250	0.3%
2008B S.O. Bond Fund	\$961,046	\$970,096	\$970,096	\$968,059	(0.2%)
Capital Projects Fund	\$1,087,194	\$0	\$0	\$0	
Convention & Visitors Bureau	\$0	\$8,000	\$8,000	\$0	(100.0%)
Total Transfers	\$2,343,538	\$1,274,471	\$1,274,471	\$1,265,309	(0.7%)
OTHER:					
Health Facility - Condo Assoc.	\$31,218	\$20,000	\$20,000	\$30,000	50.0%
Leadership for Perform. Excellence *	\$23,086	\$0	\$0	\$0	
Street Lighting *	\$815,402	\$0	\$0	\$0	
TIF Fees	\$0	\$20,000	\$0	\$0	(100.0%)
Miscellaneous Nonprogrammed *	\$553,730	\$646,747	\$646,977	\$528,133	(18.3%)
Council Reserve	\$0	\$45,900	\$45,900	\$48,000	4.6%
Contingency	\$0	\$100,000	\$100,000	\$100,000	0.0%
Intragovernmental Charges *	\$3,768,389	\$259,009	\$259,009	\$231,352	(10.7%)
PILOT for CEC Prop. Taxes Lost	\$408,596	\$204,298	\$204,298	\$0	(100.0%)
Total Other	\$5,600,421	\$1,295,954	\$1,276,184	\$937,485	(27.7%)
Total City General	\$9,100,869	\$3,727,335	\$3,707,565	\$3,364,704	(9.7%)

* In FY 2015 costs have been moved to various General Fund departments to better reflect total departmental costs.

Authorized Personnel

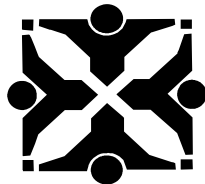
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
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There are no personnel assigned to this budget.

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Public Works - Administration

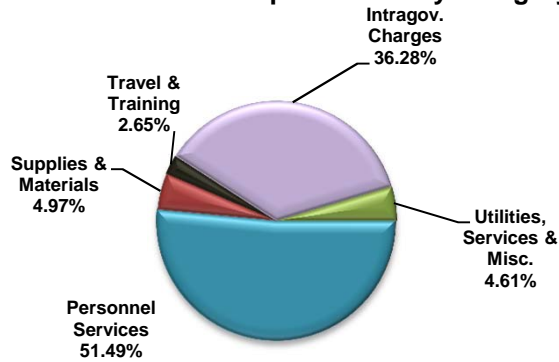
(General Fund)



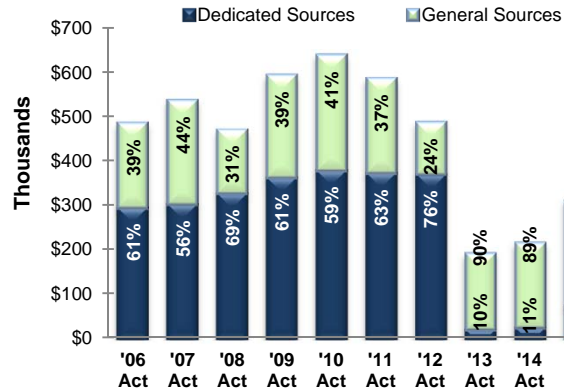
City of Columbia
Columbia, Missouri

Public Works - Administration

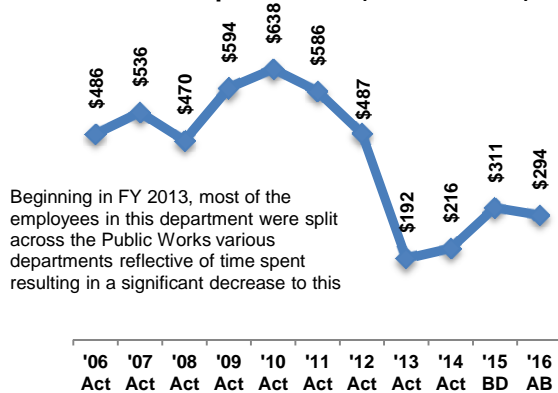
FY 2016 Total Expenditures By Category



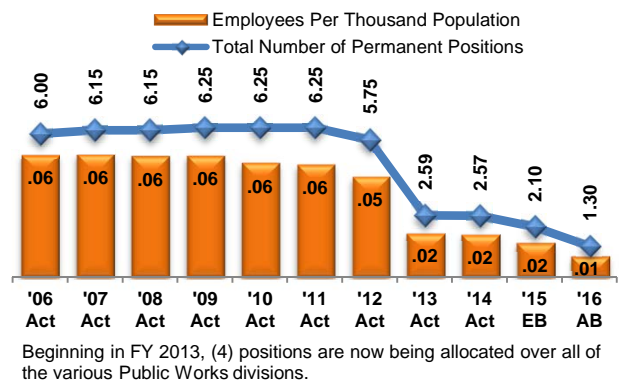
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$183,219	\$184,588	\$181,249	\$151,529	(16.4%)	(17.9%)
Supplies & Materials	\$12,129	\$13,842	\$12,270	\$14,612	19.1%	5.6%
Travel & Training	\$5,714	\$8,685	\$8,685	\$7,800	(10.2%)	(10.2%)
Intragov. Charges	\$167	\$97,673	\$97,673	\$106,774	9.3%	9.3%
Utilities, Services & Misc.	\$14,406	\$14,380	\$11,606	\$13,560	16.8%	(5.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
Operating Expenses	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)
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	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)	\$24,457	\$73,059	\$73,059	\$77,135	5.6%	5.6%
Grant Revenue						
Interest Revenue						
Fees and Service Charges						
Other Local Revenues	\$124	\$0	\$42	\$0	(100.0%)	
Lease/Bond Proceeds						
Transfers						
Dedicated Sources	\$24,581	\$73,059	\$73,101	\$77,135	5.5%	5.6%
General Sources	\$191,054	\$246,109	\$238,382	\$217,140	(8.9%)	(11.8%)
Total Funding Sources	\$215,635	\$319,168	\$311,483	\$294,275	(5.5%)	(7.8%)

Description

The Administration section provides management of all divisions and functions of the Department including Transportation, Airport, Streets and Sidewalks, Parking, Engineering, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

Highlights / Significant Changes

- **Strategic Priority: Operational Excellence:** The city has made the decision to reorganize by moving the three utility divisions (Solid Waste, Sewer and Storm water) within the Public Works department to the Utility Department effective October 1, 2015. With this change, the Assistant Public Works Director position is being eliminated, and the Public Works Senior Financial Analyst position will move with the utilities as a Rate Analyst position.
- The Public Works Financial Analyst (currently Grade C5) position is being upgraded to a Grade C6.
- Beginning in FY 2015, the City made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

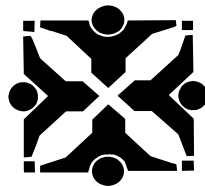
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Sr. Financial Analyst **	0.10	0.10	0.10	0.00	(0.10)
5901 - Director of Public Works **	0.02	0.02	0.02	0.15	0.13
5800 - Asst. to the PW Director	0.50	0.50	0.50	0.20	(0.30)
4802 - Public Information Specialist **	0.05	0.05	0.05	0.00	(0.05)
1007 - Administrative Supervisor*	0.00	0.33	0.33	0.35	0.02
1006 - Senior Admin. Support Asst.*	1.80	0.80	1.00	0.50	(0.50)
1005 - Administrative Support Asst.	0.00	0.20	0.00	0.00	
Total Personnel	2.57	2.10	2.10	1.30	(0.80)
Permanent Full-Time	2.57	2.10	2.10	1.30	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.57	2.10	2.10	1.30	(0.80)

*FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Supervisor and the position is split between Administration, Parking Utility Fund and Building and Custodial Maintenance.

** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization.

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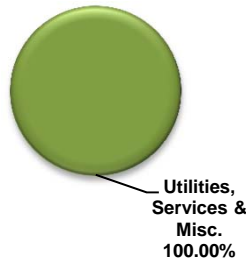
Capital Projects Fund - Other General Government Projects



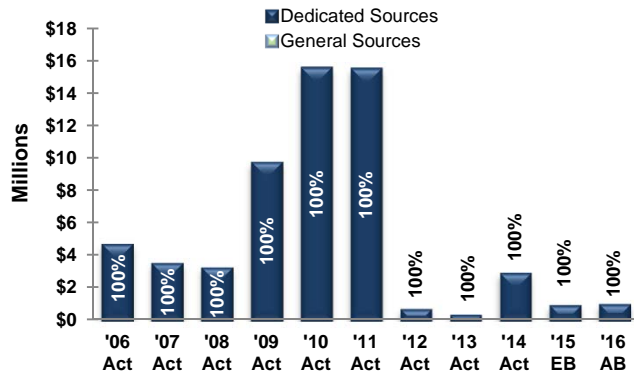
City of Columbia
Columbia, Missouri

Capital Projects Fund - Other General Government Projects

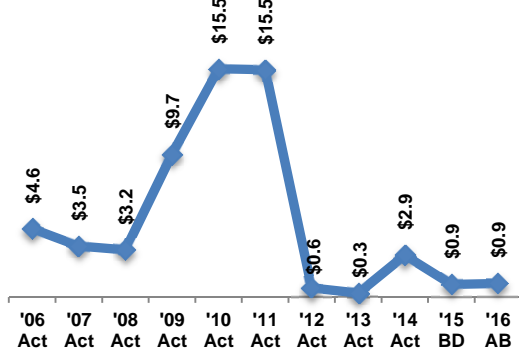
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,260	\$50,000	\$50,000	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$39,513	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$2,150,093	\$812,500	\$812,500	\$935,000	15.1%	15.1%
Capital	\$348,980	\$0	\$0	\$0		
Other	\$310,640	\$0	\$0	\$0		
Total	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
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	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
Total Expenses	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%

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	\$500,000	\$715,000	\$715,000	\$935,000	30.8%	30.8%
Use of Existing Resources	\$2,351,486	\$147,500	\$147,500	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,851,486	\$862,500	\$862,500	\$935,000	8.4%	8.4%

Major Projects

- Transfer from Enterprise Resource Project to cover cost of the Project Manager, Senior Budget Analyst, and a portion of an Accountant and Budget Analyst.
- Continued funding for Eighth Street Plan Avenue of the Columns Project.
- Continued funding for a Disaster Recovery Facility.
- Continued funding for installation of proximity lock system in City Buildings.

Fiscal Impact

On-going operating cost of the Disaster Recovery Center of \$20,000 per year will be budgeted in the Information Technologies Fund beginning in FY 2017.

Authorized Personnel

**Actual
FY 2014**

**Adj. Budget
FY 2015**

**Estimated
FY 2015**

**Adopted
FY 2016**

**Position
Changes**

There are no personnel assigned to this budget.

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	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			
Total	\$100,000	\$100,000	\$100,000	\$300,000			
3 Annual - Downtown Special Projects C00140 [ID: 519]							
CVB		\$20,000					
Gen Fd/PI			\$20,000	\$60,000			
Total		\$20,000	\$20,000	\$60,000			
4 Grissum Fuel Site upgrades C72001 [ID: 527]					1999	2008	
Total							
5 Pub Bldgs Major Maintenance/Renovation C00021 [ID: 514]							
Gen Fd/PI	\$75,000	\$75,000	\$75,000	\$225,000	\$150,000		
Total	\$75,000	\$75,000	\$75,000	\$225,000	\$150,000		
6 Disaster Recovery Facility C00538 [ID: 1736]					2014	2014	
Contrib from Utilities	\$50,000	\$100,000	\$70,000				
Total	\$50,000	\$100,000	\$70,000				
7 Eighth St. Plan Avenue of the Columns C00126 [ID: 526]					2011	2012	
Gen Fd/PI	\$300,000	\$300,000	\$300,000	\$185,900			
Total	\$300,000	\$300,000	\$300,000	\$185,900			
8 Enterprise Resource Group Software COFERS- C00476 [ID: 1397]					2011	2012	
Contrib from Utilities		\$160,000					
Gen Fd Transfer	\$159,666						
Total	\$159,666	\$160,000					
9 Proximity Locks - C00599 [ID: 1858]					2015	2015	
Gen Fd/PI	\$150,000	\$150,000	\$150,000	\$150,000			
Total	\$150,000	\$150,000	\$150,000	\$150,000			
10 Walton Building Capital Improvements C00587 [ID: 1846]					2015	2015	
CVB	\$40,000	\$30,000	\$30,000	\$20,000			
Total	\$40,000	\$30,000	\$30,000	\$20,000			
11 Addl Salt Storage Bldg (Mun Serv Center S) -C00632 [ID: 1831]					2016	2018	
Cap Imp S Tax - 2015 Ballot			\$600,000		\$140,000		
Total			\$600,000		\$140,000		
12 Grissum Building Renovations [ID: 1821]					2017	2019	
Cap Imp S Tax - 2015 Ballot				\$400,000			
Cap Imp S Tax - 2017 Bond			\$500,000	\$3,600,000			
Total			\$500,000	\$4,000,000			
13 Garage and fueling station (Mun Serv Center S) [ID: 1832]					2016	2025	
Cap Imp S Tax - 2015 Ballot					\$2,000,000		
Total					\$2,000,000		

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Other General Government Funding Source Summary							
Cap Imp S Tax - 2015 Ballot			\$600,000	\$400,000	\$2,140,000		
Cap Imp S Tax - 2017 Bond			\$500,000	\$3,600,000			
Contrib from Utilities	\$50,000	\$260,000	\$70,000				
CVB	\$40,000	\$50,000	\$30,000	\$20,000			
Gen Fd Transfer	\$159,666						
Gen Fd/PI	\$625,000	\$625,000	\$645,000	\$920,900	\$150,000		
New Funding	\$874,666	\$935,000	\$1,845,000	\$4,940,900	\$2,290,000		
Total	\$874,666	\$935,000	\$1,845,000	\$4,940,900	\$2,290,000		

Other General Government Current Capital Projects

1	Blind Boone Home C00123 [ID: 522]	2009	2010
2	Disabilities Commission Projects [ID: 1730]	2013	2013
3	Land Grissum Expansion - C00369 [ID: 1148]	2008	2008
4	Municipal Office Space Expansion C00099 [ID: 512]	2013	2013
5	Preliminary Project Studies C40140 [ID: 535]	2009	2009
6	Replace P&R Fleet Maintenance Building C72002 [ID: 1568]	2012	2012
7	Satellite Ops - Location in SW Columbia C00077 [ID: 517]	2011	2012
8	Site: New Day/Room @ the Inn [ID: 1729]	2013	2013
9	Transfer to GF for COFFERS Project Manager C00476 [ID: 1567]	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 has been incorporated into departments' budgets since 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 -

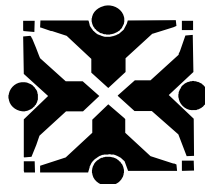
2006B Special Obligation Revenue Refunding and Improvement Bonds

2008B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

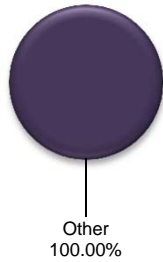
(Debt Service Funds)



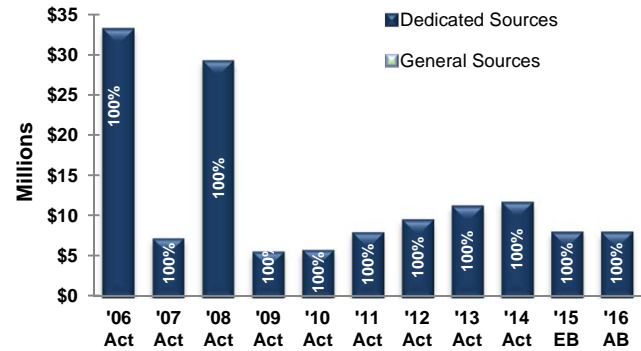
City of Columbia
Columbia, Missouri

General Government Debt - Debt Service Funds

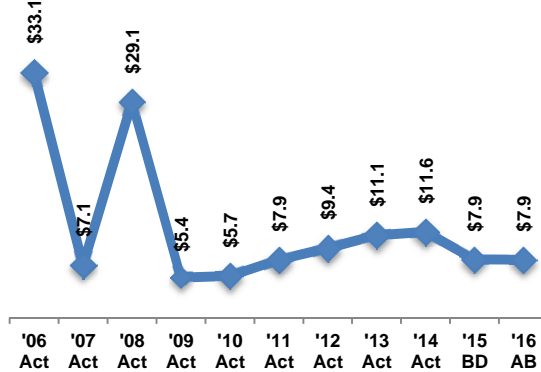
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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.	\$3,720,729	\$0	\$225	\$0	(100.0%)	
Capital	\$0	\$0	\$0	\$0		
Other	\$7,904,363	\$7,898,664	\$7,898,664	\$7,880,251	(0.2%)	(0.2%)
Total	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Intragov. Revenues (G&A Fees)						
Grant Revenue						
Interest Revenue	\$115,650	\$146,728	\$132,606	\$132,606	0.0%	(9.6%)
Fees and Service Charges						
Other Local Revenues	\$1,786,851	\$1,257,494	\$1,257,494	\$1,257,494	0.0%	0.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Operating Transfers	\$6,417,822	\$6,399,804	\$6,399,804	\$6,368,410	(0.5%)	(0.5%)
Use of Fund Balance	\$3,304,769	\$94,638	\$108,985	\$121,741	11.7%	28.6%
Less: Amt. Added to Fund Balance	\$0	\$0	\$0	\$0		
Dedicated Sources	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$11,625,092	\$7,898,664	\$7,898,889	\$7,880,251	(0.2%)	(0.2%)

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.

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

There are no personnel assigned to this budget.

**Actual
FY 2014**

**Adj. Budget
FY 2015**

**Estimated
FY 2015**

**Adopted
FY 2016**

**Position
Changes**

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 9/30/2015 - \$290,000

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
2016	\$290,000	\$7,250	\$297,250
Total	\$290,000	\$7,250	\$297,250

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 9/30/2015 - \$21,030,000

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
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	\$21,030,000	\$6,631,109	\$27,661,109

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 9/30/2015 - \$2,805,000

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
2016	\$2,805,000	\$70,125	\$2,875,125
Total	\$2,805,000	\$70,125	\$2,875,125

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 9/30/2015 - \$1,524,337

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
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	\$1,524,337	\$226,663	\$1,751,000

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 9/30/2015 - \$5,485,435

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
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	\$103,387	\$0	\$103,387
Total	\$5,485,435	\$905,421	\$6,390,856

Mo Trans Finance Corp (Fund 311)

Missouri Transportation Finance Corp Loan (Interest rate:3.92%)

Original Issue - \$8,200,000

Balance As of 9/30/2015 - \$5,594,845

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
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	\$5,594,845	\$797,748	\$6,392,593



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 provides essential services that support optimal health, safety and well-being for all city and county residents.

Economic Development

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

Cultural Affairs

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

Community Development

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

Community Development Block Grant

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

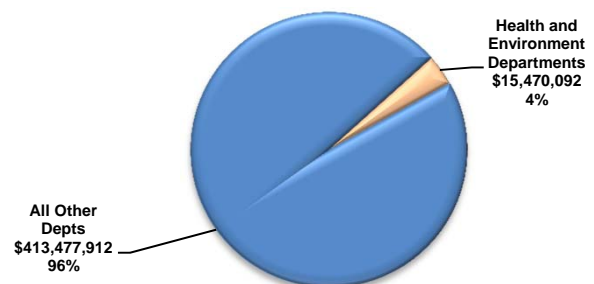
Convention and Visitors Bureau

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

Contributions Fund

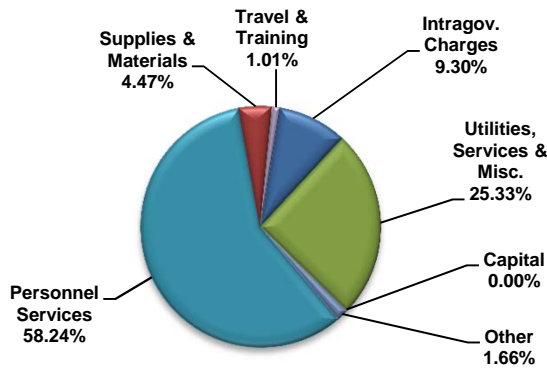
Contributions Fund manages donations to support and improve our community.

Health and Environment Expenses vs.
All Other Dept. Expenses

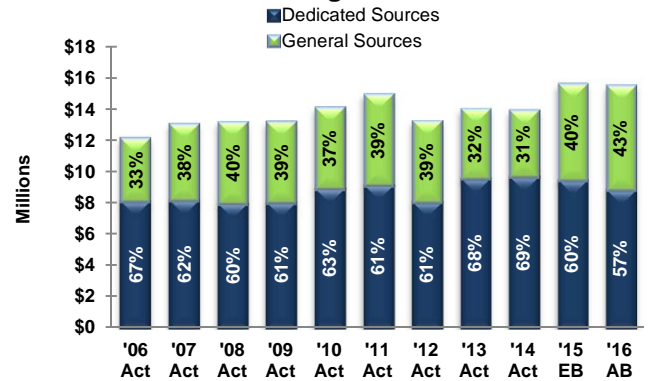


Health and Environment - Summary

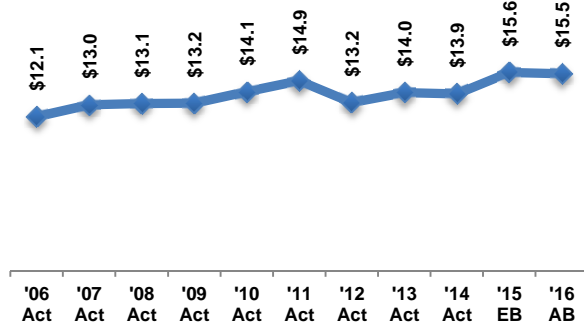
FY 2016 Total Expenditures By Category



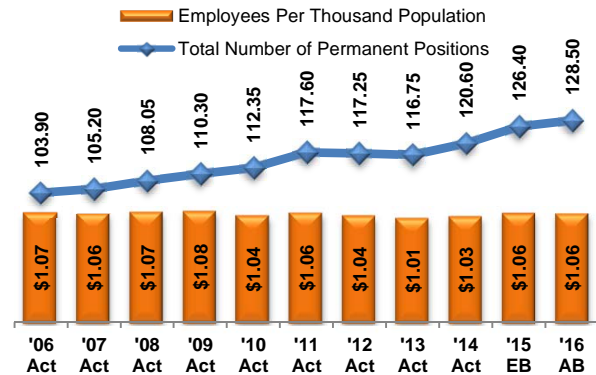
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



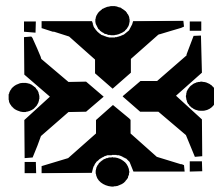
Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$7,883,765	\$8,861,505	\$8,600,544	\$9,009,210	4.8%	1.7%
Supplies & Materials	\$593,452	\$919,994	\$787,238	\$692,267	(12.1%)	(24.8%)
Travel & Training	\$92,104	\$175,815	\$169,534	\$155,504	(8.3%)	(11.6%)
Intragov. Charges	\$207,916	\$1,308,814	\$1,308,814	\$1,438,008	9.9%	9.9%
Utilities, Services & Misc.	\$4,154,561	\$4,355,010	\$4,128,717	\$3,918,046	(5.1%)	(10.0%)
Capital	\$99,656	\$28,009	\$28,009	\$0	(100.0%)	(100.0%)
Other	\$838,422	\$532,663	\$535,163	\$257,057	(52.0%)	(51.7%)
Total	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)
Operating Expenses	\$12,931,798	\$15,621,138	\$14,994,847	\$15,213,035	1.5%	(2.6%)
Non-Operating Expenses	\$838,422	\$532,663	\$535,163	\$257,057	(52.0%)	(51.7%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$99,656	\$28,009	\$28,009	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)

Funding Sources (Where the Money Comes From)

Gross Rec. Taxes & Other Loc. Txes	\$2,365,746	\$2,289,679	\$2,397,500	\$2,445,450	2.0%	6.8%
Grants	\$4,289,253	\$3,882,520	\$3,807,181	\$3,423,491	(10.1%)	(11.8%)
Interest Revenue	\$57,355	\$62,320	\$74,764	\$74,248	(0.7%)	19.1%
Fees & Service Charges	\$2,678,654	\$2,664,614	\$2,464,686	\$2,324,388	(5.7%)	(12.8%)
Other Local Revenues	\$670,215	\$496,856	\$559,746	\$398,151	(28.9%)	(19.9%)
Operating Transfer	\$188,626	\$214,269	\$214,269	\$237,495	10.8%	10.8%
Appropriated Fund Balance	\$0	\$0	\$0	\$0		
Use of Fund Balance	\$233,792	\$94,676	\$0	\$696		(99.3%)
Less: Amt Added to Fund Bal	(\$865,779)	(\$13,637)	(\$118,389)	(\$131,471)	11.1%	864.1%
Dedicated Sources	\$9,617,862	\$9,691,297	\$9,399,757	\$8,772,448	(6.7%)	(9.5%)
General Sources	\$4,252,014	\$6,490,513	\$6,158,262	\$6,697,644	8.8%	3.2%
Total Funding Sources	\$13,869,876	\$16,181,810	\$15,558,019	\$15,470,092	(0.6%)	(4.4%)

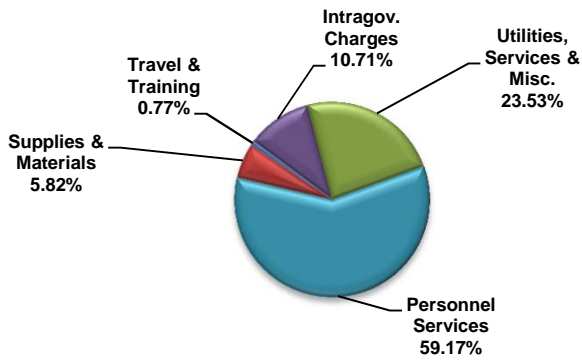
Public Health & Human Services Department (General Fund)



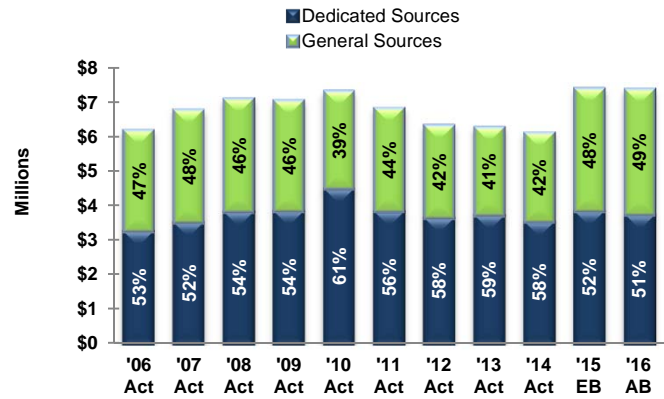
City of Columbia
Columbia, Missouri

Public Health & Human Services - Summary

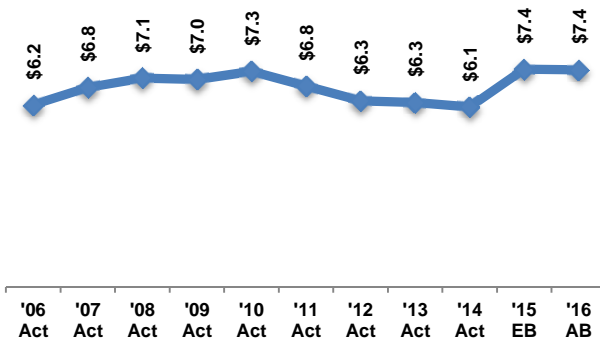
FY 2016 Total Expenditures By Category



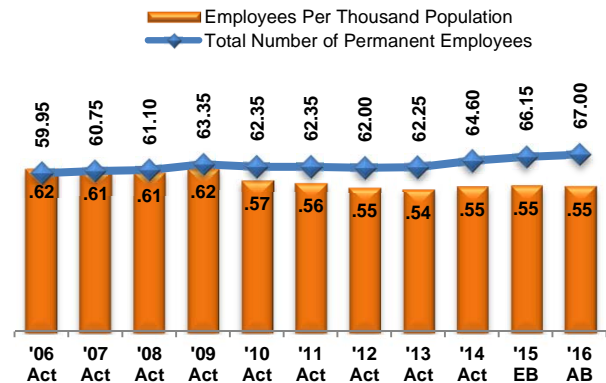
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$3,922,255	\$4,346,221	\$4,243,248	\$4,353,248	2.6%	0.2%
Supplies & Materials	\$423,475	\$633,107	\$505,000	\$427,847	(15.3%)	(32.4%)
Travel & Training	\$53,321	\$79,476	\$73,225	\$56,790	(22.4%)	(28.5%)
Intragov. Charges	\$36,854	\$766,134	\$766,134	\$788,122	2.9%	2.9%
Utilities, Services & Misc.	\$1,627,135	\$1,846,379	\$1,777,867	\$1,730,868	(2.6%)	(6.3%)
Capital	\$35,812	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)
Operating Expenses	\$6,063,040	\$7,671,317	\$7,365,474	\$7,356,875	(0.1%)	(4.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$35,812	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$2,410,657	\$2,721,404	\$2,813,510	\$2,763,853	(1.8%)	1.6%
Interest						
Fees & Service Charges	\$804,343	\$782,120	\$717,952	\$695,600	(3.1%)	(11.1%)
Other Local Revenue	\$289,083	\$238,747	\$277,808	\$246,907	(11.1%)	3.4%
Other Funding Sources/Transfers	\$14,693	\$14,523	\$14,523	\$14,699	1.2%	1.2%
Appropriated Fund Balance						
Dedicated Sources	\$3,518,776	\$3,756,794	\$3,823,793	\$3,721,059	(2.7%)	(1.0%)
General Sources	\$2,580,076	\$3,922,523	\$3,549,681	\$3,635,816	2.4%	(7.3%)
Total Funding Sources	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)

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; as well as refugee, family planning, well-woman, and sexually transmitted disease clinics.

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

Social Services: Provides a variety of social services including: pregnancy testing and counseling; pregnancy support services; Healthy Families America home visitation services; information and referral; medication assistance; utility assistance; and eligibility determination for department services.

Department Objectives- continued

Human Services: Work includes addressing the causes and conditions of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Columbia Human Services Commission and the Substance Abuse Advisory Commission.

Highlights/Significant Changes

- A new system for managing vaccines has been implemented resulting in reduced upfront costs for vaccines and allowing the department to provide better service to customers through insurance billing.
- **Strategic Priority: Social Equity** - With continued support from the Lichtenstein Foundation and MU Health Care, influenza vaccines will continue to be offered to all K-12 students in public and private schools throughout the county.
- Current grants for Healthy Eating and Active Living and Comprehensive Tobacco Control Coalition Building and Support, are ending. All expenses and revenues are removed from the budget. The department is applying for additional funding that will be appropriated when received.
- **Strategic Priority: Social Equity** - Social services funding is \$893,556 for FY 2016 (the same amount since FY 2010).
- **Strategic Priority: Social Equity** - the Health and Human Services Department will work to improve the odds for success within this priority by increasing healthy eating and active living as well as increasing access to health care within the three focus areas that are selected.
- No fee increases for FY 2016.

Public Health & Human Services Department - Summary

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	10.00	10.00	10.00	10.00	
Community Health Promotion	4.10	4.15	4.15	5.00	0.85
Animal Control	7.50	7.50	7.50	7.50	
Environmental Public Health	9.30	9.30	9.30	9.30	
Community Health	17.95	17.95	17.95	17.95	
Women, Infants, and Children (WIC)	8.00	8.50	8.50	8.50	
Human & Social Services	7.75	7.75	8.75	8.75	
Total Personnel	64.60	65.15	66.15	67.00	0.85
Permanent Full-Time	60.00	60.00	62.05	62.90	0.85
Permanent Part-Time	4.60	5.15	4.10	4.10	
Total Permanent	64.60	65.15	66.15	67.00	0.85

Public Health & Human Services

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration						
Personnel Services	\$749,044	\$818,264	\$800,883	\$819,585	2.3%	0.2%
Supplies and Materials	\$33,963	\$29,075	\$26,723	\$26,332	(1.5%)	(9.4%)
Travel and Training	\$10,545	\$13,985	\$10,625	\$11,450	7.8%	(18.1%)
Intragovernmental Charges	\$4,850	\$148,394	\$148,394	\$132,289	(10.9%)	(10.9%)
Utilities, Services, & Misc.	\$160,451	\$99,986	\$92,876	\$92,580	(0.3%)	(7.4%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$958,853	\$1,109,704	\$1,079,501	\$1,082,236	0.3%	(2.5%)
Community Health Promotion						
Personnel Services	\$255,863	\$304,816	\$302,896	\$288,928	(4.6%)	(5.2%)
Supplies and Materials	\$45,754	\$119,730	\$119,425	\$47,369	(60.3%)	(60.4%)
Travel and Training	\$11,792	\$21,070	\$20,010	\$2,842	(85.8%)	(86.5%)
Intragovernmental Charges	\$0	\$1,421	\$1,421	\$826	(41.9%)	(41.9%)
Utilities, Services, & Misc.	\$36,088	\$104,515	\$107,690	\$37,468	(65.2%)	(64.2%)
Capital	\$0	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$349,497	\$559,552	\$559,442	\$377,433	(32.5%)	(32.5%)
Animal Control						
Personnel Services	\$386,135	\$399,362	\$384,372	\$404,453	5.2%	1.3%
Supplies and Materials	\$28,514	\$34,844	\$26,720	\$29,132	9.0%	(16.4%)
Travel and Training	\$2,299	\$3,152	\$3,152	\$3,152	0.0%	0.0%
Intragovernmental Charges	\$14,805	\$45,305	\$45,305	\$88,246	94.8%	94.8%
Utilities, Services, & Misc.	\$159,110	\$177,852	\$177,852	\$183,278	3.1%	3.1%
Capital	\$35,812	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$626,675	\$660,515	\$637,401	\$708,261	11.1%	7.2%
Environmental Public Health						
Personnel Services	\$494,792	\$565,311	\$547,683	\$561,439	2.5%	(0.7%)
Supplies and Materials	\$22,195	\$25,204	\$25,223	\$23,066	(8.6%)	(8.5%)
Travel and Training	\$8,531	\$14,379	\$13,140	\$13,140	0.0%	(8.6%)
Intragovernmental Charges	\$11,034	\$82,396	\$82,396	\$89,339	8.4%	8.4%
Utilities, Services, & Misc.	\$80,437	\$96,078	\$96,078	\$93,903	(2.3%)	(2.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$616,989	\$783,368	\$764,520	\$780,887	2.1%	(0.3%)
Community Health						
Personnel Services	\$1,182,093	\$1,244,306	\$1,214,658	\$1,267,992	4.4%	1.9%
Supplies and Materials	\$198,449	\$332,950	\$230,738	\$225,750	(2.2%)	(32.2%)
Travel and Training	\$12,270	\$14,200	\$13,200	\$14,200	7.6%	0.0%
Intragovernmental Charges	\$4,426	\$279,410	\$279,410	\$256,925	(8.0%)	(8.0%)
Utilities, Services, & Misc.	\$224,684	\$359,109	\$315,807	\$308,923	(2.2%)	(14.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,621,922	\$2,229,975	\$2,053,813	\$2,073,790	1.0%	(7.0%)

Public Health & Human Services

Budget Detail By Division - Continued

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Women, Infants and Children (WIC)						
Personnel Services	\$439,480	\$474,162	\$471,318	\$480,460	1.9%	1.3%
Supplies and Materials	\$11,960	\$9,023	\$13,023	\$13,723	5.4%	52.1%
Travel and Training	\$1,495	\$3,179	\$4,179	\$4,179	0.0%	31.5%
Intragovernmental Charges	\$883	\$125,457	\$125,457	\$154,133	22.9%	22.9%
Utilities, Services, & Misc.	\$28,358	\$44,485	\$38,145	\$39,785	4.3%	(10.6%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$482,176	\$656,306	\$652,122	\$692,280	6.2%	5.5%
Human Services						
Personnel Services	\$414,848	\$540,000	\$521,438	\$530,391	1.7%	(1.8%)
Supplies and Materials	\$82,640	\$82,281	\$63,148	\$62,475	(1.1%)	(24.1%)
Travel and Training	\$6,389	\$9,511	\$8,919	\$7,827	(12.2%)	(17.7%)
Intragovernmental Charges	\$856	\$83,751	\$83,751	\$66,364	(20.8%)	(20.8%)
Utilities, Services, & Misc.	\$51,373	\$70,798	\$55,863	\$81,375	45.7%	14.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$556,106	\$786,341	\$733,119	\$748,432	2.1%	
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.	\$886,634	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$886,634	\$893,556	\$893,556	\$893,556	0.0%	0.0%
Department Total						
Personnel Services	\$3,922,255	\$4,346,221	\$4,243,248	\$4,353,248	2.6%	0.2%
Supplies and Materials	\$423,475	\$633,107	\$505,000	\$427,847	(15.3%)	(32.4%)
Travel and Training	\$53,321	\$79,476	\$73,225	\$56,790	(22.4%)	(28.5%)
Intragovernmental Charges	\$36,854	\$766,134	\$766,134	\$788,122	2.9%	2.9%
Utilities, Services, & Misc.	\$1,627,135	\$1,846,379	\$1,777,867	\$1,730,868	(2.6%)	(6.3%)
Capital	\$35,812	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$6,098,852	\$7,679,317	\$7,373,474	\$7,356,875	(0.2%)	(4.2%)

Public Health & Human Services

Authorized Positions By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	3.00	3.00	3.00	3.00	
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	10.00	10.00	10.00	10.00	
Permanent Full-Time	10.00	10.00	10.00	10.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	10.00	10.00	10.00	
Community Health Promotion					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7303 - Health Educator	2.85	2.90	2.90	3.75	0.85
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	4.10	4.15	4.15	5.00	0.85
Permanent Full-Time	1.25	1.25	2.30	3.15	0.85
Permanent Part-Time	2.85	2.90	1.85	1.85	
Total Permanent	4.10	4.15	4.15	5.00	0.85
Animal Control					
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	6.00	6.00	6.00	6.00	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	7.50	7.50	7.50	7.50	
Permanent Full-Time	7.50	7.50	7.50	7.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.50	7.50	7.50	7.50	
City Animal Control Officers	3.00	3.00	3.00	3.00	
County Animal Control Officers	3.00	3.00	3.00	3.00	
	6.00	6.00	6.00	6.00	

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

Environmental Public Health					
7207 - Environmental Public Health Supv	1.00	1.00	1.00	1.00	
7201 - Environmental Public Health Spec.*	7.00	7.00	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	9.30	9.30	9.30	9.30	
Permanent Full-Time	9.30	9.30	9.30	9.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.30	9.30	9.30	9.30	
City Funded Positions	6.70	6.70	6.70	6.70	
** County Funded Env. Health Spec.	2.60	2.60	2.60	2.60	
	9.30	9.30	9.30	9.30	

* In FY 2013 an FDA grant funded (1.00) Environmental Public Health Specialist was added for five years.

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

Public Health & Human Services

Authorized Positions By Division - Continued

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	2.00	2.00	2.00	2.00	
7503 - Public Health Nurse	8.00	8.00	8.00	8.00	
5132 - Laboratory Analyst	0.95	0.95	0.95	0.95	
1030 - Medical Billing Clerk*	0.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant*	1.00	0.00	0.00	0.00	
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
Total Personnel	17.95	17.95	17.95	17.95	0.00
Permanent Full-Time	16.95	16.95	16.95	16.95	
Permanent Part-Time	1.00	1.00	1.00	1.00	
Total Permanent	17.95	17.95	17.95	17.95	0.00
Women, Infants and Children (WIC)					
7451 - WIC Office Specialist	4.00	4.00	3.00	3.00	
7405 - Nutrition Supervisor	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.00	2.00	2.50	2.50	
1005 - Administrative Support Assistant	1.00	1.50	2.00	2.00	
Total Personnel	8.00	8.50	8.50	8.50	0.00
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.00	0.50	0.50	0.50	
Total Permanent	8.00	8.50	8.50	8.50	0.00
Human Services					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist **	4.75	4.75	5.75	0.00	(5.75)
7301 - Social Services Clinic Specialist **	0.00	0.00	0.00	2.00	2.00
7299 - Social Services Home Visit Specialist **	0.00	0.00	0.00	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	7.75	7.75	8.75	8.75	0.00
Permanent Full-Time	7.00	7.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	7.75	7.75	8.75	8.75	0.00
Department Totals					
Permanent Full-Time	60.00	60.00	62.05	62.90	0.85
Permanent Part-Time	4.60	5.15	4.10	4.10	
Total Permanent	64.60	65.15	66.15	67.00	0.85

*FY 2015 the Senior Administrative Support Assistant was reassigned to a Medical Billing Clerk.

** FY 2016 Title Change

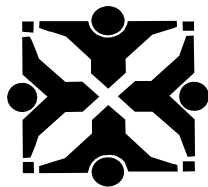
Health Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Death Certificates Fee collected for death certificates is determined by the Missouri Department of Health and Senior Services	State		\$13/ \$10 addl	NA	\$13/ \$10 addl	NA
Birth Certificates Fee collected for birth certificates is determined by the Missouri Department of Health and Senior Services	State		\$15	NA	\$15	NA
Domestic Partnership Registry Fee collected for domestic partnership registration and termination	12-74 (c)	9-4-12	\$25	NA	\$25	NA
Alcohol Server Certificates Fee collected for server certificates issued to persons selling or serving alcohol	4-104 (a)	11-19-12	\$3 \$2 (\$5 total)	NA	\$3 \$2 \$5 total	NA
Boarding Fee Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	7-5-11	\$15/day	NA	\$15/day	NA
Impoundment Fee Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	7-5-11	\$25	NA	\$25	NA
Dangerous and Aggressive Animal Permit Fees Annual fee collected from pet owners who have an animal that has been declared by Municipal Court as a dangerous or aggressive animal	5-57 (i)	7-5-11	\$275	NA	\$275	NA
Microchipping Animal that is a domestic dog or cat that has not been implanted with a readable identifying microchip , the animal shall be implanted with an identifying microchip before being released	5-5(a)	7-5-2011	\$10, plus the cost of the microchip	NA	\$10, plus the cost of the microchip	NA
Spay or neuter fee Owner shall pay a spay or neuter fee before the dog or cat is released	5-5(a)(6)	7-5-2011	\$75	NA	\$75	NA
Charges for Health services Patrons of the health department shall pay fees based on the current Medicaid invoice amount, with the exception of the services listed below, for personal health services. No one will be denied health services for inability to pay.	11-17	10-1-13				
Social Services Dental co-pay Prescription eye glass co-pay	11-17	10-1-13	\$10	NA	\$10	NA
	11-17	10-1-13	\$10	NA	\$10	NA
Food Establishments Annual inspection fee						
- Annual Gross Receipts less than \$250,000	11-132(a)(1)	10-1-12	\$185	NA	\$185	NA
- Annual Gross Receipts of \$250,000-\$750,000	11-132(a)(2)	10-1-12	\$260	NA	\$260	NA
- Annual Gross Receipts more than \$750,000	11-132(a)(3)	10-1-12	\$480	NA	\$480	NA

Health Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Food Establishments (continued)						
Administrative service fee per inspection for the second and subsequent reinspections required to correct violations noted during the inspection process.	11-132(e)	9-19-11	\$100	NA	\$100	NA
Persons conducting a temporary food event (an event lasting less than fifteen (15) days)	11-132(f)	9-19-11				
- One to Three-day event			\$30	NA	\$30	NA
- Four to Fourteen-day event			\$60	NA	\$60	NA
Food Managers/Food Handler Cards Fees						
- For each new or renewed food manager's certificate	11-132(g)	9-19-11	\$15	NA	\$15	NA
- For each duplicate food	11-132(g)	9-19-11	\$5	NA	\$5	NA
- For each new or renewed	11-132(h)	9-19-11	\$15	NA	\$15	NA
- For each duplicate food handler's certificate	11-132(h)	9-19-11	\$5	NA	\$5	NA
Plan Review Fee						
- Facilities classified as low risk	11-132(i)(1)	9-19-11	\$100	NA	\$100	NA
- Facilities classified as medium risk	11-132(i)(2)	9-19-11	\$150	NA	\$150	NA
- Facilities classified as high risk	11-132(i)(3)	9-19-11	\$300	NA	\$300	NA
Tattoo Establishment						
Annual inspection fee	11-362(d)	10-1-12	\$150	NA	\$150	NA
Junkyard inspections annual license						
Annual gross sales of twenty-five thousand dollars (\$25,000.00) or less shall pay an annual inspection fee	11-179	9-18-00	\$100	NA	\$100	NA
Swimming Pools						
Annual Inspection Fee						
- per pool or spa permit for pools requiring seasonal inspections	11-278	9-21-09	\$250	NA	\$250	NA
- per pool or spa permit requiring annual inspections	11-278	9-21-09	\$400	NA	\$400	NA

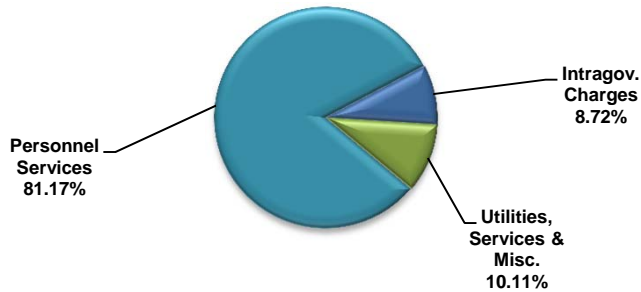
Economic Development Department (General Fund)



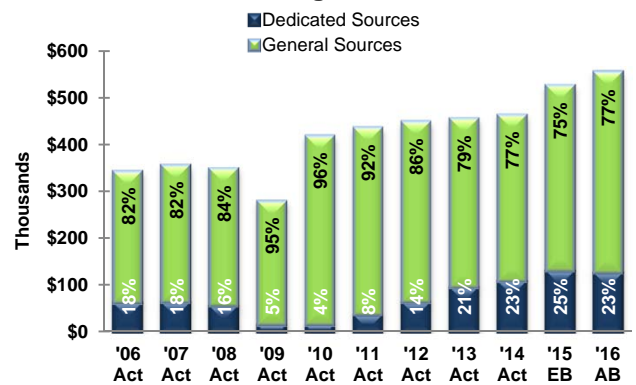
City of Columbia
Columbia, Missouri

Economic Development (General Fund)

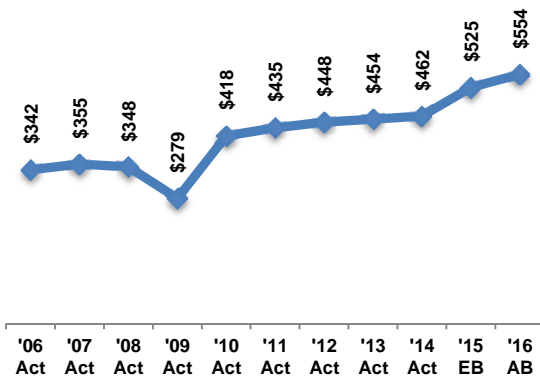
FY 2016 Total Expenditures By Category



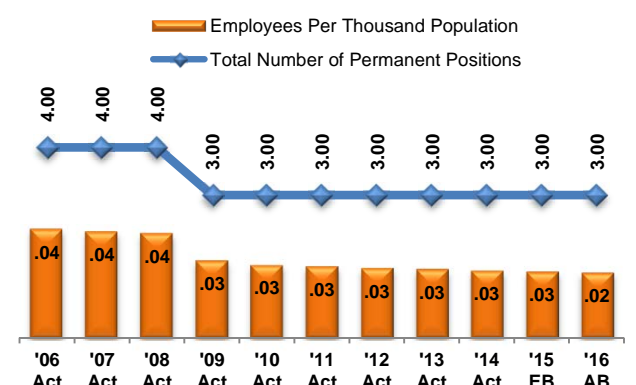
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$410,508	\$448,026	\$442,176	\$449,538	1.7%	0.3%
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$412	\$36,679	\$36,679	\$48,311	31.7%	31.7%
Utilities, Services & Misc.	\$51,000	\$46,000	\$46,000	\$56,000	21.7%	21.7%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%
Operating Expenses	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%
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	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants						
Interest						
Fees & Service Charges						
Other Local Rev.**	\$57,968	\$84,795	\$79,678	\$75,754	(4.9%)	(10.7%)
Other Funding Sources/Trnsfrs	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Appropriated Fund Balance						
Dedicated Sources	\$107,968	\$134,795	\$129,678	\$125,754	(3.0%)	(6.7%)
General Sources	\$353,952	\$395,910	\$395,177	\$428,095	8.3%	8.1%
Total Funding Sources	\$461,920	\$530,705	\$524,855	\$553,849	5.5%	4.4%

**Reimbursement from REDI (Regional Economic Development Incorporated)

Description

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local, regional and state economic development agencies, as well as the educational institutions in an effort to recruit new businesses, retain and expand existing businesses, and foster a stronger entrepreneurial ecosystem for business start-ups and emerging technologies. This Department staffs **Regional Economic Development Inc. (REDI)**, which provides additional operating funds.

Department Objectives

Strategic Priority: Economy - Jobs that Support Families -

The staff's goal is to promote positive economic growth in Columbia and Boone County while maintaining our exceptional quality of life. The Department/REDI purpose is to facilitate the creation and retention of quality, sustainable jobs in our community. The three program areas include: 1) marketing the community as a destination for primary businesses, with an emphasis on life sciences and technology development, by providing workforce, site and building data to prospects; and, 2) working with existing employers on business retention and expansion issues, especially workforce development initiatives including labor availability analysis and the Certified Work Ready Community (CWRC) program; and, 3) supporting the entrepreneurial community through a variety of activities and business consulting programs, including the Downtown Incubator and in partnership with the Small Business Technology Development Center (SBTDC) both of which are located on-site at the REDI offices.

Highlights/Significant Changes

- The Department saw two retirements in FY 2015 (Director and Senior Administrative Support Assistant). The new Director/REDI President came on board in January 2015, and facilitated a Community Listening Tour to gain a greater understanding of economic development perspectives across the community and create a framework for future initiatives.
- As part of the greater entrepreneurial ecosystem in Columbia, staff initiated a visioning process with Downtown Incubator clients to provide improved mentoring and business consulting programs, as well as repurpose the existing co-work space.
- REDI continued to facilitate the second year of the Missouri Technology Corporation (MTC) grant for the Missouri Building Entrepreneurial Capacity (MOBEC) program in partnership with the University of Missouri

Highlights/Significant Changes (cont.)

SBTDC. In addition, REDI anticipates receiving another MTC grant in the amount of \$85,000 for FY16 to facilitate the second stage of this program.

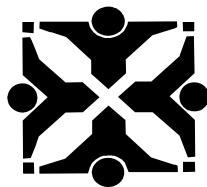
- In recent years REDI has been successful in gaining "Certified Site" status on three properties in Columbia, and the Sutter industrial site was re-certified in January 2015.
- In November 2014, BioPharma Services Inc. selected Columbia for expansion of its clinical trials operations in the U.S. by establishing a new 48-bed Phase I Clinical Facility and the creation of 50 new jobs within the next three years. Based on the immediate success, expansion plans have recently been announced and are anticipated in the coming year.
- Nanova Biomaterials Inc. celebrated the grand opening of the company's new location in Columbia. Their 6,000 sq. ft. facility includes a research and development lab, production area, and office space. The company is currently expanding its workforce and expects to create up to 50 new jobs within the first five years.
- Northwest Medical Isotopes, LLC continues to advance its operational intent to construct a facility in the coming year at Discovery Ridge Research Park in Columbia. The facility will be primarily used to produce molybdenum-99 which is used in medical scans for cancer, heart disease, and bone and kidney disease.
- REDI staff is providing assistance and facilitation of a Chapter 100 project that involves a major plant expansion of a local manufacturer.
- In early 2015, REDI commissioned a labor availability analysis by Docking Institute which was completed in June and was provided to local employers for greater insight about the area's workforce.
- REDI leads the Certified Work Ready Community (CWRC) designation effort by providing program facilitation through the Steering Committee. To date, the community has reached 75% of its goal to actively recruit businesses to support CWRC and job seekers to earn the National Work Ready Certificate to better showcase Boone County's strong workforce to employers.
- Staff initiated a redesign of the REDI website; as well as produced new collateral and marketing materials in support of promotional efforts.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	

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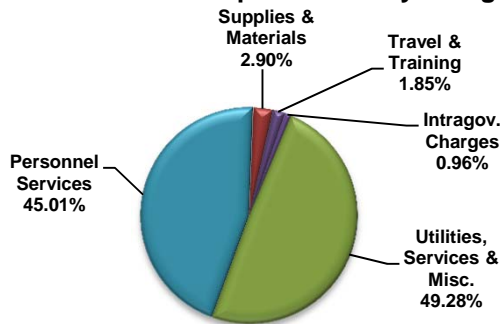
Cultural Affairs (General Fund)



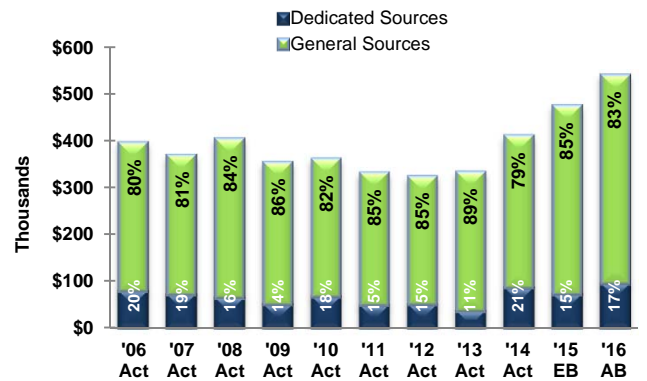
City of Columbia
Columbia, Missouri

Cultural Affairs (General Fund)

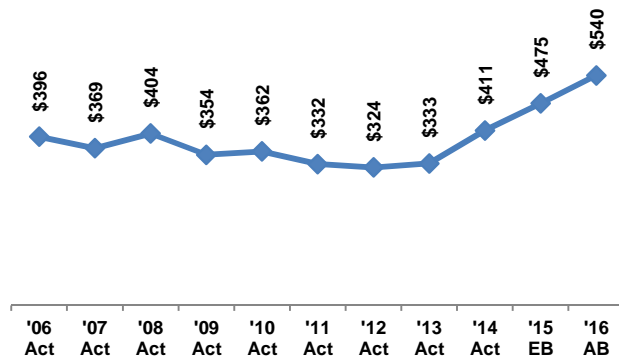
FY 2016 Total Expenditures By Category



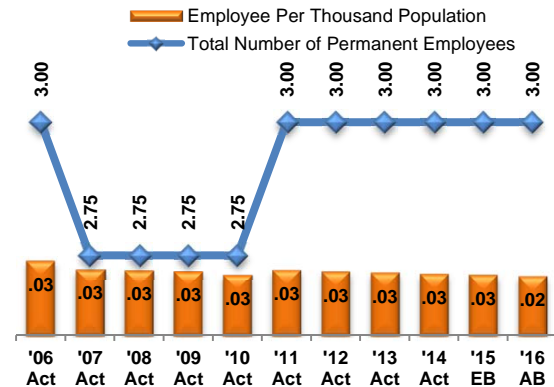
Funding Sources



Total Expenditures (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$224,717	\$241,176	\$238,676	\$243,097	1.9%	0.8%
Supplies & Materials	\$12,608	\$17,586	\$11,420	\$15,670	37.2%	(10.9%)
Travel & Training	\$3,060	\$7,000	\$7,000	\$10,000	42.9%	42.9%
Intragov. Charges	\$216	\$4,506	\$4,506	\$5,192	15.2%	15.2%
Utilities, Services & Misc.	\$170,210	\$213,007	\$212,931	\$266,146	25.0%	24.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Operating Expenses	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenues	\$21,731	\$20,626	\$20,626	\$12,567	(39.1%)	(39.1%)
Interest						
Fees and Service Charges	\$31,821	\$30,150	\$36,656	\$36,500	(0.4%)	21.1%
Other Local Revenue	\$31,505	\$14,500	\$14,500	\$15,290	5.4%	5.4%
Other Funding Sources/Transfers	\$0	\$0	\$0	\$30,000		
Appropriated Fund Balance	\$0	\$0	\$0	\$0		
Dedicated Sources	\$85,057	\$65,276	\$71,782	\$94,357	31.4%	44.6%
General Sources	\$325,754	\$417,999	\$402,751	\$445,748	10.7%	6.6%
Total Funding Sources	\$410,811	\$483,275	\$474,533	\$540,105	13.8%	11.8%

Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia. The OCA strives to enhance the artistic, management, and marketing capabilities of local artists and arts and culture organizations; increase public and private resources for the arts; develop a broader audience for the arts; and encourage cooperation, partnerships, and collaborations within the city's diverse cultural heritage.

Department Objectives

To continue to implement the following general goals:

- 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

- OCA embarked upon a mission to increase the level of funding allocated to arts and culture organizations by creating and maintaining the Columbia Arts Fund (CAF), an arts endowment established at the Community Foundation of Central Missouri in 2012. The CAF's mission is to augment annual funding already distributed to eligible arts and culture organizations. Distributions from the CAF will begin once the fund reaches \$100,000, and due to individual donations, contributions from the Convention and Visitors Bureau, and successful fundraisers such as the annual Poster Party for the Arts, the fund will fulfill its purpose beginning FY16.
- The annual commemorative poster party was rebranded during FY15 to the Poster Party for the Arts and was featured as the very first public event at the Columns Club at the East Tower of Faurot Field/Memorial Stadium at the University of Missouri. The event was extremely successful netting nearly \$18,000 for the Columbia Arts Fund, a net increase of 1,100% from the previous year. This year's event is scheduled to be held at the Missouri Theatre hosted by the University of Missouri Chancellor R. Bowen Loftin and his wife, Dr. Karin Loftin.

Highlights/Significant Changes- continued

- OCA has taken the lead to help redesign the Columbia Citizen Handbook. The annual commemorative poster design contest will be expanded to attract national artists who have a connection with Columbia and solicit images of the community for consideration for not only selection as the annual poster design but also as the Citizen Handbook cover or honorable mention spaces throughout the handbook.
- OCA worked with an independent developer to have Columbia's public art featured in a smartphone app called Otocast. Once downloaded Otocast shows the location of the city's public art as well as text information about the art and audio files recorded from the artists themselves. During the True/False Film Festival, temporary artworks were featured for film enthusiasts to appreciate.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with an 8th box being completed in the spring of 2015.
- 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 maintains a Facebook page and Twitter feed to promote art activities in the city. The director of the OCA also makes monthly appearances to discuss arts events and activities on KFRU.
- The OCA is now in charge of the Columbia Sister City program as well as liaison for the USS Columbia. New international connections are always being explored to expand Columbia's reach throughout the world.
- **Strategic Priority: Social Equity - Improving the Odds for Success** - The Office of Cultural Affairs will work to strengthen participation in cultural activities in the three focus areas that are selected.

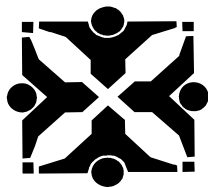
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
4802 - Public Information Specialist **	1.00	1.00	1.00	0.00	(1.00)
4627 - Program Specialist **	0.00	0.00	0.00	1.00	1.00
4625 - Director, Cultural Affairs	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Support Asst.*	0.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.*	1.00	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	

*FY 2015 Administrative Support Assistant was reassigned to a Senior Administrative Support Assistant.

** FY 2016 Title Change

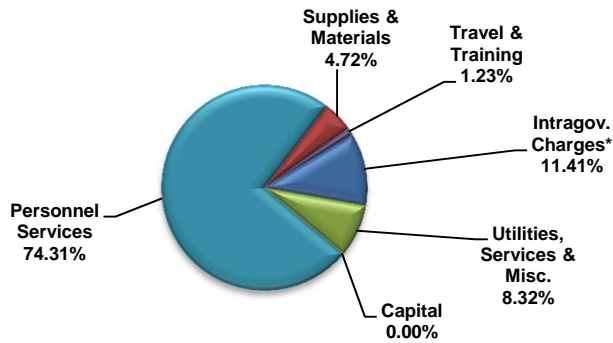
Community Development Department



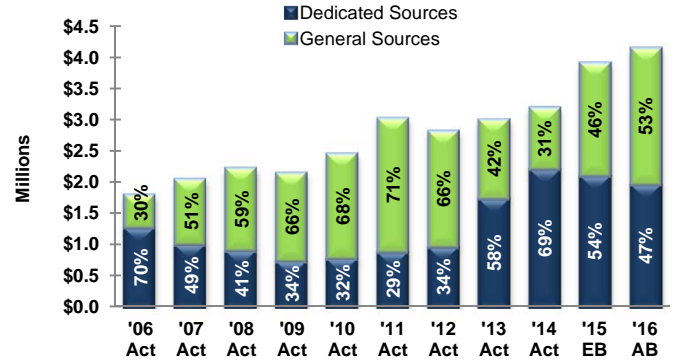
City of Columbia
Columbia, Missouri

Community Development - Summary

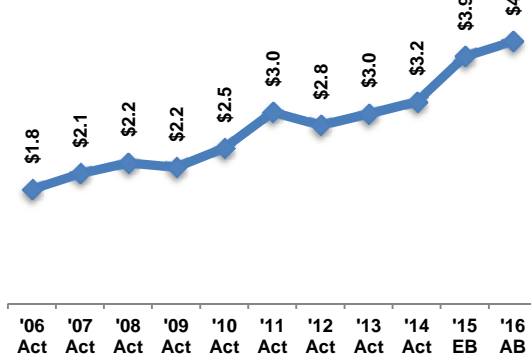
FY 2016 Total Expenditures By Category



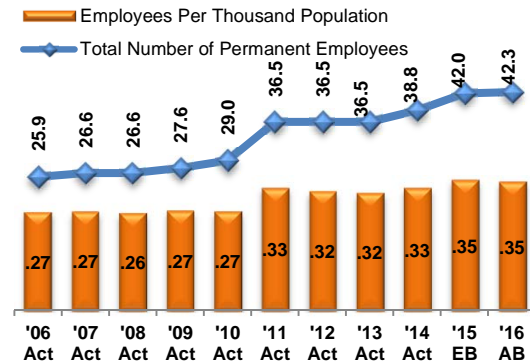
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,584,537	\$2,976,053	\$2,906,115	\$3,082,015	6.1%	3.6%
Supplies & Materials	\$125,001	\$205,993	\$205,647	\$195,925	(4.7%)	(4.9%)
Travel & Training	\$24,929	\$50,929	\$50,929	\$50,929	0.0%	0.0%
Intragov. Charges*	\$52,949	\$374,942	\$374,942	\$473,262	26.2%	26.2%
Utilities, Services & Misc.	\$344,274	\$356,263	\$352,786	\$345,106	(2.2%)	(3.1%)
Capital	\$63,844	\$20,009	\$20,009	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%
Operating Expenses	\$3,131,690	\$3,964,180	\$3,890,419	\$4,147,237	6.6%	4.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$63,844	\$20,009	\$20,009	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grants	\$200,597	\$196,318	\$196,318	\$200,968	2.4%	2.4%
Interest						
Fees and Service Charges	\$1,842,490	\$1,852,344	\$1,710,078	\$1,592,288	(6.9%)	(14.0%)
Other Local Revenue	\$36,282	\$39,700	\$51,633	\$23,200	(55.1%)	(41.6%)
Other Funding Sources/Transfers	\$123,933	\$141,746	\$141,746	\$142,796	0.7%	0.7%
Appropriated Fund Balance						
Dedicated Sources	\$2,203,302	\$2,230,108	\$2,099,775	\$1,959,252	(6.7%)	(12.1%)
General Sources	\$992,232	\$1,754,081	\$1,810,653	\$2,187,985	20.8%	24.7%
Total Funding Sources	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%

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 (ONS) 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 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 administers the zoning and subdivision codes. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood and special area plans, and transportation plans; and provides staff for the federally funded and mandated (Columbia Area Transportation Study Organization) transportation planning which collects demographic and economic data.

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

Strategic Priority: Operational Excellence - The division added one (1.00) full time Engineer in FY 2015 which will help maintain plan turnaround goals in FY 2016. The division will add an Addressing Specialist in FY 2016 paid for jointly by the division (0.25) and GIS department (0.75). This position will comprehensively coordinate addressing operations for the entire City, both internal and external. Adding this position will allow the Senior Building Inspector to spend more time working on his primary goal of assisting the construction community with permitting and code related questions. The FY 2016 budget also raises trade permits (Mechanical, Electrical, and Plumbing) for the first time, across the board, since 1996 to be more in line with industry standards. The division, along with the Building Construction Codes Commission, is also beginning the task of reviewing the 2015 International Code Council family of codes with the hopes of Council adoption in 2016.

Highlights/Significant Changes (Cont.)
Neighborhood Services:

As of June 1, 2015, ONS had 9,770 buildings and 25,875 units registered under the Rental Unit Conservation Law (RUCL). Staff is conducting a systematic review of the City to ensure all rental properties are in compliance with the RUCL. ONS has focused on demolishing dilapidated structures through both the administrative process and with the use of federal funds. In FY 2014, the office handled nearly 4,000 code enforcement cases, most on residential properties excluding rental inspections. Code enforcement cases include 1,317 nuisance violations, 1,122 weed cases, 320 property maintenance cases and 239 vehicle violations (unlicensed/inoperable/junk filled).

Volunteer Services reports that volunteers shared more than 35,000 hours of service valued at nearly \$800,000. New programs were initiated in FY 2015 to promote recycling and waste reduction including the Recycling Ambassadors and Master Composters programs. Volunteers are also being implemented in the Downtown CID recycling effort. Staff have also fully implemented a new online volunteer software program to increase the efficiency of data management for volunteers and staff.

Planning and Zoning:

In FY 2015 the Planning and Zoning division continued work on the comprehensive revisions to the zoning and subdivision regulations with consultants Clarion and Ferrell-Madden, an integrated draft will be released in Fall 2015 following code testing (Summer of 2015) with final adoption tentatively scheduled for Spring 2016; launched the West Central Columbia Neighborhood Action Plan; continued work on a development scorecard and interactive services map; began development of the interactive Columbia Imagined Implementation matrix; continued progress on paper file reduction and enhancing cross-departmental access to case histories through Optiview technology; released an interactive zoning map application allowing access to zoning case histories at the parcel level; updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP); received \$32,400 in grant monies for historic preservation of the Maplewood House; hosted four historic walking tours of Columbia with five additional tours scheduled for Summer and Fall 2015; and is working with Health Department on the Hominy Branch Phase II Trail Health Impact Analysis to analyze the before and after effects of the trail construction on the quality of life, health, and transportation choices to City residents.

Strategic Priority: Operational Excellence - Planned expansion of the Division's staff occurred in April, 2015 with the hiring of a new Senior Planner to assist in the implementation of the goals and objectives of Columbia Imagined. The position is actively engaged in the preparation of the West Central Columbia Neighborhood Action Plan and is conducting research on several special topics related to code revisions. A new Planner, to fill the vacated position, will be hired and assume responsibilities for routine planning cases.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Planning	6.65	6.90	6.90	6.90	
Economic Planning	2.60	2.75	2.75	2.75	
Volunteer Services	2.75	2.75	2.75	2.75	
Neighborhood Programs	7.75	8.90	8.90	8.90	
Building and Site Development	19.00	20.70	20.70	20.95	0.25
Total Personnel	38.75	42.00	42.00	42.25	0.25
Permanent Full-Time	38.75	42.00	42.00	42.25	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	38.75	42.00	42.00	42.25	0.25

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Planning						
Personnel Services	\$670,112	\$486,386	\$479,855	\$538,711	12.3%	10.8%
Supplies & Materials	\$16,359	\$36,547	\$36,547	\$29,009	(20.6%)	(20.6%)
Travel & Training	\$6,363	\$12,375	\$12,375	\$8,375	(32.3%)	(32.3%)
Intragov. Charges	\$3,317	\$85,652	\$85,652	\$93,811	9.5%	9.5%
Utilities, Services & Misc.	\$188,741	\$111,380	\$111,757	\$104,922	(6.1%)	(5.8%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$884,892	\$732,340	\$726,186	\$774,828	6.7%	5.8%
Economic Planning						
Personnel Services	\$1,837	\$226,167	\$226,663	\$231,129	2.0%	2.2%
Supplies & Materials	\$0	\$2,450	\$2,450	\$3,203	30.7%	30.7%
Travel & Training	\$0	\$2,000	\$2,000	\$6,000	200.0%	200.0%
Intragov. Charges	\$0	\$0	\$0	\$244		
Utilities, Services & Misc.	\$0	\$6,374	\$7,324	\$7,852	7.2%	23.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,837	\$236,991	\$238,437	\$248,428	4.2%	4.8%
Volunteer Services						
Personnel Services	\$184,527	\$200,474	\$188,070	\$198,375	5.5%	(1.0%)
Supplies and Materials	\$34,059	\$49,369	\$49,381	\$48,279	(2.2%)	(2.2%)
Travel and Training	\$2,679	\$5,794	\$5,794	\$5,794	0.0%	0.0%
Intragovernmental Charges	\$1,494	\$7,764	\$7,764	\$8,947	15.2%	15.2%
Utilities, Services, & Misc.	\$19,220	\$31,890	\$31,962	\$29,325	(8.3%)	(8.0%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$241,979	\$295,291	\$282,971	\$290,720	2.7%	(1.5%)
Neighborhood Programs						
Personnel Services	\$475,626	\$589,708	\$560,492	\$589,595	5.2%	(0.0%)
Supplies and Materials	\$21,617	\$43,989	\$44,052	\$37,965	(13.8%)	(13.7%)
Travel and Training	\$6,486	\$8,700	\$8,700	\$8,700	0.0%	0.0%
Intragovernmental Charges	\$12,079	\$88,098	\$88,098	\$103,532	17.5%	17.5%
Utilities, Services, & Misc.	\$63,142	\$109,960	\$110,229	\$108,008	(2.0%)	(1.8%)
Capital	\$40,017	\$20,009	\$20,009	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$618,967	\$860,464	\$831,580	\$847,800	2.0%	(1.5%)
Building & Site Development						
Personnel Services	\$1,252,435	\$1,473,318	\$1,451,035	\$1,524,205	5.0%	3.5%
Supplies & Materials	\$52,966	\$73,638	\$73,217	\$77,469	5.8%	5.2%
Travel & Training	\$9,401	\$22,060	\$22,060	\$22,060	0.0%	0.0%
Intragov. Charges	\$36,059	\$193,428	\$193,428	\$266,728	37.9%	37.9%
Utilities, Services & Misc.	\$73,171	\$96,659	\$91,514	\$94,999	3.8%	(1.7%)
Capital	\$23,827	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,447,859	\$1,859,103	\$1,831,254	\$1,985,461	8.4%	6.8%
Department Totals						
Personnel Services	\$2,584,537	\$2,976,053	\$2,906,115	\$3,082,015	6.1%	3.6%
Supplies and Materials	\$125,001	\$205,993	\$205,647	\$195,925	(4.7%)	(4.9%)
Travel and Training	\$24,929	\$50,929	\$50,929	\$50,929	0.0%	0.0%
Intragovernmental Charges	\$52,949	\$374,942	\$374,942	\$473,262	26.2%	26.2%
Utilities, Services, & Misc.	\$344,274	\$356,263	\$352,786	\$345,106	(2.2%)	(3.1%)
Capital	\$63,844	\$20,009	\$20,009	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$3,195,534	\$3,984,189	\$3,910,428	\$4,147,237	6.1%	4.1%

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Planning					
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	0.80	0.41	0.41	0.41	
4103 - Senior Planner	0.00	1.00	1.00	1.00	
4101 - Planner	2.00	2.00	2.00	2.00	
2190 - GIS Technician	0.80	0.80	0.80	0.80	
1008 - Senior Administrative Supervisor	0.80	0.32	0.32	0.32	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.37	0.37	0.37	
Total Personnel	6.65	6.90	6.90	6.90	
Permanent Full-Time	6.40	6.90	6.90	6.90	
Permanent Part-Time	0.25	0.00	0.00	0.00	
Total Permanent	6.65	6.90	6.90	6.90	
Economic Planning					
4105 - Director, Community Development	0.20	0.30	0.30	0.30	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
2190 - GIS Technician	0.20	0.20	0.20	0.20	
1008 - Senior Administrative Supervisor	0.20	0.25	0.25	0.25	
Total Personnel	2.60	2.75	2.75	2.75	
Permanent Full-Time	2.60	2.75	2.75	2.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.60	2.75	2.75	2.75	
Volunteer Services					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4615 - Volunteer Program Specialist	2.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	2.75	2.75	2.75	2.75	
Permanent Full-Time	2.75	2.75	2.75	2.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	2.75	2.75	2.75	
Neighborhood Services					
4652 - Sr. Code Enforcement Specialist	2.00	2.00	2.00	2.00	
4650 - Code Enforcement Specialist	3.00	4.00	4.00	4.00	
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4105 - Director, Community Development	0.00	0.05	0.05	0.05	
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.00	0.10	0.10	0.10	
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	8.90	8.90	8.90	
Permanent Full-Time	7.25	8.90	8.90	8.90	
Permanent Part-Time	0.50	0.00	0.00	0.00	
Total Permanent	7.75	8.90	8.90	8.90	

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Building & Site Development					
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5098/5113 - Engineering Specialist/Engineer	1.00	2.00	2.00	2.00	
5007 - City Arborist	1.00	1.00	1.00	1.00	
5003 - Engineering Technician *	2.00	2.00	2.00	4.00	2.00
5000 - Associate Engineering Tech. *	2.00	2.00	2.00	0.00	(2.00)
4108 - Senior Plan Reviewer	3.00	3.00	3.00	3.00	
4105 - Director, Comm. Development	0.00	0.24	0.24	0.24	
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	5.00	5.00	5.00	5.00	
2160 - Addressing Specialist	0.00	0.00	0.00	0.25	0.25
1008 - Senior Administrative Supervisor	0.00	0.33	0.33	0.33	
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant	0.00	0.13	0.13	0.13	
Total Personnel	19.00	20.70	20.70	20.95	0.25
Permanent Full-Time	19.00	20.70	20.70	20.95	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.00	20.70	20.70	20.95	0.25
Department Totals					
Permanent Full-Time	38.00	42.00	42.00	42.25	0.25
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	38.75	42.00	42.00	42.25	0.25

* FY 2016 reassignment

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Building Code Permit Fees Building Permit Fee	6-17 (109.2)	4-17-12	\$2.25/thousand dollars of value (minimum fee \$21.60)	NA	\$2.25/thousand dollars of value (minimum fee \$35.00)	10-1-15
Building Code Permit Fees (All Construction) Footing & Foundation Only	6-17 (109.2)	10-10-94	\$54	NA	\$54	NA
Plan Review Fee	6-17 (109.2)	9-16-96	50% of building permit fee	NA	50% of building permit fee	NA
Failed Inspection Fee	6-17 (109.2)	3-21-11	\$35	NA	\$35	NA
- for each failed inspection		3-21-11	\$75	NA	\$75	NA
Removal of a building or structure Removal of a building or structure from one lot to another or to a new location on the same lot	6-17 (109.2.1)	9-21-92	50% of the fee for new buildings with a minimum fee of \$45	NA	50% of the fee for new buildings with a minimum fee of \$45	NA
Inspection fee prior to moving the building or structure	6-17 (109.2.1)	9-21-92	\$25	NA	\$25	NA
Demolition Permit for the demolition of building or structure:						
- Residential	6-17 (109.2.2)	9-21-92	\$50	NA	\$50	NA
- Commercial	6-17 (109.2.2)	9-21-92	\$100	NA	\$100	NA
Signs Permit for signs, billboards and other display structures	6-17 (109.2.3)					
- not more than fifty (50) square feet		9-15-14	\$75	NA	\$75	NA
- each sign over fifty (50) square feet		9-15-14	\$75	NA	\$75	NA
for each square foot over fifty (50)		9-15-14	\$0.25	NA	\$0.25	NA
Failure to obtain permit Failure to obtain the necessary permit(s) within five (5) days after being notified in writing to do so by the building official						
- for each day in excess of the five (5) days that pass before the person obtains the necessary permit	6-17 (109.4)		\$5	NA	\$5	NA
Application for appeals Application for appeals fee (fee refunded to the applicant if the applicant appears at the commission meeting at which the appeal is scheduled to be heard)	6-17 (113.2)	9-17-07	\$120	NA	\$120	NA
Electrical permit For alterations of or extensions to existing wiring, or any other electrical permit	6-32 (404.2)	3-21-11	\$20	NA	\$35	10-1-15
For each service entrance panel 225 amperes or less	6-32 (404.2)	3-21-11	\$20	NA	\$35	10-1-15
For each service entrance panel over 225 amperes	6-32 (404.2)	3-21-11	\$0.10/Amp	NA	\$0.175/Amp	10-1-15

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Electrical permit (continued) For each circuit (whether 2-wire, 3-wire or 3-phase)	6-32 (404.2)					
For first fifteen, each		3-21-11	\$1.35	NA	\$2.35	10-1-15
For all over fifteen, each		3-21-11	\$1.20	NA	\$2.19	10-1-15
For each connection of hot air or hot water heating plant, each	6-32 (404.2)	3-21-11	\$4	NA	\$7	10-1-15
For installation of or addition to sound, audio-visual, or communication equipment	6-32 (404.2)	3-21-11	\$20	NA	\$35	10-1-15
Swimming pool	6-32 (404.2)	3-21-11	\$50	NA	\$75	10-1-15
Re-inspection fees:	6-32 (404.2)					
First failed inspection		3-21-11	\$35	NA	\$35	NA
Failed re-inspection of prior correction notice		3-21-11	\$70	NA	\$70	NA
Certified licensed plumber						
Application fee	6-52 (101.11)	9-17-07	\$50	NA	\$50	NA
Certificate Fees						
City of Columbia Journeyman Certificate	6-52 (101.14.1)	5-21-12	\$30	NA	\$30	NA
City of Columbia Master Certificate	6-52 (101.14.1)	5-21-12	\$90	NA	\$90	NA
Certificate Renewal						
Journeyman certificate renewal	6-52 (101.15)	5-21-12	\$30	NA	\$30	NA
Master certificate renewal	6-52 (101.15)	5-21-12	\$90	NA	\$90	NA
An individual requesting renewal of an expired certificate must apply for a new plumbing certificate:						
- From January 2 to March 30 of the first year after expiration	6-52 (101.15)	12-5-05	\$10	NA	\$10	NA
- From April 1 to December 31 of the first year after expiration		12-5-05	\$50	NA	\$50	NA
- After January 2 of the second year after expiration		12-5-05	\$100	NA	\$100	NA
- plus each additional year or fraction of a year after expiration		12-5-05	\$100	NA	\$100	NA
Plumbing permit fee						
Each tap or opening into any public sewer, or private sewer that is connected to a public sewer	6-52 (106.6.2)	9-16-96	\$48.60	NA	\$72.90	10-1-15
Per fixture for the first twenty-five fixtures, and for each additional fixture or opening	6-52 (106.6.2)	9-16-96	\$3.78	NA	\$5.67	10-1-15
Each floor drain, garage drain, or any other fixture, appliance, or waste line connecting directly with the drainage system of the building	6-52 (106.6.2)	9-16-96	\$2.16	NA	\$3.24	10-1-15
For structures not previously plumbed or alterations of, or extensions to, existing plumbing.	6-52 (106.6.2)	9-16-96	Not less than \$16.20	NA	Not less than \$35.00	10-1-15

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Chimney Sweep certificate All applicants approved by the board for chimney sweep certificates	6-61 (101.8)	5-21-12	\$90	NA	\$90	NA
Journeyman Certificates All applicants approved by the board for journeyman certificates	6-61 (101.8)	9-16-13	\$30	NA	\$30	NA
Master Certificate issuance All applicants approved by the board for master certificate	6-61 (101.8)	9-16-13	\$90	NA	\$90	NA
Mechanical Work Fees						
\$0 to \$1,000	6-61 (106.5.2)	9-16-96	\$10.80	NA	\$35.00	10-1-15
\$1,000.01 to \$5,000	6-61 (106.5.2)	9-16-96	\$10.80 plus \$2.70 per thousand over \$1,000	NA	\$25.00 plus \$6.25 per thousand over \$1,000	10-1-15
\$5,000.01 to \$10,000	6-61 (106.5.2)	9-16-96	\$21.60 plus \$2.16 per thousand over \$5,000	NA	\$50.00 plus \$5.00 per thousand over \$5,000	10-1-15
\$10,000.01 to \$20,000	6-61 (106.5.2)	9-16-96	\$32.40 plus \$1.62 per thousand over \$10,000	NA	\$75.00 plus \$3.75 per thousand over \$10,000	10-1-15
Over \$20,000	6-61 (106.5.2)	9-16-96	\$48.60 plus \$1.08 per thousand over \$20,000	NA	\$112.50 plus \$2.50 per thousand over \$20,000	10-1-15
Fuel Gas Work						
\$0 to \$1,000	6-61 (106.6.2)		\$10.80	NA	\$35.00	10-1-15
\$1,000.01 to \$5,000	6-61 (106.6.2)		\$10.80 plus \$2.70 per thousand over \$1,000.00	NA	\$25 plus \$6.25 per thousand over \$1,000	10-1-15
\$5,000.01 to \$10,000	6-61 (106.6.2)		\$21.60 plus \$2.16 per thousand over \$5,000	NA	\$50 plus \$5 per thousand over \$5,000	10-1-15
\$10,000.01 to \$20,000	6-61 (106.6.2)		\$32.40 plus \$1.62 per thousand over \$10,000	NA	\$75 plus \$3.75 per thousand over \$10,000	10-1-15
Over \$20,000	6-61 (106.6.2)		\$48.60 plus \$1.08 per thousand over \$20,000	NA	\$112.50 plus \$2.50 per thousand over \$20,000	10-1-15
Land Disturbance Permit Application Fee	12A-36	9-20-04	\$200	NA	\$200	NA

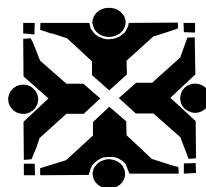
Community Development Department Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Planning Fees						
Preliminary Plat	20-24(1)	9-15-14	\$600 + \$10 per lot	NA	\$600 + \$10 per lot	NA
Final Plat (in addition to recording fee)	20-24(2)	9-15-14	\$400 + \$10 per lot	NA	\$400 + \$10 per lot	NA
Replat (in addition to recording fee)	20-24(3)	9-15-14	\$300 + \$10 per lot	NA	\$300 + \$10 per lot	NA
Rezoning (in addition to advertising)	20-24(4)					
0 to 2 acres		9-15-14	\$300	NA	\$300	NA
Greater than 2 acres to 5 acres		9-15-14	\$450	NA	\$450	NA
Greater than 5 acres to 10 acres		9-15-14	\$600	NA	\$600	NA
Greater than 10 acres to 15 acres		9-15-14	\$900	NA	\$900	NA
Greater than 15 acres to 20 acres		9-15-14	\$1,200	NA	\$1,200	NA
Greater than 20 acres		9-15-14	\$1,500	NA	\$1,500	NA
Planned district development plan or major revision to a development plan (in addition to advertising):	20-24(5)					
0 to 2 acres		9-15-14	\$300	NA	\$300	NA
Greater than 2 acres to 5 acres		9-15-14	\$450	NA	\$450	NA
Greater than 5 acres to 10 acres		9-15-14	\$600	NA	\$600	NA
Greater than 10 acres to 15 acres		9-15-14	\$900	NA	\$900	NA
Greater than 15 acres to 20 acres		9-15-14	\$1,200	NA	\$1,200	NA
Greater than 20 acres		9-15-14	\$1,500	NA	\$1,500	NA
Minor revisions to planned district development plan	20-24(6)	9-15-14	\$200	NA	\$200	NA
Vacation of public easement, street or alley (in addition to recording fee)	20-24(7)	9-15-14	\$350	NA	\$350	NA
Variance from subdivision regulations	20-24(8)	9-15-14	\$350	NA	\$350	NA
Rezoning from district A-1 to district R-1	20-24(9)	9-15-14	No fee	NA	No fee	NA
Rezoning to district H-P	20-24(9)	9-15-14	No fee	NA	No fee	NA
Annexation petitions (voluntary or agreement)	20-24(10)	9-15-14	\$250	NA	\$250	NA
Rezoning to equivalent or lesser intensity Boone County zoning concurrent with annexation petition	20-24(11)		No fee	NA	No fee	NA
Hearing Continuance (applicant request after advertising) Zoning	20-24(12)	9-15-14	\$100	NA	\$100	NA
Hearing Continuance (applicant request after advertising) PD						
Administrative Plat	20-24(13)	9-15-14	\$200 + \$10 per lot	NA	\$200 + \$10 per lot	NA
Plat Vacation (abrogation)	20-24(14)	9-15-14	\$300	NA	\$300	NA
Cell Tower (new)	20-24(15)	9-15-14	\$1,500	NA	\$1,500	NA
Cell Tower (co-locate)	20-24(16)	9-15-14	\$250	NA	\$250	NA

Community Development Department Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Neighborhood Services Rental Fees						
Application Fee for Inspection per building	22-188(a)(1)	9-15-14	\$60	NA	\$60	NA
Inspection fee per dwelling unit or rooming unit, as the case may be, covered by each certificate of compliance	22-188(a)(2)	9-15-14	\$26	NA	\$26	NA
Reinspection fee per unit	22-188(a)(3)	9-15-14	\$43	NA	\$43	NA
Fee assessed when owner or owner's representative fails to meet with inspector at scheduled appointment time	22-188(a)(4)	9-15-14	\$34	NA	\$34	NA
In addition to inspection upon application or complaint, units may be inspected at the request of the owner	22-188(b)	9-18-00	\$15	NA	\$15	NA
In the event that a unit for which an unexpired certificate of compliance has been issued is inspected pursuant to a complaint, the person making the complaint shall pay a fee	22-188(c)	9-18-00	\$15	NA	\$15	NA
Fee per building, to extend a current certificate of compliance for a period not to exceed three (3) years without further inspection, if the apartment house, rooming house, two-family dwelling or single rental unit for which the certificate of compliance for the past (3) three years	22-191(b)	9-15-14	\$43	NA	\$43	NA
Right-of-Way permit						
Application for permit to construct, reconstruct, repair, alter or grade any sidewalk, curb, curb cut, driveway or street	24-43	9-15-14	\$50	NA	\$50	NA
Development Charge						
Development charge for a building permit for new construction	26-151	9-21-09	\$0.50 per sq. foot of total floor area of new construction	NA	\$0.50 per sq. foot of total floor area of new construction	NA

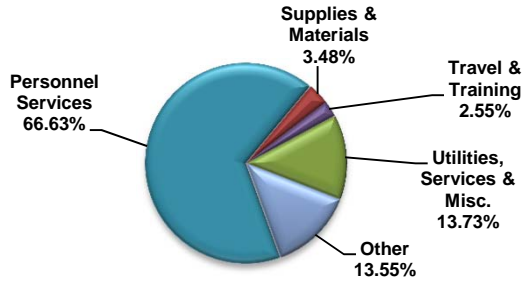
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



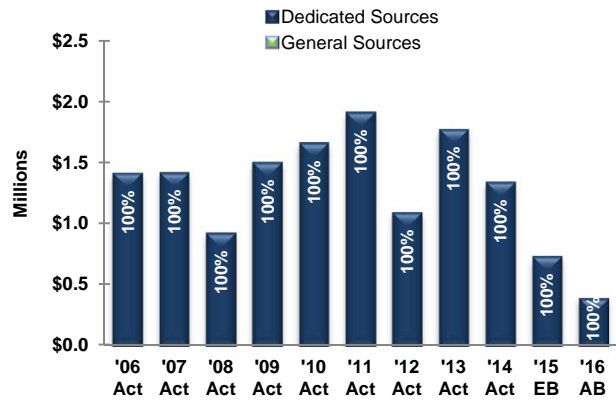
City of Columbia
Columbia, Missouri

CDBG Fund(Special Revenue Fund)

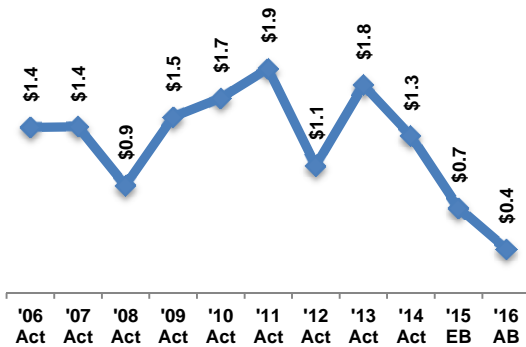
FY 2016 Total Expenditures By Category



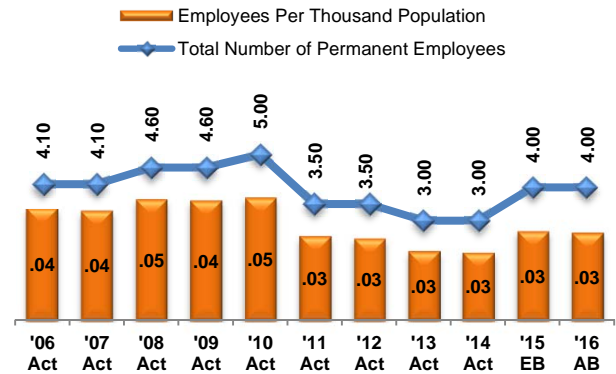
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$184,601	\$261,586	\$216,594	\$250,769	15.8%	(4.1%)
Supplies & Materials	\$5,064	\$20,608	\$20,608	\$13,100	(36.4%)	(36.4%)
Travel & Training	\$727	\$9,600	\$9,600	\$9,600	0.0%	0.0%
Intragov. Charges	\$0	\$244	\$244	\$228	(6.6%)	(6.6%)
Utilities, Services & Misc.	\$840,816	\$491,119	\$388,619	\$51,660	(86.7%)	(89.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$302,824	\$89,595	\$89,595	\$51,000	(43.1%)	(43.1%)
Total	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only

Operating Expenses	\$1,031,208	\$783,157	\$635,665	\$325,357	(48.8%)	(58.5%)
Non-Operating Expenses	\$302,824	\$89,595	\$89,595	\$51,000	(43.1%)	(43.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$1,577,512	\$859,716	\$692,271	\$363,837	(47.4%)	(57.7%)
Interest	\$12,748	\$13,036	\$13,036	\$12,520	(4.0%)	(4.0%)
Fees & Service Charges						
Other Local Revenue	\$0	\$0	\$19,953	\$0	(100.0%)	
Other Funding Sources/Trnsfrs						
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$256,228)	\$0	\$0	\$0		
Dedicated Sources	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,334,032	\$872,752	\$725,260	\$376,357	(48.1%)	(56.9%)

Description
Highlights/Significant Changes

Strategic Priority: Social Equity - Improving the odds for success - This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program and HOME Investment Partnerships Program. These funds are used to assist low and moderate income citizens of the City with affordable housing, neighborhood needs, economic development, community facilities and fair housing. After receiving recommendations from the Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2016.

An additional staff position was added in FY 2015 to increase the level of internal housing program services provided. The new position will be working directly with the Homeownership Assistance Program, Minor Home Repair Program and Demolition Program. City staff anticipates increasing its production during FY2016 in its affordable housing efforts. The Community Development Department has partnered with the Division of Neighborhood Services and the Boone County Community Services Department to implement a new web-based funding RFP and funding reporting system, resulting in greater customer service to local organizations and increased collaboration between local funders.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
3975 - Housing Program Supervisor	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	1.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.00	4.00	4.00	4.00	
Permanent Full-Time	3.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	4.00	4.00	4.00	

Community Development Block Grant (CDBG)

Purpose

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low to moderate income citizens of the City such as affordable housing, neighborhood needs, economic development, community facilities and fair housing. The City Council adopted the following guidelines for expenditure of annual Community Development Block Grant funds from 2015 through 2019:

- 25 - 40% for Affordable Housing
- 20 - 50% for Neighborhood Needs
- 0 - 30% for Community Facilities
- 10 - 50% for Economic Development
- 0 - 5% for Fair Housing
- 18% for Planning and Administration

These funding categories and guidelines for annual expenditure of CDBG funding are a direct result of public input received through the 2015-2019 consolidated planning process. This year's funding requests exceeded target percentages for affordable housing and were below in Neighborhood Needs, therefore funding recommendations are outside of the annual funding percentages.

Resources

	Adopted FY 2016
Entitlement Amount Estimate	\$839,000
Reprogrammed Funds	\$0
Total Resources	\$839,000

Expenditures

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Homebuyer Classes HOA Program	\$15,000	\$0	\$0	\$0
Housing Rehabilitation	\$161,330	\$150,000	\$150,000	\$150,000
NRT Code Enforcement	\$35,000	\$35,000	\$35,000	\$35,000
NRT Demolition	\$90,000	\$85,000	\$85,000	\$85,000
SIL Minor Home Repair & Accessibility	\$121,640	\$101,980	\$101,980	\$101,980
Community Solar	\$100,000	\$40,000	\$40,000	\$40,000
Subtotal (Council Policy 25-40%)	\$522,970 44.7%	\$411,980 49.1%	\$411,980 49.1%	\$411,980 49.1%
Neighborhood Needs:				
CDBG Bus Shelters	\$120,000	\$100,000	\$100,000	\$100,000
Subtotal (Council Policy 20-50%)	\$120,000 10.3%	\$100,000 11.9%	\$100,000 11.9%	\$100,000 11.9%
Economic Development:				
Job Point Vocational Training	\$110,000	\$110,000	\$110,000	\$110,000
Subtotal (Council Policy 10-50%)	\$110,000 9.4%	\$110,000 13.1%	\$110,000 13.1%	\$110,000 13.1%
Community Facilities:				
Centro Latino	\$25,000	\$25,000	\$25,000	\$25,000
Welcome Home	\$200,000	\$0	\$0	\$0
Boone County Family Resources	\$25,000	\$25,000	\$25,000	\$25,000
Subtotal (Council Policy 0-30%)	\$250,000 21.4%	\$50,000 6.0%	\$50,000 6.0%	\$50,000 6.0%
Fair Housing				
Fair Housing Set-Aside	\$16,000	\$16,000	\$16,000	\$16,000
Subtotal (Council Policy 0-5%)	\$16,000 1.4%	\$16,000 1.9%	\$16,000 1.9%	\$16,000 1.9%
Administration and Planning				
Planning	\$51,020	\$51,020	\$51,020	\$51,020
Administration	\$100,000	\$100,000	\$100,000	\$100,000
Subtotal (Council Policy 18%)	\$151,020 12.9%	\$151,020 18.0%	\$151,020 18.0%	\$151,020 18.0%
Total	\$1,169,990	\$839,000	\$839,000	\$839,000

Home Requests

Purpose

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. The City provides funds in the following five categories: Owner Occupied Housing Rehabilitation, Homebuyer Assistance, Community Housing Development Organizations (15% required set aside), Rental Housing, and Administration (10% maximum). All funds must be spent on projects that are defined by HUD as meeting their definition of "affordable."

This year, applications for HOME dollars received by the deadline were significantly greater than the amount of estimated funding available. Funds available for the HOME Program are at a historical low, since the inception of the program.

Resources

	Adopted FY 2016
Reprogrammed Funds	\$0
Entitlement Amount Estimate	\$369,000
Total Resources	<u>\$369,000</u>

Expenditures

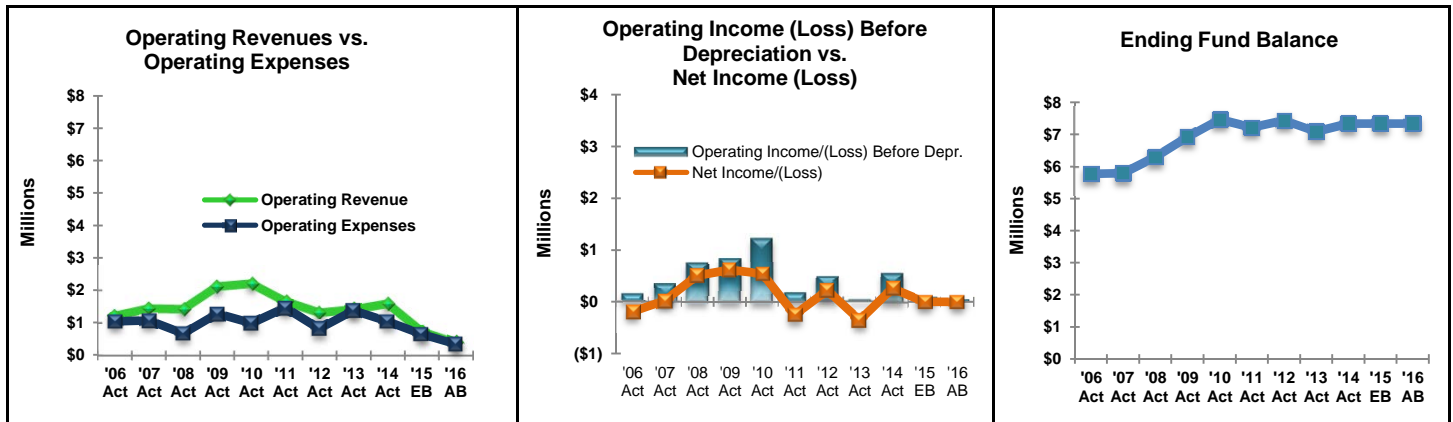
	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend	City Council Adopted
Projects:					
Homeownership Assistance *	\$155,000	\$141,375	38.3%	\$141,375	\$141,375
Columbia Housing Authority Housing Ren	\$245,000	\$80,000	21.7%	\$80,000	\$80,000
Owner Occupied Rehabilitation	\$69,000	\$55,375	15.0%	\$55,375	\$55,375
Columbia Community Housing Trust	\$30,000	\$0		\$0	\$0
CMCA 803 King	\$70,000	\$0		\$0	\$0
Subtotal Projects	\$569,000	\$276,750	75.0%	\$276,750	\$276,750
CHDO Set aside	\$55,350	\$55,350	15.0%	\$55,350	\$55,350
Administration Set aside	\$36,900	\$36,900	10.0%	\$36,900	\$36,900
Grand Total	\$661,250	\$369,000	100.00%	\$369,000	\$369,000

* Includes: Neighborhood Development Homeownership Assistance Activities

Net Income Statement Community Development Block Grant (CDBG) Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Grant Revenue	\$1,577,512	\$859,716	\$692,271	\$363,837
Investment Revenue	\$12,748	\$13,036	\$13,036	\$12,520
Miscellaneous Revenue	\$0	\$0	\$19,953	\$0
Total Revenues	\$1,590,260	\$872,752	\$725,260	\$376,357
Expenditures:				
Personnel Services	\$184,601	\$261,586	\$216,594	\$250,769
Supplies & Materials	\$5,064	\$20,608	\$20,608	\$13,100
Travel & Training	\$727	\$9,600	\$9,600	\$9,600
Intragovernmental Charges	\$0	\$244	\$244	\$228
Utilities Services & Other Misc.	\$840,816	\$491,119	\$388,619	\$51,660
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$1,031,208	\$783,157	\$635,665	\$325,357
Excess (Deficiency) of Revenues Over Expenditures	\$559,052	\$89,595	\$89,595	\$51,000
Other Financing Sources (Uses):				
Operating Transfers From Other Funds				
Operating Transfers To Other Funds	(\$302,824)	(\$89,595)	(\$89,595)	(\$51,000)
Total Otr. Financing Sources (Uses)	(\$302,824)	(\$89,595)	(\$89,595)	(\$51,000)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$256,228	\$0	\$0	\$0
Fund Balance Beg. of Year	\$7,084,975	\$7,214,709	\$7,341,203	\$7,341,203
Fund Balance End of Year	\$7,341,203	\$7,214,709	\$7,341,203	\$7,341,203

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only



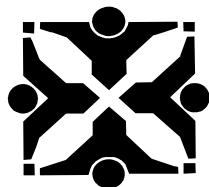
**Financial Summary of Funding Sources and Uses
Community Development Block Grant Fund**

	<u>Actual FY 2014</u>	<u>Adj. Budget FY 2015</u>	<u>Estimated FY 2015</u>	<u>Adopted FY 2016</u>
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$1,577,512	\$859,716	\$692,271	\$363,837
Interest (w/o GASB 31 Adjustment)	\$12,748	\$13,036	\$13,036	\$12,520
Fees and Service Charges				
Other Local Revenues	\$0	\$0	\$19,953	\$0
	<u>\$1,590,260</u>	<u>\$872,752</u>	<u>\$725,260</u>	<u>\$376,357</u>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$1,590,260</u></u>	<u><u>\$872,752</u></u>	<u><u>\$725,260</u></u>	<u><u>\$376,357</u></u>
Financial Uses				
Operating Expenses	\$1,031,208	\$783,157	\$635,665	\$325,357
Operating Transfers to Other Funds	\$302,824	\$89,595	\$89,595	\$51,000
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$1,334,032</u></u>	<u><u>\$872,752</u></u>	<u><u>\$725,260</u></u>	<u><u>\$376,357</u></u>
Projected Unassigned Cash Reserve	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only

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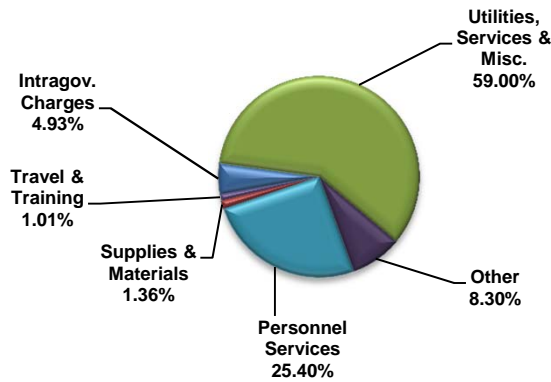
Convention and Tourism Fund (Special Revenue Fund)



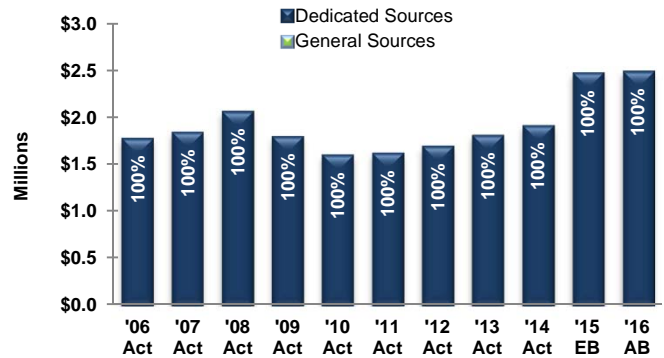
City of Columbia
Columbia, Missouri

Convention and Visitors Bureau (Special Revenue Fund)

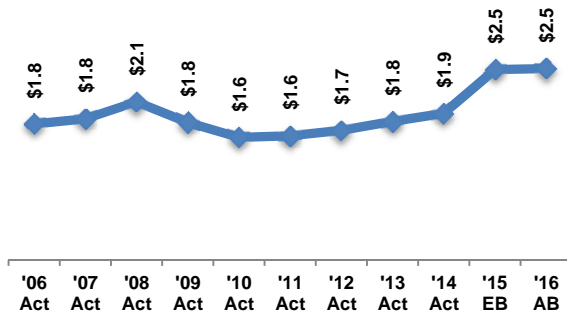
FY 2016 Total Expenditures By Category



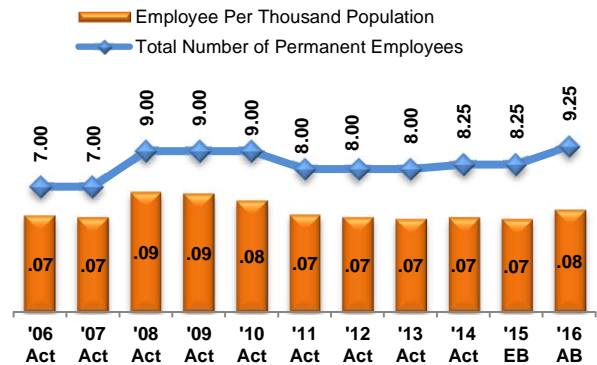
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$557,147	\$588,443	\$553,735	\$630,543	13.9%	7.2%
Supplies & Materials	\$24,567	\$36,300	\$38,163	\$33,735	(11.6%)	(7.1%)
Travel & Training	\$7,919	\$25,625	\$25,595	\$25,000	(2.3%)	(2.4%)
Intragov. Charges	\$113,773	\$125,199	\$125,199	\$122,319	(2.3%)	(2.3%)
Utilities, Services & Misc.	\$1,118,466	\$1,382,214	\$1,330,486	\$1,464,701	10.1%	6.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$81,220	\$392,696	\$395,196	\$206,057	(47.9%)	(47.5%)
Total	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)
Operating Expenses	\$1,821,872	\$2,157,781	\$2,073,178	\$2,276,298	9.8%	5.5%
Non-Operating Expenses	\$81,220	\$392,696	\$395,196	\$206,057	(47.9%)	(47.5%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)

Funding Sources (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$2,365,746	\$2,289,679	\$2,397,500	\$2,445,450	2.0%	6.8%
Grant Revenue	\$78,756	\$84,456	\$84,456	\$82,266	(2.6%)	(2.6%)
Interest Revenue	\$33,615	\$36,666	\$49,110	\$49,110	0.0%	33.9%
Fees and Service Charges						
Other Local Revenues	\$21,504	\$37,000	\$37,000	\$37,000	0.0%	0.0%
Other Funding Sources/Transfers	\$0	\$8,000	\$8,000	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$94,676	\$0	\$0		(100.0%)
Less: Current Year Surplus	(\$596,529)	\$0	(\$107,692)	(\$131,471)	22.1%	
Dedicated Sources	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)

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

CVB Strategic Priorities

- **Financial Health** - Hotel gross receipts continue to grow. This looks to continue in FY 2016 as both national and statewide trends seem to be following a similar 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 continuing to budget growth.
- **Effective Destination Marketing-** In FY 2015, the CVB continued with its existing marketing campaign, with an increased emphasis on digital marketing, which now encompasses over half of the CVB's marketing efforts. The CVB conducted its annual Advertising Effectiveness Study with the following results for FY 2014: Columbia's ads and PR messages reached approximately 1.6 million households; the campaign generated over 37,700 incremental trips, resulting in 127,000 room nights; more than \$20.1 million in incremental travel revenue that would not have occurred without the marketing efforts; and for every \$1 spent on marketing by the CVB, \$77 was generated in visitor spending.

Highlights/Significant Changes- Continued

- **Visitor Focused Community** - The CVB, in partnership with Parks and Recreation, contracted with a 3rd party to conduct a Sports Feasibility Study. This study provided us with a realistic road map for Columbia to become a regionally and nationally recognized destination for adult and youth sports.
- The CVB launched the Certified Tourism Ambassador™ (CTA) Program in 2013. There have been over 530 ambassadors certified. Last year was the first annual renewal process and the CVB retained 56% of their ambassadors, well above the industry average. There are currently 263 Columbia Tourism Ambassadors and we are continually recruiting new ambassadors with classes held every other month at the CVB.

Web and Communications (Strategic Priority - Operational Excellence)

- The CVB's new website continues to draw increased views and visits. Between October 2014 and May 2015, the site had over 126,000 visitors, up 13.5% over the previous period.
- The CVB's social efforts continue to bring heightened reach and engagement. The CVB maintains active profiles on the following sites: Facebook: Over 5,300 followers (up 65%), Twitter: 6,300 followers (up 17.2%), Instagram: Over 1,000 followers, Pinterest: almost 1,000 followers.
- In 2015, the CVB launched a new user-generated content platform, called CrowdRiff, that allows for the aggregation of visitor and resident photos of Columbia. This content is repurposed and shared in multiple ways to give potential visitors a look into the Columbia experience.
- The focus for 2016 includes: The development of an integrated digital strategy, new marketing creative, building content and image inventories.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Operations	8.25	8.25	8.25	9.25	1.00
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	8.25	8.25	8.25	9.25	1.00
Permanent Full-Time	8.25	8.25	8.25	9.25	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.25	8.25	8.25	9.25	1.00

Convention and Visitors Bureau

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Operations						
Personnel Services	\$557,147	\$588,443	\$553,735	\$630,543	13.9%	7.2%
Supplies and Materials	\$24,567	\$36,300	\$38,163	\$33,735	(11.6%)	(7.1%)
Travel and Training	\$7,919	\$25,625	\$25,595	\$25,000	(2.3%)	(2.4%)
Intragovernmental Charges	\$113,773	\$125,199	\$125,199	\$122,319	(2.3%)	(2.3%)
Utilities, Services, & Misc.	\$953,468	\$986,638	\$934,910	\$1,039,125	11.1%	5.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$74,220	\$350,696	\$350,696	\$199,057	(43.2%)	(43.2%)
Total	\$1,731,094	\$2,112,901	\$2,028,298	\$2,049,779	1.1%	(3.0%)
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.	\$164,998	\$395,576	\$395,576	\$425,576	7.6%	7.6%
Capital	\$0	\$0	\$0	\$0		
Other	\$7,000	\$42,000	\$44,500	\$7,000	(84.3%)	(83.3%)
Total	\$171,998	\$437,576	\$440,076	\$432,576	(1.7%)	(1.1%)
Department Totals						
Personnel Services	\$557,147	\$588,443	\$553,735	\$630,543	13.9%	7.2%
Supplies and Materials	\$24,567	\$36,300	\$38,163	\$33,735	(11.6%)	(7.1%)
Travel and Training	\$7,919	\$25,625	\$25,595	\$25,000	(2.3%)	(2.4%)
Intragovernmental Charges	\$113,773	\$125,199	\$125,199	\$122,319	(2.3%)	(2.3%)
Utilities, Services, & Misc.	\$1,118,466	\$1,382,214	\$1,330,486	\$1,464,701	10.1%	6.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$81,220	\$392,696	\$395,196	\$206,057	(47.9%)	(47.5%)
Total	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355	0.6%	(2.7%)

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Operations:					
9901 - Assistant City Manager	0.25	0.25	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	
4800 - Communications & Marketing Supervisor	0.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist	4.00	4.00	4.00	5.00	1.00
1006 - Senior Admin Support Assistant	2.00	1.00	1.00	1.00	
Total Personnel	8.25	8.25	8.25	9.25	1.00
Permanent Full-Time	8.25	8.25	8.25	9.25	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.25	8.25	8.25	9.25	1.00

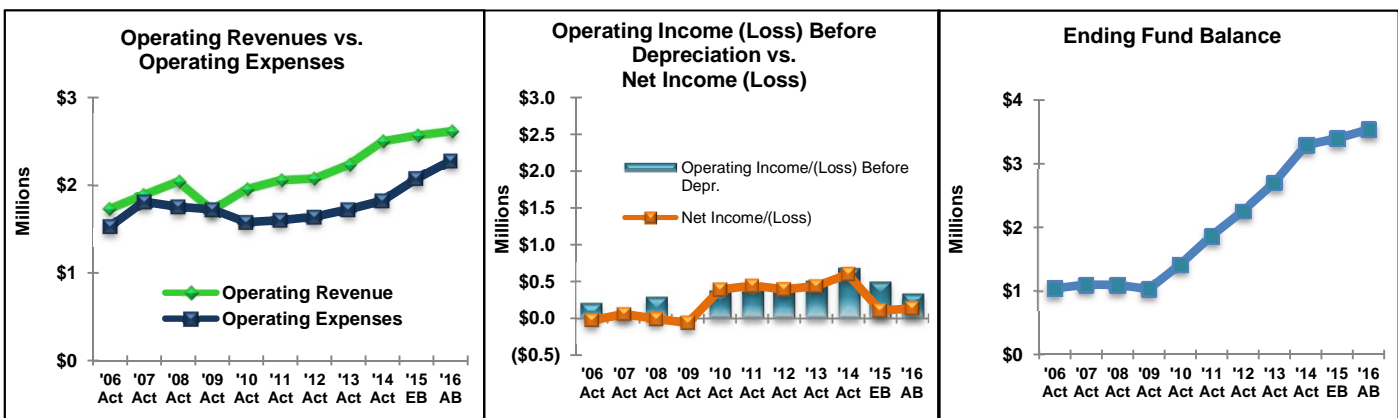
Tourism Development:

There are no personnel assigned to this budget.

Department Totals					
Permanent Full-Time	8.25	8.25	8.25	9.25	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.25	8.25	8.25	9.25	1.00

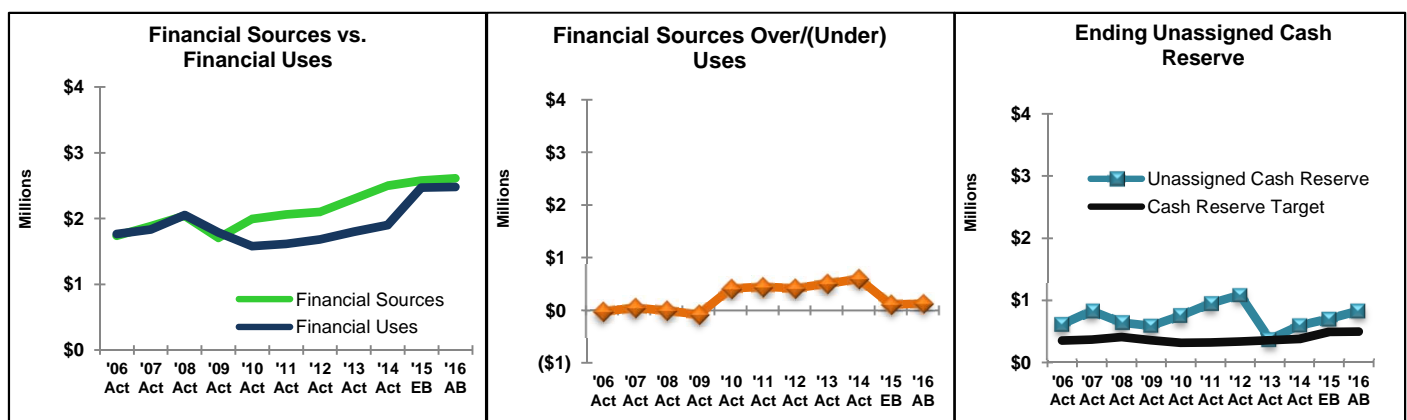
Net Income Statement Convention and Tourism Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Hotel/Motel Tax	\$2,365,746	\$2,289,679	\$2,397,500	\$2,445,450
Grant Revenues	\$78,756	\$84,456	\$84,456	\$82,266
Investment Revenue	\$33,615	\$36,666	\$49,110	\$49,110
Other Miscellaneous Revenues	\$21,504	\$37,000	\$37,000	\$37,000
Total Revenues	\$2,499,621	\$2,447,801	\$2,568,066	\$2,613,826
Expenditures:				
Personnel Services	\$557,147	\$588,443	\$553,735	\$630,543
Supplies & Materials	\$24,567	\$36,300	\$38,163	\$33,735
Travel & Training	\$7,919	\$25,625	\$25,595	\$25,000
Intragovernmental Charges	\$113,773	\$125,199	\$125,199	\$122,319
Utilities, Services & Other Misc.	\$1,118,466	\$1,382,214	\$1,330,486	\$1,464,701
Capital Additions	\$0	\$0	\$0	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$1,821,872	\$2,157,781	\$2,073,178	\$2,276,298
Excess (Deficiency) of Revenues Over Expenditures	\$677,749	\$290,020	\$494,888	\$337,528
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$8,000	\$8,000	\$0
Operating Transfers To Other Funds	(\$81,220)	(\$392,696)	(\$395,196)	(\$206,057)
Total Otr. Financing Sources (Uses)	(\$81,220)	(\$384,696)	(\$387,196)	(\$206,057)
Excess (Deficiency) of Revenues Over Expenditures	\$596,529	(\$94,676)	\$107,692	\$131,471
Fund Balance, Beg. of Year	\$2,697,483	\$1,639,193	\$3,294,012	\$3,401,704
Fund Balance, End of Year*	\$3,294,012	\$1,544,517	\$3,401,704	\$3,533,175
Percent Change in Fund Equity	22.11%		3.27%	3.86%
* Amount of Restricted Tourism Funds	\$1,830,556	\$1,965,401	\$1,990,480	\$2,009,980



Funding Sources and Uses Convention and Tourism Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes	\$2,365,746	\$2,289,679	\$2,397,500	\$2,445,450
Intragovernmental Revenues				
Grants	\$78,756	\$84,456	\$84,456	\$82,266
Interest (w/o GASB 31 Adjustment)	\$35,972	\$36,666	\$49,110	\$49,110
Fees and Service Charges				
Other Local Revenues	\$21,504	\$37,000	\$37,000	\$37,000
	\$2,501,978	\$2,447,801	\$2,568,066	\$2,613,826
Other Funding Sources/Transfers	\$0	\$8,000	\$8,000	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$2,501,978	\$2,455,801	\$2,576,066	\$2,613,826
Financial Uses				
Operating Expenses	\$1,821,872	\$2,157,781	\$2,073,178	\$2,276,298
Operating Transfers to Other Funds	\$81,220	\$392,696	\$395,196	\$206,057
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$1,903,092	\$2,550,477	\$2,468,374	\$2,482,355
Financial Sources Over/(Under) Uses	\$598,886	(\$94,676)	\$107,692	\$131,471
Beginning Unassigned Cash Reserve		\$594,478	\$594,478	\$702,170
Projected Unassigned Cash Reserve	\$594,478	\$499,802	\$702,170	\$833,641
Cash Reserve Target (20% Fin. Uses)	\$380,618	\$510,095	\$493,675	\$496,471
Cash Above/(Below) Cash Reserve Target	\$213,860	(\$10,293)	\$208,495	\$337,170



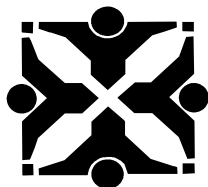
CVB fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Certified Tourism Ambassador (CTA) program CTA class fee	NA * * part of signed agreement with outside company	NA	\$25	NA	\$25	NA

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Sustainability Fund

(Special Revenue Fund)

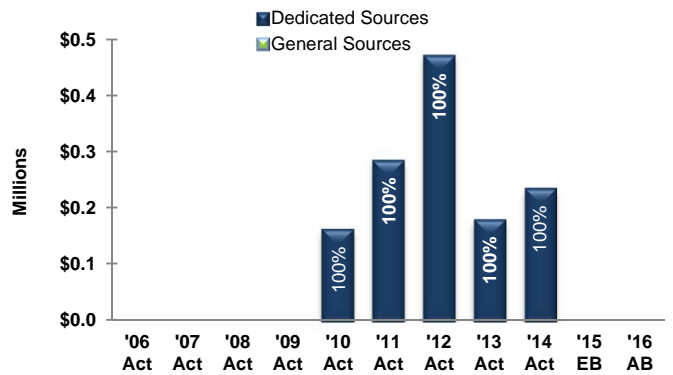


City of Columbia
Columbia, Missouri

Sustainability Fund (Special Revenue Fund)

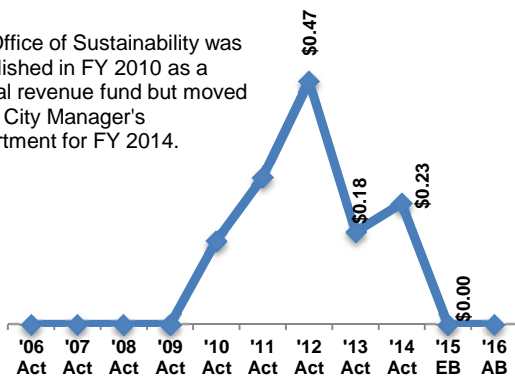
The Office of Sustainability moved to the City Manager's Department in FY 2014.

Funding Sources



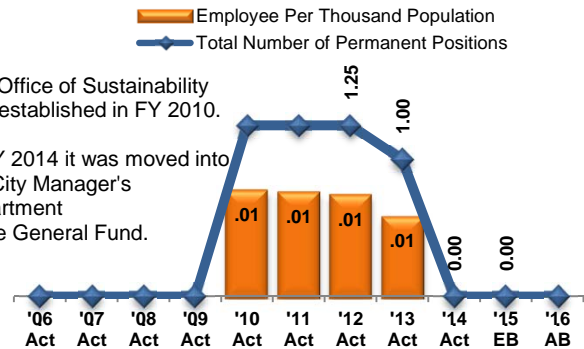
Total Expenditures (in Millions)

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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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	\$233,792	\$0	\$0	\$0		
Total	\$233,792	\$0	\$0	\$0		
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$233,792	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$233,792	\$0	\$0	\$0		

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$0	\$0	\$0	\$0		
Interest	\$0	\$0	\$0	\$0		
Fees & Service Charges						
Other Local Revenue						
Oper. Trnsfr from Gen. Fd.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$233,792	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$233,792	\$0	\$0	\$0		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$233,792	\$0	\$0	\$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.

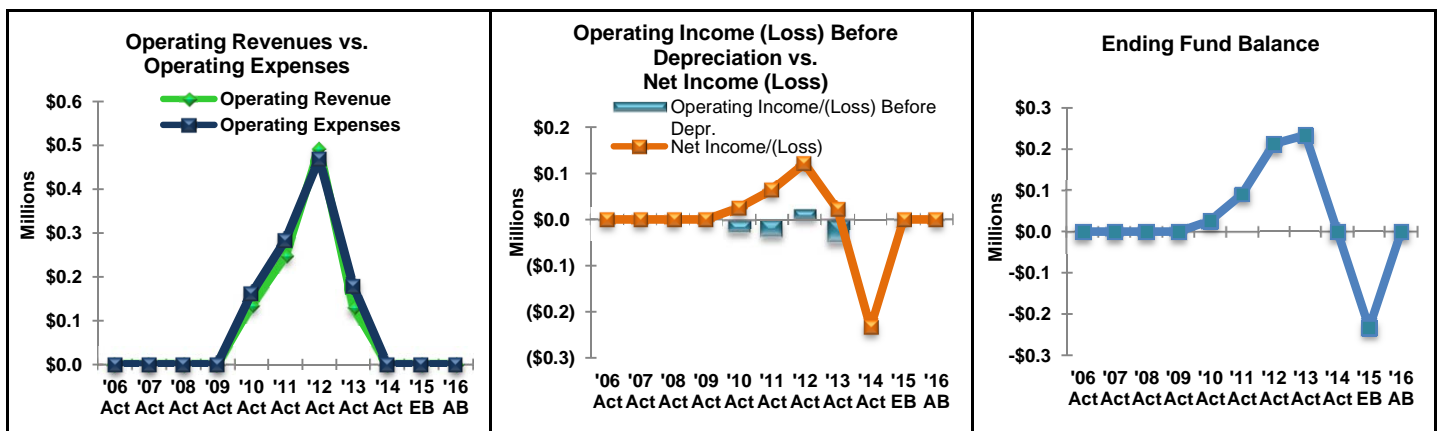
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9915 - Sustainability Manager	0.00	0.00	0.00	0.00	
Total Personnel	0.00	0.00	0.00	0.00	
Permanent Full-Time	0.00	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	0.00	

Net Income Statement Sustainability Fund

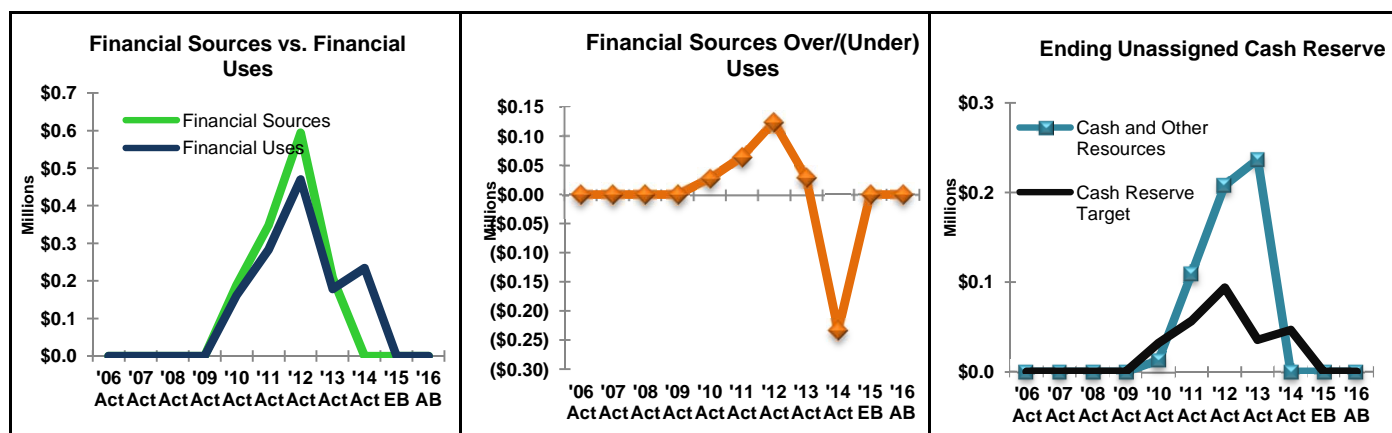
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016 *
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities Services & Other Misc.	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	\$0
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Fds.	(\$233,792)	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	(\$233,792)	\$0	\$0	\$0
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	(\$233,792)	\$0	\$0	\$0
Fund Balance Beg. of Year	\$0	\$0	(\$233,792)	\$0
Fund Balance End of Year	(\$233,792)	\$0	(\$233,792)	\$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

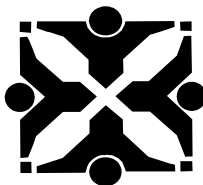
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0
Fees and Service Charges				
Other Local Revenues				
	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$0	\$0	\$0	\$0
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$233,792	\$0	\$0	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$233,792	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	(\$233,792)	\$0	\$0	\$0
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Projected Unassigned Cash Reserve	\$0	\$0	\$0	\$0
Cash Reserve Target (20% Fin. Uses)	\$46,758	\$0	\$0	\$0
Cash Above/(Below) Cash Reserve Target	(\$46,758)	\$0	\$0	\$0



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Contributions Fund

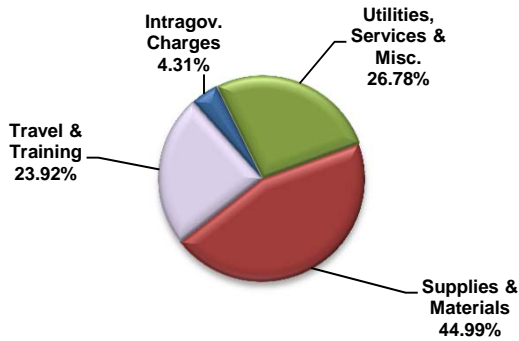
(Trust Fund)



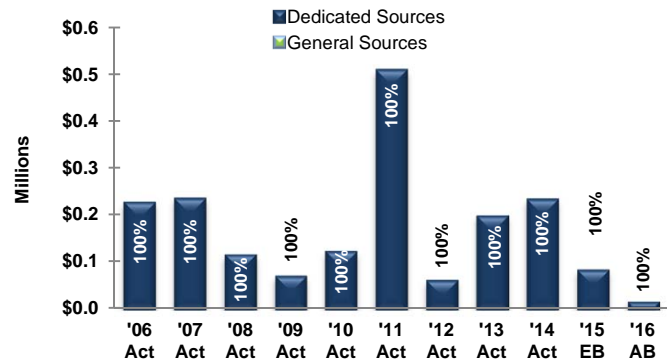
City of Columbia
Columbia, Missouri

Contributions Fund (Trust Fund)

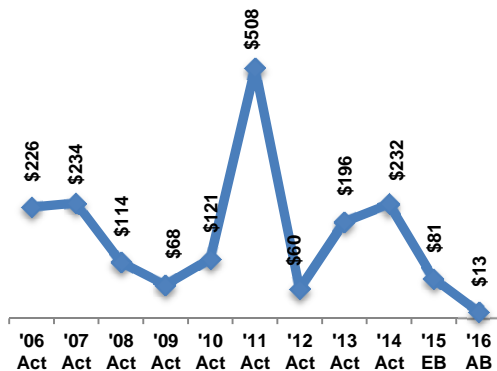
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$2,737	\$6,400	\$6,400	\$5,990	(6.4%)	(6.4%)
Travel & Training	\$2,148	\$3,185	\$3,185	\$3,185	0.0%	0.0%
Intragov. Charges	\$3,712	\$1,110	\$1,110	\$574	(48.3%)	(48.3%)
Utilities, Services & Misc.	\$2,660	\$20,028	\$20,028	\$3,565	(82.2%)	(82.2%)
Capital	\$0	\$0	\$0	\$0		
Other	\$220,586	\$50,372	\$50,372	\$0	(100.0%)	(100.0%)
Total	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
Operating Expenses	\$11,257	\$30,723	\$30,723	\$13,314	(56.7%)	(56.7%)
Non-Operating Expenses	\$220,586	\$50,372	\$50,372	\$0	(100.0%)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)

Funding Sources (Where the Money Comes From)

Gross Receipt Taxes & Other Loc. Taxes						
Grant Revenue	\$0	\$0	\$0	\$0		
Interest	\$10,992	\$12,618	\$12,618	\$12,618	0.0%	0.0%
Fees and Service Charges						
Other Local Revenue	\$233,873	\$82,114	\$79,174	\$0	(100.0%)	(100.0%)
Other Funding Sources/Transfers						
Use of Prior Year Sources	\$0	\$0	\$0	\$696		
Less: Current Year Surplus	(\$13,022)	(\$13,637)	(\$10,697)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$231,843	\$81,095	\$81,095	\$13,314	(83.6%)	(83.6%)

Contributions Fund - Summary

Fund 753

Description

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the New Century Fund, Inc. and Share the Light. Donations include volunteer time, as well as 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

- 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 501(c)(3) organization with a board appointed by city council.
- The New Century Fund, established in 2001, functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. Most any significant enhancement to community life sponsored or directed by the City may become a project for the New Century Fund. Recent programs of the New Century Fund were the Columbia Public Schools' Influenza Inoculation program (majority funding granted from the David B. Lichtenstein Foundation), the Christy Welliver Project, a re-landscaped main entrance to Stephens Lake Park, the Children's Grove, a community-wide gardens project at Stephens Lake Park to provide a positive note in response to the Newtown, Connecticut, tragedy of December, 2012, upgrades to the Martin Luther King Memorial on Stadium Blvd, and fund raising for a new dog-themed bench at the Grindstone Park Dog Park.

Highlights/Significant Changes - Continued

- Share the Light has received approximately \$225,000 in donations since beginning in the summer of 2001. More than \$191,000 has been appropriated for use in a variety of city projects including community arts funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention and education, and crime prevention. Donations will again be solicited for this program in September, 2015.
- The Columbia Trust sends acknowledgment letters to many donors to City fund raising projects, including Share the Light, and CASH and HELP utility assistance programs. Almost \$63,000 was donated by local citizens to these two programs, helping over 400 local families.
- In May, 2010, the Trust Specialist position was added to work with the Columbia Trust, the New Century Fund, and the new Community Foundation of Central Missouri (CFCM). The CFCM, announced in November 2010, is a 501(c)(3) nonprofit organization with a self-selected board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of June, 2015, there were nearly \$3.7 million in assets in 64 funds administered by the Community Foundation of Central Missouri. The funds and their earnings are used for charitable purposes mostly in the Columbia and central Missouri area. Approximately \$150,000 was distributed from Community Foundation funds to local nonprofit organizations in FY2014- FY 2015 and the foundation's 2014 end of year campaign named "CoMoGives" received and distributed \$264,000 in donations to participating nonprofit agencies in Columbia.

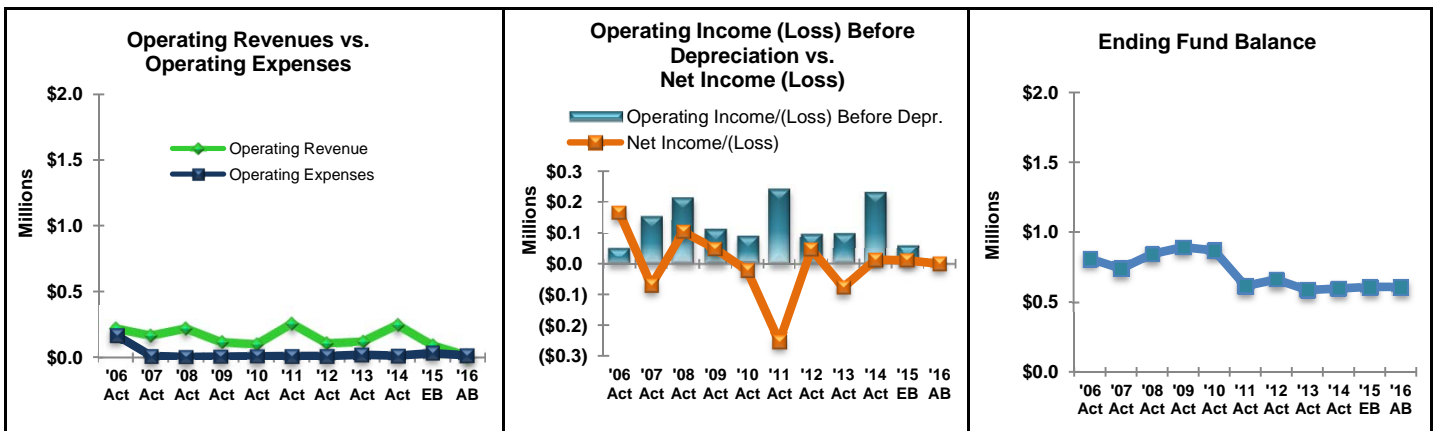
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
There are no personnel assigned to this budget.					

Net Income Statement Contributions Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$10,992	\$12,618	\$12,618	\$12,618
Other Miscellaneous Revenues	\$233,873	\$82,114	\$79,174	\$0
Total Revenues	\$244,865	\$94,732	\$91,792	\$12,618
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$2,737	\$6,400	\$6,400	\$5,990
Travel & Training	\$2,148	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$3,712	\$1,110	\$1,110	\$574
Utilities, Services & Other Misc.	\$2,660	\$20,028	\$20,028	\$3,565
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$11,257	\$30,723	\$30,723	\$13,314
Excess (Deficiency) of Revenues Over Expenditures	\$233,608	\$64,009	\$61,069	(\$696)
Other Financing Sources (Uses):				
Operating Transfers From Other Fds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$220,586)	(\$50,372)	(\$50,372)	\$0
Total Otr. Financing Sources (Uses)	(\$220,586)	(\$50,372)	(\$50,372)	\$0
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Financing Uses	\$13,022	\$13,637	\$10,697	(\$696) ^
Fund Balance, Beg. of Year As Restated	\$584,656	\$623,752	\$597,678	\$608,375
Fund Balance, End of Year	\$597,678	\$637,389	\$608,375	\$607,679
Percent Change in Fund Equity	2.23%		1.79%	(0.11%)

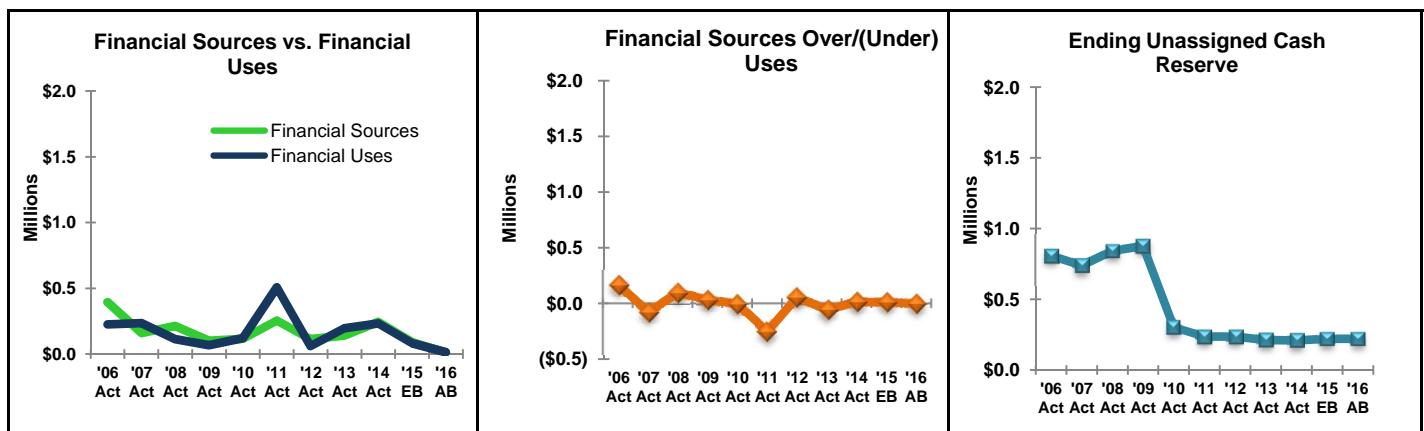
^ Planned use of fund balance in accordance with budget strategies and guidelines.



Funding Sources and Uses Contributions Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$11,072	\$12,618	\$12,618	\$12,618
Fees and Service Charges				
Other Local Revenues ++	\$233,873	\$82,114	\$79,174	\$0
	<u>\$244,945</u>	<u>\$94,732</u>	<u>\$91,792</u>	<u>\$12,618</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$244,945</u></u>	<u><u>\$94,732</u></u>	<u><u>\$91,792</u></u>	<u><u>\$12,618</u></u>
Financial Uses				
Operating Expenses	\$11,257	\$30,723	\$30,723	\$13,314
Operating Transfers to Other Funds	\$220,586	\$50,372	\$50,372	\$0
Interest Expense				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$231,843</u></u>	<u><u>\$81,095</u></u>	<u><u>\$81,095</u></u>	<u><u>\$13,314</u></u>
Financial Sources Over/(Under) Uses		\$13,637	\$10,697	(\$696)
Beginning Unassigned Cash Reserve		\$210,592	\$210,592	\$221,289
Unassigned Fund Balance	\$210,592			
Projected Unassigned Cash Reserve	<u><u>\$210,592</u></u>	<u><u>\$224,229</u></u>	<u><u>\$221,289</u></u>	<u><u>\$220,593</u></u>

++ Other Local Revenues include donations received.



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Parks and Recreation



Description

The Parks and Recreation Department oversees 3,199 acres of park land and maintains 83 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

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

Parks & Recreation - General Fund Operations

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

Recreation Services Fund

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

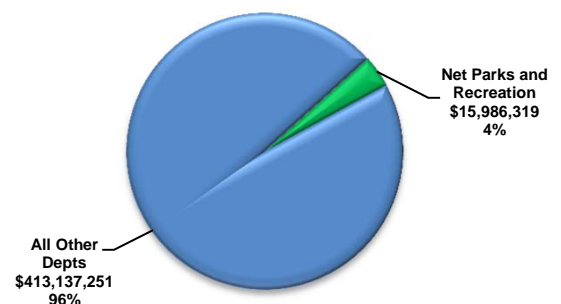
Capital Projects Fund

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

Parks Sales Tax Fund

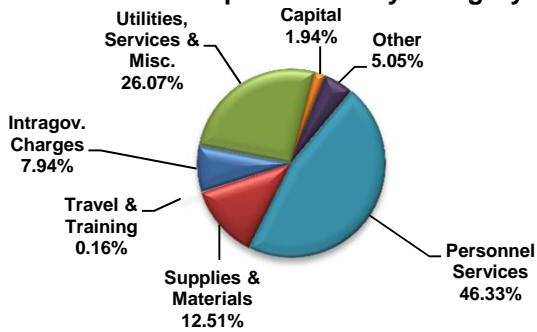
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a 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. The next Parks Sales Tax ballot issue is scheduled for November, 2015. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

**Net Parks and Recreation Expenses vs.
All Other Dept. Expenses**

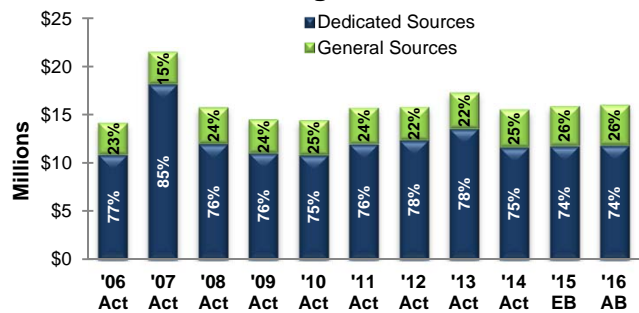


Net Parks and Recreation Summary *

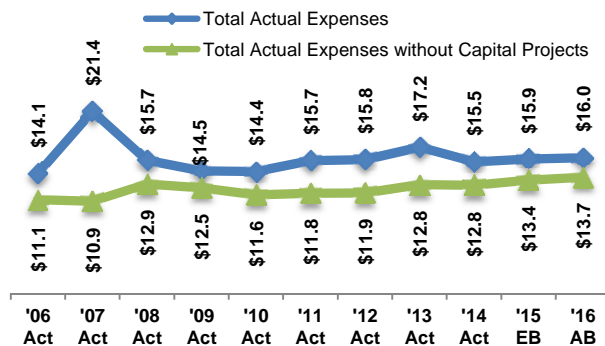
FY 2016 Total Expenditures By Category



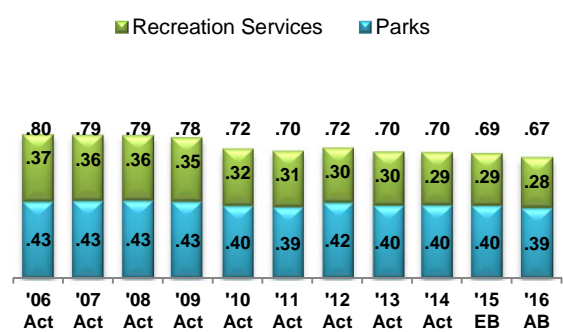
Funding Sources *



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 is already reflected in the expenses of those funds.

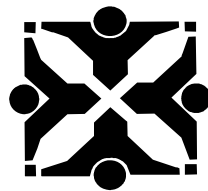
Net Appropriations (Where the Money Goes)*

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$6,846,671	\$7,487,396	\$7,198,411	\$7,406,954	2.9%	(1.1%)
Supplies & Materials	\$3,041,867	\$2,029,292	\$1,984,476	\$1,999,887	0.8%	(1.4%)
Travel & Training	\$25,027	\$25,587	\$24,270	\$26,374	8.7%	3.1%
Intragov. Charges	\$971,978	\$1,144,430	\$1,144,430	\$1,269,473	10.9%	10.9%
Utilities, Services & Misc.	\$3,428,872	\$4,400,814	\$4,303,072	\$4,167,410	(3.2%)	(5.3%)
Capital	\$463,456	\$380,201	\$368,795	\$309,510	(16.1%)	(18.6%)
Other	\$724,557	\$821,042	\$832,605	\$806,711	(3.1%)	(1.7%)
Total *	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)
Operating Expenses	\$11,564,467	\$12,603,799	\$12,170,939	\$12,589,273	3.4%	(0.1%)
Non-Operating Expenses	\$719,694	\$816,756	\$828,319	\$804,089	(2.9%)	(1.6%)
Debt Service	\$5,809	\$4,286	\$4,286	\$2,622	(38.8%)	(38.8%)
Capital Additions	\$462,930	\$380,201	\$368,795	\$309,510	(16.1%)	(18.6%)
Capital Projects	\$2,749,528	\$2,483,720	\$2,483,720	\$2,280,825	(8.2%)	(8.2%)
Total Expenses *	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)

Funding Sources (Where the Money Comes From) *

Grants	\$20,918	\$7,500	\$7,500	\$1,145,325	15171.0%	15171.0%
Interest	\$30,128	\$33,828	\$33,344	\$33,344	0.0%	(1.4%)
Fees and Service Charges	\$4,205,270	\$4,658,000	\$4,172,075	\$4,437,200	6.4%	(4.7%)
Other Local Revenues	\$143,410	\$103,643	\$116,445	\$97,684	(16.1%)	(5.7%)
Operating Transfers	\$6,568,953	\$6,235,194	\$6,147,124	\$4,872,931	(20.7%)	(21.8%)
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contr./Donations	\$161,465	\$0	\$0	\$0		
Use of Fund Balance	\$453,042	\$1,089,307	\$1,248,333	\$1,191,764	(4.5%)	9.4%
Dedicated Sources	\$11,583,186	\$12,127,472	\$11,724,821	\$11,778,248	0.5%	(2.9%)
General Sources	\$3,919,242	\$4,161,290	\$4,131,238	\$4,208,071	1.9%	1.1%
Total Funding Sources *	\$15,502,428	\$16,288,762	\$15,856,059	\$15,986,319	0.8%	(1.9%)

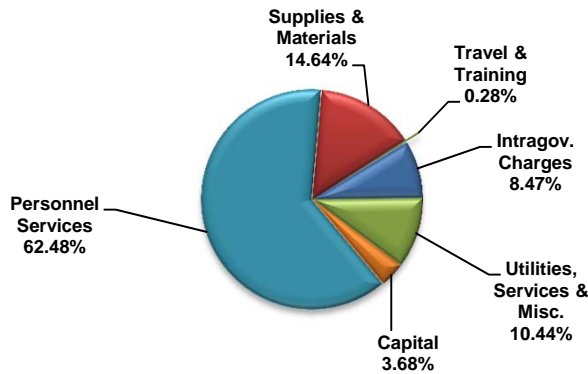
Parks and Recreation - General Fund Operations



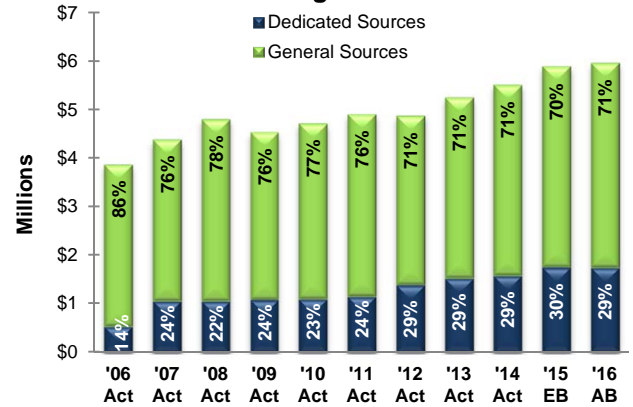
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

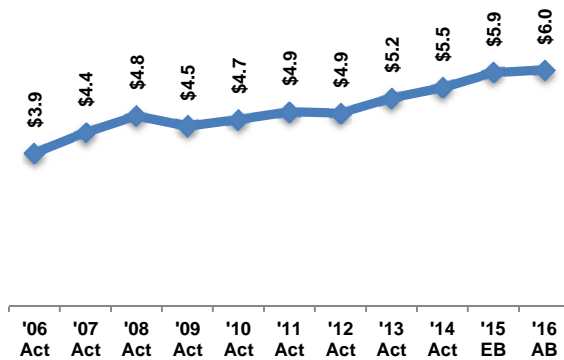
FY 2016 Total Expenditures By Category



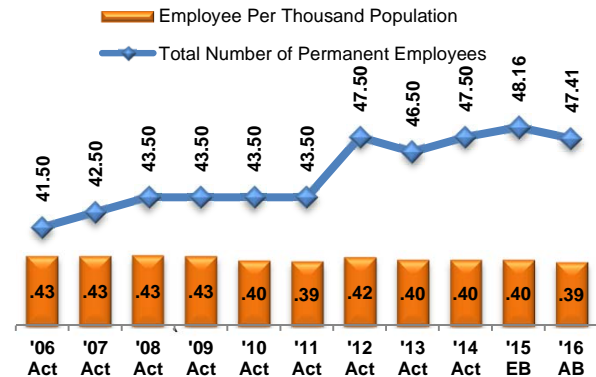
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$3,394,686	\$3,733,190	\$3,658,441	\$3,720,102	1.7%	(0.4%)
Supplies & Materials	\$885,011	\$896,882	\$882,641	\$871,912	(1.2%)	(2.8%)
Travel & Training	\$18,917	\$16,360	\$16,339	\$16,772	2.7%	2.5%
Intragov. Charges	\$281,488	\$441,558	\$441,558	\$504,415	14.2%	14.2%
Utilities, Services & Misc.	\$557,544	\$625,305	\$621,750	\$621,799	0.0%	(0.6%)
Capital	\$367,065	\$275,000	\$265,094	\$218,975	(17.4%)	(20.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)

Summary						
Operating Expenses	\$5,137,646	\$5,713,295	\$5,620,729	\$5,735,000	2.0%	0.4%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$367,065	\$275,000	\$265,094	\$218,975	(17.4%)	(20.4%)
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0		
Total Expenses	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)

Funding Sources (Where the Money Comes From)

Other Local Revenues	\$78,114	\$76,543	\$92,873	\$69,584	(25.1%)	(9.1%)
Grants	\$20,918	\$7,500	\$7,500	\$9,500	26.7%	26.7%
Operating Transfer (Parks Sales Tax)	\$1,486,437	\$1,742,962	\$1,654,212	\$1,666,820	0.8%	(4.4%)
Dedicated Sources	\$1,585,469	\$1,827,005	\$1,754,585	\$1,745,904	(0.5%)	(4.4%)
General Sources	\$3,919,242	\$4,161,290	\$4,131,238	\$4,208,071	1.9%	1.1%
Total Funding Sources	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)

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 and Operations, and the C.A.R.E. (Career Awareness Related Experience) Program. Additional Park Planning & Development expenses are budgeted in the Capital Projects sections of the budget and a Planner is currently being funded by the GetAbout Columbia grant (reflected in the Non-Motorized Grant Section). Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

Highlights/Significant Changes

- Personnel Services includes the removal of a Park Ranger position, a reduction of funding for temporary staff in Administration, and the addition of funding for temporary staff in Horticulture and Maintenance. The increase in temporary staff funding for Horticulture and Maintenance is due to the addition of park facilities and the maintenance required for those facilities.
- A future concern for the department is the permanent portion of the park sales tax is nearly absorbed in the department's operational budget. Growth in years beyond FY 2017 will either need to come from the General Fund or another funding source or the department may have to reduce services to the public.
- Fleet replacement is budgeted at \$212,000 in FY 2016.

Highlights/Significant Changes (cont.)

- Intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) have increased by \$62,857 or 14.24% which required cuts in other areas of the department's budget.
- Travel and Training increased by \$412 in FY 2016 to cover expenses associated with maintaining staff professional certifications. Total training budget is \$16,772 representing 0.28% of the department's budget.
- Utilities, Services and Other Miscellaneous expenses decreased by \$3,986 or 0.64%. Funding for the citizen survey was removed, as it is only done every five years. Funds were added for Utilities for an increase in sewer fees at Douglass Park, increased utility fees at the Parks Management Center, and increased telephone costs, as the City is switching to a flat fee structure.
- Strategic Priority: Social Equity** - In summer 2014, the department partnered with 103 businesses and agencies to provide work sites for 183 CARE summer trainees. One hundred sixty-six (166) trainees successfully completed the eight-week program for a 91% completion rate. At the conclusion of the Summer Program, 39% of the trainees were offered to continue their employment, with 71% accepting the job. In addition to the Summer Program, CARE assisted 43 school-year trainees, with a 65% successful completion rate, and 12 year-round Boone County Family Resources trainees, with a 100% successful completion rate. The CARE Program also brings in revenues that offset a portion of its operating expenses.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	6.50	6.50	6.50	6.50	
Parks Planning & Development	24.00	24.00	24.00	24.25	0.25
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Management	15.00	15.66	15.66	14.66	(1.00)
Total Personnel	47.50	48.16	48.16	47.41	(0.75)
Permanent Full-Time	47.50	48.16	48.16	47.41	(0.75)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.50	48.16	48.16	47.41	(0.75)

General Fund Support For Parks

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
General Fund Parks Budget				
General Fund Operating Subsidy to Rec. Services Fund	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975
Total General Fund Support for Parks	\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910
Less: Parks Sales Tax Transfer to General Fd.	\$6,661,621	\$7,145,205	\$7,042,733	\$7,115,885
Total General Fund Support for Parks and Rec.	(\$1,486,437)	(\$1,742,962)	(\$1,654,212)	(\$1,666,820)
	\$5,175,184	\$5,402,243	\$5,388,521	\$5,449,065
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	\$606,906	\$833,965	\$820,243	\$880,787

Parks & Recreation

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration						
Personnel Services	\$415,792	\$490,629	\$492,170	\$470,428	(4.4%)	(4.1%)
Supplies and Materials	\$35,909	\$25,850	\$25,850	\$27,050	4.6%	4.6%
Travel and Training	\$2,849	\$3,859	\$3,500	\$3,859	10.3%	0.0%
Intragovernmental Charges	\$652	\$180,137	\$180,137	\$503,261	179.4%	179.4%
Utilities, Services, & Misc.	\$36,651	\$71,625	\$70,100	\$57,545	(17.9%)	(19.7%)
Capital	\$0	\$0	\$0	\$6,975		
Other	\$0	\$0	\$0	\$0		
Total	\$491,853	\$772,100	\$771,757	\$1,069,118	38.5%	38.5%
Career Awareness & Related Experience Program (CARE)						
Personnel Services	\$464,115	\$463,727	\$464,047	\$462,752	(0.3%)	(0.2%)
Supplies and Materials	\$10,994	\$13,587	\$12,659	\$18,687	47.6%	37.5%
Travel and Training	\$487	\$300	\$300	\$300	0.0%	0.0%
Intragovernmental Charges	\$1,604	\$1,308	\$1,308	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$8,628	\$16,401	\$14,794	\$11,241	(24.0%)	(31.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$485,828	\$495,323	\$493,108	\$492,980	(0.0%)	(0.5%)
Planning and Development						
Personnel Services	\$1,552,053	\$1,653,748	\$1,651,012	\$1,696,202	2.7%	2.6%
Supplies and Materials	\$244,323	\$213,787	\$216,308	\$193,836	(10.4%)	(9.3%)
Travel and Training	\$10,955	\$7,254	\$7,407	\$6,677	(9.9%)	(8.0%)
Intragovernmental Charges	\$54,126	\$50,505	\$50,505	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$96,794	\$83,119	\$80,384	\$81,536	1.4%	(1.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,958,251	\$2,008,413	\$2,005,616	\$1,978,251	(1.4%)	(1.5%)
Parks Management						
Personnel Services	\$962,726	\$1,125,086	\$1,051,212	\$1,090,720	3.8%	(3.1%)
Supplies and Materials	\$593,785	\$643,658	\$627,824	\$632,339	0.7%	(1.8%)
Travel and Training	\$4,626	\$4,947	\$5,132	\$5,936	15.7%	20.0%
Intragovernmental Charges	\$225,106	\$209,608	\$209,608	\$1,154	(99.4%)	(99.4%)
Utilities, Services, & Misc.	\$415,471	\$454,160	\$456,472	\$471,477	3.3%	3.8%
Capital	\$367,065	\$275,000	\$265,094	\$212,000	(20.0%)	(22.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,568,779	\$2,712,459	\$2,615,342	\$2,413,626	(7.7%)	(11.0%)
Department Totals						
Personnel Services	\$3,394,686	\$3,733,190	\$3,658,441	\$3,720,102	1.7%	(0.4%)
Supplies and Materials	\$885,011	\$896,882	\$882,641	\$871,912	(1.2%)	(2.8%)
Travel and Training	\$18,917	\$16,360	\$16,339	\$16,772	2.7%	2.5%
Intragovernmental Charges	\$281,488	\$441,558	\$441,558	\$504,415	14.2%	14.2%
Utilities, Services, & Misc.	\$557,544	\$625,305	\$621,750	\$621,799	0.0%	(0.6%)
Capital	\$367,065	\$275,000	\$265,094	\$218,975	(17.4%)	(20.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,504,711	\$5,988,295	\$5,885,823	\$5,953,975	1.2%	(0.6%)

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist **	1.00	1.00	1.00	0.00	(1.00)
4810 - Marketing Specialist **	0.00	0.00	0.00	1.00	1.00

Parks & Recreation

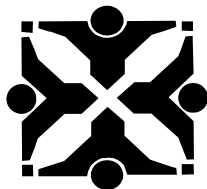
Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration					
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	2.50	2.50	2.50	2.50	
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	1.25	0.25
4103 - Senior Planner	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773 **	6.00	6.00	6.00	4.00	(2.00)
2370 - Parks & Grounds Spec -773 **	0.00	0.00	0.00	2.00	2.00
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	0.00	(3.00)
2379 - Construction Technician-773 **	0.00	0.00	0.00	3.00	3.00
2380 - Construction Mechanic-773*	0.00	3.00	3.00	3.00	
2300 - Equipment Operator II-773*	5.00	2.00	2.00	2.00	
Total Personnel	24.00	24.00	24.00	24.25	0.25
Permanent Full-Time	24.00	24.00	24.00	24.25	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.00	24.00	24.00	24.25	0.25
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	2.00	2.00	2.00	1.00	(1.00)
8689 - Park Ranger Supervisor	0.00	1.00	1.00	1.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2396 - Maintenance Technician-773 **	5.00	4.66	4.66	4.16	(0.50)
2375 - Equipment Mechanic - 773	0.00	0.00	0.00	0.50	0.50
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
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	15.00	15.66	15.66	14.66	(1.00)
Permanent Full-Time	15.00	15.66	15.66	14.66	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	15.00	15.66	15.66	14.66	(1.00)
*In FY 2015 three Equipment Operator II's were reassigned to Construction Mechanics					
** FY 2016 Reassignment					
Department Totals					
Permanent Full-Time	47.50	48.16	48.16	47.41	(0.75)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.50	48.16	48.16	47.41	(0.75)

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Recreation Services

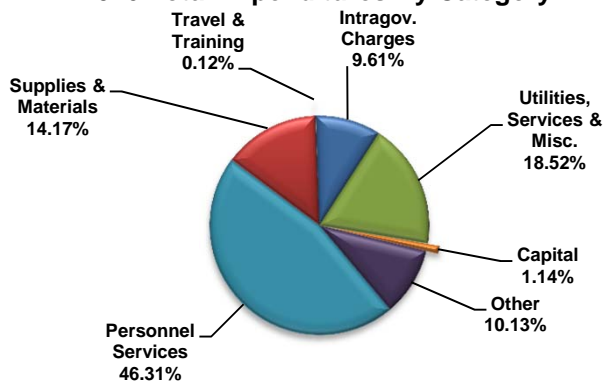
(Enterprise Fund)



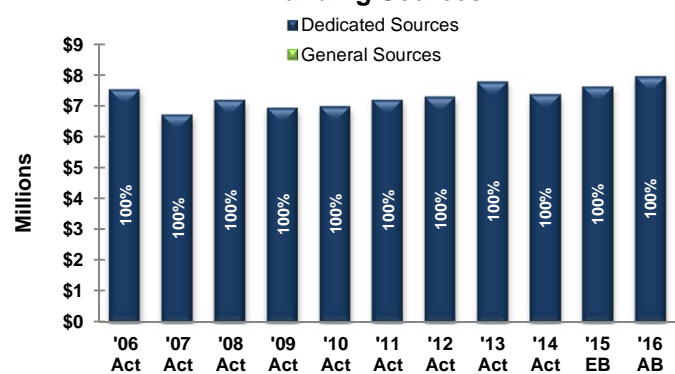
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

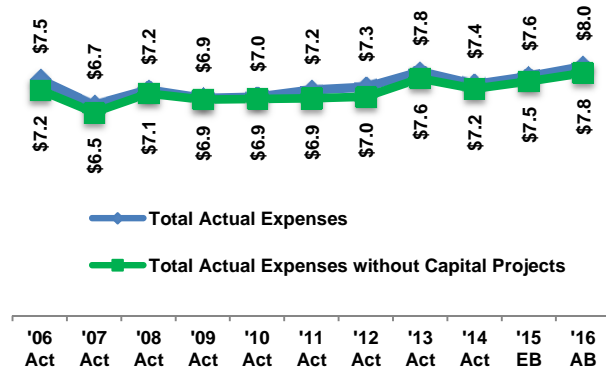
FY 2016 Total Expenditures By Category



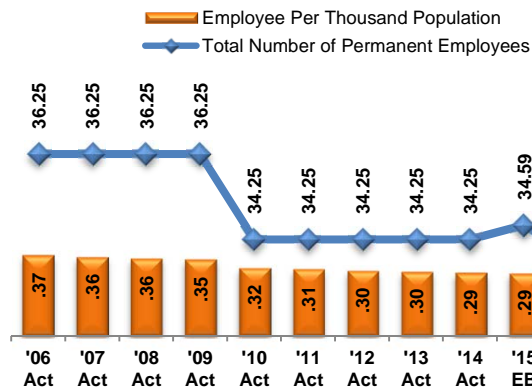
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$3,450,989	\$3,754,206	\$3,539,970	\$3,686,852	4.1%	(1.8%)
Supplies & Materials	\$1,062,858	\$1,132,410	\$1,101,835	\$1,127,975	2.4%	(0.4%)
Travel & Training	\$6,110	\$9,227	\$7,931	\$9,602	21.1%	4.1%
Intragov. Charges	\$690,490	\$702,872	\$702,872	\$765,058	8.8%	8.8%
Utilities, Services & Misc.	\$1,351,594	\$1,441,876	\$1,347,689	\$1,474,786	9.4%	2.3%
Capital	\$95,865	\$105,201	\$103,701	\$90,535	(12.7%)	(13.9%)
Other	\$724,557	\$821,042	\$832,605	\$806,711	(3.1%)	(1.7%)
Total	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)

Summary

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Operating Expenses	\$6,426,821	\$6,890,504	\$6,550,210	\$6,854,273	4.6%	(0.5%)
Non-Operating Expenses	\$719,694	\$816,756	\$828,319	\$804,089	(2.9%)	(1.6%)
Debt Service	\$5,809	\$4,286	\$4,286	\$2,622	(38.8%)	(38.8%)
Capital Additions	\$95,865	\$105,201	\$103,701	\$90,535	(12.7%)	(13.9%)
Capital Projects	\$134,274	\$150,087	\$150,087	\$210,000	39.9%	39.9%
Total Expenses	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)

Funding Sources (Where the Money Comes From)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Interest Revenue	\$30,128	\$33,828	\$33,344	\$33,344	0.0%	(1.4%)
Fees & Service Charges	\$4,205,270	\$4,658,000	\$4,172,075	\$4,437,200	6.4%	(4.7%)
Other Local Revenues	\$65,296	\$27,100	\$23,572	\$28,100	19.2%	3.7%
Capital Contribution	\$0	\$0	\$0	\$0		
Oper. Trnsfr (from Gen. Fd)	\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910	0.4%	0.4%
Oper. Trnsfr (from Parks STax)	\$1,060,606	\$1,123,288	\$1,123,288	\$1,102,201	(1.9%)	(1.9%)
Oper. Trnsfr (Other)	\$17,000	\$13,820	\$14,500	\$7,000	(51.7%)	(49.3%)
Use of Prior Year Resources	\$847,253	\$953,888	\$1,112,914	\$1,191,764	7.1%	24.9%
Dedicated Sources	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)

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.

Department Objectives

- Provide quality recreation services and well managed facilities that provide excellent customer service and meet the needs of all patrons.
- Plan for growth to ensure there are resources to meet increased demands such as development of recreation facilities and programs, maintaining core services, develop cost recovery goals, and identify partnerships and volunteer opportunities that support efficient and effective service and program delivery.
- Create an environment that produces a high performing, qualified workforce dedicated to delivering excellent customer service and communicating with Columbia's citizens in a timely, clear manner.
- The department is proposing no fee changes or additions for FY 2016.

Highlights/Significant Changes

- Intragovernmental charges (charges between departments for services performed by other departments such as IT and Finance) have increased by \$62,186 or 8.8%, which required cuts in other areas of the department's budget.
- A decrease in Community Recreation temporary personnel funds was needed to be able to increase the Armory Custodian position by .25 (0.75 FTE to 1.0 FTE).
- The vacant Recreation Specialist position that was funded by the ARC has been eliminated for FY2016 budget.
- The Activity & Recreation Center's (ARC) budget includes \$43,825 for equipment replacement to be funded by Recreation Center Improvement Fees (RCIF), which generates \$30,000-\$35,000 annually.
- Utilities, Services and Miscellaneous expenses have been reduced \$57,090 or 4.0%.
- The budget reflects the purchase of four additional golf carts. The department plans to purchase four new carts each year for the next six years to increase the total number of carts to 60 at both courses. This will reduce the number of carts that will need to be rented for large group outings and tournaments.
- A future concern for the department is the Recreation Services Division cash flow as the permanent portion of the park sales tax subsidy is nearly absorbed in the department's operational budget. Growth in years beyond FY 2017 will either need to come from the General Fund or another funding source or the department may have to reduce services to the public.
- In 2009, the General Fund subsidy was \$1,705,910 and was decreased in FY 2010, FY 2012 and FY 2013 and the Parks Sales Tax transfer was increased. The General Fund subsidy is \$1,161,910 (\$5,000 increase over FY 2015) and the Park Sales Tax subsidy is \$1,102,201 (\$21,087 decrease over FY 2015).

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Parks and Maintenance	8.33	8.34	8.34	8.34	
Recreation	16.25	16.25	16.25	15.50	(0.75)
Recreation Center	9.67	10.00	10.00	9.50	(0.50)
Total Personnel	34.25	34.59	34.59	33.34	(1.25)
Permanent Full-Time	33.50	33.84	33.84	32.59	(1.25)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.59	34.59	33.34	(1.25)

Recreation Services Fund

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Sports / Concessions (5520)					
Program Revenues	\$651,600	\$651,600	\$651,600	\$651,600	\$651,600
Program and Maint Expenses	\$1,062,940	\$1,092,371	\$1,124,017	\$1,158,171	\$1,195,197
Sources Over/(Under) Uses	(\$411,340)	(\$440,771)	(\$472,417)	(\$506,571)	(\$543,597)
Percent of Costs Recovered	61%	60%	58%	56%	55%
Goal	60%	60%	60%	60%	60%
Aquatics / Outdoor / Travel (5540)					
Program Revenues	\$210,500	\$210,500	\$210,500	\$210,500	\$210,500
Program Expenses	\$664,394	\$690,960	\$720,094	\$752,341	\$788,418
Sources Over/(Under) Uses	(\$453,894)	(\$480,460)	(\$509,594)	(\$541,841)	(\$577,918)
Percent of Costs Recovered	32%	30%	29%	28%	27%
Goal	45%	45%	45%	45%	45%
Golf (5550)					
Program Revenues	\$1,161,500	\$1,161,500	\$1,161,500	\$1,161,500	\$1,161,500
Program Expenses	\$1,324,806	\$1,356,020	\$1,389,382	\$1,425,084	\$1,463,345
Sources Over/(Under) Uses	(\$163,306)	(\$194,520)	(\$227,882)	(\$263,584)	(\$301,845)
Percent of Costs Recovered	88%	86%	84%	82%	79%
Goal	90%	90%	90%	90%	90%
Senior Adult (5573)					
Program Revenues	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Program Expenses	\$83,479	\$87,465	\$91,707	\$96,226	\$101,050
Sources Over/(Under) Uses	(\$69,479)	(\$73,465)	(\$77,707)	(\$82,226)	(\$87,050)
Percent of Costs Recovered	17%	16%	15%	15%	14%
Goal	15%	15%	15%	15%	15%
Oak Tours (5574)					
Program Revenues	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Program Expenses	\$97,350	\$99,019	\$100,803	\$102,718	\$104,780
Sources Over/(Under) Uses	(\$12,350)	(\$14,019)	(\$15,803)	(\$17,718)	(\$19,780)
Percent of Costs Recovered	87%	86%	84%	83%	81%
Goal	85%	85%	85%	85%	85%
Special Olympics/Adaptive (5571&5576)					
Program Revenues	\$35,800	\$35,800	\$35,800	\$35,800	\$35,800
Program Expenses	\$184,943	\$194,875	\$205,404	\$216,567	\$228,399
Sources Over/(Under) Uses	(\$149,143)	(\$159,075)	(\$169,604)	(\$180,767)	(\$192,599)
Percent of Costs Recovered	19%	18%	17%	17%	16%
Goal	21%	21%	21%	21%	21%
Classes / Special Events (5575)					
Program Revenues	\$153,200	\$153,200	\$153,200	\$153,200	\$153,200
Program Expenses	\$310,724	\$322,110	\$334,328	\$347,487	\$361,724
Sources Over/(Under) Uses	(\$157,524)	(\$168,910)	(\$181,128)	(\$194,287)	(\$208,524)
Percent of Costs Recovered	49%	48%	46%	44%	42%
Goal	50%	50%	50%	50%	50%

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Community Recreation (5530)					
Program Revenues	\$31,800	\$31,800	\$31,800	\$31,800	\$31,800
Program Expenses	\$488,002	\$489,801	\$491,904	\$494,409	\$497,449
Sources Over/(Under) Uses	(\$456,202)	(\$458,001)	(\$460,104)	(\$462,609)	(\$465,649)
Percent of Costs Recovered	7%	6%	6%	6%	6%
Goal	8%	8%	8%	8%	8%

ARC (56xx)

Program Revenues	\$1,817,900	\$1,817,900	\$1,817,900	\$1,817,900	\$1,817,900
Program Expenses	\$1,443,274	\$1,501,938	\$1,564,161	\$1,630,160	\$1,700,163
Sources Over/(Under) Uses	\$374,626	\$315,962	\$253,739	\$187,740	\$117,737
Percent of Costs Recovered	126%	121%	116%	112%	107%
Goal	100%	100%	100%	100%	100%

Summary

Interest (w/o GASB 31 Adj)	\$33,344	\$33,344	\$33,344	\$33,344	\$33,344
Fees & Service Charges	\$4,437,200	\$4,437,200	\$4,437,200	\$4,437,200	\$4,437,200
Other Local Revenues	\$28,100	\$28,100	\$28,100	\$28,100	\$28,100
Operating Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Operating Subsidy - Parks Sales Tax	\$1,102,201	\$1,124,245	\$1,146,730	\$1,169,665	\$1,193,058
Other Funding Sources/Transfers	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Total Financial Sources	\$6,769,755	\$6,791,799	\$6,814,284	\$6,837,219	\$6,860,612

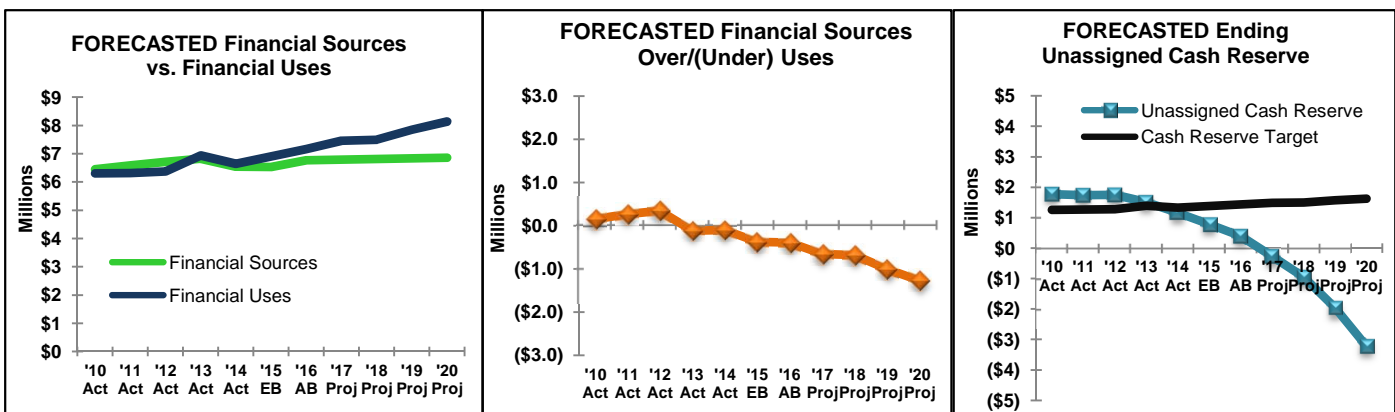
Operating Expenses	\$6,854,273	\$7,263,718	\$7,404,426	\$7,751,717	\$8,040,825
Transfer to Capital Project Fund	\$120,000	\$0	\$0	\$0	\$0
Interest Expense/Non-Operating Cash Pmts	\$2,622	\$928	\$0	\$0	\$0
Principal Payments	\$95,997	\$97,691	\$0	\$0	\$0
Capital Additions	\$90,535	\$90,535	\$90,535	\$90,535	\$90,535
Total Financial Uses	\$7,163,427	\$7,452,872	\$7,494,961	\$7,842,252	\$8,131,360

Financial Sources Over/(Under) Uses	(\$393,672)	(\$661,073)	(\$680,677)	(\$1,005,033)	(\$1,270,748)
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Beginning Unassigned Cash Reserve	\$785,232	\$391,560	(\$269,513)	(\$950,190)	(\$1,955,223)
Sources Over/(Under) Uses	(\$393,672)	(\$661,073)	(\$680,677)	(\$1,005,033)	(\$1,270,748)
Current Assets					
Less: Current Liabilities					
Projected Unassigned Cash Reserve	\$391,560	(\$269,513)	(\$950,190)	(\$1,955,223)	(\$3,225,971)

Cash Reserve Target (20% Fin. Uses)	\$1,432,685	\$1,490,574	\$1,498,992	\$1,568,450	\$1,626,272
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Cash Above/(Below) Cash Reserve Target	(\$1,041,125)	(\$1,760,087)	(\$2,449,182)	(\$3,523,673)	(\$4,852,243)
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Cost Recovery Information

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Goal
Sports					
Annual Estimated Participations	99,464	106,180	106,500	107,000	
Program Costs	\$907,141	\$1,034,337	\$1,025,391	\$1,062,940	
Program Revenues	\$602,632	\$647,463	\$650,948	\$651,600	
Percent of Cost Recovered	66.43%	62.60%	63.48%	61.30%	60%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	67,584	64,422	62,000	69,000	
Program Costs	\$673,568	\$681,476	\$723,731	\$664,394	
Program Revenues	\$207,677	\$201,199	\$196,500	\$210,500	
Percent of Cost Recovered	30.83%	29.52%	27.15%	31.68%	45%
Golf					
Annual Estimated Participations	77,355	76,483	77,000	78,500	
Program Costs	\$1,255,995	\$1,187,983	\$1,230,405	\$1,324,806	
Program Revenues	\$1,093,227	\$1,046,127	\$1,057,521	\$1,161,500	
Percent of Cost Recovered	87.04%	88.06%	85.95%	87.67%	90%
Senior Adult					
Annual Estimated Participations	20,508	15,486	15,000	15,000	
Program Costs	\$116,884	\$93,961	\$81,118	\$83,479	
Program Revenues	\$11,591	\$14,672	\$14,000	\$14,000	
Percent of Cost Recovered	9.92%	15.61%	17.26%	16.77%	15%
Oak Tours					
Annual Estimated Participations	7,537	2,835	2,500	3,000	
Program Costs	\$112,529	\$104,611	\$84,219	\$97,350	
Program Revenues	\$81,059	\$81,525	\$60,000	\$85,000	
Percent of Cost Recovered	72.03%	77.93%	71.24%	87.31%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	35,646	36,386	36,000	36,000	
Program Costs	\$158,494	\$163,796	\$171,262	\$184,943	
Program Revenues	\$34,631	\$36,515	\$35,500	\$35,800	
Percent of Cost Recovered	21.85%	22.29%	20.73%	19.36%	21%
Classes/Special Events					
Annual Estimated Participations	93,984	118,755	150,000	120,000	
Program Costs	\$318,892	\$280,424	\$335,109	\$310,724	
Program Revenues	\$161,453	\$149,664	\$203,850	\$153,200	
Percent of Cost Recovered	50.63%	53.37%	60.83%	49.30%	50%
Community Recreation					
Annual Estimated Participations	65,772	53,843	55,000	56,000	
Program Costs	\$440,626	\$450,574	\$460,723	\$488,002	
Program Revenues	\$31,463	\$29,304	\$30,800	\$31,800	
Percent of Cost Recovered	7.14%	6.50%	6.69%	6.52%	8%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	356,516	320,820	325,000	345,000	
Program Costs	\$1,715,307	\$1,727,265	\$1,729,022	\$1,443,274	
Program Revenues	\$1,889,989	\$1,670,623	\$1,680,050	\$1,817,900	
Percent of Cost Recovered	110.18%	96.72%	97.17%	125.96%	100%

Recreation Services

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Park Services						
Personnel Services	\$634,578	\$681,545	\$653,567	\$678,301	3.8%	(0.5%)
Supplies & Materials	\$437,762	\$421,316	\$394,344	\$411,636	4.4%	(2.3%)
Travel & Training	\$520	\$908	\$1,500	\$1,258	(16.1%)	38.5%
Intragovernmental Charges	\$65,094	\$54,386	\$54,386	\$112,681	107.2%	107.2%
Utilities, Services & Misc.	\$537,018	\$577,728	\$537,541	\$541,362	0.7%	(6.3%)
Capital	\$63,991	\$66,500	\$65,000	\$55,000	(15.4%)	(17.3%)
Other	\$0	\$0	\$0	\$0		
Total	\$1,738,963	\$1,802,383	\$1,706,338	\$1,800,238	5.5%	(0.1%)
Recreation						
Personnel Services	\$1,738,929	\$1,921,669	\$1,839,508	\$1,900,003	3.3%	(1.1%)
Supplies & Materials	\$419,522	\$492,270	\$480,967	\$488,225	1.5%	(0.8%)
Travel & Training	\$4,388	\$5,286	\$4,531	\$5,311	17.2%	0.5%
Intragovernmental Charges	\$467,747	\$478,535	\$478,535	\$458,130	(4.3%)	(4.3%)
Utilities, Services & Misc.	\$355,250	\$358,762	\$333,977	\$365,965	9.6%	2.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$420,482	\$517,206	\$527,344	\$501,450	(4.9%)	(3.0%)
Total	\$3,406,318	\$3,773,728	\$3,664,862	\$3,719,084	1.5%	(1.4%)
Recreation Center						
Personnel Services	\$1,077,482	\$1,150,992	\$1,046,895	\$1,108,548	5.9%	(3.7%)
Supplies & Materials	\$198,519	\$218,824	\$212,524	\$228,114	7.3%	4.2%
Travel & Training	\$1,202	\$3,033	\$1,900	\$3,033	59.6%	0.0%
Intragovernmental Charges	\$157,649	\$169,951	\$169,951	\$194,247	14.3%	14.3%
Utilities, Services & Misc.	\$332,107	\$355,299	\$340,084	\$357,459	5.1%	0.6%
Capital	\$31,874	\$38,701	\$38,701	\$35,535	(8.2%)	(8.2%)
Other	\$304,075	\$303,836	\$305,261	\$305,261	0.0%	0.5%
Total	\$2,102,908	\$2,240,636	\$2,115,316	\$2,232,197	5.5%	(0.4%)
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$7,055	\$0	\$14,000	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$127,219	\$150,087	\$136,087	\$210,000	54.3%	39.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$134,274	\$150,087	\$150,087	\$210,000	39.9%	39.9%
Department Totals						
Personnel Services	\$3,450,989	\$3,754,206	\$3,539,970	\$3,686,852	4.1%	(1.8%)
Supplies and Materials	\$1,062,858	\$1,132,410	\$1,101,835	\$1,127,975	2.4%	(0.4%)
Travel and Training	\$6,110	\$9,227	\$7,931	\$9,602	21.1%	4.1%
Intragovernmental Charges	\$690,490	\$702,872	\$702,872	\$765,058	8.8%	8.8%
Utilities, Services, & Misc.	\$1,351,594	\$1,441,876	\$1,347,689	\$1,474,786	9.4%	2.3%
Capital	\$95,865	\$105,201	\$103,701	\$90,535	(12.7%)	(13.9%)
Other	\$724,557	\$821,042	\$832,605	\$806,711	(3.1%)	(1.7%)
Total	\$7,382,463	\$7,966,834	\$7,636,603	\$7,961,519	4.3%	(0.1%)

Recreation Services

Authorized Positions By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Park Services					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2375 - Equipment Mechanic - 773	0.00	0.00	0.00	0.50	0.50
2396 - Maintenance Technician-773	1.33	1.34	1.34	0.84	(0.50)
Total Personnel	8.33	8.34	8.34	8.34	
Permanent Full-Time	8.33	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.33	8.34	8.34	8.34	
Recreation					
8750 - Park & Recreation Manager	0.50	0.50	0.50	1.00	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	3.25	(0.25)
8520 - Recreation Specialist	9.50	9.50	9.50	8.25	(1.25)
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	0.75	0.75	0.75	1.00	0.25
Total Personnel	16.25	16.25	16.25	15.50	(0.75)
Permanent Full-Time	15.50	15.50	15.50	14.75	(0.75)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	16.25	16.25	16.25	15.50	(0.75)
Recreation Center					
8750 - Park & Recreation Manager	0.50	0.50	0.50	0.00	(0.50)
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2396 - Maintenance Technician-773	0.67	1.00	1.00	1.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
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	9.67	10.00	10.00	9.50	(0.50)
Permanent Full-Time	9.67	10.00	10.00	9.50	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.67	10.00	10.00	9.50	(0.50)
Department Totals					
Permanent Full-Time	33.50	33.84	33.84	32.59	(1.25)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.25	34.59	34.59	33.34	(1.25)

Major Projects

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

- \$30,000 - Replace all aquatic drain gates at Albert-Oakland, Douglass, and Twin Lakes aquatic facilities to remain in compliance with the Virginia Graeme Baker Pool and Spa Safety Act.
- \$90,000 Lake of Woods Golf Course Clubhouse, renovation to increase seating and concession food choices.
- \$90,000 Columbia Cosmopolitan Recreation Area Irrigation Improvements; will replace the pump station and upgrade the irrigation controls.

Fiscal Impact

- The drain gate replacement and Lake of Woods Golf Course renovation will have minimal further operating cost impact.
- The irrigation improvements at Columbia Cosmopolitan Recreation Area will reduce the electrical costs and level of maintenance compared to the 25+ year old irrigation pump station.

Recreation Services Debt Service Information

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

Original Loan Amount - \$350,000

Balance as of 9/30/2015 - \$193,688

Final Payment - 9/30/2017

Ordinance #21663

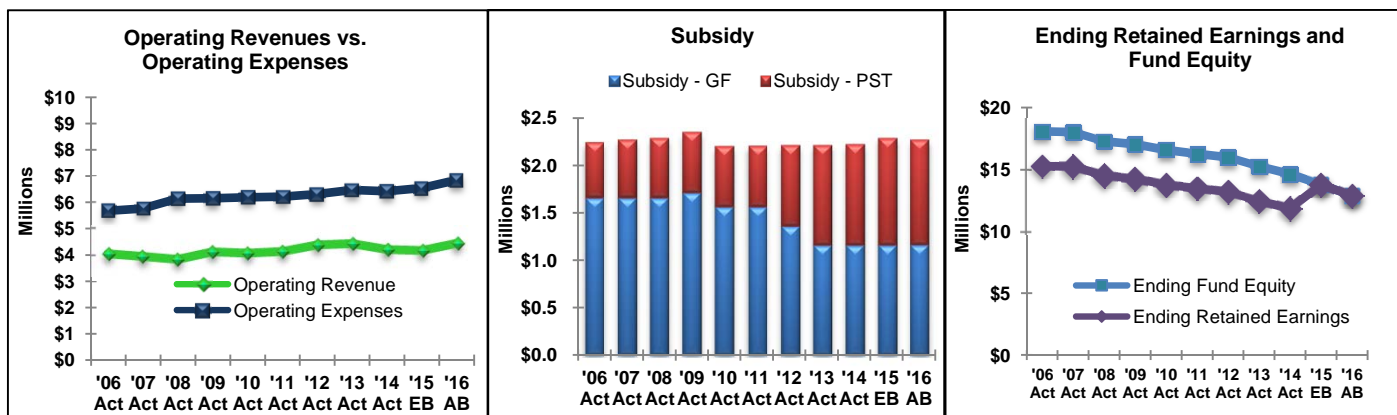
Debt Service Requirements

Year	Principal Requirements	Interest Requirements	Total Requirements
2016	95,997	2,622	98,619
2017	97,691	928	98,619
	\$193,688	\$3,550	\$197,238

Net Income Statement Recreation Services Fund

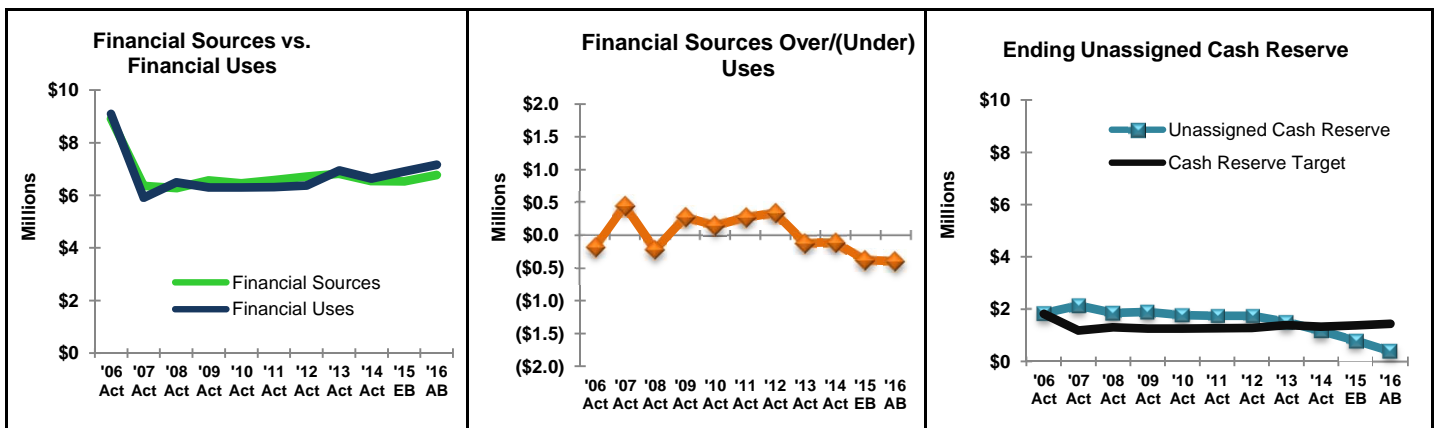
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Activity Fees	\$2,805,283	\$3,223,000	\$2,806,200	\$3,019,500
User Fees	\$123,514	\$131,000	\$124,875	\$132,000
Golf Improvement User Fee	\$114,825	\$67,500	\$67,500	\$67,500
Capital User Fee	\$64,769	\$37,000	\$30,000	\$37,000
Rentals	\$574,965	\$628,800	\$595,650	\$615,000
Sales	\$520,481	\$569,300	\$546,100	\$565,300
Other Misc. Operating Revenues	\$1,433	\$1,400	\$1,750	\$900
Total Operating Revenues	\$4,205,270	\$4,658,000	\$4,172,075	\$4,437,200
Operating Expenses:				
Personnel Services	\$3,450,989	\$3,754,206	\$3,539,970	\$3,686,852
Supplies & Materials	\$1,055,803	\$1,132,410	\$1,087,835	\$1,127,975
Travel & Training	\$6,110	\$9,227	\$7,931	\$9,602
Intragovernmental Charges	\$690,490	\$702,872	\$702,872	\$765,058
Utilities, Services & Other Misc.	\$1,223,429	\$1,291,789	\$1,211,602	\$1,264,786
Total Operating Expenses	\$6,426,821	\$6,890,504	\$6,550,210	\$6,854,273
Operating Income (Loss) Before Depreciation	(\$2,221,551)	(\$2,232,504)	(\$2,378,135)	(\$2,417,073)
Depreciation	(\$669,669)	(\$666,756)	(\$678,319)	(\$684,089)
Operating Income	(\$2,891,220)	(\$2,899,260)	(\$3,056,454)	(\$3,101,162)
Non-Operating Revenues:				
Investment Revenue	\$30,128	\$33,828	\$33,344	\$33,344
Misc. Non-Operating Revenue	\$65,296	\$27,100	\$23,572	\$28,100
Total Non-Operating Revenues	\$95,424	\$60,928	\$56,916	\$61,444
Non-Operating Expenses:				
Interest Expense	\$5,809	\$4,286	\$4,286	\$2,622
Bank & Paying Agent Fees	(\$352)	\$0	\$0	\$0
Loss on Disposal of Assets	\$1,298	\$0	\$0	\$0
Total Non-Operating Expenses	\$6,755	\$4,286	\$4,286	\$2,622
Operating Transfers:				
Operating Transfers From Other Funds	\$17,000	\$13,820	\$14,500	\$7,000
Operating Transfers To Other Funds	(\$49,079)	(\$150,000)	(\$150,000)	(\$120,000)
Subsidy - General Fund	\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910
Subsidy - Parks Sales Tax	\$1,060,606	\$1,123,288	\$1,123,288	\$1,102,201
	\$2,185,437	\$2,144,018	\$2,144,698	\$2,151,111
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	(\$617,114)	(\$698,600)	(\$859,126)	(\$891,229)
Beginning Retained Earnings	\$12,470,581	\$14,633,165	\$14,633,165	\$13,774,039
Ending Retained Earnings	\$11,853,467	\$13,934,565	\$13,774,039	\$12,882,810
Contributed Capital	\$2,779,698	\$0	\$0	\$0
Ending Fund Equity	\$14,633,165	\$13,934,565	\$13,774,039	\$12,882,810

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



Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$30,790	\$33,828	\$33,344	\$33,344
Fees and Service Charges	\$4,205,270	\$4,658,000	\$4,172,075	\$4,437,200
Other Local Revenues	\$65,296	\$27,100	\$23,572	\$28,100
	\$4,301,356	\$4,718,928	\$4,228,991	\$4,498,644
Other Funding Sources/Transfers	\$2,234,516	\$2,294,018	\$2,294,698	\$2,271,111
Total Financial Sources: Less Appropriated Fund Balance	\$6,535,872	\$7,012,946	\$6,523,689	\$6,769,755
Financial Uses				
Operating Expenses	\$6,426,821	\$6,890,504	\$6,550,210	\$6,854,273
Operating Transfer to Other Funds	\$49,079	\$150,000	\$150,000	\$120,000
Interest Expense and Non-Oper. Cash Pmts	\$5,457	\$4,286	\$4,286	\$2,622
Principal Payments	\$61,978	\$94,333	\$94,333	\$95,997
Capital Additions	\$95,865	\$105,201	\$103,701	\$90,535
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,639,200	\$7,244,324	\$6,902,530	\$7,163,427
Financial Sources Over/(Under) Uses	(\$103,328)	(\$231,378)	(\$378,841)	(\$393,672)
Beginning Unassigned Cash Reserve		\$1,164,073	\$1,164,073	\$785,232
Financial Sources Over/(Under) Uses		(\$231,378)	(\$378,841)	(\$393,672)
Current Assets	\$1,684,500			
Less: Current Liabilities	\$520,427			
Projected Unassigned Cash Reserve	\$1,164,073	\$932,695	\$785,232	\$391,560
Cash Reserve Target (20% Fin. Uses)	\$1,327,840	\$1,448,865	\$1,380,506	\$1,432,685
Cash Above/(Below) Cash Target Reserve	(\$163,767)	(\$516,170)	(\$595,274)	(\$1,041,125)



Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Activities/Classes	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Activities/Classes Any activity (unless specified elsewhere in this section) that has as its main objective to instruct a participant for the purpose of increasing the participant's skill level - Children (17 and under) - Adults The fee for each individual class is based upon the recovery of direct costs associated with the program - Day camp (per person, per two week session) includes \$7.50 user fee - Day camp - Escapade week (per person) includes \$7.50 user fee - Day camp - Sunrise/Sunset - "School's Out" camp at the ARC, includes \$4.05 user fee	17-161(a)	9-19-02	\$3-\$100	NA	\$3-\$100	NA
		9-21-05	\$3-\$175	NA	\$3-\$175	NA
		10-1-12	\$220	NA	\$220	NA
		10-1-12	\$112.50	NA	\$112.50	NA
		10-1-12	\$20	NA	\$20	NA
		10-1-12	\$45	NA	\$45	NA
Team activities Kickball leagues, per game Volleyball leagues, per game Softball leagues, per game Basketball leagues, per game Flag football leagues, per game Tennis leagues - Singles, per person - Doubles, per person Tennis tournaments - Singles children (15 and under) - Singles adult (16 and over) - Doubles (all ages) Youth sports participation fee (individual fee per scheduled game) - Activity fee, per game - User fee, per game Adult sports (individual fee per scheduled game) - Activity fee, per game - User fee, per game No advance forfeit fee will be charged; however, any team forfeiting a game must pay a \$15.00 re-entry fee before being allowed to continue playing in the activity league	17-161(b)	9-15-14	\$27.30	NA	\$27.30	NA
		9-23-09	\$34	NA	\$34	NA
		9-15-14	\$35.70	NA	\$35.70	NA
		9-23-09	\$40	NA	\$40	NA
		9-23-09	\$30	NA	\$30	NA
		9-19-93	\$18	NA	\$18	NA
		9-19-93	\$12	NA	\$12	NA
		10-1-12	\$7.50	NA	\$7.50	NA
		10-1-12	\$12	NA	\$12	NA
		10-1-12	\$15	NA	\$15	NA
		10-1-12	\$1.70	NA	\$1.70	NA
		6-2-1987	\$0.45	NA	\$0.45	NA
		10-1-12	\$1.70	NA	\$1.70	NA
		6-2-1987	\$0.60	NA	\$0.60	NA
		6-2-1987	\$15	NA	\$15	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section		Date Last Changed	Fee	Effective Date	Fee	Effective Date
Golf Courses						
For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses	17-161(c)					
<i>Greens fees for 18-holes</i>						
<i>Adult (18 - 59) and Senior (60 & older):</i>						
Monday - Friday Rate; excludes holidays						
- Adult 18-hole weekday play		9-15-14	\$16	NA	\$16	NA
- Senior 18-hole weekday play until 2:00 p.m		9-15-14	\$13	NA	\$13	NA
Saturday, Sunday and holiday rate						
- Weekend and holiday play		9-15-14	\$21	NA	\$21	NA
Twilight rate for 18-holes - 2:00 p.m. to close (March 1 - October 31)						
- Twilight 18-hole weekday play		9-15-14	\$13	NA	\$13	NA
- Twilight 18-hole weekend and holiday play		9-15-14	\$17	NA	\$17	NA
Super twilight rate - 6:00 p.m. to close (March 1 - October 31)						
- Super twilight weekday play		9-15-14	\$10	NA	\$10	NA
- Super twilight weekend and holiday play		9-15-14	\$10	NA	\$10	NA
<i>Greens fees - Junior (17 and under)</i>						
Monday - Friday rate						
- Weekday play		9-15-14	\$7	NA	\$7	NA
Saturday, Sunday and holiday rate						
- Weekend and holiday play		9-15-14	\$9.50	NA	\$9.50	NA
<i>Green Fees for 9-holes</i>						
<i>Adult (18-59) and Senior (60 and older)</i>						
Monday - Friday rate; excludes holidays						
Adult 9-hole weekday play:		9-15-14	\$11	NA	\$11	NA
- Recreation facility use charge per pass		9-15-14	\$0.75	NA	\$0.75	NA
- Capital improvement fee per pass		9-15-14	\$1.25	NA	\$1.25	NA
Senior 9-hole weekday play:						
- Recreation facility use charge per pass		9-15-14	\$9	NA	\$9	NA
- Recreation facility use charge per pass		9-15-14	\$0.75	NA	\$0.75	NA
- Capital improvement fee per pass		9-15-14	\$1.25	NA	\$1.25	NA
Twilight Rate for 9-holes - 2:00 p.m. to close (March 1 - October 31)						
Twilight 9-hole weekday play		9-15-14	\$9	NA	\$9	NA
- Recreation facility use charge per pass		9-15-14	\$0.75	NA	\$0.75	NA
- Capital improvement fee per pass		9-15-14	\$1.25	NA	\$1.25	NA
Twilight 9-hole weekend and holiday play						
- Recreation facility use charge per pass		9-15-14	\$11.50	NA	\$11.50	NA
- Recreation facility use charge per pass		9-15-14	\$0.75	NA	\$0.75	NA
- Capital improvement fee per pass		9-15-14	\$1.25	NA	\$1.25	NA
<i>Winter Green Fees: November 1 - February 28</i>						
Monday - Friday rate						
- Winter weekday play		9-15-14	\$13	NA	\$13	NA
Saturday, Sunday and holiday rate						
- Winter weekend and holiday play		9-15-14	\$17	NA	\$17	NA

Recreation Services Fees/Charges/Fines

		FY 2015		FY 2016	
Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Golf Courses (continued)					
<i>User/capital improvement fees - Per paid greens fee</i>					
User fee					
- Recreation facility use charge per greens fee paid	9-19-94	\$0.75	NA	\$0.75	NA
Golf course capital improvement fee					
- Improvement fee per greens fee paid	9-15-14	\$1.25	NA	\$1.25	NA
<i>Season passes - Annual pass: Valid one year from date of purchase</i>					
Adult plus one season pass for both courses					
- Any day play	9-15-14	\$1,101	NA	\$1,101	NA
Recreation facility use charge per pass	9-23-09	\$45	NA	\$45	NA
Capital improvement fee per pass	9-15-14	\$74	NA	\$74	NA
- Monday - Friday play	9-15-14	\$952	NA	\$952	NA
Recreation facility use charge per pass	9-23-09	\$45	NA	\$45	NA
Capital improvement fee per pass	9-15-14	\$74	NA	\$74	NA
Any day play additional person	9-15-14	\$220	NA	\$220	NA
- Monday - Friday play additional person	9-15-14	\$185	NA	\$185	NA
- Adult (30 - 59) season pass, both courses					
Any day play	9-15-14	\$648	NA	\$648	NA
Recreation facility use charge per pass	9-23-09	\$26	NA	\$26	NA
Capital improvement fee per pass	9-15-14	\$44	NA	\$44	NA
Monday - Friday play	9-15-14	\$560	NA	\$560	NA
- Recreation facility use charge per pass	9-23-09	\$26	NA	\$26	NA
- Capital improvement fee per pass	9-15-14	\$44	NA	\$44	NA
Young Adult (18 - 29) season pass, for both courses					
Any day play:	9-15-14	\$518	NA	\$518	NA
Recreation facility use charge per pass	9-15-14	\$21	NA	\$21	NA
Capital improvement fee per pass	9-15-14	\$35	NA	\$35	NA
Monday - Friday play	9-15-14	\$448	NA	\$448	NA
Recreation facility use charge per pass	9-15-14	\$21	NA	\$21	NA
Capital improvement fee per pass	9-15-14	\$35	NA	\$35	NA
Junior season pass (17 and under), for both courses					
Any day play:	9-15-14	\$250.60	NA	\$250.60	NA
Recreation facility use charge per pass	9-19-94	\$16.90	NA	\$16.90	NA
Capital improvement fee per pass	9-15-14	\$2.50	NA	\$2.50	NA
Limited play (May 1- September 30)	9-15-14	\$125.30	NA	\$125.30	NA
Recreation facility use charge per pass	9-21-07	\$8.45	NA	\$8.45	NA
Capital improvement fee per pass	9-15-14	\$1.25	NA	\$1.25	NA
Daily trail activity fee	9-15-14	\$10.50	NA	\$10.50	NA
Capital improvement fee, per cart	9-15-14	\$0.50	NA	\$0.50	NA
Private cart storage activity fee	9-15-14	\$308.50	NA	\$308.50	NA
Capital improvement fee, per cart	9-15-14	\$15.50	NA	\$15.50	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date	
Outdoor aquatics						
Admission fees to municipal outdoor swimming facilities	17-161(d)					
Albert-Oakland Family Aquatic Center:						
Children (1 and under)	9-18-03	Free	NA	Free	NA	
Children (2 - 15)	9-23-09	\$2.50	NA	\$2.50	NA	
Children (2 - 15) group rate (groups of 10 or larger)	9-23-09	\$1.90 each	NA	\$1.90 each	NA	
Adults (16 and over)	9-23-09	\$3.75	NA	\$3.75	NA	
Adults (16 and over) group rate (groups of 10 or larger)	9-23-09	\$2.85 each	NA	\$2.85 each	NA	
After 5:00 p.m	10-1-12	\$1.75	NA	\$1.75	NA	
Child pass book	9-23-09	\$37.50	NA	\$37.50	NA	
Adult pass book	9-23-09	\$56.25	NA	\$56.25	NA	
Lake of the Woods; Little Mates Cove:						
Children (1 and under)	9-18-03	Free	NA	Free	NA	
Children (2 - 15)	10-1-12	\$1.50	NA	\$1.50	NA	
Children (2 - 15) group rate (groups of 10 or larger)	10-1-12	\$1.15 each	NA	\$1.15 each	NA	
Adults (16 and over)	10-1-12	\$2.75	NA	\$2.75	NA	
Adults (16 and over) group rate (groups of 10 or larger)	10-1-12	\$2.10 each	NA	\$2.10 each	NA	
Child pass book	10-1-12	\$22.50	NA	\$22.50	NA	
Adult pass book	10-1-12	\$41.25	NA	\$41.25	NA	
Outdoor pool season pass (valid only for the summer season). Includes admission to Albert-Oakland Family Aquatic Center (AOFAC), Douglass Pool, Lake of the Woods Pool (LOW) and Little Mates Cove. Season pass holders can participate in outdoor water fitness classes offered at AOFAC and LOW at no charge						
Youth individual	9-21-05	\$70	NA	\$70	NA	
Adult individual	9-21-05	\$115	NA	\$115	NA	
Family pass	9-21-05	\$220	NA	\$220	NA	
Family—Each person after five members	9-21-05	\$0	NA	\$0	NA	
Douglass Family Aquatic Center						
Children (1 and under)	9-18-03	Free	NA	Free	NA	
Children (2-15)	9-21-07	\$1	NA	\$1	NA	
Adults (16 and over)	9-21-07	\$1	NA	\$1	NA	
Swim lessons (infant, toddler, parent-assisted preschool)	9-19-11	\$36.40	NA	\$36.40	NA	
User Fee	9-19-11	\$3.60	NA	\$3.60	NA	
Swim lessons (Levels 1-7)	9-19-11	\$41.40	NA	\$41.40	NA	
User Fee	9-19-11	\$3.60	NA	\$3.60	NA	
Swim lessons (advanced and adult)	9-19-11	\$84.40	NA	\$84.40	NA	
User Fee	9-19-11	\$3.60	NA	\$3.60	NA	
Private swim lessons	9-19-11	\$88	NA	\$88	NA	
Semi-private swim lessons	9-19-11	\$110	NA	\$110	NA	
Small group private swim lessons (maximum 3 participants)	9-19-11	\$140	NA	\$140	NA	
Large group private swim lessons (maximum 4 participants)	9-19-11	\$155	NA	\$155	NA	

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section		Date Last Changed	Fee	Effective Date	Fee	Effective Date
Outdoor aquatics (continued)						
Lifeguard certification class		9-19-11	\$165	NA	\$165	NA
Pool rental—Rates vary per facility 2-hour rental rate; \$1.00 per person over 50		9-16-08	\$92-\$230	NA	\$92-\$230	NA
Locker rental		9-19-1994	\$0.25	NA	\$0.25	NA
Aquatic exercise: (Drop-in rate)		9-21-05	\$3-\$4	NA	\$3-\$4	NA
(10-pass rate)		9-21-05	\$27.50-\$40	NA	\$27.50-\$40	NA
Birthday party packages—Varies by package chosen		9-18-03	\$5-\$100	NA	\$5-\$100	NA
OAK Tours/Senior Plus Programs						
Any senior adult participating in OAK Tours will be required to pay an annual fee.		17-161(e)				
Hillcrest Community Center (HCC) annual activity fee						
HCC single activity fee		9-23-09	\$20	NA	\$20	NA
HCC couple activity fee		9-19-11	\$35	NA	\$35	NA
Fees—Annual membership fee						
OAK Tours single		9-23-09	\$20	NA	\$20	NA
OAK Tours couple		9-23-09	\$35	NA	\$35	NA
HCC/OAK combo single		9-19-11	\$30	NA	\$30	NA
HCC/OAK combo couple		9-19-11	\$60	NA	\$60	NA
Rental fees		17-161(f)				
Amphitheater		9-21-05	\$10-\$200	NA	\$10-\$200	NA
Early bird (6:00 a.m. to 9:00 a.m.) shelter reservation hourly fee		10-1-13	\$10	NA	\$10	NA
Shelter reservations (per rental)		10-1-13	\$28-\$60	NA	\$28-\$60	NA
Medium shelter		9-19-11	\$35	NA	\$35	NA
Large shelter		9-19-11	\$45	NA	\$45	NA
Cosmo Park medium shelter						
Full day rental		10-1-13	\$50	NA	\$50	NA
Partial day rental		10-1-13	\$35	NA	\$35	NA
Cosmo Park large shelter						
Full day rental		10-1-13	\$60	NA	\$60	NA
Partial day rental		10-1-13	\$45	NA	\$45	NA
Island shelter special use fee		9-19-11	\$33	NA	\$33	NA
Special park permit use fee		9-19-11	\$33	NA	\$33	NA
Wedding permit use fee		9-19-11	\$33	NA	\$33	NA
Indoor shelter reservations						
Weekday - ½-day rental		9-16-08	\$300	NA	\$300	NA
Weekday - 8:00 a.m. - 4:00 p.m. Business Business Rental; November 1 - February 28		10-1-12	\$240	NA	\$240	NA
Weekday - Full-day rental		9-16-08	\$400	NA	\$400	NA
Weekend/holiday full day rental		9-15-14	\$510	NA	\$510	NA
Weekend wedding special		9-15-14	\$1,120	NA	\$1,120	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section		Date Last Changed	Fee	Effective Date	Fee	Effective Date
Rental fees (continued)						
Portable dance floor						
Weekday - ½ day rental		9-21-05	\$50	NA	\$50	NA
Weekday - Full day rental		9-21-05	\$75	NA	\$75	NA
Weekend/holiday full day rental		9-21-05	\$75	NA	\$75	NA
Hillcrest Community Center Reservations (per hour)		9/15/2014	\$22-\$32	NA	\$22-\$32	NA
Maplewood Barn Reservations (per hour)		9-15-14	\$27-\$50	NA	\$27-\$50	NA
Moss Building Reservations (per hour)		9-15-14	\$27-\$50	NA	\$27-\$50	NA
Rock Quarry House Reservations (per hour)		9-15-14	\$22-\$32	NA	\$22-\$32	NA
Garden plots (per year)		9-23-09	\$30	NA	\$30	NA
Festival displays (per day)		9-25-01	\$17.50-\$60	NA	\$17.50-\$60	NA
Parklet		10-1-13	\$0-\$200	NA	\$0-\$200	NA
Picnic table (per table)		10-1-13	\$0-\$25	NA	\$0-\$25	NA
Picnic table delivery (1 to 8 tables)		10-1-13	\$100	NA	\$100	NA
Coin-operated pitching and other game machines			\$0.25-\$2	NA	\$0.25-\$2	NA
Vendor fees - Based on the market value of the event, a reservation fee of \$0.00 - \$100.00 will be charged to reserve vendor space. The reservation fee shall be the minimum amount required to acquire vendor space. The balance of fees owed (over the reservation)		10-1-12	\$0-\$100	NA	\$0-\$100	NA
Food vendor fee for parks and recreation Sponsored event		10-1-12	15% of gross sales	NA	15% of gross sales	NA
Non-food vendor fee - Based on market value of event, a reservation fee of \$0.00 - \$200.00 will be charged to reserve vendor space.		10-1-12	\$0-\$200	NA	\$0-\$200	NA
Non-food booth (12' x 12') fee		10-1-12	\$0-\$200	NA	\$0-\$200	NA
Armory Sports Center		17-161(g)				
Armory Gymnasium						
Hourly Rate						
Activity fee		9-19-11	\$27	NA	\$27	NA
User fee		9-19-11	\$3	NA	\$3	NA
Full-day rate						
Activity fee		9-19-11	\$162	NA	\$162	NA
User fee		9-19-11	\$18	NA	\$18	NA
Conference rooms - Hourly rate (two-hour minimum)		9-19-11	\$20	NA	\$20	NA
Classrooms - Hourly rate (two-hour minimum)		9-19-11	\$10	NA	\$10	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section	Date Last Changed		Fee	Effective Date	Fee	Effective Date
Athletic Field Rentals	17-161(h)					
Baseball/Softball						
Without lights, per hour	17-161(h)(1)	9-23-09	\$16	NA	\$16	NA
With lights, per hour	17-161(h)(2)	9-23-09	\$22	NA	\$22	NA
Per game (marked fields)	17-161(h)(3)	9-23-09	\$68	NA	\$68	NA
Daily rate (marked fields)	17-161(h)(4)	9-23-09	\$153	NA	\$153	NA
Daily rate (marked, w/temporary fence)	17-161(h)(5)	9-23-09	\$200	NA	\$200	NA
Rainbow Baseball/Softball Sunday rate	17-161(h)(6)	9-19-11	\$130	NA	\$130	NA
Lacrosse fields						
Rate, per game, per field	17-161(h)(1)	9-23-09	\$54	NA	\$54	NA
Rate, per day, per field	17-161(h)(2)	9-23-09	\$122	NA	\$122	NA
Soccer—Per field						
Fields 1, 2, 3 and 6						
Per game	17-161(h)(1)	9-19-11	\$54	NA	\$54	NA
Per day	17-161(h)(1)	9-23-09	\$122	NA	\$122	NA
Fields 4 and 5						
Per game	17-161(h)(2)	9-23-09	\$70	NA	\$70	NA
Per day	17-161(h)(2)	9-23-09	\$168	NA	\$168	NA
Fields 7 through 19						
Per game	17-161(h)(3)	9-23-09	\$40	NA	\$40	NA
Per day	17-161(h)(3)	9-23-09	\$92	NA	\$92	NA
Athletic fields-Special field preparation (in to normal rental rates)						
Special field preparation fee—Baseball	17-161(h)(1)	9-23-09	\$100	NA	\$100	NA
Special field preparation fee—Football/lacrosse/soccer fields	17-161(h)(2)	9-23-09	\$250	NA	\$250	NA
Tennis courts and outdoor basketball						
Per court, per hour	17-161(h)(1)	9-23-09	\$14	NA	\$14	NA
Per court, per day	17-161(h)(2)	9-23-09	\$54	NA	\$54	NA
Per four (4) courts, per day	17-161(h)(3)	9-23-09	\$90	NA	\$90	NA
In-line hockey						
Per game	17-161(h)(1)	9-23-09	\$30	NA	\$30	NA
Per day	17-161(h)(2)	9-19-11	\$144	NA	\$144	NA
Transportation charges						
Transportation (bus or vans) provided by parks recreation department for any activity outside service area of Boone County	17-161(i)	9-23-09	\$15	NA	\$15	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Chapter/ Section		Date Last Changed	Fee	Effective Date	Fee	Effective Date
Special Events/Special Use Fees						
Fees for general special event/special use	17-161(k)(1)	9-23-09	\$25-\$250	NA	\$25-\$250	NA
Concession fees—The fee per event is based upon the concession privileges granted by the parks and recreation director in accordance with the park special use permit	17-161(k)(2)					
1—3 booths (food and items for resale)		9-23-09	\$50	NA	\$50	NA
4—6 booths (food and items for resale)		9-23-09	\$100	NA	\$100	NA
Additional fee for each booth over 6		9-23-09	\$15	NA	\$15	NA
Park facilities—The schedule of fees for use of park facilities (disc golf course, MKT Trail, mountain bike course, radio control areas, roller hockey, skateboard park, etc.) will apply when the facilities are used semi-exclusively or exclusively by the renter and the renter charges participation fees	17-161(k)(3)					
Adult participation fee, per game/event per day						
Activity fee		10-1-12	\$1.70	NA	\$1.70	NA
User fee		9-19-94	\$0.60	NA	\$0.60	NA
Youth participation fee, per game/event per day						
Activity fee		10-1-12	\$1.70	NA	\$1.70	NA
User fee		9-19-94	\$0.45	NA	\$0.45	NA
Reservation fee is due at the time of the reservation		9-20-06	\$75/day	NA	\$75/day	NA
Ticketed special event fees—Those events where the event sponsor requests exclusive use of parkland and event attendance is limited to those purchasing tickets. The park use fee is due at time of reservation. Per ticket revenue, based on actual sales, shall be due no more than ten (10) days after the event.	17-161(k)(4)					
Price per reserved parkland, per acre plus per ticket fee		10-1-12	\$100	NA	\$100	NA
\$1.00 - \$20.00 ticket sold, per ticket		10-1-12	\$1	NA	\$1	NA
\$21.00 - \$50.00 ticket sold, per ticket		10-1-12	\$2	NA	\$2	NA
\$51.00 and higher ticket sold, per ticket		9-15-14	\$3	NA	\$3	NA
Activity & Recreation Center (ARC)						
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.	17-161(l)					
Admission fees:						
Youth (1 and under)		9-18-03	Free	NA	Free	NA
Youth rates (Ages 2—17):						
Youth daily admission		9-15-14	\$3.35	NA	\$3.35	NA
Rec. Center Improvement Fee (RCIF)		9-15-14	\$0.15	NA	\$0.15	NA
Youth multiple (20) pass admission		9-15-14	\$51.25	NA	\$51.25	NA
RCIF		9-15-14	\$1.25	NA	\$1.25	NA
Youth group rate (groups of 10 or larger)		9-15-14	\$2.50 each	NA	\$2.50 each	NA
RCIF		9-15-14	\$0.15	NA	\$0.15	NA
Youth annual pass—Paid monthly		9-15-14	\$18.25/mo	NA	\$18.25/mo	NA
RCIF		9-15-14	\$0.25/mo	NA	\$0.25/mo	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Activity & Recreation Center (ARC) continued	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Admission fees:						
Youth annual pass		9-15-14	\$188	NA	\$188	NA
RCIF		9-15-14	\$5	NA	\$5	NA
Youth 30-day pass		9-15-14	\$24.25	NA	\$24.25	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Youth after school (3:00—6:00 p.m.) fee		9-15-14	\$2.35	NA	\$2.35	NA
RCIF		9-15-14	\$0.15	NA	\$0.15	NA
Adult rates (ages 18—59):						
Adult daily admission		9-15-14	\$5.60	NA	\$5.60	NA
RCIF		9-15-14	\$0.15	NA	\$0.15	NA
Adult multiple (20) pass admission		9-15-14	\$85	NA	\$85	NA
RCIF		9-15-14	\$1.25	NA	\$1.25	NA
Adult group rate (groups of 10 or larger)		9-15-14	\$4.15/each	NA	\$4.15/each	NA
RCIF		9-15-14	\$0.15	NA	\$0.15	NA
Adult annual pass—Paid monthly		9-15-14	\$32.75	NA	\$32.75	NA
RCIF		9-15-14	\$0.25/month	NA	\$0.25/month	NA
Adult annual pass		9-15-14	\$337	NA	\$337	NA
RCIF		9-15-14	\$5	NA	\$5	NA
Adult 30-day pass		9-15-14	\$38.75	NA	\$38.75	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Adult plus one annual pass—Paid monthly		9-15-14	\$42.25	NA	\$42.25	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Adult plus one annual pass		9-15-14	\$440	NA	\$440	NA
RCIF		9-15-14	\$5	NA	\$5	NA
Adult plus one 30-day pass		9-15-14	\$48.25	NA	\$48.25	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Senior rates (Ages 60 and over):						
Senior daily admission		9-15-14	\$3.35	NA	\$3.35	NA
Rec Center Improvement Fee (RCIF)		9-15-14	\$0.15	NA	\$0.15	NA
Senior multiple (20) pass admission		9-15-14	\$51.25	NA	\$51.25	NA
RCIF		9-15-14	\$1.25	NA	\$1.25	NA
Senior annual pass—Paid monthly		9-15-14	\$19.25	NA	\$19.25	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Senior annual pass		9-15-14	\$199	NA	\$199	NA
RCIF		9-15-14	\$5	NA	\$5	NA
Senior 30-day pass		9-15-14	\$25.25	NA	\$25.25	NA
RCIF		9-15-14	\$0.25	NA	\$0.25	NA
Senior couple—Annual		9-15-14	\$260	NA	\$260	NA
RCIF		9-15-14	\$5	NA	\$5	NA
Senior couple annual paid monthly		9-15-14	\$25.10	NA	\$25.10	NA
RCIF		9-15-14	\$0.40	NA	\$0.40	NA
Senior couple 30-day pass		9-15-14	\$31.10	NA	\$31.10	NA
RCIF		9-15-14	\$0.40	NA	\$0.40	NA

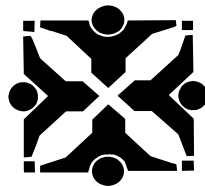
Recreation Services Fees/Charges/Fines

		FY 2015		FY 2016	
Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Activity & Recreation Center (continued)					
Family groups: (For the purposes of this subsection "family" is defined as a maximum of two adults and up to three children or dependents residing at one residence. "Dependent" has the same meaning as "dependent" under federal income tax law. A person shall not be considered a dependent under this subsection unless the person was claimed as a dependent on Federal Income Tax Form 1040 for the most recent income tax reporting period. Additional related persons, residing at the same address, may be added to the pass if they are under the age of 18, are a full-time student (12 credit hours or more) under the age of 25, or qualify as a dependent. Each additional person over five will be an additional \$27.50 per year or \$2.50 per month. Children under the age of two will be admitted for free and will not be counted toward the number of persons in the family.)					
Family rates					
Family daily admission (up to 5 persons)	9-15-14	\$14.10	NA	\$14.10	NA
Family—Each person after five	9-19-02	\$1	NA	\$1	NA
RCIF	9-15-14	\$0.40	NA	\$0.40	NA
Family annual pass—Paid monthly	9-15-14	\$48.75	NA	\$48.75	NA
Each person after five	9-19-02	\$2.50	NA	\$2.50	NA
RCIF	9-15-14	\$1.25	NA	\$1.25	NA
Family annual pass	9-15-14	\$538.50	NA	\$538.50	NA
Each person after five	9-16-2008	\$27.50	NA	\$27.50	NA
RCIF	9-15-14	\$7.50	NA	\$7.50	NA
Family 30-day pass	9-15-14	\$54.75	NA	\$54.75	NA
Family 30-day pass RCIF	9-15-14	\$1.25	NA	\$1.25	NA
Rental rates - Hourly					
Aerobics room	9-15-14	\$26.25	NA	\$26.25	NA
RCIF	9-15-14	\$1.25	NA	\$1.25	NA
Meeting rooms					
1/3 meeting room	9-15-14	\$23.75	NA	\$23.75	NA
RCIF	9-15-14	\$1.25	NA	\$1.25	NA
2/3 meeting room	9-15-14	\$47.50	NA	\$47.50	NA
RCIF	9-15-14	\$2.50	NA	\$2.50	NA
Full meeting room	9-15-14	\$71.25	NA	\$71.25	NA
RCIF	9-15-14	\$3.75	NA	\$3.75	NA
Gymnasium:					
½ court gym	9-15-14	\$31.50	NA	\$31.50	NA
RCIF	9-15-14	\$1.50	NA	\$1.50	NA
Full court gym	9-15-14	\$63	NA	\$63	NA
RCIF	9-15-14	\$3	NA	\$3	NA
Full gym	9-15-14	\$115.50	NA	\$115.50	NA
RCIF	9-15-14	\$5.50	NA	\$5.50	NA

Recreation Services Fees/Charges/Fines

			FY 2015		FY 2016	
Activity & Recreation Center (continued)	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Indoor pool (2-hour minimum):						
1 - 100 people		9-15-14	\$133	NA	\$133	NA
RCIF		9-15-14	\$7	NA	\$7	NA
101 - 150 people		9-15-14	\$175.50	NA	\$175.50	NA
RCIF		9-15-14	\$9.50	NA	\$9.50	NA
151 - 200 people		9-15-14	\$223	NA	\$223	NA
RCIF		9-15-14	\$12	NA	\$12	NA
201 - 250 people		9-15-14	\$327.50	NA	\$327.50	NA
RCIF		9-15-14	\$17.50	NA	\$17.50	NA
Birthday party packages (varies by package chosen)			\$125-\$300	NA	\$125-\$300	NA
Facility "Lock-In" rates (8 hours, 10 p.m. - 6 a.m.):						
1 - 100 people		9-15-14	\$950	NA	\$950	NA
RCIF		9-15-14	\$50	NA	\$50	NA
101-500 (plus an additional, per person fee)		9-15-14	\$1,068.75	NA	\$1,068.75	NA
(Additional, per person fee for each person over 100)		9-19-02	\$5	NA	\$5	NA
RCIF		9-15-14	\$56.25	NA	\$56.25	NA
Babysitting (per visit, two hour maximum):						
Pass holder, per visit		9-23-09	\$2.25	NA	\$2.25	NA
Pass holder, per 20 visits		9-23-09	\$40	NA	\$40	NA
Pass holder, monthly fee for first child		9-19-11	\$20	NA	\$20	NA
Pass holder, monthly fee for each additional child		9-19-11	\$10	NA	\$10	NA
Non-pass holder per visit		9-23-09	\$3	NA	\$3	NA
Non-pass holder per 20 visits		9-23-09	n/a	NA	n/a	NA
Adapted sports/special olympics admission	17-161(m)					
Adapted dance admissions		9-23-09	\$4	NA	\$4	NA
Adapted recreation night		9-23-09	\$4	NA	\$4	NA
Sport participation		2-23-09	\$15	NA	\$15	NA
Transportation		9-23-09	\$15	NA	\$15	NA
Recreation facility use charge	17-161(o)					
The following recreational facility use charges are established for participation in city or private club sponsored activities which schedule the use of facilities owned, maintained or scheduled by the city (17 and under).	17-161(o)(1)	6-2-1987	\$0.45/hour	NA	\$0.45/hour	NA
(18 and over).		6-2-1987	\$0.60/hour	NA	\$0.60/hour	NA
Maximum charge for any individual for any		9-19-24	\$7.50	NA	\$7.50	NA
Recreation facility use charge shall be added to all park and recreation facility rental fees established by this section	17-161(o)(2)	9-25-00	10%	NA	10%	NA

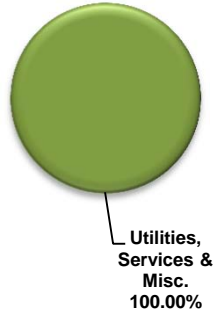
Capital Projects Fund - Parks and Recreation Projects



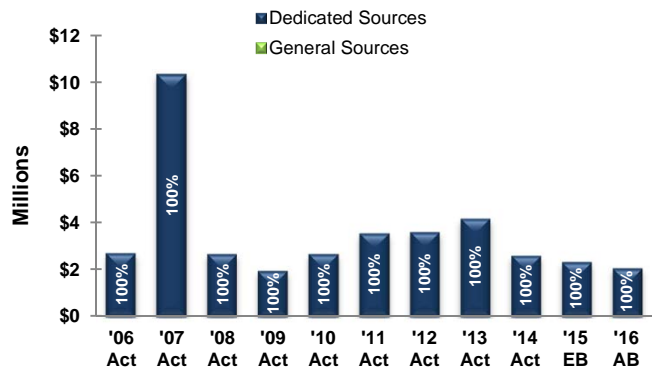
*City of Columbia
Columbia, Missouri*

Capital Projects Fund - Parks & Recreation Projects

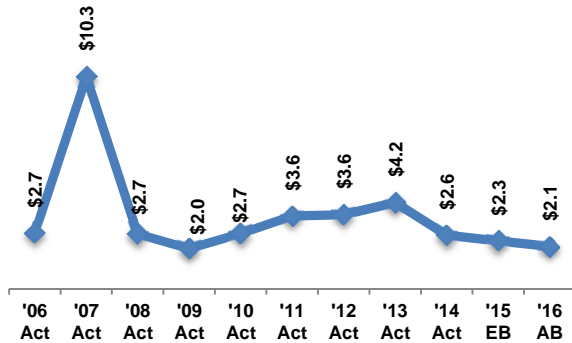
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$996	\$0	\$0	\$0		
Supplies & Materials	\$1,093,998	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$1,519,734	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Capital	\$526	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
Total Expenses	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)

Funding Sources (Where the Money Comes From)

Golf Course Improvement Fees	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$1,135,825		
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contributions	\$161,465	\$0	\$0	\$0		
Operating Transfer (Parks Sales Tx)	\$2,848,000	\$2,198,214	\$2,198,214	\$935,000	(57.5%)	(57.5%)
Use of Existing Resources	(\$394,211)	\$135,419	\$135,419	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,615,254	\$2,333,633	\$2,333,633	\$2,070,825	(11.3%)	(11.3%)

Major Projects	Fiscal Impact
<p>This is the final year of funding of projects approved by the 2010 Park Sales Tax ballot. The tax is scheduled to expire in March, 2016. A November 2015 ballot issue is planned to ask voters to renew the temporary parks sales tax for six more years. If approved, additional projects would be funded for FY 2016.</p> <p>Major projects include:</p> <ul style="list-style-type: none">Fairview Tennis Court resurfacingNatural Area Open Space PlanRock Quarry Park lighting improvementsClark Lane West, Hinkson Trail / Pedway (Non-Motorized grant funded)County House Trail / Pedway Phase 2 West <p>.</p>	<ul style="list-style-type: none">The total capital improvement program budget was adopted in the amount of \$2,070,825Clark Lane West, Hinkson Trail / Pedway will add 0.3 miles of concrete trail with an annual maintenance cost of \$700 and approximately 1 mile of five foot sidewalk with an annual maintenance of \$1,000.County House Trail / Pedway Phase 2 West will add 0.7 miles of concrete trail with an estimated annual maintenance of \$1,634.

Authorized Personnel				
Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes

There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Projects							
1 2010 PST Land Acq: Neighbrhd Parks C00510 [ID: 1383]						2013	2013
Park Sales Tax	\$125,000	\$125,000					
Total	\$125,000	\$125,000					
2 2010 PST Land Acq: Prks, Grnwys, Natural Ar C00486 [ID: 1382]						2012	2012
Park Sales Tax	\$350,000	\$335,000					
Total	\$350,000	\$335,000					
3 Annual City/School Park Improvement C00249 [ID: 257]							
Future Ballot			\$25,000	\$95,000	\$75,000		
Park Sales Tax	\$25,000	\$25,000					
Total	\$25,000	\$25,000	\$25,000	\$95,000	\$75,000		
4 Annual Land Acq/Land Preservation [ID: 1812]						2017	2017
Future Ballot			\$275,000	\$900,000	\$600,000		
Total			\$275,000	\$900,000	\$600,000		
5 Annual Park Improv - Major Maint. Programs C00056 [ID: 259]							
Future Ballot			\$175,000	\$540,000	\$385,000		
Park Sales Tax							
Total			\$175,000	\$540,000	\$385,000		
6 Annual Park Roads & Parking Improvements C00242 [ID: 260]							
Future Ballot			\$150,000	\$450,000	\$300,000		
Park Sales Tax	\$150,000	\$150,000					
Total	\$150,000	\$150,000	\$150,000	\$450,000	\$300,000		
7 ADA Compliance Phase II [ID: 1820]						2017	2017
Future Ballot			\$150,000				
Total			\$150,000				
8 Albert-Oakland Park: AOFAC Roof Replacmnt - C46081 [ID: 1916]						2015	2016
Park Sales Tax		\$80,000					
Total		\$80,000					
9 Antimi Sports Complex: Field Improvements [ID: 1249]						2017	2017
Future Ballot			\$450,000				
Total			\$450,000				
10 Aquatic Facility VGBA Drain Grate Replcmt - C46082 [ID: 1938]						2016	2016
RSR		\$30,000					
Total		\$30,000					
11 Atkins: Complete 5 Field Baseball Complex - C46084 [ID: 450]						2016	2017
Future Ballot		\$650,000					
Total		\$650,000					
12 Clyde Wilson Park Improvements [ID: 1955]						2016	2017
Future Ballot			\$50,000				
Total			\$50,000				
13 Cosmo Rec Area: Athletic Field Lighting [ID: 1826]						2016	2016
Future Ballot			\$200,000				
Total			\$200,000				

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Projects							
14 Cosmo Rec Area: Irrigation Improvements - C00625 [ID: 1794]							
RSR		\$90,000				2015	2016
Total		\$90,000					
15 Douglass Park: Shelter/Playgrnd/Skate Spot-C00626 [ID: 1683]							
Future Ballot		\$225,000				2016	2016
Total		\$225,000					
16 Fairview Park: Tennis Court Resurfacing - C00627 [ID: 1755]							
Park Sales Tax		\$30,000				2016	2016
Total		\$30,000					
17 LOW & LAN Golf Course Improvements [ID: 306]							
GCIF			\$60,000			2017	2017
Total			\$60,000				
18 LOW Golf Course Clubhouse Renovation - C46083 [ID: 459]							
GCIF		\$90,000				2015	2016
Total		\$90,000					
19 Magnolia Falls Neighborhood Park Development [ID: 1819]							
Future Ballot			\$125,000			2017	2017
Total			\$125,000				
20 Maplewood House Repair and Restoration - C00610 [ID: 1920]							
Grant	\$14,400					2015	2015
Total	\$14,400						
21 McKee St Park Improvements [ID: 1672]							
Future Ballot			\$75,000			2016	2017
Total			\$75,000				
22 Natural Area Open Space Plan C00517 [ID: 1510]							
Park Sales Tax	\$50,000	\$50,000				2012	2014
Total	\$50,000	\$50,000					
23 Nifong Park Improvements - C00622 [ID: 326]							
Future Ballot		\$250,000				2016	2017
Total		\$250,000					
24 Rock Quarry Park: Lighting Improvements - C00623 [ID: 1917]							
Park Sales Tax		\$15,000				2015	2016
Total		\$15,000					
25 Albert-Oakland Park Improvements [ID: 1918]							
Future Ballot				\$300,000		2017	2018
Total				\$300,000			
26 American Legion Park: Shelter, RR, Playground [ID: 1216]							
Future Ballot				\$100,000		2017	2018
Total				\$100,000			
27 Battle Park Phase I Development [ID: 1959]							
Future Ballot				\$320,000		2020	2020
Total				\$320,000			

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Projects							
28 Cosmo Rec Area: Park Management Center Imprvmnt [ID: 457]						2017	2018
Future Ballot				\$200,000			
Total				\$200,000			
29 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]						2018	2019
Future Ballot				\$125,000			
Total				\$125,000			
30 Gans Creek Recreation Area Improvements [ID: 1175]						2018	2019
Future Ballot				\$600,000			
Total				\$600,000			
31 Indian Hills Park Improvements [ID: 1954]						2018	2019
Future Ballot				\$100,000			
Total				\$100,000			
32 Lions-Stephens Park Improvements [ID: 1264]						2019	2019
Future Ballot				\$100,000			
Total				\$100,000			
33 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]						2018	2019
Future Ballot				\$80,000			
Total				\$80,000			
34 Norma Sutherland Smith Park: Phase II [ID: 1815]						2018	2019
Future Ballot				\$225,000			
Total				\$225,000			
35 Oakwood Hills Park Improvements [ID: 1675]						2020	2020
Future Ballot				\$125,000			
Total				\$125,000			
36 Philips Lake Park Improvements [ID: 1957]						2018	2020
Future Ballot				\$800,000			
Total				\$800,000			
37 Rock Bridge Park Improvements [ID: 1657]						2020	2020
Future Ballot				\$125,000			
Total				\$125,000			
38 Southeast Regional Park Tennis Complex [ID: 1951]						2017	2018
Future Ballot				\$250,000			
Total				\$250,000			
39 Sports Field House - C00624 [ID: 1217]						2017	2019
Future Ballot		\$500,000	\$2,200,000				
Total		\$500,000	\$2,200,000				
40 Strawn Rd Property Phase II [ID: 1637]						2020	2020
Future Ballot				\$200,000			
Total				\$200,000			
41 The Vinyards/El Chapparal Lake/Park Development [ID: 1950]						2019	2019
Future Ballot				\$75,000			
Total				\$75,000			

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Projects							
42 Waters-Moss Develop Phase II: Waters & Jones Bldgs [ID: 1632]							
Future Ballot				\$125,000		2017	2018
Total				\$125,000			
43 Worley St Park Improvement [ID: 1633]							
Future Ballot				\$75,000		2018	2019
Total				\$75,000			
44 Again Street Park Improvements [ID: 1952]							
Future Ballot					\$100,000	2020	2021
Total					\$100,000		
45 Clary-Shy Community Park Improvements [ID: 1825]							
Future Ballot					\$400,000	2020	2021
Total					\$400,000		
46 Cosmo-Bethel Park Improvements [ID: 1953]							
Future Ballot					\$125,000	2020	2021
Total					\$125,000		
47 Kiwanis Park Improvements [ID: 322]							
Future Ballot					\$125,000	2020	2021
Total					\$125,000		
Trails							
48 2010 Annual Trail Program C00561 [ID: 1344]							
Park Sales Tax	\$125,000	\$125,000				2013	2013
Total	\$125,000	\$125,000					
49 Annual Trails [ID: 1813]							
Future Ballot			\$100,000	\$300,000	\$200,000	2017	2017
Total			\$100,000	\$300,000	\$200,000		
50 Greenbelt/Open Space/Trail Acq & Devlpmt C40113 [ID: 370]							
Total							
51 GNM: Clark Lane West, Hinkson Trail/Pedway C00570 [ID: 1767]							
Non-Motor Grant		\$735,325				2014	2016
Total		\$735,325					
52 GNM: County House Trl/Pedway Phase 2 West - C00569 [ID: 1742]							
Non-Motor Grant	\$44,500	\$400,500				2016	2016
Total	\$44,500	\$400,500					
53 GNM: Shepard to Rollins Trail/Pedway C00572 [ID: 1766]							
Non-Motor Grant			\$1,682,000			2014	2017
PYA Non-Motor Grant	\$2,000						
Total	\$2,000		\$1,682,000				
54 MKT Bridge Replacements: #2 & 8 [ID: 1269]							
Future Ballot			\$230,000			2017	2017
Total			\$230,000				

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Trails							
55 Chapel Hill Connector - Perche Creek Trail [ID: 1949]						2019	2020
Future Ballot				\$500,000			
Total				\$500,000			
56 Hinkson Creek Trail: Stephens to Clark Lane [ID: 1188]						2019	2020
Future Ballot				\$950,000			
Total				\$950,000			
57 Perche Cr Trail Phase I: MKT to Gillespie Bridge [ID: 427]						2018	2018
Future Ballot			\$1,200,000				
Total			\$1,200,000				

Parks and Recreation Funding Source Summary

GCIF		\$90,000	\$60,000		
Grant	\$14,400				
Non-Motor Grant	\$44,500	\$1,135,825	\$1,682,000		
Park Sales Tax	\$825,000	\$935,000			
RSR		\$120,000			
New Funding	\$883,900	\$2,280,825	\$1,742,000		\$0
PYA Non-Motor Grant	\$2,000				
Prior Year Funding	\$2,000				\$0
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000
Future Ballot		\$1,625,000	\$5,405,000	\$7,860,000	\$2,310,000
Unfunded			\$475,000	\$5,199,000	
Unfunded			\$475,000	\$5,199,000	\$0
Total	\$885,900	\$3,905,825	\$7,622,000	\$13,059,000	\$2,310,000

Parks and Recreation Current Capital Projects

Projects

1	ADA Compliance - Parks and Facilities C00484 [ID: 1427]	2012	2012
2	Albert-Oakland Park: AOFAC SCS Structure - C00590 [ID: 1757]	2014	2015
3	American Legion Park: Archery Range Improv C00555 [ID: 1658]	2014	2014
4	American Legion: East Field Lights C46079 [ID: 1756]	2014	2014
5	ARC Improvements - C46071 [ID: 1332]	2010	2011
6	Barberry Neighborhood Park Development - C00591 [ID: 1345]	2015	2015
7	Capen/Grindstone Trailhead Improvements C00457 [ID: 280]	2011	2011
8	City-School Gymnasium Construction Agreement [ID: 1646]	2013	2013
9	Concessions Trailer [ID: 1853]	2015	2015
10	Cosmo-Bethel: Tennis Lights & Park Imprvmnt-C00592 [ID: 1251]	2014	2015

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Current Capital Projects							
Projects							
11 Douglass Park: Phase I Amphitheater C00556 [ID: 1252]						2014	2014
12 Downtown Improvements C40074 [ID: 340]						2005	2009
13 Downtown Optimist Park Improvements - C00593 [ID: 1254]						2015	2015
14 Jay Dix Park Improvements C00516 [ID: 1182]						2013	2013
15 LOW Golf Course New Shelter/Course Imprvmnt C46077 [ID: 305]						2013	2014
16 Nifong Park: Replmnt of Maplewood home roof-C00594 [ID: 1666]						2014	2015
17 Norma Sutherland Smith Park Dvlpmnt:Phase I C00559 [ID: 311]						2014	2014
18 Paquin Park Improv-Phase III-Raised Beds C00447 [ID: 290]						2010	2010
19 Parkade Park Improvements - C00595 [ID: 1753]						2014	2015
20 Shepard Park Playground Replacement - C00596 [ID: 1752]						2014	2015
21 Smithton Playground Surface Replacement - C00597 [ID: 1751]						2014	2015
22 South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]						2013	2013
23 South Regional Park - Philips Phase I C00279 [ID: 277]						2008	2009
24 Stephens Lake Park Developmnt - Phase I C00095 [ID: 367]						2001	2002
25 Strawn Road Park Development: Phase I C00560 [ID: 1154]						2013	2014
26 Waters-Moss Park: Phase I Development C00519 [ID: 1174]						2013	2014
27 Woodridge Park: Playground and Trail Improvements [ID: 1645]						2014	2015
Trails							
28 GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]						2008	2014
29 Grindstone Crk Trl: GNArea-Confluence C00472 [ID: 1271]						2011	2012
30 Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]						2008	2011
31 MKT Parkway Improvements and Bridge C00034 [ID: 352]						2007	2010
32 MKT Trail: Building/Restroom Improvements - C00598 [ID: 1268]						2015	2015
33 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.
400 Meter Outdoor Track with Turf Sports Field [ID: 1919]
Annual maintenance of track and weekly maintenance of sports field will be required.
ADA Compliance - Parks and Facilities 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.
ADA Compliance Phase II [ID: 1820]
Minimal to none.
Again Street Park Improvements [ID: 1952]
Minimal impact on operations as features already exist at the park.
Albert-Oakland Park Improvements [ID: 1918]
Minimal.

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Albert-Oakland Park: AOFAC Roof Replacmnt - C46081 [ID: 1916]							
Minimal impact to park operations - will be completed during pool shutdown from October 2015 to May 2016							
Albert-Oakland Park: AOFAC SCS Structure - C00590 [ID: 1757]							
Minimal impact to operations / will reduce level of maintenance currently needed at the existing structure.							
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/Pickleball courts [ID: 1381]							
Minimal. New lights will be likely be more cost efficient.							
American Legion Park: Archery Range Improv C00555 [ID: 1658]							
Minimal.							
American Legion Park: Shelter, RR, Playground [ID: 1216]							
Minimal.							
American Legion: East Field Lights C46079 [ID: 1756]							
Minimal. Additional electrical costs associated with the lights will be offset by increased revenue due to longer field rentals.							
Annual City/School Park Improvement C00249 [ID: 257]							
No impact as maintenance is conducted by School District.							
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 [ID: 1249]							
Minimal.							
Aquatic Facility [ID: 428]							
Goal is to develop a facility that will recover 80-90% of operational costs.							
Aquatic Facility VGBA Drain Grate Replcmt - C46082 [ID: 1938]							
Minimal Impact							
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.							
Atkins: Park Development-Future phases [ID: 317]							
Minimal to significant. \$5,000 to \$50,000 per year.							
Atkins: Complete 5 Field Baseball Complex - C46084 [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 - C00591 [ID: 1345]							
\$8,000 - \$10,000/year for maintenance.							
Battle Park Phase I Development [ID: 1959]							
Depends on amenities chosen through the public process. \$2,000-\$4,000/year.							
Bear Cr Tr-Hrd Surface Wash/Prblm [ID: 447]							
None. Will reduce maintenance problems.							
Bear Creek Trail-Albert-Oakland Park to Lange [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							
Boxer Park Development [ID: 1667]							
\$10,000-\$15,000 per year for routine maintenance and repairs.							

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Capen/Grindstone Trailhead Improvements C00457 [ID: 280]							
Depends on final plan and what amenities are included.							
Chapel Hill Connector - Perche Creek Trail [ID: 1949]							
Approximately \$500/year.							
City-School Gymnasium Construction Agreement [ID: 1646]							
Minimal. Possible addition to Rectrac rental listing.							
Clary-Shy Community Park Improvements [ID: 1825]							
Minimal impact to operations - Costs will include shelter maintenance and utility costs.							
Clyde Wilson Park Improvements [ID: 1955]							
Minimal impact on operations at existing park.							
Co. House Tr Ph. 2 East:Stadium-Cowan [ID: 431]							
\$1500-\$3000 for materials and supplies							
Concessions Trailer [ID: 1853]							
Use of concession trailer will have minor increases in utility expenses.							
Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]							
No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.							
Cosmo Rec Area: Athletic Field Lighting [ID: 1826]							
Increased utility costs due to lighting of the two fields. Portion of the costs will be recouped through additional field rentals.							
Cosmo Rec Area: Irrigation Improvements - C00625 [ID: 1794]							
Minimal impact to operations / will reduce electrical costs and level of maintenance compared to current 25+ year old irrigation pump station.							
Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							
Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.							
Cosmo Rec Area: Park Management Center Imprvmnt [ID: 457]							
Minimal depending on improvements.							
Cosmo Rec Area: Park Mgmnt 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 Rec Area: Tennis Court Resurfacing [ID: 1824]							
Minimal Impact to park maintenance operations as staff already maintains the tennis courts							
Cosmo-Bethel Park Improvements [ID: 1953]							
Minimal impact as the amenities already exist within the park.							
Cosmo-Bethel: Tennis Lights & Park Imprvmnt-C00592 [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 [ID: 448]							
None, pending construction of trail.							

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
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: Phase I Amphitheater C00556 [ID: 1252]							
Minimal. Any improvements would improve park structures to decrease maintenance on equipment.							
Douglass Park: Shelter/Playgrnd/Skate Spot-C00626 [ID: 1683]							
Minimal. The majority of features already exist with only the additional small shelter requiring additional maintenance.							
Downtown Improvements C40074 [ID: 340]							
No impact.							
Downtown Optimist Park Improvements - C00593 [ID: 1254]							
Minimal. Items exist in the park now.							
Fairview Park/Bonnie View: Phase II Improvements [ID: 309]							
Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.							
Fairview Park: Tennis Court Resurfacing - C00627 [ID: 1755]							
Minimal impact to park operations							
Forum Nature Area Improvements [ID: 1674]							
Minimal.							
Gans Creek Recreation Area Improvements [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.							
Garth Nature Area: Park & Dog Park Improvements [ID: 1670]							
Minimal. Approx \$3,000 for utilities.							
GNM: Clark Lane West, Hinkson Trail/Pedway C00570 [ID: 1767]							
Approximately 0.3 miles of concrete trail with an annual maintenance cost of \$700. Approximately 1 mile of 5' sidewalk with an annual maintenance of \$1000.							
GNM: County House Trl/Pedway Phase 2 West - C00569 [ID: 1742]							
Maintenance of approximately 0.7 miles of concrete trail with an estimated annual maintenance cost of \$1634.							
GNM: Hominy Trail:Woodridge Park-Clark Ln C00362 [ID: 445]							
\$2,000 - \$3,000 annual maintenance							
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.							
Hinkson Creek Trail: Stephens to Clark Lane [ID: 1188]							
Estimated annual maintenance of \$2,392 for 1.1 miles of concrete trail.							
Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]							
Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.							
Hominy Brnch Trail:Stphens-Woodridge Ph I C00282 [ID: 372]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Indian Hills Park Improvements [ID: 1954]							
Minimal impact on operations as similar features already exist in the park.							
Jay Dix Park Improvements C00516 [ID: 1182]							
Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.							
Jay Dix Station - Phase II [ID: 1828]							
Additional maintenance needed to maintain the CXT restroom.							

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Kiwanis Park Improvments [ID: 322]							
Minimal to none. Current features exist. May increase depending on type of play equipment purchased.							
Kyd Park Development [ID: 1829]							
Minimal impact							
LAN Golf Course 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.							
LOW & LAN Golf Course Improvements [ID: 306]							
No impact.							
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 - C46083 [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.							
Magnolia Falls Neighborhood Park Development [ID: 1819]							
\$8,000 to \$10,000 per year for maintenance.							
McKee St Park Improvements [ID: 1672]							
Minimal. Features already exist.							
MKT Bridge Replacements: #2 & 8 [ID: 1269]							
Replacement of these bridges will result in lower maintenance costs for the first 20-30 years. Currently, the department spends approximately \$1,000-\$2,000 on repairs to the bridges each year.							
MKT Parkway Improvements and Bridge C00034 [ID: 352]							
No impact.							
MKT Trail: Building/Restroom Improvements - C00598 [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 Improvments [ID: 1676]							
Minimal. \$3,000 for routine maintenance and utilities.							
MKT Wetlands/Forum Nature Area Restoration [ID: 1956]							
Minimal impact as improvements will reduce maintenance at Forum Nature Area.							
MLK Memorial & Battle Garden Improvements [ID: 1679]							
Minimal. Features currently exist.							
N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]							
Estimate \$1,500-\$2,000 for materials pending location of trail.							
Natural Area Open Space Plan C00517 [ID: 1510]							
None.							
Nifong Park Improvements - C00622 [ID: 326]							
Minimal. Most features currently exist.							
Nifong Park: Covered Tractor & Implement Structure [ID: 1671]							
Undetermined. Design of project will determine impact.							
Nifong Park: Replmnt of Maplewood home roof-C00594 [ID: 1666]							
Minimal. Improvements will elevate 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.							

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Norma Sutherland Smith Park: Phase II [ID: 1815]							
Depends on what amenities are constructed.							
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 - C00595 [ID: 1753]							
Minimal impact on park operations							
Perche Cr Trail Phase I: MKT to Gillespie Bridge [ID: 427]							
Dept estimates for \$2,334 for one mile of concrete trail. This will include a new bridge which will have minimal maint costs of less than \$500 per year (grafitti, tree limbs, etc). Total operating cost for this project is \$3,000.							
Philips Lake Park Improvements [ID: 1957]							
Annual expenses related to building maintenance and utilities. Expenses to be offset with rental revenues from the facility.							
Philips/Gans: Ice Skating Facility - Indoor [ID: 303]							
Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.							
Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]							
Significant. May require an additional \$20,000 in utilities, materials and labor							
Philips/Gans: Park Development Phase III [ID: 1823]							
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.							
Playground Improvements [ID: 1921]							
Minimal							
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.							
Rock Quarry Park: Lighting Improvements - C00623 [ID: 1917]							
Reduction in electrical consumption due to replacement of existing lights with LED fixtures.							
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 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.							
Shepard Park Playground Replacement - C00596 [ID: 1752]							
Minimal impact to park operations							
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.							

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parks and Recreation Impact of Capital Projects							
Projects							
Smithton Playground Surface Replacement - C00597 [ID: 1751]							
Minimal impact							
Synthetic Turf-Athletic Fields-Special Event [ID: 1186]							
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.							
South Regional Park - Gans/Philips Phase I C00518 [ID: 1176]							
Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.							
South Regional Park - Philips Phase I C00279 [ID: 277]							
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.							
Southeast Regional Park Tennis Complex [ID: 1951]							
\$1,000 - \$2,000/year for general upkeep and maintenance							
Sports Field House - C00624 [ID: 1217]							
Some may be offset depending on revenues and staff that may be located from another facility to this one.							
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.							
Synthetic Turf - Athletic Field [ID: 1827]							
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields. The Department will need to purchase one additional piece of equipment for synthetic turf maintenance.							
The Vinyards/El Chapparal Lake/Park Development [ID: 1950]							
\$1,000 - \$2,000/year.							
Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]							
Operational costs will increase but there will be some revenue to offset. Further operation study needed.							
Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]							
Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.							
Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]							
Operation costs will increase significantly but will have some offset in additional revenue.							
Valleyview Park Improvements [ID: 1640]							
Minimal.							
Waters-Moss Develop Phase II: Waters & Jones Bldgs [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.							

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

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]

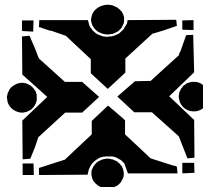
Minimal. Features exist and are currently being maintained by the department.

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

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

Parks Sales Tax Fund

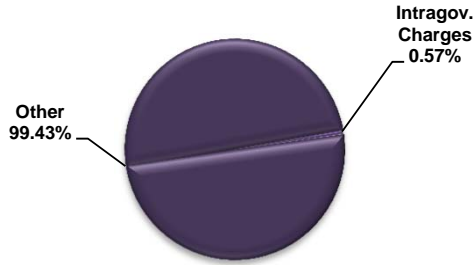
(Special Revenue Fund)



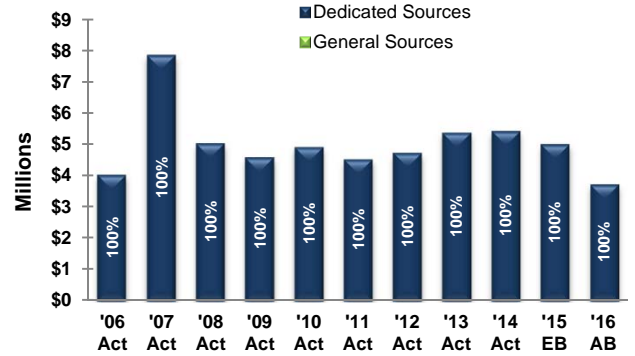
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

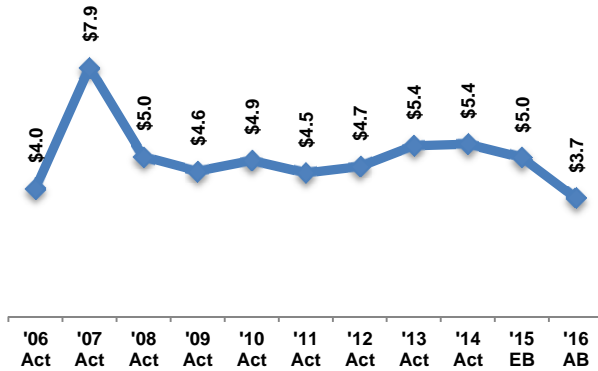
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$44,114	\$19,785	\$19,785	\$21,066	6.5%	6.5%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,395,043	\$5,079,464	\$4,990,714	\$3,704,021	(25.8%)	(27.1%)
Total	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)

Summary

Operating Expenses	\$44,114	\$19,785	\$19,785	\$21,066	6.5%	6.5%
Non-Operating Expenses	\$5,395,043	\$5,079,464	\$4,990,714	\$3,704,021	(25.8%)	(27.1%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,576,587	\$5,616,110	\$5,731,385	\$4,427,497	(22.7%)	(21.2%)
Interest	\$9,990	\$12,412	\$19,366	\$19,366	0.0%	56.0%
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$147,420)	(\$529,273)	(\$740,252)	(\$721,776)	(2.5%)	36.4%
Dedicated Sources	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087	(25.7%)	(26.9%)

Description

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter on retail sales made in the City. The collection of this tax commenced on April 1, 2001. These funds must be used only for parks purposes. Five-year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010.

The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department including increases to utilities, training, materials & supplies, staff, and all cost of living increases for the past thirteen years. The permanent portion is nearly all being allocated to operations and future department operating increases will require another funding source.

Five-year extensions have been approved by voters for the temporary one-eighth cent Parks Sales Tax in November 2005 and November 2010. This temporary one-eighth cent Parks Sales Tax has been used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2016. A November 2015 ballot is planned to ask voters to renew the temporary sales tax for the next six years. If approved, this budget will be adjusted mid-year.

Resources

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Parks Sales Taxes Receipts	\$5,576,587	\$5,616,110	\$5,731,385	\$4,427,497
Investment Revenue	\$9,990	\$12,412	\$19,366	\$19,366
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$5,586,577	\$5,628,522	\$5,750,751	\$4,446,863

Expenditures

Transfer to Capital Projects - Parks Projects	\$2,848,000	\$2,213,214	\$2,213,214	\$935,000
General & Administrative Fee/ GIS Fee	\$44,114	\$19,785	\$19,785	\$21,066
Transfer to General Fund for Parks Support	\$1,486,437	\$1,742,962	\$1,654,212	\$1,666,820
Operating Subsidy to Recreation Services Fd	\$1,060,606	\$1,123,288	\$1,123,288	\$1,102,201
Total Expenditures	\$5,439,157	\$5,099,249	\$5,010,499	\$3,725,087
Resources Over/(Under) Expenditures	\$147,420	\$529,273	\$740,252	\$721,776

Parks Sales Tax Fund

Fund 220

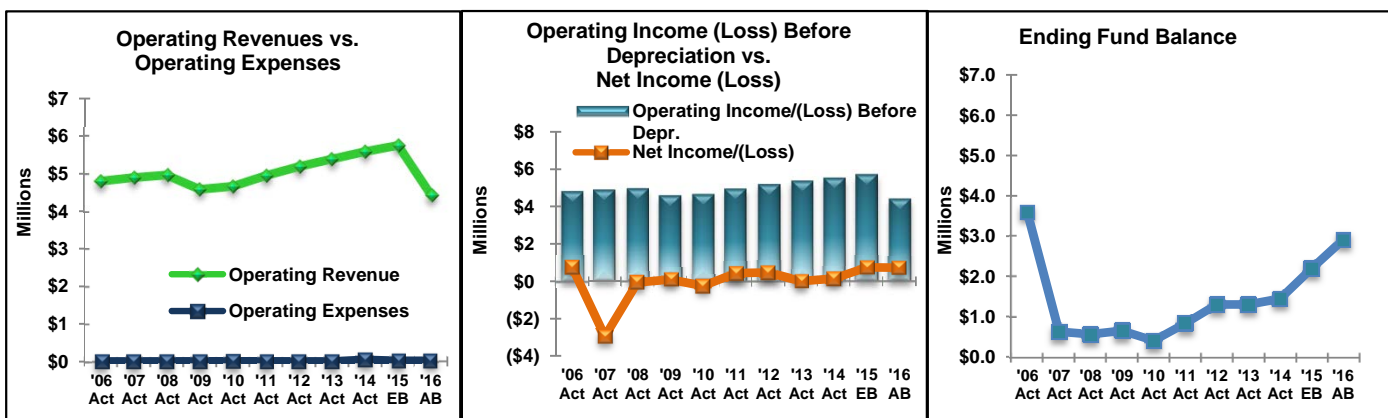
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016*	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Permanent Tax (For Operations)					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,951,664	\$3,010,697	\$3,070,911	\$3,132,329	\$3,194,976
Investment Revenue	\$19,366	\$19,366	\$19,366	\$19,366	\$19,366
Total Sources	\$2,971,030	\$3,030,063	\$3,090,277	\$3,151,695	\$3,214,342
Financial Uses:					
Operating Expenses	\$21,066	\$21,066	\$21,066	\$21,066	\$21,066
Transfer to General Fund	\$1,666,820	\$1,700,156	\$1,734,160	\$1,768,843	\$1,804,220
Transfer to Rec Services	\$1,102,201	\$1,124,245	\$1,146,730	\$1,169,665	\$1,193,058
Total Uses	\$2,790,087	\$2,845,467	\$2,901,956	\$2,959,574	\$3,018,344
Sources Over/(Under) Uses	\$180,943	\$184,596	\$188,321	\$192,121	\$195,998
Temporary Tax (For Capital Projects)					
Financial Sources:					
Temp. 1/8¢ Parks Sales Tax *	\$1,475,833	\$0	\$0	\$0	\$0
Total Sources	\$1,475,833	\$0	\$0	\$0	\$0
Financial Uses:					
Debt Payments	0	0	0	0	0
Capital Projects(Currently in CIP) *	\$935,000	\$0	\$0	\$0	\$0
Total Uses	\$935,000	\$0	\$0	\$0	\$0
Sources Over/(Under) Uses	\$540,833	\$0	\$0	\$0	\$0
Total Parks Sales Tax Fund:					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,951,664	\$3,010,697	\$3,070,911	\$3,132,329	\$3,194,976
Investment Revenue	\$19,366	\$19,366	\$19,366	\$19,366	\$19,366
Temp. 1/8¢ Parks Sales Tax (Capital)*	\$1,475,833	\$0	\$0	\$0	\$0
Total Sources	\$4,446,863	\$3,030,063	\$3,090,277	\$3,151,695	\$3,214,342
Financial Uses:					
Operating Expenses	\$21,066	\$21,066	\$21,066	\$21,066	\$21,066
Transfer to General Fund	\$1,666,820	\$1,700,156	\$1,734,160	\$1,768,843	\$1,804,220
Transfer for Debt Payments	\$0	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,102,201	\$1,124,245	\$1,146,730	\$1,169,665	\$1,193,058
Capital Projects(Currently in CIP) *	\$935,000	\$0	\$0	\$0	\$0
Total Uses	\$3,725,087	\$2,845,467	\$2,901,956	\$2,959,574	\$3,018,344
Sources Over/(Under) Uses	\$721,776	\$184,596	\$188,321	\$192,121	\$195,998
Beginning Cash Forward	\$1,279,391	\$2,001,167	\$2,185,763	\$2,374,084	\$2,566,205
Projected Ending Cash	\$2,001,167	\$2,185,763	\$2,374,084	\$2,566,205	\$2,762,203

* The current 1/8th cent temporary Parks Sales Tax expires March 31, 2016. It is anticipated that there will be a November 2015 ballot to request a six year extension.

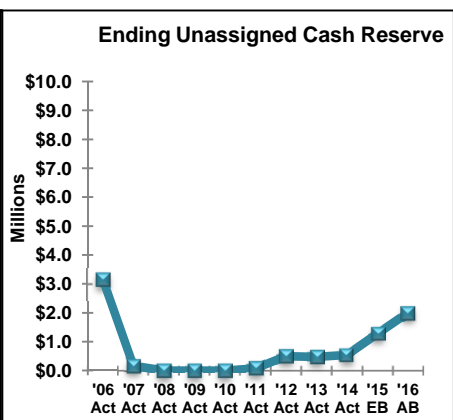
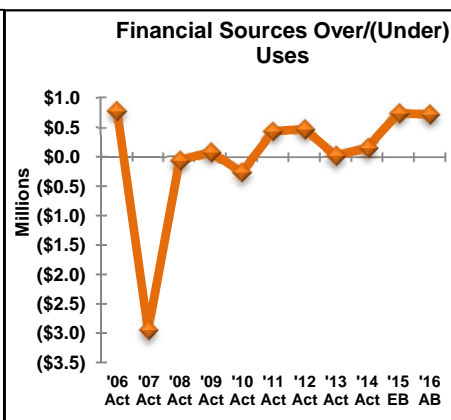
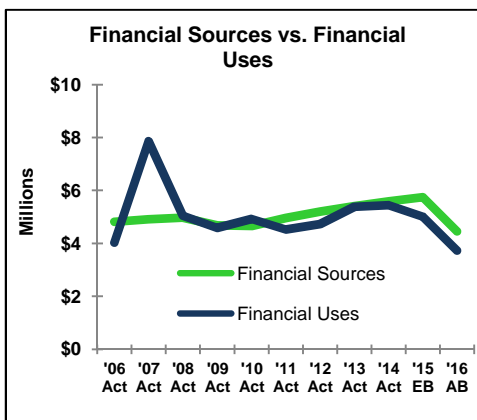
Net Income Statement Parks Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Sales Taxes	\$5,576,587	\$5,616,110	\$5,731,385	\$4,427,497
Investment Revenue	\$9,990	\$12,412	\$19,366	\$19,366
Total Revenues	\$5,586,577	\$5,628,522	\$5,750,751	\$4,446,863
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$44,114	\$19,785	\$19,785	\$21,066
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$44,114	\$19,785	\$19,785	\$21,066
Excess (Deficiency) of Revenues Over Expenditures	\$5,542,463	\$5,608,737	\$5,730,966	\$4,425,797
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,395,043)	(\$5,079,464)	(\$4,990,714)	(\$3,704,021)
Total Otr. Financing Sources (Uses)	(\$5,395,043)	(\$5,079,464)	(\$4,990,714)	(\$3,704,021)
Excess (Deficiency) of Revenues Over Expenditures	\$147,420	\$529,273	\$740,252	\$721,776
Fund Balance, Beg. of Year	\$1,299,815	\$1,447,235	\$1,447,235	\$2,187,487
Fund Balance End of Year	\$1,447,235	\$1,976,508	\$2,187,487	\$2,909,263
Percent Change in Fund Equity	11.34%		51.15%	33.00%
Net Income Statements do not include capital addition or capital project expenses.				



Summary of Funding Sources and Uses Parks Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$5,576,587	\$5,616,110	\$5,731,385	\$4,427,497
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$11,546	\$12,412	\$19,366	\$19,366
Fees and Service Charges				
Other Local Revenues				
	<u>\$5,588,133</u>	<u>\$5,628,522</u>	<u>\$5,750,751</u>	<u>\$4,446,863</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$5,588,133</u></u>	<u><u>\$5,628,522</u></u>	<u><u>\$5,750,751</u></u>	<u><u>\$4,446,863</u></u>
Financial Uses				
Operating Expenses	\$44,114	\$19,785	\$19,785	\$21,066
Operating Transfers to Other Funds	\$5,395,043	\$5,079,464	\$4,990,714	\$3,704,021
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	<u><u>\$5,439,157</u></u>	<u><u>\$5,099,249</u></u>	<u><u>\$5,010,499</u></u>	<u><u>\$3,725,087</u></u>
Financial Sources Over/(Under) Uses	<u><u>\$148,976</u></u>	<u><u>\$529,273</u></u>	<u><u>\$740,252</u></u>	<u><u>\$721,776</u></u>
Beginning Unassigned Cash Reserve		\$539,139	\$539,139	\$1,279,391
Projected Unassigned Cash Reserve	<u><u>\$539,139</u></u>	<u><u>\$1,068,412</u></u>	<u><u>\$1,279,391</u></u>	<u><u>\$2,001,167</u></u>





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, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

Municipal Court:

Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

Public Safety Joint Communications (PSJC):

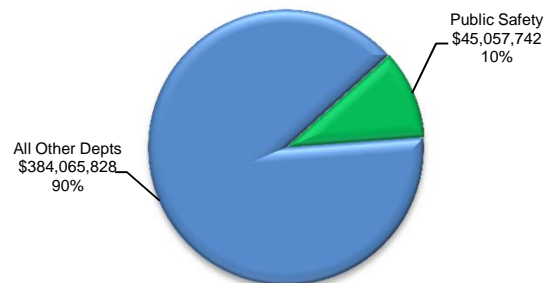
Public Safety Joint Communications (PSJC) operates the 9-1-1 Operations Center which handles all of the 9-1-1 emergency calls as well as the non-emergency calls for the Columbia/Boone County area. PSJC currently dispatches for ten user agencies in the area which include the Columbia Fire Department, 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.

During FY 2013 voters approved a 911 tax funding the Joint Communication Center and the center moved under the jurisdiction of Boone County during FY 2014. On January 1, 2015, all remaining City employees transitioned over to become County employees. Many of the operational costs will still be paid by the City until the County's new building is finished and the operation moves out of its current location. The County will continue to reimburse the City for 100% of expenses incurred for the operation.

Emergency Management:

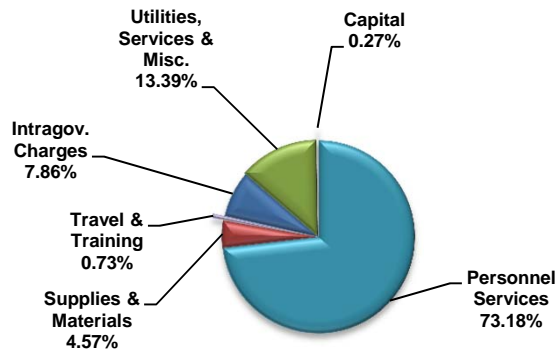
Emergency Management strives to ensure proper plans are in place for the various multi-hazards that may impact Boone County at any time. The mission is to prepare, mitigate, respond and recover from disasters through coordination efforts between public safety, public services, government agencies, and the citizens of our community. With the passage of Proposition 1 in April 2013, Boone County took over control and financial responsibility on January 1, 2014.

**Total Public Safety Expenses vs.
All Other Department Expenses**

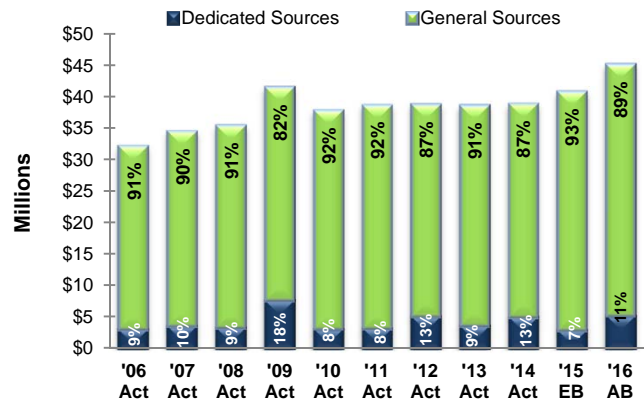


Public Safety Departments - Summary

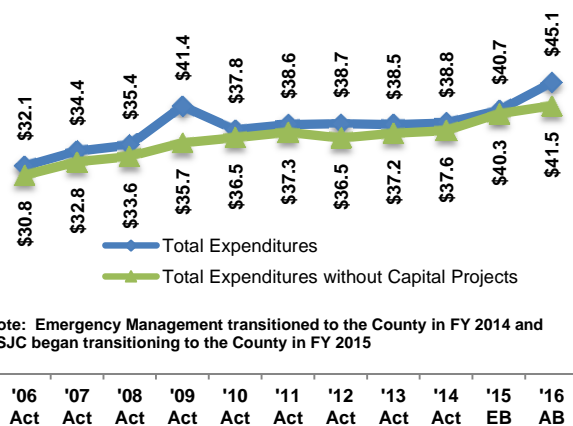
FY 2016 Total Expenditures By Category



Funding Sources

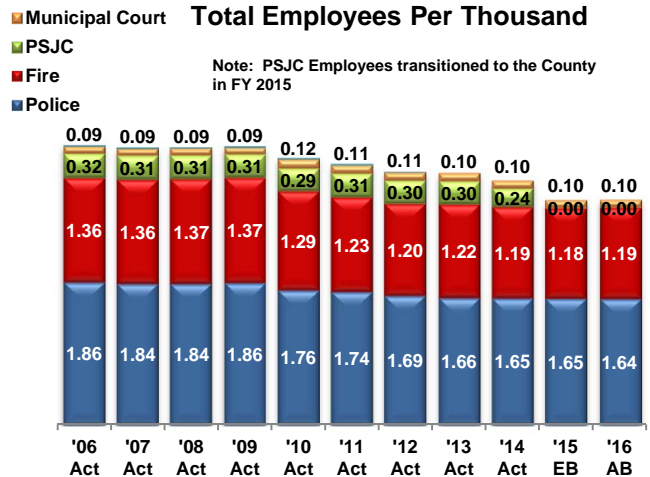


Expenditure History (in Millions)



Note: Emergency Management transitioned to the County in FY 2014 and PSJC began transitioning to the County in FY 2015

Total Employees Per Thousand



Note: PSJC Employees transitioned to the County in FY 2015

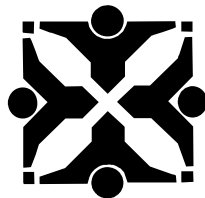
Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$31,373,636	\$32,468,289	\$31,847,954	\$32,975,409	3.5%	1.6%
Supplies & Materials	\$2,037,136	\$2,248,922	\$2,093,840	\$2,057,150	(1.8%)	(8.5%)
Travel & Training	\$299,818	\$379,479	\$338,863	\$328,763	(3.0%)	(13.4%)
Intragov. Charges	\$1,707,346	\$2,948,740	\$2,948,740	\$3,540,943	20.1%	20.1%
Utilities, Services & Misc.	\$3,073,756	\$3,352,235	\$2,964,075	\$6,035,477	103.6%	80.0%
Capital	\$314,638	\$855,062	\$524,062	\$120,000	(77.1%)	(86.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%
Operating Expenses	\$37,286,357	\$40,931,665	\$39,727,472	\$41,345,742	4.1%	1.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$314,638	\$855,062	\$524,062	\$120,000	(77.1%)	(86.0%)
Capital Projects	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Total Expenses	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gas Tax	\$963,595	\$0	\$0	\$0		
Grants & User Agency Reimb.	\$2,361,718	\$2,845,453	\$2,056,580	\$1,284,493	(37.5%)	(54.9%)
Other Local Revenues	\$441,955	\$780,562	\$841,069	\$282,062	(66.5%)	(63.9%)
Operating Transfers	\$1,396,000	\$0	\$0	\$3,592,000		
Use of Fund Bal for Cap. Proj.	(\$190,665)	(\$10,000)	(\$10,000)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$4,972,603	\$3,616,015	\$2,887,649	\$5,158,555	78.6%	42.7%
General Sources	\$33,833,727	\$38,636,712	\$37,829,885	\$39,899,187	5.5%	3.3%
Total Funding Sources	\$38,806,330	\$42,252,727	\$40,717,534	\$45,057,742	10.7%	6.6%

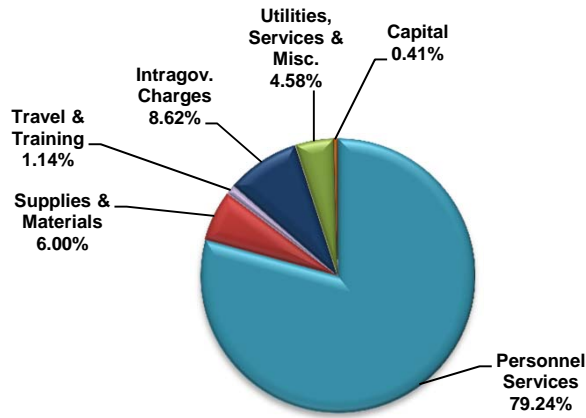
Police Department (General Fund)



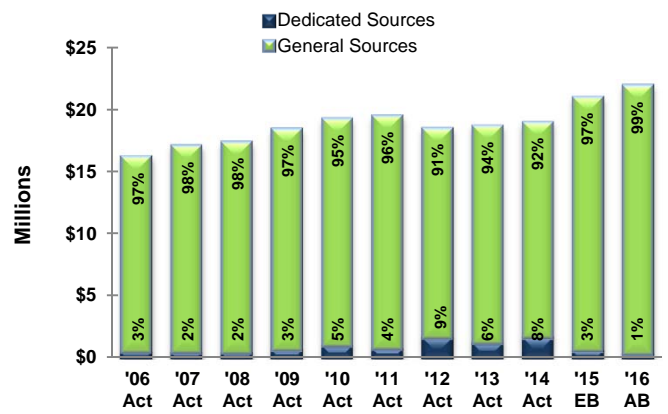
*City of Columbia
Columbia, Missouri*

Police Department - Summary (General Fund)

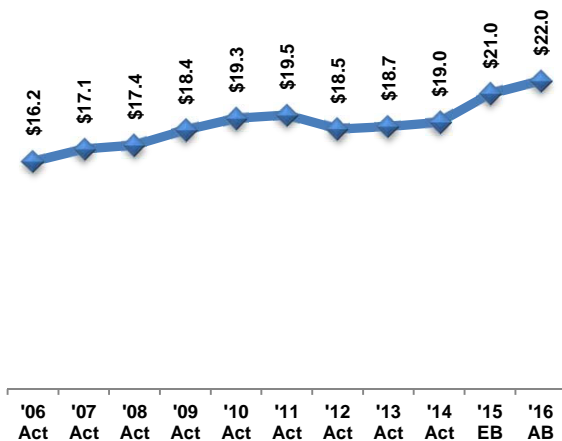
FY 2016 Total Expenditures By Category



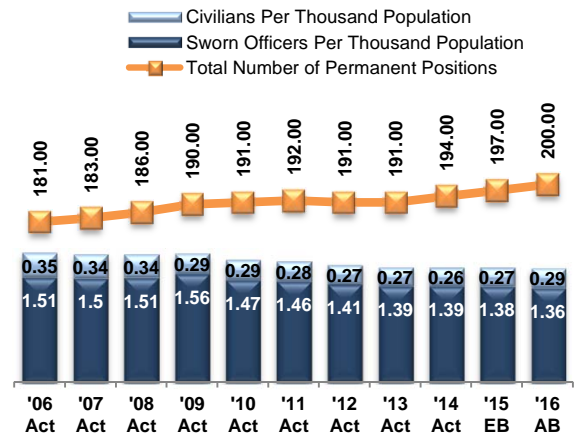
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$15,286,092	\$16,789,911	\$16,513,552	\$17,396,879	5.3%	3.6%
Supplies & Materials	\$1,380,216	\$1,373,281	\$1,356,485	\$1,317,544	(2.9%)	(4.1%)
Travel & Training	\$227,257	\$290,507	\$288,925	\$250,500	(13.3%)	(13.8%)
Intragov. Charges	\$938,512	\$1,539,073	\$1,539,073	\$1,893,173	23.0%	23.0%
Utilities, Services & Misc.	\$846,347	\$882,775	\$869,738	\$1,005,359	15.6%	13.9%
Capital	\$303,893	\$436,036	\$436,036	\$90,000	(79.4%)	(79.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%
Summary						
Operating Expenses	\$18,678,424	\$20,875,547	\$20,567,773	\$21,863,455	6.3%	4.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$303,893	\$436,036	\$436,036	\$90,000	(79.4%)	(79.4%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$963,595	\$0	\$0	\$0		
Grants	\$292,932	\$231,861	\$277,460	\$78,359	(71.8%)	(66.2%)
Other Local Rev (incl. School Dist Reimb)	\$341,959	\$213,355	\$276,003	\$193,655	(29.8%)	(9.2%)
Dedicated Sources	\$1,598,486	\$445,216	\$553,463	\$272,014	(50.9%)	(38.9%)
General Sources	\$17,383,831	\$20,866,367	\$20,450,346	\$21,681,441	6.0%	3.9%
Total Funding Sources	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%

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.

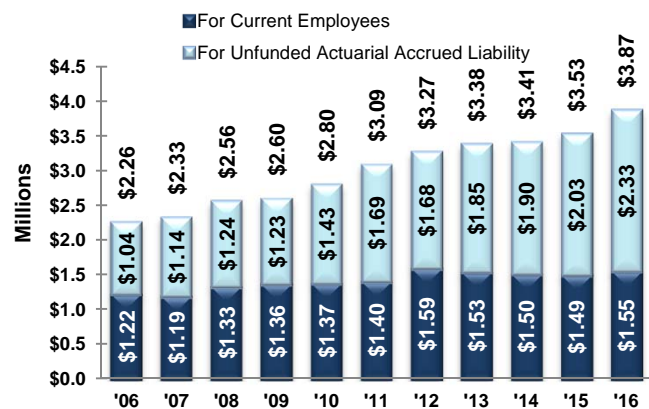
Highlights / Significant Changes

- Strategic Priority - Public Safety - Improving citizen perception of safety and increasing satisfaction with quality of services offered** - Personnel increases for FY 2016 reflect the addition of three civilian positions; a public information specialist, a crime scene investigator, and a police trainer. The addition of these positions allows three police officer spots to be redirected elsewhere in the department, maximizing the amount of officers available for sworn duties. The other source of increase in the personnel area is due to a 2% across the board pay increase, along with moving employees' to new minimums and the time in classification adjustment equal to 20% of the difference between current pay and the pay range midpoint for those in their current classifications for 5 yrs or more.
- Within the Personnel Services category, there are pension costs of \$3.87 million. The graph to the right illustrates the rise in pension costs from FY 2006 to FY 2016. It is also important to note that the amount of the pension costs which go to pay the unfunded actuarial liability has increased and is bigger than the portion to pay for current employees. These rising pension costs have greatly hindered the City's ability to add police officers. The City will be utilizing \$2 million of its excess General Fund balance to pay down some of these unfunded actuarial accrued liabilities which will allow the city to add police officers in future years.

Highlights / Significant Changes (cont)

- Intragovernmental Charges for FY 2016 increased 23% due to adding Mobile Data Terminals (MDT's) to automatic replacement plan and a 21% increase in IT fees for Munis/Kronos/Advanced system.
- Capital for FY 2016 decreased 79% due to additional items purchased in FY 2015 and not requested/funded in FY 2016.
- In FY 2015 the Police Department purchased a new Records Management System using Capital Improvement Funding. This new system is set to be implemented and fully functional during FY 2016. This new system is replacing a 22 year old system that is outdated, cumbersome and difficult to use. This new system (once implemented) will help streamline processes and allow for more efficient use of time by police department employees.

Police Pension Costs Budgeted



Authorized Personnel by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	9.00	8.00	8.00	10.00	2.00
Administrative Support Services	22.00	24.00	24.00	22.00	(2.00)
Operations	120.00	114.00	114.00	115.00	1.00
Operations Support Services	43.00	51.00	51.00	53.00	2.00
Total Personnel	194.00	197.00	197.00	200.00	3.00
Permanent Full-Time	194.00	197.00	197.00	200.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	194.00	197.00	197.00	200.00	3.00
Sworn Officer Positions	163.00	165.00	165.00	165.00	
Civilian Positions	31.00	32.00	32.00	35.00	3.00
Total Positions	194.00	197.00	197.00	200.00	3.00

Police Department

Budget Detail by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration:						
Personnel Services	\$856,545	\$831,906	\$904,270	\$1,020,686	12.9%	22.7%
Supplies and Materials	\$37,399	\$37,875	\$37,898	\$27,675	(27.0%)	(26.9%)
Travel and Training	\$21,399	\$22,500	\$22,500	\$22,500	0.0%	0.0%
Intragovernmental Charges	\$926,087	\$1,518,016	\$1,518,016	\$1,889,711	24.5%	24.5%
Utilities, Services, & Misc.	\$37,548	\$43,418	\$40,819	\$46,910	14.9%	8.0%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,878,978	\$2,453,715	\$2,523,503	\$3,007,482	19.2%	22.6%
Operations:						
Personnel Services	\$8,793,089	\$9,411,033	\$9,286,180	\$9,856,779	6.1%	4.7%
Supplies and Materials	\$829,175	\$910,417	\$881,432	\$902,300	2.4%	(0.9%)
Travel and Training	\$104,873	\$115,111	\$115,506	\$95,000	(17.8%)	(17.5%)
Intragovernmental Charges	\$0	\$9,057	\$9,057	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$302,412	\$326,231	\$317,446	\$376,220	18.5%	15.3%
Capital	\$258,647	\$208,367	\$208,367	\$90,000	(56.8%)	(56.8%)
Other	\$0	\$0	\$0	\$0		
Total	\$10,288,196	\$10,980,216	\$10,817,988	\$11,320,299	4.6%	3.1%
Administrative Support:						
Personnel Services	\$1,565,955	\$1,683,092	\$1,598,674	\$1,559,091	(2.5%)	(7.4%)
Supplies and Materials	\$277,769	\$191,739	\$191,739	\$170,911	(10.9%)	(10.9%)
Travel and Training	\$27,594	\$42,500	\$42,530	\$42,500	(0.1%)	0.0%
Intragovernmental Charges	\$12,425	\$12,000	\$12,000	\$3,462	(71.2%)	(71.2%)
Utilities, Services, & Misc.	\$335,706	\$344,533	\$344,811	\$411,755	19.4%	19.5%
Capital	\$45,121	\$36,000	\$36,000	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,264,570	\$2,309,864	\$2,225,754	\$2,187,719	(1.7%)	(5.3%)
Operations Support:						
Personnel Services	\$4,070,503	\$4,863,880	\$4,724,428	\$4,960,323	5.0%	2.0%
Supplies and Materials	\$235,873	\$233,250	\$245,416	\$216,658	(11.7%)	(7.1%)
Travel and Training	\$73,391	\$110,396	\$108,389	\$90,500	(16.5%)	(18.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$170,681	\$168,593	\$166,662	\$170,474	2.3%	1.1%
Capital	\$125	\$191,669	\$191,669	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$4,550,573	\$5,567,788	\$5,436,564	\$5,437,955	0.0%	(2.3%)
Department Totals						
Personnel Services	\$15,286,092	\$16,789,911	\$16,513,552	\$17,396,879	5.3%	3.6%
Supplies and Materials	\$1,380,216	\$1,373,281	\$1,356,485	\$1,317,544	(2.9%)	(4.1%)
Travel and Training	\$227,257	\$290,507	\$288,925	\$250,500	(13.3%)	(13.8%)
Intragovernmental Charges	\$938,512	\$1,539,073	\$1,539,073	\$1,893,173	23.0%	23.0%
Utilities, Services, & Misc.	\$846,347	\$882,775	\$869,738	\$1,005,359	15.6%	13.9%
Capital	\$303,893	\$436,036	\$436,036	\$90,000	(79.4%)	(79.4%)
Other	\$0	\$0	\$0	\$0		
Total	\$18,982,317	\$21,311,583	\$21,003,809	\$21,953,455	4.5%	3.0%

Police Department

Authorized Positions by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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 - CPOA	2.00	1.00	1.00	1.00	
3000/3001 - Police OIT/Police Offcr. - CPOA	2.00	2.00	2.00	1.00	(1.00)
4802 - Public Information Specialist	0.00	0.00	0.00	1.00	1.00
1400 - Administrative Technician **	1.00	1.00	1.00	2.00	1.00
1008 - Senior Administrative Supr.	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst. **	1.00	1.00	1.00	2.00	1.00
Total Personnel	9.00	8.00	8.00	10.00	2.00
Permanent Full-Time	9.00	8.00	8.00	10.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	8.00	8.00	10.00	2.00
Operations:					
3011 - Community Service Aide-CPOA	6.00	6.00	6.00	6.00	
3009 - Station Master - CPOA	3.00	3.00	3.00	3.00	
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant - CPLA	3.00	3.00	3.00	3.00	
3002 - Police Sergeant - CPOA ***	13.00	12.00	12.00	13.00	1.00
3000/3001 - Police OIT/Police Offcr. - CPOA	94.00	89.00	89.00	89.00	
Total Personnel	120.00	114.00	114.00	115.00	1.00
Permanent Full-Time	120.00	114.00	114.00	115.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	120.00	114.00	114.00	115.00	1.00
Administrative Support Services:					
6102 - Stores Clerk*	0.00	1.00	1.00	1.00	
3014 - Evidence Custodian	1.00	1.00	1.00	1.00	
3013 - Property & Evidence Tech*	0.00	2.00	2.00	2.00	
3008 - Police Trainer	0.00	0.00	0.00	1.00	1.00
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant - CPLA	1.00	1.00	1.00	0.00	(1.00)
3002 - Police Sergeant - CPOA	2.00	3.00	3.00	4.00	1.00
3000/3001 - Police OIT/Police Offcr. - CPOA	4.00	2.00	2.00	1.00	(1.00)
2112 - Vehicle Service Coordinator	1.00	1.00	1.00	1.00	
2001 - Custodian	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	2.00	2.00	2.00	0.00	(2.00)
1010 - Records Specialist*	0.00	4.00	4.00	4.00	
1009 - Records Unit Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst*	5.00	1.00	1.00	1.00	
1005 - Administrative Support Asst	3.00	3.00	3.00	3.00	
Total Personnel	22.00	24.00	24.00	22.00	(2.00)
Permanent Full-Time	22.00	24.00	24.00	22.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	24.00	24.00	22.00	(2.00)

*In FY 2015 seven Senior Administrative Support Assistants were reassigned to one Stores Clerk, four Records Specialists and two Property and Evidence Technicians.

*** Reassignment of Police Officer to Police Sergeant

Police Department

Authorized Positions by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Operations Support Services:					
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3017 - Crime Scene Investigator	0.00	0.00	0.00	1.00	1.00
3012 - Investigative Technician	0.00	1.00	1.00	1.00	
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant - CPLA	2.00	2.00	2.00	3.00	1.00
3002 - Police Sergeant - CPOA	5.00	5.00	5.00	6.00	1.00
3000/3001 - Police OIT/Police Offcr. - CPOA	30.00	40.00	40.00	39.00	(1.00)
1006 - Senior Admin. Support Asst*	4.00	1.00	1.00	1.00	
Total Personnel	43.00	51.00	51.00	53.00	2.00
Permanent Full-Time	43.00	51.00	51.00	53.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.00	51.00	51.00	53.00	2.00
Department Totals					
Permanent Full-Time	194.00	197.00	197.00	200.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	194.00	197.00	197.00	200.00	3.00

* In FY 2015 seven Senior Administrative Support Assistants were reassigned to one Stores Clerk, four Records Specialists and two Property and Evidence Technicians.

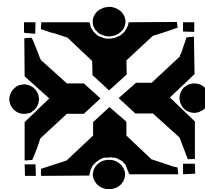
** In FY 2016 one Administrative Technician was reassigned to a Sr. Administrative Support Assistant.

Police Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
False alarms For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	2-5-1996	\$100 for each such false alarm	NA	\$100 for each such false alarm	NA
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	2-5-1996	\$100 for each such false alarm	NA	\$100 for each such false alarm	NA

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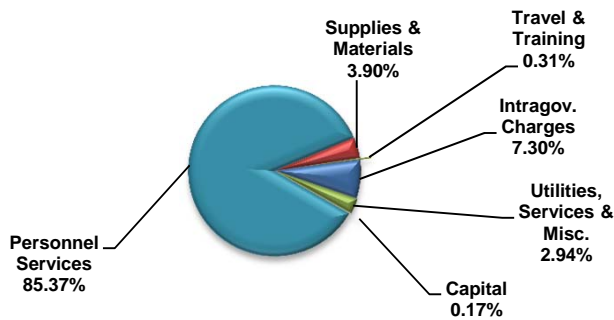
Fire Department (General Fund)



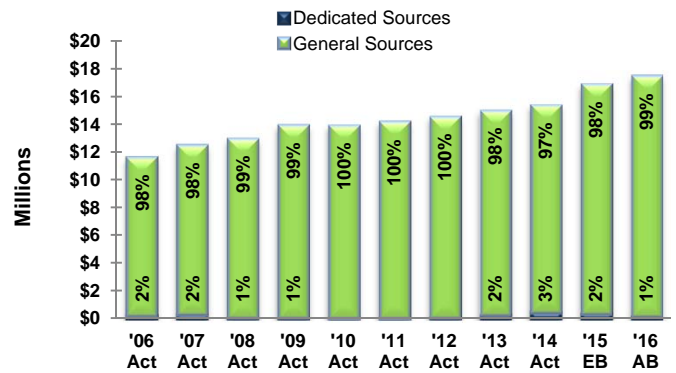
*City of Columbia
Columbia, Missouri*

Fire Department - Summary (General Fund)

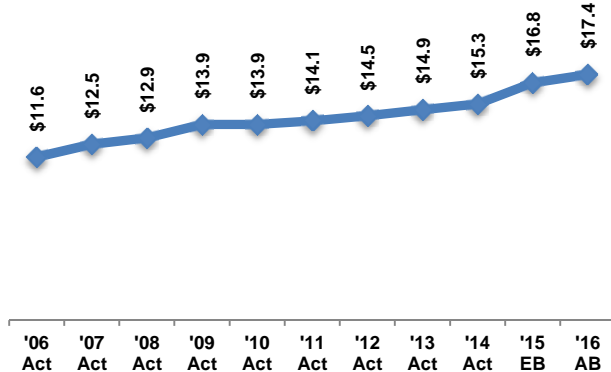
FY 2016 Total Expenditures By Category



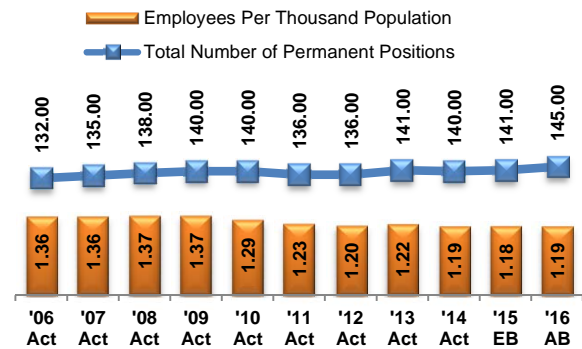
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$13,727,943	\$14,349,900	\$14,135,830	\$14,871,013	5.2%	3.6%
Supplies & Materials	\$574,155	\$740,510	\$669,773	\$679,703	1.5%	(8.2%)
Travel & Training	\$13,637	\$22,322	\$22,322	\$54,763	145.3%	145.3%
Intragov. Charges	\$598,983	\$1,066,932	\$1,066,932	\$1,270,904	19.1%	19.1%
Utilities, Services & Misc.	\$411,138	\$848,459	\$847,698	\$512,364	(39.6%)	(39.6%)
Capital	\$0	\$88,026	\$88,026	\$30,000	(65.9%)	(65.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%
Summary						
Operating Expenses	\$15,325,856	\$17,028,123	\$16,742,555	\$17,388,747	3.9%	2.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$88,026	\$88,026	\$30,000	(65.9%)	(65.9%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%

Funding Sources (Where the Money Comes From)

Grants	\$366,410	\$293,640	\$293,640	\$101,685	(65.4%)	(65.4%)
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Rev (incl. Univ. Reimb)	\$64,135	\$53,207	\$59,057	\$53,407	(9.6%)	0.4%
Dedicated Sources	\$430,545	\$346,847	\$352,697	\$155,092	(56.0%)	(55.3%)
General Sources	\$14,895,311	\$16,769,302	\$16,477,884	\$17,263,655	4.8%	2.9%
Total Funding Sources	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%

Description

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our customers. By also providing emergency medical, public fire education, fire investigation and code enforcement services to the public, the Department takes an active role in improving the overall safety of our customers.

Department Objectives

- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs.
- (4) Provide a code enforcement program that includes fire inspections and review of construction plans.
- (5) Support operating divisions with sufficient staff and supplies.
- (6) Maintain fiscal responsibility and continue capital improvement programs.

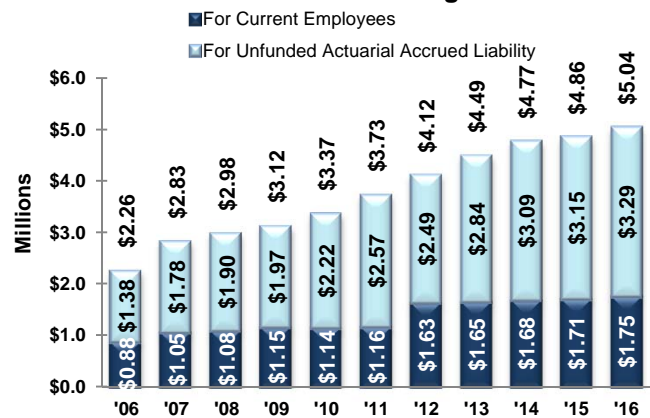
Highlights / Significant Changes

- Due to budget constraints in FY 2011, (4) vacant firefighter positions were eliminated. As a result, one of the two companies at Station 2 has been either closed or at reduced staffing level 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 eliminated positions for two years. During FY 2014, the Fire Department was awarded salary and benefits for three of the five grant funded positions for an additional year under the FY 2012 SAFER Veteran Hiring Program. The award of this grant will allow Engine 2 to be open on a more consistent basis. This Grant will cover 3 employees for half of FY 2016.

Highlights / Significant Changes

- Total CFD calls for service in 2014 came to 11,495, an increase of 1,029 over 2013.
- Supplemental increases include the replacement of one emergency response vehicle and the addition of (4) full time employee's (FFI/II) which will allow Station 2 to be fully staffed.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.
- Pension costs continue to increase and the amount of the cost to cover the unfunded actuarial accrued liability is increasing at a faster pace than the funding for the current employees. The City Council has approved the use of \$3 million in excess General Fund balance to help pay down some of these liabilities. The graph below shows the rising pension costs since FY 2006 and the rising amount of the pension costs that must go toward the unfunded actuarial accrued liability. These rising costs have hindered the City's ability to add more firefighters.

Fire Pension Costs Budgeted



Authorized Personnel by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	5.00	5.00	7.00	7.00	
Emergency Services	125.00	126.00	126.00	130.00	4.00
Departmental Services	3.00	3.00	2.00	2.00	
Fire Marshal's Division	7.00	7.00	6.00	6.00	
Total Personnel	140.00	141.00	141.00	145.00	4.00
Permanent Full-Time	140.00	141.00	141.00	145.00	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	140.00	141.00	141.00	145.00	4.00

Fire Department

Budget Detail by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration:						
Personnel Services	\$559,791	\$560,376	\$565,193	\$843,828	49.3%	50.6%
Supplies and Materials	\$8,025	\$19,853	\$9,384	\$9,509	1.3%	(52.1%)
Travel and Training	\$1,512	\$3,036	\$3,036	\$3,036	0.0%	0.0%
Intragovernmental Charges	\$11,411	\$286,647	\$286,647	\$1,255,614	338.0%	338.0%
Utilities, Services, & Misc.	\$17,589	\$376,080	\$376,080	\$23,560	(93.7%)	(93.7%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$598,328	\$1,245,992	\$1,240,340	\$2,135,547	72.2%	71.4%
Emergency Services:						
Personnel Services	\$12,134,415	\$12,556,933	\$12,541,070	\$13,047,192	4.0%	3.9%
Supplies and Materials	\$510,364	\$620,765	\$576,883	\$577,930	0.2%	(6.9%)
Travel and Training	\$5,822	\$8,460	\$8,460	\$40,901	383.5%	383.5%
Intragovernmental Charges	\$508,793	\$627,546	\$627,546	\$15,290	(97.6%)	(97.6%)
Utilities, Services, & Misc.	\$333,989	\$393,327	\$393,068	\$408,309	3.9%	3.8%
Capital	\$0	\$58,026	\$58,026	\$0	(100.0%)	(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$13,493,383	\$14,265,057	\$14,205,053	\$14,089,622	(0.8%)	(1.2%)
Departmental Services:						
Personnel Services	\$405,125	\$459,644	\$411,744	\$305,629	(25.8%)	(33.5%)
Supplies and Materials	\$21,290	\$30,281	\$25,783	\$26,855	4.2%	(11.3%)
Travel and Training	\$3,980	\$4,345	\$4,345	\$4,345	0.0%	0.0%
Intragovernmental Charges	\$39,742	\$67,911	\$67,911	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$43,874	\$49,427	\$48,925	\$50,100	2.4%	1.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$514,011	\$611,608	\$558,708	\$386,929	(30.7%)	(36.7%)
Fire Marshal's Division:						
Personnel Services	\$628,612	\$772,947	\$617,823	\$674,364	9.2%	(12.8%)
Supplies and Materials	\$34,476	\$69,611	\$57,723	\$65,409	13.3%	(6.0%)
Travel and Training	\$2,323	\$6,481	\$6,481	\$6,481	0.0%	0.0%
Intragovernmental Charges	\$39,037	\$84,828	\$84,828	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$15,686	\$29,625	\$29,625	\$30,395	2.6%	2.6%
Capital	\$0	\$30,000	\$30,000	\$30,000	0.0%	0.0%
Other	\$0	\$0	\$0	\$0		
Total	\$720,134	\$993,492	\$826,480	\$806,649	(2.4%)	(18.8%)
Department Totals						
Personnel Services	\$13,727,943	\$14,349,900	\$14,135,830	\$14,871,013	5.2%	3.6%
Supplies and Materials	\$574,155	\$740,510	\$669,773	\$679,703	1.5%	(8.2%)
Travel and Training	\$13,637	\$22,322	\$22,322	\$54,763	145.3%	145.3%
Intragovernmental Charges	\$598,983	\$1,066,932	\$1,066,932	\$1,270,904	19.1%	19.1%
Utilities, Services, & Misc.	\$411,138	\$848,459	\$847,698	\$512,364	(39.6%)	(39.6%)
Capital	\$0	\$88,026	\$88,026	\$30,000	(65.9%)	(65.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$15,325,856	\$17,116,149	\$16,830,581	\$17,418,747	3.5%	1.8%

Fire Department

Authorized Positions by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration:					
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3109 - Assistant Fire Chief	0.00	0.00	2.00	2.00	
3108 - Fire Chief	1.00	1.00	1.00	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	1.00	1.00	1.00	
Total Personnel	5.00	5.00	7.00	7.00	
Permanent Full-Time	5.00	5.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	7.00	7.00	
Emergency Services:					
3107 - Fire Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	27.00	27.00	27.00	27.00	
3103 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II*	47.00	48.00	48.00	52.00	4.00
Total Personnel	125.00	126.00	126.00	130.00	4.00
Permanent Full-Time	125.00	126.00	126.00	130.00	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	125.00	126.00	126.00	130.00	4.00
Departmental Services:					
3109 - Assistant Fire Chief	1.00	1.00	0.00	0.00	
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3105 - Fire Captain	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	2.00	2.00	
Permanent Full-Time	3.00	3.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	2.00	2.00	
Fire Marshal's Division:					
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	5.00	5.00	4.00	4.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	6.00	6.00	
Permanent Full-Time	7.00	7.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	6.00	6.00	
Department Totals					
Permanent Full-Time	140.00	141.00	141.00	145.00	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	140.00	141.00	141.00	145.00	4.00

* Mid Year FY 2013, the Fire Department was approved to receive a grant that would offset the cost of 5 firefighters for two years. Grant extension will fund 3 fire fighters until mid-year FY 2016.

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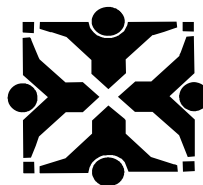
Fire Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
False alarms For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	2-5-1996	\$100 for each such false alarm	NA	\$100 for each such false alarm	NA
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	2-5-1996	\$100 for each such false alarm	NA	\$100 for each such false alarm	NA

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Emergency Management

(General Fund)



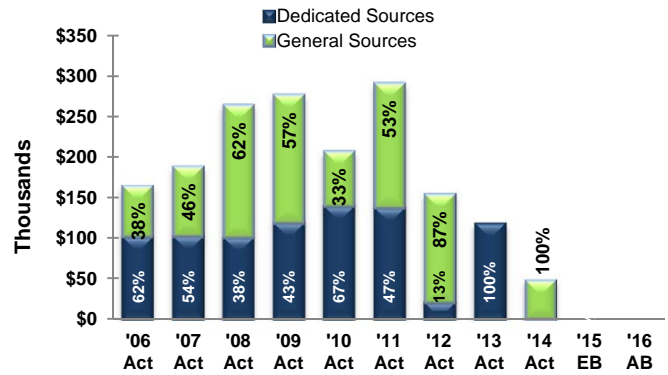
City of Columbia
Columbia, Missouri

Emergency Management (General Fund)

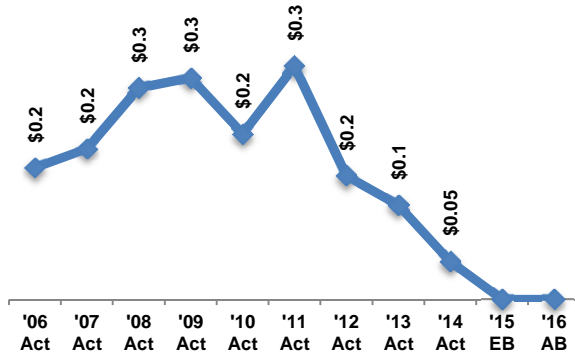
FY 2016 Total Expenditures By Category

Emergency Management is no longer a City operation. As of January 1, 2014, the operation was moved to the County.

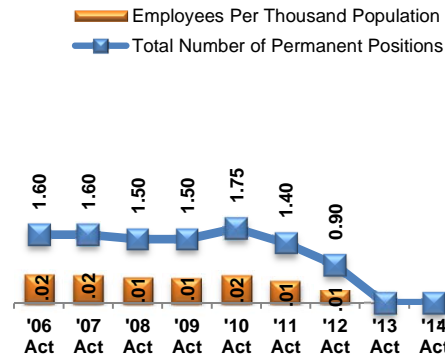
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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.	\$47,348	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$47,348	\$0	\$0	\$0		
Operating Expenses	\$47,348	\$0	\$0	\$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	\$47,348	\$0	\$0	\$0		

Funding Sources (Where the Money Comes From)

Dedicated:						
Grants	\$0	\$0	\$0	\$0		
User Agency Reimb.	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$0		
General Sources	\$47,348	\$0	\$0	\$0		
Total Funding Sources	\$47,348	\$0	\$0	\$0		

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

- With the passage of Proposition 1 in April, 2013, the County took over control and financial responsibility on January 1, 2014.
- Boone County Fire District took over the leadership responsibility for the Office of Emergency Management in FY 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.

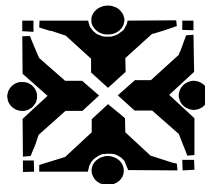
Authorized Personnel by Division

Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
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There are no personnel assigned to this budget.

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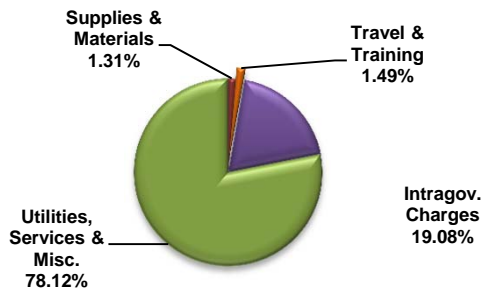
Public Safety Joint Communications (PSJC) (General Fund)



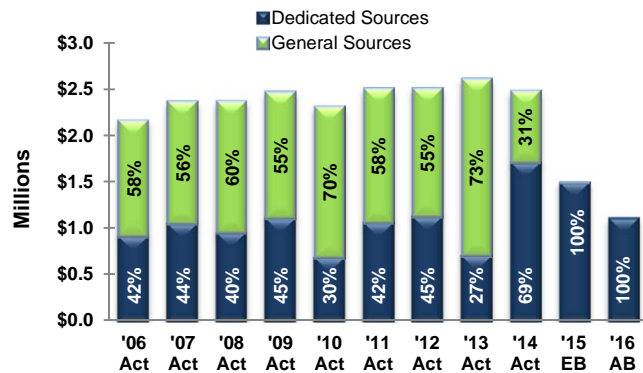
*City of Columbia
Columbia, Missouri*

Public Safety Joint Communications - PSJC (General Fund)

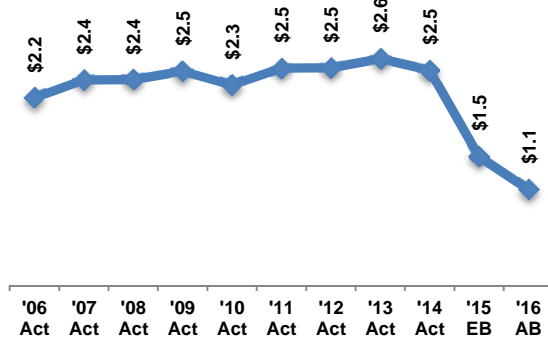
FY 2016 Total Expenditures By Category



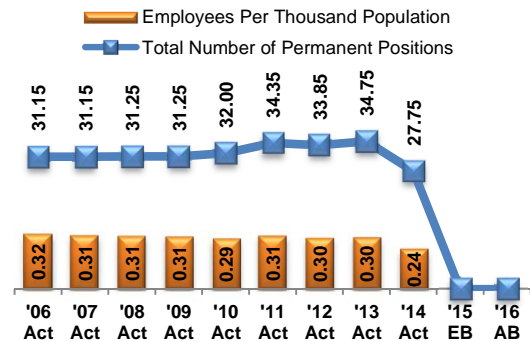
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$1,683,067	\$610,752	\$519,676	\$0	(100.0%)	(100.0%)
Supplies & Materials	\$59,440	\$84,975	\$32,069	\$14,460	(54.9%)	(83.0%)
Travel & Training	\$49,121	\$59,650	\$20,616	\$16,500	(20.0%)	(72.3%)
Intragov. Charges	\$169,087	\$193,269	\$193,269	\$210,690	9.0%	9.0%
Utilities, Services & Misc.	\$513,676	\$1,040,306	\$720,068	\$862,799	19.8%	(17.1%)
Capital	\$4,602	\$331,000	\$0	\$0		(100.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)
Operating Expenses	\$2,474,391	\$1,988,952	\$1,485,698	\$1,104,449	(25.7%)	(44.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$4,602	\$331,000	\$0	\$0		(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
County Reimbursement	\$1,702,376	\$2,319,952	\$1,485,480	\$1,104,449	(25.7%)	(52.4%)
Other Local Revenues	\$557	\$0	\$109	\$0	(100.0%)	
Dedicated Sources	\$1,702,933	\$2,319,952	\$1,485,589	\$1,104,449	(25.7%)	(52.4%)
General Sources	\$776,060	\$0	\$109	\$0	(100.0%)	
Total Funding Sources	\$2,478,993	\$2,319,952	\$1,485,698	\$1,104,449	(25.7%)	(52.4%)

Description

Throughout Boone County, emergency response from a public safety agency begins by contact with Emergency Telecommunicators in the 9-1-1 Operations Center of Joint Communications. Public safety personnel are dispatched to respond to incidents on a daily basis.

Department Objectives

The objective of the Joint Communications 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 and Boone County.

Highlights / Significant Changes

- As of January 1, 2014, the voter-approved Boone County 911 Sales Tax has been the primary source of funding for Joint Communications. Administration and oversight of Joint Communications is transitioning from City of Columbia to Boone County. As of January 1, 2015 all City Joint Communications employees became County employees. Boone County will continue to reimburse 100% of the operational costs incurred by the City until the operation is moved to the new Emergency Communications Center, currently under construction.

Highlights / Significant Changes

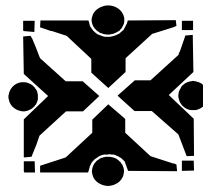
- Joint Communications continues to modernize their Operations Center and equipment with the latest technology available. We are always looking to improve communications to our user agencies and citizens. In addition, the 911 sales tax has allowed us to increase our staffing in the Operations Center.
- In 2013, Joint Communications became the 26th agency in the world to be accredited by the International Academies of Emergency Dispatch in Emergency Fire Dispatch. In July 2014, we were accredited in Emergency Medical Dispatch. In the coming year, we plan to obtain accreditation in Emergency Police Dispatch. Few agencies are accredited in all three disciplines.
- We continually update and implement new procedures, policies and best practices to improve efficiency and effectiveness of our operations.
- Constant improvements are being made to the overall radio infrastructure, now administered by Boone County and funded by the 911 sales tax.
- Within the coming year or so, Joint Communications will relocate to a new building presently under construction on the Boone County Sheriff's campus.

Authorized Personnel by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
7911 - Systems Support Analyst	2.00	2.00	0.00	0.00	
7015 - PSJC Manager	1.00	1.00	0.00	0.00	
7007 - PSJC Supervisor	4.00	4.00	0.00	0.00	
7003/7005 - Em. Telecomm. I/II	18.00	18.00	0.00	0.00	
5107 - Operations Manager	1.00	1.00	0.00	0.00	
1006 - Senior Admin. Support Asst.	1.00	1.00	0.00	0.00	
1005 - Admin. Support Assistant	0.75	0.75	0.00	0.00	
Total Personnel	27.75	27.75	0.00	0.00	
Permanent Full-Time	27.00	27.00	0.00	0.00	
Permanent Part-Time	0.75	0.75	0.00	0.00	
Total Permanent	27.75	27.75	0.00	0.00	

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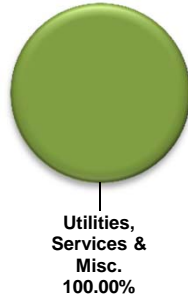
Capital Projects Fund - Public Safety Projects



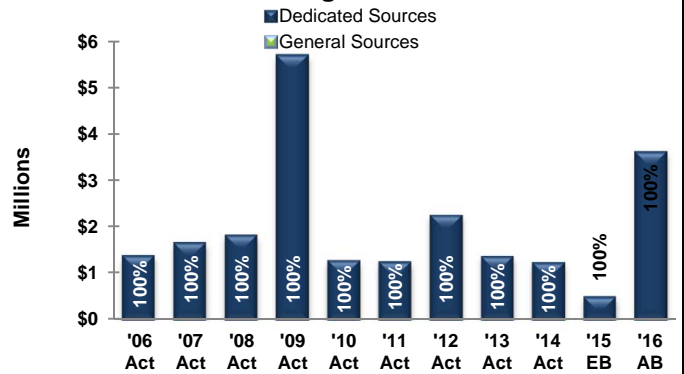
*City of Columbia
Columbia, Missouri*

Capital Projects Fund - Public Safety Projects

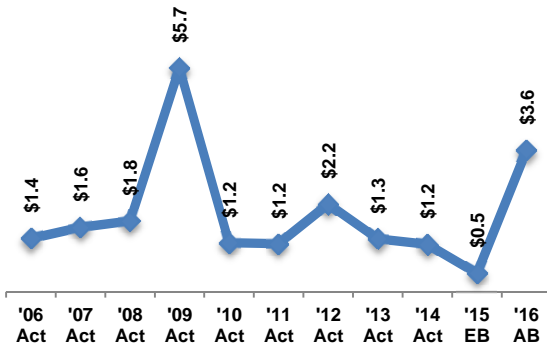
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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.	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
Total Expenses	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%

Funding Sources (Where the Money Comes From)

Oper. Trnsfrs (Cap Imp Stax)	\$1,246,000	\$0	\$0	\$3,467,000		
Oper. Trnsfrs (Public Impr Fd)	\$150,000	\$0	\$0	\$125,000		
Other Local Revenues	\$0	\$0	\$0	\$0		
Insurance Reimbursement	\$0	\$476,000	\$476,000	\$0		
Use of Fund Balance	(\$190,665)	(\$10,000)	(\$10,000)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,205,335	\$466,000	\$466,000	\$3,592,000	670.8%	670.8%

Major Projects**Fire**

- Major fire station repairs
- Replace 2001 Quint (ID #501)
- Training academy repairs

Police

- Downtown Police Building Renovation
- Add a police precinct/municipal service center in the North part of the City.

Fiscal Impact

The major fire station repairs, fire training academy repairs, and downtown police building renovation will not significantly increase operating expenses.

Authorized Personnel by Division

**Actual
FY 2014**

**Adj. Budget
FY 2015**

**Estimated
FY 2015**

**Adopted
FY 2016**

**Position
Changes**

There are no personnel assigned to this budget.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Fire							
1 Fire Apparatus Equipment C00195 [ID: 490]							2007
Total							
2 Replace 2013 Quint [ID: 1805]							2026 2027
Unfunded					\$1,153,000		
Total					\$1,153,000		
3 ADA Compliance - Fire Facilities C00482 [ID: 1425]							2015 2017
Unfunded			\$35,500				
Total			\$35,500				
4 Fire Station Sites C40173 [ID: 482]							
Cap Imp S Tax - 2015 Ballot			\$100,000	\$300,000	\$600,000		
Total			\$100,000	\$300,000	\$600,000		
5 Major Fire Station Repairs [ID: 1888]							2016 2016
Cap Imp S Tax - 2015 Ballot		\$1,098,000					
Total		\$1,098,000					
6 Replace 1999 Foam Truck [ID: 1401]							2016 2017
Unfunded			\$600,000				
Total			\$600,000				
7 Replace 2001 Quint (15 years old) - C00628 [ID: 1398]							2016 2017
Cap Imp S Tax - 2015 Ballot			\$900,000				
Total			\$900,000				
8 Replace 2003 Quint (14 years old) [ID: 1400]							2016 2017
Cap Imp S Tax - 2015 Ballot			\$950,000				
Total			\$950,000				
9 Replace Front Line Pumper - C00582 [ID: 1860]							2015 2017
Insurance Reimb	\$476,000						
PYA - various	\$299,000						
Total	\$775,000						
10 Rpl. 2001 Quint (15 Years Old) - C00629 [ID: 501]							2015 2016
Cap Imp S Tax - 2015 Ballot		\$900,000					
Total		\$900,000					
11 Training Academy Repairs - C00630 [ID: 1607]							2016 2016
Cap Imp S Tax - 2015 Ballot		\$500,000					
Total		\$500,000					
12 Remodel Admin. & Meeting/Conf. Room [ID: 1795]							2020 2020
Unfunded				\$1,500,000			
Total				\$1,500,000			
13 Replace 1996 Bomb Squad [ID: 1405]							2018 2019
Unfunded				\$800,000			
Total				\$800,000			
14 Replace 2004 Quint (14 years old) [ID: 1402]							2017 2018
Cap Imp S Tax - 2015 Ballot				\$1,000,000			
Total				\$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.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Fire							
15 Replace 2006 Quint (14 years old) [ID: 1407]						2019	2020
Cap Imp S Tax - 2015 Ballot				\$1,100,000			
Total				\$1,100,000			
16 Replace/Remodel Fire Station 4 [ID: 1403]						2016	2018
Unfunded				\$2,500,000			
Total				\$2,500,000			
17 Rpl. 2001 Ladder Truck (18 Years Old) [ID: 500]						2018	2019
Cap Imp S Tax - 2015 Ballot				\$1,300,000			
Total				\$1,300,000			
18 Replace 2006 Quint (15 years old) [ID: 1408]						2020	2021
Cap Imp S Tax - 2015 Ballot					\$1,150,000		
Total					\$1,150,000		

Police

19 Downtown Police Building Renovation - C00609 [ID: 1807]						2016	2016
Gen Fd/PI		\$125,000					
PYA Gen Fd/PI	\$68,484						
Total	\$68,484	\$125,000					
20 Police Precinct/Municipal Svc Center N - C00641 [ID: 1336]						2016	2017
Cap Imp S Tax - 2015 Ballot		\$969,000					
Cap Imp S Tax - 2017 Bond			\$8,721,000				
Total		\$969,000	\$8,721,000				

PSJC

21 Additional Outdoor Warning Sirens C00464 [ID: 1301]							
Total							

Public Safety Funding Source Summary

Cap Imp S Tax - 2015 Ballot		\$3,467,000	\$1,950,000	\$3,700,000	\$1,750,000
Cap Imp S Tax - 2017 Bond			\$8,721,000		
Gen Fd/PI		\$125,000			
Insurance Reimb	\$476,000				
New Funding	\$476,000	\$3,592,000	\$10,671,000	\$3,700,000	\$1,750,000
PYA - various	\$299,000				
PYA Gen Fd/PI	\$68,484				
Prior Year Funding	\$367,484				\$0
Unfunded			\$635,500	\$4,800,000	
Unfunded			\$635,500	\$4,800,000	\$0
Total	\$843,484	\$3,592,000	\$11,306,500	\$8,500,000	\$1,750,000

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
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Public Safety Current Capital Projects**Police**

1	CPD Property Room Upgrade-C00567 [ID: 1741]					2014	2014
2	Records Management System C00498 [ID: 1307]					2011	2015

Public Safety Impact of Capital Projects**Additional Fire Station #10 (Mun Serv Center S) [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.

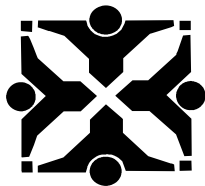
Fire Apparatus Equipment C00195 [ID: 490]

Provides source for equipment that would otherwise require Supplemental funds.

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.

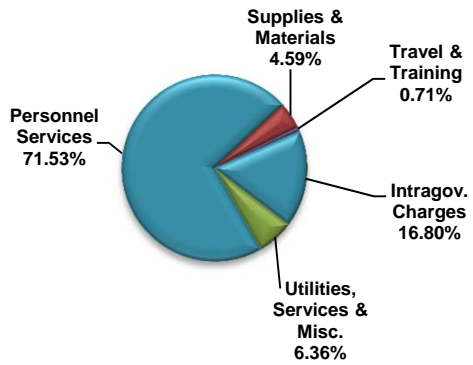
Municipal Court (General Fund)



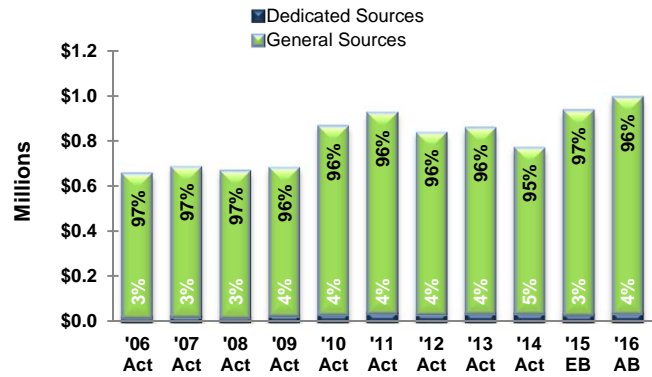
*City of Columbia
Columbia, Missouri*

Municipal Court - Summary (General Fund)

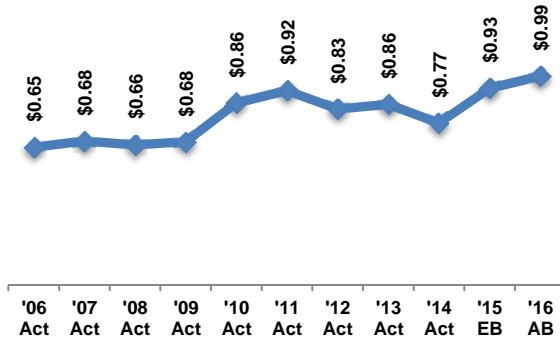
FY 2016 Total Expenditures By Category



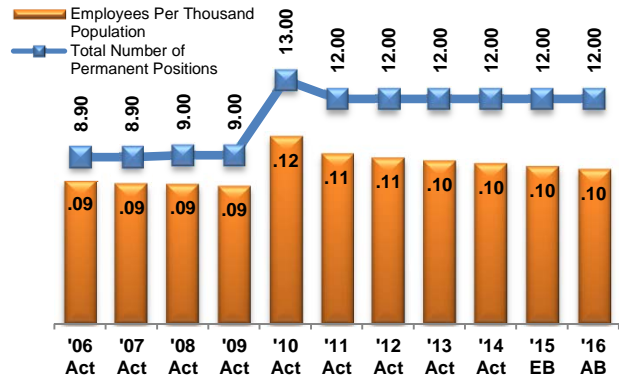
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$676,534	\$717,726	\$678,896	\$707,517	4.2%	(1.4%)
Supplies & Materials	\$23,325	\$50,156	\$35,513	\$45,443	28.0%	(9.4%)
Travel & Training	\$9,803	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragov. Charges	\$764	\$149,466	\$149,466	\$166,176	11.2%	11.2%
Utilities, Services & Misc.	\$49,912	\$114,695	\$60,571	\$62,955	3.9%	(45.1%)
Capital	\$6,143	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Operating Expenses	\$760,338	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$6,143	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)

Funding Sources (Where the Money Comes From)

Other Local Revenue	\$35,304	\$38,000	\$29,900	\$35,000	17.1%	(7.9%)
Grants	\$0	\$0	\$0	\$0		
Dedicated Sources	\$35,304	\$38,000	\$29,900	\$35,000	17.1%	(7.9%)
General Sources	\$731,177	\$1,001,043	\$901,546	\$954,091	5.8%	(4.7%)
Total Funding Sources	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)

Description

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violation, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

Department Objectives

- (1) Process docket and record municipal ordinance violations including approximately 65,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

Highlights / Significant Changes

- In November 2013 the Court stayed prosecution pending Red Light Camera Tickets at the request of the City Prosecutor.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the actual costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.
- Effective August 2015 Municipal Court will no longer be able to collect warrant fees.
- Senate Bill 5 will have a significant impact on the way Municipal Court assesses and collects fines & costs from 2015 forward. This bill caps fines and costs for minor traffic offenses, requires consideration of a person's ability to pay, prohibits jail sentences for failing to pay, and no longer allows the courts to suspend a driver's license for failure to appear or to pay a fine for a traffic violation.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
General Court Operations	7.00	7.00	7.00	7.00	
Traffic Violations Bureau	5.00	5.00	5.00	5.00	
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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Court Operations:						
Personnel Services	\$467,905	\$487,634	\$500,374	\$496,636	(0.7%)	1.8%
Supplies and Materials	\$23,079	\$46,250	\$30,868	\$44,618	44.5%	(3.5%)
Travel and Training	\$9,803	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$456	\$146,884	\$146,884	\$164,176	11.8%	11.8%
Utilities, Services, & Misc.	\$49,912	\$114,695	\$60,571	\$62,955	3.9%	(45.1%)
Capital	\$6,143	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$557,298	\$802,463	\$745,697	\$775,385	4.0%	(3.4%)
Traffic Violations:						
Personnel Services	\$208,629	\$230,092	\$178,522	\$210,881	18.1%	(8.3%)
Supplies and Materials	\$246	\$3,906	\$4,645	\$825	(82.2%)	(78.9%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$308	\$2,582	\$2,582	\$2,000	(22.5%)	(22.5%)
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$209,183	\$236,580	\$185,749	\$213,706	15.1%	(9.7%)
Department Totals						
Personnel Services	\$676,534	\$717,726	\$678,896	\$707,517	4.2%	(1.4%)
Supplies and Materials	\$23,325	\$50,156	\$35,513	\$45,443	28.0%	(9.4%)
Travel and Training	\$9,803	\$7,000	\$7,000	\$7,000	0.0%	0.0%
Intragovernmental Charges	\$764	\$149,466	\$149,466	\$166,176	11.2%	11.2%
Utilities, Services, & Misc.	\$49,912	\$114,695	\$60,571	\$62,955	3.9%	(45.1%)
Capital	\$6,143	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$766,481	\$1,039,043	\$931,446	\$989,091	6.2%	(4.8%)

Authorized Positions by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	4.00	4.00	4.00	4.00	
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	
Traffic Violations:					
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	5.00	5.00	5.00	5.00	
Permanent Full-Time	5.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	5.00	5.00	
Department Totals					
Permanent Full-Time	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 Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fine	Effective Date	Fine	Effective Date
Barking, annoying dogs (1st offense)	5-56	7-1-14	\$50.50	NA	\$50.50	NA
Barking, annoying dogs (2nd offense)	5-56	7-1-14	\$65.50	NA	\$65.50	NA
Confinement of dogs (1st offense)	5-58	7-1-14	\$55.50	NA	\$55.50	NA
Confinement of dogs (2nd offense)	5-58	7-1-14	\$70.50	NA	\$70.50	NA
Dog w/o license (1st offense)	5-59	7-1-14	\$48	NA	\$48	NA
Dog w/o license (2nd offense)	5-59	7-1-14	\$73	NA	\$73	NA
Limitations on animals (1st offense - fine per animal + costs (not to exceed \$500)	5-60	7-1-14	\$25.50	NA	\$25.50	NA
Failure to license cat/dog (1st offense)	5-63	7-1-14	\$48	NA	\$48	NA
Failure to license cat/dog (2nd offense)	5-63	7-1-14	\$73	NA	\$73	NA
Dog waste (1st offense)	5-67	7-1-14	\$50.50	NA	\$50.50	NA
Soliciting without a permit	13-227	7-1-14	\$85.50	NA	\$85.50	NA
Use of coasters, skateboard, skates	14-5	7-1-14	\$75.50	NA	\$75.50	NA
Riding outside vehicle	14-6	7-1-14	\$75.50	NA	\$75.50	NA
Operating defective vehicle	14-116	7-1-14	\$75.50	NA	\$75.50	NA
Improper towing of vehicles	14-117	7-1-14	\$75.50	NA	\$75.50	NA
Improper lights	14-133	7-1-14	\$75.50	NA	\$75.50	NA
Improper use of spot light	14-134	7-1-14	\$75.50	NA	\$75.50	NA
Insufficient brakes	14-135	7-1-14	\$75.50	NA	\$75.50	NA
Driver vision obstructed	14-139	7-1-14	\$75.50	NA	\$75.50	NA
Failure secure/cover load	14-140	7-1-14	\$75.50	NA	\$75.50	NA
Drive vehicle on sidewalk	14-172	7-1-14	\$75.50	NA	\$75.50	NA
Backing and interfering with traffic	14-173	7-1-14	\$75.50	NA	\$75.50	NA
Opening and closing car doors in traffic	14-174	7-1-14	\$75.50	NA	\$75.50	NA
Improper lane use	14-176	7-1-14	\$75.50	NA	\$75.50	NA
Commercial vehicles prohibited	14-178	7-1-14	\$75.50	NA	\$75.50	NA
Through truck traffic prohibited	14-179	7-1-14	\$75.50	NA	\$75.50	NA
Violation of closed campus (operating where prohibited)	14-180	7-1-14	\$75.50	NA	\$75.50	NA
Safety zone violation	14-181	7-1-14	\$75.50	NA	\$75.50	NA
Seat belt violation	14-183	7-1-14	\$10	NA	\$10	NA
Child restraint violation	14-184(b)(1-3)	7-1-14	\$49.50	NA	\$49.50	NA
Child restraint violation (80 lbs/taller than 4'9")	14-184(b)(4)	7-1-14	\$10	NA	\$10	NA

Municipal Court Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fine	Effective Date	Fine	Effective Date
No operators license (1st offense ONLY -subsequent offense mandatory court)	14-185A	7-1-14	\$100.50	NA	\$100.50	NA
No motorcycle qualified (1st offense ONLY - subsequent offense mandatory court)	14-185B	7-1-14	\$100.50	NA	\$100.50	NA
Operating unlicensed vehicle (1st offense)	14-187	7-1-14	\$50.50	NA	\$50.50	NA
Operating unlicensed vehicle (2nd offense)	14-187	7-1-14	\$60.50	NA	\$60.50	NA
Wrong direction/one way street	14-205	7-1-14	\$75.50	NA	\$75.50	NA
Speeding too fast for conditions	14-223	7-1-14	\$75.50	NA	\$75.50	NA
Speeding (Speeding in school zone/construction	14-223	7-1-14				
- Speeding 1-5 over			\$60.50	NA	\$60.50	NA
- Speeding 6-10 over			\$65.50	NA	\$65.50	NA
- Speeding 11-15 over			\$85.50	NA	\$85.50	NA
- Speeding 16-20 over			\$115.50	NA	\$115.50	NA
- Speeding 21-23 over			\$150.50	NA	\$150.50	NA
Excessive slowness	14-224	7-1-14	\$75.50	NA	\$75.50	NA
Rules of road violations (C&I mandatory court)	14-236 to 246	7-1-14	\$75.50	NA	\$75.50	NA
Boulevard stop violation	14-247	7-1-14	\$75.50	NA	\$75.50	NA
Failure to yield right of way at boulevard stop	14-248	7-1-14	\$75.50	NA	\$75.50	NA
Yield right of way sign violation	14-249	7-1-14	\$75.50	NA	\$75.50	NA
Yield when emerging from alley	14-250	7-1-14	\$75.50	NA	\$75.50	NA
Failure to stop when traffic obstructed	14-251	7-1-14	\$75.50	NA	\$75.50	NA
Cutting corner to avoid traffic control device	14-254	7-1-14	\$75.50	NA	\$75.50	NA
Improper turn	14-261	7-1-14	\$75.50	NA	\$75.50	NA
Improper use of lanes/markings	14-262	7-1-14	\$75.50	NA	\$75.50	NA
Prohibited turn	14-264	7-1-14	\$75.50	NA	\$75.50	NA
Prohibited U-turn	14-265	7-1-14	\$75.50	NA	\$75.50	NA
Parked obstructing traffic	14-281	7-1-14	\$50	NA	\$50	NA
Parking in alleys prohibited	14-282	7-1-14	\$50	NA	\$50	NA
Parked adjacent to school	14-284	7-1-14	\$50	NA	\$50	NA
Prohibited parking on narrow streets	14-285	7-1-14	\$50	NA	\$50	NA
Prohibited parking (driveways, between safety zone/curb, in crosswalks)	14-286 -1, 2a, 2d or 2e	7-1-14	\$50	NA	\$50	NA
Parked within 15' of fire hydrant	14-286(2)(b)	7-1-14	\$75	NA	\$75	NA
Yellow zone and others	14-286(3)	7-1-14	\$30	NA	\$30	NA
Prohibited parking one way street	14-287	7-1-14	\$30	NA	\$30	NA
Parked in hazardous zone	14-289	7-1-14	\$30	NA	\$30	NA

Municipal Court Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fine	Effective Date	Fine	Effective Date
Parked right side roadway - one way street	14-291	7-1-14	\$15	NA	\$15	NA
Parked more than 12" from curb/left side to curb	14-292	7-1-14	\$15	NA	\$15	NA
Parking in bus stop or Taxi stand	14-294 & 14-295	7-1-14	\$100	NA	\$100	NA
Improper movement from parked position	14-297	7-1-14	\$75.50	NA	\$75.50	NA
Vehicle left unattended with motor running	14-298	7-1-14	\$15	NA	\$15	NA
No parking - tow away zone	14-304	7-1-14	\$100	NA	\$100	NA
Prohibited parking on designated streets	14-324	7-1-14	\$15	NA	\$15	NA
Parking prohibited times	14-327 thru 14-333	7-1-14	\$15	NA	\$15	NA
Parking time limited in designated places	14-334	7-1-14	\$15	NA	\$15	NA
Parking in curb loading zone	14-353	7-1-14	\$30	NA	\$30	NA
Sign marking angle parking	14-371	7-1-14	\$15	NA	\$15	NA
Improper parking - ignoring markers	14-372	7-1-14	\$15	NA	\$15	NA
45 degree angle parking	14-373	7-1-14	\$15	NA	\$15	NA
30 degree angle parking	14-374	7-1-14	\$15	NA	\$15	NA
Fine increases to \$30 on these violations if not paid within 15 days	14-396	10-1-14	\$30	NA	\$30	NA
Public parking violation	14-391	10-1-14	\$15	NA	\$15	NA
Parking in municipal rental lots	14-392	10-1-14	\$15	NA	\$15	NA
Parked in rental space - municipal garage	14-393	10-1-14	\$15	NA	\$15	NA
Reserved parking - county vehicles	14-394	10-1-14	\$15	NA	\$15	NA
Reserved parking - city vehicles	14-395	10-1-14	\$15	NA	\$15	NA
Fine increases to \$30 on these violations if not paid	14-426	10-1-14	\$30	NA	\$30	NA
Overtime parking disabled zone	14-411.1	10-1-14	\$15	NA	\$15	NA
Changing from one metered parking space to another in the same block or city parking lot deemed on continuance period of time	14-412	10-1-14	\$15	NA	\$15	NA
Parked overtime at time limited space	14-416	10-1-14	\$15	NA	\$15	NA
Parked overtime at time limited meter	14-419	10-1-14	\$15	NA	\$15	NA
Parking meter violation	14-420	10-1-14	\$15	NA	\$15	NA
Extending legal parking time	14-421	10-1-14	\$15	NA	\$15	NA
Parking prohibited - City hood	14-423	10-1-14	\$15	NA	\$15	NA
Special parking meter hood	14-424	10-1-14	\$15	NA	\$15	NA
Handicapped parking violation	14-443	7-1-14	\$100	NA	\$100	NA
Failure to obey traffic control device	14-463	7-1-14	\$75.50	NA	\$75.50	NA

Municipal Court Fees/Charges/Fines

			FY 2015		FY 2016	
			Fine	Effective Date	Fine	Effective Date
Green arrow violation	14-466(1)	7-1-14	\$75.50	NA	\$75.50	NA
Red light violation	14-466(3)	7-1-14	\$105.50	NA	\$105.50	NA
Red light camera violation	14-466.1	7-1-14	\$95.50	NA	\$95.50	NA
Flashing red light violation	14-467	7-1-14	\$75.50	NA	\$75.50	NA
Lane direction control	14-468	7-1-14	\$75.50	NA	\$75.50	NA
Ignoring temporary lane markers (construction)	14-469	7-1-14	\$75.50	NA	\$75.50	NA
Pedestrian control signals	14-470	7-1-14	\$40.50	NA	\$40.50	NA
Violating quiet zone	14-475	7-1-14	\$75.50	NA	\$75.50	NA
Bicycle regulations	14-491	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle regulations	14-492	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - minimum size	14-493	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - license required	14-494	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - rental agency requirements	14-500	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - obey traffic control device	14-502	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - general conduct	14-503	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - failure to yield right of way to pedestrians	14-504	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - carrying articles	14-505	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle parking	14-506	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - riding on sidewalks prohibited	14-507	7-1-14	\$24.50	NA	\$24.50	NA
Bicycle - required equipment	14-508	7-1-14	\$24.50	NA	\$24.50	NA
Motorcycle regulations	14-526	7-1-14	\$75.50	NA	\$75.50	NA
More than one rider on a one seat motorcycle	14-527(a)	7-1-14	\$75.50	NA	\$75.50	NA
Ride motorcycle without helmet	14-528	7-1-14	\$25	NA	\$25	NA
Abandoned motor vehicle over 24 hours	14-546	7-1-14	\$35	NA	\$35	NA
Non-operating vehicle on street	14-547	7-1-14	\$35	NA	\$35	NA
Vehicle trespassing on private lot	14-551	7-1-14	\$40	NA	\$40	NA
Pedestrian - fail to obey control devices	14-576	7-1-14	\$75.50	NA	\$75.50	NA
Pedestrian - vehicle failed to yield right of way	14-577	7-1-14	\$75.50	NA	\$75.50	NA
Pedestrian - leave curb suddenly	14-578	7-1-14	\$65.50	NA	\$65.50	NA
Pedestrian - crosswalks	14-579	7-1-14	\$65.50	NA	\$65.50	NA
Pedestrian - crossing at angles	14-580	7-1-14	\$65.50	NA	\$65.50	NA
Pedestrian - pedestrian yield right of way to vehicle	14-581	7-1-14	\$65.50	NA	\$65.50	NA

Municipal Court Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fine	Effective Date	Fine	Effective Date
Pedestrian - walking in roadway	14-583	7-1-14	\$75.50	NA	\$75.50	NA
Solicitation of contributions on roadway (1st	14-586	7-1-14	\$50.50	NA	\$50.50	NA
Abandoned Vehicle	16-232	7-1-14	\$100	NA	\$100	NA
Loud Muffler (1st offense)	16-262	7-1-14	\$80.50	NA	\$80.50	NA
Drive off roadway in park	17-78	7-1-14	\$95.50	NA	\$95.50	NA
Park violation - failure to obey traffic sign	17-79	7-1-14	\$75.50	NA	\$75.50	NA
City park - parking where prohibited	17-81	7-1-14	\$15	NA	\$15	NA
Off street parking regulations (parked in grass)	29-30	7-1-14	\$15	NA	\$15	NA
Fines for misdemeanors and infractions						
Class A misdemeanor	16-66(1)		\$1,000	NA	\$1,000	NA
Class B misdemeanor	16-66(2)		\$500	NA	\$500	NA
Class C misdemeanor	16-66(3)		\$300	NA	\$300	NA
Class D misdemeanor	16-66(4)		\$200	NA	\$200	NA
Fines for corporations						
Conviction of Class A misdemeanor	16-67(a)(1)		\$5,000	NA	\$5,000	NA
Conviction of Class B misdemeanor	16-67(a)(2)		\$2,000	NA	\$2,000	NA
Conviction of Class C misdemeanor	16-67(a)(3)		\$1,000	NA	\$1,000	NA
Conviction of an infraction	16-67(a)(4)		\$500	NA	\$500	NA

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Supporting Activity Departments



Description

Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenues for these departments are the fees and service charges they receive from providing goods and services to other City departments. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category.

A brief discussion of the methodology used to recover these charges is included in each department's section.

Employee Benefit Fund

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, prescription drug, life, and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

Self Insurance Fund

The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

Custodial & Building Maintenance Fund

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to all departments.

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.

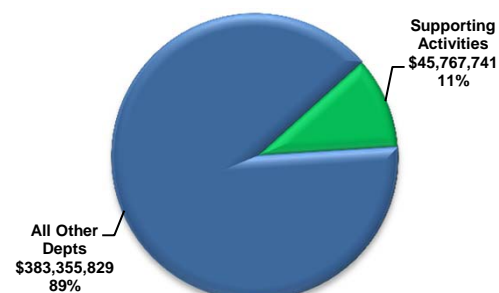
Community Relations Fund

The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities.

Utility Customer Services Fund

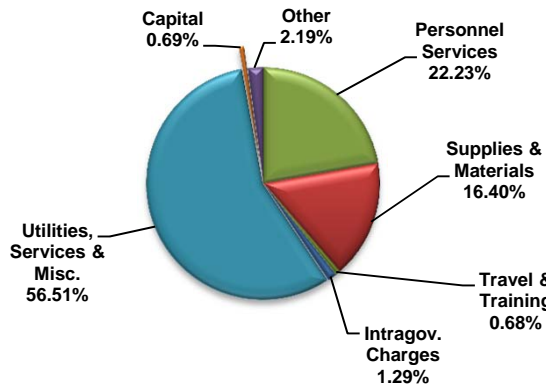
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner.

Total Supporting Activity Expenses vs. All Other Department Expenses

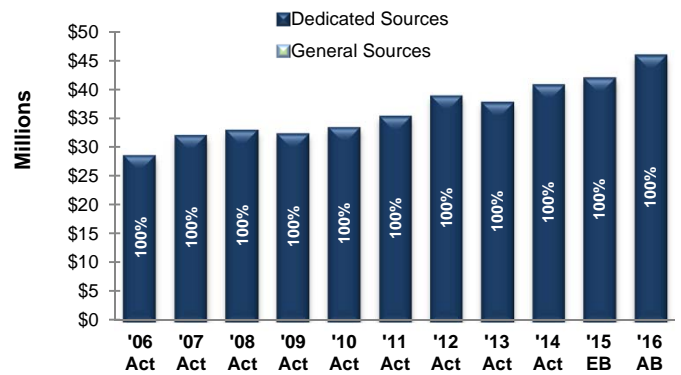


Supporting Activity Departments - Combined

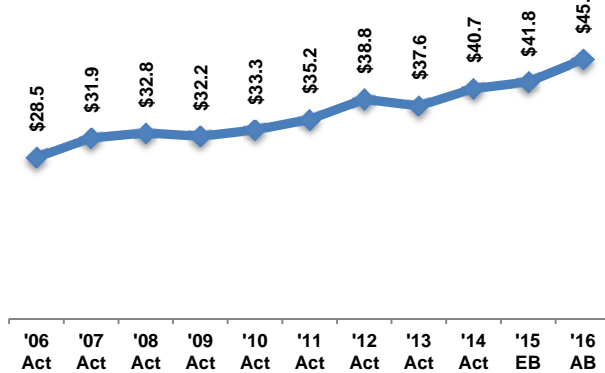
FY 2016 Total Expenditures By Category



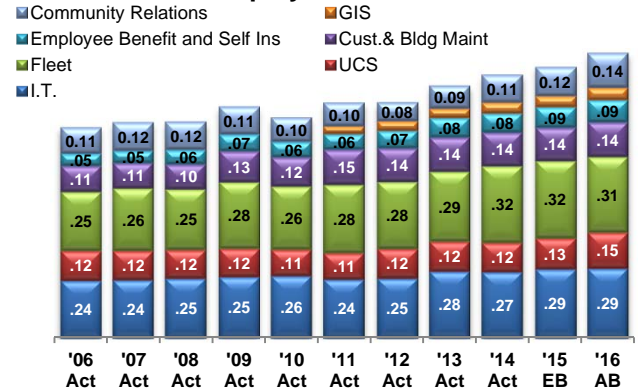
Funding Sources



Total Expenditures (in Millions)



Total Employees Per Thousand



Expenditures (Where the Money Goes)

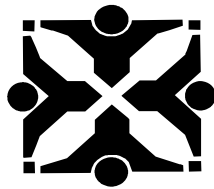
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$8,688,222	\$9,985,684	\$9,594,846	\$10,175,003	6.0%	1.9%
Supplies & Materials	\$7,971,169	\$7,943,851	\$7,139,753	\$7,507,127	5.1%	(5.5%)
Travel & Training	\$80,488	\$206,699	\$201,007	\$312,266	55.4%	51.1%
Intragov. Charges	\$677,193	\$592,434	\$592,434	\$592,312	(0.0%)	(0.0%)
Utilities, Services & Misc.	\$21,820,039	\$23,051,075	\$22,904,299	\$25,863,770	12.9%	12.2%
Capital	\$301,703	\$495,258	\$487,143	\$314,380	(35.5%)	(36.5%)
Other	\$1,112,187	\$920,802	\$918,033	\$1,002,883	9.2%	8.9%
Total	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%
Operating Expenses	\$38,547,645	\$41,779,743	\$40,427,264	\$44,450,478	10.0%	6.4%
Non-Operating Expenses	\$1,230,245	\$919,938	\$922,244	\$1,002,455	8.7%	9.0%
Debt Service	\$1,373	\$864	\$864	\$428	(50.5%)	(50.5%)
Capital Additions	\$301,703	\$495,258	\$487,143	\$314,380	(35.5%)	(36.5%)
Capital Projects	\$570,035	\$0	\$0	\$0		
Total Expenses	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%

Revenues (Where the Money Comes From)

Gross Receipts & Other Loc.	\$691,368	\$600,000	\$600,000	\$600,000	0.0%	0.0%
Interest Revenue	\$241,393	\$246,936	\$300,130	\$300,130	0.0%	21.5%
Grants	\$69,373	\$102,790	\$74,790	\$74,790	0.0%	(27.2%)
Fees and Service Charges	\$37,288,628	\$38,133,934	\$37,628,344	\$40,803,791	8.4%	7.0%
Other Local Revenues	\$3,398,156	\$2,549,354	\$2,532,250	\$2,976,754	17.6%	16.8%
Operating Transfer In	\$160,000	\$110,598	\$110,598	\$50,000	(54.8%)	(54.8%)
Use of Prior Year Sources	\$803,112	\$1,452,191	\$1,102,458	\$1,131,116	2.6%	(22.1%)
Less: Current Year Surplus	(\$2,001,029)	\$0	(\$511,055)	(\$168,840)	(67.0%)	
Dedicated Sources	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$40,651,001	\$43,195,803	\$41,837,515	\$45,767,741	9.4%	6.0%

Employee Benefit Fund

(Internal Service Fund)



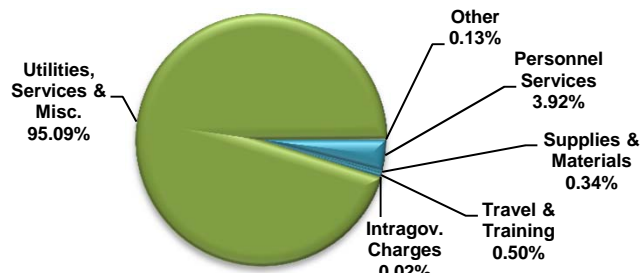
City of Columbia

Columbia, Missouri

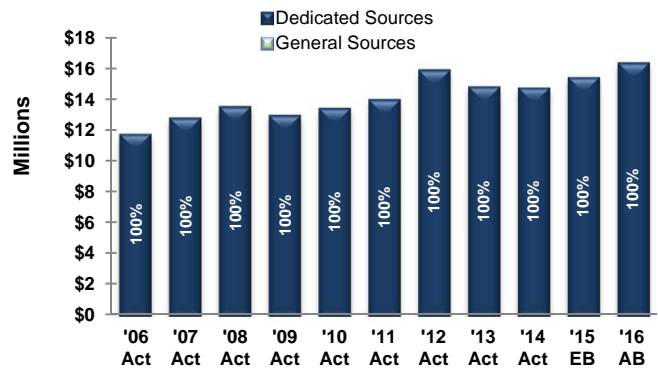
Employee Benefit Fund (Internal Service Fund)

Fund 659

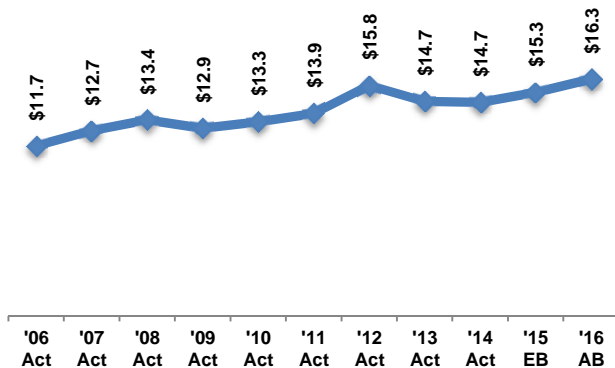
FY 2016 Total Expenditures By Category



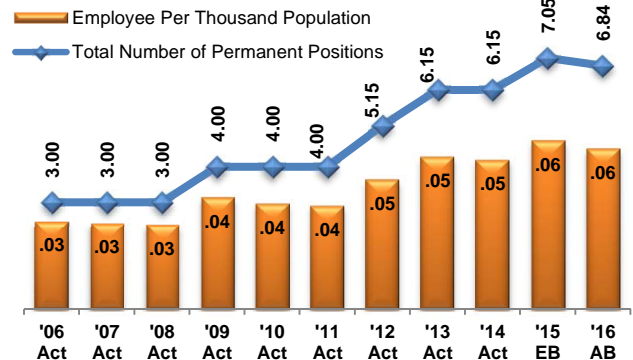
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$1,014,935	\$1,298,777	\$1,261,087	\$637,499	(49.4%)	(50.9%)
Supplies & Materials	\$73,125	\$101,619	\$87,074	\$55,570	(36.2%)	(45.3%)
Travel & Training	\$15,127	\$30,800	\$28,000	\$80,800	188.6%	162.3%
Intragov. Charges	\$465	\$2,931	\$2,931	\$2,732	(6.8%)	(6.8%)
Utilities, Services & Misc.	\$13,533,181	\$13,998,190	\$13,939,938	\$15,459,723	10.9%	10.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$30,935	\$21,868	\$21,868	\$21,868	0.0%	0.0%
Total	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%
Operating Expenses	\$14,636,833	\$15,432,317	\$15,319,030	\$16,236,324	6.0%	5.2%
Non-Operating Expenses	\$30,935	\$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	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes						
Interest Revenue	\$82,618	\$85,446	\$96,434	\$96,434	0.0%	12.9%
Fees & Service Charges	\$12,780,901	\$13,260,179	\$13,549,148	\$13,608,002	0.4%	2.6%
Other Local Revenues	\$2,779,043	\$2,090,000	\$2,056,000	\$2,516,000	22.4%	20.4%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$18,560	\$0	\$37,756		103.4%
Less: Current Year Surplus	(\$974,794)	\$0	(\$360,684)	\$0	(100.0%)	
Dedicated Sources	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$14,667,768	\$15,454,185	\$15,340,898	\$16,258,192	6.0%	5.2%

Description

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life, long-term disability, and voluntary benefit programs for City employees and retirees. Health, dental, and prescription drug plans are self-insured

Other programs in this division include service awards, retirement sick leave, the City University (City U) training program, mandatory drug and alcohol programs, employee physical programs, and employee wellness programs.

Highlights/Significant Changes

- The City's self-funded health insurance plan continues to experience increases in claims in the copay plans because of inflation. But, due to the increased migration to the HDHP, the city has been able to control the medical and prescription claims expense.
- Premiums will not increase for employees or dependents in FY 2016. Enrollment in the \$1,500 deductible plan increased 10% from 2014 to 2015, enrollment in the High Deductible Health Plan (HDHP) increased 11%, and enrollment in the \$750 plan decreased 8%. The City will continue to pay 100% of the employee premium in the HDHP in 2016. The deductible will increase from \$2,500 for single coverage and \$5,000 for family coverage to \$2,600 and \$5,200 respectively to comply with IRS rules. This allows the city to continue the embedded plan model, which grants individual deductibles for family coverage. City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage and \$250/month for family coverage.
- The City recognizes requirements for other post employment benefit (OPEB) in accordance with GASB Statement 45. In 2014 retiree premium subsidies were eliminated. Retirees pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Annual Required Contribution (ARC) for FY 2015 is (\$126,898). This amount is actuarially determined in accordance with the parameters of GASB Statement 45. The funded status of the plan is 204.85%. The unfunded Actuarial Accrued Liability (AAL) for FY 2015 is (\$1,536,498). An OPEB valuation to determine AAL is required every 2 years; the next one will be calculated as of 10/1/2016. GASB Statement 45 requirements will be replaced by GASB Statement 75 for fiscal years beginning after June 15, 2017.
- Pre-65 retiree medical and dental rates will remain at the 2015 levels. Post-65 retirees can expect a general premium increase under the fully insured plan for 2016.
- The City has integrated ACA mandatory provisions into the health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, 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, amendment to the City Flexible Spending Account (FSA) plan to reduce the maximum medical employee contribution from \$5,000 to

Highlights/Significant Changes- continued

\$2,500, and elimination of any preexisting condition exclusions. In 2015, the employer mandate to offer medical coverage to any employee averaging 30 or more hours per week took effect. The Transitional Reinsurance Fund fee of \$3.67 per month per covered member and the Patient Centered Outcome Fee of \$2.08 per covered member are required ACA fees that will be paid in 2016. A citywide task force was established in 2014 to monitor federal guidance on employer responsibility provisions and recommend strategies. Preparation for reporting employee health coverage to the IRS at the end of tax year 2015 is underway.

- 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, physical activity challenges, exercise classes, discounted ARC memberships, Know Your Numbers screening services, and a 24/7 fitness facility in the City Hall. Employee Wellness, in partnership with the Public Health and Human Services Department, offers vaccinations to employees. Wellness also partnered with PHHS to offer a smoking cessation program. Wellness programs can be designed for specific work units.
- Employee Wellness staff provides CPR/AED training to interested employees. More than 260 employees were trained in FY 2015.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program. Wellness staff participated in the 2015 FTA Triennial Review of the transit system, which includes an audit of the DOT drug and alcohol program.
- 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 division. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, The Manager's Journey, and other training as determined through a needs assessment with departments. A supervisor training series (STARS) was established in FY 2014 offering monthly training opportunities for City supervisors. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS), has been developed based on the same criteria as the STARS series. The first group of employees began the LADDERS curriculum in early 2015.
- In cooperation with Public Health and Human Services, space has been designated in City Hall and the Howard Municipal Building for two lactation rooms.

Fees and Service Charge Methodology

- Two intragovernmental charges, the Employee Wellness fee and the City University fee, are used to charge out costs for those programs.
- The Employee 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.

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Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Insurance:					
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.00	0.25	0.25	0.25	
1402 - Human Resources Technician	1.00	1.50	1.50	1.50	
Total Personnel	1.65	2.40	2.40	2.40	
Employee Health:					
4605 - Human Resources Manager	0.25	0.25	0.25	0.00	(0.25)
4606 - Asst Director, Human Resources	0.00	0.00	0.00	0.17	0.17
4604 - Director Human Resources	0.00	0.05	0.05	0.05	
4580 - Wellness Educator	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	2.75	2.80	2.80	2.72	(0.08)
City University:					
4606 - Asst Director, Human Resources	0.00	0.00	0.05	0.17	0.12
4605 - Human Resources Manager	0.25	0.30	0.25	0.00	(0.25)
4604 - Director Human Resources	0.00	0.05	0.05	0.05	
4570 - Training Coordinator	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
	1.75	1.85	1.85	1.72	(0.13)
Department Totals:					
Permanent Full-Time	6.15	7.05	7.05	6.84	(0.21)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.15	7.05	7.05	6.84	-0.21

Employee Benefit Fund

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Insurance:					
Total Financial Sources	\$12,334,530	\$12,334,530	\$12,334,530	\$12,334,530	\$12,334,530
Total Financial Uses	\$12,196,367	\$12,238,066	\$12,151,972	\$12,148,325	\$12,148,325
Financial Sources Over/(Under) Uses	\$138,163	\$96,464	\$182,558	\$186,205	\$186,205
Retiree Medicare Supplement					
Total Financial Sources	\$495,989	\$495,989	\$495,989	\$495,989	\$495,989
Total Financial Uses	\$495,989	\$495,989	\$495,989	\$495,989	\$495,989
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Post Employment Health					
Total Financial Sources	\$153,120	\$153,120	\$153,120	\$153,120	\$153,120
Total Financial Uses	\$194,674	\$194,674	\$194,674	\$194,674	\$194,674
Financial Sources Over/(Under) Uses	(\$41,554)	(\$41,554)	(\$41,554)	(\$41,554)	(\$41,554)
Employee Recognition					
Total Financial Sources	\$51,356	\$51,356	\$51,356	\$51,356	\$51,356
Total Financial Uses	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Financial Sources Over/(Under) Uses	\$1,356	\$1,356	\$1,356	\$1,356	\$1,356
Employee Health/Wellness					
Total Financial Sources	\$428,579	\$452,813	\$452,813	\$452,813	\$452,813
Total Financial Uses	\$452,313	\$452,813	\$452,813	\$452,813	\$452,813
Financial Sources Over/(Under) Uses	(\$23,734)	\$0	\$0	\$0	\$0
City University					
Total Financial Sources	\$246,862	\$345,323	\$365,714	\$365,714	\$365,714
Total Financial Uses	\$248,849	\$345,323	\$365,714	\$365,714	\$365,714
Financial Sources Over/(Under) Uses	(\$1,987)	\$0	\$0	\$0	\$0

- There are a number of different divisions within this fund
- **Insurance:** revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Bad claims experience years may require use of fund balance.
- **Retiree Medicare Supplement:** Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the city's payment to the insurer on the retirees' behalf.
- **Post-Employment Health:** budgeted at \$110 per employee to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer \$2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account. These funds can be used for reimbursement of health insurance premiums after leaving employment. Employees hired after 9/30/2011 are not included in this plan. The City pays for all of the administrative fees associated with this plan.
- **Employee Recognition:** the City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. The City contracts with a vendor to provide employees with a brochure of choices of gifts. The annual employee recognition picnic is also included in this division. Each department is charged \$37 per permanent employee to fund this program.

Employee Benefit Fund

Forecasted Sources and Uses (For Information Purposes Only)

Cafeteria Plan

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Financial Sources	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000	\$2,510,000
Total Financial Uses	\$2,520,000	\$2,520,000	\$2,520,000	\$2,520,000	\$2,520,000
Financial Sources Over/(Under) Uses	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)

401A Administrative Fee

Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Financial Sources Over/(Under) Uses	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)

Total Fund Summary:

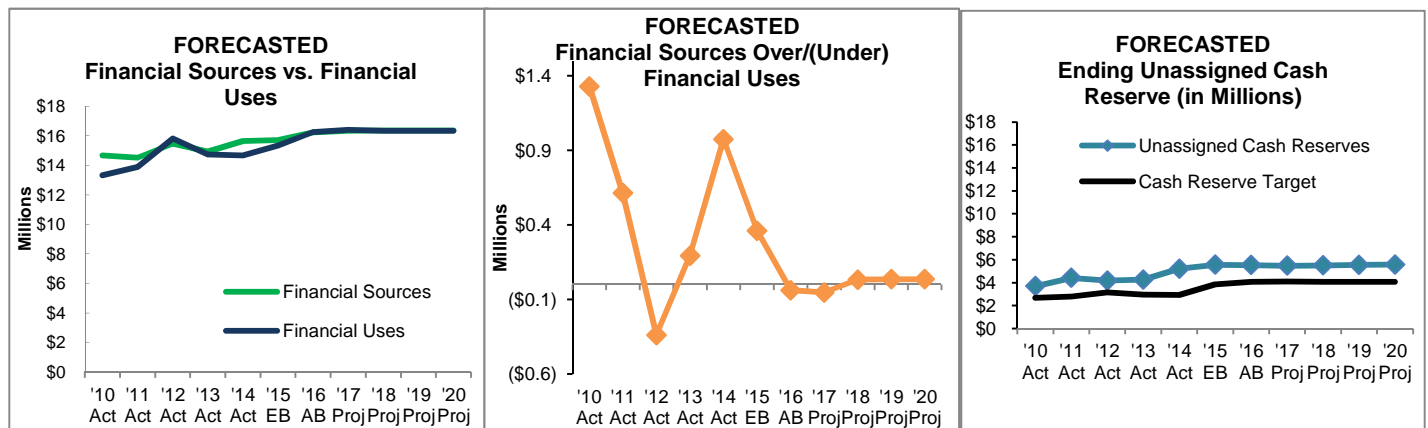
Total Financial Sources	\$16,220,436	\$16,343,131	\$16,363,522	\$16,363,522	\$16,363,522
Total Financial Uses	\$16,258,192	\$16,396,865	\$16,331,162	\$16,327,515	\$16,327,515
Total Financial Sources Over/(Under) Uses	(\$37,756)	(\$53,734)	\$32,360	\$36,007	\$36,007

Beginning Unassigned Cash Reserve	\$5,561,996	\$5,524,240	\$5,470,506	\$5,502,866	\$5,538,873
Financial Sources Over/(Under) Uses	(\$37,756)	(\$53,734)	\$32,360	\$36,007	\$36,007
Projected Ending Unassigned Cash Reserve	\$5,524,240	\$5,470,506	\$5,502,866	\$5,538,873	\$5,574,880

Cash Reserve Target (25% Fin. Uses)	\$4,064,548	\$4,099,216	\$4,082,791	\$4,081,879	\$4,081,879
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Cash Above/(Below) Cash Reserve Target	\$1,459,692	\$1,371,290	\$1,420,075	\$1,456,994	\$1,493,001
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- **Employee Health/Wellness:** offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept to provide vaccinations to employees, as well as drug and alcohol testing for new and federally mandated employees.
- **City U:** The City operates a centralized training program for their employees to cultivate a learning culture to improve. or FY 2016, the city will be centralizing tuition reimbursement within the City University budget at \$50,000. This forecast assumes an increase in tuition reimbursement to \$75,000 in FY 2017 and \$100,000 for FY 2018 - FY 2020. This forecast also includes the addition of another trainer position in the City University in FY 2017.
- **Cafeteria Plan:** this is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.
- **401A Plan:** the City has a 401A matching plan available to all employees except police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City pays for all of the administrative fees associated with this plan.

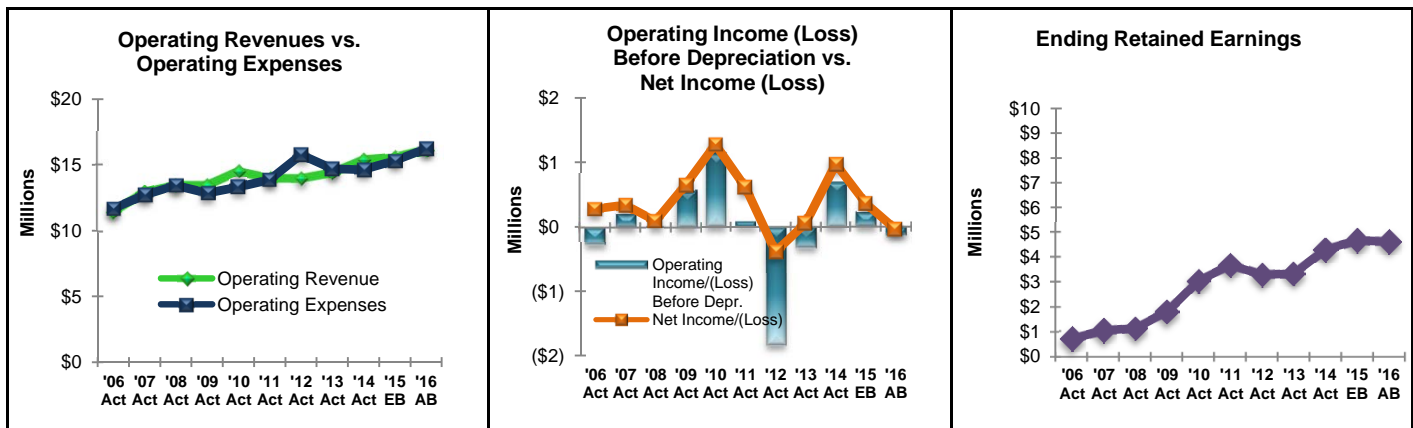


Net Income Statement Employee Benefit Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Fees & Services Charges	\$12,780,901	\$13,260,179	\$13,549,148	\$13,608,002
Misc. Operating Revenue	\$2,564,784	\$2,000,000	\$2,000,000	\$2,500,000
Total Operating Revenues	\$15,345,685	\$15,260,179	\$15,549,148	\$16,108,002
Operating Expenses:				
Personnel Services	\$1,014,935	\$1,298,777	\$1,261,087	\$637,499
Supplies & Materials	\$73,125	\$101,619	\$87,074	\$55,570
Travel & Training	\$15,127	\$30,800	\$28,000	\$80,800
Intragovernmental Charges	\$465	\$2,931	\$2,931	\$2,732
Utilities, Services & Other Misc.	\$13,533,181	\$13,998,190	\$13,939,938	\$15,459,723
Total Operating Expenses	\$14,636,833	\$15,432,317	\$15,319,030	\$16,236,324
Operating Income (Loss) Before Depreciation	\$708,852	(\$172,138)	\$230,118	(\$128,322)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$708,852	(\$172,138)	\$230,118	(\$128,322)
Non-Operating Revenues:				
Investment Revenue	\$82,618	\$85,446	\$96,434	\$96,434
Misc. Non-Operating Revenues	\$214,259	\$90,000	\$56,000	\$16,000
Total Non-Operating Revenues	\$296,877	\$175,446	\$152,434	\$112,434
Operating Transfers:				
Transfers From Other Funds	\$0	\$0	\$0	\$0
Transfers To Other Funds	(\$30,935)	(\$21,868)	(\$21,868)	(\$21,868)
Net Income (Loss)	\$974,794	(\$18,560)	\$360,684	(\$37,756)
Net Income/(Loss) Transferred To Retained Earnings	\$974,794	(\$18,560)	\$360,684	(\$37,756) +
Beginning Retained Earnings	\$3,335,018	\$4,309,812	\$4,309,812	\$4,670,496
Ending Retained Earnings	\$4,309,812	\$4,291,252	\$4,670,496	\$4,632,740

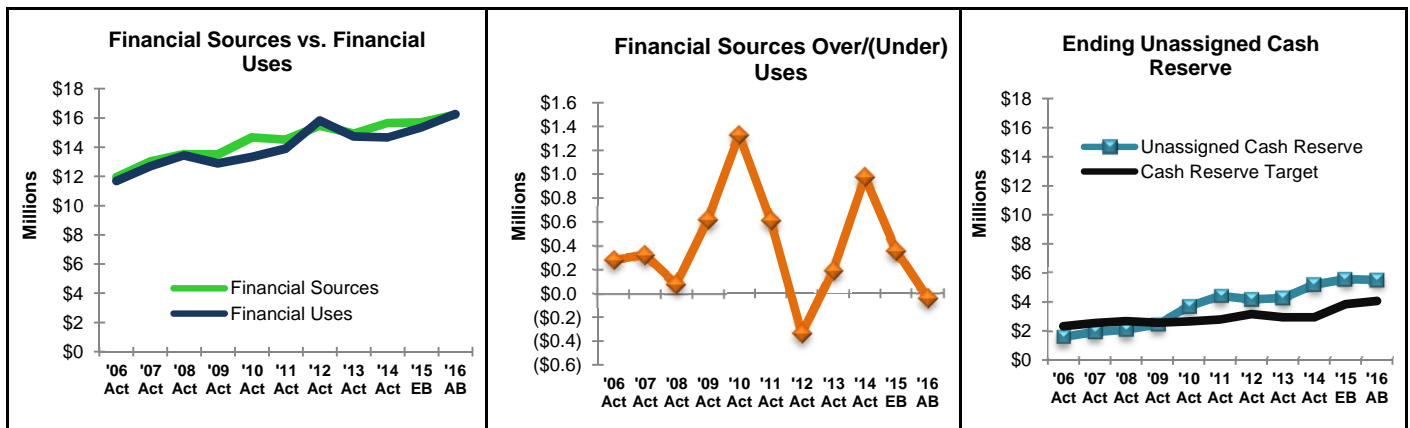
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses Employee Benefit Fund

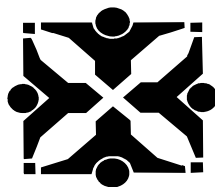
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$82,760	\$85,446	\$96,434	\$96,434
Fees and Service Charges	\$12,780,901	\$13,260,179	\$13,549,148	\$13,608,002
Other Local Revenues	\$2,779,043	\$2,090,000	\$2,056,000	\$2,516,000
	<u>\$15,642,704</u>	<u>\$15,435,625</u>	<u>\$15,701,582</u>	<u>\$16,220,436</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$15,642,704</u></u>	<u><u>\$15,435,625</u></u>	<u><u>\$15,701,582</u></u>	<u><u>\$16,220,436</u></u>
Financial Uses				
Operating Expenses	\$14,636,833	\$15,432,317	\$15,319,030	\$16,236,324
Operating Transfers to Other Funds	\$30,935	\$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 Financial Uses	<u><u>\$14,667,768</u></u>	<u><u>\$15,454,185</u></u>	<u><u>\$15,340,898</u></u>	<u><u>\$16,258,192</u></u>
Financial Sources Over/(Under) Uses	\$974,936	(\$18,560)	\$360,684	(\$37,756)
Beginning Unassigned Cash Reserve		\$5,201,312	\$5,201,312	\$5,561,996
Financial Sources Over/(Under) Uses		(\$18,560)	\$360,684	(\$37,756)
Current Assets	\$5,495,134			
Less: Current Liabilities	\$293,822			
Projected Unassigned Cash Reserve	<u><u>\$5,201,312</u></u>	<u><u>\$5,182,752</u></u>	<u><u>\$5,561,996</u></u>	<u><u>\$5,524,240</u></u>
Cash Reserve Target (25% Fin. Uses)	\$3,666,942	\$3,863,546	\$3,835,225	\$4,064,548
Cash Above/(Below) Cash Reserve Target	\$1,534,370	\$1,319,206	\$1,726,771	\$1,459,692



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Self Insurance Fund

(Internal Service Fund)



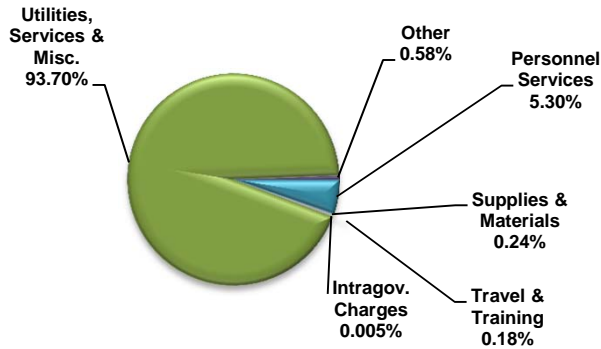
City of Columbia

Columbia, Missouri

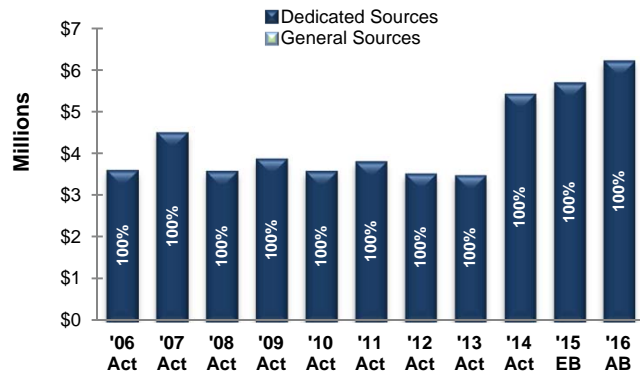
Self Insurance Fund (Internal Service Fund)

Fund 669

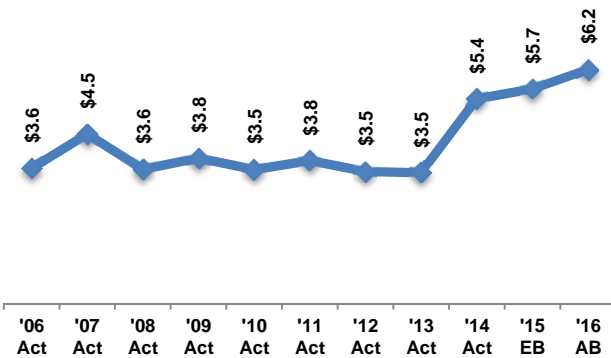
FY 2016 Total Expenditures By Category



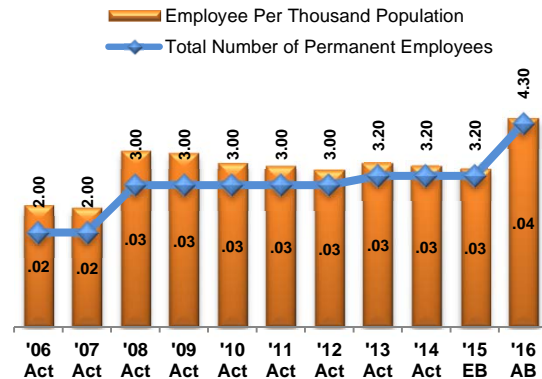
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$229,936	\$235,609	\$235,532	\$327,624	39.1%	39.1%
Supplies & Materials	\$6,635	\$14,676	\$14,676	\$14,840	1.1%	1.1%
Travel & Training	\$2,401	\$5,835	\$5,835	\$11,140	90.9%	90.9%
Intragov. Charges	\$304	\$275	\$275	\$328	19.3%	19.3%
Utilities, Services & Misc.	\$5,123,105	\$5,371,440	\$5,371,440	\$5,792,854	7.8%	7.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$40,576	\$35,845	\$35,845	\$35,845	0.0%	0.0%
Total	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%
Operating Expenses	\$5,362,381	\$5,627,835	\$5,627,758	\$6,146,786	9.2%	9.2%
Non-Operating Expenses	\$40,576	\$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	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	\$0	\$0	\$0	\$0		
Interest Revenue	\$67,741	\$62,050	\$85,660	\$85,660	0.0%	38.0%
Fees & Service Charges	\$5,137,491	\$5,332,960	\$5,333,132	\$5,759,597	8.0%	8.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$197,725	\$268,670	\$244,811	\$337,374	37.8%	25.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631	9.2%	9.2%

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.

Department Objectives

The City of Columbia's Self-Insurance Fund is handled by the Risk Management Division, a part of the Finance Department. The Self-insurance Fund and Risk Management support the departmental objectives of allowing the City to conduct business in an efficient and effective manner through the handling of risk retention, insurance, safety training, and information dissemination. Risk Management is also responsible for monitoring and adherence to applicable federal, state, and local requirements.

Highlights/Significant Changes

- Implementation of a Standardized Equipment Training Program for new and existing employees, aimed at providing consistent, duplicable instruction on equipment used in multiple City operations.
- Development and implementation of Risk Management Training for supervisors through City U aimed at consistent claim handling and understanding.
- Creation and implementation of an Seatbelt Awareness Campaign, awarding City drivers "caught" buckling up.
- Training offered to City employees in the areas of Personal Safety and Crime Prevention, Severe Weather/Emergency Response, Blood-borne Pathogens & First Aid Basics, and Sprain and Strain Prevention. There has been a total attendance of 1,488 for these trainings.
- Expansion of the City's property insurance coverage and the addition of cyber liability coverage.
- Establishment of a Facility Inspection Program with employee involvement in applicable areas.

Highlights/Significant Changes (cont.)

Planned activities include:

- Institution of an annual driver license review program.
- Implementation of prevention training for Network Security & Privacy (cyber liability) exposures.
- Expand the resources, functions, and awareness of the Risk Management Google site.
- Establishment of policies and programs for Lockout/Tagout, Confined Space, and Trenching and Excavation.
- Update the City's emergency evacuation plans and communicate the plan 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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
6750 - Asst Director, Finance *	0.20	0.20	0.20	0.30	0.10
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec. *	1.00	1.00	1.00	2.00	1.00
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.20	3.20	3.20	4.30	1.10
Permanent Full-Time	3.20	3.20	3.20	4.30	1.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.20	3.20	3.20	4.30	1.10

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Forecasted Sources and Uses (For Informational Purposes Only)

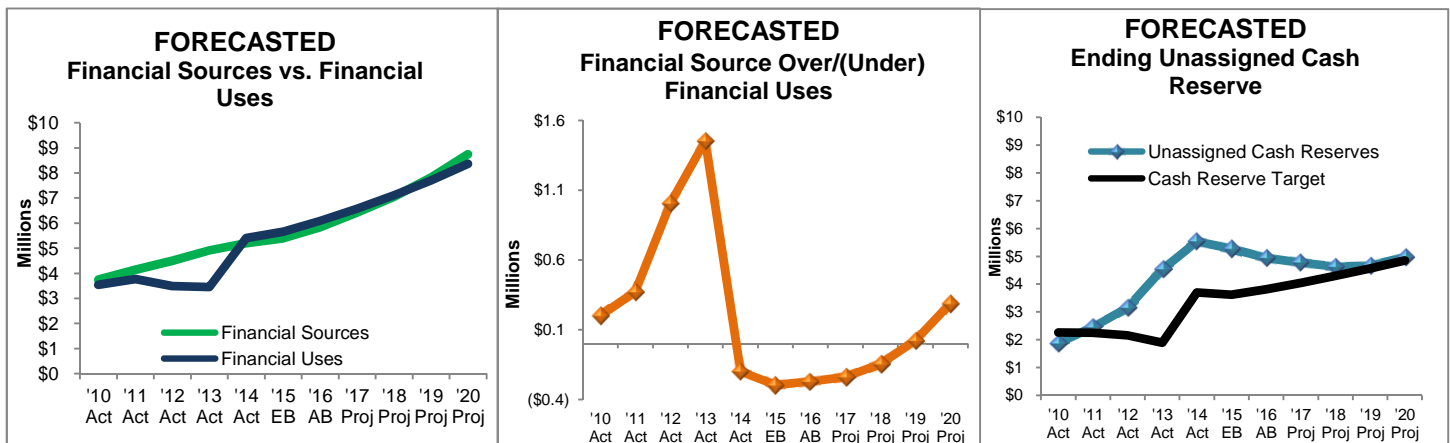
	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources:					
Fees and Service Charges	\$5,759,597	\$6,335,557	\$6,969,113	\$7,735,715	\$8,664,001
Interest (w/o GASB 31 Adjustment)	\$85,660	\$85,660	\$85,660	\$85,660	\$85,660
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,845,257	\$6,421,217	\$7,054,773	\$7,821,375	\$8,749,661
Financial Uses:					
Personnel Costs	\$327,624	\$347,281	\$368,118	\$390,205	\$413,617
Materials and Supplies	\$14,840	\$14,989	\$15,139	\$15,291	\$15,444
Travel and Training	\$11,140	\$11,357	\$11,578	\$11,803	\$12,033
Intragovernmental Charges	\$328	\$331	\$334	\$337	\$340
Utilities, Services, and Misc.	\$5,792,854	\$6,259,563	\$6,774,952	\$7,345,035	\$7,976,496
Capital Additions	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$35,845	\$35,845	\$35,845	\$35,845	\$35,845
Total Financial Uses	\$6,182,631	\$6,669,366	\$7,205,966	\$7,798,516	\$8,453,775
Beginning Unassigned Cash Reserve	\$5,282,035	\$4,944,661	\$4,696,512	\$4,545,319	\$4,568,178
Financial Sources Over/(Under) Uses	(\$337,374)	(\$248,149)	(\$151,193)	\$22,859	\$295,886
Current Assets	\$0	\$0	\$0	\$0	\$0
Less: Current Liabilities	\$0	\$0	\$0	\$0	\$0
Projected Ending Unassigned Cash Reserve	\$4,944,661	\$4,696,512	\$4,545,319	\$4,568,178	\$4,864,064
Cash Reserve Target (Claims)	\$3,815,554	\$4,051,509	\$4,302,190	\$4,568,524	\$4,851,346
Cash Above/(Below) Cash Reserve Target	\$1,129,107	\$645,003	\$243,129	(\$346)	\$12,718

Self Insurance Charge to Department Increase 8% 10% 10% 11% 12%

In order to provide the funding to pay for the City's self insurance program, departments are charged a fee. The total to be recovered is determined by calculating the payroll, premium, and anticipated claims costs. An actuary forecasts out potential future claims amounts.

The total to be recovered is charged back to the departments based on three components: 50% based on the department's five year claims cost history, 30% based on the department's workers compensation risk exposure, and 20% is based on the department's vehicle risk exposure.

Due to forecasted increases in claims costs, the amount that will need to be recovered from departments will increase between 10 and 12% each year for the next five years.

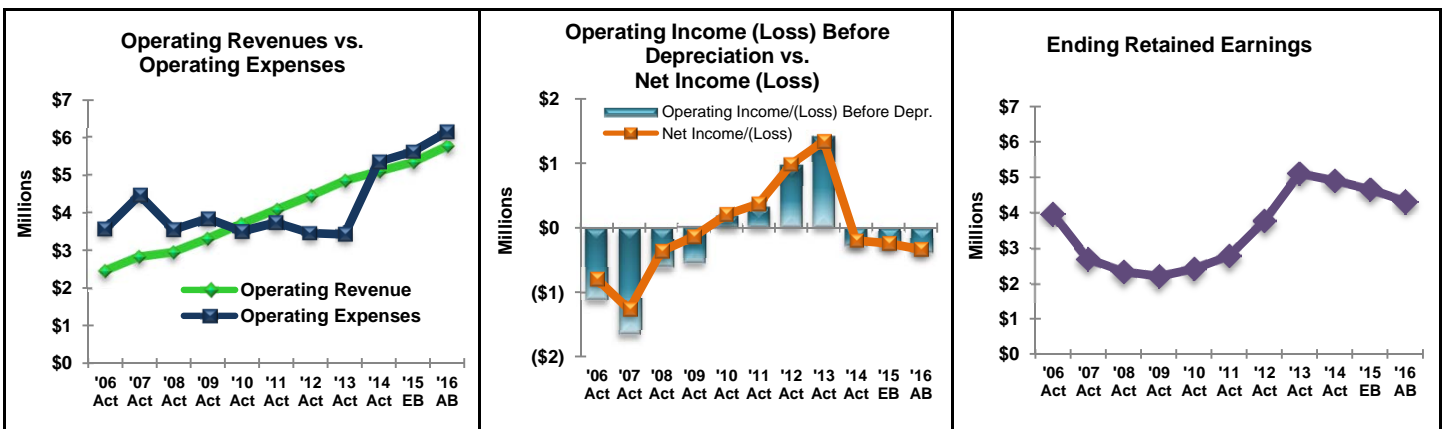


Net Income Statement Self Insurance Reserve Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$5,082,233	\$5,332,960	\$5,332,960	\$5,759,597
Misc. Operating Revenue	\$0	\$0	\$0	\$0
Total Operating Revenues	\$5,082,233	\$5,332,960	\$5,332,960	\$5,759,597
Operating Expenses:				
Personnel Services	\$229,936	\$235,609	\$235,532	\$327,624
Supplies & Materials	\$6,635	\$14,676	\$14,676	\$14,840
Travel & Training	\$2,401	\$5,835	\$5,835	\$11,140
Intragovernmental Charges	\$304	\$275	\$275	\$328
Utilities, Services & Other Misc.	\$5,123,105	\$5,371,440	\$5,371,440	\$5,792,854
Total Operating Expenses	\$5,362,381	\$5,627,835	\$5,627,758	\$6,146,786
Operating Income (Loss) Before Depreciation	(\$280,148)	(\$294,875)	(\$294,798)	(\$387,189)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	(\$280,148)	(\$294,875)	(\$294,798)	(\$387,189)
Non-Operating Revenues:				
Investment Revenue	\$67,741	\$62,050	\$85,660	\$85,660
Rev. From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$55,258	\$0	\$172	\$0
Total Non-Operating Revenues	\$122,999	\$62,050	\$85,832	\$85,660
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	(\$40,576)	(\$35,845)	(\$35,845)	(\$35,845)
Net Income/(Loss) Transferred To Retained Earnings	(\$197,725)	(\$268,670)	(\$244,811)	(\$337,374) +
Beginning Retained Earnings	\$5,098,856	\$4,901,131	\$4,901,131	\$4,656,320
Ending Retained Earnings	\$4,901,131	\$4,632,461	\$4,656,320	\$4,318,946

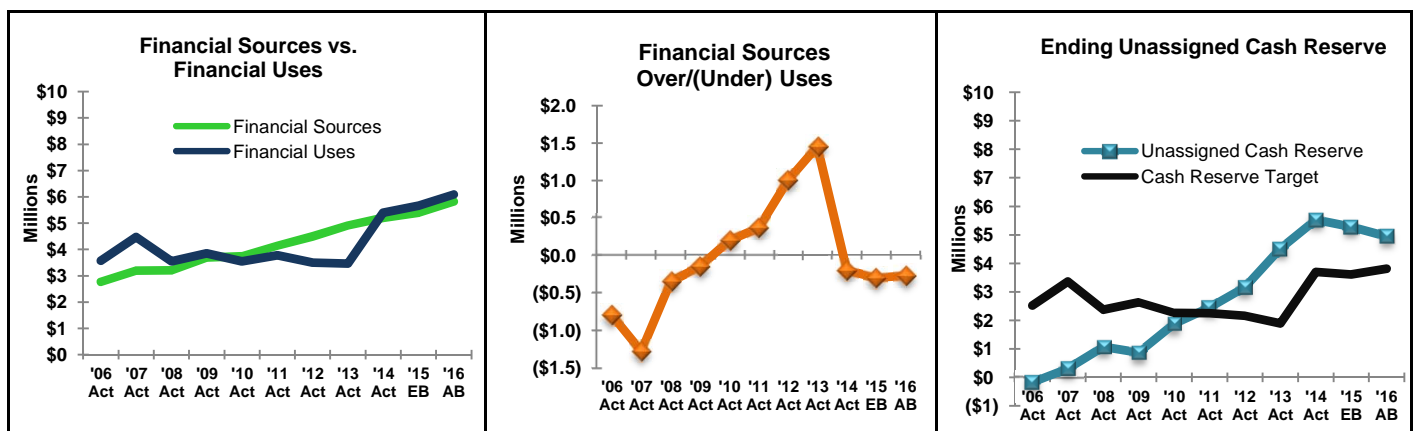
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



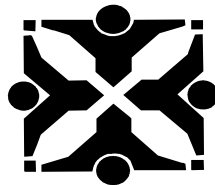
Funding Sources and Uses Self Insurance Reserve Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$65,304	\$62,050	\$85,660	\$85,660
Fees and Service Charges	\$5,082,233	\$5,332,960	\$5,332,960	\$5,759,597
Other Local Revenues	\$55,258	\$0	\$172	\$0
	\$5,202,795	\$5,395,010	\$5,418,792	\$5,845,257
Other Funding Sources/Transfers				
Total Financial Sources: Less Appropriated Fund Balance	\$5,202,795	\$5,395,010	\$5,418,792	\$5,845,257
Financial Uses				
Operating Expenses	\$5,362,381	\$5,627,835	\$5,627,758	\$6,146,786
Operating Transfers to Other Funds	\$40,576	\$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 Financial Uses	\$5,402,957	\$5,663,680	\$5,663,603	\$6,182,631
Financial Sources Over/(Under) Uses	(\$200,162)	(\$268,670)	(\$244,811)	(\$337,374)
Beginning Unassigned Cash Reserve		\$5,526,846	\$5,526,846	\$5,282,035
Financial Sources Over/(Under) Uses		(\$268,670)	(\$244,811)	(\$337,374)
Current Assets	\$5,562,545			
Less: Current Liabilities	\$35,699			
Projected Unassigned Cash Reserve	\$5,526,846	\$5,258,176	\$5,282,035	\$4,944,661
Cash Reserve Target (Claims Amount)	\$3,698,037	\$3,615,364	\$3,615,364	\$3,815,554
Cash Above/(Below) Cash Reserve Target	\$1,828,809	\$1,642,812	\$1,666,671	\$1,129,107



Custodial and Building Maintenance Fund

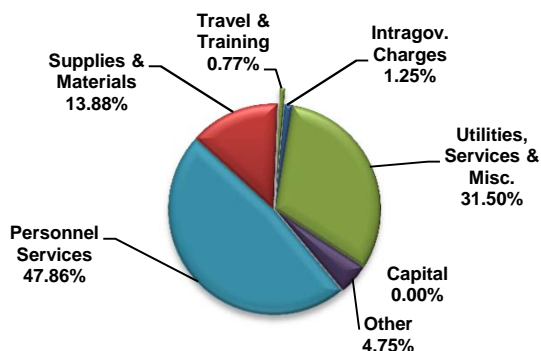
(Internal Service Fund)



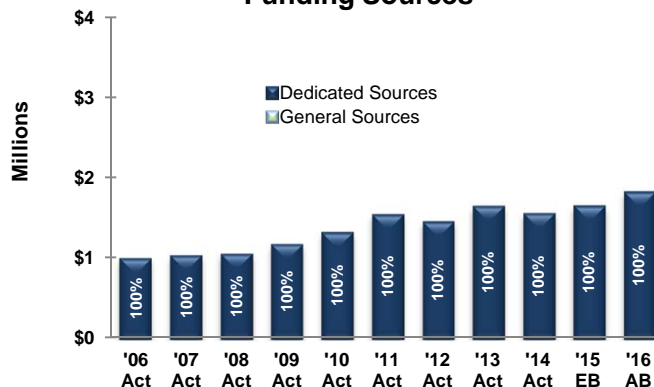
City of Columbia

Columbia, Missouri

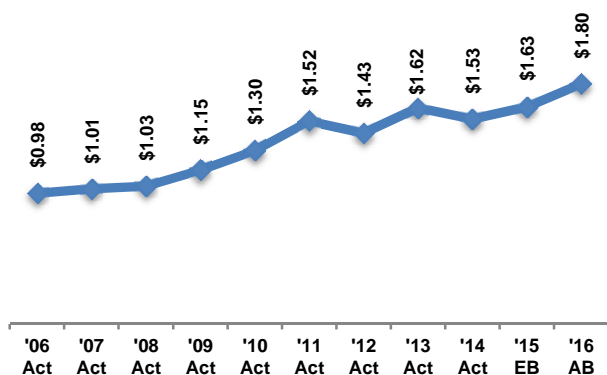
FY 2016 Total Expenditures By Category



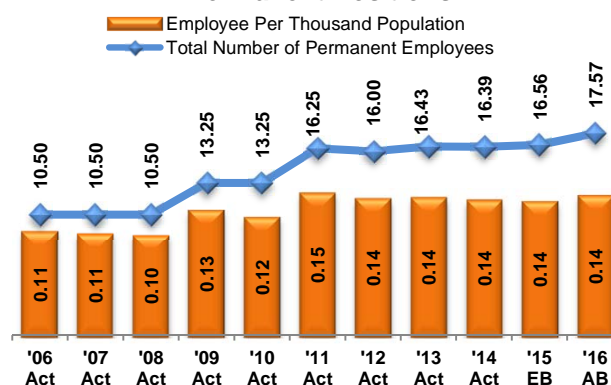
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$715,387	\$840,513	\$769,524	\$859,707	11.7%	2.3%
Supplies & Materials	\$222,679	\$238,039	\$216,241	\$249,346	15.3%	4.8%
Travel & Training	\$6,955	\$10,275	\$10,075	\$13,775	36.7%	34.1%
Intragov. Charges	\$60,979	\$20,864	\$20,864	\$22,383	7.3%	7.3%
Utilities, Services & Misc.	\$417,513	\$520,081	\$501,131	\$565,942	12.9%	8.8%
Capital	\$0	\$22,500	\$22,500	\$0	(100.0%)	(100.0%)
Other	\$110,156	\$83,646	\$85,132	\$85,282	0.2%	2.0%
Total	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%
Operating Expenses	\$1,423,513	\$1,629,772	\$1,517,835	\$1,711,153	12.7%	5.0%
Non-Operating Expenses	\$110,156	\$83,646	\$85,132	\$85,282	0.2%	2.0%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$22,500	\$22,500	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%

Revenues (Where the Money Comes From)

Gross Rec. & Other Local Taxes	\$0	\$0	\$0	\$0		
Interest Revenue	\$13,115	\$13,600	\$15,520	\$15,520	0.0%	14.1%
Fees & Service Charges	\$1,596,002	\$1,614,510	\$1,614,510	\$1,587,794	(1.7%)	(1.7%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$107,808	\$0	\$193,121		79.1%
Less: Current Year Surplus	(\$75,448)	\$0	(\$4,563)	\$0	(100.0%)	
Dedicated Sources	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	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.

Department Objectives

To provide for functional, safe, healthful and clean facilities at the best cost and to preserve the facilities. Preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

Highlights/Significant Changes

The FY 2016 budget includes funds for a Maintenance Assistant position to provide additional support to the Maintenance Mechanics.

Fee and Service Charge Methodology

There are three separate intragovernmental charges which are used to recover the cost of the Custodial and Building Maintenance Fund.

- **Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot.

Fee and Service Charge Methodology- cont

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 departments located in buildings maintained by the building maintenance staff. 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 departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Building Maintenance	5.55	5.72	5.72	6.82	1.11
Custodial Services	10.85	10.85	10.85	10.75	(0.10)
Total Personnel	16.39	16.56	16.56	17.57	1.01
Permanent Full-Time	14.89	15.06	15.06	16.07	1.01
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.39	16.56	16.56	17.57	1.01
Department Totals					
Permanent Full-Time	14.89	15.06	15.06	16.07	1.01
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.39	16.56	16.56	17.57	1.01

Custodial & Maintenance Services Fund - Summary

Fund 671

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Building Maintenance Services					
<i>Fee Increases to Departments</i>	-2.13%	31.00%	36.00%	34.00%	33.00%
Financial Sources	\$670,791	\$873,644	\$1,180,158	\$1,574,149	\$2,086,567
Financial Uses	\$826,242	\$1,215,820	\$1,272,656	\$1,449,273	\$1,757,876
Financial Sources Over/(Under) Uses	(\$155,451)	(\$342,176)	(\$92,498)	\$124,876	\$328,691

In the past few years the City has renovated many of the downtown campus buildings. Over the next five years, there is a need to hire a Building Facilities Manager to develop and implement a facilities maintenance plan to ensure all of the various buildings and other structures owned by the City are properly maintained. City maintenance crews currently provide routine maintenance in thirteen of the facilities. This five year forecast reflects a centralization of facility maintenance within this department. As a first step, a Building Facilities Manager would be hired in FY 2017 and a city-wide building assessment would be funded. There will also be a need to add a total of (3) Maintenance Assistants, (4) Maintenance Mechanics, (1) Sr Maintenance Mechanic, and (1) Administrative Support Assistant over this time period to take on the maintenance for all of the city facilities.

Custodial Services

<i>Fee Increases to Departments</i>	-2.05%	13.00%	14.00%	13.00%	13.00%
Financial Sources	\$607,159	\$684,832	\$780,174	\$880,723	\$994,136
Financial Uses	\$631,897	\$731,977	\$804,466	\$847,739	\$874,174
Financial Sources Over/(Under) Uses	(\$24,738)	(\$47,145)	(\$24,292)	\$32,984	\$119,962

Custodial services are currently provided to seven buildings. The five year forecast includes the addition of the buildings at the landfill in FY 2017. In order to expand our services to more buildings, the department will need to add (1) supervisor and (2) custodians during this time period.

Building Utilities

<i>Fee Increases to Departments</i>	0.00%	5.00%	5.25%	5.50%	5.50%
Financial Sources	\$325,364	\$340,987	\$358,745	\$378,259	\$398,791
Financial Uses	\$322,660	\$340,054	\$358,467	\$377,960	\$398,604
Financial Sources Over/(Under) Uses	\$2,704	\$933	\$278	\$299	\$187

Total Custodial and Maintenance

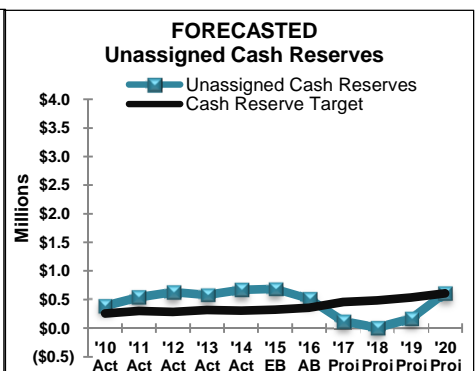
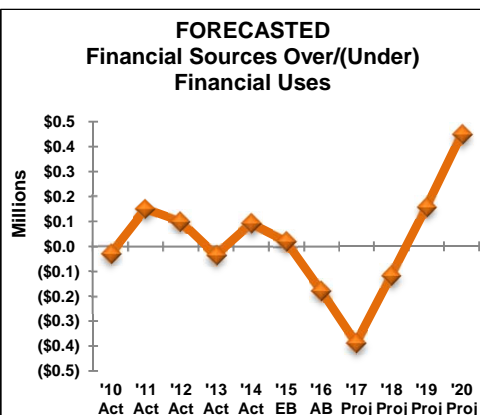
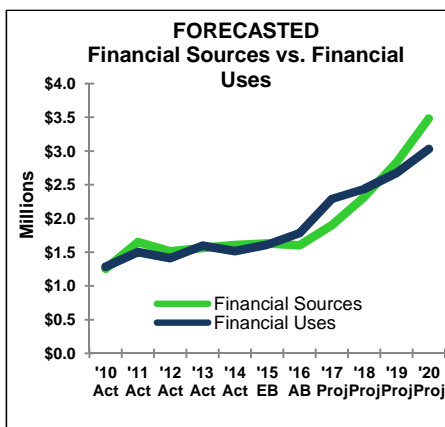
Total Financial Sources	\$1,603,314	\$1,899,463	\$2,319,077	\$2,833,131	\$3,479,494
Total Financial Uses	\$1,780,799	\$2,287,851	\$2,435,589	\$2,674,972	\$3,030,654
Financial Sources Over/(Under) Uses	(\$177,485)	(\$388,388)	(\$116,512)	\$158,159	\$448,840

Beginning Unassigned Cash Reserve	\$689,418	\$511,933	\$123,545	\$7,033	\$165,192
Financial Sources Over/(Under) Uses	(\$177,485)	(\$388,388)	(\$116,512)	\$158,159	\$448,840

Current Assets					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	\$511,933	\$123,545	\$7,033	\$165,192	\$614,032

Cash Reserve Target (20% Financial Uses)	\$356,160	\$457,570	\$487,118	\$534,994	\$606,131
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Cash Above/(Below) Cash Reserve Target	\$155,773	(\$334,025)	(\$480,085)	(\$369,802)	\$7,901
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Custodial & Maintenance Services

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Building Maintenance						
Personnel Services	\$317,911	\$359,955	\$350,347	\$393,104	12.2%	9.2%
Supplies and Materials	\$121,459	\$134,195	\$132,811	\$144,035	8.5%	7.3%
Travel and Training	\$5,515	\$7,275	\$7,075	\$8,775	24.0%	20.6%
Intragovernmental Charges	\$51,815	\$11,783	\$11,783	\$12,569	6.7%	6.7%
Utilities, Services, & Misc.	\$94,574	\$180,769	\$164,019	\$223,882	36.5%	23.8%
Capital	\$0	\$22,500	\$22,500	\$0	(100.0%)	(100.0%)
Other	\$84,387	\$57,877	\$59,363	\$59,513	0.3%	2.8%
Total	\$675,661	\$774,354	\$747,898	\$841,878	12.6%	8.7%
Custodial Services						
Personnel Services	\$397,476	\$480,558	\$419,177	\$466,603	11.3%	(2.9%)
Supplies and Materials	\$101,220	\$103,844	\$83,430	\$105,311	26.2%	1.4%
Travel and Training	\$1,440	\$3,000	\$3,000	\$5,000	66.7%	66.7%
Intragovernmental Charges	\$9,164	\$9,081	\$9,081	\$9,814	8.1%	8.1%
Utilities, Services, & Misc.	\$17,371	\$16,760	\$14,560	\$19,400	33.2%	15.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$25,769	\$25,769	\$25,769	\$25,769	0.0%	0.0%
Total	\$552,440	\$639,012	\$555,017	\$631,897	13.9%	(1.1%)
Utilities						
Utilities, Services, & Misc.	\$305,568	\$322,552	\$322,552	\$322,660	0.0%	0.0%
Total	\$305,568	\$322,552	\$322,552	\$322,660	0.0%	0.0%
Department Totals						
Personnel Services	\$715,387	\$840,513	\$769,524	\$859,707	11.7%	2.3%
Supplies and Materials	\$222,679	\$238,039	\$216,241	\$249,346	15.3%	4.8%
Travel and Training	\$6,955	\$10,275	\$10,075	\$13,775	36.7%	34.1%
Intragovernmental Charges	\$60,979	\$20,864	\$20,864	\$22,383	7.3%	7.3%
Utilities, Services, & Misc.	\$417,513	\$520,081	\$501,131	\$565,942	12.9%	8.8%
Capital	\$0	\$22,500	\$22,500	\$0	(100.0%)	(100.0%)
Other	\$110,156	\$83,646	\$85,132	\$85,282	0.2%	2.0%
Total	\$1,533,669	\$1,735,918	\$1,625,467	\$1,796,435	10.5%	3.5%

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Building Maintenance					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.02	0.02
6204 - Financial Analyst *	0.05	0.05	0.05	0.10	0.05
6200 - Senior Financial Analyst *	0.05	0.05	0.05	0.00	(0.05)
5901 - Director, Public Works *	0.02	0.02	0.02	0.10	0.08
5106 - Asst. Director, Public Works *	0.13	0.13	0.13	0.00	(0.13)
5800 - Asst to the Public Works Director*	0.00	0.00	0.00	0.05	0.05
2407 - Building & Grounds Supervisor	0.80	0.80	0.80	0.80	
2397 - Maintenance Asst - 773	0.00	0.00	0.00	1.00	1.00
2394 - Senior Bldg Maint Mechanic-773	1.00	1.00	1.00	1.00	
2390 - Building Maint Mechanic-773	3.00	3.00	3.00	3.00	
1007 - Administrative Supervisor*	0.00	0.17	0.17	0.10	(0.07)
1006 - Senior Admin Support Assistant *	0.50	0.50	0.50	0.65	0.15
Total Personnel	5.55	5.72	5.72	6.82	1.11
Permanent Full-Time	5.55	5.72	5.72	6.82	1.11
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.55	5.72	5.72	6.82	1.11
Custodial Services					
5901 - Director, Public Works *	0.02	0.02	0.02	0.05	0.03
5106 - Asst. Director, Public Works *	0.13	0.13	0.13	0.00	(0.13)
2407 - Building & Grounds Supervisor	0.20	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	10.85	10.85	10.85	10.75	(0.10)
Permanent Full-Time	9.35	9.35	9.35	9.25	(0.10)
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	10.85	10.85	10.85	10.75	(0.10)

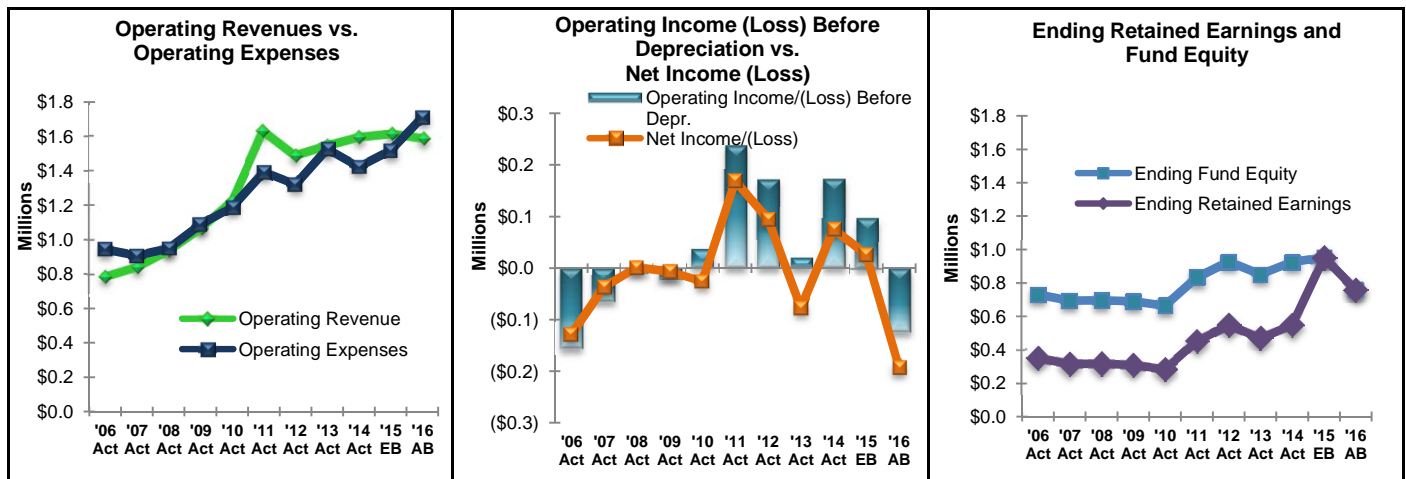
* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Net Income Statement Custodial and Maintenance Services

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Building Maintenance User Charges	\$678,490	\$677,707	\$677,707	\$663,590
Custodial User Charges	\$604,860	\$614,251	\$614,251	\$601,652
Utilities User Charges	\$312,652	\$322,552	\$322,552	\$322,552
Total Operating Revenues	\$1,596,002	\$1,614,510	\$1,614,510	\$1,587,794
Operating Expenses:				
Personnel Services	\$715,387	\$840,513	\$769,524	\$859,707
Supplies & Materials	\$222,679	\$238,039	\$216,241	\$249,346
Travel & Training	\$6,955	\$10,275	\$10,075	\$13,775
Intragovernmental Charges	\$60,979	\$20,864	\$20,864	\$22,383
Utilities, Services & Other Misc.	\$417,513	\$520,081	\$501,131	\$565,942
Total Operating Expenses	\$1,423,513	\$1,629,772	\$1,517,835	\$1,711,153
Operating Income (Loss)				
Before Depreciation	\$172,489	(\$15,262)	\$96,675	(\$123,359)
Depreciation	(\$16,266)	(\$14,000)	(\$15,486)	(\$15,636)
Operating Income	\$156,223	(\$29,262)	\$81,189	(\$138,995)
Non-Operating Revenues:				
Investment Revenue	\$13,115	\$13,600	\$15,520	\$15,520
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$13,115	\$13,600	\$15,520	\$15,520
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$93,890)	(\$69,646)	(\$69,646)	(\$69,646) +
Net Income/(Loss) Transferred To Retained Earnings	\$75,448	(\$85,308)	\$27,063	(\$193,121)
Beginning Retained Earnings	\$470,387	\$925,835	\$925,835	\$952,898
Ending Retained Earnings	\$545,835	\$840,527	\$952,898	\$759,777
Contributed Capital	\$380,000	\$0	\$0	\$0
Ending Fund Equity	\$925,835	\$840,527	\$952,898	\$759,777

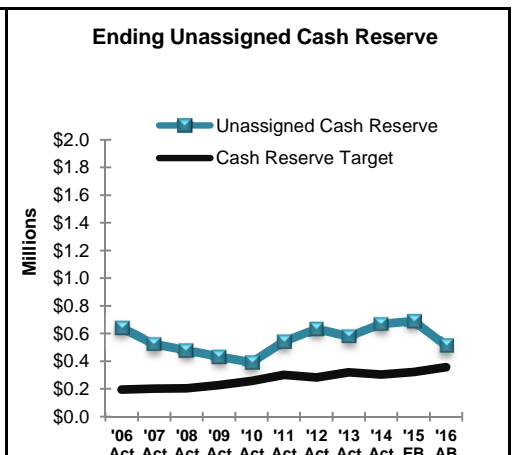
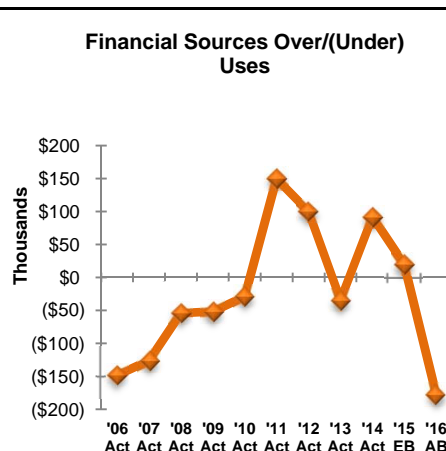
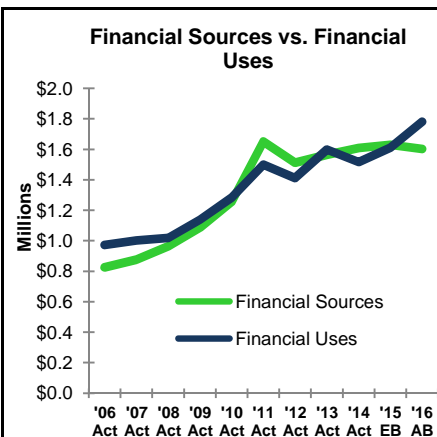
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses Custodial and Maintenance Services

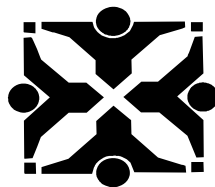
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$13,139	\$13,600	\$15,520	\$15,520
Fees and Service Charges	\$1,596,002	\$1,614,510	\$1,614,510	\$1,587,794
Other Local Revenues	\$0	\$0	\$0	\$0
	<u>\$1,609,141</u>	<u>\$1,628,110</u>	<u>\$1,630,030</u>	<u>\$1,603,314</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	<u><u>\$1,609,141</u></u>	<u><u>\$1,628,110</u></u>	<u><u>\$1,630,030</u></u>	<u><u>\$1,603,314</u></u>
Financial Uses				
Operating Expenses	\$1,423,513	\$1,629,772	\$1,517,835	\$1,711,153
Operating Transfers to Other Funds	\$93,890	\$69,646	\$69,646	\$69,646
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$22,500	\$22,500	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	<u><u>\$1,517,403</u></u>	<u><u>\$1,721,918</u></u>	<u><u>\$1,609,981</u></u>	<u><u>\$1,780,799</u></u>
Financial Sources Over/(Under) Uses	\$91,738	(\$93,808)	\$20,049	(\$177,485)
Beginning Unassigned Cash Reserve		\$669,369	\$669,369	\$689,418
Financial Sources Over/(Under) Uses		(\$93,808)	\$20,049	(\$177,485)
Current Assets	\$811,445			
Less: Current Liabilities	\$142,076			
Projected Unassigned Cash Reserve	<u><u>\$669,369</u></u>	<u><u>\$575,561</u></u>	<u><u>\$689,418</u></u>	<u><u>\$511,933</u></u>
Cash Reserve Target (20% Fin. Uses)	\$303,481	\$344,384	\$321,996	\$356,160
Cash Above/(Below) Cash Reserve Target	\$365,888	\$231,177	\$367,422	\$155,773



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Fleet Operations Fund

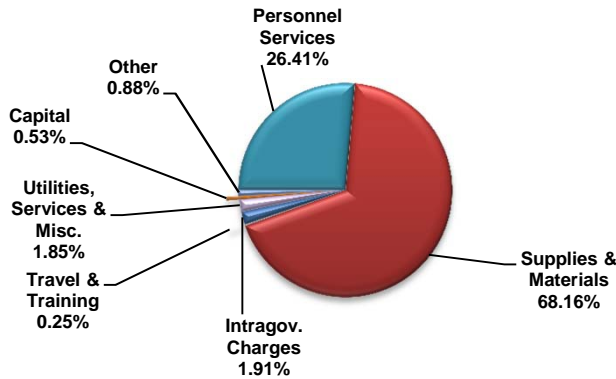
(Internal Service Fund)



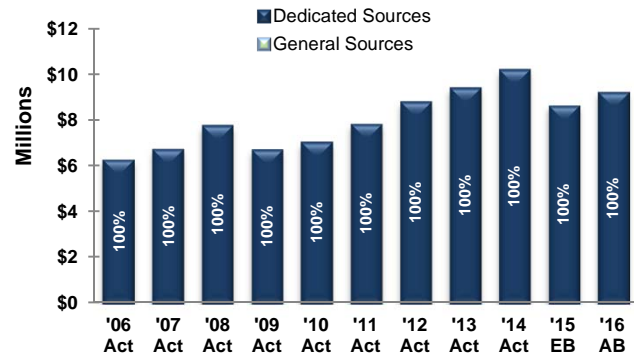
City of Columbia

Columbia, Missouri

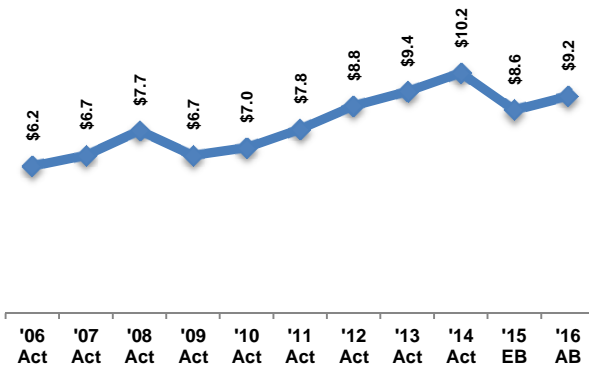
FY 2016 Total Expenditures By Category



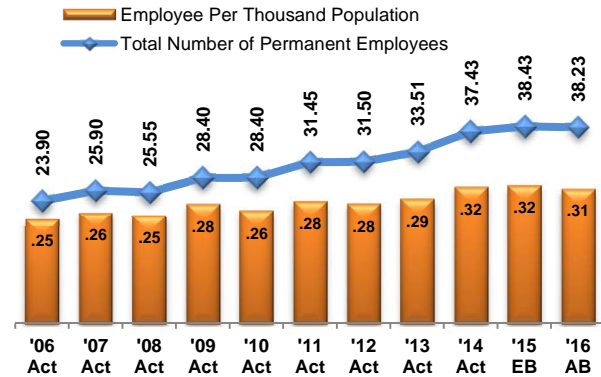
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,164,313	\$2,398,139	\$2,299,877	\$2,418,215	5.1%	0.8%
Supplies & Materials	\$6,731,645	\$6,588,269	\$5,819,155	\$6,241,397	7.3%	(5.3%)
Travel & Training	\$3,098	\$23,288	\$23,178	\$23,288	0.5%	0.0%
Intragov. Charges	\$197,221	\$175,359	\$175,359	\$175,203	(0.1%)	(0.1%)
Utilities, Services & Misc.	\$761,155	\$166,170	\$134,272	\$169,660	26.4%	2.1%
Capital	\$191,393	\$64,000	\$55,885	\$48,300	(13.6%)	(24.5%)
Other	\$107,043	\$82,477	\$65,661	\$80,661	22.8%	(2.2%)
Total	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)
Operating Expenses	\$9,167,966	\$9,351,225	\$8,446,766	\$9,027,763	6.9%	(3.5%)
Non-Operating Expenses	\$226,474	\$82,477	\$70,736	\$80,661	14.0%	(2.2%)
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$191,393	\$64,000	\$55,885	\$48,300	(13.6%)	(24.5%)
Capital Projects	\$570,035	\$0	\$0	\$0		
Total Expenses	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txs	\$0	\$0	\$0	\$0		
Interest Revenue	\$11,318	\$18,034	\$12,736	\$12,736	0.0%	(29.4%)
Fees & Service Charges	\$9,274,757	\$9,360,708	\$8,640,825	\$9,252,263	7.1%	(1.2%)
Other Local Revenues	\$154,406	\$59,165	\$60,070	\$60,565	0.8%	2.4%
Operating Transfers In	\$110,000	\$0	\$0	\$0		
Use of Prior Year Sources	\$605,387	\$59,795	\$0	\$0		(100.0%)
Less: Current Year Surplus	\$0	\$0	(\$140,244)	(\$168,840)	20.4%	
Dedicated Sources	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$10,155,868	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)

Description

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City of Columbia's fleet.

Highlights/Significant Changes

- Completed construction of a new Parks Fleet Maintenance building in May 2015. This is a fully compliant compressed natural gas (CNG) maintenance facility.
- All fleet maintenance is now consolidated under Fleet Operations and fleet maintenance practices have been standardized. Parks and Recreation (220 fleet items) was added in mid FY 2012 and Water and Light (235 fleet items) was added in FY 2014.
- A vehicle and equipment rental pool, which began Fleet in FY 2013 as a cost reduction strategy for the City and a revenue center for Fleet Operations, has proven to work well and will continue.
- Fleet Operations managed the contract for the construction of a compressed natural gas (CNG) fuel station and the station opened on August 26, 2014.
- Currently, 6% of the City's fleet is CNG powered. The City's contractually required monthly CNG consumption was achieved in April 2015. Revenue from public consumption of CNG was first realized in May 2015 and should continue to grow. Fleet Operations will continue to work with commercial stakeholders to expand CNG consumption at the new station. The City has a goal of diversifying the fleet to 15% CNG powered.

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 the departments is less than what they would pay at a retail fueling station.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a mark-up to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category). Parts markup increased in FY 2016 from 25% to 26%

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). The labor rate increased in FY 2016 from \$58/hour to \$60/hour.

Authorized Personnel

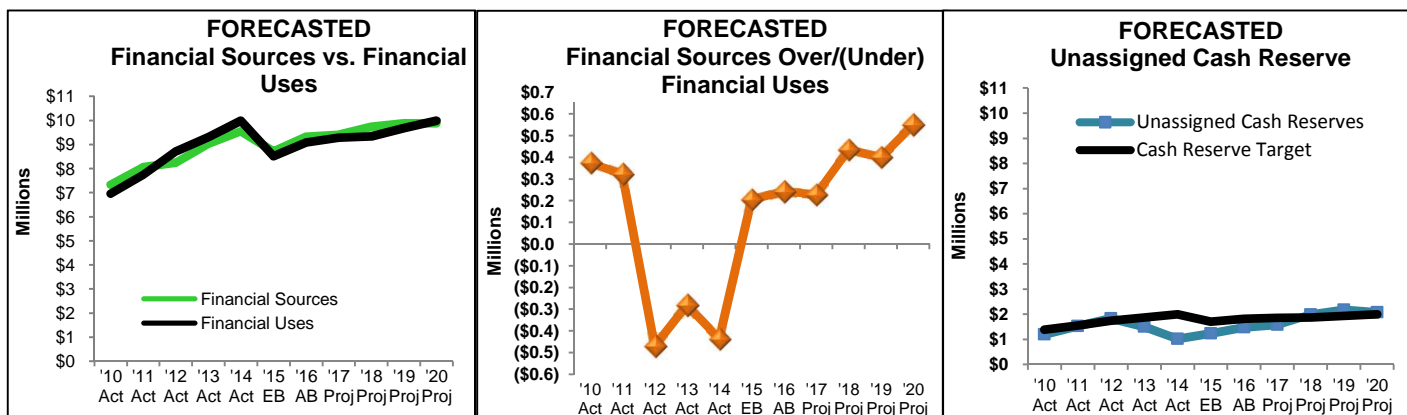
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9905 - Deputy City Manager *	0.00	0.00	0.00	0.03	0.03
6595 - Risk Management Specialist *	0.10	0.10	0.10	0.00	(0.10)
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6200 - Senior Financial Analyst *	0.10	0.10	0.10	0.00	(0.10)
6100 - Stores Clerk-773	4.00	4.00	4.00	4.00	
5901 - Director, Public Works *	0.08	0.08	0.08	0.05	(0.03)
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773	21.00	21.00	21.00	21.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	6.00	7.00	7.00	7.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Asst.	1.05	1.05	1.05	1.05	
Total Personnel	37.43	38.43	38.43	38.23	(0.20)
Permanent Full-Time	37.43	38.43	38.43	38.23	(0.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	37.43	38.43	38.43	38.23	(0.20)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Forecasted Sources and Uses (For Information Purposes Only)

	Projected FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020
Labor					
Labor Rate/Hour:	\$60	\$62	\$65	\$68	\$68
Financial Sources	\$2,213,785	\$2,558,479	\$2,966,920	\$3,103,801	\$3,103,801
Financial Uses	\$1,813,661	\$2,041,793	\$2,283,611	\$2,420,628	\$2,565,866
Financial Sources Over/(Under) Uses	\$400,124	\$516,686	\$683,309	\$683,173	\$537,935
Fuel					
Fuel Markup:	5%	5%	5%	5%	5%
Financial Sources	\$2,978,000	\$2,977,000	\$2,976,000	\$2,975,000	\$2,974,000
Financial Uses	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000
Financial Sources Over/(Under) Uses	\$178,000	\$177,000	\$176,000	\$175,000	\$174,000
OWA (Outside Work Authorizations)					
Financial Sources	\$979,851	\$708,911	\$411,101	\$411,101	\$411,101
Financial Uses	\$979,851	\$708,911	\$411,101	\$411,101	\$411,101
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Parts					
Parts Markup:	26%	26%	28%	28%	28%
Financial Sources	\$3,059,792	\$3,059,792	\$3,295,161	\$3,295,161	\$3,295,161
Financial Uses	\$2,301,400	\$2,416,470	\$2,537,294	\$2,664,159	\$2,797,367
Financial Sources Over/(Under) Uses	\$758,392	\$643,322	\$757,867	\$631,002	\$497,794
Pool Billing					
Financial Sources	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Financial Uses	\$85,288	\$87,015	\$88,898	\$90,950	\$93,187
Financial Sources Over/(Under) Uses	(\$25,288)	(\$27,015)	(\$28,898)	(\$30,950)	(\$33,187)
Overhead					
Financial Sources	\$34,136	\$34,136	\$34,136	\$34,136	\$34,136
Financial Uses	\$1,101,488	\$1,232,659	\$1,221,708	\$1,300,337	\$1,317,721
Financial Sources Over/(Under) Uses	(\$1,067,352)	(\$1,198,523)	(\$1,187,572)	(\$1,266,201)	(\$1,283,585)
Total Budget					
Financial Sources	\$9,325,564	\$9,398,318	\$9,743,318	\$9,879,199	\$9,878,199
Financial Uses	\$9,081,688	\$9,286,848	\$9,342,612	\$9,687,175	\$9,985,242
Financial Sources Over/(Under) Uses	\$243,876	\$111,470	\$400,706	\$192,024	(\$107,043)
Beginning Unassigned Cash Reserve	\$1,225,449	\$1,469,325	\$1,580,795	\$1,981,501	\$2,173,525
Projected Ending Unassigned Cash Reserve	\$1,469,325	\$1,580,795	\$1,981,501	\$2,173,525	\$2,066,482
20% Cash Reserve Target	\$1,816,338	\$1,857,370	\$1,868,522	\$1,937,435	\$1,997,048
Cash Above/(Below) Cash Reserve Target	(\$347,013)	(\$276,575)	\$112,979	\$236,090	\$69,434

- This forecast reflects the addition of a facility at the landfill in FY 2017 when the Solid Waste fleet is moved out to the landfill. At that time, a crew of 5 mechanics and 1 stores clerk will be added.
- An additional facility and staff will allow the department to do more of the city's work in-house which is more cost effective as our labor and parts rates are significantly lower. This is reflected in the lower amounts of OWA (work that is sent outside of the city organization) in FY 2017 and FY 2018.



Budget Detail

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,164,313	\$2,398,139	\$2,299,877	\$2,418,215	5.1%	0.8%
Supplies and Materials	\$6,724,131	\$6,588,269	\$5,819,155	\$6,241,397	7.3%	(5.3%)
Travel and Training	\$3,098	\$23,288	\$23,178	\$23,288	0.5%	0.0%
Intragovernmental Charges	\$197,221	\$175,359	\$175,359	\$175,203	(0.1%)	(0.1%)
Utilities, Services, & Misc.	\$198,634	\$166,170	\$134,272	\$169,660	26.4%	2.1%
Capital	\$191,393	\$64,000	\$55,885	\$48,300	(13.6%)	(24.5%)
Other	\$107,043	\$82,477	\$65,661	\$80,661	22.8%	(2.2%)
Total	\$9,585,833	\$9,497,702	\$8,573,387	\$9,156,724	6.8%	(3.6%)

Fleet Operations- Capital Projects

Fund 672

Major Projects

- Continue to replace translucent garage doors in the Grissum Garage doors with the new translucent doors. This is a multi-year process that will be accomplished as budget constraints allow.
- Continue with facility and storm water improvements in and around the Grissum Building.
- Open the CNG station and initiate CNG fuel operations.

Fiscal Impact

- Translucent garage doors improve building lighting with no energy expenditure/cost.

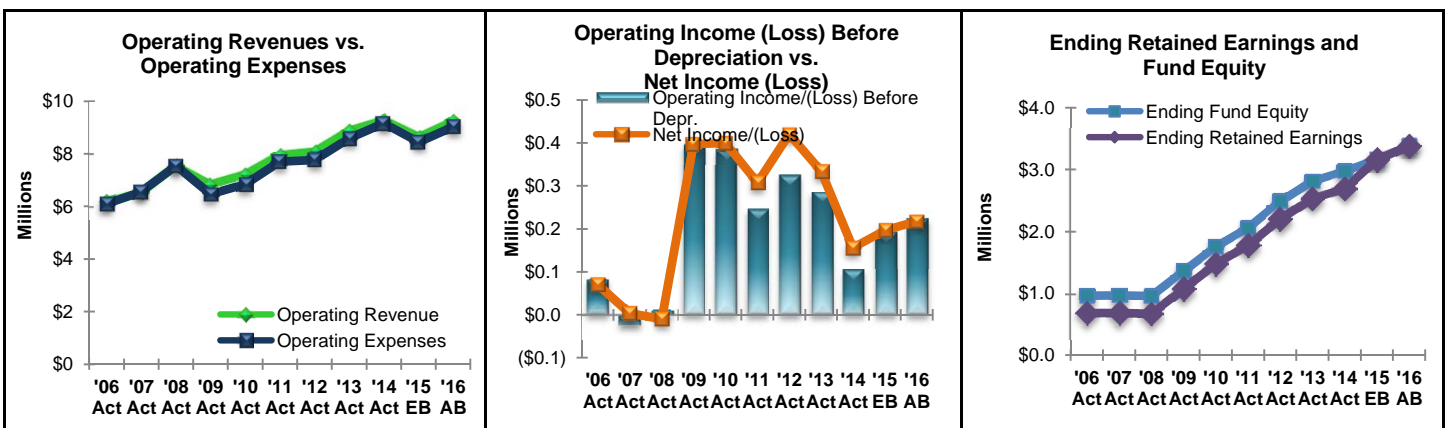
Budget Detail

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$7,514	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$562,521	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$570,035	\$0	\$0	\$0		

Net Income Statement Fleet Operations

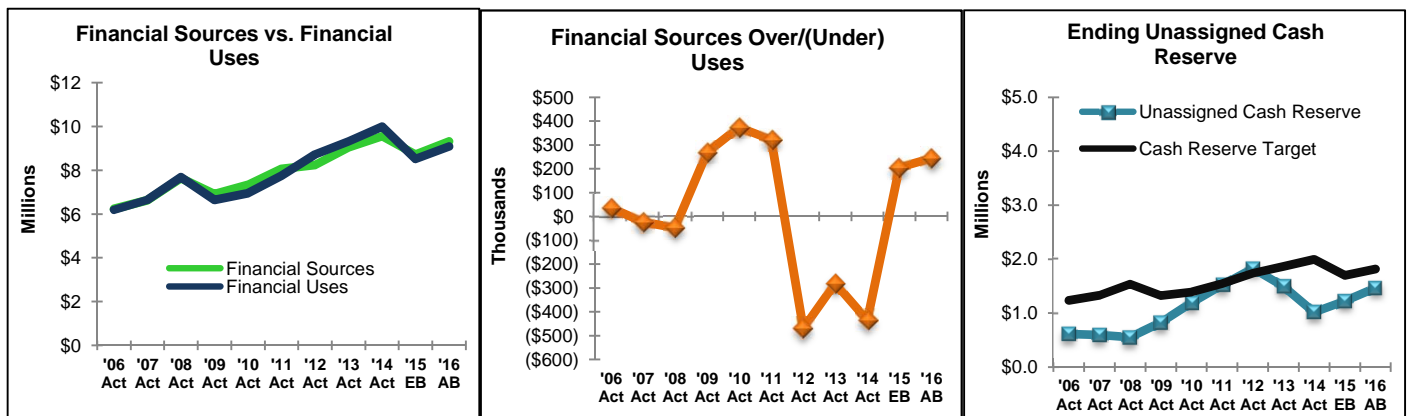
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$9,274,757	\$9,360,708	\$8,640,825	\$9,252,263
Total Operating Revenues	\$9,274,757	\$9,360,708	\$8,640,825	\$9,252,263
Operating Expenses:				
Personnel Services	\$2,164,313	\$2,398,139	\$2,299,877	\$2,418,215
Supplies & Materials	\$6,724,131	\$6,588,269	\$5,819,155	\$6,241,397
Travel & Training	\$3,098	\$23,288	\$23,178	\$23,288
Intragovernmental Charges	\$197,221	\$175,359	\$175,359	\$175,203
Utilities, Services & Other Misc.	\$79,203	\$166,170	\$129,197	\$169,660
Total Operating Expenses	\$9,167,966	\$9,351,225	\$8,446,766	\$9,027,763
Operating Income(Loss) Before Depreciation	\$106,791	\$9,483	\$194,059	\$224,500
Depreciation	(\$46,803)	(\$76,852)	(\$60,036)	(\$75,036)
Operating Income	\$59,988	(\$67,369)	\$134,023	\$149,464
Non-Operating Revenues:				
Investment Revenue	\$11,318	\$18,034	\$12,736	\$12,736
Revenue From Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$154,406	\$59,165	\$60,070	\$60,565
Total Non-Operating Revenues	\$165,724	\$77,199	\$72,806	\$73,301
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$119,431	\$0	\$5,075	\$0
Debt Service Principal	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$119,431	\$0	\$5,075	\$0
Operating Transfers From Other Funds	\$110,000	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$60,240)	(\$5,625)	(\$5,625)	(\$5,625)
Total Operating Transfers	\$49,760	(\$5,625)	(\$5,625)	(\$5,625)
Net Income/(Loss) Transferred To Retained Earnings	\$156,041	\$4,205	\$196,129	\$217,140
Beginning Retained Earnings	\$2,532,033	\$2,969,779	\$2,969,779	\$3,165,908
Ending Retained Earnings	\$2,688,074	\$2,973,984	\$3,165,908	\$3,383,048
Contributed Capital	\$281,705	\$0	\$0	\$0
Ending Fund Equity	\$2,969,779	\$2,973,984	\$3,165,908	\$3,383,048

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

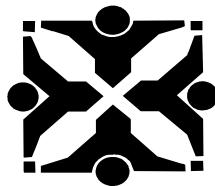


Funding Sources and Uses Fleet Operations

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$15,010	\$18,034	\$12,736	\$12,736
Fees and Service Charges	\$9,274,757	\$9,360,708	\$8,640,825	\$9,252,263
Other Local Revenues	\$154,406	\$59,165	\$60,070	\$60,565
	\$9,444,173	\$9,437,907	\$8,713,631	\$9,325,564
Other Funding Sources/Transfers	\$110,000	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$9,554,173	\$9,437,907	\$8,713,631	\$9,325,564
Financial Uses				
Operating Expenses	\$9,167,966	\$9,351,225	\$8,446,766	\$9,027,763
Operating Transfers to Other Funds	\$60,240	\$5,625	\$5,625	\$5,625
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$191,393	\$64,000	\$55,885	\$48,300
Enterprise Revenues used for Capital Projects	\$570,035	\$0	\$0	\$0
Total Financial Uses	\$9,989,634	\$9,420,850	\$8,508,276	\$9,081,688
Financial Sources Over/(Under) Uses	(\$435,461)	\$17,057	\$205,355	\$243,876
Beginning Unassigned Cash Reserve		\$1,020,094	\$1,020,094	\$1,225,449
Financial Sources Over/(Under) Uses		\$17,057	\$205,355	\$243,876
Current Assets	\$1,754,958			
Less: Current Liabilities	\$734,864			
Projected Unassigned Cash Reserve	\$1,020,094	\$1,037,151	\$1,225,449	\$1,469,325
Cash Reserve Target (20% Fin. Uses)	\$1,997,927	\$1,884,170	\$1,701,655	\$1,816,338
Cash Above/(Below) Cash Reserve Target	(\$977,833)	(\$847,019)	(\$476,206)	(\$347,013)



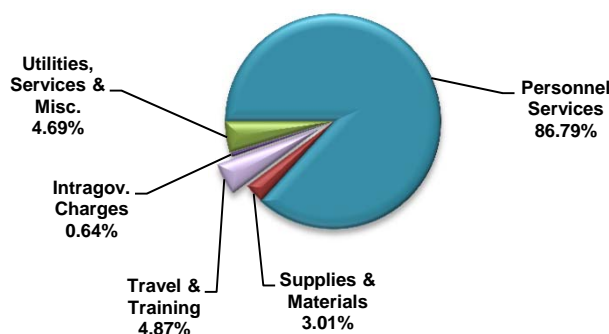
GIS (Geospatial Information Services) Fund (Internal Service Fund)



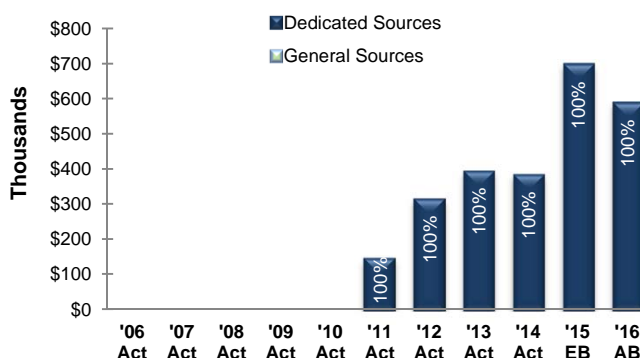
City of Columbia

Columbia, Missouri

FY 2016 Total Expenditures By Category

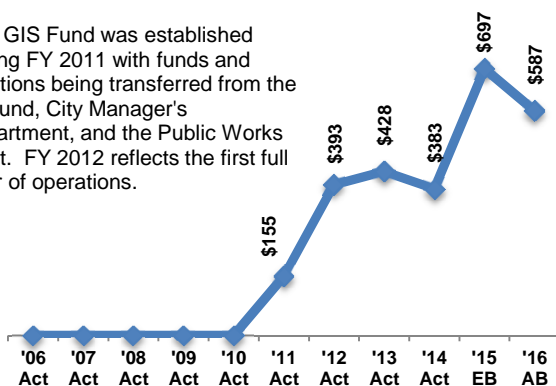


Funding Sources

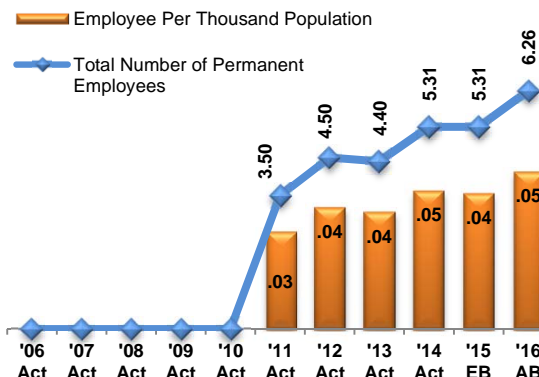


Total Expenditures (in Thousands)

The GIS Fund was established during FY 2011 with funds and positions being transferred from the IT Fund, City Manager's department, and the Public Works Dept. FY 2012 reflects the first full year of operations.



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$330,490	\$430,897	\$410,517	\$509,714	24.2%	18.3%
Supplies & Materials	\$16,992	\$27,640	\$27,590	\$17,678	(35.9%)	(36.0%)
Travel & Training	\$11,670	\$22,103	\$21,603	\$28,603	32.4%	29.4%
Intragov. Charges	\$6,440	\$7,622	\$7,622	\$3,763	(50.6%)	(50.6%)
Utilities, Services & Misc.	\$6,965	\$236,976	\$220,476	\$27,554	(87.5%)	(88.4%)
Capital	\$0	\$9,034	\$9,034	\$0	(100.0%)	(100.0%)
Other	\$10,384	\$0	\$0	\$0		
Total	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)
Operating Expenses	\$372,557	\$725,238	\$687,808	\$587,312	(14.6%)	(19.0%)
Non-Operating Expenses	\$10,384	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$9,034	\$9,034	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$4,282	\$3,358	\$8,962	\$8,962	0.0%	166.9%
Fees & Service Charges	\$615,315	\$466,900	\$466,950	\$487,212	4.3%	4.4%
Other Local Revenues	\$15	\$0	\$500	\$0	(100.0%)	
Grants	\$69,373	\$102,790	\$74,790	\$74,790	0.0%	(27.2%)
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$161,224	\$145,640	\$16,348	(88.8%)	(89.9%)
Less: Current Year Surplus	(\$306,044)	\$0	\$0	\$0		
Dedicated Sources	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$382,941	\$734,272	\$696,842	\$587,312	(15.7%)	(20.0%)

Description

The City Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies across all City departments. By providing a City Geographic Information System, the GIS Office affects higher levels of data standardization and performance, while increasing the amount of data and level of data documentation. As a result, the accessibility and efficiency of access to data and information is improved and duplication of efforts is reduced. City Departments and employees are thus more connected through the use of the same data, which aids business units across the City in meeting their missions and addressing strategic priorities.

Department/Objective Goals

Facilitate coordination around GIS and related projects by increasing communication and collaboration between departments, organizations outside the City, and citizens, so that the City information and GIS resources are used effectively, efficiently, and transparently.

Provide GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient or skilled in their duties, analyses, and business processes.

Maintain the integrity and accuracy of the City of Columbia's 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 spatial data, supporting geospatial technologies and the needs of City GIS users, providing specialized spatial analysis and mapping services, and improving coordination and communication around GIS projects.
- Work continues integrating aerial photography, LiDAR, and topographic and planimetric data from the 2015 data flight into new products, workflows, and processes.

Highlights/Significant Changes (cont.)

- The City GIS Office projects to fulfill more than 1,000 user requests in FY 2015. 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 2015 include building and maintaining public and accessible maps that serve as portals to information and data. The Community Dashboard map displays time-enabled transactional information on planning cases, special events, capital projects, right of way permits, land disturbance permits, new construction, and demolition permits. Other collaborative web-based, communication-oriented, and mobile maps projects include completed storm water projects, street information, parking meter reservations, public parking maps, historical utility information for rental properties, and the COMO Energy Challenge. Analytical projects include land cover and natural resources analysis and allocation of solid waste routes.
- Projects in process include: improving and synchronizing City address databases; implementing coordinated address databases in new COFERS software systems; maintain and keep current core datasets used across the City including assets and regulatory conditions; facilitating mobile access to maps and spatial data for staff and the public; upgrading GIS server architecture to better meet data access, data management, crowdsourcing, and mobile mapping needs.
- The FY 2016 budget includes funds for an Address Specialist position to perform professional technical and regulatory work designing, assigning, communicating, and maintaining accurate and authoritative addresses for the City in multiple databases, thereby supporting and improving business processes and operations for utilities, public safety, and service provision within the City and for other governmental entities.

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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9905 - Deputy City Manager **	0.00	0.00	0.00	0.01	0.01
6204 - Financial Analyst **	0.05	0.05	0.05	0.00	(0.05)
6200 - Senior Financial Analyst **	0.05	0.05	0.05	0.00	(0.05)
5901 - Director, Public Works **	0.01	0.01	0.01	0.00	(0.01)
5106 - Asst. Director, Public Works	0.00	0.00	0.00	0.00	
2190 - GIS Technician*	2.00	1.00	1.00	1.00	
2175 - GIS Analyst*	1.50	2.50	2.50	2.50	
2160 - Addressing Specialist	0.00	0.00	0.00	0.75	0.75
2150 - GIS Enterprise Systems Admin.	1.00	1.00	1.00	1.00	
2125 - City-Wide Geospatial Services Mngr **	0.70	0.70	0.70	1.00	0.30
1006 - Senior Admin Support Asst	0.00	0.00	0.00	0.00	
Total Personnel	5.31	5.31	5.31	6.26	0.95
Permanent Full-Time	4.81	4.81	4.81	5.76	0.95
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	5.31	5.31	5.31	6.26	0.95

*FY 2015 - One GIS Technician was reassigned to a GIS Analyst.

** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

GIS Fund

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Grants	\$74,790	\$355,538	\$76,293	\$77,056	\$117,827
Interest (w/o GASB 31 Adjustment)	\$8,962	\$8,962	\$8,962	\$8,962	\$8,962
Fees and Service Charges	\$487,212	\$550,517	\$627,554	\$715,377	\$815,495
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$570,964	\$915,017	\$712,809	\$801,395	\$942,284
Personnel Services	\$509,714	\$540,297	\$613,588	\$650,403	\$689,427
Materials and Supplies	\$17,678	\$24,679	\$25,260	\$25,150	\$25,400
Travel and Training	\$28,603	\$30,192	\$31,873	\$33,651	\$35,534
Intragovernmental Charges	\$3,763	\$3,930	\$3,930	\$3,930	\$3,930
Utilities, Services, and Misc	\$27,554	\$376,544	\$26,544	\$26,544	\$226,544
Capital Additions	\$0	\$10,000	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$587,312	\$985,642	\$701,195	\$739,678	\$980,834
Financial Sources Over/(Under) Uses	(\$16,348)	(\$70,625)	\$11,614	\$61,717	(\$38,550)
Beginning Unassigned Cash Reserve	\$252,855	\$236,507	\$165,882	\$177,496	\$239,213
Financial Sources Over/(Under) Uses	(\$16,348)	(\$70,625)	\$11,614	\$61,717	(\$38,550)
Current Assets					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	\$236,507	\$165,882	\$177,496	\$239,213	\$200,663
Cash Reserve Target (20% Fin Uses)	\$117,462	\$197,128	\$140,239	\$147,936	\$196,167
Cash Above/(Below) Cash Reserve Target	\$119,045	(\$31,246)	\$37,257	\$91,277	\$4,496

Increase in GIS Fees to Departments

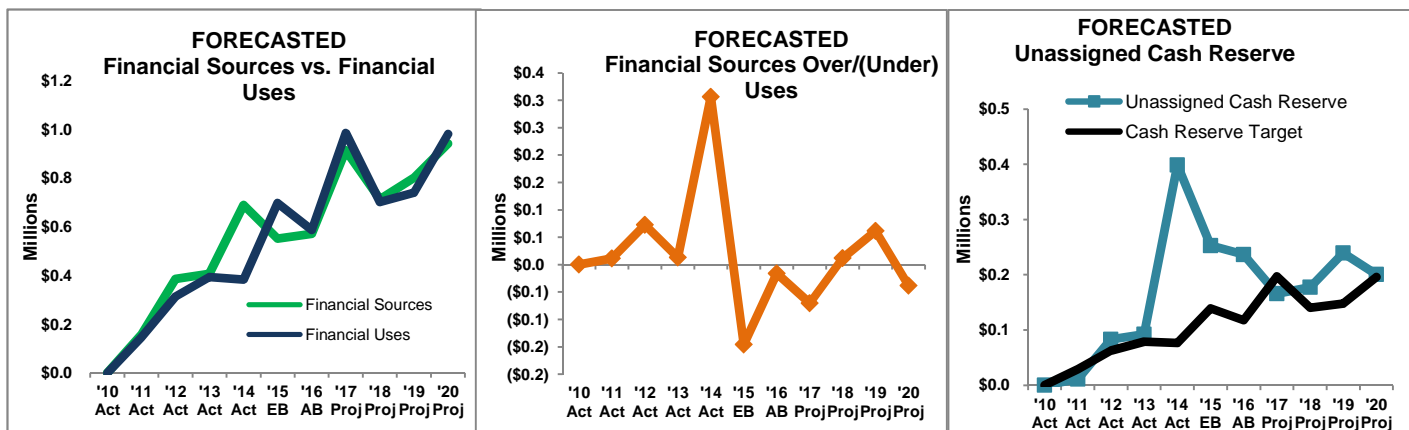
13.00%

14.00%

14.00%

14.00%

- This forecast reflects receipt of grants in FY 2017 and FY 2020 for aerial imagery and FY 2017 for natural resource inventory.
- Personnel Services includes an additional 0.50 FTE GIS Analyst position in FY 2018.
- Utilities, Services & Miscellaneous includes \$150,000 for lidar and topography in FY 2020.

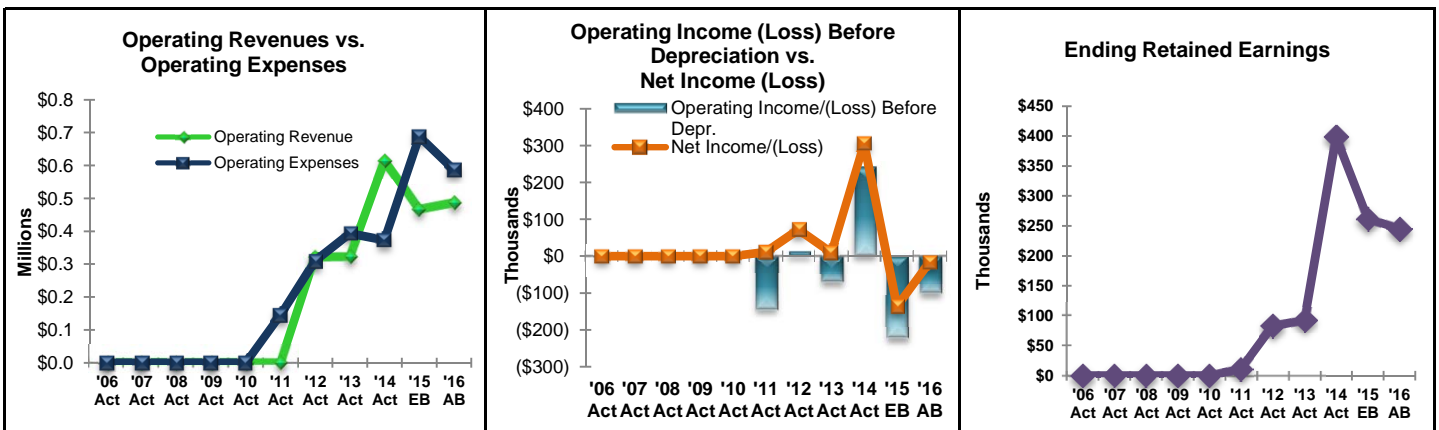


Net Income Statement GIS Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$615,315	\$466,900	\$466,950	\$487,212
Total Operating Revenues	\$615,315	\$466,900	\$466,950	\$487,212
Operating Expenses:				
Personnel Services	\$330,490	\$430,897	\$410,517	\$509,714
Supplies & Materials	\$16,992	\$27,640	\$27,590	\$17,678
Travel & Training	\$11,670	\$22,103	\$21,603	\$28,603
Intragovernmental Charges	\$6,440	\$7,622	\$7,622	\$3,763
Utilities, Services & Other Misc.	\$6,965	\$236,976	\$220,476	\$27,554
Total Operating Expenses	\$372,557	\$725,238	\$687,808	\$587,312
Operating Income(Loss) Before Depreciation	\$242,758	(\$258,338)	(\$220,858)	(\$100,100)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$242,758	(\$258,338)	(\$220,858)	(\$100,100)
Non-Operating Revenues:				
Investment Revenue	\$4,282	\$3,358	\$8,962	\$8,962
Revenue From Other Gov. Units	\$69,373	\$102,790	\$74,790	\$74,790
Misc. Non-Operating Revenue	\$15	\$0	\$500	\$0
Total Non-Operating Revenues	\$73,670	\$106,148	\$84,252	\$83,752
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	(\$10,384)	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$306,044	(\$152,190)	(\$136,606)	(\$16,348) +
Beginning Retained Earnings	\$92,451	\$398,495	\$398,495	\$261,889
Ending Retained Earnings	\$398,495	\$246,305	\$261,889	\$245,541

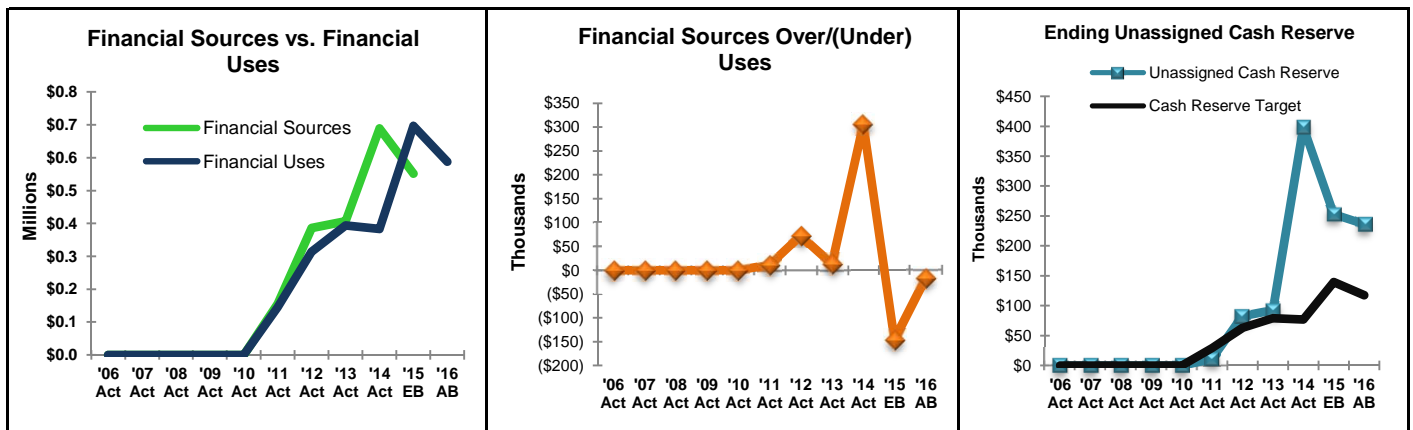
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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

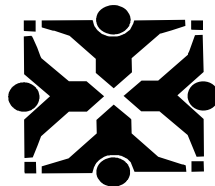


Funding Sources and Uses GIS Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$69,373	\$102,790	\$74,790	\$74,790
Interest (w/o GASB 31 Adjustment)	\$4,430	\$3,358	\$8,962	\$8,962
Fees and Service Charges	\$615,315	\$466,900	\$466,950	\$487,212
Other Local Revenues	\$15	\$0	\$500	\$0
	\$689,133	\$573,048	\$551,202	\$570,964
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$0	\$0	\$0	\$0
Appropriated Fund Balance	\$689,133	\$573,048	\$551,202	\$570,964
Financial Uses				
Operating Expenses	\$372,557	\$725,238	\$687,808	\$587,312
Operating Transfers to Other Funds	\$10,384	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$9,034	\$9,034	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$382,941	\$734,272	\$696,842	\$587,312
Financial Sources Over/(Under) Uses	\$306,192	(\$161,224)	(\$145,640)	(\$16,348)
Beginning Unassigned Cash Reserve		\$398,495	\$398,495	\$252,855
Financial Sources Over/(Under) Uses		(\$161,224)	(\$145,640)	(\$16,348)
Current Assets	\$439,859			
Less: Current Liabilities	\$41,364			
Projected Ending Unassigned Cash Reserve	\$398,495	\$237,271	\$252,855	\$236,507
Cash Reserve Target (20% Fin. Uses)	\$76,588	\$146,854	\$139,368	\$117,462
Cash Above/(Below) Cash Reserve Target	\$321,907	\$90,417	\$113,487	\$119,045



Information Technologies Fund (Internal Service Fund)

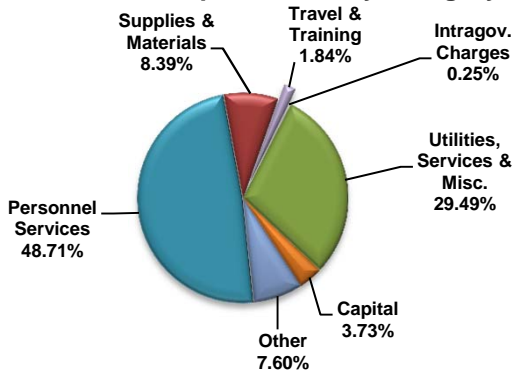


City of Columbia

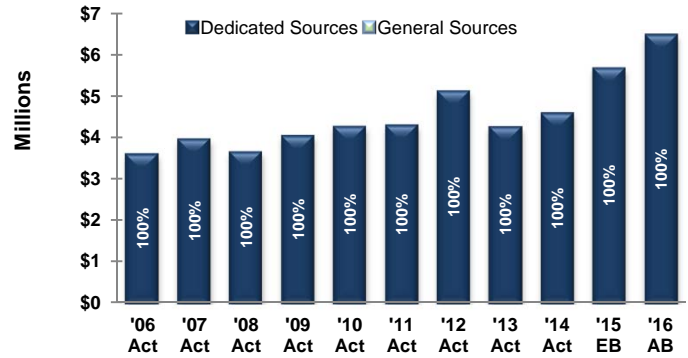
Columbia, Missouri

Information Technologies Fund (Internal Service Fund)

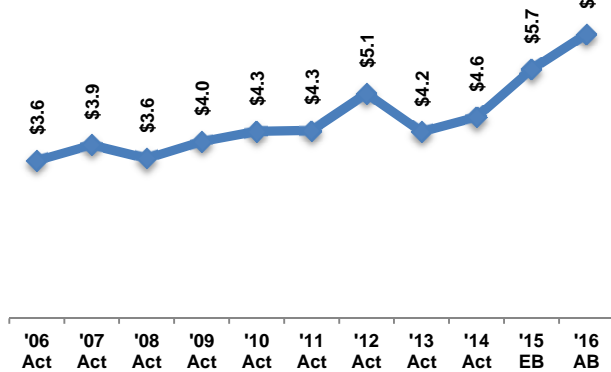
FY 2016 Total Expenditures By Category



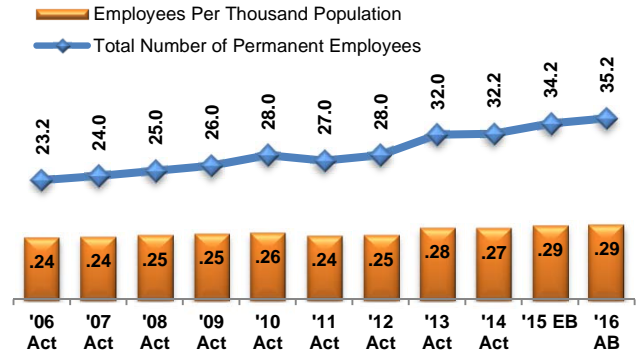
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,660,086	\$2,976,040	\$2,967,828	\$3,150,278	6.1%	5.9%
Supplies & Materials	\$370,291	\$321,161	\$323,106	\$542,623	67.9%	69.0%
Travel & Training	\$35,610	\$96,508	\$96,178	\$119,000	23.7%	23.3%
Intragov. Charges	\$11,124	\$12,764	\$12,764	\$15,889	24.5%	24.5%
Utilities, Services & Misc.	\$896,060	\$1,516,815	\$1,503,581	\$1,907,006	26.8%	25.7%
Capital	\$110,310	\$338,725	\$338,725	\$241,080	(28.8%)	(28.8%)
Other	\$491,142	\$415,984	\$419,247	\$491,389	17.2%	18.1%
Total	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%
Operating Expenses	\$3,973,171	\$4,923,288	\$4,903,457	\$5,734,796	17.0%	16.5%
Non-Operating Expenses	\$489,769	\$415,120	\$418,383	\$490,961	17.3%	18.3%
Debt Service	\$1,373	\$864	\$864	\$428	(50.5%)	(50.5%)
Capital Additions	\$110,310	\$338,725	\$338,725	\$241,080	(28.8%)	(28.8%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$27,814	\$28,680	\$36,278	\$36,278	0.0%	26.5%
Fees & Service Charges	\$4,781,757	\$4,999,317	\$4,926,771	\$6,322,812	28.3%	26.5%
Other Local Revenues	\$922	\$129	\$15,129	\$129	(99.1%)	0.0%
Operating Transfers In	\$0	\$60,598	\$60,598	\$0	(100.0%)	(100.0%)
Use of Prior Year Sources	\$0	\$589,273	\$622,653	\$108,046	(82.6%)	(81.7%)
Less: Current Year Surplus	(\$235,870)	\$0	\$0	\$0		
Dedicated Sources	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,574,623	\$5,677,997	\$5,661,429	\$6,467,265	14.2%	13.9%

Information Technologies Fund

Fund 674

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 1,300 users in 20 departments with 43 different divisions and business models. I.T.'s wide area and wireless networks connects over 1,800 devices to 200 servers in our data centers.

Department Objectives/Goals

I.T.'s vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

Highlights/Significant Changes

- Increased customer satisfaction with IT services from 91% to 94% Excellent/Good in this year's survey.
- Selected a new Police Records system.
- Moved Waste Water, Public Works Engineering, Landfill and Transit phone service to the Contact Center
- Expanded E-MetroTel telephone system to include the Contact Center, Golf Courses, Business Loop 70 Complex, and the Convention and Visitors Bureau.
- Eliminated the complicated and time consuming phone billing system and moved to a one charge per month model.
- Progress on COFERS implementation. Working on Tyler Munis and Content Manager, Kronos Time Keeper and Advanced Utilities.
- Launched a new, more informative Information Technologies web page on www.gocolumbiamo.com/it
- Launched ciTySOFT - A software sharing project designed to encourage software development and sharing in cities throughout the state.
- Implemented the Software Development Life Cycle (SDLC) and Agile project management.
- Backups now occur off site.
- Deployed a video conferencing system.

Highlights/Significant Changes (cont.)

- Purchased hardware for Phase 1&2 of the disaster resistant network and expect implementation before the end of FY 2015.
- FY 2016 priorities include COFERS project implementation, Police RMS implementation, E-MetroTel telephone system implementation, Phase 3 of the disaster resistant network, increase the speed and reliability of our internet connections, wireless coverage expansion and the implementation of IPv6.

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 a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support and database administration, help desk, and the AS 400 system (HTE). Departments are charged based upon the number of department network users.

Computer Replacement Fee: The I.T. Department purchases all business class and workstation computers for departments as well as the monitors for those computers. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, and six years for monitors. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, and monitors they have. Upon replacement by departments, laptops, ipads, and dedicated function computer equipment now have the ability to be on an automatic replacement plan as well.

Authorized Personnel

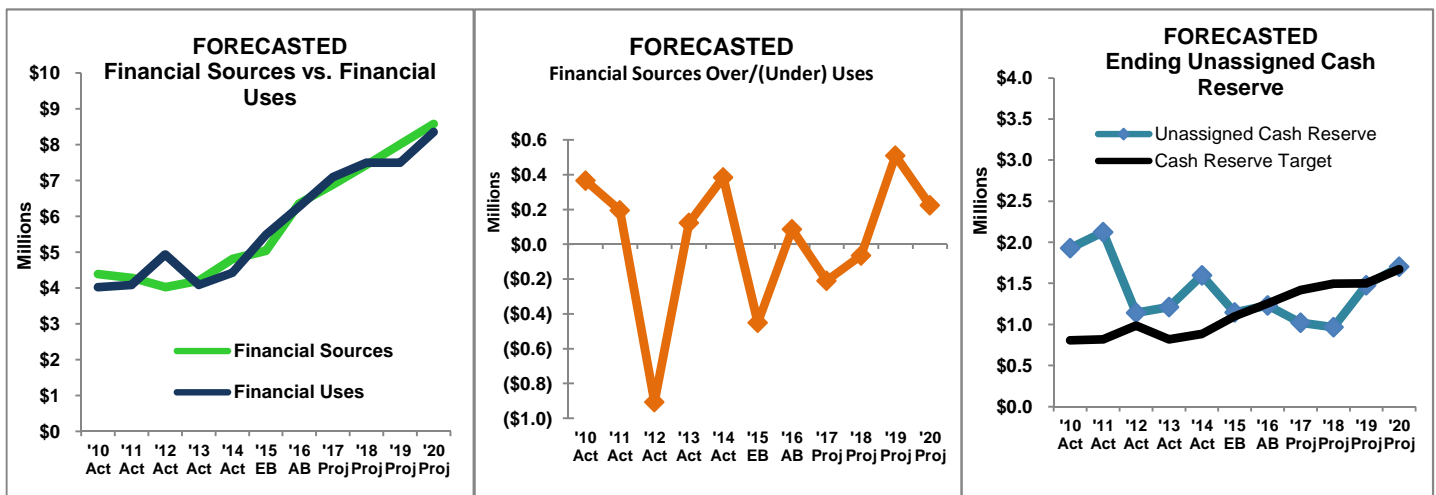
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9905 - Deputy City Manager	0.20	0.20	0.20	0.20	
7960 - Asst. Director, Info. Technologies	1.00	1.00	1.00	1.00	
7950 - Director, Information Technologies	1.00	1.00	1.00	1.00	
7931 - Technical Trainer	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7927 - Systems Administrator *	8.00	8.00	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	2.00	1.00
7922 - Systems Analyst	8.00	8.00	8.00	8.00	
7920 - Computer Support Technician-773	6.00	6.00	6.00	6.00	
7919 - Cyber Security Analyst	0.00	0.00	1.00	1.00	
7918 - Network Engineer *	0.00	0.00	2.00	2.00	
7913 - Help Desk Supervisor	1.00	1.00	1.00	1.00	
6102 - Stores Clerk	0.00	1.00	1.00	1.00	
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
Total Personnel	32.20	33.20	34.20	35.20	1.00
Permanent Full-Time	32.20	33.20	34.20	35.20	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	32.20	33.20	34.20	35.20	1.00

* In FY 2015, two System Administrator positions were reassigned to Network Engineers

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
IT Support and Maintenance:					
<i>Increase to Departments</i>		8.50%	8.50%	8.50%	8.00%
Increase Needed for FY 2016 Supplemental Items					
Financial Sources	\$5,325,823	\$5,775,423	\$6,263,239	\$6,792,520	\$7,333,009
Financial Uses	\$5,369,392	\$6,082,930	\$6,159,036	\$6,351,273	\$7,205,059
Sources Over/(Under) Uses	(\$43,569)	(\$307,507)	\$104,203	\$441,247	\$127,950
Computer Replacement Program:					
<i>Increase Needed:</i>		10.86%	5.07%	5.08%	5.08%
Financial Sources	\$352,276	\$390,522	\$410,334	\$431,171	\$453,079
Financial Uses	\$248,844	\$320,657	\$571,807	\$340,955	\$365,659
Sources Over/(Under) Uses	\$103,432	\$69,866	(\$161,473)	\$90,216	\$87,420
Telephone:					
<i>Telephone Cost per Month:</i>	\$40	\$43	\$45	\$46	\$46
Financial Sources	\$681,120	\$717,756	\$757,620	\$781,080	\$787,704
Financial Uses	\$655,589	\$689,289	\$755,258	\$802,865	\$779,026
Sources Over/(Under) Uses	\$25,531	\$28,467	\$2,362	(\$21,785)	\$8,678
Total Department:					
Total Financial Sources	\$6,359,219	\$6,883,701	\$7,431,193	\$8,004,771	\$8,573,792
Total Financial Uses	\$6,273,825	\$7,092,875	\$7,486,101	\$7,495,092	\$8,349,744
Total Sources Over/(Under) Uses	\$85,394	(\$209,174)	(\$54,908)	\$509,679	\$224,048
Beginning Unassigned Cash Reserve	\$1,146,188	\$1,231,582	\$1,022,408	\$967,500	\$1,477,178
Financial Sources Over/(Under) Uses	\$85,394	(\$209,174)	(\$54,908)	\$509,679	\$224,048
Current Assets					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	\$1,231,582	\$1,022,408	\$967,500	\$1,477,178	\$1,701,226
Cash Reserve Target (20% Fin. Uses)	\$1,254,765	\$1,418,575	\$1,497,220	\$1,499,018	\$1,669,949
Cash Above/(Below) Cash Reserve Target	(\$23,183)	(\$396,167)	(\$529,720)	(\$21,840)	\$31,277

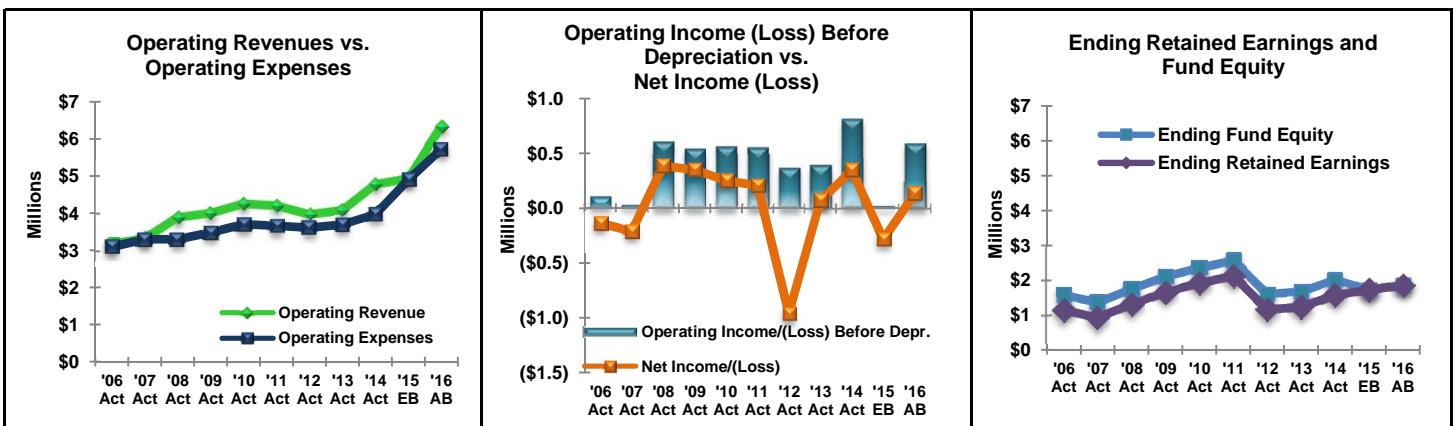
- Forecast shows proposal of several additional positions; however department will evaluate current positions after implementation of new financial system is complete to see if they can be reassigned.
- Additional \$250,000 is budgeted in FY 2017 and FY 2020 for Microsoft Office upgrades.
- Increase of travel and training budget to allow each employee to attend one week long training session per year.
- Significant increase in maintenance agreements for software related to the COFERS implementation



Net Income Statement Information Technologies Fund

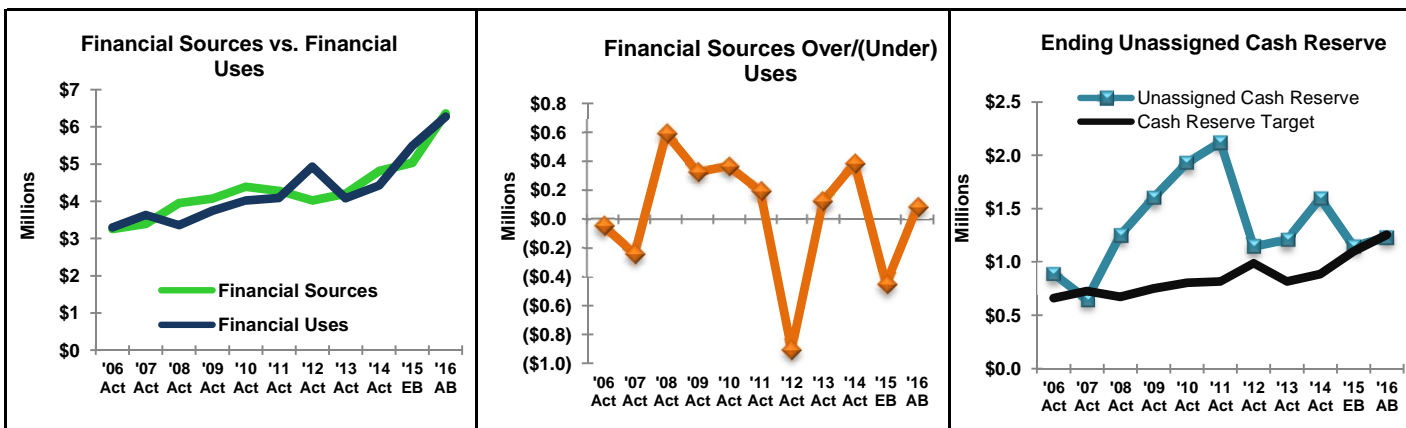
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$4,781,757	\$4,999,317	\$4,926,771	\$6,322,812
Total Operating Revenues	\$4,781,757	\$4,999,317	\$4,926,771	\$6,322,812
Operating Expenses:				
Personnel Services	\$2,660,086	\$2,976,040	\$2,967,828	\$3,150,278
Supplies & Materials	\$370,291	\$321,161	\$323,106	\$542,623
Travel & Training	\$35,610	\$96,508	\$96,178	\$119,000
Intragovernmental Charges	\$11,124	\$12,764	\$12,764	\$15,889
Utilities, Services & Other Misc.	\$896,060	\$1,516,815	\$1,503,581	\$1,907,006
Total Operating Expenses	\$3,973,171	\$4,923,288	\$4,903,457	\$5,734,796
Operating Income (Loss) Before Depreciation	\$808,586	\$76,029	\$23,314	\$588,016
Depreciation	(\$188,747)	(\$191,600)	(\$194,863)	(\$217,441)
Operating Income	\$619,839	(\$115,571)	(\$171,549)	\$370,575
Non-Operating Revenues:				
Investment Revenue	\$27,814	\$28,680	\$36,278	\$36,278
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$922	\$129	\$15,129	\$129
Total Non-Operating Revenues	\$28,736	\$28,809	\$51,407	\$36,407
Non-Operating Expenses:				
Interest Expense	\$1,373	\$864	\$864	\$428
Amortization	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$1,373	\$864	\$864	\$428
Operating Transfers From Other Funds	\$0	\$60,598	\$60,598	\$0
Operating Transfers To Other Funds	(\$301,022)	(\$223,520)	(\$223,520)	(\$273,520)
Net Income/(Loss) Transferred To Retained Earnings	\$346,180	(\$250,548)	(\$283,928)	\$133,034
Beginning Retained Earnings	\$1,230,929	\$2,011,872	\$2,011,872	\$1,727,944
Ending Retained Earnings	\$1,577,109	\$1,761,324	\$1,727,944	\$1,860,978
Contributed Capital	\$434,763	0	0	0
Ending Fund Equity	\$2,011,872	\$1,761,324	\$1,727,944	\$1,860,978

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

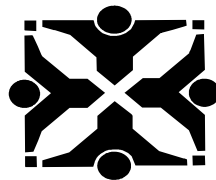


Funding Sources and Uses Information Technologies Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$28,624	\$28,680	\$36,278	\$36,278
Fees and Service Charges	\$4,781,757	\$4,999,317	\$4,926,771	\$6,322,812
Other Local Revenues	\$922	\$129	\$15,129	\$129
	\$4,811,303	\$5,028,126	\$4,978,178	\$6,359,219
Other Funding Sources/Transfers	\$0	\$60,598	\$60,598	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$4,811,303	\$5,088,724	\$5,038,776	\$6,359,219
Financial Uses				
Operating Expenses	\$3,973,171	\$4,923,288	\$4,903,457	\$5,734,796
Operating Transfers to Other Funds	\$301,022	\$223,520	\$223,520	\$273,520
Interest Expense and Non-Oper. Cash Pmts	\$1,373	\$864	\$864	\$428
Principal Payments	\$41,265	\$23,564	\$23,564	\$24,001
Capital Additions	\$110,310	\$338,725	\$338,725	\$241,080
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$4,427,141	\$5,509,961	\$5,490,130	\$6,273,825
Financial Sources Over/(Under) Uses	\$384,162	(\$421,237)	(\$451,354)	\$85,394
Beginning Unassigned Cash Reserve		\$1,597,542	\$1,597,542	\$1,146,188
Financial Sources Over/(Under) Uses		(\$421,237)	(\$451,354)	\$85,394
Current Assets	\$2,018,092			
Less: Current Liabilities	\$420,550			
Projected Unassigned Cash Reserve	\$1,597,542	\$1,176,305	\$1,146,188	\$1,231,582
Cash Reserve Target (20% Fin. Uses)	\$885,428	\$1,101,992	\$1,098,026	\$1,254,765
Cash Above/(Below) Cash Reserve Target	\$712,114	\$74,313	\$48,162	(\$23,183)



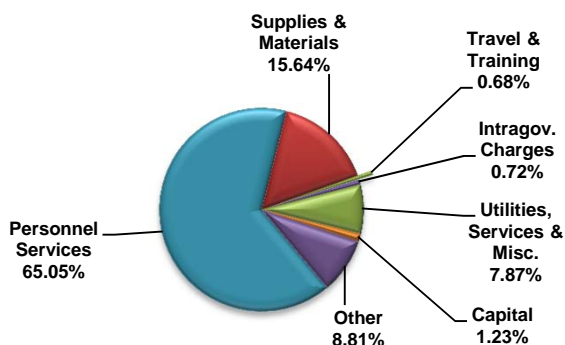
Community Relations Fund (Internal Service Fund)



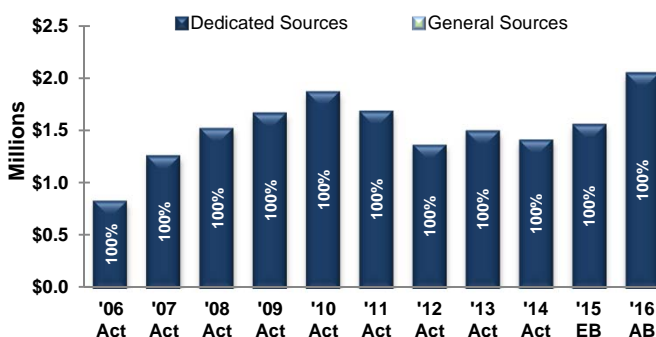
City of Columbia

Columbia, Missouri

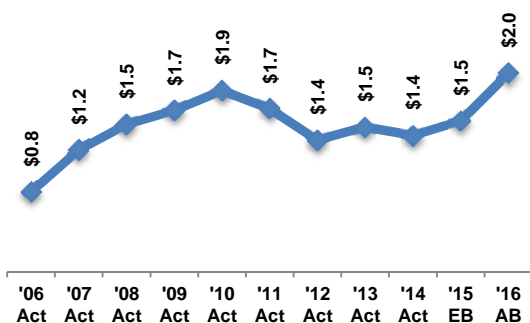
FY 2016 Total Expenditures By Category



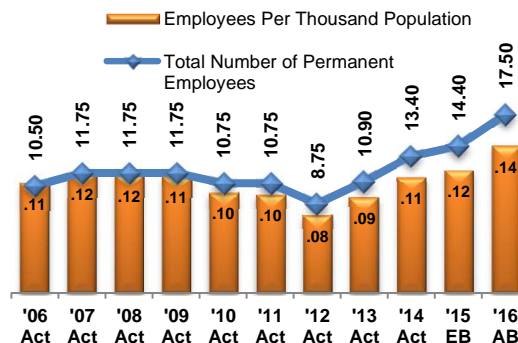
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$872,256	\$1,013,509	\$859,462	\$1,325,917	54.3%	30.8%
Supplies & Materials	\$207,395	\$291,656	\$291,120	\$318,702	9.5%	9.3%
Travel & Training	\$3,349	\$9,740	\$7,988	\$13,860	73.5%	42.3%
Intragov. Charges	\$49,434	\$21,806	\$21,806	\$14,727	(32.5%)	(32.5%)
Utilities, Services & Misc.	\$75,952	\$130,583	\$124,893	\$160,319	28.4%	22.8%
Capital	\$0	\$60,999	\$60,999	\$25,000	(59.0%)	(59.0%)
Other	\$192,657	\$172,948	\$182,246	\$179,628	(1.4%)	3.9%
Total	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%
Operating Expenses	\$1,208,386	\$1,467,294	\$1,305,269	\$1,833,525	40.5%	25.0%
Non-Operating Expenses	\$192,657	\$172,948	\$182,246	\$179,628	(1.4%)	3.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$60,999	\$60,999	\$25,000	(59.0%)	(59.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%

Revenues (Where the Money Comes From)

CATV Gross Receipts Tax	\$691,368	\$600,000	\$600,000	\$600,000	0.0%	0.0%
Interest Revenue	\$23,339	\$25,040	\$25,876	\$25,876	0.0%	3.3%
Fees & Service Charges	\$624,446	\$785,251	\$783,071	\$1,089,267	39.1%	38.7%
Other Local Revenues	\$36,630	\$60	\$213	\$60	(71.8%)	0.0%
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
Use of Prior Year Sources	\$0	\$240,890	\$89,354	\$272,950	205.5%	13.3%
Less: Current Year Surplus	(\$24,740)	\$0	\$0	\$0		
Dedicated Sources	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%

Community Relations Fund - Summary

Fund 675

Description

Over its history, the Public Communications Department has helped the City Council, City Manager and City agencies with internal and external communications. In recent years the department's duties have expanded while it has focused more strategically on building citizen trust through effective listening and compassionate response. In keeping with this change, the office will be organized into a Community Relations Department, with a new department director reporting to the City Manager. The department will house several functions: enhanced new media relations and public outreach; the City Channel; internal event and meeting services; internal mail delivery and printing; legislative relations; citizen surveys; public history engagement; and an expanded customer contact center.

Department Objectives

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services while integrating more modern technologies where feasible.

Highlight/Significant Changes

FY 2016

- City Channel continues to regularly upload new content to YouTube, making it more easily accessible across platforms and devices and much easier to share via social media sites on the Web.
- Contact Center will expand to the Water and Light Department which includes customer concerns about water and electric services and energy efficiency programs.
- Event Services will purchase additional audiovisual equipment to enable documenting and training in City Hall training facilities.
- The citizen satisfaction survey will be conducted in the fall and will be better aligned with the City's strategic priorities.

FY 2015

- Civic Relations Division conducted a Citizens Satisfaction Survey in 2014 that is being used to guide strategic decision making.

Highlight/Significant Changes (cont.)

- Tyler Incident Manager was selected as customer relationship management software for the Contact Center. Software configuration, training and deployment began February 2014. Multiple departments documented processes, developed customer service protocols and integrated knowledge across departmental boundaries.
- Contact Center launched April 7, 2014. In the first year of operations, three Customer Service Representative II staff members processed nearly 27,000 requests for services and information on behalf of Public Works - Solid Waste, Street and Traffic Operations, Airport and Parking.
- The Contact Center team continues to monitor progress, measure results and revise processes as needed.
- Established the Events Services division to handle arranging and overseeing events in conference rooms and Council Chambers within City Hall.
- Media Services upgraded its aging media production infrastructure in FY 2015 as part of its transition to full HDTV video production.

Personnel changes:

- Existing Public Communications Manager position reassigned to the Community Relations Director position and the transfer of an existing Public Information Specialist from Public Works. Additional Customer Service Representative position and Contact Center Manager position to support expansion of the Contact Center to include the Water and Light Department.

Fee and Service Charge Methodology

The cost of the various Community Relations 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 Community Relations Fee.

The departments are charged based on their percent of total usage of City Channel and Contact Center services.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Public Communications Office	3.90	3.90	3.90	4.90	1.00
Document Support Services	1.50	1.50	1.50	1.60	0.10
City Channel	2.40	2.40	2.40	2.40	
Event Services	2.60	2.60	2.60	2.60	
Contact Center	3.00	4.00	4.00	6.00	2.00
Total Personnel	13.40	14.40	14.40	17.50	3.10
Permanent Full-Time	12.25	13.25	13.25	16.35	3.10
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	13.40	14.40	14.40	17.50	3.10

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.

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Financial Sources					
CATV Revenues	\$600,000	\$606,000	\$612,060	\$618,181	\$624,363
Interest (w/o GASB 31 Adjustment)	\$25,876	\$26,135	\$26,396	\$26,660	\$26,927
Fees and Services Charges	\$162,678	\$162,678	\$162,678	\$162,678	\$162,678
Fees and Service Charges Public Comm. Fee	\$926,589	\$1,074,843	\$1,246,818	\$1,446,309	\$1,699,413
Other Local Revenues	\$60	\$60	\$60	\$60	\$60
Transfers	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Financial Sources	\$1,765,203	\$1,919,716	\$2,098,012	\$2,303,888	\$2,563,441
Financial Uses					
Personnel Services	\$1,325,917	\$1,474,722	\$1,660,039	\$1,803,447	\$1,955,458
Materials and Supplies	\$318,702	\$309,050	\$308,906	\$312,873	\$320,558
Travel & Training	\$13,860	\$15,985	\$16,116	\$16,254	\$16,399
Intragovernmental Charges	\$14,727	\$14,732	\$14,737	\$14,743	\$14,809
Utilities, Services & Other Misc.	\$160,319	\$162,413	\$163,354	\$164,314	\$165,294
Capital Additions	\$25,000	\$18,000	\$0	\$0	\$0
Other	\$119,562	\$119,562	\$119,562	\$119,562	\$119,562
Total Financial Uses	\$1,978,087	\$2,114,464	\$2,282,714	\$2,431,193	\$2,592,080
Financial Sources Over/(Under) Uses	(\$212,884)	(\$194,748)	(\$184,702)	(\$127,305)	(\$28,639)
Beginning Unassigned Cash Reserve	\$1,142,539	\$929,655	\$734,907	\$550,205	\$422,900
Current Assets					
Less: Current Liabilities					
Projected Ending Unassigned Cash Reserve	\$929,655	\$734,907	\$550,205	\$422,900	\$394,261
Cash Reserve Target (20% Fin. Uses)	\$395,617	\$422,893	\$456,543	\$486,239	\$518,416
Cash Above/(Below) Cash Reserve Target	\$534,038	\$312,014	\$93,662	(\$63,339)	(\$124,155)

Increase in Community Relations Fee
to departments

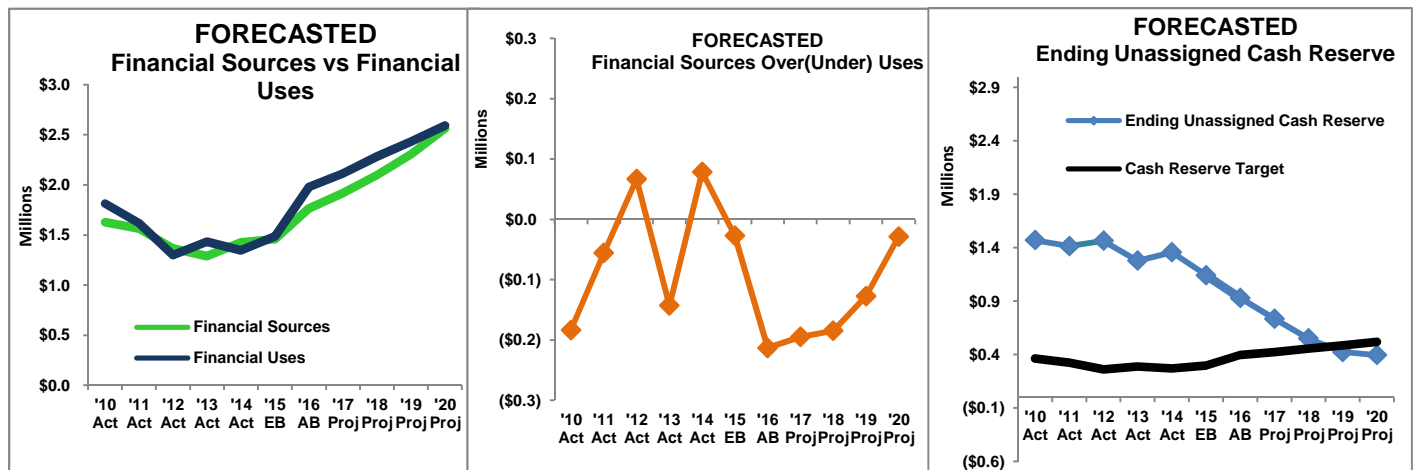
16.00%

16.00%

16.00%

17.50%

- Forecast includes the addition of 0.50 FTE Administrative Assistant in FY 2017; (1) Public Communication Specialist in FY 2018 and (1) Customer Service Representative each year starting in FY 2017 thru FY 2020 to increase the contact center operation.



Community Relations Fund

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Community Relations Office						
Personnel Services	\$334,239	\$312,964	\$245,190	\$486,667	98.5%	55.5%
Supplies and Materials	\$63,538	\$117,965	\$117,965	\$118,415	0.4%	0.4%
Travel and Training	\$875	\$2,500	\$2,500	\$2,500	0.0%	0.0%
Intragovernmental Charges	\$44,875	\$16,412	\$16,412	\$11,713	(28.6%)	(28.6%)
Utilities, Services, & Misc.	\$22,073	\$52,725	\$52,025	\$50,975	(2.0%)	(3.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$29,275	\$9,565	\$9,565	\$9,565	0.0%	0.0%
Total	\$494,875	\$512,131	\$443,657	\$679,835	53.2%	32.7%
Document Support Services						
Personnel Services	\$82,001	\$89,259	\$92,723	\$102,462	10.5%	14.8%
Supplies and Materials	\$119,266	\$129,580	\$129,580	\$133,963	3.4%	3.4%
Travel and Training	\$0	\$110	\$110	\$110	0.0%	0.0%
Intragovernmental Charges	\$86	\$94	\$94	\$82	(12.8%)	(12.8%)
Utilities, Services, & Misc.	\$24,503	\$31,981	\$31,981	\$33,922	6.1%	6.1%
Capital	\$0	\$0	\$0	\$0		
Other	\$92,730	\$92,731	\$92,731	\$90,113	(2.8%)	(2.8%)
Total	\$318,586	\$343,755	\$347,219	\$360,652	3.9%	4.9%
The City Channel						
Personnel Services	\$212,179	\$244,638	\$212,166	\$247,034	16.4%	1.0%
Supplies and Materials	\$9,311	\$15,494	\$15,494	\$19,294	24.5%	24.5%
Travel and Training	\$0	\$40	\$40	\$0	(100.0%)	(100.0%)
Intragovernmental Charges	\$4,387	\$4,826	\$4,826	\$2,753	(43.0%)	(43.0%)
Utilities, Services, & Misc.	\$15,782	\$10,030	\$10,080	\$33,562	233.0%	234.6%
Capital	\$0	\$60,999	\$60,999	\$25,000	(59.0%)	(59.0%)
Other	\$70,652	\$70,652	\$79,950	\$79,950	0.0%	13.2%
Total	\$312,311	\$406,679	\$383,555	\$407,593	6.3%	0.2%
Event Services						
Personnel Services	\$146,385	\$186,881	\$181,198	\$190,572	5.2%	2.0%
Supplies and Materials	\$12,015	\$17,525	\$17,525	\$18,730	6.9%	6.9%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$375	\$375	\$0	(100.0%)	(100.0%)
Utilities, Services, & Misc.	\$299	\$5,882	\$6,632	\$6,840	3.1%	16.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$158,699	\$210,663	\$205,730	\$216,142	5.1%	2.6%
Contact Center						
Personnel Services	\$97,452	\$179,767	\$128,185	\$299,182	133.4%	66.4%
Supplies and Materials	\$3,265	\$11,092	\$10,556	\$28,300	168.1%	155.1%
Travel and Training	\$2,474	\$7,090	\$5,338	\$11,250	110.8%	58.7%
Intragovernmental Charges	\$86	\$99	\$99	\$179	80.8%	80.8%
Utilities, Services, & Misc.	\$13,295	\$29,965	\$24,175	\$35,020	44.9%	16.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$116,572	\$228,013	\$168,353	\$373,931	122.1%	64.0%
Department Totals						
Personnel Services	\$872,256	\$1,013,509	\$859,462	\$1,325,917	54.3%	30.8%
Supplies and Materials	\$207,395	\$291,656	\$291,120	\$318,702	9.5%	9.3%
Travel and Training	\$3,349	\$9,740	\$7,988	\$13,860	73.5%	42.3%
Intragovernmental Charges	\$49,434	\$21,806	\$21,806	\$14,727	(32.5%)	(32.5%)
Utilities, Services, & Misc.	\$75,952	\$130,583	\$124,893	\$160,319	28.4%	22.8%
Capital	\$0	\$60,999	\$60,999	\$25,000	(59.0%)	(59.0%)
Other	\$192,657	\$172,948	\$182,246	\$179,628	(1.4%)	3.9%
Total	\$1,401,043	\$1,701,241	\$1,548,514	\$2,038,153	31.6%	19.8%

Community Relations Fund

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Community Relations Office					
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9926 - Community Relations Director *	0.00	0.00	0.00	1.00	1.00
9925 - Public Communications Manager *	1.00	1.00	1.00	0.00	(1.00)
9901 - Assistant City Manager	0.25	0.25	0.25	0.25	
4801 - Public Communications Specialist *	1.65	1.65	1.65	2.65	1.00
Total Personnel	3.90	3.90	3.90	4.90	1.00
Permanent Full-Time	3.25	3.25	3.25	4.25	1.00
Permanent Part-Time	0.65	0.65	0.65	0.65	
Total Permanent	3.90	3.90	3.90	4.90	1.00
Document Support Services					
7809 - Document Support Services Spvr	1.00	1.00	1.00	1.00	
7810 - Document Support Services Clerk	0.50	0.50	0.50	0.50	
6505 - Business Services Manager *	0.00	0.00	0.00	0.10	0.10
Total Personnel	1.50	1.50	1.50	1.60	0.10
Permanent Full-Time	1.00	1.00	1.00	1.10	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	1.50	1.50	1.50	1.60	0.10
The City Channel					
9934 - Video Engineering Specialist	0.20	0.20	0.20	0.20	
9932 - Videographer	1.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	0.20	0.20	0.20	0.20	
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
Total Personnel	2.40	2.40	2.40	2.40	
Permanent Full-Time	2.40	2.40	2.40	2.40	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.40	2.40	2.40	2.40	
Event Services					
9934 - Video Engineering Specialist	0.80	0.80	0.80	0.80	
9933 - Audio Visual Technician	1.00	1.00	1.00	1.00	
9924 - Media and Event Services Manager	0.80	0.80	0.80	0.80	
Total Personnel	2.60	2.60	2.60	2.60	
Permanent Full-Time	2.60	2.60	2.60	2.60	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.60	2.60	2.60	2.60	
Contact Center					
1390 - Contact Center Technician	0.00	1.00	1.00	1.00	
1380 - Contact Center Manager	0.00	0.00	0.00	1.00	1.00
1213 - Customer Service Rep II	3.00	3.00	3.00	4.00	1.00
Total Personnel	3.00	4.00	4.00	6.00	2.00
Permanent Full-Time	3.00	4.00	4.00	6.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	4.00	4.00	6.00	2.00
Department Totals					
Permanent Full-Time	12.25	13.25	13.25	16.35	3.10
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	13.40	14.40	14.40	17.50	3.10

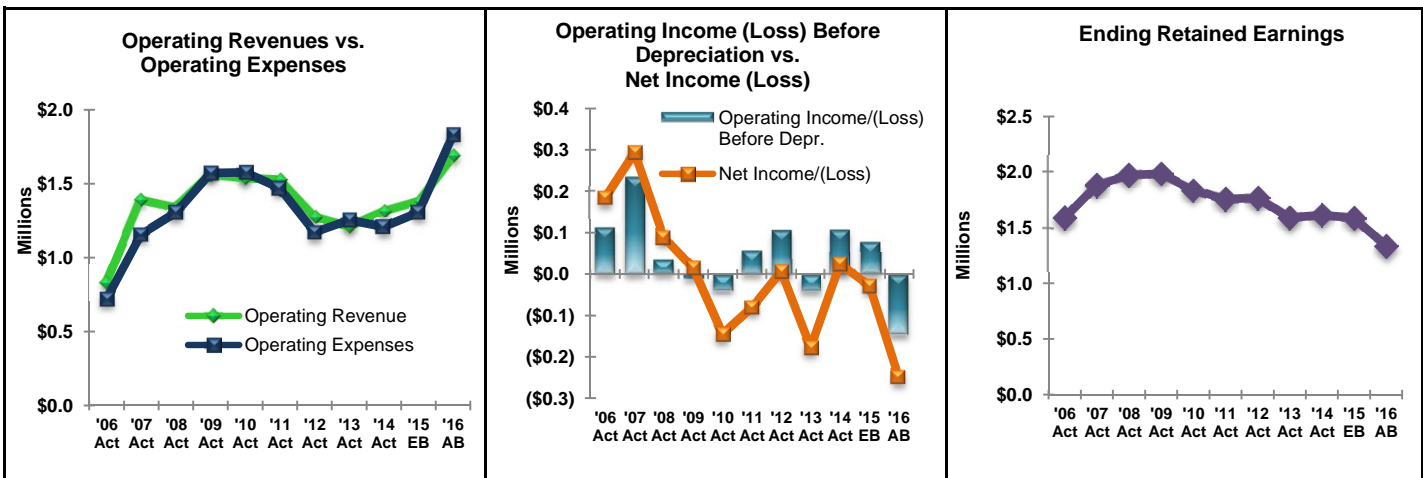
* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Net Income Statement Community Relations Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$624,446	\$785,251	\$783,071	\$1,089,267
Gross Receipts Tax	\$691,368	\$600,000	\$600,000	\$600,000
Total Operating Revenues	\$1,315,814	\$1,385,251	\$1,383,071	\$1,689,267
Operating Expenses:				
Personnel Services	\$872,256	\$1,013,509	\$859,462	\$1,325,917
Supplies & Materials	\$207,395	\$291,656	\$291,120	\$318,702
Travel & Training	\$3,349	\$9,740	\$7,988	\$13,860
Intragovernmental Charges	\$49,434	\$21,806	\$21,806	\$14,727
Utilities, Services & Other Misc.	\$75,952	\$130,583	\$124,893	\$160,319
Total Operating Expenses	\$1,208,386	\$1,467,294	\$1,305,269	\$1,833,525
Operating Income (Loss) Before Depreciation	\$107,428	(\$82,043)	\$77,802	(\$144,258)
Depreciation	(\$53,385)	(\$53,386)	(\$62,684)	(\$60,066)
Operating Income	\$54,043	(\$135,429)	\$15,118	(\$204,324)
Non-Operating Revenues:				
Investment Revenue	\$23,339	\$25,040	\$25,876	\$25,876
Misc. Non-Operating Revenue	\$36,630	\$60	\$213	\$60
Total Non-Operating Revenues	\$59,969	\$25,100	\$26,089	\$25,936
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	(\$139,272)	(\$119,562)	(\$119,562)	(\$119,562)
Net Income/(Loss) Transferred To Retained Earnings	\$24,740	(\$179,891)	(\$28,355)	(\$247,950)
Beginning Retained Earnings	\$1,589,039	\$1,613,779	\$1,613,779	\$1,585,424
Ending Retained Earnings	\$1,613,779	\$1,433,888	\$1,585,424	\$1,337,474

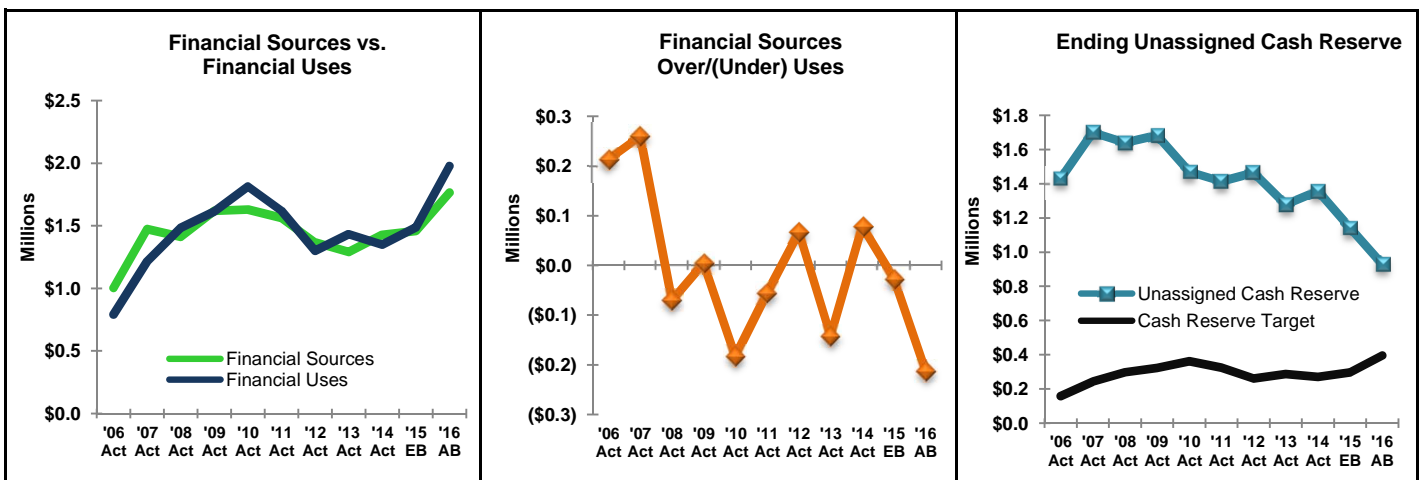
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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

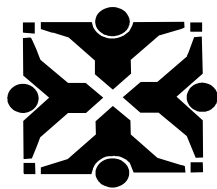


Funding Sources and Uses Community Relations Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes	\$691,368	\$600,000	\$600,000	\$600,000
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$23,705	\$25,040	\$25,876	\$25,876
Fees and Service Charges	\$624,446	\$785,251	\$783,071	\$1,089,267
Other Local Revenues	\$36,630	\$60	\$213	\$60
	\$1,376,149	\$1,410,351	\$1,409,160	\$1,715,203
Other Funding Sources/Transfers	\$50,000	\$50,000	\$50,000	\$50,000
Total Financial Sources: Less Appropriated Fund Balance	\$1,426,149	\$1,460,351	\$1,459,160	\$1,765,203
Financial Uses				
Operating Expenses	\$1,208,386	\$1,467,294	\$1,305,269	\$1,833,525
Operating Transfers to Other Funds	\$139,272	\$119,562	\$119,562	\$119,562
Interest Expense and Non-Oper. Cash Pmts	\$0			
Principal Payments	\$0			
Capital Additions	\$0	\$60,999	\$60,999	\$25,000
Enterprise Revenues used for Capital Projects	\$0			
Total Financial Uses	\$1,347,658	\$1,647,855	\$1,485,830	\$1,978,087
Financial Sources Over/(Under) Uses	\$78,491	(\$187,504)	(\$26,670)	(\$212,884)
Beginning Unassigned Cash Reserve		\$1,356,713	\$1,169,209	\$1,142,539
Financial Sources Over/(Under) Uses		(\$187,504)	(\$26,670)	(\$212,884)
Current Assets	\$1,511,693			
Less: Current Liabilities	\$154,980			
Projected Ending Unassigned Cash Reserve	\$1,356,713	\$1,169,209	\$1,142,539	\$929,655
Cash Reserve Target (20% Fin. Uses)	\$269,532	\$329,571	\$297,166	\$395,617
Cash Above/(Below) Cash Reserve Target	\$1,087,181	\$839,638	\$845,373	\$534,038



Utility Customer Services Fund (Internal Service Fund)



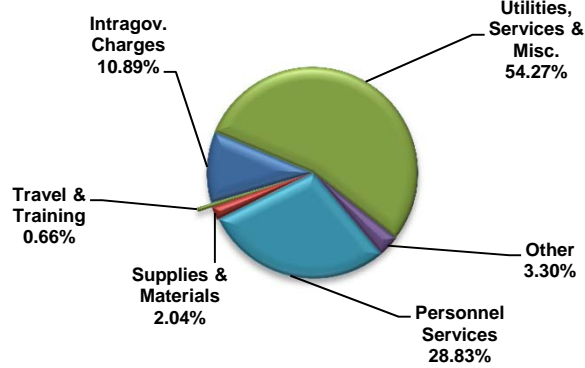
City of Columbia

Columbia, Missouri

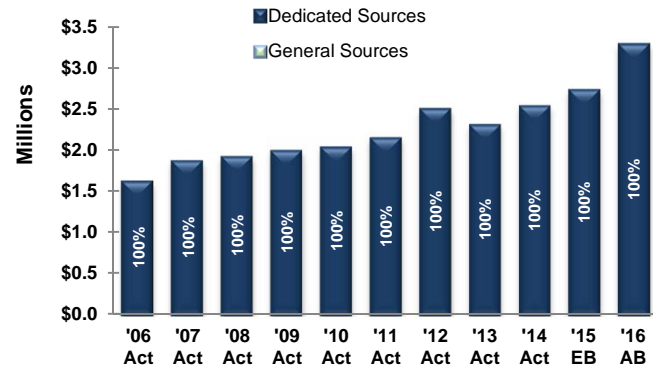
Utility Customer Services Fund (Internal Service Fund)

Fund 676

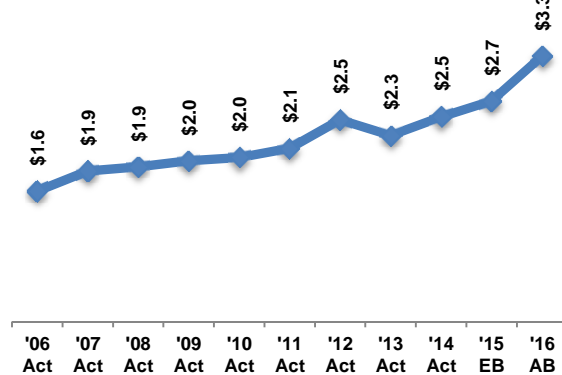
FY 2016 Total Expenditures By Category



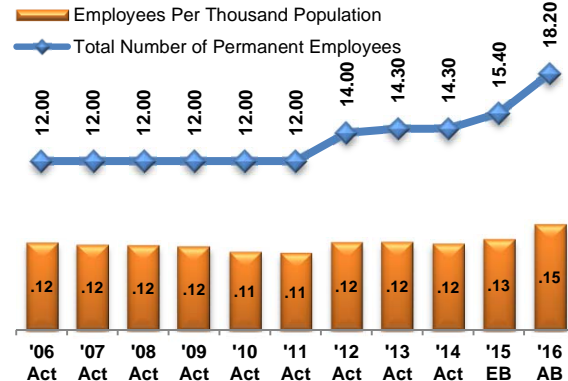
Funding Sources



Total Expenditures (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$700,819	\$792,200	\$791,019	\$946,049	19.6%	19.4%
Supplies & Materials	\$342,407	\$360,791	\$360,791	\$66,971	(81.4%)	(81.4%)
Travel & Training	\$2,278	\$8,150	\$8,150	\$21,800	167.5%	167.5%
Intragov. Charges	\$351,226	\$350,813	\$350,813	\$357,287	1.8%	1.8%
Utilities, Services & Misc.	\$1,006,108	\$1,110,820	\$1,108,568	\$1,780,712	60.6%	60.3%
Capital	\$0	\$0	\$0	\$0		
Other	\$129,294	\$108,034	\$108,034	\$108,210	0.2%	0.2%
Total	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%
Operating Expenses	\$2,402,838	\$2,622,774	\$2,619,341	\$3,172,819	21.1%	21.0%
Non-Operating Expenses	\$129,294	\$108,034	\$108,034	\$108,210	0.2%	0.2%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%

Revenues (Where the Money Comes From)

Gross Rec. & Othr Loc. Txes	\$0	\$0	\$0	\$0		
Interest Revenue	\$11,166	\$10,728	\$18,664	\$18,664	0.0%	74.0%
Fees & Service Charges	\$2,533,217	\$2,314,109	\$2,314,109	\$2,696,844	16.5%	16.5%
Other Local Revenues	\$371,882	\$400,000	\$400,166	\$400,000	(0.0%)	0.0%
Operating Transfers In	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$5,971	\$0	\$165,521		2672.1%
Less: Current Year Surplus	(\$384,133)	\$0	(\$5,564)	\$0	(100.0%)	
Dedicated Sources	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029	20.3%	20.1%

Description

The Utility Customer Services Division (UCS) is the primary interface for the public as it relates to utility services offered by the City. Those services include billing related activities for the City's electric, water, sewer, refuse, and storm water enterprise activities. UCS staff handles all inquiries and service order requests from customers and related City departments in an efficient and customer-friendly manner. UCS strives to ensure that communication between the customer and the City of Columbia is customer focused to ensure the information is provided in a professional, accurate, and timely manner.

Department Objective/Goals

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 (cont.)

- Create a community education and outreach program for customers to help them manage their utility accounts.
- Added two Customer Service Representative positions to improve ratio for customers from 1:4,545 to 1:3,846 to continue to facilitate a reduced wait time for customers in person and on the phone.
- Addition of a billing auditor to assist in the examination of the City's growing utility accounts for billing accuracy and ordinance enforcement.

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.

Highlights/Significant Changes

- UCS staff has started the implementation and testing of the new billing system software (Advanced Utilities).
- Continue collection efforts for cycle 99 (non-metered) accounts, utilizing the agreements with the public water supply districts.
- Continue to maintain timely enforcement of collections to help reduce the number of accounts sent to external collection agency.
- Continue implementing changes and improving policies for consistent standards for all customers to ensure UCS maintains customer service standards for a customer-focused government.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
6750 - Asst. Director, Finance *	0.30	0.40	0.40	0.00	(0.40)
2981 - Assistant Director, City Utilities *	0.00	0.00	0.00	0.20	0.20
1220 - Utility Customer Services Mngr *	1.00	1.00	1.00	1.00	
1215 - Billing Auditor	1.00	1.00	1.00	2.00	1.00
1214 - Utility Customer Services Supr. *	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II	4.00	5.00	5.00	7.00	2.00
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
Total Personnel	14.30	15.40	15.40	18.20	2.80
Permanent Full-Time	14.30	15.40	15.40	18.20	2.80
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.30	15.40	15.40	18.20	2.80

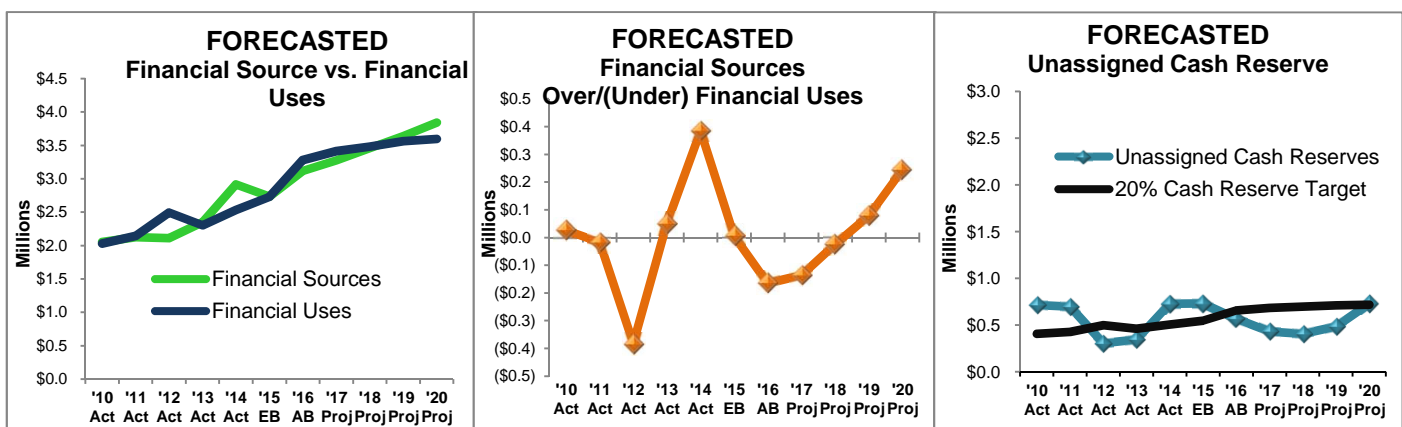
* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Forecasted Sources and Uses (For Information Purposes Only)

	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources:					
Interest (w/o GASB 31 Adj)	\$18,664	\$18,664	\$18,664	\$18,664	\$18,664
Fees and Service Charges	\$2,696,844	\$2,857,931	\$3,037,250	\$3,221,850	\$3,422,140
Other Local Revenues	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Total Financial Sources	\$3,115,508	\$3,276,595	\$3,455,914	\$3,640,514	\$3,840,804
Financial Uses					
Personnel Services	\$946,049	\$1,045,824	\$1,087,657	\$1,131,163	\$1,114,477
Supplies & Materials	\$66,971	\$74,820	\$71,244	\$73,400	\$75,686
Travel & Training	\$21,800	\$24,480	\$26,928	\$29,621	\$32,583
Intragovernmental	\$357,287	\$357,943	\$358,658	\$359,437	\$360,287
Utilities, Services, and Misc.	\$1,780,712	\$1,801,279	\$1,827,066	\$1,860,533	\$1,905,025
Operating Transfers to Other Funds	\$108,210	\$108,210	\$108,210	\$108,210	\$108,210
Non-Operating Cash Payments	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$3,281,029	\$3,412,556	\$3,479,763	\$3,562,364	\$3,596,268
Total Financial Sources Over/(Under) Financial Uses	(\$165,521)	(\$135,961)	(\$23,849)	\$78,150	\$244,536
Beginning Unassigned Cash Reserve	\$733,207	\$567,686	\$431,725	\$407,876	\$486,026
Financial Sources Over/(Under) Uses	(\$165,521)	(\$135,961)	(\$23,849)	\$78,150	\$244,536
Current Assets					
Less: Current Liabilities					
Projected Unassigned Cash Reserve	\$567,686	\$431,725	\$407,876	\$486,026	\$730,562
Cash Reserve Target (20% Financial Uses)	\$656,206	\$682,511	\$695,953	\$712,473	\$719,254
Cash Above/(Below) Cash Reserve Target	(\$88,520)	(\$250,786)	(\$288,077)	(\$226,447)	\$11,308

UCS Fee Increase 8.00% 9.00% 8.50% 8.50%

- Forecast includes an additional Billing Auditor in FY 2017, along with the elimination of a Billing Auditor position in FY 2020 due to the anticipated retirement of a long-term employee
- 25% increase in publishing and advertising costs each year to create a community education and outreach program for customers to help them manage their utility accounts.

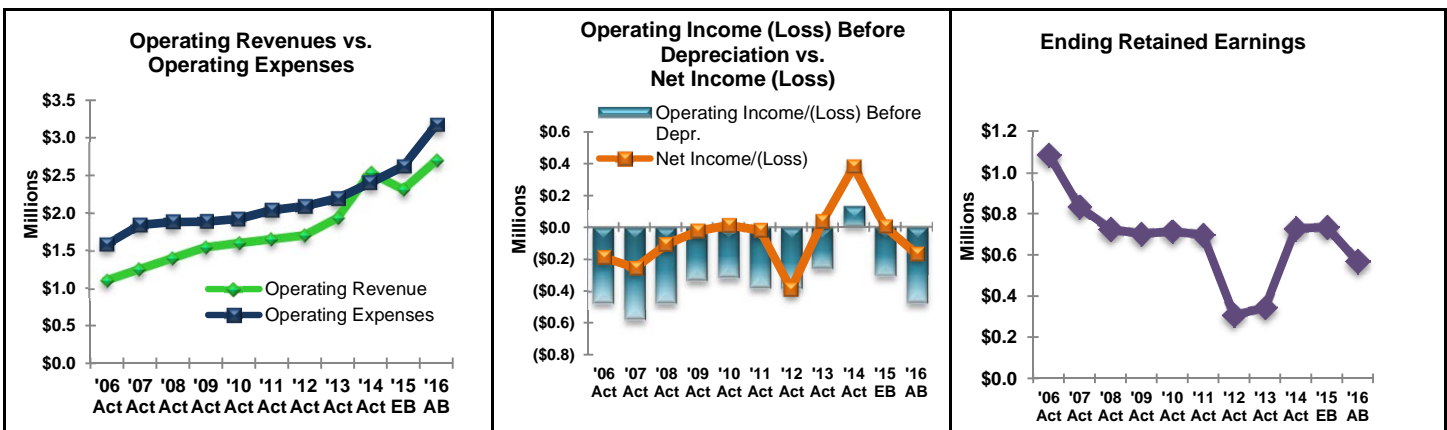


Net Income Statement Utility Customer Services Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$2,533,217	\$2,314,109	\$2,314,109	\$2,696,844
Total Operating Revenues	\$2,533,217	\$2,314,109	\$2,314,109	\$2,696,844
Operating Expenses:				
Personnel Services	\$700,819	\$792,200	\$791,019	\$946,049
Supplies & Materials	\$342,407	\$360,791	\$360,791	\$66,971
Travel & Training	\$2,278	\$8,150	\$8,150	\$21,800
Intragovernmental Charges	\$351,226	\$350,813	\$350,813	\$357,287
Utilities, Services & Other Misc.	\$1,006,108	\$1,110,820	\$1,108,568	\$1,780,712
Total Operating Expenses	\$2,402,838	\$2,622,774	\$2,619,341	\$3,172,819
Operating Income (Loss) Before Depreciation	\$130,379	(\$308,665)	(\$305,232)	(\$475,975)
Depreciation	\$0	\$0	\$0	\$0
Operating Income	\$130,379	(\$308,665)	(\$305,232)	(\$475,975)
Non-Operating Revenues:				
Investment Revenue	\$11,166	\$10,728	\$18,664	\$18,664
Misc. Non-Operating Revenues	\$371,882	\$400,000	\$400,166	\$400,000
Total Non-Operating Revenues	\$383,048	\$410,728	\$418,830	\$418,664
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	(\$129,294)	(\$108,034)	(\$108,034)	(\$108,210)
Net Income/(Loss) Transferred To Retained Earnings	\$384,133	(\$5,971)	\$5,564	(\$165,521)
Beginning Retained Earnings	\$343,510	\$727,643	\$727,643	\$733,207
Ending Retained Earnings	\$727,643	\$721,672	\$733,207	\$567,686

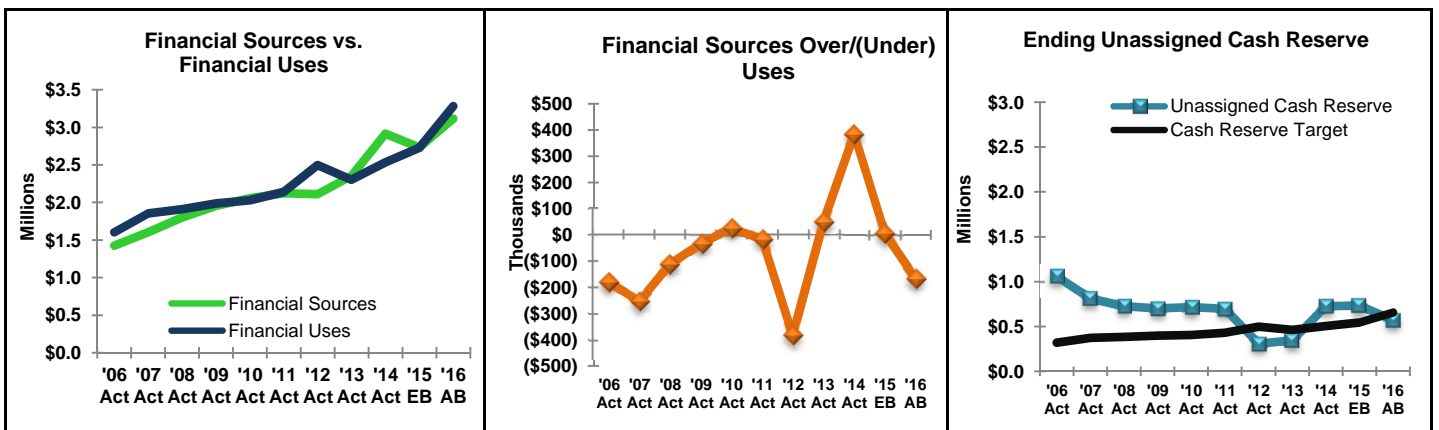
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



Funding Sources and Uses Utility Customer Services Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$11,953	\$10,728	\$18,664	\$18,664
Fees and Service Charges	\$2,533,217	\$2,314,109	\$2,314,109	\$2,696,844
Other Local Revenues	\$371,882	\$400,000	\$400,166	\$400,000
	\$2,917,052	\$2,724,837	\$2,732,939	\$3,115,508
Other Funding Sources/Transfers				
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,917,052	\$2,724,837	\$2,732,939	\$3,115,508
Financial Uses				
Operating Expenses	\$2,402,838	\$2,622,774	\$2,619,341	\$3,172,819
Operating Transfers to Other Funds	\$129,294	\$108,034	\$108,034	\$108,210
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$2,532,132	\$2,730,808	\$2,727,375	\$3,281,029
Financial Sources Over/(Under) Uses	\$384,920	(\$5,971)	\$5,564	(\$165,521)
Beginning Unassigned Cash Reserve		\$727,643	\$727,643	\$733,207
		(\$5,971)	\$5,564	(\$165,521)
Current Assets	\$925,794			
Less: Current Liabilities	\$198,151			
Projected Unassigned Cash Reserve	\$727,643	\$721,672	\$733,207	\$567,686
Cash Reserve Target (20% Fin. Uses)	\$506,426	\$546,162	\$545,475	\$656,206
Cash Above/(Below) Cash Reserve Target	\$221,217	\$175,510	\$187,732	(\$88,520)



Utility Customer Services (UCS) Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Date Changed	Fee	Date Changed
Service Initiation Fees						
Service initiation fee for an initial utility service application (includes water and/or electric service)	27-18(a)	9-17-12	\$6	NA	\$6	NA
Utility initiation not including water and electric service	27-18(a)	9-17-12	\$5	NA	\$5	NA
Transfer Fee						
All customers requesting transfer of services to a new location	27-18(b)	9-17-12	\$5	NA	\$5	NA
Disconnect/Reconnect fees						
A disconnection fee shall be charged to a customer's account when a worker is dispatched to disconnect the customer's water or electric service for nonpayment	27-18(c)(1)					
- Residential customer		9-17-12	\$15	NA	\$15	NA
- All other customers		9-17-12	\$50	NA	\$50	NA
A reconnection fee shall be charged to a customer's account when water or electric service is reconnected on a regular working day in the normal course of business. The reconnection fee on a regular working day in the normal course of business	27-18(c)(2)					
- Residential customer		9-17-12	\$15	NA	\$15	NA
- All other customers		9-17-12	\$50	NA	\$50	NA
A reconnection fee shall be charged when the customer requests and receives same day reconnection service or requests and receives reconnection service on a weekend, a city holiday or any other time outside the regular working hours of the water and light department.	27-18(c)(2)					
- Residential customer		9-17-12	\$75	NA	\$75	NA
- All other customers		9-17-12	\$150	NA	\$150	NA
Security Deposits						
Customers requesting services to a one-family dwelling or one-family unit of a larger residential building	27-20(a)					
- Electrical service	27-20(a)(1)(a)	9-17-12	\$75	NA	\$75	NA
- Water service	27-20(a)(1)(b)	9-17-12	\$25	NA	\$25	NA
- Sewer service	27-20(a)(1)(c)	11-3-14	\$45	NA	\$45	NA
- Refuse service	27-20(a)(1)(d)	9-17-12	\$20	NA	\$20	NA
The maximum amount of cash security deposits a residential landlord shall be required to make, regardless as to the number of rental units	27-20(b)	11-3-14	\$1,500	NA	\$1,500	NA

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Transportation Departments



Description

There are thirteen separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budgets include Public Works 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 only 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-ways.

Public Works - Streets & Sidewalks

Streets provides maintenance of 1,333 lane miles of paved streets and 4.9 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 facilities for the operation of commercial, general aviation, and military aircraft, offers access to the national air transportation system, and promotes regional economic growth.

Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, nine surface lots, and on-street parking meters.

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, which provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

Special Revenue Funds

Public Works/Parks & Recreation - Non Motorized Grant

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the General Fund (GF) and into its own Special Revenue Fund (SRF).

Capital 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 August 2015 and will expire on December 31, 2025. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects.

Transportation Sales Tax Fund

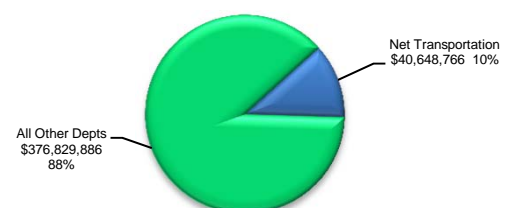
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Public Improvement Fund

This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently, 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

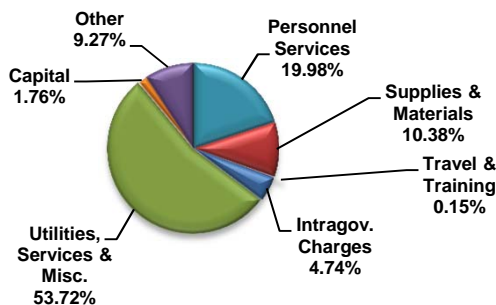
Stadium TDD

The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor.

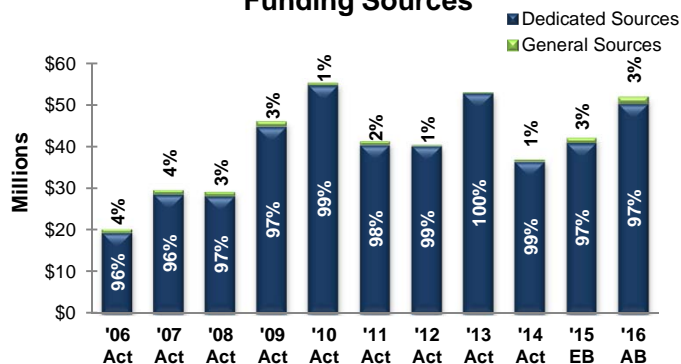


Transportation-Related Departments - Summary

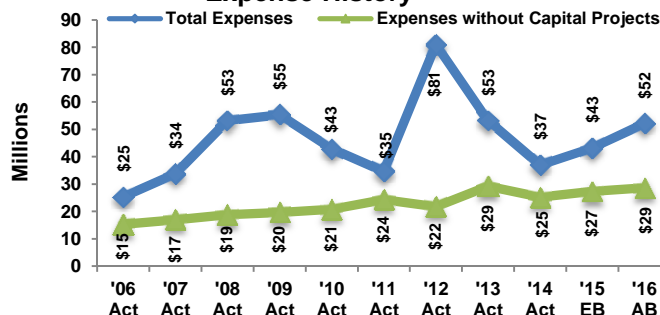
FY 2016 Total Expenditures By Category



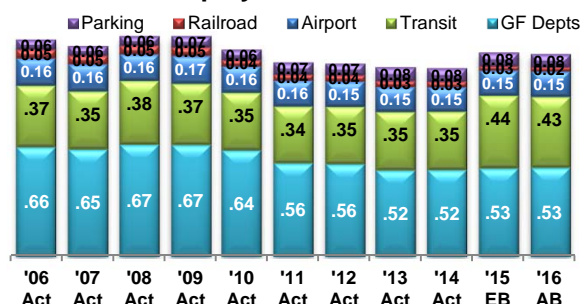
Funding Sources



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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$9,589,189	\$9,835,887	\$9,293,034	\$10,412,830	12.0%	5.9%
Supplies & Materials	\$4,583,941	\$5,223,312	\$5,141,257	\$5,410,491	5.2%	3.6%
Travel & Training	\$30,474	\$71,412	\$56,849	\$76,963	35.4%	7.8%
Intragov. Charges	\$1,855,808	\$2,241,108	\$2,241,108	\$2,468,749	10.2%	10.2%
Utilities, Services & Misc.	\$14,123,552	\$19,803,351	\$19,405,467	\$27,998,646	44.3%	41.4%
Capital	\$1,692,114	\$1,388,450	\$1,382,000	\$917,200	(33.6%)	(33.9%)
Other	\$5,101,227	\$4,744,126	\$4,788,233	\$4,833,239	0.9%	1.9%
Total +	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%
Operating Expenses	\$19,473,658	\$22,519,924	\$21,466,886	\$22,841,679	6.4%	1.4%
Non-Operating Expenses	\$3,833,053	\$3,636,494	\$3,575,834	\$3,633,191	1.6%	(0.1%)
Debt Service	\$1,056,203	\$1,082,084	\$1,176,084	\$1,214,258	3.2%	12.2%
Capital Additions	\$920,537	\$1,088,450	\$1,088,450	\$892,200	(18.0%)	(18.0%)
Capital Projects	\$11,692,854	\$14,980,694	\$15,000,694	\$23,536,790	56.9%	57.1%
Total Expenses +	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%

Funding Sources (Where the Money Comes From)

* Sales Tax	0	0	0	0		
** Gross Rcpts & Other Local Tx	2,294,147	2,989,898	3,324,182	3,328,763	0.1%	11.3%
Grants	4,235,505	4,498,878	4,340,702	3,254,476	(25.0%)	(27.7%)
Interest Revenue	463,365	459,331	517,366	438,137	(15.3%)	(4.6%)
*** Fees & Service Chrgs	8,198,190	8,112,491	7,406,813	7,359,654	(0.6%)	(9.3%)
Other Local Revenues	2,389,922	2,114,311	2,136,743	2,829,894	32.4%	33.8%
Transfers & Capital Contrib.	12,672,731	19,253,468	19,349,133	32,719,667	69.1%	69.9%
Use of Prior Year Sources	6,561,620	4,439,017	4,391,308	1,467,211	(66.6%)	(66.9%)
Less: Current Year Surplus	(284,999)	(452,513)	(475,450)	(1,035,991)	117.9%	128.9%
Dedicated Sources	\$36,530,481	\$41,414,881	\$40,990,797	\$50,361,811	22.9%	21.6%
General Sources	\$445,824	\$1,892,765	\$1,317,151	\$1,756,307	33.3%	(7.2%)
Total Funding Sources	\$36,976,305	\$43,307,646	\$42,307,948	\$52,118,118	23.2%	20.3%

* 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.

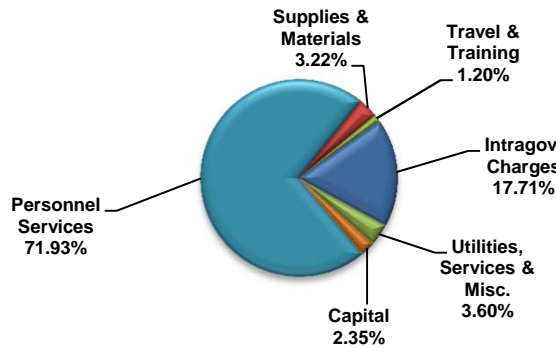
** Gas Tax and Motor Vehicle Taxes

*** Development Fees and Street Maintenance Fees

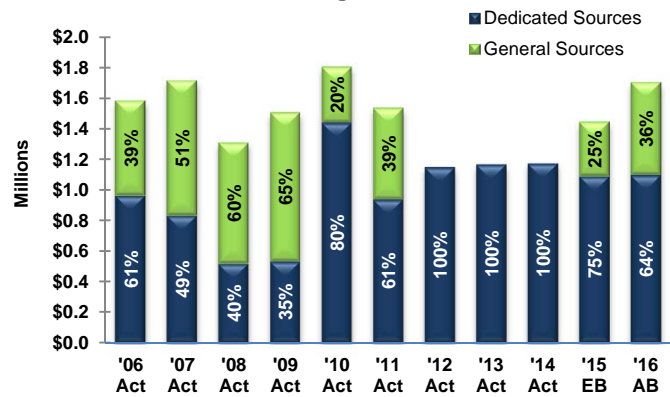
Public Works - Engineering (General Fund)

Public Works - Engineering (General Fund)

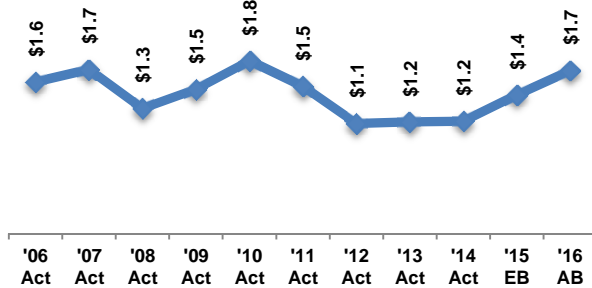
FY 2016 Total Expenditures By Category



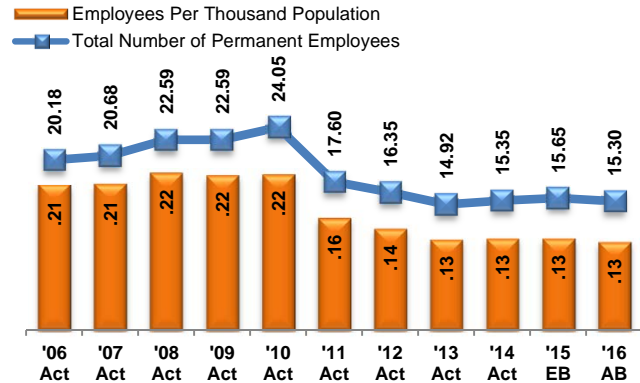
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$993,720	\$1,051,688	\$1,038,590	\$1,224,963	17.9%	16.5%
Supplies & Materials	\$44,971	\$56,800	\$49,876	\$54,754	9.8%	(3.6%)
Travel & Training	\$7,958	\$20,400	\$13,150	\$20,400	55.1%	0.0%
Intragov. Charges	\$42,266	\$251,985	\$251,985	\$301,559	19.7%	19.7%
Utilities, Services & Misc.	\$44,095	\$52,516	\$52,516	\$61,243	16.6%	16.6%
Capital	\$41,403	\$40,000	\$40,000	\$40,000	0.0%	0.0%
Other	\$0	\$0	\$0	\$0		
Total	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%
Operating Expenses	\$1,133,010	\$1,433,389	\$1,406,117	\$1,662,919	18.3%	16.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$41,403	\$40,000	\$40,000	\$40,000	0.0%	0.0%
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%

Funding Sources (Where the Money Comes From)

Other Local Taxes *	\$1,095,477	\$500,637	\$1,039,093	\$1,045,426	0.6%	108.8%
Other Local Revenue **	\$731	\$0	\$0	\$2,000		
Fees and Service Charges ***	\$78,205	\$25,300	\$50,300	\$50,300	0.0%	98.8%
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	\$0	\$0		
Dedicated Sources	\$1,174,413	\$525,937	\$1,089,393	\$1,097,726	0.8%	108.7%
General Sources	\$0	\$947,452	\$356,724	\$605,193	69.7%	(36.1%)
Total Funding Sources	\$1,174,413	\$1,473,389	\$1,446,117	\$1,702,919	17.8%	15.6%

* 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 - Connecting the Community**

- The following major projects reached completion in FY 2015: Scott Boulevard Phase II from MKT to Vawter School Road, Clark Lane East Non-Motorized from Woodland Springs Court to McKee Street, Worley Street Sidewalk Phase II from Clinkscales to Worley, and Garth Avenue Sidewalk from Leslie to Parkade.

Highlights/Significant Changes (cont)

- The following major projects are under construction or anticipated to be under construction by the end of FY 2015: Scott Boulevard Phase III from Vawter School Road to Rt KK, College Avenue Crosswalks and Pedestrian Barrier, College & Broadway Audible Pedestrian Signals, Garth Avenue Sidewalk from Worley to Sexton, Discovery Drive South and Avenue of the Columns Phase III.
- The following projects are planned to be bid in FY 2016: Worley & Clinkscales Intersection Improvements, Elleta Boulevard Sidewalk, Stadium and Old 63 Intersection Improvements.
- The following projects are in the preliminary design stage: Providence Road Corridor between Stadium and Stewart Road.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
6204 - Financial Analyst	0.15	0.15	0.15	0.15	
6200 - Senior Financial Analyst *	0.15	0.15	0.15	0.00	(0.15)
5901 - Director, Public Works *	0.05	0.05	0.05	0.15	0.10
5800 - Asst to the Public Works Director	0.00	0.00	0.00	0.20	0.20
5109 - Engineering Supervisor	1.70	1.60	1.60	1.60	
5108 - Engineering Manager	0.50	0.50	0.50	0.50	
5106 - Asst. Director, Public Works *	0.25	0.25	0.25	0.00	(0.25)
5098/5113 - Eng. Specialist/Engineer	2.80	2.80	2.80	2.80	
5023 - City Land Surveyor *	0.75	0.75	0.75	0.50	(0.25)
5015 - Property Acquisition Coord. *	0.60	0.60	0.60	0.40	(0.20)
5004 - Senior Engineering Technician	0.90	0.90	0.90	0.90	
5003 - Engineering Technician *	4.95	5.60	5.60	0.50	(5.10)
4998 - Project Compliance Inspector **	0.00	0.00	0.00	2.25	2.25
4997 - Design Drafter **	0.00	0.00	0.00	2.50	2.50
5000 - Associate Engineering Tech. *	1.75	1.50	1.50	1.50	
2408 - Construction Project Supv *	0.50	0.50	0.00	0.00	
2450 - Construction Project Supt*	0.00	0.00	0.50	1.00	0.50
1007 - Administrative Supervisor *	0.00	0.00	0.00	0.25	0.25
2125 - City-Wide Geospatial Srvc Mgr. *	0.30	0.30	0.30	0.00	(0.30)
1006 - Senior Admin Support Asst. *	0.00	0.00	0.00	0.10	0.10
Total Personnel	15.35	15.65	15.65	15.30	(0.35)
Permanent Full-Time	15.35	15.65	15.65	15.30	(0.35)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	15.35	15.65	15.65	15.30	(0.35)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

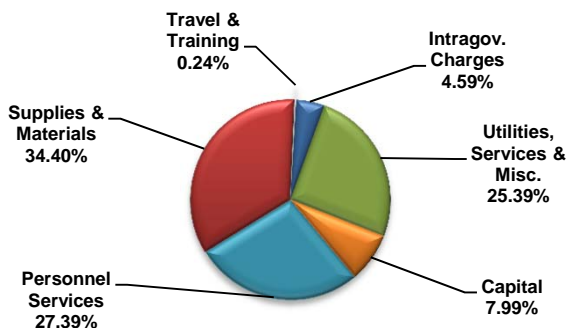
** FY 2016 job title change

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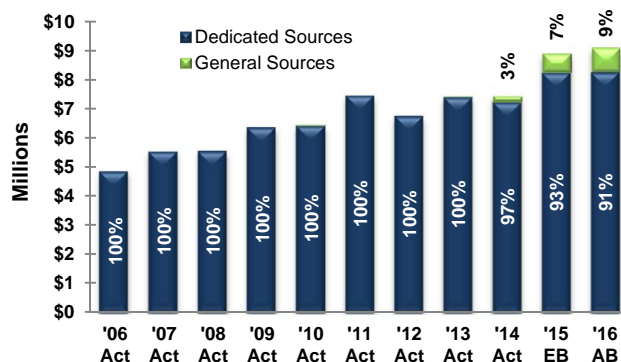
Public Works - Streets and Sidewalks (General Fund)

Public Works - Streets & Sidewalks (General Fund)

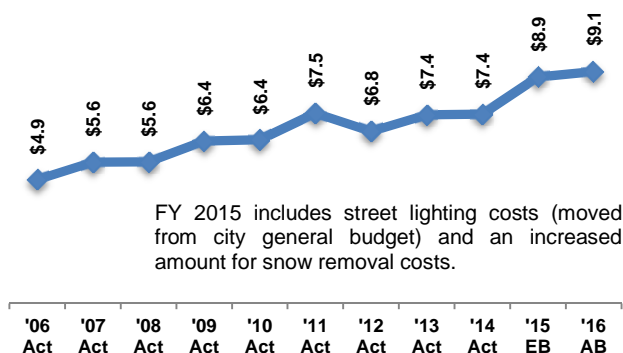
FY 2016 Total Expenditures By Category



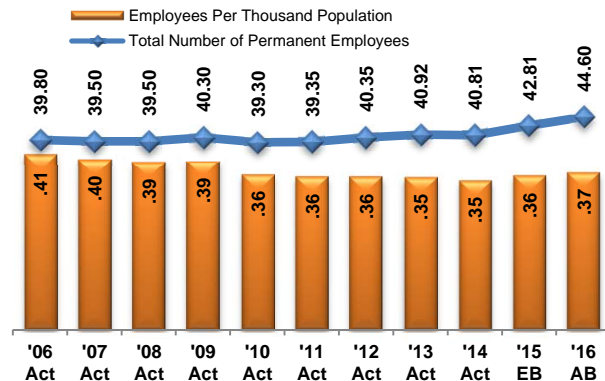
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$2,362,290	\$2,459,999	\$2,290,530	\$2,493,750	8.9%	1.4%
Supplies & Materials	\$2,483,348	\$2,978,750	\$2,967,374	\$3,131,587	5.5%	5.1%
Travel & Training	\$4,285	\$12,213	\$12,191	\$22,213	82.2%	81.9%
Intragov. Charges	\$255,947	\$378,945	\$378,945	\$417,792	10.3%	10.3%
Utilities, Services & Misc.	\$1,433,990	\$2,329,846	\$2,329,846	\$2,311,301	(0.8%)	(0.8%)
Capital	\$821,306	\$910,450	\$910,450	\$727,750	(20.1%)	(20.1%)
Other	\$80,507	\$0	\$0	\$0		
Total	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%
Operating Expenses	\$6,539,860	\$8,159,753	\$7,978,886	\$8,376,643	5.0%	2.7%
Non-Operating Expenses	\$80,507	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$821,306	\$910,450	\$910,450	\$727,750	(20.1%)	(20.1%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$1,198,670	\$2,489,261	\$2,285,089	\$2,283,337	(0.1%)	(8.3%)
Grants	\$0	\$0	\$0	\$0		
Fees & Service Charges*	\$16,246	\$350	\$10,818	\$350	(96.8%)	0.0%
Other Local Revenues **	\$45,029	\$10,485	\$23,322	\$10,235	(56.1%)	(2.4%)
Operating Transfer (Cap Proj)	\$150,000	\$50,000	\$50,000	\$0	(100.0%)	(100.0%)
Oper. Transfer (Transp Sales Tax Fd)	\$5,827,430	\$5,882,511	\$5,882,511	\$5,968,577	1.5%	1.5%
Dedicated Sources	\$7,237,375	\$8,432,607	\$8,251,740	\$8,262,499	0.1%	(2.0%)
General Sources	\$204,298	\$637,596	\$637,596	\$841,894	32.0%	32.0%
Total Funding Sources	\$7,441,673	\$9,070,203	\$8,889,336	\$9,104,393	2.4%	0.4%

* Fees and Services Charges are for street maintenance performed.

** Other Local Revenues include sign damage revenues, auction revenues, and miscellaneous revenues.

Note: General Sources for FY 2015 - FY 2016 consist of funds freed up from phase-out of PILOT payments to Columbia Public Schools, Daniel Boone Regional Library, and Boone County Family Resources for loss of property taxes due to City purchase of Columbia Energy Center and street lighting costs. General Sources for FY 2014 also include an appropriation to cover snow removal expenses.

Description

The Street Division provides maintenance on 1333 lane miles of paved streets and 4.9 lane miles of gravel 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 - Connecting the Community**

- Two (2) Equipment Operator II positions will be added in FY 2016 to help meet the increased demand for maintenance, support snow removal operations and provide a career path for workers.
- An additional \$115,422 (total of \$3.19 million) is added in FY 2016 for street maintenance and construction materials to improve street surfaces and increase accessibility where sidewalks intersect streets.
- The Street Division will replace two single-axle dump trucks and associated plows and spreaders, along with a tractor with sickle bar. .

Highlights/Significant Changes

- An additional Bobcat Skid Steer Loader with planer, hydraulic breaker, and 6-way dozer blade will be added to the fleet in FY 2016. This piece of equipment will be utilized in daily maintenance activities.
- The Street Division has identified \$49,500 to purchase traffic signal detectors. These detectors are mounted on poles and will provide efficient traffic signal operation when in-pavement signal loops are damaged or fail.
- Street lighting expenses of \$229,000 are included in the Street Division budget. Prior to FY 2015, this item was included in the City General budget.
- The City has made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
6595 - Risk Management Specialist *	0.05	0.05	0.05	0.00	(0.05)
6204 - Financial Analyst *	0.05	0.05	0.05	0.10	0.05
6200 - Senior Financial Analyst *	0.05	0.05	0.05	0.00	(0.05)
5901 - Director, Public Works *	0.11	0.11	0.11	0.15	0.04
5108 - Engineering Manager	0.25	0.25	0.25	0.25	
5106 - Asst. Director, Public Works *	0.25	0.25	0.25	0.00	(0.25)
5800 - Asst to the Public Works Director *	0.00	0.00	0.00	0.05	0.05
5098/5113 - Eng. Specialist/Engineer*	1.00	1.00	1.00	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	
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 **	6.00	7.00	7.00	6.00	(1.00)
3034 - Sign Technician- 773 **	0.00	0.00	0.00	1.00	1.00
2300 - Equipment Operator II-773	24.00	25.00	25.00	27.00	2.00
1006 - Senior Admin. Support Assistant	1.05	1.05	1.05	1.05	
Total Personnel	40.81	42.81	42.81	44.60	1.79
Permanent Full-Time	40.81	42.81	42.81	44.60	1.79
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	40.81	42.81	42.81	44.60	1.79

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

** FY 2016 job title change

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Capital Projects Fund - Streets and Sidewalks Projects

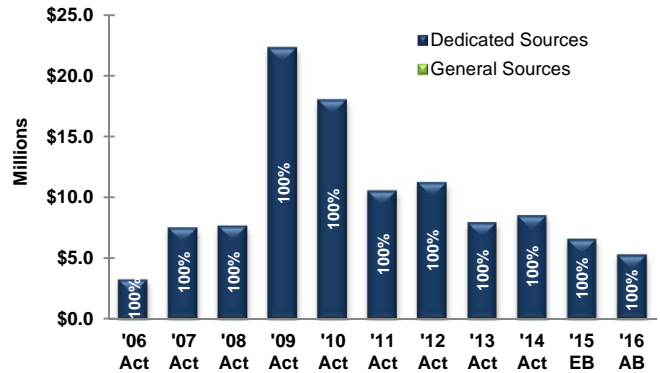
Capital Projects Fund - Streets & Sidewalks Projects

FY 2016 Total Expenditures By Category

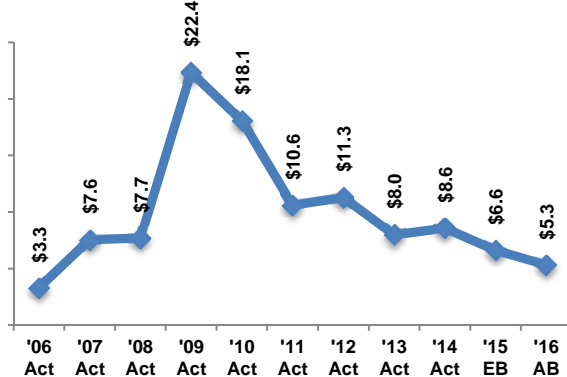


Utilities,
Services &
Misc.
100.00%

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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$363,261	\$0	\$0	\$0		
Supplies & Materials	\$11,530	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$7,793,879	\$6,363,760	\$6,363,760	\$5,330,553	(16.2%)	(16.2%)
Capital	\$63,384	\$200,000	\$200,000	\$0	(100.0%)	(100.0%)
Other	\$350,000	\$50,000	\$70,000	\$0	(100.0%)	(100.0%)
Total	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
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	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)
Total Expenses	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)

Funding Sources (Where the Money Comes From)

TDD and Other Sales Taxes	\$0	\$0	\$0	\$0		
Capital Fund Balance	\$0	\$0	\$0	\$0		
Prior Year Appropriations	\$3,802,143	\$103,832	\$103,832	\$0	(100.0%)	(100.0%)
Grants (CDBG, County, State, STO)	\$1,345,796	\$1,272,795	\$1,272,795	\$198,000	(84.4%)	(84.4%)
Oper. Trnsfr (Cap. Imprvmt Stax)	\$1,112,500	\$3,045,007	\$3,045,007	\$1,125,494	(63.0%)	(63.0%)
County Rd Dist Tax	\$2,096,215	\$2,042,126	\$2,042,126	\$2,762,059	35.3%	35.3%
Oper. Trnsfr (Transp Stax)	\$20,633	\$20,633	\$20,633	\$0	(100.0%)	(100.0%)
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$129,367	\$129,367	\$129,367	\$1,245,000	862.4%	862.4%
Misc. Rev (Dev. Contrib, Tax bills)	\$75,400	\$0	\$0	\$0		
Dedicated Sources	\$8,582,054	\$6,613,760	\$6,613,760	\$5,330,553	(19.4%)	(19.4%)
General Sources	\$0	\$0	\$20,000	\$0	(100.0%)	(100.0%)
Total Funding Sources	\$8,582,054	\$6,613,760	\$6,633,760	\$5,330,553	(19.6%)	(19.4%)

Major Projects

- Annual Downtown Sidewalk Improvements
- Annual Sidewalk Major Maintenance
- Annual Street Reconstruction
- Annual Streets/Corridor Preservation
- Annual Traffic Calming
- Annual Traffic Safety
- Ballenger Lane - Ria to Mexico Gravel (design)
- Scott Blvd Phase 3: Vawter-KK (2005 Ballot).

Fiscal Impact

- Completion of Scott Blvd Phase 3-Vawter School Road will add 2.49 lane miles to the system with an estimated \$8,415 in maintenance costs per year that will need to be added to future budgets.

Authorized PersonnelActual
FY 2014Adj. Budget
FY 2015Estimated
FY 2015Adopted
FY 2016Position
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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets							
1 Annual City/County/State Projects C40161 [ID: 9]							
Cap Imp S Tax	\$750,000						
Cap Imp S Tax - 2015 Ballot				\$300,000	\$1,586,000		
Co Rd Tax Reb			\$300,000	\$600,000	\$214,000		
PYA Cap Imp S Tax							
Total	\$426,500		\$300,000	\$900,000	\$1,800,000		
2 Annual Historic Brick Street Renovation C00234 [ID: 12]							
Cap Imp S Tax - 2015 Ballot			\$50,000	\$150,000	\$231,000		
Development Fees					\$69,000		
PYA Transp S Tax							
Total			\$50,000	\$150,000	\$300,000		
3 Annual Landscaping C40163 [ID: 13]							
Cap Imp S Tax - 2015 Ballot			\$75,000	\$75,000	\$241,000		
Co Rd Tax Reb				\$150,000	\$175,000		
Development Fees					\$34,000		
Gen Fd/PI	\$75,000						
Total	\$75,000		\$75,000	\$225,000	\$450,000		
4 Annual Neighbrhd Curb & Gutter Restoration C00235 [ID: 14]							
						2014	2015
Total							
5 Annual Street Reconst (Complete Street) - C00647 [ID: 1899]							
Cap Imp S Tax - 2015 Ballot		\$240,000	\$240,000	\$160,000	\$200,000		
Co Rd Tax Reb				\$440,000	\$1,080,000		
Development Fees					\$40,000		
Total		\$240,000	\$240,000	\$600,000	\$1,320,000		
6 Annual Streets/Corridor Preservation C40158 [ID: 18]							
Cap Imp S Tax - 2015 Ballot		\$70,000	\$50,000		\$135,000		
Co Rd Tax Reb				\$324,000	\$670,000		
Development Fees				\$1,000	\$330,000		
Total		\$70,000	\$50,000	\$325,000	\$1,135,000		
7 Annual Traffic Calming - C00646 [ID: 1966]							
						2016	2016
Cap Imp S Tax - 2015 Ballot		\$90,000	\$175,000	\$545,000	\$450,000		
Development Fees					\$540,000		
Total		\$90,000	\$175,000	\$545,000	\$990,000		
8 Annual Traffic Safety (Calming, Ped, Bike) C40159 [ID: 15]							
Cap Imp S Tax - 2015 Ballot		\$45,500	\$126,000	\$252,000	\$332,500		
Co Rd Tax Reb				\$126,000			
Development Fees					\$378,000		
Gen Fd/PI	\$54,367						
Transp S Tax	\$20,633						
Total	\$75,000	\$45,500	\$126,000	\$378,000	\$710,500		
9 Ballenger Ln - Ria to Mexico Gravel - C00642 [ID: 22]							
						2016	2017
Cap Imp S Tax - 2015 Ballot		\$247,500					
Cap Imp S Tax - 2017 Bond			\$2,250,000				
Co Rd Tax Reb		\$192,500					
Total		\$440,000	\$2,250,000				

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets							
10 College Park Traffic Calming C00615 [ID: 1940]							
PYA Transp S Tax	\$28,000					2015	2016
Total	\$28,000						
11 Forum & Green Meadows Int Imprvmt - C00634 [ID: 187]							
Cap Imp S Tax - 2017 Bond			\$500,000			2016	2017
Co Rd Tax Reb		\$110,000					
Total		\$110,000	\$500,000				
12 GNM:Broadway & Dorsey St. pedestrian signal-C00553 [ID: 1331]							
Non-Motor Grant		\$198,000				2014	2017
Total		\$198,000					
13 Nifong -Providence to Forum 4 Lane - C00643 [ID: 97]							
Cap Imp S Tax - 2017 Bond			\$7,000,000			2016	2017
Co Rd Tax Reb		\$1,180,000	\$1,700,000				
Development Fees		\$520,000	\$1,200,000				
STP			\$700,000				
Total		\$1,700,000	\$10,600,000				
14 Old Mill Creek/Vawter-Nifong Intrscn Impr - C00631 [ID: 191]							
Cap Imp S Tax - 2015 Ballot			\$244,155			2016	2017
Cap Imp S Tax - 2017 Bond			\$505,845				
Development Fees		\$140,000					
Total		\$140,000	\$750,000				
15 Providence Corridor- Burnham Inter C00290 [ID: 39]							
PYA - various		\$897,789				2014	2017
Total		\$897,789					
16 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]							
Cap Imp S Tax	\$2,245,007	\$332,494				2010	2016
Co Rd Tax Reb	\$2,042,126	\$762,059					
Development Fees		\$45,000					
PYA Transp S Tax	\$163,596						
Total	\$4,450,729	\$1,139,553					
17 Sinclair - Nifong Intrscn Imprmnts - C00644 [ID: 190]							
Cap Imp S Tax - 2015 Ballot			\$1,900,000			2016	2017
Co Rd Tax Reb		\$350,000					
Total		\$350,000	\$1,900,000				
18 Worley St and Clinkscates Rd Int Imprmnts C00601 [ID: 1854]							
CDBG	\$145,145					2014	2016
Total	\$145,145						
19 Discovery Parkway: Gans to New Haven - C00633 [ID: 1155]							
Co Rd Tax Reb				\$2,560,000		2016	2019
Development Fees		\$540,000		\$2,300,000			
Total		\$540,000		\$4,860,000			
20 Fairview & Chapel Hill Int Imprmnts C00618 [ID: 184]							
Cap Imp S Tax - 2015 Ballot				\$266,658		2016	2018
Cap Imp S Tax - 2017 Bond				\$233,342			
Co Rd Tax Reb		\$100,000					
Total		\$100,000		\$500,000			

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

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

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets							
21 Vandiver & Parker Roundabout - C00645 [ID: 1360]						2016	2018
Cap Imp S Tax - 2015 Ballot				\$192,687			
Cap Imp S Tax - 2017 Bond				\$189,813			
Co Rd Tax Reb		\$67,500					
Total		\$67,500		\$382,500			
22 Waco Rd at Brn Station Intersect (incl rd) C00435 [ID: 1189]						2020	2020
Unfunded				\$200,000			
Total				\$200,000			
23 Ash Street 4-Way Stop Removal [ID: 1525]						2020	2022
Co Rd Tax Reb				\$200,000	\$2,400,000		
Total				\$200,000	\$2,400,000		
24 Grace Ln. - Richland to Stadium Extension [ID: 1535]						2018	2022
Unfunded				\$320,000	\$2,880,000		
Total				\$320,000	\$2,880,000		
25 Keene St-St. Charles & Outer Rd Intersection Imp [ID: 1747]						2020	2021
Unfunded				\$60,000	\$540,000		
Total				\$60,000	\$540,000		
Sidewalks							
26 Annual ADA Curb Ramp Installations C00600 [ID: 1877]						2014	
Total							
27 Annual Downtown Sidewalk Improvements C00171 [ID: 10]							
Cap Imp S Tax	\$50,000	\$50,000					
Unfunded			\$50,000	\$150,000	\$250,000		
Total	\$50,000	\$50,000	\$50,000	\$150,000	\$250,000		
28 Annual Sidewalk Major Maintenance C00148 [ID: 16]							
Cap Imp S Tax - 2015 Ballot		\$50,000	\$50,000	\$200,000	\$125,425		
Development Fees					\$586,575		
Total		\$50,000	\$50,000	\$200,000	\$712,000		
29 Annual Sidwks/Pedways (New const/re-const C40162 [ID: 17])							
Cap Imp S Tax - 2015 Ballot			\$100,000	\$50,000			
Co Rd Tax Reb				\$275,000	\$847,575		
Development Fees				\$175,000	\$2,052,425		
PYA Cap Imp S Tax	\$235,011						
Total	\$235,011		\$100,000	\$500,000	\$2,900,000		
30 Carter Lane Sidewalk C00548 [ID: 1734]						2013	2017
Unfunded			\$400,000				
Total			\$400,000				
31 Elleta Blvd Sidewalk C00604 [ID: 1855]						2014	2016
CDBG	\$24,855						
PYA Cap Imp S Tax	\$30,745						
Total	\$55,600						

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sidewalks							
32 Garth Ave sidewalk gap (Sexton to Worley) C00602 [ID: 1857]						2014	2016
CDBG	\$130,000						
Total	\$130,000						
33 Green Meadows Cr Sidewalk C00611 [ID: 1878]						2016	2017
PYA Transp S Tax		\$5,500	\$1,125				
Unfunded			\$48,375				
Total		\$5,500	\$49,500				
34 Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]						2016	2017
PYA Cap Imp S Tax		\$28,684	\$258,159				
Total		\$28,684	\$258,159				
35 Broadway & 5th Sdwk-Intrsectn Imprvmts [ID: 33]						2020	2020
Unfunded				\$375,000			
Total				\$375,000			
36 Bus Loop 70 Sdwk- Garth Av-Providence [ID: 212]						2020	2020
Unfunded				\$325,000			
Total				\$325,000			
37 Bus Loop 70 Sdwk-Providence to Rangeline [ID: 213]						2020	2020
Unfunded				\$410,000			
Total				\$410,000			
38 Locust Sidewalk (north side, 8th to 9th) [ID: 1856]						2017	2018
Unfunded			\$81,154				
Total			\$81,154				
39 Oakland Sidewalk: Vandiver north to exist. sdwkl [ID: 1394]						2020	2020
Unfunded				\$300,000			
Total				\$300,000			
40 Primrose Drive Sidewalk [ID: 1697]						2020	2020
Unfunded				\$615,000			
Total				\$615,000			
41 West Boulevard Sidewalk: Ash St. to Worley St. [ID: 1393]						2020	2020
Unfunded				\$900,000			
Total				\$900,000			
42 Audubon Dr Sdwk-Shepard Blvd-N Azalea [ID: 228]						2020	2022
Unfunded				\$152,000			
Total				\$152,000			
43 Oakland Grvl - Smiley-Blue Rdg C00330 [ID: 170]						2026	
Unfunded					\$488,500		
Total					\$488,500		
44 Rangeline St Sdwk:Bus Loop 70-Big Bear Blvd [ID: 216]						2026	
Total							
45 Shepard Blvd Sdwk - Old 63 to Danforth [ID: 227]						2020	2022
Unfunded				\$111,000			
Total				\$111,000			

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary							
Cap Imp S Tax	\$3,045,007	\$382,494					
Cap Imp S Tax - 2015 Ballot		\$743,000	\$3,010,155	\$2,191,345	\$3,300,925		
Cap Imp S Tax - 2017 Bond			\$10,255,845	\$423,155			
CDBG	\$300,000						
Co Rd Tax Reb	\$2,042,126	\$2,762,059	\$2,000,000	\$4,675,000	\$5,386,575		
Development Fees		\$1,245,000	\$1,200,000	\$2,476,000	\$4,030,000		
Gen Fd/PI	\$129,367						
Non-Motor Grant		\$198,000					
STP			\$700,000				
Transp S Tax	\$20,633						
New Funding	\$5,537,133	\$5,330,553	\$17,166,000	\$9,765,500	\$12,717,500		
PYA - various		\$897,789					
PYA Cap Imp S Tax		\$28,684	\$258,159				
PYA Transp S Tax	\$186,596	\$5,500	\$1,125				
Prior Year Funding	\$186,596	\$931,973	\$259,284		\$0		
Unfunded			\$579,529	\$3,918,000	\$4,158,500		
Unfunded			\$579,529	\$3,918,000	\$4,158,500		
Total	\$5,723,729	\$6,262,526	\$18,004,813	\$13,683,500	\$16,876,000		

Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

1	Broadway Pavement Improvement Project C00578 [ID: 1772]	2014	2015
2	College Avenue Crosswalks & Barrier-C00536 [ID: 1591]	2013	2015
3	Derby Ridge Traffic Calming C00606 [ID: 1895]	2014	2015
4	Discovery Drive South C00612 [ID: 1939]	2015	2016
5	Downtown On-Street Accessible Parking C00607 [ID: 1898]	2014	2015
6	Gans Rd:Interchange at 63 C00237 [ID: 61]	2006	2008
7	GNM: Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]	2013	2015
8	GNM:Bike Blvd upgrd-Wabash to Hominy Trail-C00546 [ID: 1592]	2013	2014
9	Lee School Pedestrian Crosswalks/Barrier Median [ID: 1849]	2029	2029
10	Ninth & Elm Pedestrian Scramble [ID: 1962]	2015	2017
11	North Village Land Purchase C00616 [ID: 1943]	2015	2015
12	Ridgemont Bridge Repair C00568 [ID: 1764]	2013	2015
13	Rock Quarry Rd Corridor C00617 [ID: 1942]	2015	2015
14	Rustic Road C00531 [ID: 1322]	2013	2014
15	Scott Blvd (TT)- Brookview Ter-Rollins C00149 [ID: 129]	2006	2009
16	Scott Blvd Ph 2: Vawter - Brookview - C00319 [ID: 128]	2008	2013
17	Short Street Garage Traffic Mitigation C00493 [ID: 1473]	2012	2015
18	Signal Improv@Green Meadows Grindstone Shop C00552 [ID: 1763]	2013	2015
19	Stadium at Old 63 Intersection C00213 [ID: 146]	2012	2016
20	Stadium TDD:740 Corridor Mall-Brdwy to I70 C00317 [ID: 208]	2008	2013
21	Vandiver Drive & Paris Road C00522 [ID: 1523]	2015	2015

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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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Current Capital Projects							
Sidewalks							
22 Audible Pedestrian Signals C00551 [ID: 1769]						2013	2016
23 Avenue of the Columns (AOC) Phase 2 C00580 [ID: 1791]						2014	2015
24 Chapel Hill Road Sidewalk at Scott Blvd [ID: 1848]						2016	2016
25 College Ave and Broadway Ped Signals C00581 [ID: 1842]						2014	2015
26 Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]						2012	2014
27 GNM: Fairview Road Sidewalk C00525 [ID: 1573]						2013	2015
28 GNM: Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]						2013	2015
29 GNM: Manor Drive Sidewalk C00526 [ID: 1572]						2013	2015
30 GNM: Sidewalk Segments C00453 [ID: 1482]						2010	2015
31 Greenbriar Trail Repairs [ID: 1896]						2014	2015
32 Hominy Trail Phase II C00586 [ID: 1897]						2014	2015
33 Nifong-Bethel Sidewalk C00501 [ID: 1538]						2015	2016
34 Non-motorized Funding Grant C00271 [ID: 99]						2007	2007
35 Old Fire Station #7 Sidewalk C00621 [ID: 1960]						2015	2015
36 Prov Rd SW Blue Ridge TDD [ID: 1761]							
37 Providence Road Sidewalk C00639 [ID: 1963]						2016	2016
Major Maintenance							
38 Bridge Assessments C00648 [ID: 1967]						2016	2016
39 MM-Keene Street: Broadway to I-70 Drive C00573 [ID: 1317]						2014	2015
40 MM-Southampton Dr-Providence, east 1500 ft. C00608 [ID: 1787]						2015	2016

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.
Audible Pedestrian Signals C00551 [ID: 1769]
Installation by City Forces
Avenue of the Columns (AOC) Phase 2 C00580 [ID: 1791]
Yes
Bridge Assessments C00648 [ID: 1967]
More efficient use of resources and better long term maintenance for bridges.
Brown Station Rd-Starke Av to Rte. B C00409 [ID: 38]
Unknown
Chapel Hill Road Sidewalk at Scott Blvd [ID: 1848]
None, maintenance is the responsibility of the adjoining landowners
College Ave & Ashland Rd Intersection Improvement [ID: 1851]
None, MoDOT Facility
College Ave & Rollins Rd Intersection Improvements [ID: 1852]
None, MoDOT Facility
College Ave & University Ave Intersection Improve [ID: 1850]
None, MoDOT Facility
College Park Traffic Calming C00615 [ID: 1940]
Will use Operations Crew to install speed tables.
Derby Ridge Traffic Calming C00606 [ID: 1895]
Maintenance of speed humps
Downtown On-Street Accessible Parking C00607 [ID: 1898]
Parking Utility will need to install meters at new ADA spaces. Total of 8 additional ADA spaces. Loss of 10 regular spaces.

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Impact of Capital Projects							
Sidewalks							
Elleta Blvd Sidewalk C00604 [ID: 1855]							
none							
Garth Ave sidewalk gap (Sexton to Worley) C00602 [ID: 1857]							
none							
Green Meadows Cr Sidewalk C00611 [ID: 1878]							
on-going maintenance, snow removal							
Greenbriar Trail Repairs [ID: 1896]							
None							
Hominy Trail Phase II C00586 [ID: 1897]							
None							
Lee School Pedestrian Crosswalks/Barrier Median [ID: 1849]							
\$2,500/year							
Locust Sidewalk (north side, 8th to 9th) [ID: 1856]							
none							
Nifong-Bethel Sidewalk C00501 [ID: 1538]							
None							
Ninth & Elm Pedestrian Scramble [ID: 1962]							
Replacement of legacy equipment. Additional equipment to maintain.							
Old Route K Sidewalk C00577 [ID: 1771]							
Unknown at this time							
Providence Road Sidewalk C00639 [ID: 1963]							
Sidewalk is unusable until repaired.							
Rock Quarry Rd-Nifong to Grindstone Prkwy C00069 [ID: 116]							
Unknown							
Rustic Road C00531 [ID: 1322]							
Weather and Funding							
Worley St and Clinkscapes Rd Int Imprvmnts C00601 [ID: 1854]							
Additional pedestrian signals to maintain							

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

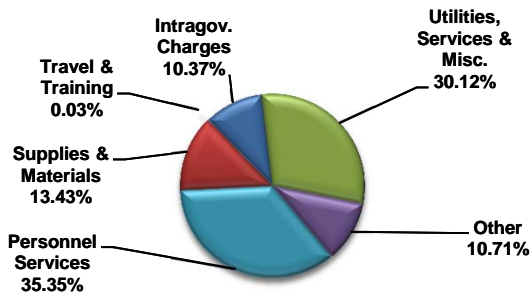
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Transit Fund

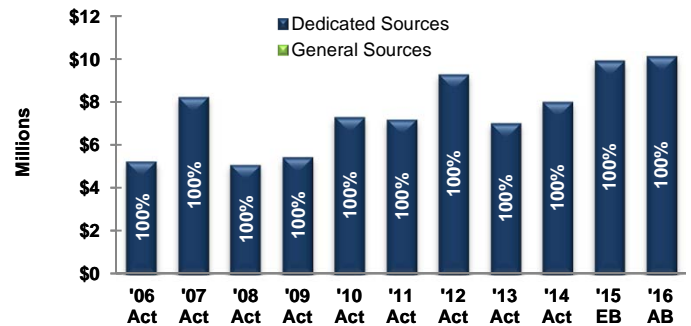
(Enterprise Fund)

Transit Fund (Enterprise Fund)

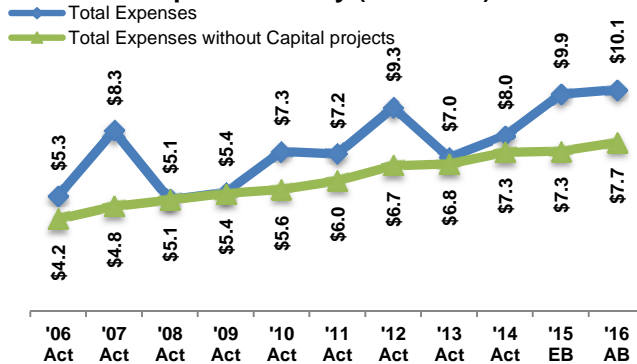
FY 2016 Total Expenditures By Category



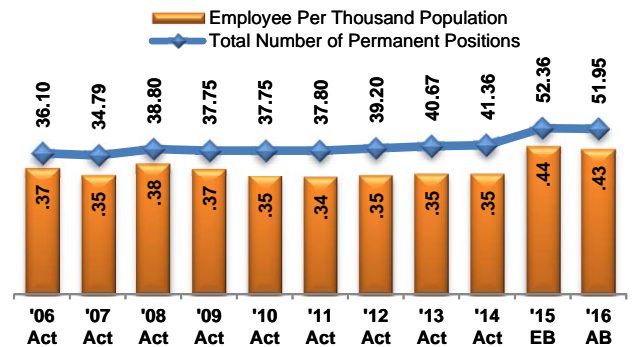
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$3,322,279	\$3,432,902	\$3,432,902	\$3,587,179	4.5%	4.5%
Supplies & Materials	\$1,538,030	\$1,475,711	\$1,475,709	\$1,362,363	(7.7%)	(7.7%)
Travel & Training	\$1,657	\$5,756	\$5,040	\$3,256	(35.4%)	(43.4%)
Intragov. Charges	\$918,771	\$935,914	\$935,914	\$1,052,383	12.4%	12.4%
Utilities, Services & Misc.	\$1,413,726	\$3,227,629	\$3,218,462	\$3,056,038	(5.0%)	(5.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$839,006	\$853,070	\$873,862	\$1,086,611	24.3%	27.4%
Total	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%
Operating Expenses	\$6,419,850	\$6,472,218	\$6,456,855	\$6,645,285	2.9%	2.7%
Non-Operating Expenses	\$852,689	\$854,570	\$880,840	\$912,545	3.6%	6.8%
Debt Service	\$0	\$0	\$0	\$175,566		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$760,930	\$2,604,194	\$2,604,194	\$2,414,434	(7.3%)	(7.3%)
Total Expenses	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$2,395,221	\$2,276,863	\$2,276,863	\$2,276,863	0.0%	0.0%
Interest Revenue	\$22,015	\$35,632	\$38,648	\$38,648	0.0%	8.5%
Fees and Service Charges	\$2,300,558	\$2,103,302	\$2,142,420	\$1,923,675	(10.2%)	(8.5%)
Other Local Revenues	\$149,873	\$43,600	\$45,975	\$43,600	(5.2%)	0.0%
Transfers and Capital Contrib. *	\$2,893,832	\$4,470,810	\$4,470,810	\$5,135,480	14.9%	14.9%
Use of Prior Year Sources	\$271,970	\$1,000,775	\$967,173	\$729,564	(24.6%)	(27.1%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%

* Transfers from Transportation 1/2 cent Sales Tax Fund, Parking Fund, Convention and Visitor's Fund and CDBG.
Capital Contributions are local match funds and capital grants from the FTA used to fund capital projects.

Transit Fund - Summary

Fund 553

Description

COMO Connect is the operating brand of the Public Works Transit Division. The Division operates 28 vehicles in peak service for the fixed route and Tiger Line Shuttle system. In addition, the Division operates 9 vehicles in peak service for the ADA ParaTransit Service.

Department Objectives

The COMO Connect mission is to transport our customers to their destination in a reliable and courteous manner. Our goal is to provide mass transit to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on customer service.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- The Transit Division made a major transition on August 4th, 2014 with a retooling of all fixed routes to a more efficient networked system, eliminating Wabash Station as the central hub. The system has been completely rebranded from Columbia Transit to COMO Connect.
- The Transit Division will celebrate 50 years of Public Bus Transportation in September 2015.
- The Transit Division, through a competitive Request for Proposal (RFP) process, has sought proposals for extensive Transit planning services. It is expected that, once chosen, the consultant will continue work throughout FY 2016.
- The Transit Division will perform a bus procurement in FY 2016 with the intention of leasing-to-own a minimum of four electric buses over a 12-year time frame.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Columbia Transit	23.60	34.60	34.60	35.19	0.59
Paratransit System	13.50	15.50	15.50	14.50	(1.00)
University Shuttle	2.26	2.26	2.26	2.26	
Fast Cat	2.00	0.00	0.00	0.00	
Total Personnel	41.36	52.36	52.36	51.95	(0.41)
Permanent Full-Time	41.36	52.36	52.36	51.95	(0.41)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.36	52.36	52.36	51.95	(0.41)

Fee and Service Charge Information

	FY 2013	FY 2014	FY 2015	FY 2016
Regular Fares:				
Full Fare Daily Pass	\$0.00	\$0.00	\$3.00	\$3.00
Per Ride	\$1.50	\$1.50	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$55.00	\$55.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$30.00	\$30.00	\$30.00	\$30.00
Under 5 years of age	Free	Free	Free	Free
(K-12th Grade) w/ valid school or state ID.	\$0.75	\$0.75	Free	Free
Disabled, elderly and Medicare recipients fares:				
Half Fare Daily Pass	\$0.00	\$0.00	\$1.50	\$1.50
Per Ride	\$0.75	\$0.75	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$25.00	\$25.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$15.00	\$15.00	\$15.00	\$15.00
Students (of any university, college, or trade school in the City of Columbia, with the showing of valid student ID)				
Per Regular Semester	\$100.00	\$100.00	\$100.00	\$100.00
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	\$65.00	\$65.00
Per regular semester if purchased in groups of more than 1,000	\$50.00	\$50.00	\$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

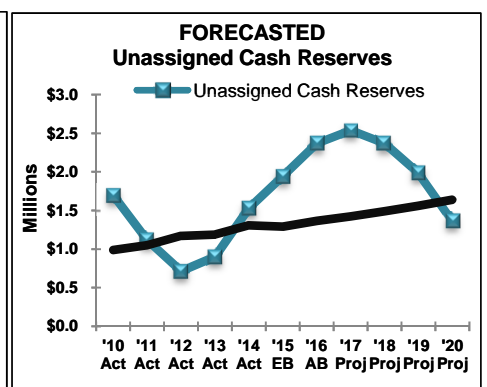
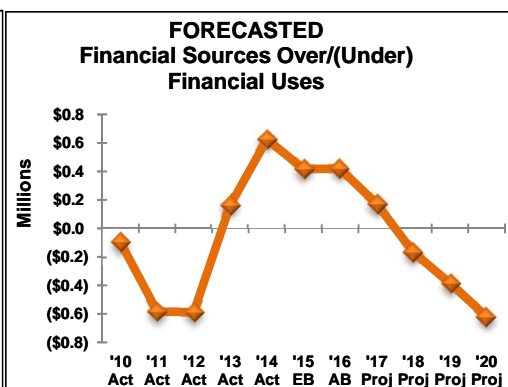
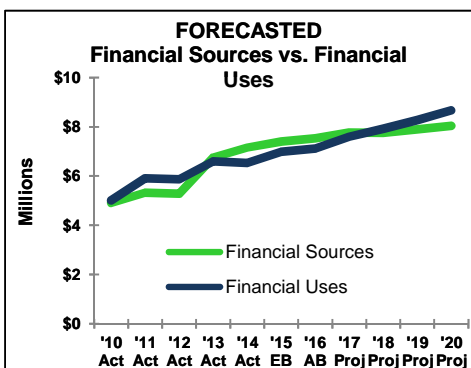
Fund 553

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Operating Grants	\$2,276,863	\$2,276,863	\$2,276,863	\$2,276,863	\$2,276,863
Interest	\$38,648	\$38,648	\$38,648	\$38,648	\$38,648
Fees and Service Charges	\$1,923,675	\$1,942,912	\$1,962,341	\$1,981,964	\$2,001,784
Other Local Revenues	\$43,600	\$43,600	\$43,600	\$43,600	\$43,600
	\$4,282,786	\$4,302,023	\$4,321,452	\$4,341,075	\$4,360,895
Operating Subsidy from TST Fund *	\$2,438,773	\$2,556,970	\$2,677,531	\$2,800,504	\$2,925,936
CIST Funding for Capital Projects	\$140,000	\$140,000	\$0	\$0	\$0
TST funding for Capital Projects	\$294,434	\$490,000	\$470,000	\$470,000	\$470,000
	\$2,873,207	\$3,186,970	\$3,147,531	\$3,270,504	\$3,395,936
Transfer from Parking	\$270,273	\$270,273	\$270,273	\$270,273	\$270,273
Transfer from CVB	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Transfer from CDBG	\$100,000	\$0	\$0	\$0	\$0
	\$382,273	\$282,273	\$282,273	\$282,273	\$282,273
Total Financial Sources	\$7,538,266	\$7,771,266	\$7,751,256	\$7,893,852	\$8,039,104
Financial Uses					
Personnel Services	\$3,587,179	\$3,748,602	\$3,917,289	\$4,093,567	\$4,277,778
Supplies & Materials	\$1,362,363	\$1,389,610	\$1,417,402	\$1,445,750	\$1,474,665
Travel & Training	\$3,256	\$3,321	\$3,387	\$3,455	\$3,524
Intragovernmental	\$1,052,383	\$1,136,574	\$1,227,500	\$1,325,700	\$1,431,756
Utilities, Services, & Misc.	\$640,104	\$652,906	\$705,138	\$761,549	\$822,473
Non-Operating Expenses	\$178,596	\$178,596	\$178,596	\$178,596	\$178,596
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Capital Projects (TST Funding)	\$294,434	\$490,000	\$470,000	\$470,000	\$470,000
Total Financial Uses	\$7,118,315	\$7,599,609	\$7,919,312	\$8,278,617	\$8,658,791
Sources Over (Under) Uses	\$419,951	\$171,657	(\$168,056)	(\$384,765)	(\$619,687)
Beginning Unassigned Cash Reserve	\$1,947,252	\$2,367,203	\$2,538,860	\$2,370,804	\$1,986,039
Ending Unassigned Cash Reserve	\$2,367,203	\$2,538,860	\$2,370,804	\$1,986,039	\$1,366,352
Total Financial Uses w/o TST for CIP	\$6,823,881	\$7,109,609	\$7,449,312	\$7,808,617	\$8,188,791
Cash Reserve Target (20% of Financial Uses w/o TST for CIP)	\$1,364,776	\$1,421,922	\$1,489,862	\$1,561,723	\$1,637,758
Cash Above (Below) Cash Reserve Target	\$1,002,427	\$1,116,938	\$880,942	\$424,316	(\$271,406)

* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

Projected TST Growth Allocated to Transit	\$172,132	\$118,197	\$120,561	\$122,973	\$125,432
Growth Rate of Ridership		1.00%	1.00%	1.00%	1.00%
Growth Rate of Personnel		4.50%	4.50%	4.50%	4.50%
Growth Rate of Intragovernmental		8.00%	8.00%	8.00%	8.00%
Growth Rate of Other Operating		2.00%	2.00%	2.00%	2.00%



Transit Fund

Budget Detail by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Fixed Route:						
Personnel Services	\$1,739,194	\$1,782,778	\$1,772,109	\$2,075,317	17.1%	16.4%
Supplies and Materials	\$986,250	\$1,010,791	\$1,051,079	\$909,611	(13.5%)	(10.0%)
Travel and Training	\$1,657	\$3,256	\$3,820	\$3,256	(14.8%)	0.0%
Intragovernmental Charges	\$668,262	\$668,397	\$668,397	\$766,354	14.7%	14.7%
Utilities, Services, & Misc.	\$471,877	\$393,936	\$467,441	\$402,641	(13.9%)	2.2%
Capital	\$0	\$0	\$0	\$0		
Other	\$729,006	\$853,070	\$873,862	\$1,086,611	24.3%	27.4%
Total	\$4,596,246	\$4,712,228	\$4,836,708	\$5,243,790	8.4%	11.3%
Paratransit:						
Personnel Services	\$748,519	\$781,910	\$717,855	\$774,367	7.9%	(1.0%)
Supplies and Materials	\$274,892	\$212,712	\$216,319	\$204,691	(5.4%)	(3.8%)
Travel and Training	\$0	\$2,500	\$1,220	\$0	(100.0%)	(100.0%)
Intragovernmental Charges	\$201,103	\$215,675	\$215,675	\$219,268	1.7%	1.7%
Utilities, Services, & Misc.	\$123,130	\$101,368	\$94,093	\$105,901	12.5%	4.5%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,347,644	\$1,314,165	\$1,245,162	\$1,304,227	4.7%	(0.8%)
University Shuttle:						
Personnel Services	\$616,637	\$868,214	\$942,938	\$737,495	(21.8%)	(15.1%)
Supplies and Materials	\$192,462	\$252,208	\$208,311	\$248,061	19.1%	(1.6%)
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$44,492	\$51,842	\$51,842	\$66,761	28.8%	28.8%
Utilities, Services, & Misc.	\$46,687	\$128,131	\$52,734	\$133,062	152.3%	3.8%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$900,278	\$1,300,395	\$1,255,825	\$1,185,379	(5.6%)	(8.8%)
FastCat:						
Personnel Services	\$217,929	\$0	\$0	\$0		
Supplies and Materials	\$78,842	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$4,914	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$16,686	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$318,371	\$0	\$0	\$0		
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$5,584	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$755,346	\$2,604,194	\$2,604,194	\$2,414,434	(7.3%)	(7.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$110,000	\$0	\$0	\$0		
Total	\$870,930	\$2,604,194	\$2,604,194	\$2,414,434	(7.3%)	(7.3%)
Department Totals						
Personnel Services	\$3,322,279	\$3,432,902	\$3,432,902	\$3,587,179	4.5%	4.5%
Supplies and Materials	\$1,538,030	\$1,475,711	\$1,475,709	\$1,362,363	(7.7%)	(7.7%)
Travel and Training	\$1,657	\$5,756	\$5,040	\$3,256	(35.4%)	(43.4%)
Intragovernmental Charges	\$918,771	\$935,914	\$935,914	\$1,052,383	12.4%	12.4%
Utilities, Services, & Misc.	\$1,413,726	\$3,227,629	\$3,218,462	\$3,056,038	(5.0%)	(5.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$839,006	\$853,070	\$873,862	\$1,086,611	24.3%	27.4%
Total	\$8,033,469	\$9,930,982	\$9,941,889	\$10,147,830	2.1%	2.2%

Transit Fund

Authorized Personnel by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Fixed Route:					
9905 - Deputy City Manager **	0.00	0.00	0.00	0.05	0.05
6595 - Risk Management Specialist **	0.20	0.20	0.20	0.00	(0.20)
6204 - Financial Analyst **	0.10	0.10	0.10	0.15	0.05
6200 - Senior Financial Analyst **	0.10	0.10	0.10	0.00	(0.10)
5901 - Director, Public Works **	0.11	0.11	0.11	0.05	(0.06)
5800 - Asst. to the Public Works Dir. **	0.10	0.10	0.10	0.15	0.05
4810 - Marketing Specialist	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist **	0.25	0.25	0.25	0.00	(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	3.00	3.00	3.00	3.00	
2503 - Lead Bus Driver-773	6.00	6.00	6.00	6.00	
2502 - Bus Driver-773*	9.00	19.00	19.00	20.00	1.00
2397 - Maintenance Assistant-773	1.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Assistant **	1.00	1.00	1.00	1.05	0.05
1005 - Administrative Support Assistant	0.62	0.62	0.62	0.62	
Total Personnel	23.60	34.60	34.60	35.19	0.59
Permanent Full-Time	23.60	34.60	34.60	35.19	0.59
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.60	34.60	34.60	35.19	0.59
*FY 2015 Due to the Affordable Care Act several temporary positions were converted to permanent positions.					
Paratransit:					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor	1.00	1.00	1.00	1.00	
2502 - Bus Driver-773	10.00	12.00	12.00	11.00	(1.00)
1005 - Administrative Support Assistant	2.25	2.25	2.25	2.25	
Total Personnel	13.50	15.50	15.50	14.50	(1.00)
Permanent Full-Time	13.50	15.50	15.50	14.50	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.50	15.50	15.50	14.50	(1.00)
University Shuttle:					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.13	0.13	0.13	0.13	
Total Personnel	2.26	2.26	2.26	2.26	
Permanent Full-Time	2.26	2.26	2.26	2.26	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.26	2.26	2.26	2.26	
FastCat:					
2502 - Bus Driver-773	2.00	0.00	0.00	0.00	
Total Personnel	2.00	0.00	0.00	0.00	
Permanent Full-Time	2.00	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	0.00	0.00	0.00	
Department Totals					
Permanent Full-Time	41.36	52.36	52.36	51.95	(0.41)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.36	52.36	52.36	51.95	(0.41)

** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

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.

Transit will enter into an evaluation lease for four electric buses in FY 2016. The expected impact is a significant lowering of operating expenses. The costs of these buses will be closely monitored to determine if additional electric buses are a good financial and operational decision for the system.

Major Projects

- Seek funding for scheduled replacement of additional Paratransit vans and heavy-duty buses. Transit conducted a bus procurement for electric buses with the intent of leasing-to-own a minimum of four vehicles in FY 2016.
- Students in the University of Missouri Sustainable Technologies classes have designed innovative bus shelters for the COMO Connect System. A public input session was conducted and a design was chosen by public vote and a selection committee. Funding is available via two capital Federal grants to install concrete for these shelters. Additional federal funds should soon be apportioned by MoDOT for more bus shelter placements.

Transit Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Transit							
1 Annual Bus replacement-C47053 [ID: 1560]							
FTA Grant	\$1,880,000	\$1,880,000	\$1,880,000	\$5,640,000	\$11,280,000		
Total	\$1,880,000	\$1,880,000	\$1,880,000	\$5,640,000	\$11,280,000		
2 Annual Transit Project C47050 [ID: 1549]							
Transp S Tax	\$470,000	\$294,434	\$470,000	\$1,410,000	\$2,820,000		
Total	\$470,000	\$294,434	\$470,000	\$1,410,000	\$2,820,000		
3 Annual Bus Shelters - C47058 [ID: 1965]							
Cap Imp S Tax - 2015 Ballot		\$140,000	\$140,000				
Total		\$140,000	\$140,000				
4 CDBG Bus Shelters - C47057 [ID: 1948]							
CDBG		\$100,000					
Total		\$100,000					
5 CoMO Connect Bus Shelters (FY13 Approp)-C47055 [ID: 1797]							
MoDot	\$143,171						
Transp S Tax	\$50,000						
Total	\$193,171						
6 CoMO Connect Bus Shelters (FY14 Approp) - C47056 [ID: 1798]							
Total							
7 Bus Priority-Traffic Signal System C47046 [ID: 1354]							
FTA Grant			\$80,000				
Transp S Tax			\$20,000				
Total			\$100,000				

Transit Funding Source Summary							
Cap Imp S Tax - 2015 Ballot		\$140,000	\$140,000				
CDBG		\$100,000					
FTA Grant	\$1,880,000	\$1,880,000	\$1,960,000	\$5,640,000	\$11,280,000		
MoDot	\$143,171						
Transp S Tax	\$520,000	\$294,434	\$490,000	\$1,410,000	\$2,820,000		
New Funding	\$2,543,171	\$2,414,434	\$2,590,000	\$7,050,000	\$14,100,000		
Total	\$2,543,171	\$2,414,434	\$2,590,000	\$7,050,000	\$14,100,000		

Transit Current Capital Projects							
1	Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]					2009	2015
2	Benches and Shelters Grant MO-0124 - C47048 [ID: 1810]					2014	2015
3	Benches and Shelters Grant MO-04-0133 - C47029 [ID: 906]					2009	2015
4	GFI Farebox Upg. Repl. Electrnc Motherboards C47018 [ID: 907]					2010	2015
5	Rpl. (2) Heavy Duty Buses - C47049 [ID: 1565]					2014	2015
6	Rpl. (6) Paratransit Vans C47038 [ID: 911]					2009	2015

Transit Impact of Capital Projects

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

Transit	Annual and 5 Year Capital Projects					
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Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
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Transit Impact of Capital Projects

Transit
Automated Veh Locator (AVL) system-GPS C47036 [ID: 953]
\$4,200/yr.
Benches and Shelters Grant MO-0124 - C47048 [ID: 1810]
\$2,500 annually for maintenance and upkeep
Benches and Shelters Grant MO-04-0133 - C47029 [ID: 906]
\$2,500 Annually for maintenance and upkeep.
CoMO Connect Bus Shelters (FY13 Approp)-C47055 [ID: 1797]
Maintenance efforts will need to be increased for bus shelters
CoMO Connect Bus Shelters (FY14 Approp) - C47056 [ID: 1798]
Shelter maintenance efforts will need to be increased
GFI Farebox Upg. Repl. Elctrnc Motherboards C47018 [ID: 907]
\$10,000 Annually for maintenance and cleaning
Rpl. (6) 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

Transit Fund

Capital Lease Agreement

9/01/2015 Capital lease agreement for (1) 40 foot electric bus
(Interest rate: 0.903%)

Original Issue - \$648,000

Balance as of 09/30/2015 \$648,000

Maturity date - 09/01/2027

In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$648,000 for (1) 40 foot electric bus. This agreement allows the City to evaluate the performance of the vehicle for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicle may be returned.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2016	\$51,359	\$5,641	\$57,000
2017	\$51,824	\$5,176	\$57,000
2018	\$52,295	\$4,705	\$57,000
2019	\$52,769	\$4,231	\$57,000
2020	\$53,248	\$3,752	\$57,000
2021	\$53,731	\$3,269	\$57,000
2022	\$54,218	\$2,782	\$57,000
2023	\$54,710	\$2,290	\$57,000
2024	\$55,206	\$1,794	\$57,000
2025	\$55,707	\$1,293	\$57,000
2026	\$56,212	\$788	\$57,000
2027	\$56,722	\$278	\$57,000
	<u>\$648,000</u>	<u>\$36,000</u>	<u>\$684,000</u>

Transit Fund

Capital Lease Agreement

12/01/2015 Capital lease agreement for (3) 30 foot electric buses
(Interest rate: 6.00%)

Original Issue - \$1,350,000
Balance as of 09/30/2015 \$0
Maturity date - 12/01/2027

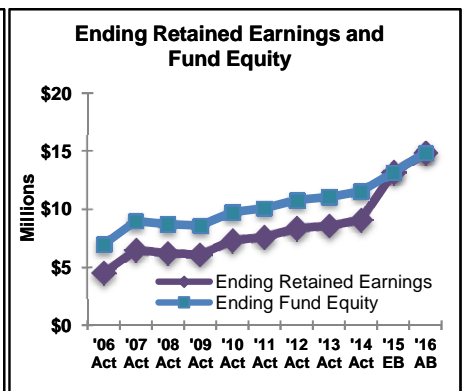
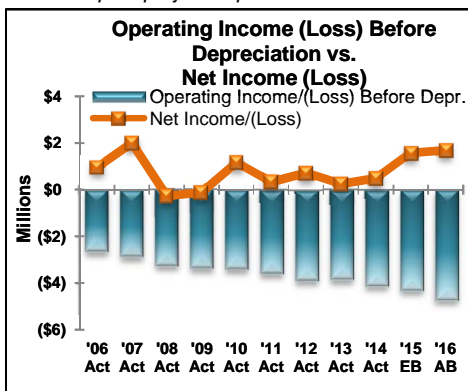
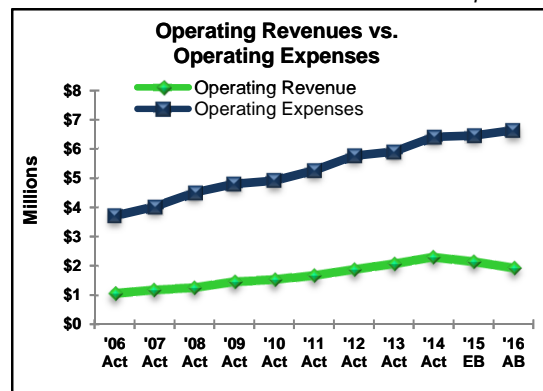
In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$1,350,000 for (3) 30 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2016	\$58,986	\$59,580	\$118,566
2017	\$82,881	\$75,207	\$158,088
2018	\$87,993	\$70,095	\$158,088
2019	\$93,421	\$64,667	\$158,088
2020	\$99,183	\$58,905	\$158,088
2021	\$105,300	\$52,788	\$158,088
2022	\$111,795	\$46,293	\$158,088
2023	\$118,690	\$39,398	\$158,088
2024	\$126,010	\$32,078	\$158,088
2025	\$133,783	\$24,305	\$158,088
2026	\$142,034	\$16,054	\$158,088
2027	\$150,794	\$7,294	\$158,088
2028	\$39,130	\$392	\$39,522
	<u>\$1,350,000</u>	<u>\$547,056</u>	<u>\$1,897,056</u>

Net Income Statement Transit Fund

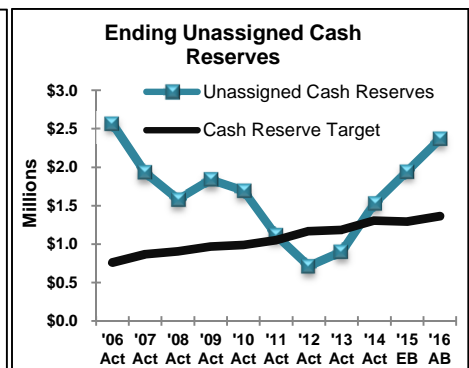
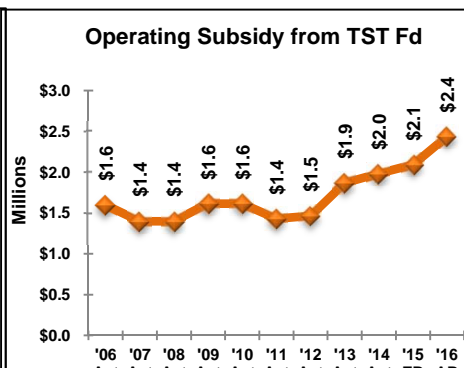
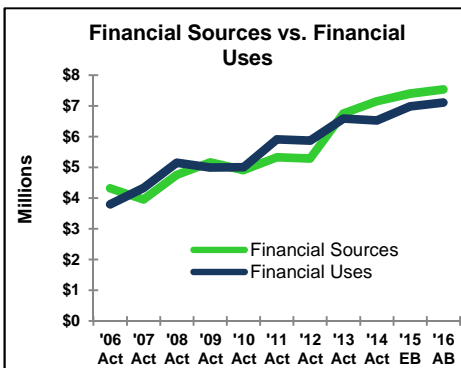
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
FastCat	\$64,551	\$0	\$0	\$0
Fares	\$234,013	\$264,770	\$238,938	\$232,000
School Passes	\$65,646	\$310,000	\$236,423	\$92,250
Special	\$497,755	\$83,500	\$186,806	\$183,500
Paratransit	\$190,668	\$161,000	\$196,221	\$168,000
University Shuttle	\$1,247,925	\$1,284,032	\$1,284,032	\$1,247,925
Total Operating Revenues	\$2,300,558	\$2,103,302	\$2,142,420	\$1,923,675
Operating Expenses:				
Personnel Services	\$3,322,279	\$3,432,902	\$3,432,902	\$3,587,179
Supplies & Materials	\$1,532,446	\$1,475,711	\$1,475,709	\$1,362,363
Travel & Training	\$1,657	\$5,756	\$5,040	\$3,256
Intragovernmental Charges	\$918,771	\$935,914	\$935,914	\$1,052,383
Utilities Services & Other Misc.	\$644,697	\$621,935	\$607,290	\$640,104
Total Operating Expenses	\$6,419,850	\$6,472,218	\$6,456,855	\$6,645,285
Operating Income (Loss) Before Depreciation	(\$4,119,292)	(\$4,368,916)	(\$4,314,435)	(\$4,721,610)
Depreciation	(\$727,661)	(\$851,540)	(\$872,332)	(\$909,515)
Operating Income	(\$4,846,953)	(\$5,220,456)	(\$5,186,767)	(\$5,631,125)
Non-Operating Revenues:				
Investment Revenue	\$22,015	\$35,632	\$38,648	\$38,648
Revenue From Other Gov't Units	\$2,395,221	\$2,276,863	\$2,276,863	\$2,276,863
Misc. Non-Operating Revenue	\$149,873	\$43,600	\$45,975	\$43,600
Total Non-Operating Revenues	\$2,567,109	\$2,356,095	\$2,361,486	\$2,359,111
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$65,221
Bank and Paying Agent Fees	\$1,449	\$1,500	\$1,500	\$1,500
Loss on Disposal Assets	\$12,234	\$0	\$5,478	\$0
Capital Lease Payment	\$0	\$0	\$0	\$110,345
Total Non-Operating Expenses	\$13,683	\$1,500	\$6,978	\$177,066
Operating Transfers				
Operating Subsidy from TST Fund	\$1,980,913	\$2,091,075	\$2,091,075	\$2,438,773
Operating Transfer from CVB Fund	\$12,000	\$12,000	\$12,000	\$12,000
Operating Transfer from CDBG Fund	\$0	\$0	\$0	\$100,000
Operating Transfer from Parking Fund	\$292,177	\$270,273	\$270,273	\$270,273
Operating Transfer from CISTFund	\$0	\$0	\$0	\$140,000
Operating Transfers to Other Funds	(\$111,345)	(\$1,530)	(\$1,530)	(\$1,530)
Total Operating Transfers	\$2,173,745	\$2,371,818	\$2,371,818	\$2,959,516
Net Income Before Capital Contributions	(\$119,782)	(\$494,043)	(\$460,441)	(\$489,564)
Capital Contribution - Local Match for CIP	\$0	\$524,194	\$524,194	\$294,434
Capital Contribution - FTA Grant for CIP	\$608,742	\$1,573,268	\$1,573,268	\$1,880,000
Net Income/(Loss) Transferred to Retained Earnings	\$488,960	\$1,603,419	\$1,637,021	\$1,684,870
Beginning Retained Earnings	\$8,588,708	\$11,543,777	\$11,543,777	\$13,180,798
Ending Retained Earnings	\$9,077,668	\$13,147,196	\$13,180,798	\$14,865,668
Contributed Capital	\$2,466,109	\$0	\$0	\$0
Ending Fund Equity	\$11,543,777	\$13,147,196	\$13,180,798	\$14,865,668

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transit Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$2,395,221	\$2,276,863	\$2,276,863	\$2,276,863
Interest (w/o GASB 31 Adjustment)	\$28,528	\$35,632	\$38,648	\$38,648
Fees and Service Charges	\$2,300,558	\$2,103,302	\$2,142,420	\$1,923,675
Other Local Revenues	\$149,873	\$43,600	\$45,975	\$43,600
	\$4,874,180	\$4,459,397	\$4,503,906	\$4,282,786
Operating Subsidy from TST Fund	\$1,980,913	\$2,091,075	\$2,091,075	\$2,438,773
Operating Transfer - CVB Fund	\$12,000	\$12,000	\$12,000	\$12,000
Operating Transfer - CDBG Fund	\$0	\$0	\$0	\$100,000
Operating Transfer - Parking Fd	\$292,177	\$270,273	\$270,273	\$270,273
Operating Transfer - CIST Fund	\$0	\$0	\$0	\$140,000
Capital Contribution - TST for CIP	\$0	\$524,194	\$524,194	\$294,434
Other Funding Sources/Transfers/Subsidies	\$2,285,090	\$2,897,542	\$2,897,542	\$3,255,480
Total Financial Sources: Less Appropriated Fund Balance	\$7,159,270	\$7,356,939	\$7,401,448	\$7,538,266
Financial Uses				
Operating Expenses	\$6,419,850	\$6,472,218	\$6,456,855	\$6,645,285
Operating Transfers to Other Funds	\$111,345	\$1,530	\$1,530	\$1,530
Interest Expense and Non-Oper. Cash Pmts	\$1,449	\$1,500	\$1,500	\$177,066
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Transp Sales Tax used for Capital Projects	\$0	\$524,194	\$524,194	\$294,434
Close out projects to Transp Sales Tax Fund	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,532,644	\$6,999,442	\$6,984,079	\$7,118,315
Financial Sources Over/(Under) Uses	\$626,626	\$357,497	\$417,369	\$419,951
Beginning Unassigned Cash Reserve		\$1,529,883	\$1,529,883	\$1,947,252
Financial Source Over/(Under)		\$357,497	\$417,369	\$419,951
Current Assets	\$1,996,979			
Less: Current Liabilities	\$467,096			
Ending Unassigned Cash Reserve	\$1,529,883	\$1,887,380	\$1,947,252	\$2,367,203
Total Financial Uses without TST for CIP	\$6,532,644	\$6,475,248	\$6,459,885	\$6,823,881
Cash Reserve Target (20% Fin. Uses)	\$1,306,529	\$1,295,050	\$1,291,977	\$1,364,776
Cash Above/(Below) Cash Reserve Target	\$223,354	\$592,330	\$655,275	\$1,002,427



Transit Fees/Charges/Fines

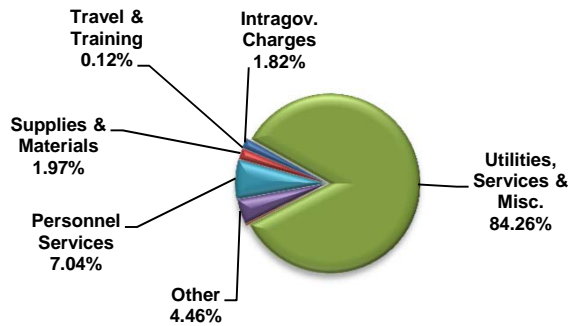
			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Regular Fares						
The following fares shall be in effect on all fixed route buses operated by the transit division:						
Regular fares:						
Per ride	22-29(a) 22-29(a)(1)	9-19-11	\$1.50	NA	\$1.50	NA
Daily pass		8-4-14	\$3	NA	\$3	NA
30-day Full Fare (Tickets/Fast Passes)		9-19-11	\$55	NA	\$55	NA
25-Ride Full Fare (Tickets/Fast Passes)		9-19-11	\$30	NA	\$30	NA
Half Fares						
Half fares. Disabled, elderly, Medicare or Medicaid recipients, or individuals who can validate that they are persons with annual incomes equal to or below one hundred eighty-five (185) per cent of the federal poverty level.						
Per ride	22-29(a)(2)	9-19-11	\$0.75	NA	\$0.75	NA
30-Day Half Fare (Tickets/Fast Passes)		9-19-11	\$25	NA	\$25	NA
25-Ride Half Fare (Tickets/Fast Passes)		9-19-11	\$15	NA	\$15	NA
Semester Passes						
Semester passes. Students of any university, college or trade, public or private school in the City of Columbia, Missouri, with the showing of a valid student identification card.						
Per regular semester	22-29(a)(3)	9-19-11	\$100	NA	\$100	NA
After October 15 (fall semester) and March 15 (spring semester)		9-17-12	\$50	NA	\$50	NA
Semester pass discounts. Any agency, entity, organization or business may purchase discounted semester passes, on behalf of their customers, at the following discounted rates:						
- Per regular semester if purchased in groups of 20—1,000	22-29(a)(4)	8-4-14	\$65/pass	NA	\$65/pass	NA
- After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of 20—1,000		8-4-14	\$32/pass	NA	\$32/pass	NA
- Per regular semester if purchased in groups of more than 1,000		11-5-12	\$50/pass	NA	\$50/pass	NA
- After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of more than 1,000		11-5-12	\$25/pass	NA	\$25/pass	NA
Youth Ride						
Youth ride free. Any child or young adult, eighteen (18) years of age or younger, may ride for free when presenting a valid school identification card or transit issued identification card. Children who are not of school age do not need to present an identification card.	22-29(a)(5)	8-4-14	Free	NA	Free	NA
Downtown employee discount fare						
The first two hundred (200) employees of businesses located in the central business district who present a pay stub or equivalent from their employer						
- 30-Day Half Fare (Tickets/Fast Passes)	22-29 (a) (6)	8-3-15	\$25	8-3-15	\$25	NA
Paratransit						
The following fares shall be in effect on all vehicles used to provide paratransit service operated by the transit division:						
Certified ADA eligible persons or companion, per ride	22-29(b)(1)	9-19-11	\$2	NA	\$2	NA
Registered personal care attendant accompanying a certified ADA eligible person	22-29(b)(2)	9-19-11	Free	NA	Free	NA

Regional Airport Fund

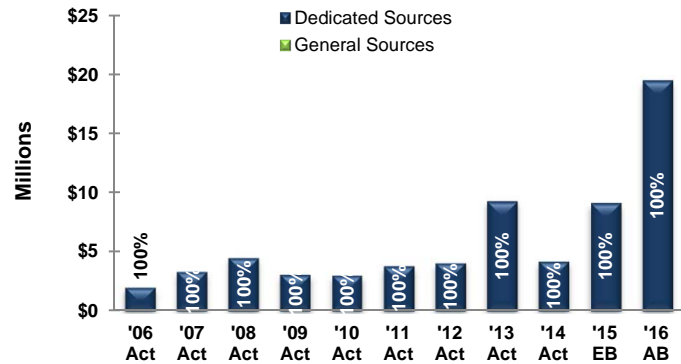
(Enterprise Fund)

Regional Airport Fund (Enterprise Fund)

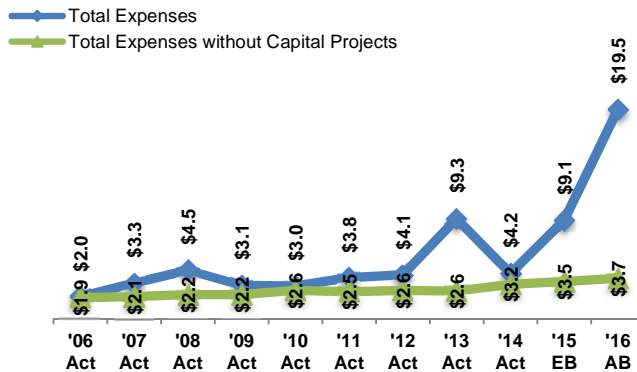
FY 2016 Total Expenditures By Category



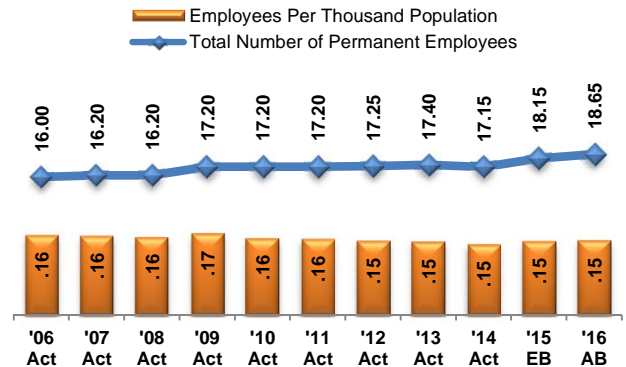
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$1,097,326	\$1,158,336	\$1,109,264	\$1,372,133	23.7%	18.5%
Supplies & Materials	\$227,185	\$215,344	\$214,093	\$384,228	79.5%	78.4%
Travel & Training	\$11,442	\$20,893	\$20,893	\$22,844	9.3%	9.3%
Intragov. Charges	\$317,864	\$298,535	\$298,535	\$354,766	18.8%	18.8%
Utilities, Services & Misc.	\$1,072,782	\$6,550,803	\$6,550,803	\$16,416,390	150.6%	150.6%
Capital	\$556,871	\$0	\$6,700	\$63,000	840.3%	
Other	\$914,151	\$898,932	\$929,284	\$869,921	(6.4%)	(3.2%)
Total	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%
Operating Expenses	\$2,264,684	\$2,581,171	\$2,537,548	\$2,813,558	10.9%	9.0%
Non-Operating Expenses	\$907,607	\$893,222	\$829,574	\$865,076	4.3%	(3.2%)
Debt Service	\$6,544	\$5,710	\$99,710	\$4,845	(95.1%)	(15.1%)
Capital Additions	\$26,206	\$0	\$0	\$63,000		
Capital Projects	\$992,580	\$5,662,740	\$5,662,740	\$15,736,803	177.9%	177.9%
Total Expenses	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$0	\$0	\$0	\$0		
Gross Rec. & Other Local Tx	\$0	\$0	\$0	\$0		
Grants	\$67,930	\$135,000	\$167,505	\$0	(100.0%)	(100.0%)
Interest Revenue	\$111,524	\$124,616	\$118,252	\$39,023	(67.0%)	(68.7%)
Fees and Service Charges	\$540,540	\$550,469	\$563,568	\$1,035,696	83.8%	88.1%
Other Local Revenues	\$12,192	\$11,500	\$11,575	\$12,000	3.7%	4.3%
Transfers and Capital Contrib. *	\$2,213,969	\$5,380,140	\$5,380,140	\$18,886,466	251.0%	251.0%
Use of Prior Year Sources	\$1,251,466	\$2,941,118	\$2,888,532	\$0	(100.0%)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$489,903)		
Dedicated Sources	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%

* Transfers come from the Transportation 1/2 cent Sales Tax Fund; Capital Contributions are capital grants from the FAA.

Regional Airport Fund - Summary

Fund 554

Description

The mission of the Columbia Regional Airport is to provide a safe, reliable, and user-friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial passenger aircraft, corporate (business) aircraft, general aviation aircraft and military aircraft operations. The Columbia Regional Airport also fosters and creates a healthy environment so that the regional communities may access the national and international air transportation system to promote the economic growth of the Mid-Missouri Region.

Department Objectives

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing a certificated airport which consists of a fully staffed Airport Public Safety Department (Airport Operations, EMS, Fire and Law Enforcement), Maintenance Department (Buildings, Airfield Side, Public Side, Grounds and Snow Removal), and Administration Office. To offer a safe, reliable, and attractive place for air travelers, commercial airlines, business aviation, general aviation, charter services, air cargo, and supporting tenants; and to implement innovative ways to increase revenues, procure new commercial, cargo and general aviation services, and increase the traffic flow through the facility.

Highlights/Significant Changes

- Passenger Enplanements continue to grow: calendar year 2008: 10,918 passengers; calendar year 2010: 24,843 passengers; calendar year 2012: 38,687 passengers; calendar year 2014: 53,080 passengers.

Strategic Priority: Infrastructure - Connecting the Community

- Reconstruction of Runway 13-31 intersection. This is the first phase that will reconstruct Runway 13-31. When completed, total runway length will be 5,500 feet and widened from 75 feet to 100 feet. This \$4.9 million project is funded by FAA Grant (90%) and city match (10%).

Highlights/Significant Changes

- Relocation of South Rangeline Road for Runway 13-31 safety area. This proposed realignment of roadway includes the removal of approximately 3,400 linear feet of existing roadway and construction of 4,100 linear feet of new roadway to the southeast. The relocation of South Rangeline Road would occur on existing Airport property. This \$1.9 million project is funded by FAA Grant (90%) and city match (10%).
- Air Service Development Grant. Funds for this grant will be used for radio, TV, billboards, print ads and promotional activities. This \$150,000 project is funded by MoDOT Multimodal Grant (90%) and city match (10%).
- Terminal Area Master Plan to Identify the terminal area facilities needed to support the future aviation activities at Columbia Regional Airport. This \$880,000 project is funded by MoDOT Multimodal Grant (90%) and city match (10%).
- New ADA restroom in passenger holding area. The airport completed construction of a restroom past the TSA Security Checkpoint. Adding a restroom inside the secure passenger holding area will allow for more efficient screening and less disruption to the screening process. This \$40,000 project also includes a new water fountain in the passenger holding area.
- New Airport snack bar. The restaurant, currently located on the second floor of the Columbia Regional Airport, is inaccessible to many disabled and elderly visitors, and does not meet current ADA requirements. The proposed first floor terminal snack bar will accommodate all visitors. This project is approximately \$40,000.
- The Airport anticipates receiving FAA and MoDOT Aviation Grants in FY 2016 and FY 2017 for capital improvement projects.
- An Airport Superintendent position will be added in FY 2016 to provide a succession plan for the Airport Division.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	3.15	4.15	4.15	4.15	
Airfield Areas	4.00	4.00	4.00	4.00	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	9.00	9.00	9.00	9.00	
Snow Removal	0.00	0.00	0.00	0.00	
Concessions	0.00	0.00	0.00	0.50	
Total Personnel	17.15	18.15	18.15	18.65	0.50
Permanent Full-Time	17.40	17.15	18.15	18.65	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.40	17.15	18.15	18.65	0.50

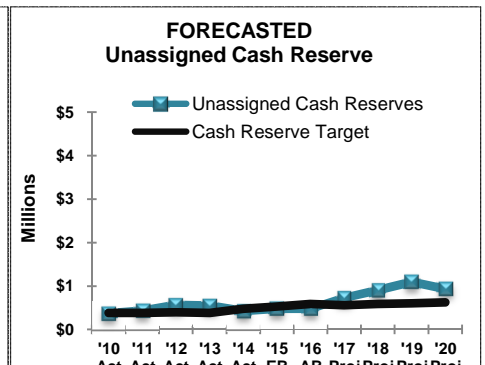
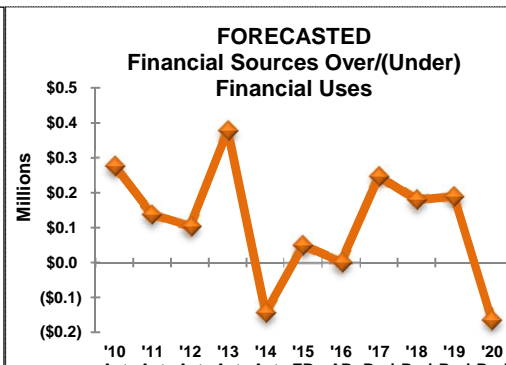
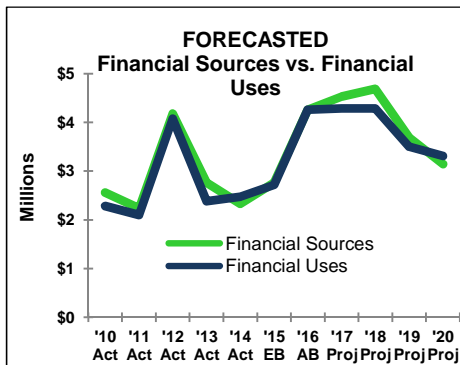
Regional Airport Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$39,023	\$39,023	\$39,023	\$39,023	\$39,023
Fees and Service Charges	\$1,035,696	\$1,095,558	\$1,104,100	\$1,112,813	\$821,700
Other Local Revenues	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Sources Other than TST Fund	\$1,086,719	\$1,146,581	\$1,155,123	\$1,163,836	\$872,723
Operating Subsidy from TST Fund *	\$1,846,884	\$1,905,983	\$1,966,264	\$2,027,750	\$2,090,466
TST for Capital Projects (Matching Funds)	\$1,327,779	\$1,478,505	\$1,563,584	\$499,342	\$180,895
Total Sources from TST Fund	\$3,174,663	\$3,384,488	\$3,529,848	\$2,527,092	\$2,271,361
Total Financial Sources	\$4,261,382	\$4,531,069	\$4,684,971	\$3,690,928	\$3,144,084
Financial Uses					
Personnel Services	\$1,372,133	\$1,454,460	\$1,541,727	\$1,634,231	\$1,732,285
Supplies & Materials	\$384,228	\$227,692	\$232,246	\$236,891	\$241,629
Travel & Training	\$22,844	\$9,703	\$9,897	\$10,095	\$10,297
Intragovernmental	\$354,766	\$361,862	\$369,100	\$376,482	\$384,012
Utilities, Services, & Misc.	\$679,587	\$688,487	\$702,256	\$716,301	\$730,629
Operating Transfers to Other Funds					
Non-Operating Cash Expenses	\$4,845	\$0	\$0	\$0	\$0
Principal	\$25,155	\$26,049	\$26,976	\$27,935	\$28,929
Capital Additions	\$63,000	\$37,000	\$60,000	\$0	\$0
Transp. Sales Tax used for Capital Proj	\$1,327,779	\$1,478,505	\$1,563,584	\$499,342	\$180,895
Enterprise Revenue Used for Capital Projects	\$25,000	\$0	\$0	\$0	\$0
Total Financial Uses	\$4,259,337	\$4,283,758	\$4,505,786	\$3,501,277	\$3,308,676
Sources Over (Under) Uses	\$2,045	\$247,311	\$179,185	\$189,651	(\$164,592)
Beginning Unassigned Cash Reserve	\$476,970	\$479,015	\$726,326	\$905,511	\$1,095,163
Financial Sources Over/(Under) Uses	\$2,045	\$247,311	\$179,185	\$189,651	(\$164,592)
Current Assets					
Less: Current Liabilities					
Ending Unassigned Cash Reserve	\$479,015	\$726,326	\$905,511	\$1,095,163	\$930,571
Total Financial Uses w/o TST for CIP	\$2,931,558	\$2,805,253	\$2,942,202	\$3,001,935	\$3,127,781
Cash Reserve Target					
(20% of Financial Uses w/o TST for CIP)	\$586,312	\$561,051	\$588,440	\$600,387	\$625,556
Cash Above (Below) Cash Reserve Target	(\$107,297)	\$165,275	\$317,071	\$494,776	\$305,015

* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

Projected TST Growth Allocated to Airport	\$86,066	\$59,099	\$60,281	\$61,486	\$62,716
Growth Rate of Ridership	1.00%	2.00%	2.00%	2.00%	2.00%
Growth Rate of Personnel	2.00%	6.00%	6.00%	6.00%	6.00%
Growth Rate of Other Operating	3.00%	3.00%	3.00%	3.00%	3.00%



Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration:						
Personnel Services	\$237,707	\$283,602	\$241,392	\$344,971	42.9%	21.6%
Supplies and Materials	\$10,856	\$8,265	\$8,704	\$7,269	(16.5%)	(12.1%)
Travel and Training	\$1,288	\$8,650	\$8,413	\$8,650	2.8%	0.0%
Intragovernmental Charges	\$268,461	\$247,642	\$247,642	\$284,280	14.8%	14.8%
Utilities, Services, & Misc.	\$332,970	\$581,217	\$581,217	\$366,730	(36.9%)	(36.9%)
Capital	\$0	\$0	\$0	\$0		
Other	\$914,151	\$898,932	\$929,284	\$869,921	(6.4%)	(3.2%)
Total	\$1,765,433	\$2,028,308	\$2,016,652	\$1,881,821	(6.7%)	(7.2%)
Airfield Areas:						
Personnel Services	\$229,415	\$246,524	\$232,527	\$249,300	7.2%	1.1%
Supplies and Materials	\$67,274	\$83,773	\$79,223	\$86,368	9.0%	3.1%
Travel and Training	\$0	\$431	\$0	\$863		100.2%
Intragovernmental Charges	\$16,907	\$16,799	\$16,799	\$19,750	17.6%	17.6%
Utilities, Services, & Misc.	\$78,722	\$114,291	\$117,211	\$114,846	(2.0%)	0.5%
Capital	\$0	\$0	\$0	\$33,000		
Other	\$0	\$0	\$0	\$0		
Total	\$392,318	\$461,818	\$445,760	\$504,127	13.1%	9.2%
Terminal Areas:						
Personnel Services	\$48,992	\$53,885	\$51,141	\$54,453	6.5%	1.1%
Supplies and Materials	\$37,425	\$45,954	\$47,079	\$46,079	(2.1%)	0.3%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$892	\$996	\$996	\$9,887	892.7%	892.7%
Utilities, Services, & Misc.	\$129,357	\$147,171	\$150,993	\$147,171	(2.5%)	0.0%
Capital	\$0	\$0	\$0	\$30,000		
Other	\$0	\$0	\$0	\$0		
Total	\$216,666	\$248,006	\$250,209	\$287,590	14.9%	16.0%
Public Safety:						
Personnel Services	\$546,158	\$560,504	\$568,016	\$576,774	1.5%	2.9%
Supplies and Materials	\$72,782	\$41,891	\$42,666	\$43,566	2.1%	4.0%
Travel and Training	\$10,154	\$11,812	\$12,480	\$13,331	6.8%	12.9%
Intragovernmental Charges	\$23,250	\$22,670	\$22,670	\$26,457	16.7%	16.7%
Utilities, Services, & Misc.	\$63,306	\$19,984	\$19,984	\$20,340	1.8%	1.8%
Capital	\$17,054	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$732,704	\$656,861	\$665,816	\$680,468	2.2%	3.6%
Snow Removal:						
Personnel Services	\$18,102	\$13,821	\$16,146	\$11,735	(27.3%)	(15.1%)
Supplies and Materials	\$38,848	\$35,461	\$36,421	\$39,946	9.7%	12.6%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$8,354	\$10,428	\$10,428	\$14,392	38.0%	38.0%
Utilities, Services, & Misc.	\$23,464	\$25,400	\$25,400	\$25,900	2.0%	2.0%
Capital	\$9,152	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$97,920	\$85,110	\$88,395	\$91,973	4.0%	8.1%
Concessions						
Personnel Services	\$0	\$0	\$0	\$134,900		
Supplies and Materials	\$0	\$0	\$0	\$161,000		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, and Misc.	\$0	\$0	\$0	\$4,600		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$300,500		

Regional Airport Fund

Budget Detail by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Capital Projects:						
Personnel Services	\$16,952	\$0	\$42	\$0	(100.0%)	
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, and Misc.	\$444,963	\$5,662,740	\$5,655,998	\$15,736,803	178.2%	177.9%
Capital	\$530,665	\$0	\$6,700	\$0	(100.0%)	
Other	\$0	\$0	\$0	\$0		
Total	\$992,580	\$5,662,740	\$5,662,740	\$15,736,803	177.9%	177.9%

Department Totals						
Personnel Services	\$1,097,326	\$1,158,336	\$1,109,264	\$1,372,133	23.7%	18.5%
Supplies and Materials	\$227,185	\$215,344	\$214,093	\$384,228	79.5%	78.4%
Travel and Training	\$11,442	\$20,893	\$20,893	\$22,844	9.3%	9.3%
Intragovernmental Charges	\$317,864	\$298,535	\$298,535	\$354,766	18.8%	18.8%
Utilities, Services, & Misc.	\$1,072,782	\$6,550,803	\$6,550,803	\$16,416,390	150.6%	150.6%
Capital	\$556,871	\$0	\$6,700	\$63,000	840.3%	
Other	\$914,151	\$898,932	\$929,284	\$869,921	(6.4%)	(3.2%)
Total	\$4,197,621	\$9,142,843	\$9,129,572	\$19,483,282	113.4%	113.1%

Authorized Personnel by Divisions

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration:					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.05	0.05
6595 - Risk Management Specialist *	0.05	0.05	0.05	0.00	(0.05)
6204 - Financial Analyst *	0.05	0.05	0.05	0.10	0.05
6200 - Senior Financial Analyst *	0.05	0.05	0.05	0.00	(0.05)
5901 - Director, Public Works *	0.05	0.05	0.05	0.10	0.05
5800 - Asst. to the Public Works Dir. *	0.20	0.20	0.20	0.25	0.05
4802 - Public Information Specialist *	0.25	0.25	0.25	0.00	(0.25)
4702 - Multi-Modal Manager	0.50	0.50	0.50	0.50	
2558 - Airport Safety Supervisor	0.00	1.00	1.00	0.00	(1.00)
2557 - Airport Superintendent	1.00	1.00	1.00	2.00	1.00
1007 - Administrative Supervisor *	0.00	0.00	0.00	0.10	0.10
1006 - Senior Admin. Support Assistant *	1.00	1.00	1.00	1.05	0.05
Total Personnel	3.15	4.15	4.15	4.15	
Permanent Full-Time	3.15	4.15	4.15	4.15	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.15	4.15	4.15	4.15	
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	

Regional Airport Fund

Authorized Personnel by Divisions (cont.)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Terminal Areas:					
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety:					
2555 - Airport 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	
Concessions:					
8530 - Recreation Supervisor	0.00	0.00	0.00	0.25	0.25
8520 - Recreation Specialist	0.00	0.00	0.00	0.25	0.25
Total Personnel	0.00	0.00	0.00	0.50	0.50
Permanent Full-Time	0.00	0.00	0.00	0.50	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	0.50	0.50
Department Totals					
Permanent Full-Time	17.15	18.15	18.15	18.65	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.15	18.15	18.15	18.65	0.50

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

Regional Airport Fund - Capital Projects

554-6288

Major Projects

- Construction of Runway 13-31 (5500 x 100) & Taxiway B Turnarounds.
- 1,500 ARFF (Aircraft Rescue and Fire Fighting) Truck
- Design of Taxiway B (5500 x 100)

Fiscal Impact

Funding for the FY 2016 projects will come from FAA Grants and Transportation Sales Tax.

Airport

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Airport							
1 Annual General Improvements - C44008 [ID: 944]							
Transp S Tax	\$50,000	\$50,000	\$50,000	\$150,000	\$100,000		
Total	\$50,000	\$50,000	\$50,000	\$150,000	\$100,000		
2 1,500 ARFF Truck - C44117 [ID: 1719]							
FAA Grant		\$644,962				2016	2016
Transp S Tax		\$71,663					
Total		\$716,625					
3 13-31 & 2-20 Intersection Rehabilitation C44092 [ID: 940]							
FAA Grant	\$3,151,800					2014	2015
PYA Transp S Tax	\$351,259						
Transp S Tax	\$4,126						
Total	\$3,106,301						
4 13-31 (5500x100) & TW B Turnarounds C44115 [ID: 1792]							
FAA Grant	\$723,942	\$13,496,809				2015	2016
PYA Transp S Tax	\$20,438						
Transp S Tax		\$1,179,199					
Total	\$1,124,826	\$14,676,008					
5 Airport Landside Pavement Imp Ph II C44116 [ID: 1925]							
PYA Transp S Tax	\$1,899					2013	2015
Transp S Tax	\$38,101						
Total	\$40,000						
6 Realign Rangeline for RW Expansion C44090 [ID: 1184]							
FAA Grant	\$1,716,446					2015	2016
Transp S Tax	\$63,326						
Total	\$1,779,772						
7 Snow Removal Broom Truck [ID: 1937]							
FAA Grant			\$633,139			2017	2017
Transp S Tax			\$70,349				
Total			\$703,488				
8 Taxiway B (5500x100) - C44118 [ID: 1922]							
FAA Grant		\$242,253	\$4,634,407			2016	2017
Transp S Tax		\$26,917	\$514,934				
Total		\$269,170	\$5,149,341				
9 Terminal Master Plan C44112 [ID: 1749]							
PYA Transp S Tax	\$21,644					2014	2015
Total	\$21,644						
10 2-20 & Taxiway A North Extension [ID: 1924]							
FAA Grant			\$611,211	\$5,664,440		2017	2018
Transp S Tax			\$67,913	\$629,382			
Total			\$679,124	\$6,293,822			
11 Airport Landside Pavement Improvement Ph III [ID: 1926]							
Transp S Tax			\$750,000			2017	2018
Total			\$750,000				

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

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

Airport

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Airport							
12 ARFF Relocation/Expansion - 90% eligible (FAA) [ID: 933]					2020	2020	
FAA Grant				\$908,053			
Transp S Tax				\$100,895			
Total				\$1,008,948			
13 New Airport Terminal C44111 [ID: 1557]					2017	2018	
Ent Rev		\$25,000	\$25,000	\$25,000			
FAA Grant			\$1,550,000	\$18,450,000			
Future Ballot				\$18,375,000			
Transp S Tax			\$605,801				
Total		\$25,000	\$2,180,801	\$36,850,000			
14 Route H [ID: 1923]					2017	2018	
FAA Grant			\$227,783	\$2,505,613			
Transp S Tax			\$25,309	\$278,401			
Total			\$253,092	\$2,784,014			
15 Runway 2-20 Isolated Pavement Remediations [ID: 1720]					2019	2019	
FAA Grant				\$3,130,604			
Transp S Tax				\$347,845			
Total				\$3,478,449			
16 T/W B2 & C Design and Construction [ID: 1725]					2019	2019	
FAA Grant				\$913,472			
Transp S Tax				\$101,497			
Total				\$1,014,969			
17 Master Plan Update [ID: 1936]					2020	2021	
FAA Grant				\$270,000			
Transp S Tax				\$30,000			
Total				\$300,000			
18 SRE Equip:Runway Tow Broom & Tow De-icer C44099 [ID: 1256]					2017	2021	
FAA Grant					\$28,504		
Transp S Tax					\$256,533		
Total					\$285,037		

Airport Funding Source Summary

Ent Rev		\$25,000	\$25,000	\$25,000	
FAA Grant	\$5,592,188	\$14,384,024	\$7,656,540	\$31,842,182	\$28,504
Transp S Tax	\$155,553	\$1,327,779	\$2,084,306	\$1,638,020	\$356,533
New Funding	\$5,747,741	\$15,736,803	\$9,765,846	\$33,505,202	\$385,037
PYA Transp S Tax	\$374,802				
Prior Year Funding	\$374,802				\$0
Future Ballot				\$18,375,000	
Future Ballot				\$18,375,000	\$0

Airport	Annual and 5 Year Capital Projects						
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Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
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Airport Funding Source Summary

Total	\$6,122,543	\$15,736,803	\$9,765,846	\$51,880,202	\$385,037		
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Airport Current Capital Projects

1	Land Acquisition-Phase I - 90% elig(FAA) C44105 [ID: 935]					2013	2014
2	Passenger Terminal Upgrade C44066 [ID: 942]					2013	2015
3	Replace Primary Airline Counter C44087 [ID: 1120]					2013	2016
4	Taxi-way Alpha Reconstruction C44101 [ID: 1422]					2012	2012
5	Wildlife Fence C44100 [ID: 1421]					2012	2015

Airport Impact of Capital Projects

Taxi-way Alpha Reconstruction C44101 [ID: 1422]
Yes

Regional Airport Fund

Debt Service Information

(City-Owned Building - Improvements Made by CMA) \$2,500 Monthly for 10 Years (Total \$300,000), 3.5% Interest

On January 19, 2010 the City entered into an amendment to the ground lease agreement with the (CMA) Central Missouri Aviation Inc. for future renovations and improvements to the fixed base operator hangar at Columbia Regional Airport. All improvements are the property of the City and were completed in 2011.

Original Issue - \$300,000

Balance as of 09/30/2014 \$174,183

Maturity date - 3/1/2021

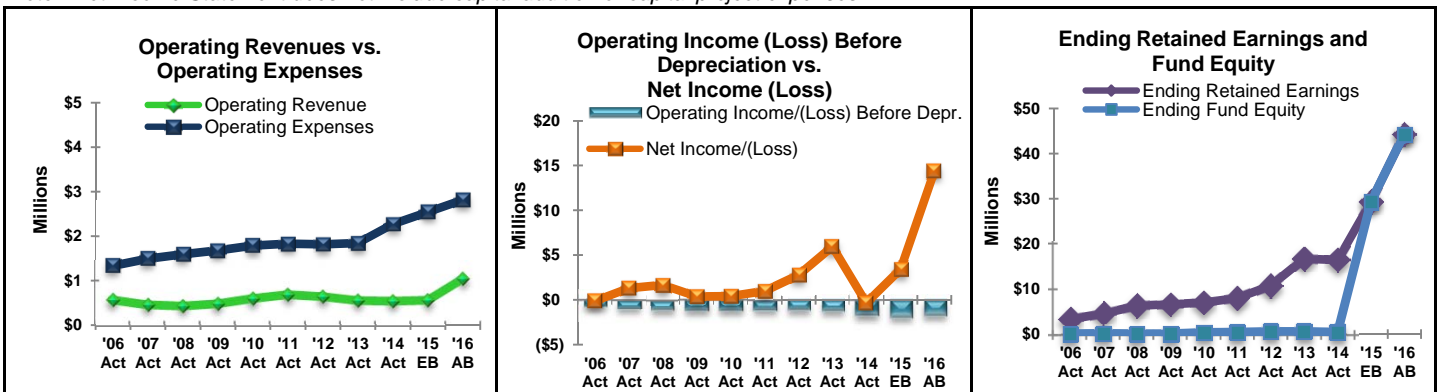
Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2016	\$25,155	\$4,845	\$30,000
2017	\$26,049	\$3,951	\$30,000
2018	\$26,976	\$3,024	\$30,000
2019	\$27,935	\$2,065	\$30,000
2020	\$28,929	\$1,071	\$30,000
2021	\$14,848	\$152	\$15,000
Total	<u>\$149,892</u>	<u>\$15,108</u>	<u>\$165,000</u>

Net Income Statement Airport Fund

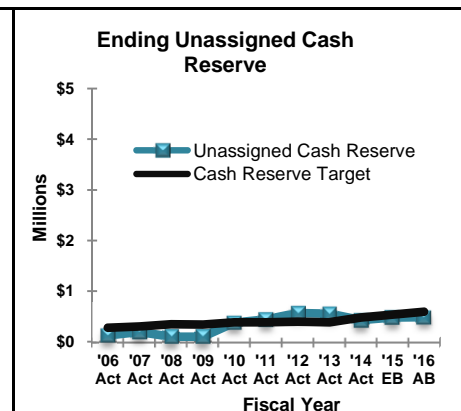
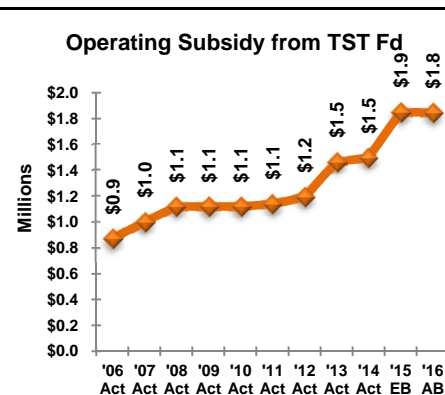
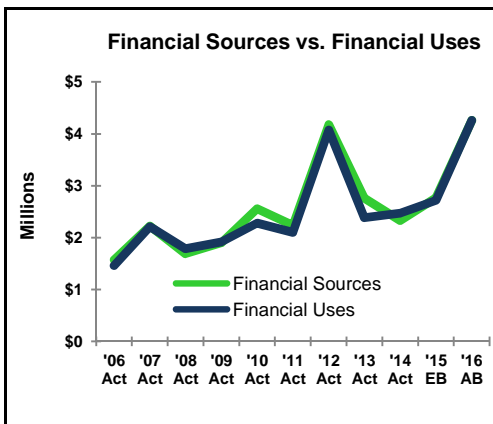
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Concession Sales	\$0	\$0	\$0	\$300,000
Commissions	\$137,923	\$120,000	\$122,305	\$135,000
Rentals	\$111,817	\$143,109	\$143,333	\$208,397
Landing Fees	\$66,872	\$70,721	\$70,721	\$78,861
Law Enforcement Fees	\$0	\$19,430	\$30,000	\$54,257
Passenger Facility Charge	\$223,928	\$197,209	\$197,209	\$259,181
Total Operating Revenues	\$540,540	\$550,469	\$563,568	\$1,035,696
Operating Expenses:				
Personnel Services	\$1,080,374	\$1,158,336	\$1,109,222	\$1,372,133
Supplies & Materials	\$227,185	\$215,344	\$214,093	\$384,228
Travel & Training	\$11,442	\$20,893	\$20,893	\$22,844
Intragovernmental Charges	\$317,864	\$298,535	\$298,535	\$354,766
Utilities, Services & Other Misc.	\$627,819	\$888,063	\$894,805	\$679,587
Total Operating Expenses	\$2,264,684	\$2,581,171	\$2,537,548	\$2,813,558
Operating Income (Loss) Before Depreciation	(\$1,724,144)	(\$2,030,702)	(\$1,973,980)	(\$1,777,862)
Depreciation	(\$882,378)	(\$893,222)	(\$829,574)	(\$865,076)
Operating Income	(\$2,606,522)	(\$2,923,924)	(\$2,803,554)	(\$2,642,938)
Non-Operating Revenues:				
Investment Revenue	\$111,524	\$124,616	\$118,252	\$39,023
Revenue from Other Gov't Units	\$67,930	\$135,000	\$167,505	\$0
Misc. Non-Operating Revenue	\$12,192	\$11,500	\$11,575	\$12,000
Total Non-Operating Revenues	\$191,646	\$271,116	\$297,332	\$51,023
Non-Operating Expenses:				
Interest Expense	\$6,544	\$5,710	\$99,710	\$4,845
Loss on Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$6,544	\$5,710	\$99,710	\$4,845
Operating Transfers:				
Operating Subsidy from TST Fd.	\$1,495,737	\$1,850,818	\$1,850,818	\$1,846,884
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$25,229)	\$0	\$0	\$0
Total Operating Transfers	\$1,470,508	\$1,850,818	\$1,850,818	\$1,846,884
Net Income (Loss) Before Capital Contributions	(\$950,912)	(\$807,700)	(\$755,114)	(\$749,876)
Capital Contributions - TST for CIP	\$100,875	\$54,126	\$54,126	\$1,327,779
Capital Contribution - FAA for CIP	\$516,482	\$3,421,070	\$3,421,070	\$14,384,024
Total Capital Contributions	\$617,357	\$3,475,196	\$3,475,196	\$15,711,803
Net Income/(Loss) Transferred				
To Retained Earnings	(\$333,555)	\$2,667,496	\$2,720,082	\$14,961,927
Beginning Retained Earnings	\$16,695,794	\$26,581,008	\$26,581,008	\$29,301,090
Ending Retained Earnings	\$16,362,239	\$29,248,504	\$29,301,090	\$44,263,017
Contributed Capital	\$10,218,769	\$0	\$0	\$0
Ending Fund Equity	\$26,581,008	\$29,248,504	\$29,301,090	\$44,263,017

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Airport Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$67,930	\$135,000	\$167,505	\$0
Interest (w/o GASB 31 Adjustment)	\$111,056	\$124,616	\$118,252	\$39,023
Fees and Service Charges	\$540,540	\$550,469	\$563,568	\$1,035,696
Other Local Revenues	\$12,192	\$11,500	\$11,575	\$12,000
	\$731,718	\$821,585	\$860,900	\$1,086,719
Operating Subsidy from TST Fd.	\$1,495,737	\$1,850,818	\$1,850,818	\$1,846,884
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Capital Contributions - TST for CIP	\$100,875	\$54,126	\$54,126	\$1,327,779
Total Other Funding Sources/Transfers	\$1,596,612	\$1,904,944	\$1,904,944	\$3,174,663
Total Financial Sources: Less				
Appropriated Fund Balance	\$2,328,330	\$2,726,529	\$2,765,844	\$4,261,382
Financial Uses				
Operating Expenses	\$2,264,684	\$2,581,171	\$2,537,548	\$2,813,558
Operating Transfers to Other Funds	\$25,229	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$6,544	\$5,710	\$99,710	\$4,845
Principal Payments	\$23,456	\$24,291	\$24,291	\$25,155
Capital Additions	\$26,206	\$0	\$0	\$63,000
Transportation Sales Tax used for Capital Proj	\$100,875	\$54,126	\$54,126	\$1,327,779
Enterprise Revenue Used for Capital Projects	\$25,000	\$0	\$0	\$25,000
Total Financial Uses	\$2,471,994	\$2,665,298	\$2,715,675	\$4,259,337
Financial Sources Over/(Under) Uses	(\$143,664)	\$61,231	\$50,169	\$2,045
Beginning Unassigned Cash Reserve		\$426,801	\$426,801	\$476,970
Financial Sources Over/(Under) Uses		\$61,231	\$50,169	\$2,045
Current Assets	\$690,673			
Less: Current Liabilities	\$263,872			
Ending Unassigned Cash Reserve	\$426,801	\$488,032	\$476,970	\$479,015
Total Financial Uses w/o TST for CIP	\$2,371,119	\$2,611,172	\$2,661,549	\$2,931,558
Cash Reserve Target (20% of Financial Uses w/o TST for CIP)	\$474,224	\$522,234	\$532,310	\$586,312
Cash Above/(Below) Cash Reserve Target	(\$47,423)	(\$34,202)	(\$55,340)	(\$107,297)



Airport Fees and Charges

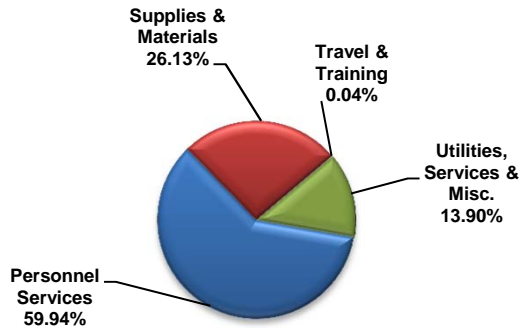
	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Lease of parking space for commercial vehicles The monthly rate to be charged each lessee of such parking shall be as follows: - 1 or 2 vehicles - 3 or more vehicles	 3-46 (b) 3-46 (b)	 06-01-92 06-01-92	 \$50 per vehicle \$40 per vehicle	 NA NA	 \$50 per vehicle \$40 per vehicle	 NA NA
Landing Fees Non Contract Contract	 * *	 7-2-12 7-2-12	 \$0.88 per 1,000 lb \$0.62 per 1,000 lb	 NA NA	 \$0.88 per 1,000 lb \$0.62 per 1,000 lb	 NA NA
Jointly Used Premises	*	7-2-12	\$0.70 per	NA	\$0.70 per	NA
Police	*	7-2-12	\$0.90 per	NA	\$0.90 per	NA
Fuel Flowage Fee	*	7-2-12	\$0.04 per gallon	NA	\$0.04 per gallon	NA
Office/Counter Rent	*	7-2-12	\$15/sq ft	NA	\$15/sq ft	NA
Hangar/Ground Rent	*	7-2-12	\$0.08/sq ft	NA	\$0.08/sq ft	NA
Car Rental Commission	*	7-2-12	\$1,000 or 10%,	NA	\$1,000 or 10%,	NA
Farm Rent	*	7-2-12	\$45/acre	NA	\$45/acre	NA
Farm Commission	*	7-2-12	1/3 of gross crop	NA	1/3 of gross crop	NA
FBO Commissions Inside Hangar Storage Tie Down rental on apron Sale of parts, not in excess of \$5,000 Sale of parts, in excess of \$5,000 Flight Instruction Aircraft service repair/maintenance Aircraft sales rental & charter Miscellaneous	 * * * * * * *	 7-2-12 7-2-12 7-2-12 7-2-12 7-2-12 7-2-12 7-2-12	 3.75% of gross 60% of gross 3% of gross 1% of gross 3% of gross 5% of gross 0% 5% of gross	 NA NA NA NA NA NA NA	 3.75% of gross 60% of gross 3% of gross 1% of gross 3% of gross 5% of gross 0% 5% of gross	 NA NA NA NA NA NA NA

* Resolution (R 110-12) adopting rates, charges, and lease policies for miscellaneous fees charged at Columbia Regional Airport

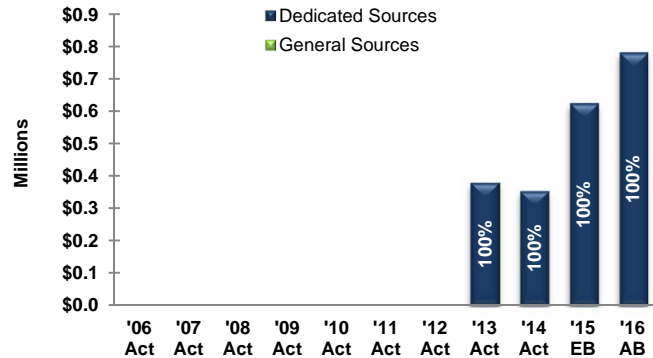
Public Works -
Non-Motorized Grant Fund
(Special Revenue Fund)

Public Works - Non-Motorized Grant Fund

FY 2016 Total Expenditures By Category

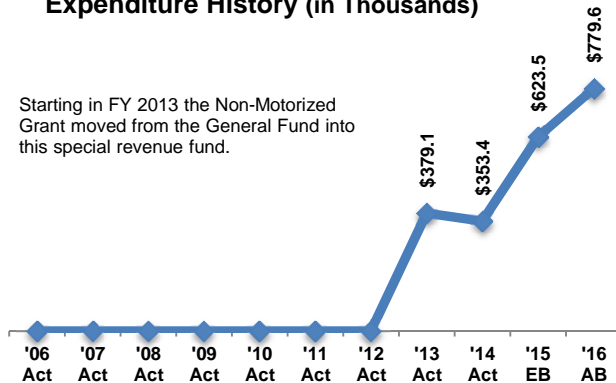


Funding Sources

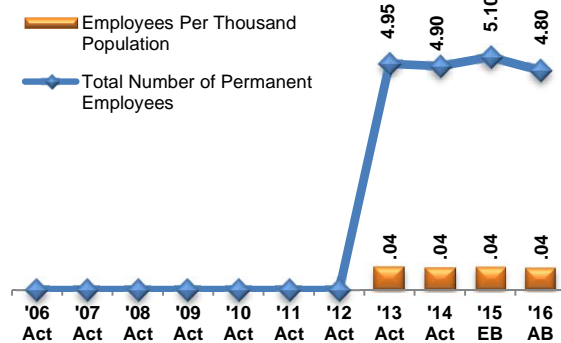


Expenditure History (in Thousands)

Starting in FY 2013 the Non-Motorized Grant moved from the General Fund into this special revenue fund.



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$315,181	\$496,810	\$311,049	\$467,293	50.2%	(5.9%)
Supplies & Materials	\$13,291	\$207,310	\$203,835	\$203,675	(0.1%)	(1.8%)
Travel & Training	\$235	\$300	\$300	\$300	0.0%	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$24,706	\$109,800	\$108,355	\$108,345	(0.0%)	(1.3%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Operating Expenses	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)

Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$426,558	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
Other Local Revenues	\$0	\$0	\$0	\$0		
Operating Transfers	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$73,145)	\$0	\$0	\$0		
Dedicated Sources	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$353,413	\$814,220	\$623,539	\$779,613	25.0%	(4.3%)

Description

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 to the present, revenues and expenses related to this program are reflected in a Special Revenue Fund.

Highlights/Significant Changes

- The results are already becoming apparent. Data collected on the project show a 105% increase in weekday bicycle traffic and a 52% increase in weekday pedestrian traffic between 2007 and 2014.
- 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 2015 by the GetAbout Columbia Program include: Ashland Road Sidewalk and Intersection Improvements, Fairview Road Sidewalk - Highland to Broadway, Bike Boulevard Upgrade - Wabash to Hominy Trail.
- Projects still in design and scheduled for construction in 2016 include: Hominy Trail Phase 2, Manor Drive Sidewalk – Rollins to Broadway, Bike Boulevard – MKT to Parkade, Forum Pedestrian Bridge at Hinkson Creek, County House Trail Phase II, Clark Lane Sidewalk West, and Hinkson Creek Trail Connector.
- Second round projects in early design phase include: Shepard to Rollins East-West Connection.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Parks Planning					
4101 - Planner	1.00	1.00	1.00	0.75	(0.25)
Total Personnel	1.00	1.00	1.00	0.75	(0.25)
Permanent Full-Time	1.00	1.00	1.00	0.75	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	0.75	(0.25)
Non-Motorized Grant					
5109 - Engineering Supervisor	0.30	0.40	0.40	0.40	
5098/5113 - Eng. Specialist/Engineer	1.20	1.20	1.20	1.20	
5015 - Property Acquisition Coord.	0.25	0.25	0.25	0.10	(0.15)
5004 - Senior Engineering Tech.	0.10	0.10	0.10	0.10	
5003 - Engineering Technician *	1.80	1.90	1.90	1.00	(0.90)
4997 - Design Drafter **	0.00	0.00	0.00	0.50	0.50
4998 - Project Compliance Inspector **	0.00	0.00	0.00	0.75	0.75
2450 - Construction Project Supt *	0.00	0.00	0.25	0.00	(0.25)
2408 - Construction Project Supv *	0.25	0.25	0.00	0.00	
Total Personnel	3.90	4.10	4.10	4.05	(0.05)
Permanent Full-Time	3.90	4.10	4.10	4.05	(0.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.90	4.10	4.10	4.05	(0.05)
Department Totals					
Permanent Full-Time	4.90	5.10	5.10	4.80	(0.30)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.90	5.10	5.10	4.80	(0.30)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization.

** FY 2016 job title change
City of Columbia, Missouri

Net Income Statement
Non-Motorized Grant Fund

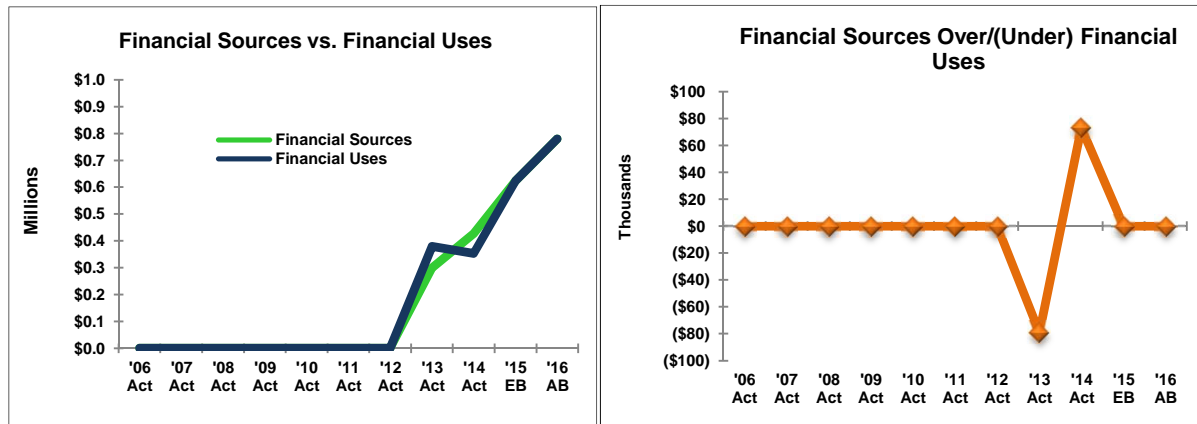
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Grants	\$426,558	\$814,220	\$623,539	\$779,613
Other Local Revenues	\$0	\$0	\$0	\$0
Total Revenues	\$426,558	\$814,220	\$623,539	\$779,613
Expenditures:				
Personnel Services	\$315,181	\$496,810	\$311,049	\$467,293
Supplies & Materials	\$13,291	\$207,310	\$203,835	\$203,675
Travel & Training	\$235	\$300	\$300	\$300
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$24,706	\$109,800	\$108,355	\$108,345
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$353,413	\$814,220	\$623,539	\$779,613
Excess (Deficiency) of Revenues Over Expenditures	\$73,145	\$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 Other Financing Sources (Uses)	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$73,145	\$0	\$0	\$0
Fund Balance, Beginning of Year	(\$79,311)	\$0	\$0	\$0
Fund Balance End of Year	(\$6,166)	\$0	\$0	\$0
Percent Change in Fund Equity				

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses Non-Motorized Grant Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$426,558	\$814,220	\$623,539	\$779,613
Interest				
Fees and Service Charges				
Other Local Revenues	\$0	\$0	\$0	\$0
	<u>\$426,558</u>	<u>\$814,220</u>	<u>\$623,539</u>	<u>\$779,613</u>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	<u>\$426,558</u>	<u>\$814,220</u>	<u>\$623,539</u>	<u>\$779,613</u>
Financial Uses				
Operating Expenses	\$353,413	\$814,220	\$623,539	\$779,613
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				
	<u>\$353,413</u>	<u>\$814,220</u>	<u>\$623,539</u>	<u>\$779,613</u>
Total Financial Uses	<u>\$353,413</u>	<u>\$814,220</u>	<u>\$623,539</u>	<u>\$779,613</u>
Financial Sources Over/(Under) Uses	\$73,145	\$0	\$0	\$0
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Ending Cash and Other Resources	<u>\$0</u> #	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ending Cash and Other Resources for FY 2014 is equal to Cash and Cash Equivalents

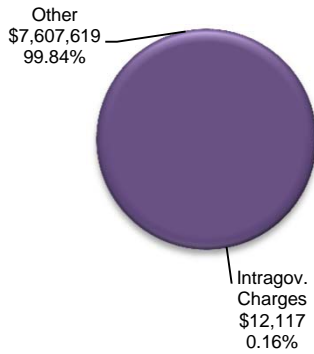


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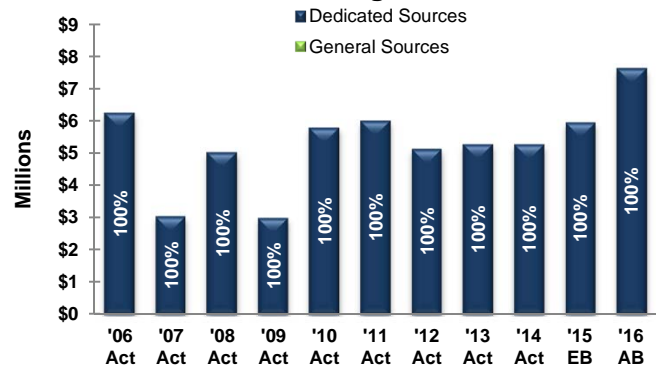
Capital Improvement Sales Tax Fund (Special Revenue Fund)

Capital Improvement Sales Tax Fund

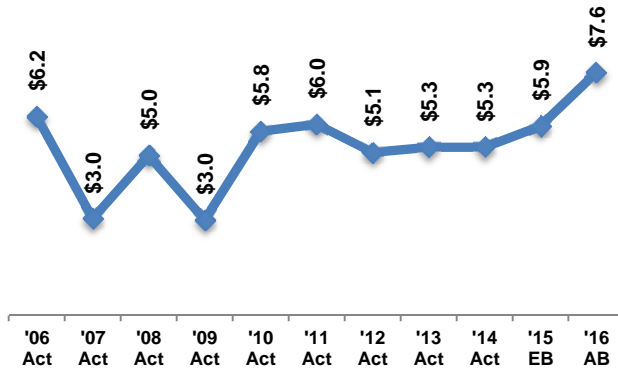
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$11,051	\$9,466	\$9,466	\$12,117	28.0%	28.0%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,267,250	\$5,937,382	\$5,937,382	\$7,607,619	28.1%	28.1%
Total	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%
Operating Expenses	\$11,051	\$9,466	\$9,466	\$12,117	28.0%	28.0%
Non-Operating Expenses	\$5,267,250	\$5,937,382	\$5,937,382	\$7,607,619	28.1%	28.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%

Funding Sources (Where the Money Comes From)

Sales Taxes	\$5,576,735	\$5,618,028	\$5,731,537	\$5,827,398	1.7%	3.7%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$26,067	\$28,966	\$36,116	\$0	(100.0%)	(100.0%)
Fees and Service Charges	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$0	\$299,854	\$179,195	\$1,792,338	900.2%	497.7%
Less: Current Year Surplus	(\$324,501)	\$0	\$0	\$0		
Dedicated Sources	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736	28.1%	28.1%

Capital Improvement Sales Tax Fund

Fund 219

Description

On August 4, 2015, Columbia voters passed a ten year extension of the one-quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2016 to December 31, 2025. 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.

Capital Project Funding for Next Year

Streets and Sidewalks:

- Annual Downtown Sidewalk Improvements
- Annual Sidewalk Major Maintenance
- Annual Street Reconstruction
- Annual Streets/Corridor Preservation
- Annual Traffic Calming
- Annual Traffic Safety
- Ballenger Ln - Ria to Mexico Gravel (design)
- Scott Blvd Phase 3: Vawter-KK

Public Safety:

- Major Fire Station Repairs
- Rpl. 2001 Quint (15 years old)
- Training Academy Repairs
- Police Precinct/Municipal Service Center North (design)

Resources

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Capital 1/4 Cent Sales Tax Receipts	\$5,576,735	\$5,618,028	\$5,731,537	\$5,827,398
Investment Revenue	\$26,067	\$28,966	\$36,116	\$0
Total Resources	\$5,602,802	\$5,646,994	\$5,767,653	\$5,827,398

Expenditures

Capital Projects - General Government	\$2,358,500	\$3,045,007	\$3,045,007	\$4,732,494
Debt Services - 2006 S.O. Bonds	\$2,908,750	\$2,892,375	\$2,892,375	\$2,875,125
General & Administrative Fees	\$11,051	\$9,466	\$9,466	\$12,117
Total Expenditures	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736
Revenues Under Expenditures	\$324,501	(\$299,854)	(\$179,195)	(\$1,792,338)

Forecasted Sources and Uses (For Information Purposes Only)

Financial Sources

Sales Tax

Investment Income

Total Financial Sources

Financial Uses

Transfers for Debt

2006B S.O. Bonds

2017 S.O. Bonds

Transfers for Capital Projects

Streets & Sidewalks Projects

Public Safety Projects

Transit Projects

Other General Government Projects

Total

General & Administrative Fees

Total Financial Uses

Sources Over/(Under) Uses

Beginning Unassigned Cash Reserve

Ending Unassigned Cash Reserve

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Sales Tax	\$5,827,398	\$5,943,946	\$6,062,825	\$6,184,081	\$6,307,763
Investment Income	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,827,398	\$5,943,946	\$6,062,825	\$6,184,081	\$6,307,763
Financial Uses					
Transfers for Debt					
2006B S.O. Bonds	(\$2,875,125)				
2017 S.O. Bonds		(\$215,244)	(\$3,537,044)	(\$3,536,255)	(\$3,537,077)
Transfers for Capital Projects					
Streets & Sidewalks Projects	(\$1,125,494)	(\$3,010,155)	(\$794,345)	(\$591,000)	(\$806,000)
Public Safety Projects	(\$3,467,000)	(\$1,950,000)	(\$1,100,000)	(\$1,400,000)	(\$1,200,000)
Transit Projects	(\$140,000)	(\$140,000)	\$0	\$0	\$0
Other General Government Projects	\$0	(\$600,000)	\$0	(\$400,000)	\$0
Total	(\$4,732,494)	(\$5,700,155)	(\$1,894,345)	(\$2,391,000)	(\$2,006,000)
General & Administrative Fees	(\$12,117)	(\$12,117)	(\$12,117)	(\$12,117)	(\$12,117)
Total Financial Uses	(\$7,619,736)	(\$5,927,516)	(\$5,443,506)	(\$5,939,372)	(\$5,555,194)
Sources Over/(Under) Uses	(\$1,792,338)	\$16,430	\$619,319	\$244,709	\$752,569
Beginning Unassigned Cash Reserve	\$1,793,865	\$1,527	\$17,957	\$637,276	\$881,985
Ending Unassigned Cash Reserve	\$1,527	\$17,957	\$637,276	\$881,985	\$1,634,554

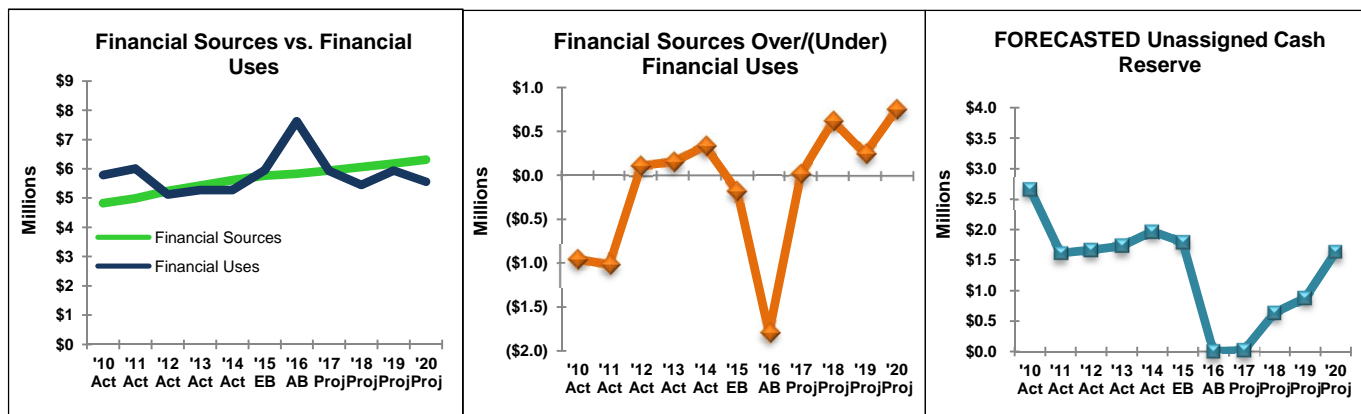
Growth Rate of Sales Tax Revenue

2.00%

2.00%

2.00%

2.00%

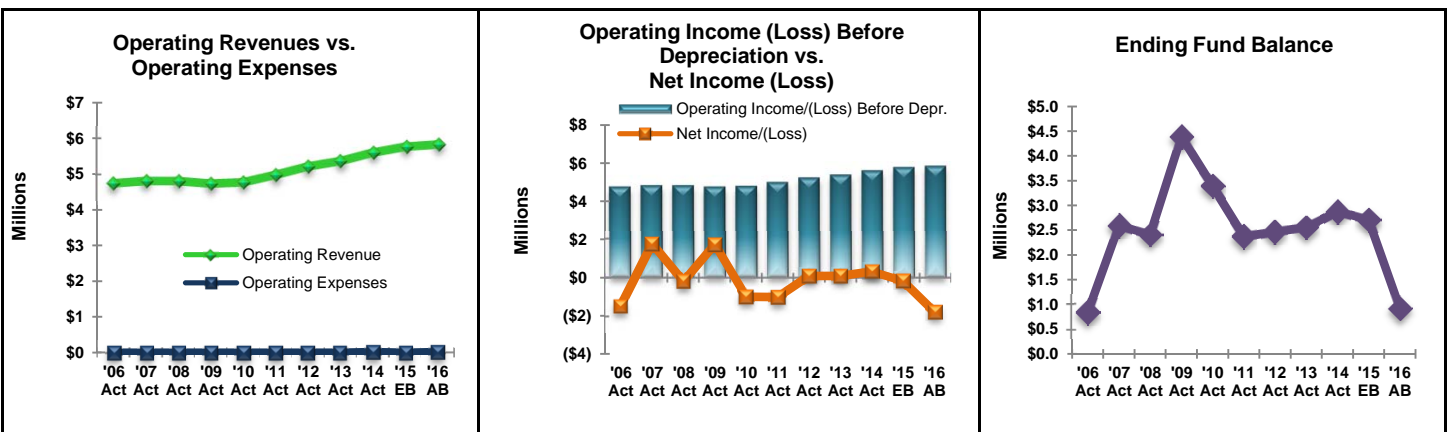


Net Income Statement Capital Improvement Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Sales Taxes	\$5,576,735	\$5,618,028	\$5,731,537	\$5,827,398
Investment Revenue	\$26,067	\$28,966	\$36,116	\$0
Total Revenues	\$5,602,802	\$5,646,994	\$5,767,653	\$5,827,398
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$11,051	\$9,466	\$9,466	\$12,117
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$11,051	\$9,466	\$9,466	\$12,117
Excess (Deficiency) of Revenues Over Expenditures	\$5,591,751	\$5,637,528	\$5,758,187	\$5,815,281
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,267,250)	(\$5,937,382)	(\$5,937,382)	(\$7,607,619)
Total Other Financing Sources (Uses)	(\$5,267,250)	(\$5,937,382)	(\$5,937,382)	(\$7,607,619)
Excess (Deficiency) of Revenues Over Expenditures	\$324,501	(\$299,854)	(\$179,195)	(\$1,792,338) ^
Fund Balance, Beg. of Year	\$2,559,419	\$2,883,920	\$2,883,920	\$2,704,725
Fund Balance End of Year	\$2,883,920	\$2,584,066	\$2,704,725	\$912,387
Percent Change in Fund Equity	12.68%		(6.21%)	(66.27%)

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

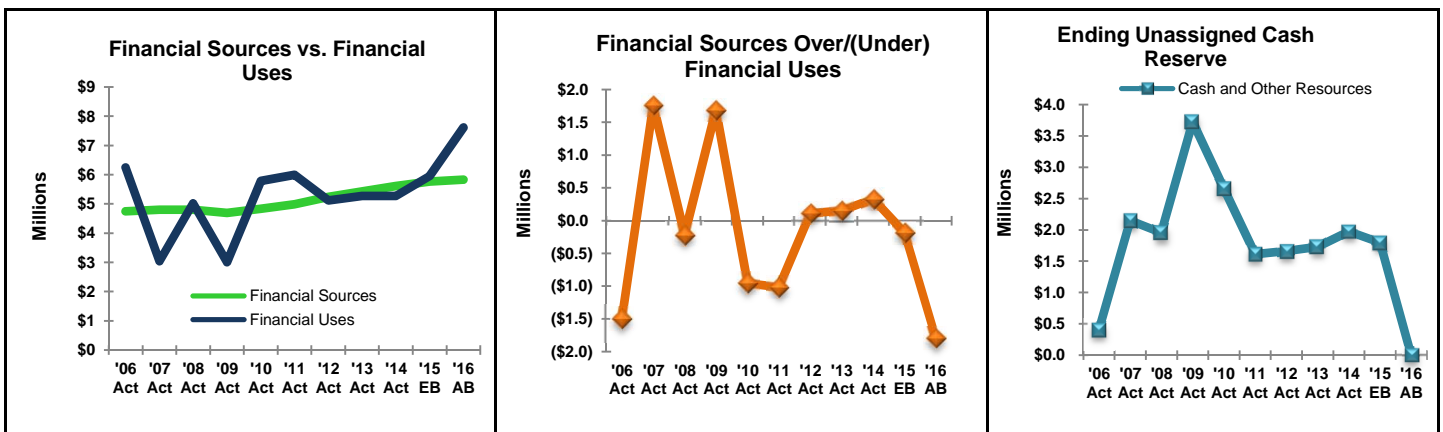
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Capital Improvement Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$5,576,735	\$5,618,028	\$5,731,537	\$5,827,398
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$31,957	\$28,966	\$36,116	\$0
Fees and Service Charges				
Other Local Revenues				
	\$5,608,692	\$5,646,994	\$5,767,653	\$5,827,398
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$5,608,692	\$5,646,994	\$5,767,653	\$5,827,398
Financial Uses				
Operating Expenses	\$11,051	\$9,466	\$9,466	\$12,117
Operating Transfers to Other Funds	\$5,267,250	\$5,937,382	\$5,937,382	\$7,607,619
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$5,278,301	\$5,946,848	\$5,946,848	\$7,619,736
Financial Sources Over/(Under) Uses	\$330,391	(\$299,854)	(\$179,195)	(\$1,792,338)
Beginning Unassigned Cash Reserve		\$1,973,060	\$1,973,060	\$1,793,865
Projected Ending Unassigned Cash Reserve	\$1,973,060 #	\$1,673,206	\$1,793,865	\$1,527

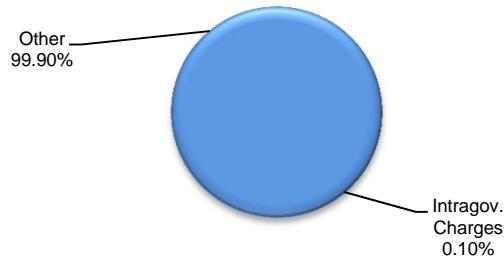
Ending Cash and Other Resources for FY 2014 is equal to Cash and Cash Equivalents



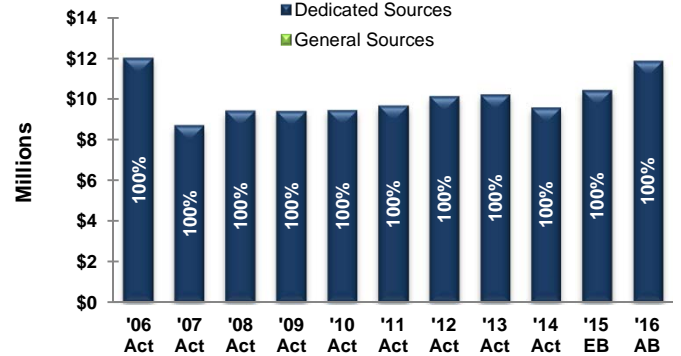
Transportation Sales Tax Fund (Special Revenue Fund)

Transportation Sales Tax Fund (Special Revenue Fund)

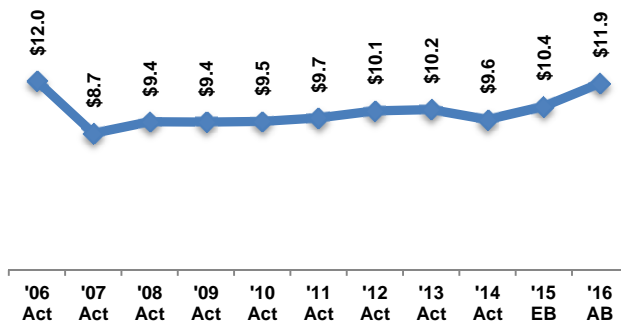
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$10,947	\$9,431	\$9,431	\$12,173	29.1%	29.1%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$9,425,588	\$10,423,357	\$10,423,357	\$11,876,447	13.9%	13.9%
Total	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%
Operating Expenses	\$10,947	\$9,431	\$9,431	\$12,173	29.1%	29.1%
Non-Operating Expenses	\$9,425,588	\$10,423,357	\$10,423,357	\$11,876,447	13.9%	13.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%

Funding Sources (Where the Money Comes From)

Sales Taxes (Transp. Sales Tax)	\$11,153,372	\$11,236,538	\$11,475,473	\$11,819,737	3.0%	5.2%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$32,907	\$33,008	\$66,254	\$66,254	0.0%	100.7%
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	\$2,629		
Less: Current Year Surplus	(\$1,749,744)	(\$836,758)	(\$1,108,939)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620	14.0%	14.0%

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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Transportation Sales Tax Receipts	\$11,153,372	\$11,236,538	\$11,475,473	\$11,819,737
Transfers to Close out projects	\$0	\$0	\$0	\$0
Investment Revenue	\$36,604	\$33,008	\$66,254	\$66,254
Total Resources	\$11,189,976	\$11,269,546	\$11,541,727	\$11,885,991

Expenditures

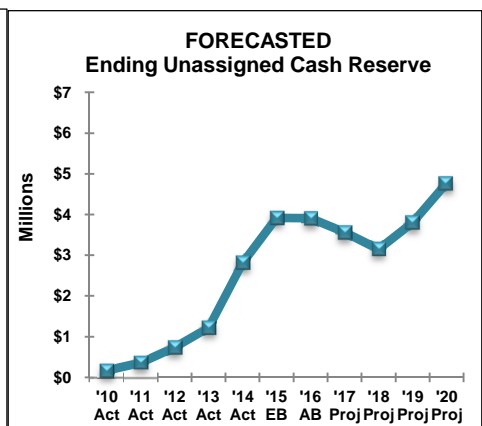
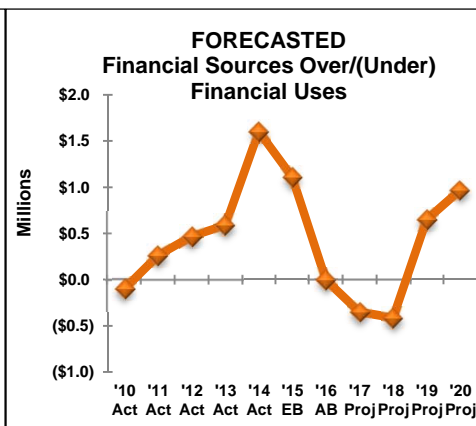
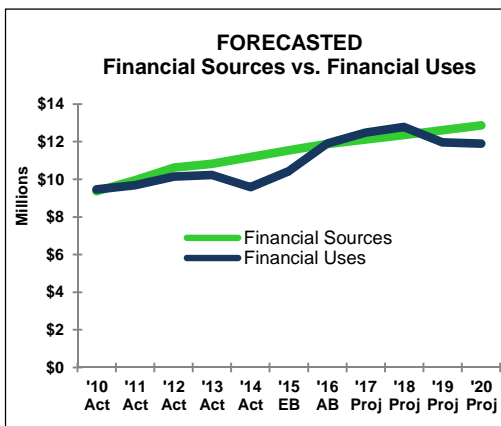
Street and Sidewalk Related	\$5,827,430	\$5,882,511	\$5,882,511	\$5,968,577
Streets and Sidewalks Capital Projects	\$20,633	\$20,633	\$20,633	\$0
Bus/Transit Subsidy	\$1,980,913	\$2,091,075	\$2,091,075	\$2,438,773
Bus/Transit CIP	\$0	\$524,194	\$524,194	\$294,434
Airport Subsidy	\$1,495,737	\$1,850,818	\$1,850,818	\$1,846,884
Airport CIP	\$100,875	\$54,126	\$54,126	\$1,327,779
G&A Charges	\$10,947	\$9,431	\$9,431	\$12,173
Total Expenditures	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620
Revenues Under Expenditures	\$1,753,441	\$836,758	\$1,108,939	(\$2,629)

Transportation Sales Tax Fund

Fund 221

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Sales Tax	\$11,819,737	\$12,056,132	\$12,297,255	\$12,543,200	\$12,794,064
Transfer to close out projects					
Interest (w/o GASB 31 Adjustment)	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254
Total Financial Sources	\$11,885,991	\$12,122,386	\$12,363,509	\$12,609,454	\$12,860,318
Financial Uses					
Streets & Sidewalks					
Street Maintenance Operations	\$5,968,577	\$6,027,676	\$6,087,957	\$6,149,443	\$6,212,159
CIP: Annual Pedestrian Bike & Traffic Safety (ID 15)	\$0	\$0	\$0	\$0	\$0
Total Streets & Sidewalks	\$5,968,577	\$6,027,676	\$6,087,957	\$6,149,443	\$6,212,159
Transit					
Operating Subsidy	\$2,438,773	\$2,556,970	\$2,677,531	\$2,800,504	\$2,925,936
Matching Funds for Capital Projects	\$294,434	\$490,000	\$470,000	\$470,000	\$470,000
Total Transit	\$2,733,207	\$3,046,970	\$3,147,531	\$3,270,504	\$3,395,936
Airport					
Operating Subsidy	\$1,846,884	\$1,905,983	\$1,966,264	\$2,027,750	\$2,090,466
Matching Funds for Capital Projects	\$1,327,779	\$1,478,505	\$1,563,584	\$499,342	\$180,895
Total Airport	\$3,174,663	\$3,384,488	\$3,529,848	\$2,527,092	\$2,271,361
General and Administrative Charges	\$12,173	\$12,173	\$12,173	\$12,173	\$12,173
Total Financial Uses	\$11,888,620	\$12,471,307	\$12,777,509	\$11,959,212	\$11,891,629
Sources Over/(Under) Uses	(\$2,629)	(\$348,921)	(\$414,000)	\$650,242	\$968,689
Beginning Unassigned Cash Reserve	\$3,915,659	\$3,913,030	\$3,564,109	\$3,150,109	\$3,800,351
Ending Unassigned Cash Reserve	\$3,913,030	\$3,564,109	\$3,150,109	\$3,800,351	\$4,769,040
Sales Tax Growth Allocation:					
Streets and Sidewalks (25%)	\$86,066	\$59,099	\$60,281	\$61,486	\$62,716
Transit (50%)	\$172,132	\$118,197	\$120,561	\$122,973	\$125,432
Airport (25%)	\$86,066	\$59,099	\$60,281	\$61,486	\$62,716
Total Growth	\$344,264	\$236,395	\$241,123	\$245,945	\$250,864
Growth Rate of Sales Tax Revenue					
	3.00%	2.00%	2.00%	2.00%	2.00%

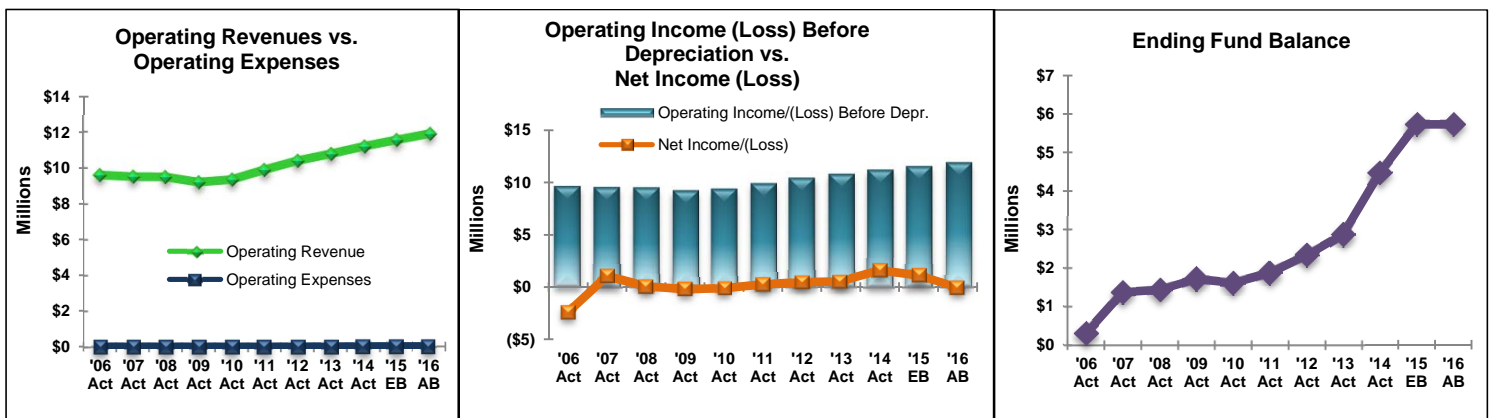


Net Income Statement Transportation Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Sales Taxes	\$11,153,372	\$11,236,538	\$11,475,473	\$11,819,737
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$32,907	\$33,008	\$66,254	\$66,254
Total Revenues	\$11,186,279	\$11,269,546	\$11,541,727	\$11,885,991
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$10,947	\$9,431	\$9,431	\$12,173
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$10,947	\$9,431	\$9,431	\$12,173
Excess (Deficiency) of Revenues Over Expenditures	\$11,175,332	\$11,260,115	\$11,532,296	\$11,873,818
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$9,425,588)	(\$10,423,357)	(\$10,423,357)	(\$11,876,447)
Total Other Financing Sources (Uses)	(\$9,425,588)	(\$10,423,357)	(\$10,423,357)	(\$11,876,447)
Excess (Deficiency) Of Revenues Over Expenditures	\$1,749,744	\$836,758	\$1,108,939	(\$2,629) ^
Fund Balance, Beg. of Year	\$2,876,125	\$4,625,869	\$4,625,869	\$5,734,808
Fund Balance End of Year	\$4,625,869	\$5,462,627	\$5,734,808	\$5,732,179

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

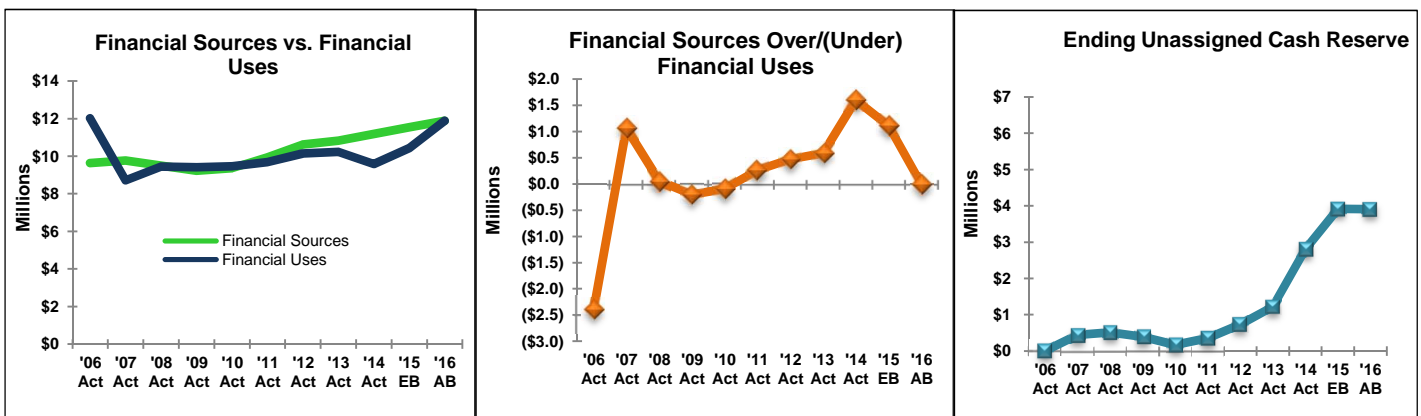
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transportation Sales Tax Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$11,153,372	\$11,236,538	\$11,475,473	\$11,819,737
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$36,604	\$33,008	\$66,254	\$66,254
Fees and Service Charges				
Other Local Revenues				
	\$11,189,976	\$11,269,546	\$11,541,727	\$11,885,991
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$11,189,976	\$11,269,546	\$11,541,727	\$11,885,991
Financial Uses				
Operating Expenses	\$10,947	\$9,431	\$9,431	\$12,173
Operating Transfers to Other Funds	\$9,425,588	\$10,423,357	\$10,423,357	\$11,876,447
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$9,436,535	\$10,432,788	\$10,432,788	\$11,888,620
Financial Sources Over/(Under) Uses	\$1,753,441	\$836,758	\$1,108,939	(\$2,629)
Beginning Unassigned Cash Reserve		\$2,806,720	\$2,806,720	\$3,915,659
Projected Ending Unassigned Cash Reserve	\$2,806,720 #	\$3,643,478	\$3,915,659	\$3,913,030

Ending Cash and Other Resources for FY 2014 is equal to Cash and Cash Equivalents

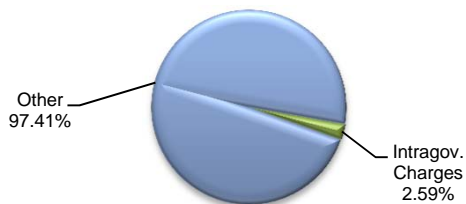


Public Improvement Fund

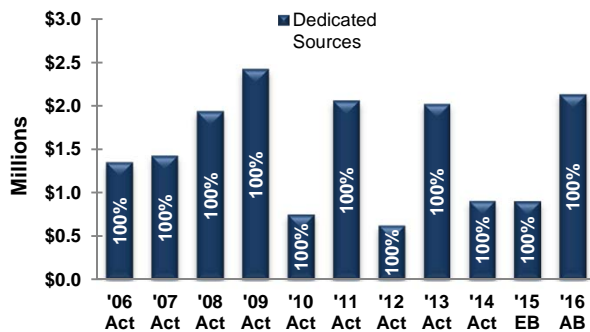
(Special Revenue Fund)

Public Improvement Fund

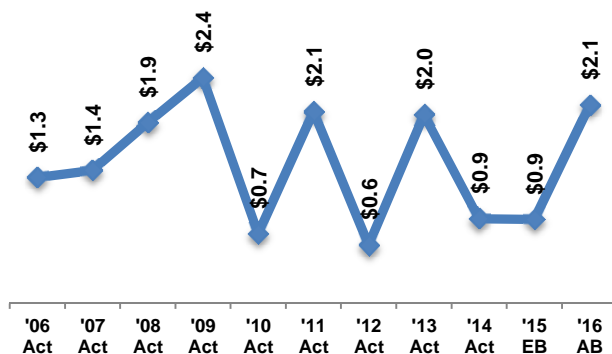
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$107,240	\$56,892	\$56,892	\$55,013	(3.3%)	(3.3%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$798,632	\$841,314	\$841,314	\$2,068,965	145.9%	145.9%
Total	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%
Operating Expenses	\$107,240	\$56,892	\$56,892	\$55,013	(3.3%)	(3.3%)
Non-Operating Expenses	\$798,632	\$841,314	\$841,314	\$2,068,965	145.9%	145.9%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%

Funding Sources (Where the Money Comes From)

Sales Taxes *	\$960,435	\$962,006	\$987,198	\$1,016,814	3.0%	5.7%
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0		
Grants	\$0	\$0	\$0	\$0		
Interest Revenue	\$85,733	\$88,918	\$125,226	\$125,226	0.0%	40.8%
Fees and Service Charges **	\$1,814,988	\$1,350,000	\$1,350,000	\$1,350,000	0.0%	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0		
Transfers and Capital Contrib.	\$0	\$0	\$20,000	\$0	(100.0%)	
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	(\$1,955,284)	(\$1,502,718)	(\$1,584,218)	(\$368,062)	(76.8%)	(75.5%)
Dedicated Sources	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$905,872	\$898,206	\$898,206	\$2,123,978	136.5%	136.5%

* 4.1% of the 1% General Sales Tax for capital projects

** Development Fees

Description

The Public Improvement Fund was established to account for and disburse the portion of 1% General Revenue sales tax proceeds which have been allocated for the Capital Improvement Plan. The fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the \$0.01 cent General Fund Sales Tax allocated to capital improvements for FY 2016 is 4.1%. The City of Columbia charges all new construction a Development Fee of \$0.50 per square foot. Revenue from these fees is recorded in the Public Improvement Fund. Use is restricted to funding construction and maintenance of arterial and collector streets and sidewalks.

Resources

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
General Sales Taxes	\$960,435	\$962,006	\$987,198	\$1,016,814
Development Fees	\$1,814,988	\$1,350,000	\$1,350,000	\$1,350,000
Investment Revenue	\$85,733	\$88,918	\$125,226	\$125,226
Total Resources	\$2,861,156	\$2,400,924	\$2,462,424	\$2,492,040

Expenditures

General and Administrative Fees	\$73,906	\$47,558	\$47,558	\$47,156
GIS Fee	\$33,334	\$9,334	\$9,334	\$7,857
Lemone Trust Debt	\$99,265	\$86,947	\$86,947	\$73,965
Capital Projects - Public Safety	\$150,000	\$0	\$0	\$125,000
Capital Projects - Streets and Sidewalks	\$129,367	\$129,367	\$129,367	\$1,245,000
Capital Projects - Parks and Recreation	\$0	\$0	\$0	\$0
Capital Projects - Other General Government	\$420,000	\$625,000	\$625,000	\$625,000
Total Expenditures	\$905,872	\$898,206	\$898,206	\$2,123,978
Revenues Over Expenditures	\$1,955,284	\$1,502,718	\$1,564,218	\$368,062

Public Improvement Fund (Special Revenue Fund)

Fund 222

Forecasted Sources and Uses (For Information Purposes Only)

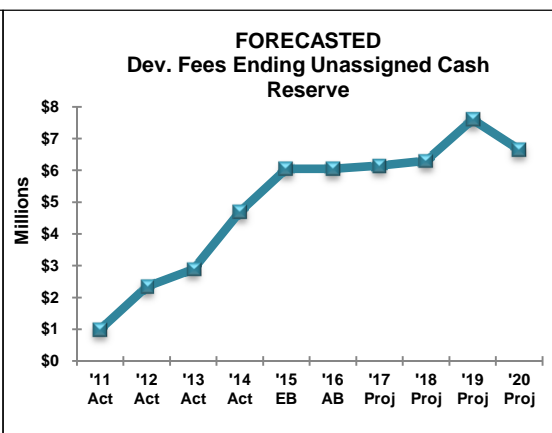
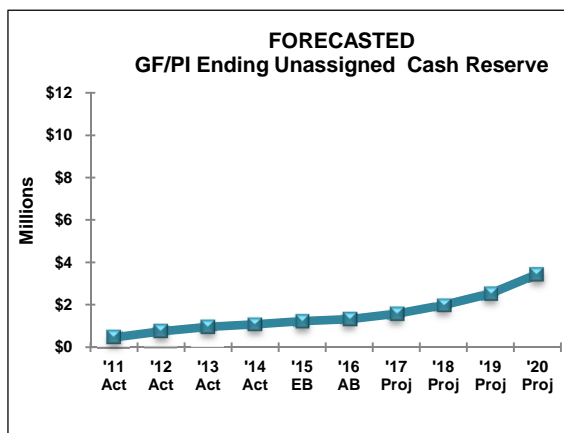
	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
General Fund/Public Improvement Fund					
GF/PI (4.1% of 1% General Revenue Sales Tax)	\$1,016,814	\$1,037,150	\$1,057,893	\$1,079,051	\$1,100,632
Interest w/o GASB 31 Adjustment	\$125,226	\$125,226	\$125,226	\$125,226	\$125,226
Transfer In to close out project					
Total Funding Sources	\$1,142,040	\$1,162,376	\$1,183,119	\$1,204,277	\$1,225,858
Intragovernmental Fees	\$55,013	\$55,956	\$56,918	\$57,899	\$58,900
Transfer Out to Debt Service Fund for Lemone Trust	\$73,965	\$60,286	\$45,871	\$30,681	\$14,674
Transfers Out for Capital Projects	\$750,000	\$645,000	\$530,900	\$195,000	\$195,000
Total Funding Uses	\$878,978	\$761,242	\$633,689	\$283,580	\$268,574
Sources Over/(Under) Uses	\$263,062	\$401,134	\$549,430	\$920,697	\$957,284
Beginning GF/PI Unassigned Cash Reserve	\$1,310,380	\$1,573,442	\$1,974,576	\$2,524,006	\$3,444,702
Ending GF/PI Unassigned Cash Reserve	\$1,573,442	\$1,974,576	\$2,524,006	\$3,444,702	\$4,401,986

Development Fees					
Development Fee Revenue *	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Total Funding Sources	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
Transfers Out for Capital Projects	\$1,245,000	\$1,200,000	\$50,000	\$2,301,000	\$125,000
Total Funding Uses	\$1,245,000	\$1,200,000	\$50,000	\$2,301,000	\$125,000
Sources Over/(Under) Uses	\$105,000	\$150,000	\$1,300,000	(\$951,000)	\$1,225,000
Beg. Dev. Fee Unassigned Cash Reserve	\$6,046,855	\$6,151,855	\$6,301,855	\$7,601,855	\$6,650,855
Ending Dev. Fee Unassigned Cash Reserve	\$6,151,855	\$6,301,855	\$7,601,855	\$6,650,855	\$7,875,855

* Development Fees are restricted for use on collector streets.

Total Public Improvement Fund					
Development Fees	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000
GF/PI (4.1% of 1% General Revenue Sales Tax)	\$1,016,814	\$1,037,150	\$1,057,893	\$1,079,051	\$1,100,632
Interest w/o GASB 31 Adjustment	\$125,226	\$125,226	\$125,226	\$125,226	\$125,226
Transfer In to close out project	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,492,040	\$2,512,376	\$2,533,119	\$2,554,277	\$2,575,858
Intragovernmental Fees	\$55,013	\$55,956	\$56,918	\$57,899	\$58,900
Transfer Out to Debt Service Fund for Lemone Trust	\$73,965	\$60,286	\$45,871	\$30,681	\$14,674
Transfers Out for Capital Projects	\$1,995,000	\$1,845,000	\$580,900	\$2,496,000	\$320,000
Total Funding Uses	\$2,123,978	\$1,961,242	\$683,689	\$2,584,580	\$393,574
Sources Over/(Under) Uses	\$368,062	\$551,134	\$1,849,430	(\$30,303)	\$2,182,284
Beginning Unassigned Cash Reserve	\$7,357,235	\$7,725,297	\$8,276,431	\$10,125,861	\$10,095,557
Ending Unassigned Cash Reserve	\$7,725,297	\$8,276,431	\$10,125,861	\$10,095,557	\$12,277,841

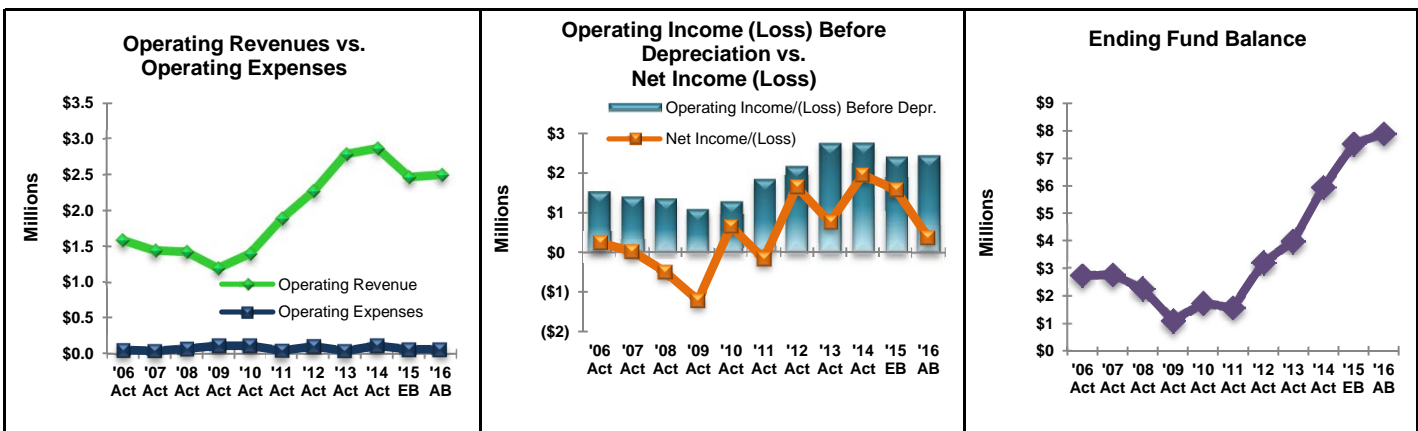
Growth Rate of Sales Tax Revenue 3.00% 2.00% 2.00% 2.00% 2.00%



Net Income Statement Public Improvement Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
Sales Tax	\$960,435	\$962,006	\$987,198	\$1,016,814
Development Fees	\$1,814,988	\$1,350,000	\$1,350,000	\$1,350,000
Investment Revenue	\$85,733	\$88,918	\$125,226	\$125,226
Total Revenues	\$2,861,156	\$2,400,924	\$2,462,424	\$2,492,040
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$107,240	\$56,892	\$56,892	\$55,013
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$107,240	\$56,892	\$56,892	\$55,013
Excess (Deficiency) of Revenues Over Expenditures	\$2,753,916	\$2,344,032	\$2,405,532	\$2,437,027
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$20,000	\$0
Operating Transfers To Other Funds	(\$798,632)	(\$841,314)	(\$841,314)	(\$2,068,965)
Total Other Financing Sources (Uses)	(\$798,632)	(\$841,314)	(\$821,314)	(\$2,068,965)
Excess (Deficiency) of Revenues Over Expenditures	\$1,955,284	\$1,502,718	\$1,584,218	\$368,062
Fund Balance, Beg. of Year	\$3,985,132	\$5,940,416	\$5,940,416	\$7,524,634
Fund Balance End of Year	\$5,940,416	\$7,443,134	\$7,524,634	\$7,892,696
Percent Change in Fund Equity	49.06%		26.67%	4.89%

Note: Net Income Statement does not include capital addition or capital project expenses.

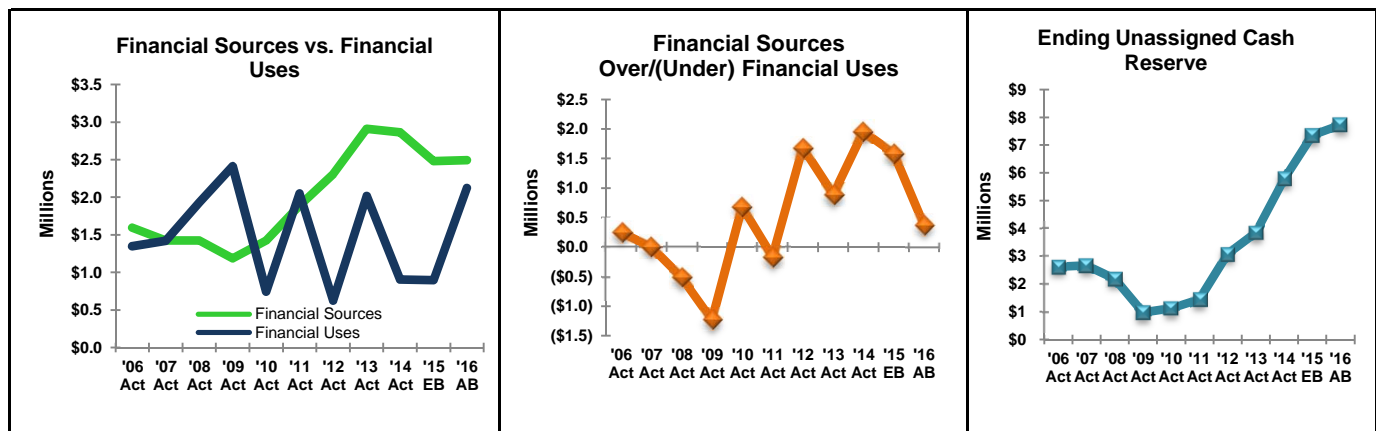


Funding Sources and Uses Public Improvement Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$960,435	\$962,006	\$987,198	\$1,016,814
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$87,011	\$88,918	\$125,226	\$125,226
Fees and Service Charges +	\$1,814,988	\$1,350,000	\$1,350,000	\$1,350,000
Other Local Revenues				
	\$2,862,434	\$2,400,924	\$2,462,424	\$2,492,040
Other Funding Sources/Transfers	\$0	\$0	\$20,000	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$2,862,434	\$2,400,924	\$2,482,424	\$2,492,040
Financial Uses				
Operating Expenses	\$107,240	\$56,892	\$56,892	\$55,013
Operating Transfers to Other Funds	\$798,632	\$841,314	\$841,314	\$2,068,965
Interest Expense and Non-Oper. Cash Pmts				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$905,872	\$898,206	\$898,206	\$2,123,978
Financial Sources Over/(Under) Uses	\$1,956,562	\$1,502,718	\$1,584,218	\$368,062
Beginning Unassigned Cash Reserve		\$5,773,017	\$5,773,017	\$7,357,235
Cash and Cash Equivalents	\$1,076,162			
Cash Restricted for Development Charges	\$4,696,855			
Projected Ending Unassigned Cash Reserve	\$5,773,017 #	\$7,275,735	\$7,357,235	\$7,725,297

Ending Cash and Other Resources for FY 2014 is equal to Cash and Cash Equivalents and cash restricted for development charges

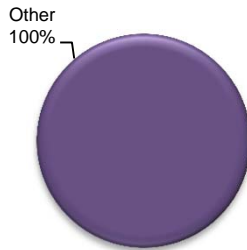
+ Fees and Service Charges are development fees in the Public Improvement Fund.



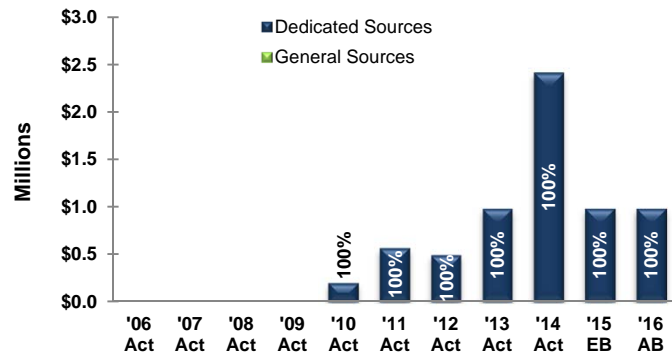
Stadium TDD Fund (Special Revenue Fund)

Stadium TDD Fund (Special Revenue Fund)

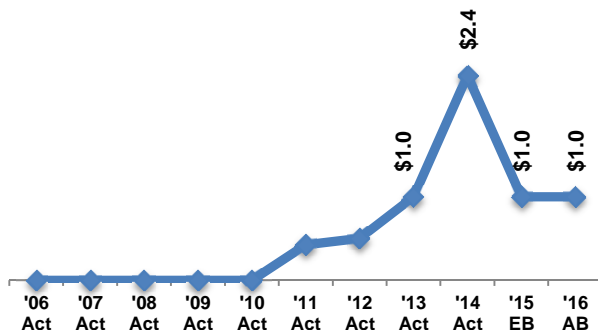
FY 2016 Total Expenditures By Category



Funding Sources



Total Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
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.	\$1,429,048	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$983,476	\$983,476	\$983,476	\$983,476	0.0%	0.0%
Total	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%

Operating Expenses	\$1,429,048	\$0	\$0	\$0		
Non-Operating Expenses	\$983,476	\$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	\$2,412,524	\$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	\$991,860	\$1,044,168	\$1,087,490	\$1,087,490	0.0%	4.1%
Interest Revenue	\$4,448	\$10,790	\$4,408	\$4,408	0.0%	(59.1%)
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	\$1,416,216	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	(\$71,482)	(\$108,422)	(\$108,422)	0.0%	51.7%
Dedicated Sources	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$2,412,524	\$983,476	\$983,476	\$983,476	0.0%	0.0%

Stadium TDD Fund

Fund 230

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 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
TDD Revenue	\$991,860	\$1,044,168	\$1,087,490	\$1,087,490
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Investment Revenue	\$4,448	\$10,790	\$4,408	\$4,408
Total Resources	\$996,308	\$1,054,958	\$1,091,898	\$1,091,898

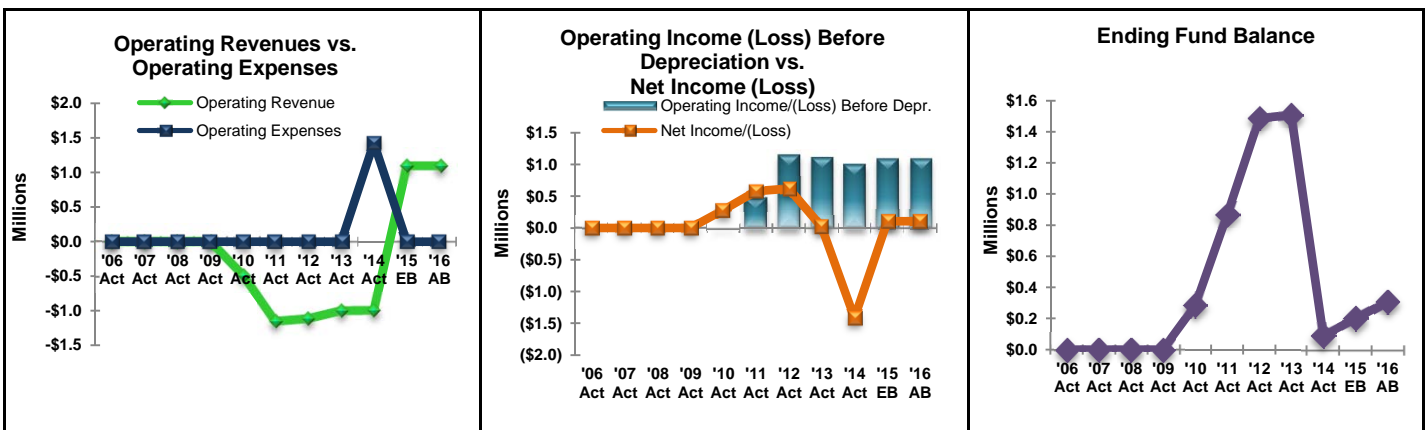
Expenditures

Transfers to Debt Service Fund	\$983,476	\$983,476	\$983,476	\$983,476
Revenues Over Expenditures	\$12,832	\$71,482	\$108,422	\$108,422

Net Income Statement Stadium TDD Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues:				
TDD Revenue	\$991,860	\$1,044,168	\$1,087,490	\$1,087,490
Investment Revenue	\$4,448	\$10,790	\$4,408	\$4,408
Total Revenues	\$996,308	\$1,054,958	\$1,091,898	\$1,091,898
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.	\$1,429,048	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Total Expenditures	\$1,429,048	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	(\$432,740)	\$1,054,958	\$1,091,898	\$1,091,898
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	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Total Other Financing Sources (Uses)	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Excess (Deficiency) of Revenues Over Expenditures	(\$1,416,216)	\$71,482	\$108,422	\$108,422
Fund Balance, Beg. of Year	\$1,507,154	\$90,938	\$90,938	\$199,360
Fund Balance End of Year	\$90,938	\$162,420	\$199,360	\$307,782

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Stadium TDD Fund

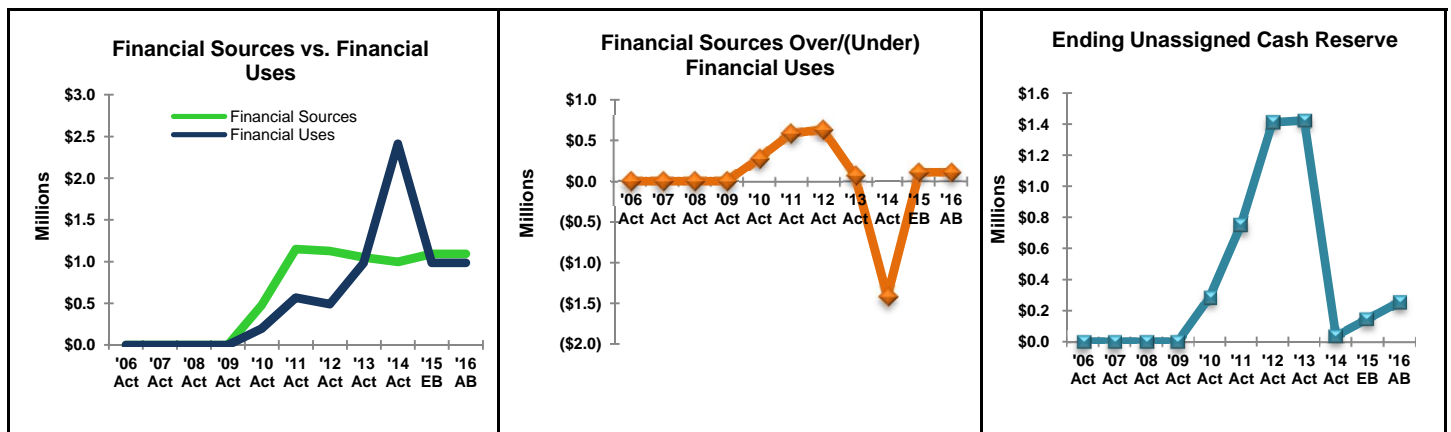
Financial Sources

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$991,860	\$1,044,168	\$1,087,490	\$1,087,490
Interest (w/o GASB 31 Adjustment)	\$4,303	\$10,790	\$4,408	\$4,408
Fees and Service Charges	\$0			
Other Local Revenues				
	\$996,163	\$1,054,958	\$1,091,898	\$1,091,898
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$996,163	\$1,054,958	\$1,091,898	\$1,091,898

Financial Uses

Operating Expenses	\$1,429,048	\$0	\$0	\$0
Operating Transfers to Other Funds	\$983,476	\$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 Financial Sources	\$2,412,524	\$983,476	\$983,476	\$983,476
Financial Sources Over/(Under) Uses	(\$1,416,361)	\$71,482	\$108,422	\$108,422
Beginning Unassigned Cash Reserve		\$36,647	\$36,647	\$145,069
Projected Ending Unassigned Cash Reserve	\$36,647 #	\$108,129	\$145,069	\$253,491

Ending Cash and Other Resources for FY 2014 is equal to Cash and Cash Equivalents

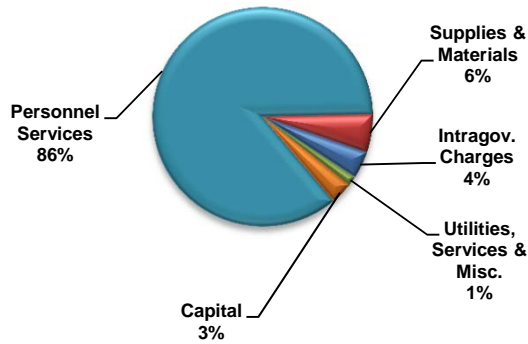


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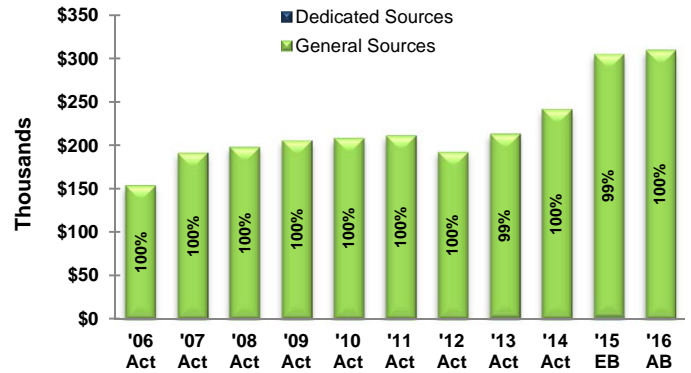
Public Works - Parking Enforcement (General Fund)

Public Works - Parking Enforcement (General Fund)

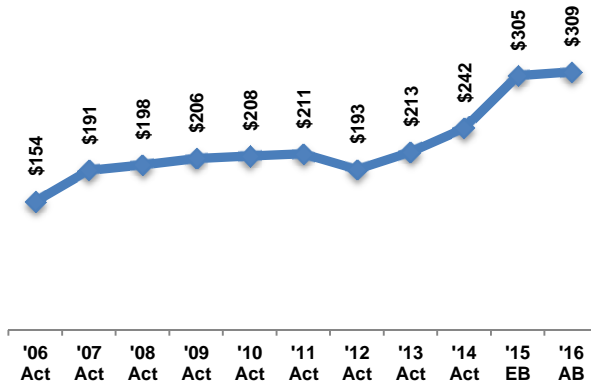
FY 2016 Total Expenditures By Category



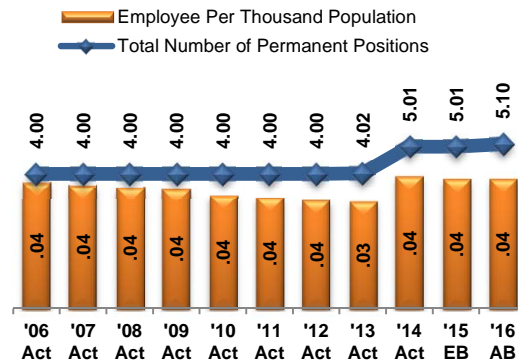
Funding Sources



Expense History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$221,339	\$245,977	\$244,058	\$265,216	8.7%	7.8%
Supplies & Materials	\$6,787	\$15,752	\$12,785	\$17,345	35.7%	10.1%
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$7,239	\$13,131	\$13,131	\$12,295	(6.4%)	(6.4%)
Utilities, Services & Misc.	\$6,161	\$4,857	\$4,857	\$4,364	(10.2%)	(10.2%)
Capital	\$0	\$30,000	\$30,000	\$10,000	(66.7%)	(66.7%)
Other	\$0	\$0	\$0	\$0		
Total	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)
Operating Expenses	\$241,526	\$279,717	\$274,831	\$299,220	8.9%	7.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$30,000	\$30,000	\$10,000	(66.7%)	(66.7%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (Transp. Stax Fd)	\$0	\$0	\$0	\$0		
Other Local Revenues	\$0	\$2,000	\$2,000	\$0		
Dedicated Sources	\$0	\$2,000	\$2,000	\$0	(100.0%)	(100.0%)
General Sources	\$241,526	\$307,717	\$302,831	\$309,220	2.1%	0.5%
Total Funding Sources	\$241,526	\$309,717	\$304,831	\$309,220	1.4%	(0.2%)

Description

Parking Enforcement Division currently has five full-time enforcement personnel. Working together on a weekly schedule, they enforce Chapter 14 of the City ordinances.

Objectives

The Parking Enforcement Division is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. The Parking Enforcement Section is responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones.

Highlights/Significant Changes

- Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.
- Special emphasis will continue to go towards educating the public about a change in on-street parking meter hours. In January 2015, enforcement hours shifted from 8:00 AM through 6:00 PM Monday through Saturday to 9:00 AM through 7:00 PM Monday through Saturday.
- Parking is enforced in all garages Monday through Friday 8:00 AM through 6:00 PM.

Highlights/Significant Changes (cont.)

- Meetings will continue with representatives from Benton-Stephens and East Campus neighborhoods to assess their parking needs. The installation of meters, creation of a Residential Parking by Permit Only program and additional parking ordinances are just a few of the many possible changes that staff will present to Council in FY 2016.
- A pilot project with Parkmobile, a pay-by-phone app, will take place in late FY 2015 into FY 2016. The City will work with Parkmobile on educating customers as to how and where they can use the app to pay for parking. The City will evaluate our customer's usage of the app throughout the pilot project in order to determine whether to continue a partnership with Parkmobile.
- A pilot project with Parkmobile that will allow for monthly parking at 10-hour meters will take place in late FY 2015 into FY 2016. The City will evaluate our customer's usage of the monthly parking at 10-hour meters throughout the pilot project in order to determine whether to continue a partnership with Parkmobile.
- The City will continue to work closely with the ADA Commission to make parking changes that will better suit the needs of our customers. Such changes will include moving spaces to areas more in demand for ADA parking, making spaces more easily accessible, and metering ADA spaces on the street and in lots and garages to combat misuse of ADA permits.
- The City made the decision to allocate and budget intragovernmental charges (charges between departments for services performed by other departments such as custodial and IT Fees) in each department's budget to better reflect the costs associated with each department. Prior to FY 2015, these charges were reflected in the City General budget.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
5901 - Director, Public Works*	0.01	0.01	0.01	0.10	0.09
3021 - Parking Enforcement Agent	5.00	5.00	5.00	5.00	
Total Personnel	5.01	5.01	5.01	5.10	0.09
Permanent Full-Time	5.01	5.01	5.01	5.10	0.09
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.01	5.01	5.01	5.10	0.09

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

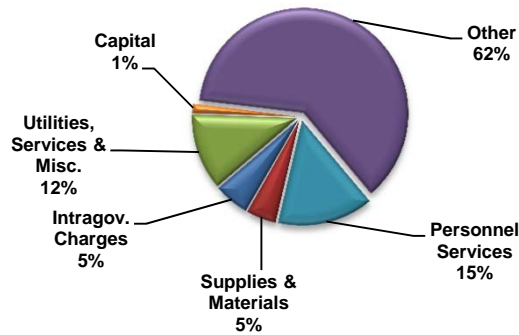
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Parking Utility Fund

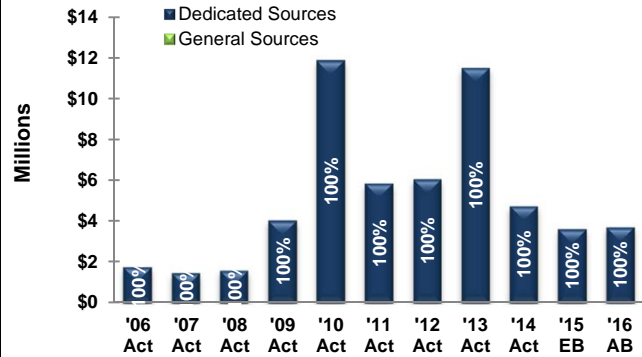
(Enterprise Fund)

Parking Utility Fund (Enterprise Fund)

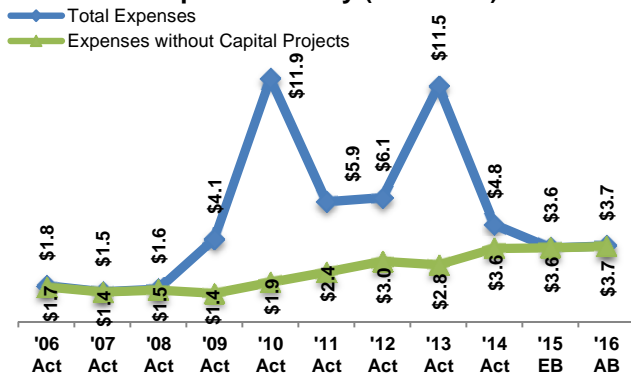
FY 2016 Total Expenditures By Category



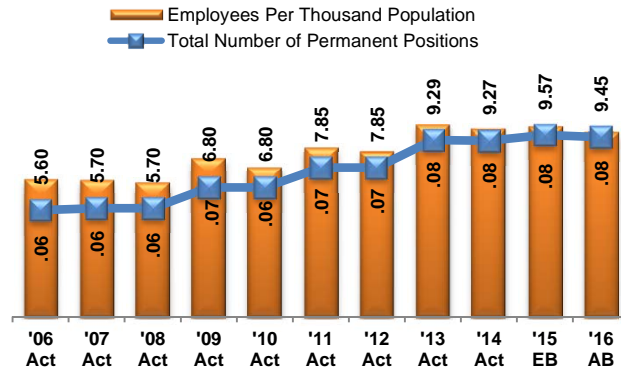
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$493,516	\$545,930	\$447,843	\$548,773	22.5%	0.5%
Supplies & Materials	\$152,085	\$141,882	\$141,499	\$170,488	20.5%	20.2%
Travel & Training	\$0	\$3,750	\$3,750	\$3,750	0.0%	0.0%
Intragov. Charges	\$197,996	\$242,077	\$242,077	\$199,949	(17.4%)	(17.4%)
Utilities, Services & Misc.	\$1,553,642	\$347,725	\$346,801	\$436,266	25.8%	25.5%
Capital	\$31,622	\$101,000	\$101,000	\$51,450	(49.1%)	(49.1%)
Other	\$2,326,241	\$2,362,012	\$2,334,975	\$2,301,822	(1.4%)	(2.5%)
Total	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)
Operating Expenses	\$1,109,738	\$1,258,412	\$1,159,018	\$1,316,516	13.6%	4.6%
Non-Operating Expenses	\$1,434,108	\$1,342,814	\$1,315,777	\$1,312,291	(0.3%)	(2.3%)
Debt Service	\$1,012,519	\$1,042,150	\$1,042,150	\$1,002,241	(3.8%)	(3.8%)
Capital Additions	\$31,622	\$101,000	\$101,000	\$51,450	(49.1%)	(49.1%)
Capital Projects	\$1,167,115	\$0	\$0	\$30,000		
Total Expenses	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)

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	\$319,589	\$288,751	\$342,568	\$342,568	0.0%	18.6%
Fees and Service Charges	\$3,551,116	\$3,780,170	\$3,748,457	\$3,916,018	4.5%	3.6%
Other Local Revenues	\$1,118	\$2,000	\$2,370	\$0	(100.0%)	(100.0%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$883,279	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	(\$326,545)	(\$475,450)	(\$546,088)	14.9%	67.2%
Dedicated Sources	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,755,102	\$3,744,376	\$3,617,945	\$3,712,498	2.6%	(0.9%)

Parking Utility Fund - Summary

Fund 556

Description

The Parking Utility operates, maintains, and administers six 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 - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- A \$10 per month rate increase for all uncovered permits in garages is reflected in FY 2016.
- A \$2 per space rate increase for all meter hoods is reflected in FY 2016.
- A \$5 per month rate increase for all surface lot permits is reflected in FY 2016.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
9905 - Deputy City Manager *	0.00	0.00	0.00	0.05	0.05
6204 - Financial Analyst *	0.05	0.05	0.05	0.20	0.15
6200 - Senior Financial Analyst *	0.05	0.05	0.05	0.00	(0.05)
5901 - Director, Public Works *	0.02	0.02	0.02	0.10	0.08
5800 - Asst. to the Pub. Works Dir.	0.10	0.10	0.10	0.10	
5108 - Engineering Manager	0.25	0.25	0.25	0.25	
4802 - Public Information Specialist *	0.10	0.10	0.10	0.00	(0.10)
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	2.00	2.00	
2397 - Maintenance Assistant-773	2.00	2.00	1.00	1.00	
2299 - Equipment Operator I-773	0.00	0.00	0.00	0.00	
2003 - Custodian-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor*	0.00	0.50	0.50	0.20	(0.30)
1006 - Senior Admin. Support Asst. *	0.70	0.70	1.50	1.55	0.05
1005 - Administrative Support Asst*	1.00	0.80	0.00	0.00	
Total Personnel	9.27	9.57	9.57	9.45	(0.12)
Permanent Full-Time	9.27	9.57	9.57	9.45	(0.12)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.27	9.57	9.57	9.45	(0.12)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

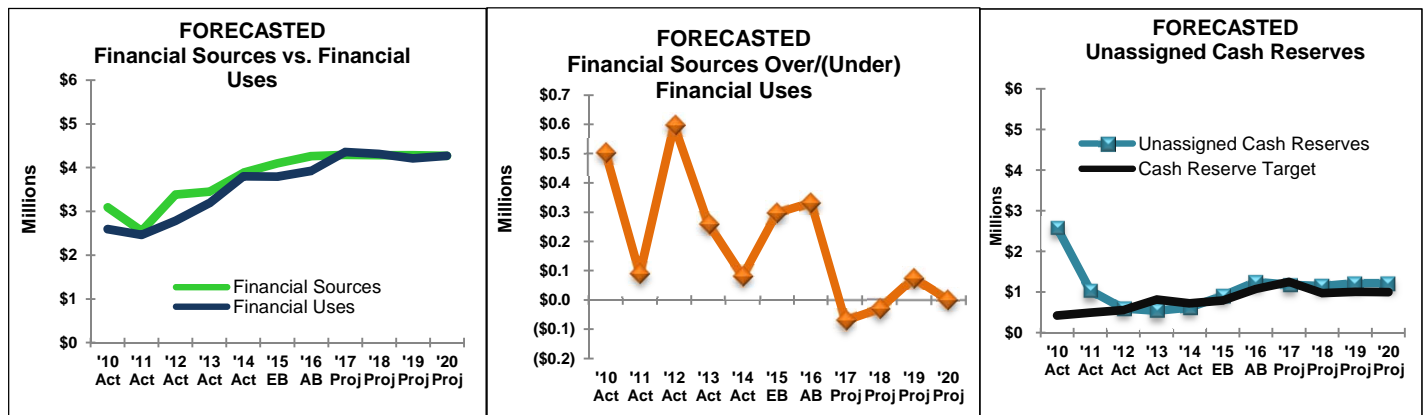
Parking Utility Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Interest	\$342,568	\$339,937	\$334,524	\$328,808	\$322,763
Rent Revenue	\$140,321	\$140,429	\$139,833	\$76,600	\$64,192
Meters	\$1,544,390	\$1,575,629	\$1,578,411	\$1,581,250	\$1,584,145
Garages	\$1,822,330	\$1,819,144	\$1,819,144	\$1,887,044	\$1,887,044
Reserved Lot Fees	\$367,476	\$371,034	\$371,034	\$371,034	\$371,034
Loading Zone Fees	\$16,163	\$16,163	\$16,163	\$16,163	\$16,163
City Ramp	\$24,888	\$24,888	\$24,888	\$24,888	\$24,888
Other Local Revenues	\$450	\$450	\$450	\$450	\$450
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,258,586	\$4,287,673	\$4,284,447	\$4,286,236	\$4,270,678
 Total Financial Uses	 \$3,926,143	 \$4,358,535	 \$4,314,441	 \$4,211,920	 \$4,268,806
Financial Sources Over/(Under) Uses	\$332,443	(\$70,862)	(\$29,994)	\$74,316	\$1,872
 Beginning Unassigned Cash Reserve	 \$912,853	 \$1,245,296	 \$1,174,434	 \$1,144,440	 \$1,218,756
Ending Unassigned Cash Reserve	\$1,245,296	\$1,174,434	\$1,144,440	\$1,218,756	\$1,220,629
 Cash Reserve Target	 1,079,229	 1,251,707	 974,888	 1,002,384	 993,761
 Cash Above/(Below) Cash Reserve Target	 166,067	 (77,273)	 169,552	 216,372	 226,868

Five Year Forecast Highlights:

- FY 2016 includes a \$10/month increase to uncovered permit rates in garages and a \$5/month increase to surface lot permit rates. There is no increase in meter rates.
- Most of the garages will be converted to an arm system for entry/exit which will result in a single charge for permit holders (other than reserved).
- The Parking Utility will purchase and implement software to issue and account for parking permits as well as account for parking meters. This project is a part of the city's COFERS software project.
- The City will pilot a mobile app to collect parking meter charges and will look to expand credit card capable meters in areas where there is demand for these options.



Major Projects

Design for major maintenance of 6th and Cherry parking garage in FY 2016.

Fiscal Impact

FY 2016 budget includes \$30,000 for 6th and Cherry parking garage major maintenance design.

Budget Detail

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Percent Change
Personnel Services	\$11,917	\$0	\$0	\$0	
Supplies and Materials	\$1,972	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,095,340	\$0	\$0	\$30,000	
Capital	\$0	\$0	\$0	\$0	
Other	\$57,886	\$0	\$0	\$0	
Total	\$1,167,115	\$0	\$0	\$30,000	

Parking

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Parking							
1 6th and Cherry Major Maintenance - C45057 [ID: 1785]						2016	2017
Ent Rev		\$30,000	\$270,000				
Total		\$30,000	\$270,000				
2 Automated payment for 10th & Cherry Garage [ID: 1874]						2018	2019
Ent Rev				\$200,000			
Total				\$200,000			
3 Automated Payment for 5th & Walnut Garage [ID: 1875]						2019	2020
Ent Rev				\$200,000			
Total				\$200,000			
4 Automated Payment for 6th & Cherry Garage [ID: 1873]						2017	2018
Ent Rev			\$20,000	\$180,000			
Total			\$20,000	\$180,000			
5 Automated Payment for Plaza Garage [ID: 1784]						2017	2018
Ent Rev			\$10,000	\$240,000			
Total			\$10,000	\$240,000			
6 Automated Payment for 8th & Cherry garage [ID: 1876]						2020	2021
Ent Rev				\$20,000	\$180,000		
Total				\$20,000	\$180,000		

Parking Funding Source Summary

Ent Rev	\$30,000	\$300,000	\$840,000	\$180,000
New Funding	\$30,000	\$300,000	\$840,000	\$180,000
Total	\$30,000	\$300,000	\$840,000	\$180,000

Parking Current Capital Projects

1 Ramp Parking Surface Repair-C45054 [ID: 1514]	2014	2015
2 Short St. Parking Garage - C45051 [ID: 971]	2011	2012

Parking Impact of Capital Projects

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

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

Parking Utility 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 09/30/2015 \$1,230,000

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 09/30/2015 - \$500,000

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 09/30/2015 - \$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 09/30/2015 - \$7,740,000

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
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	\$22,500,000	\$10,855,788	\$33,355,788

Parking Utility 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 09/30/2015 \$938,687

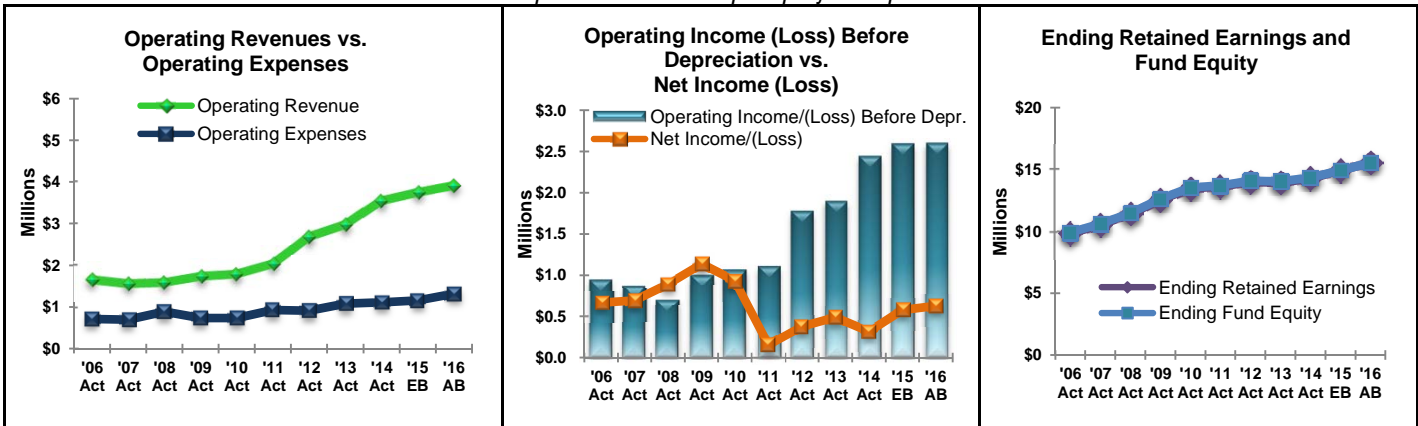
Maturity date - 09/30/2022

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
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>\$938,687</u>	<u>\$59,338</u>	<u>\$998,025</u>

Net Income Statement Parking Utility Fund

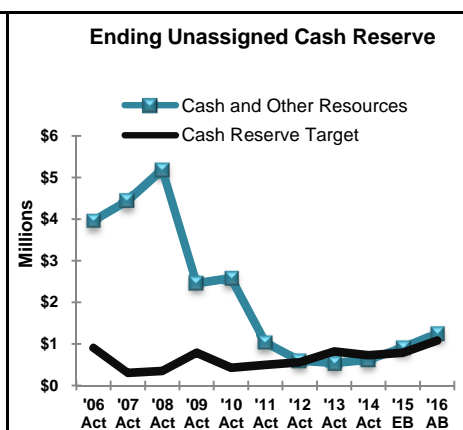
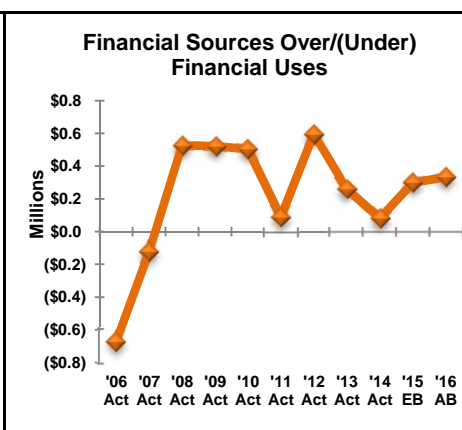
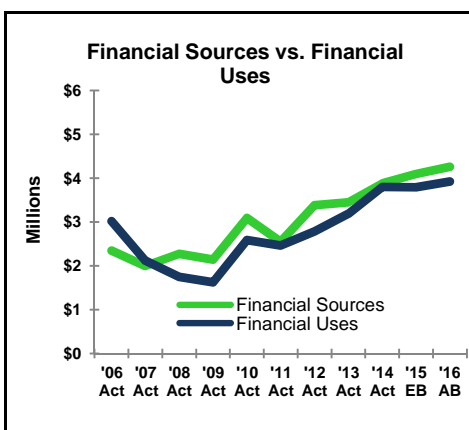
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Rent Revenue	\$131,864	\$140,321	\$140,428	\$140,321
Meters	\$1,531,286	\$1,535,335	\$1,605,858	\$1,544,390
Garages	\$1,485,710	\$1,686,473	\$1,600,613	\$1,822,330
Reserved Lot Fees	\$363,531	\$371,994	\$357,691	\$367,476
Loading Zone Fees	\$4,988	\$9,600	\$9,542	\$16,163
City Ramp	\$33,280	\$35,997	\$34,022	\$24,888
Other Misc. Operating Revenues	\$457	\$450	\$303	\$450
Total Operating Revenues	\$3,551,116	\$3,780,170	\$3,748,457	\$3,916,018
Operating Expenses:				
Personnel Services	\$481,599	\$545,930	\$447,843	\$548,773
Supplies & Materials	\$150,113	\$141,882	\$141,499	\$170,488
Travel & Training	\$0	\$3,750	\$3,750	\$3,750
Intragovernmental Charges	\$197,996	\$242,077	\$242,077	\$199,949
Utilities, Services & Other Misc.	\$280,030	\$324,773	\$323,849	\$393,556
Total Operating Expenses	\$1,109,738	\$1,258,412	\$1,159,018	\$1,316,516
Operating Income (Loss) Before Depreciation	\$2,441,378	\$2,521,758	\$2,589,439	\$2,599,502
Depreciation	(\$947,839)	(\$992,220)	(\$996,767)	(\$1,003,523)
Operating Income	\$1,493,539	\$1,529,538	\$1,592,672	\$1,595,979
Non-Operating Revenues:				
Investment Revenue	\$319,589	\$288,751	\$342,568	\$342,568
Revenue From Other Govt. Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$1,118	\$2,000	\$2,370	\$0
Total Non-Operating Revenues	\$320,707	\$290,751	\$344,938	\$342,568
Non-Operating Expenses:				
Interest Expense	\$1,012,519	\$1,042,150	\$1,042,150	\$1,002,241
Bank & Paying Agent Fees	\$25,450	\$22,952	\$22,952	\$12,710
Loss on Disposal Assets	\$152,822	\$0	\$0	\$0
Amortization	\$0	\$31,584	\$0	\$0
Total Non-Operating Expenses	\$1,190,791	\$1,096,686	\$1,065,102	\$1,014,951
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$307,997)	(\$296,058)	(\$296,058)	(\$296,058)
Total Operating Transfers	(\$307,997)	(\$296,058)	(\$296,058)	(\$296,058)
Net Income (Loss) Before Capital Contributions	\$315,458	\$427,545	\$576,450	\$627,538
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$315,458	\$427,545	\$576,450	\$627,538
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earnings	\$315,458	\$427,545	\$576,450	\$627,538
Beginning Retained Earnings	\$13,944,918	\$14,348,535	\$14,348,535	\$14,924,985
Ending Retained Earnings	\$14,260,376	\$14,776,080	\$14,924,985	\$15,552,523
Contributed Capital	\$88,159	\$0	\$0	\$0
Ending Fund Equity	\$14,348,535	\$14,776,080	\$14,924,985	\$15,552,523

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Parking Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$329,567	\$288,751	\$342,568	\$342,568
Fees and Service Charges	\$3,551,116	\$3,780,170	\$3,748,457	\$3,916,018
Other Local Revenues	\$1,118	\$2,000	\$2,370	\$0
	\$3,881,801	\$4,070,921	\$4,093,395	\$4,258,586
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$3,881,801	\$4,070,921	\$4,093,395	\$4,258,586
Financial Uses				
Operating Expenses	\$1,109,738	\$1,258,412	\$1,159,018	\$1,316,516
Operating Transfers to Other Funds	\$307,997	\$296,058	\$296,058	\$296,058
Interest Payments and Non-Oper. Cash Pmts	\$1,037,969	\$1,065,102	\$1,065,102	\$1,014,951
Principal Payments	\$1,132,799	\$1,174,964	\$1,174,964	\$1,217,168
Capital Additions	\$31,622	\$101,000	\$101,000	\$51,450
Enterprise Revenues used for Capital Projects	\$180,000	\$0	\$0	\$30,000
Total Financial Uses	\$3,800,125	\$3,895,536	\$3,796,142	\$3,926,143
Financial Sources Over/(Under) Uses	\$81,676	\$175,385	\$297,253	\$332,443
<i>*Operating transfer in FY 2014 includes funds to the COFERS project</i>				
Beginning Unassigned Cash Reserve		\$615,600	\$615,600	\$912,853
Financial Sources Over/(Under) Uses		\$175,385	\$297,253	\$332,443
Cash and Cash Equivalents	\$228,134			
Less: Total GASB 31 Pooled Cash Adjustment	(\$387,466)			
Plus: Inventory	\$0			
Ending Unassigned Cash Reserve	\$615,600	\$790,985	\$912,853	\$1,245,296
Total Financial Uses	\$3,800,125	\$3,895,536	\$3,796,142	\$3,926,143
Less: Ent Rev used for current year CIP	(\$180,000)	\$0	\$0	(\$30,000)
Expenses for Operations	\$3,620,125	\$3,895,536	\$3,796,142	\$3,896,143
20% Guideline for Operational Expenses	\$724,025	\$779,107	\$759,228	\$779,229
Add: Ent Rev for next year CIP	\$0	\$30,000	\$30,000	\$300,000
Cash Reserve Target	\$724,025	\$809,107	\$789,228	\$1,079,229
Cash Above/(Below) Cash Reserve Target	(\$108,425)	(\$18,122)	\$123,625	\$166,067



Parking Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Hourly parking; fees for certain facilities						
Parking fees between the hours of 8:00 am and 6:00 pm on the municipal parking plaza (except on Saturdays, Sundays and holidays)	14-391(a)(1)	12/2/2013	\$0.25/ half hour	NA	\$0.25/ half hour	NA
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the northeast corner of Cherry and Eighth Streets (except Saturdays, Sundays and holidays)	14-391(1)(2)	12/2/2013	\$0.25/ half hour	NA	\$0.25/ half hour	NA
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Cherry and Tenth Streets (except Saturdays, Sundays and holidays)	14-391(1)(3)	12/2/2013	\$0.50/half hour	NA	\$0.50/half hour	NA
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southwest corner of Cherry and Sixth Streets (except Saturdays, Sundays and holidays)	14-391(1)(4)	12/2/2013	\$0.50/half hour	NA	\$0.50/half hour	NA
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Walnut Street and Fifth Streets (except Saturdays, Sundays and holidays)	14-391(1)(5)	12/2/2013	\$0.50/half hour	NA	\$0.50/half hour	NA
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast and southwest corners of Short Street and Walnut Street intersection (except Saturdays, Sundays and holidays)	14-391(1)(6)	12/2/2013	\$0.50/half hour	NA	\$0.50/half hour	NA
Parking fees for unmetered off-street facilities						
8th & Cherry Covered Parking permit for parking in a non-designated unmetered parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Covered)	14-393(a)					
First, second, third and fourth floors:						
- Monthly		10-1-13	\$75	NA	\$75	NA
- Quarterly		10-1-13	\$220	NA	\$220	NA
- Yearly		10-1-13	\$825	NA	\$825	NA

Parking Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
8th & Cherry Reserved Designated parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.	14-393(a)	10-1-13	\$115	NA	\$115	NA
		10-1-13	\$345	NA	\$345	NA
		10-1-13	\$1,380	NA	\$1,380	NA
Armory Lot Parking permit for parking in a non-designated parking space in the municipal lot located at Eighth and Ash Streets - Monthly - Quarterly - Yearly	14-393(b)	09-15-14	\$65	01-01-15	\$70	01-01-16
		09-15-14	\$190	01-01-15	\$205	01-01-16
		09-15-14	\$715	01-01-15	\$770	01-01-16
9th & Ash Lot Parking permit for parking in designated parking spaces in Municipal Lot No. 7, located north of Ash Street between Eighth and Ninth Streets - Monthly - Quarterly - Yearly	14-393(c)	09-15-14	\$65	01-01-15	\$70	01-01-16
		09-15-14	\$190	01-01-15	\$205	01-01-16
		09-15-14	\$715	01-01-15	\$770	01-01-16
Wabash Parking permit for parking in all parking spaces in the municipal lot located east of Tenth Street and north of the alley north of Walnut Street - Monthly - Quarterly - Yearly	14-393(d)	09-15-14	\$65	01-01-15	\$70	01-01-16
		09-15-14	\$190	01-01-15	\$205	01-01-16
		09-15-14	\$715	01-01-15	\$770	01-01-16
5th & Cherry Lot Parking permit for all parking spaces in the municipal lot located at the southeast corner of the intersections of Fifth Street and Cherry Street - Monthly - Quarterly - Yearly	14-393(e)	09-15-14	\$65	01-01-15	\$70	01-01-16
		09-15-14	\$190	01-01-15	\$205	01-01-16
		09-15-14	\$715	01-01-15	\$770	01-01-16
Plaza Uncovered and Covered Parking permit for parking in non-designated unmetered parking spaces in the municipal parking plaza located south of Walnut Street between Seventh and Eighth Streets Top Tier: (Uncovered) - Monthly - Quarterly - Yearly	14-393(f)(1)	10-1-13	\$65	NA	\$75	01-01-16
		10-1-13	\$190	NA	\$220	01-01-16
		10-1-13	\$715	NA	\$825	01-01-16

Parking Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Plaza Uncovered and Covered - continued Fourth floor, third floor the NE and SW Sections, and the north 1/2 of the bottom tier: (Covered)	14-393(f)(2)					
- Monthly		10-1-13	\$75	NA	\$75	NA
- Quarterly		10-1-13	\$220	NA	\$220	NA
- Yearly		10-1-13	\$825	NA	\$825	NA
Plaza Reserved Designated parking space in the municipal parking plaza located south of Walnut Street between Seventh and Eighth Streets (Reserved)	14-393(f)					
- Monthly		10-1-13	\$115	NA	\$115	NA
- Quarterly		10-1-13	\$345	NA	\$345	NA
- Yearly		10-1-13	\$1,380	NA	\$1,380	NA
The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.						
Providence & Broadway Lot (not currently used) Parking permit for parking in all parking spaces in the west row of the municipal lot located at the southeast corner of Broadway and Providence Road	14-393(g)					
- Monthly		10-1-13	\$60	NA	\$70	1/1/2016
- Quarterly		10-1-13	\$175	NA	\$205	1/1/2016
- Yearly		10-1-13	\$660	NA	\$770	1/1/2016
10th & Cherry Covered and Uncovered Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets						
First, second and third floors: (Covered)	14-393(h)(1)					
- Monthly		10-1-13	\$75	NA	\$75	NA
- Quarterly		10-1-13	\$220	NA	\$220	NA
- Yearly		10-1-13	\$825	NA	\$825	NA
Top tier (Uncovered):	14-393(h)(2)					
- Monthly		10-1-13	\$65	NA	\$75	1/1/2016
- Quarterly		10-1-13	\$190	NA	\$220	1/1/2016
- Yearly		10-1-13	\$715	NA	\$825	1/1/2016
10th & Cherry Reserved Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)	14-393(h)					
- Monthly		10-1-13	\$115	NA	\$115	NA
- Quarterly		10-1-13	\$345	NA	\$345	NA
- Yearly		10-1-13	\$1,380	NA	\$1,380	NA

Parking Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
6th & Cherry covered and Uncovered						
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southwest corner of Sixth and Cherry Streets	14-393(i)(1)					
First, second and third floors: (Covered)						
- Monthly		10-1-13	\$75	NA	\$75	NA
- Quarterly		10-1-13	\$220	NA	\$220	NA
- Yearly		10-1-13	\$825	NA	\$825	NA
Top tier (Uncovered):	14-393(i)(2)					
- Monthly		10-1-13	\$65	NA	\$75	01-01-16
- Quarterly		10-1-13	\$190	NA	\$220	01-01-16
- Yearly		10-1-13	\$715	NA	\$825	01-01-16
6th & Cherry Reserved						
Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)	14-393(i)					
- Monthly		10-1-13	\$115	NA	\$115	NA
- Quarterly		10-1-13	\$345	NA	\$345	NA
- Yearly		10-1-13	\$1,380	NA	\$1,380	NA
5th & Walnut covered & uncovered						
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Walnut Street and Fifth Street						
All covered floors: (Covered)	14-393(j)(1)					
- Monthly		10-1-13	\$75	NA	\$75	NA
- Quarterly		10-1-13	\$220	NA	\$220	NA
- Yearly		10-1-13	\$825	NA	\$825	NA
5th & Walnut covered & uncovered (Continued)						
Top tier (Uncovered):	14-393(j)(2)					
- Monthly		10-1-13	\$65	NA	\$75	01-01-16
- Quarterly		10-1-13	\$190	NA	\$220	01-01-16
- Yearly		10-1-13	\$715	NA	\$825	01-01-16
5th & Walnut Reserved						
Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)	14-393(j)					
- Monthly		10-1-13	\$115	NA	\$115	NA
- Quarterly		10-1-13	\$345	NA	\$345	NA
- Yearly		10-1-13	\$1,380	NA	\$1,380	NA
Short Street covered and uncovered						
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection						
All non-reserved permitted spaces	14-393(k)(1)					
- Monthly		9-15-14	\$75	01-01-15	\$75	NA
- Quarterly		9-15-14	\$220	01-01-15	\$220	NA
- Yearly		9-15-14	\$825	01-01-15	\$825	NA

Parking Fees and Charges

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Short Street Reserved						
Designated parking space in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection (Reserved)	14-393(k)					
- Monthly		09-15-14	\$115	01-01-15	\$115	NA
- Quarterly		09-15-14	\$345	01-01-15	\$345	NA
- Yearly		09-15-14	\$1,380	01-01-15	\$1,380	NA
Parking Meter Rates						
<i>Five (5) minutes for each five cents (\$0.05):</i>	14-413(a)(1)					
One-hour parking meter zone	14-413(a)(1)(a)	09-15-13	\$0.60	NA	\$0.60	NA
Two-hour parking meter zone	14-413(a)(1)(b)	09-15-13	\$1.20	NA	\$1.20	NA
Four-hour parking meter zone	14-413(a)(1)(c)	09-15-13	\$2.40	NA	\$2.40	NA
Five-hour parking meter zone	14-413(a)(1)(d)	09-15-13	\$3.00	NA	\$3.00	NA
<i>Five (5) minutes for each five cents (\$0.05):</i>						
Ten-hour parking meter zone	14-413(a)(2)	9-16-13	\$6.00	NA	\$6.00	NA
<i>Five (5) minutes for each five cents (\$0.05):</i>						
Twenty-four minute parking meter zone	14-413(a)(3)	9-16-13	\$0.24	NA	\$0.24	NA
Except that the parking meter rate for all City of Columbia parking meters located in the campus area shall be one dollar (\$1.00) per hour for all periods of time between the hours of 9:00 a.m. and 7:00 p.m. except on Sundays and holidays.	14-413(a)(4)	10-1-13	\$1.00/hour	NA	\$1.00/hour	NA
Special Hoods						
Contractors and service agencies, who exhibit a need to park vehicles at specific meter locations in order to perform their work	14-424(a)(1)	5-7-12	\$8/day	NA	\$10/day	01-01-16
Private utilities companies, for the parking of service vehicles identifiable as such by color or signs	14-424(a)(2)	5-7-12	\$8/day	NA	\$10/day	01-01-16
Churches and any business that establishes a business-related need for the issuance of such hoods	14-424(a)(3)	5-7-12	\$8/day	NA	\$10/day	01-01-16
Handicapped persons, who establish an employment need for the issuance of such hood and who either are nonambulatory or who present a physician's certificate of need with respect to their handicap	14-424(a)(4)	5-7-12	\$2.50/day or	NA	\$2.50/day or	NA

Parking Fees and Charges

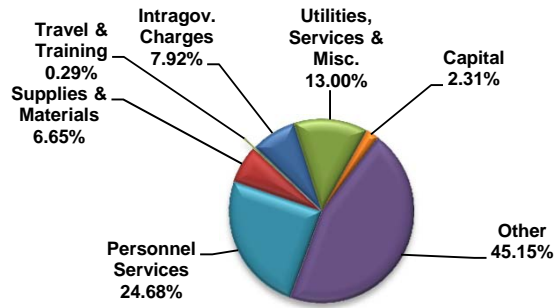
			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Annual or Monthly Parking hoods						
The city manager shall have the authority to issue annual and or monthly parking hoods to service agencies, private utility companies, theater operators and funeral home operators who establish a reasonably definite basis of estimating their annual use of such hoods						
- Minimum fee for issuance of annual hoods	14-424(c)	5-7-12	\$0.60/est. hour of usage	NA	\$0.60/est hour of usage	NA
- Monthly fee	14-424(c)	5-7-12	\$150	NA	\$200	1/1/2016
- Annual hood fee	14-424(c)	5-7-12	\$1,600	NA	\$2,000	1/1/2016
Volunteer Police Works parking hoods						
The city manager shall have the authority to issue parking hoods to the chief of police for the use of volunteer police workers while working in the police building and for use by the municipal court bailiff for duties relating to transporting inmates to and from municipal court.						
	14-424(d)	5-7-12	\$0.60/est hour of hood usage	NA	\$0.60/est hour of hood usage	NA
Curb Loading Zones						
Application fee	14-352	9-15-14	\$950/ parking space/ yr	NA	\$950/ parking space/ yr	NA

Railroad Utility Fund

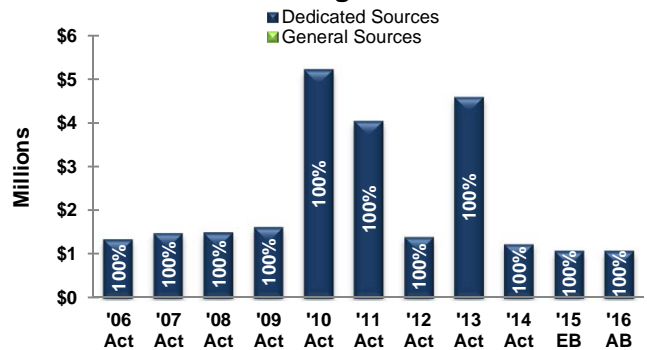
(Enterprise Fund)

Railroad Utility Fund

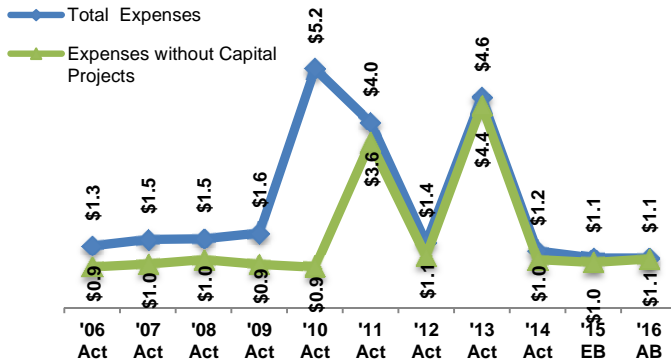
FY 2016 Total Expenditures By Category



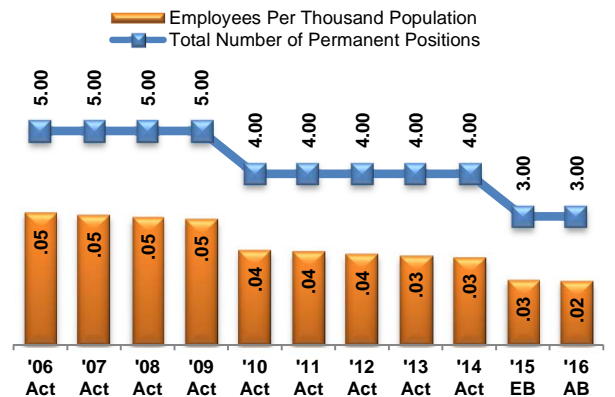
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$235,774	\$259,793	\$244,831	\$267,600	9.3%	3.0%
Supplies & Materials	\$88,728	\$117,902	\$64,255	\$72,130	12.3%	(38.8%)
Travel & Training	\$2,665	\$4,000	\$1,525	\$3,100	103.3%	(22.5%)
Intragov. Charges	\$86,814	\$90,575	\$90,575	\$85,888	(5.2%)	(5.2%)
Utilities, Services & Misc.	\$148,505	\$166,817	\$103,442	\$140,997	36.3%	(15.5%)
Capital	\$177,528	\$100,000	\$86,850	\$25,000	(71.2%)	(75.0%)
Other	\$499,684	\$492,087	\$492,087	\$489,616	(0.5%)	(0.5%)
Total	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)
Operating Expenses	\$549,839	\$639,087	\$491,478	\$569,715	15.9%	(10.9%)
Non-Operating Expenses	\$473,972	\$468,895	\$468,895	\$469,042	0.0%	0.0%
Debt Service	\$25,712	\$23,192	\$23,192	\$20,574	(11.3%)	(11.3%)
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$190,175	\$100,000	\$100,000	\$25,000	(75.0%)	(75.0%)
Total Expenses	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)

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	\$10,295	\$9,982	\$15,706	\$15,706	0.0%	57.3%
Fees and Service Charges	\$726,641	\$677,900	\$481,250	\$343,615	(28.6%)	(49.3%)
Other Local Revenues	\$0	\$0	\$300	\$0	(100.0%)	
Trnsfrs & Capital Contrib.	\$150,000	\$150,000	\$245,665	\$150,000	(38.9%)	0.0%
Use of Prior Year Sources	\$352,762	\$393,292	\$340,644	\$575,010	68.8%	46.2%
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)

Railroad Fund - Summary

Fund 503

Description

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

Department Objectives

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

Highlights/Significant Changes

- Rail traffic is projected to continue at a lower level than prior to the recession.
- Maintains lower funding level for capital projects to insure positive cash flow.

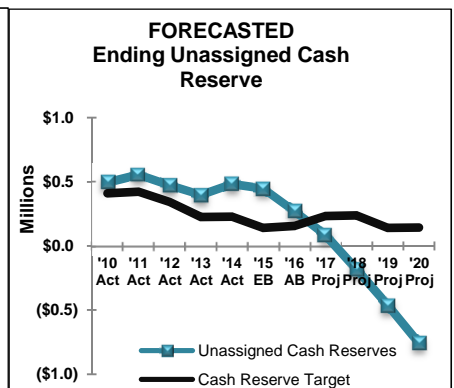
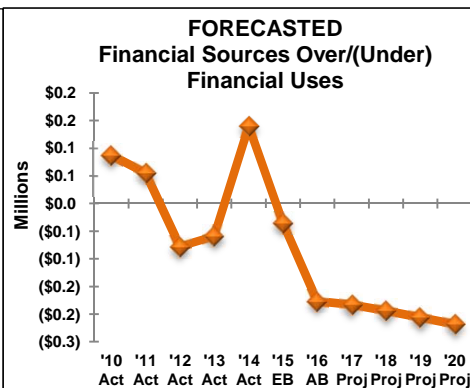
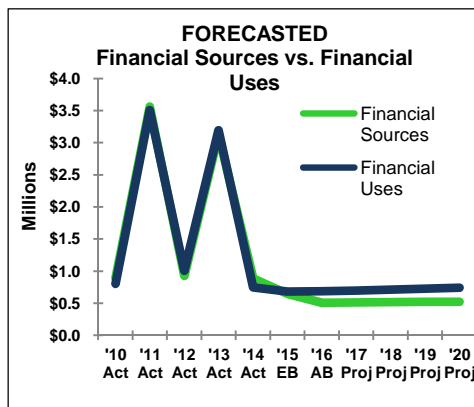
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Railroad Fund Operations	4.00	3.00	3.00	3.00	
Total Personnel	4.00	3.00	3.00	3.00	
Permanent Full-Time	4.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	3.00	3.00	3.00	

Railroad Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$15,706	\$15,706	\$15,706	\$15,706	\$15,706
Fees and Service Charges					
Switching Fees	\$325,000	\$328,250	\$331,533	\$334,848	\$338,196
User Charges	\$18,615	\$18,987	\$19,367	\$19,754	\$20,149
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Financial Sources: Less	\$509,321	\$512,943	\$516,606	\$520,308	\$524,051
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$569,715	\$583,958	\$598,557	\$613,521	\$628,859
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest Exp. and Non-Oper. Cash Pm	\$20,574	\$21,088	\$21,615	\$22,155	\$22,709
Principal Payments	\$70,809	\$65,671	\$65,671	\$65,671	\$65,671
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Financial Uses	\$686,098	\$695,717	\$710,843	\$726,347	\$742,239
Financial Sources Over/(Under) Uses	(\$176,777)	(\$182,774)	(\$194,237)	(\$206,039)	(\$218,188)
Beginning Unassigned Cash Reserve	\$446,954	\$270,177	\$12,403	(\$256,834)	(\$537,873)
Financial Sources Over/(Under) Uses	(\$176,777)	(\$182,774)	(\$194,237)	(\$206,039)	(\$218,188)
Ending Unassigned Cash Reserve	\$270,177	\$87,403	(\$181,834)	(\$462,873)	(\$756,061)
Total Expenditures Uses	\$686,098	\$695,717	\$710,843	\$726,347	\$742,239
Less: Ent Rev used for current year CIP	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Operational Expenses	\$661,098	\$670,717	\$685,843	\$701,347	\$717,239
20% Guideline for Operational Expenses	\$132,220	\$134,143	\$137,169	\$140,269	\$143,448
Add: Ent Rev for next year CIP	\$25,000	\$100,000	\$100,000	\$0	\$0
Cash Reserve Target	\$157,220	\$234,143	\$237,169	\$140,269	\$143,448
Cash Above/(Below) Cash Reserve Target	\$112,957	(\$146,740)	(\$419,003)	(\$603,142)	(\$899,509)



Railroad Fund - Summary

Budget Detail by Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 14/13EB	% Change 14/13B
Operations:						
Personnel Services	\$227,746	\$259,793	\$239,803	\$267,600	11.6%	3.0%
Supplies and Materials	\$88,728	\$117,902	\$64,245	\$72,130	12.3%	(38.8%)
Travel and Training	\$2,665	\$4,000	\$1,525	\$3,100	103.3%	(22.5%)
Intragovernmental Charges	\$86,814	\$90,575	\$90,575	\$85,888	(5.2%)	(5.2%)
Utilities, Services, & Misc.	\$143,886	\$166,817	\$95,330	\$140,997	47.9%	(15.5%)
Capital	\$0		\$0	\$0		
Other	\$499,684	\$492,087	\$492,087	\$489,616	(0.5%)	(0.5%)
Total	\$1,049,523	\$1,131,174	\$983,565	\$1,059,331	7.7%	(6.4%)
Capital Projects:						
Personnel Services	\$8,028	\$0	\$5,028	\$0	(100.0%)	
Supplies and Materials	\$0	\$0	\$10	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$4,619	\$0	\$8,112	\$0	(100.0%)	
Capital	\$177,528	\$100,000	\$86,850	\$25,000	(71.2%)	(75.0%)
Other	\$0	\$0	\$0	\$0		
Total	\$190,175	\$100,000	\$100,000	\$25,000	(75.0%)	(75.0%)
Department Totals						
Personnel Services	\$235,774	\$259,793	\$244,831	\$267,600	9.3%	3.0%
Supplies and Materials	\$88,728	\$117,902	\$64,255	\$72,130	12.3%	(38.8%)
Travel and Training	\$2,665	\$4,000	\$1,525	\$3,100	103.3%	(22.5%)
Intragovernmental Charges	\$86,814	\$90,575	\$90,575	\$85,888	(5.2%)	(5.2%)
Utilities, Services, & Misc.	\$148,505	\$166,817	\$103,442	\$140,997	36.3%	(15.5%)
Capital	\$177,528	\$100,000	\$86,850	\$25,000	(71.2%)	(75.0%)
Other	\$499,684	\$492,087	\$492,087	\$489,616	(0.5%)	(0.5%)
Total	\$1,239,698	\$1,231,174	\$1,083,565	\$1,084,331	0.1%	(11.9%)

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
2628 - Railroad Operations Foreman*	1.00	0.00	0.00	0.00	
2626 - Railroad Operator	1.00	1.00	1.00	1.00	
2620 - Railroad Operations Manager	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
Total Personnel	4.00	3.00	3.00	3.00	
Permanent Full-Time	4.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	3.00	3.00	3.00	

*In FY 2015 the vacant Railroad Operations Foreman positions was eliminated.

Major Projects

- Funding for capital maintenance.

Fiscal Impact

- None

Railroad

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Railroad							
1 Annual Capital Maintenance - ER0045 [ID: 626]							
Ent Rev	\$35,000	\$25,000	\$25,000	\$75,000			
Total	\$35,000	\$25,000	\$25,000	\$75,000			
2 Annual Rail Replacement Program - ER0014 [ID: 627]							
Ent Rev	\$25,000						
Total	\$25,000						
3 Annual Surfacing Program - ER0013 [ID: 629]							
Ent Rev	\$15,000						
Total	\$15,000						
4 Annual Tie Program - ER0012 [ID: 630]							
Ent Rev	\$25,000						
Total	\$25,000						

Railroad Funding Source Summary

Ent Rev	\$100,000	\$25,000	\$25,000	\$75,000	
New Funding	\$100,000	\$25,000	\$25,000	\$75,000	\$0
Total	\$100,000	\$25,000	\$25,000	\$75,000	\$0

Railroad Current Capital Projects

1	North Browns Station Road Signals - ER0070 [ID: 1750]	2014	2014
2	Replace College Avenue Signals [ID: 1689]	2013	2013
3	RR Bridge - ER0063 [ID: 1278]	2009	2010
4	Treat Timber Bridges - ER0067 [ID: 1276]	2014	2014

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.	
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.	

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

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

Railroad Fund

Debt Service Information

9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511
 Balance As of 9/30/2015 - \$488,302
 Final Payment - 9/30/2022

1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000
 Balance As of 9/30/2015 - \$83,256
 Final Payment - 12/1/2023

Loan Between Funds (Railroad & Electric)

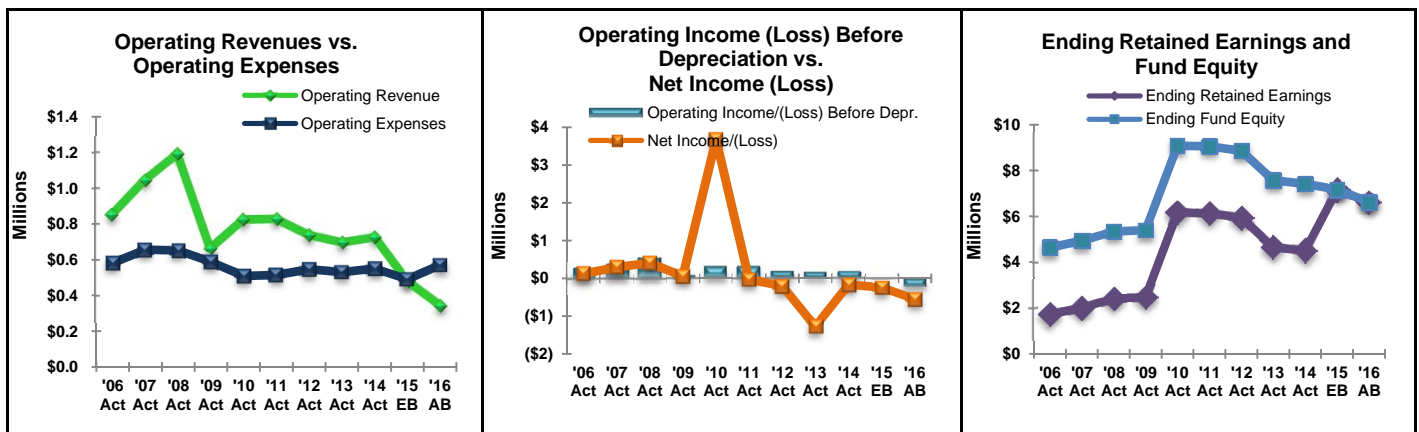
Year	Principal Requirements	Interest Requirements	Total Requirements
2016	\$70,809	\$20,574	\$91,383
2017	\$73,529	\$17,854	\$91,383
2018	\$76,354	\$15,028	\$91,382
2019	\$79,290	\$12,092	\$91,382
2020	\$82,341	\$9,042	\$91,383
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	<u>\$571,558</u>	<u>\$83,543</u>	<u>\$655,101</u>

Net Income Statement Railroad Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Switching Fees	\$584,224	\$540,500	\$400,000	\$325,000
User Charges	\$142,417	\$137,400	\$81,250	\$18,615
Total Operating Revenues	\$726,641	\$677,900	\$481,250	\$343,615
Operating Expenses:				
Personnel Services	\$227,746	\$259,793	\$239,803	\$267,600
Supplies & Materials	\$88,728	\$117,902	\$64,245	\$72,130
Travel & Training	\$2,665	\$4,000	\$1,525	\$3,100
Intragovernmental Charges	\$86,814	\$90,575	\$90,575	\$85,888
Utilities, Services & Other Misc.	\$143,886	\$166,817	\$95,330	\$140,997
Total Operating Expenses	\$549,839	\$639,087	\$491,478	\$569,715
Operating Income (Loss) Before Depreciation	\$176,802	\$38,813	(\$10,228)	(\$226,100)
Depreciation	(\$468,059)	(\$468,895)	(\$468,895)	(\$469,042)
Operating Income	(\$291,257)	(\$430,082)	(\$479,123)	(\$695,142)
Non-Operating Revenues:				
Investment Revenue	\$10,295	\$9,982	\$15,706	\$15,706
Misc. Non-Operating Revenue	\$0	\$0	\$300	\$0
Total Non-Operating Revenues	\$10,295	\$9,982	\$16,006	\$15,706
Non-Operating Expenses:				
Interest Expense	\$25,712	\$23,192	\$23,192	\$20,574
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$25,712	\$23,192	\$23,192	\$20,574
Operating Transfers:				
Operating Transfers From Other Funds	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers To Other Funds	(\$5,913)	\$0	\$0	\$0
	\$144,087	\$150,000	\$150,000	\$150,000
Net Income (Loss) Before Capital Contributions	(\$162,587)	(\$293,292)	(\$336,309)	(\$550,010)
Capital Contribution	\$0	\$0	\$95,665	\$0
Net Income/(Loss) Transferred to Retained Earnings	(\$162,587)	(\$293,292)	(\$240,644)	(\$550,010) ~
Beginning Retained Earnings	\$4,658,634	\$7,412,228	\$7,412,228	\$7,171,584
Ending Retained Earnings	\$4,496,047	\$7,118,936	\$7,171,584	\$6,621,574
Contributed Capital	\$2,916,181	\$0	\$0	\$0
Ending Fund Equity	\$7,412,228	\$7,118,936	\$7,171,584	\$6,621,574

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

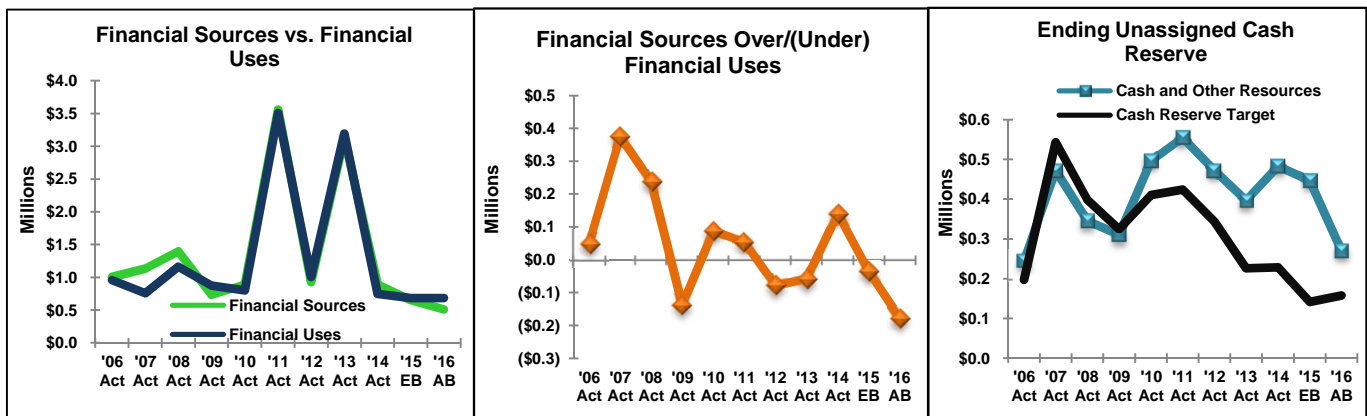
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Railroad Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$10,868	\$9,982	\$15,706	\$15,706
Fees and Service Charges	\$726,641	\$677,900	\$481,250	\$343,615
Other Local Revenues	\$0	\$0	\$300	\$0
	\$737,509	\$687,882	\$497,256	\$359,321
Other Funding Sources/Transfers	\$150,000	\$150,000	\$150,000	\$150,000
Total Financial Sources: Less				
Appropriated Fund Balance	\$887,509	\$837,882	\$647,256	\$509,321
Financial Uses				
Operating Expenses	\$549,839	\$639,087	\$491,478	\$569,715
Operating Transfers to Other Funds	\$5,913	\$0	\$0	\$0
Interest Expense and Non-Oper. Cash Pmts	\$25,712	\$23,192	\$23,192	\$20,574
Principal Payments	\$65,671	\$68,191	\$68,191	\$70,809
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$100,000	\$100,000	\$100,000	\$25,000
Total Financial Uses	\$747,135	\$830,470	\$682,861	\$686,098
Financial Sources Over/(Under) Uses	\$140,374	\$7,412	(\$35,605)	(\$176,777)
Beginning Unassigned Cash Reserve		\$482,559	\$482,559	\$446,954
Financial Sources Over/(Under) Uses		\$7,412	(\$35,605)	(\$176,777)
Cash and Cash Equivalents	\$311,760			
Less: GASB 31 Pooled Cash Adj	(\$12,270)			
Add: Inventory	\$158,529			
Projected Unassigned Cash Reserve	\$482,559	\$489,971	\$446,954	\$270,177
Total Expenditures Uses	\$747,135	\$830,470	\$682,861	\$686,098
Less: One-Time expenses related to Transload	(\$5,913)	\$0	\$0	\$0
Less: Ent Rev used for current year CIP	(\$100,000)	(\$100,000)	(\$100,000)	(\$25,000)
Operational Expenses	\$641,222	\$730,470	\$582,861	\$661,098
20% Guideline for Operational Expenses	\$128,244	\$146,094	\$116,572	\$132,220
Add: Ent Rev for next year CIP	\$100,000	\$25,000	\$25,000	\$25,000
Cash Reserve Target	\$228,244	\$171,094	\$141,572	\$157,220
Cash Above/(Below) Cash Reserve Target	\$254,315	\$318,877	\$305,382	\$112,957

* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.

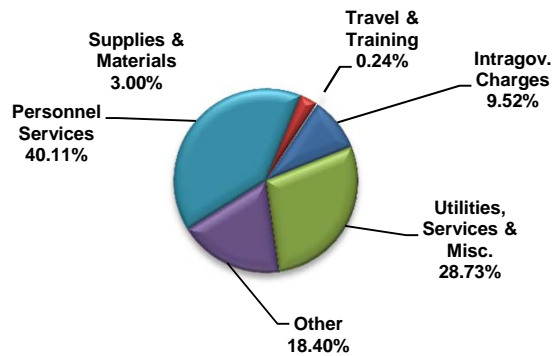


Transload Facility

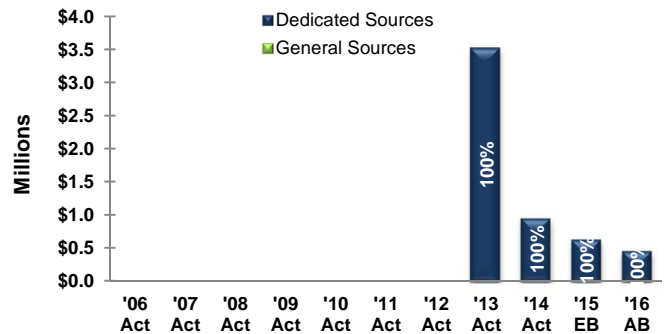
(Enterprise Fund)

Transload Facility

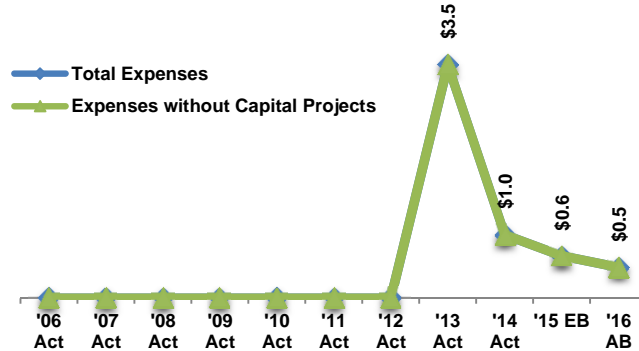
FY 2016 Total Expenditures By Category



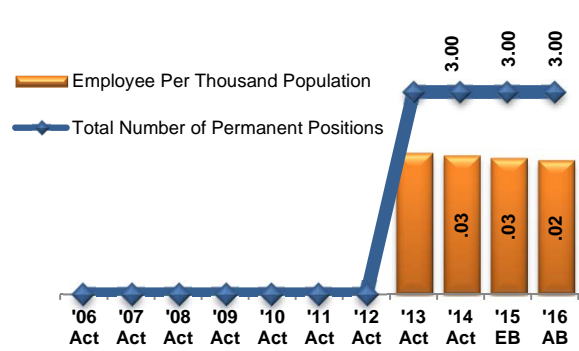
Funding Sources



Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$184,503	\$184,452	\$173,967	\$185,923	6.9%	0.8%
Supplies & Materials	\$17,986	\$13,861	\$11,831	\$13,921	17.7%	0.4%
Travel & Training	\$2,232	\$4,100	\$0	\$1,100		(73.2%)
Intragov. Charges	\$28,911	\$29,946	\$29,946	\$44,117	47.3%	47.3%
Utilities, Services & Misc.	\$632,066	\$649,598	\$326,625	\$133,149	(59.2%)	(79.5%)
Capital	\$0	\$7,000	\$7,000	\$0	(100.0%)	(100.0%)
Other	\$91,638	\$88,025	\$88,025	\$85,269	(3.1%)	(3.1%)
Total	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)
Operating Expenses	\$861,738	\$881,957	\$538,614	\$378,210	(29.8%)	(57.1%)
Non-Operating Expenses	\$84,170	\$76,993	\$80,748	\$74,237	(8.1%)	(3.6%)
Debt Service	\$11,428	\$11,032	\$11,032	\$11,032	0.0%	0.0%
Capital Additions	\$0	\$7,000	\$7,000	\$0	(100.0%)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)

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	(\$58)	\$350	\$2,192	\$2,192	0.0%	526.3%
Fees and Service Charges	\$984,884	\$975,000	\$410,000	\$90,000	(78.0%)	(90.8%)
Other Local Revenues	\$9,364	\$2,600	\$9,075	\$0	(100.0%)	(100.0%)
Transfers and Capital Contrib.	\$175,000	\$125,000	\$125,000	\$208,650	66.9%	66.9%
Use of Prior Year Sources	\$0	\$0	\$91,127	\$162,637	78.5%	
Less: Current Year Surplus	(\$211,854)	(\$125,968)	\$0	\$0		(100.0%)
Dedicated Sources	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$957,336	\$976,982	\$637,394	\$463,479	(27.3%)	(52.6%)

Transload Facility - Summary

Fund 504

Description

This fund is responsible for the operation and maintenance of the Transload Facility

Department Objectives

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

Highlights/Significant Changes

- The Transload Facility was established as a separate fund in the FY 2013 budget.
- Budget provides for normal operations and maintenance of the Transload Facility.
- At this time there are no capital projects which have been identified for the Transload facility.

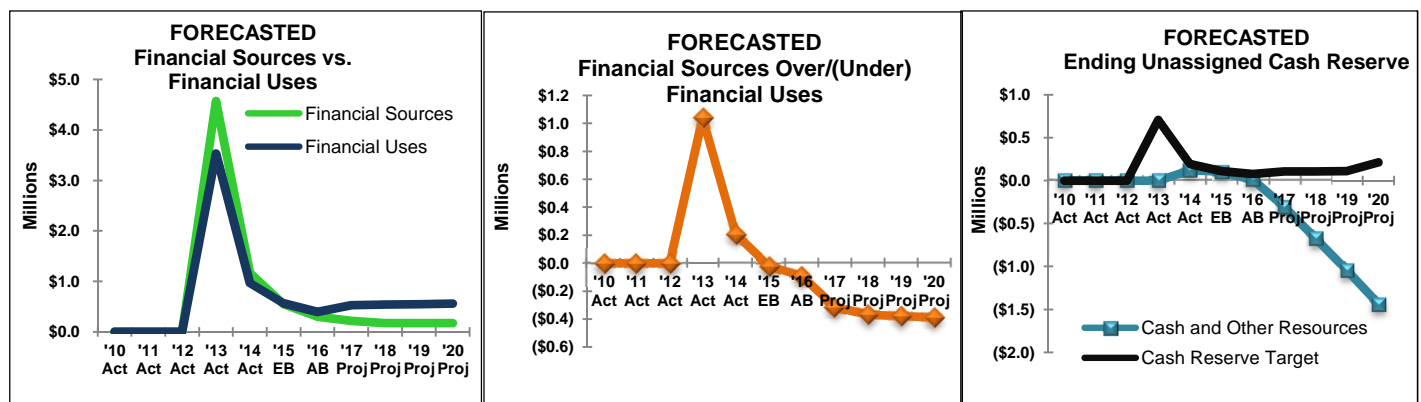
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
2616 - Transload Operations Suprv.	1.00	1.00	1.00	1.00	
2298 - Equipment Operator III	1.00	1.00	1.00	1.00	
1006 - Senior Admin 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	

Transload Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$2,192	\$2,192	\$2,192	\$2,192	\$2,192
Fees and Service Charges					
Handling Fees	\$46,000	\$46,460	\$46,925	\$47,394	\$47,868
Warehousing	\$34,000	\$34,680	\$35,374	\$36,081	\$36,803
Services	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$208,650	\$125,000	\$75,000	\$75,000	\$75,000
Total Financial Sources: Less	\$300,842	\$218,532	\$169,895	\$171,279	\$172,687
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$378,210	\$387,665	\$397,357	\$407,291	\$417,473
Operating Transfers to Other Funds	\$4,477	\$4,589	\$4,704	\$4,822	\$4,943
Interest Exp. and Non-Oper. Cash Pmts	\$11,032	\$77,224	\$75,118	\$72,938	\$70,682
Principal Payments	\$0	\$60,175	\$62,281	\$64,460	\$66,717
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$393,719	\$529,653	\$539,460	\$549,511	\$559,815
Financial Sources Over/(Under) Uses	(\$92,877)	(\$311,121)	(\$369,565)	(\$378,232)	(\$387,128)
Beginning Unassigned Cash Reserve	\$102,706	\$9,829	(\$301,292)	(\$670,857)	(\$1,049,089)
Financial Sources Over/(Under) Uses	(\$92,877)	(\$311,121)	(\$369,565)	(\$378,232)	(\$387,128)
Ending Unassigned Cash Reserve	\$9,829	(\$301,292)	(\$670,857)	(\$1,049,089)	(\$1,436,217)
Operational Expenses					
Total Expenditures Uses	\$393,719	\$529,653	\$539,460	\$549,511	\$559,815
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0	\$0
Operational Expenses	\$393,719	\$529,653	\$539,460	\$549,511	\$559,815
20% Guideline for Operational Expenses	\$78,744	\$105,931	\$107,892	\$109,902	\$111,963
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$0	\$100,000
Cash Reserve Target	\$78,744	\$105,931	\$107,892	\$109,902	\$211,963
Cash Above/(Below) Cash Reserve Target	(\$68,915)	(\$407,223)	(\$778,749)	(\$1,158,991)	(\$1,648,180)



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 9/30/2015 - \$2,126,712

Final Payment - 9/30/2040

Transload Facility Loan

Year	Principal Requirements	Interest Requirements	Total Requirements
2016	\$0	\$11,032	\$11,032
2017	\$60,175	\$77,224	\$137,399
2018	\$62,281	\$75,118	\$137,399
2019	\$64,460	\$72,938	\$137,398
2020	\$66,717	\$70,682	\$137,399
2021	\$69,052	\$68,347	\$137,399
2022	\$71,468	\$65,930	\$137,398
2023	\$73,970	\$63,428	\$137,398
2024	\$76,559	\$60,839	\$137,398
2025	\$79,238	\$58,160	\$137,398
2026	\$82,012	\$55,387	\$137,399
2027	\$84,882	\$52,516	\$137,398
2028	\$87,853	\$49,545	\$137,398
2029	\$90,928	\$46,470	\$137,398
2030	\$94,110	\$43,288	\$137,398
2031	\$97,404	\$39,994	\$137,398
2032	\$100,813	\$36,585	\$137,398
2033	\$104,342	\$33,056	\$137,398
2034	\$107,994	\$29,404	\$137,398
2035	\$111,774	\$25,625	\$137,399
2036	\$115,686	\$21,713	\$137,399
2037	\$119,735	\$17,664	\$137,399
2038	\$123,925	\$13,473	\$137,398
2039	\$128,263	\$9,136	\$137,399
2040	\$132,749	\$4,646	\$137,395
	\$2,206,390	\$1,102,200	\$3,308,590

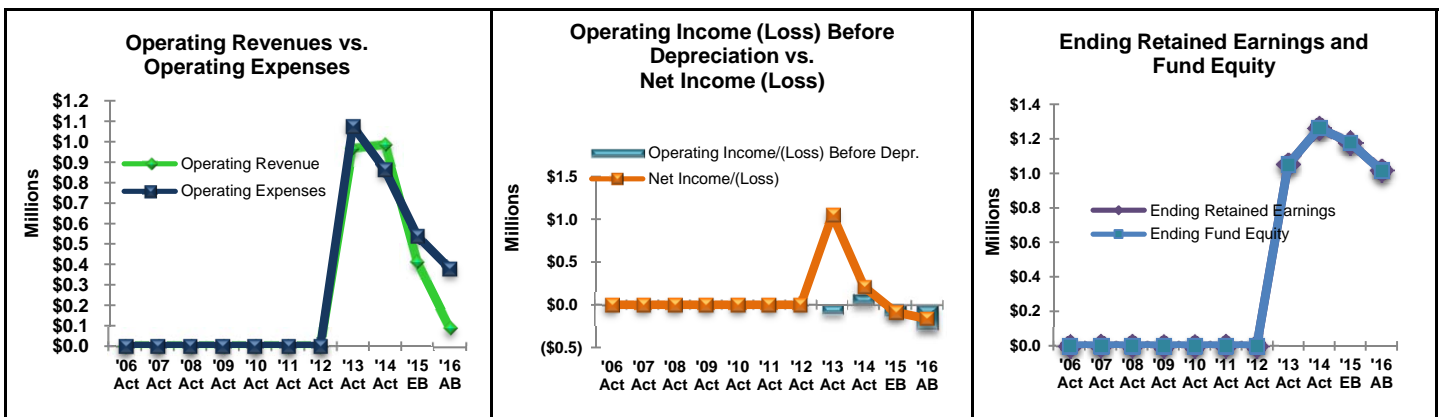
* In FY 2013 Transload was established as a separate fund. Payment for the loan was located in the Railroad fund for FY 2011 and FY 2012.

Net Income Statement Transload Facility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Handling Fees	\$231,941	\$186,000	\$90,000	\$46,000
Warehousing	\$101,335	\$114,000	\$70,000	\$34,000
Services	\$651,608	\$675,000	\$250,000	\$10,000
Total Operating Revenues	\$984,884	\$975,000	\$410,000	\$90,000
Operating Expenses:				
Personnel Services	\$184,503	\$184,452	\$173,967	\$185,923
Supplies & Materials	\$17,986	\$13,861	\$11,831	\$13,921
Travel & Training	\$2,232	\$4,100	\$0	\$1,100
Intragovernmental Charges	\$28,911	\$29,946	\$29,946	\$44,117
Utilities, Services & Other Misc.	\$628,106	\$649,598	\$322,870	\$133,149
Total Operating Expenses	\$861,738	\$881,957	\$538,614	\$378,210
Operating Income (Loss) Before Depreciation	\$123,146	\$93,043	(\$128,614)	(\$288,210)
Depreciation	(\$72,516)	(\$72,516)	(\$72,516)	(\$69,760)
Operating Income	\$50,630	\$20,527	(\$201,130)	(\$357,970)
Non-Operating Revenues:				
Investment Revenue	(\$58)	\$350	\$2,192	\$2,192
Misc. Non-Operating Revenue	\$9,364	\$2,600	\$9,075	\$0
Total Non-Operating Revenues	\$9,306	\$2,950	\$11,267	\$2,192
Non-Operating Expenses:				
Interest Expense	\$11,428	\$11,032	\$11,032	\$11,032
Miscellaneous Expense	\$3,960	\$0	\$3,755	\$0
Total Non-Operating Expenses	\$15,388	\$11,032	\$14,787	\$11,032
Operating Transfers:				
Operating Transfers From Other Funds	\$175,000	\$125,000	\$125,000	\$208,650
Operating Transfers To Other Funds	(\$7,694)	(\$4,477)	(\$4,477)	(\$4,477)
	\$167,306	\$120,523	\$120,523	\$204,173
Net Income (Loss) Before Capital Contributions	\$211,854	\$132,968	(\$84,127)	(\$162,637) ~
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred To Retained Earning	\$211,854	\$132,968	(\$84,127)	(\$162,637)
Beginning Retained Earnings	\$1,050,551	\$1,262,405	\$1,262,405	\$1,178,278
Ending Retained Earnings	\$1,262,405	\$1,395,373	\$1,178,278	\$1,015,641
Contributed Capital	\$0	\$0	\$0	\$0
Ending Fund Equity	\$1,262,405	\$1,395,373	\$1,178,278	\$1,015,641

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

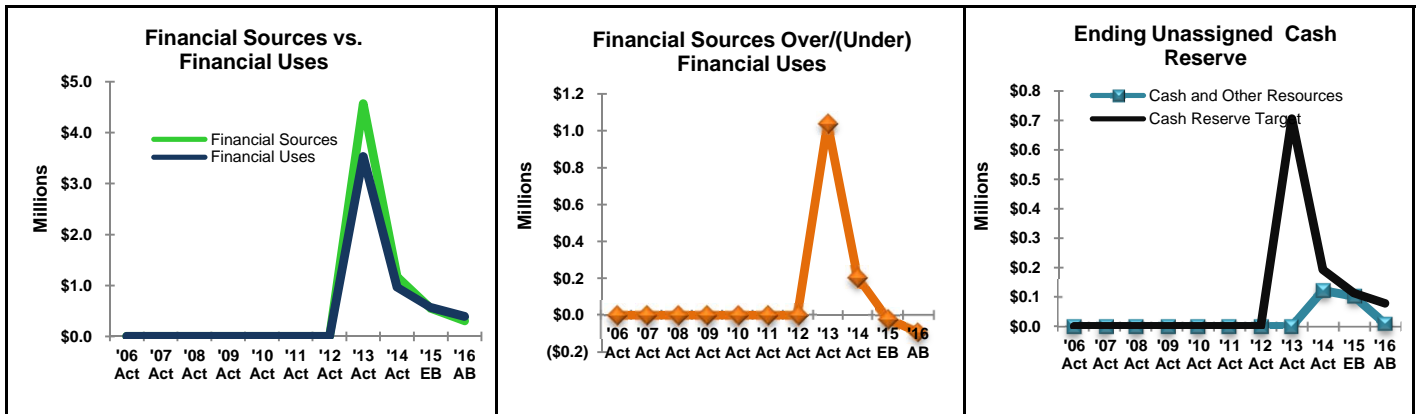
Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Transload Facility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest (w/o GASB 31 Adjustment)	\$1,263	\$350	\$2,192	\$2,192
Fees and Service Charges	\$984,884	\$975,000	\$410,000	\$90,000
Other Local Revenues	\$9,364	\$2,600	\$9,075	\$0
	\$995,511	\$977,950	\$421,267	\$92,192
Other Funding Sources/Transfers	\$175,000	\$125,000	\$125,000	\$208,650
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,170,511	\$1,102,950	\$546,267	\$300,842
Financial Uses				
Operating Expenses	\$861,738	\$881,957	\$538,614	\$378,210
Operating Transfers to Other Funds *	\$7,694	\$4,477	\$4,477	\$4,477
Interest Expense and Non-Oper. Cash Pmts	\$15,388	\$11,032	\$14,787	\$11,032
Principal Payments	\$79,280	\$79,676	\$0	\$0
Capital Additions	\$0	\$7,000	\$7,000	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$964,100	\$984,142	\$564,878	\$393,719
Financial Sources Over/(Under) Uses	\$206,411	\$118,808	(\$18,611)	(\$92,877)
Beginning Unassigned Cash Reserve		\$121,317	\$121,317	\$102,706
Financial Sources Over/(Under) Uses		\$118,808	(\$18,611)	(\$92,877)
Cash and cash equivalents	\$120,460			
Less: GASB 31 Pooled Cash Adj	(\$857)			
Add: Inventory				
Projected Unassigned Cash Reserve	\$121,317	\$240,125	\$102,706	\$9,829
Total Expenditures Uses	\$964,100	\$984,142	\$564,878	\$393,719
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$964,100	\$984,142	\$564,878	\$393,719
20% Guideline	\$192,820	\$196,828	\$112,976	\$78,744
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$192,820	\$196,828	\$112,976	\$78,744
Cash Above/(Below) Cash Reserve Target	(\$71,503)	\$43,297	(\$10,270)	(\$68,915)

* Operating Transfers to Other Funds do not include transfers that impact fund equity and not cash.



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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 396.

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.

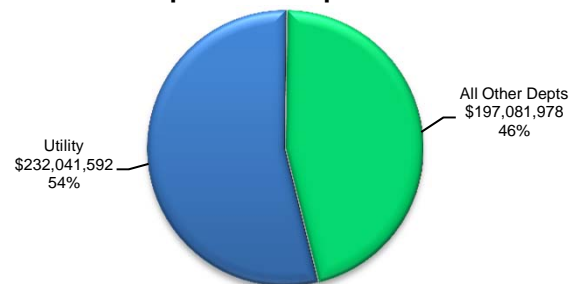
Mid Missouri Solid Waste Management District

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the Solid Waste budget.

Storm Water Utility Fund

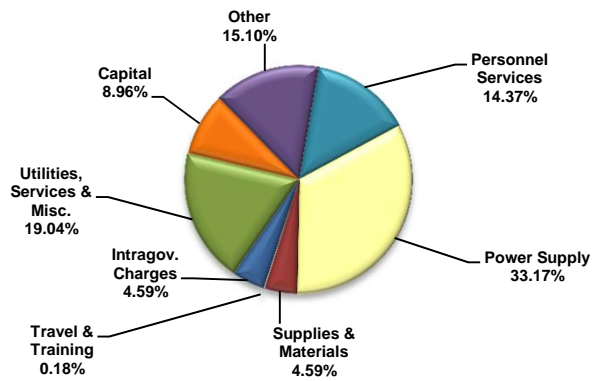
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

Total Utility Expenses vs. All Other Department Expenses

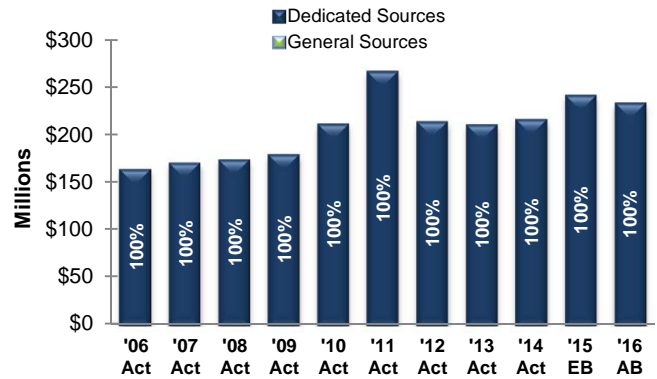


Utility Departments - Summary

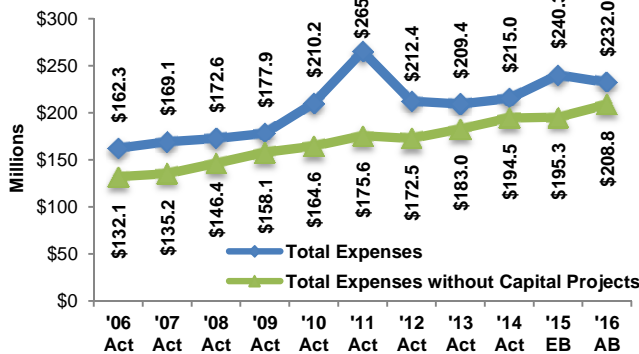
FY 2016 Total Expenditures By Category



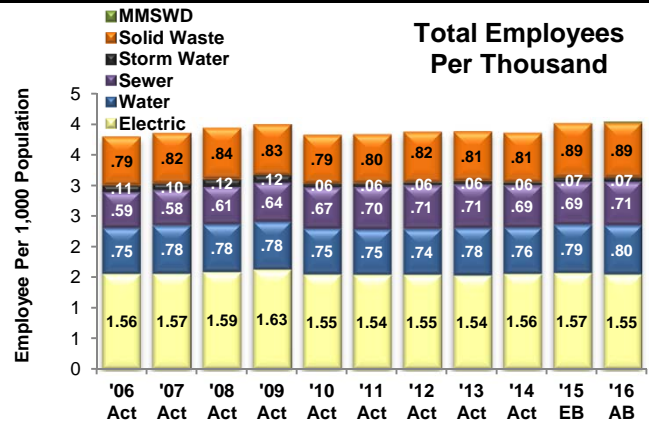
Funding Sources



Expenditures History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

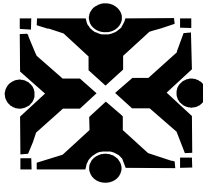
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$30,384,194	\$32,638,394	\$30,753,247	\$33,334,127	8.4%	2.1%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies & Materials	\$10,587,802	\$10,392,864	\$9,677,595	\$10,646,439	10.0%	2.4%
Travel & Training	\$267,435	\$386,927	\$313,239	\$424,312	35.5%	9.7%
Intragov. Charges	\$9,105,259	\$9,367,857	\$9,367,087	\$10,649,852	13.7%	13.7%
Utilities, Services & Misc.	\$42,076,628	\$68,135,987	\$67,731,842	\$44,173,863	(34.8%)	(35.2%)
Capital	\$11,376,574	\$15,319,084	\$15,047,985	\$20,793,019	38.2%	35.7%
Other	\$35,369,719	\$33,179,490	\$33,016,334	\$35,041,980	6.1%	5.6%
Total	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)
Operating Expenses	\$139,478,605	\$148,590,042	\$140,948,321	\$151,583,044	7.5%	2.0%
Non-Operating Expenses	\$40,827,251	\$38,443,604	\$39,507,066	\$39,618,279	0.3%	3.1%
Debt Service	\$10,022,491	\$10,273,350	\$9,641,517	\$11,254,401	16.7%	9.5%
Capital Additions	\$3,879,395	\$5,012,576	\$5,239,394	\$6,331,632	20.8%	26.3%
Capital Projects	\$20,795,520	\$44,961,031	\$44,961,031	\$23,254,236	(48.3%)	(48.3%)
Total Expenses	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)

Funding Sources (Where the Money Comes From)

Grants	\$139,387	\$100,583	\$155,254	\$95,583	(38.4%)	(5.0%)
Interest	\$2,969,422	\$3,065,074	\$3,064,619	\$3,340,463	9.0%	9.0%
Fees and Service Charges	\$186,848,090	\$191,875,427	\$192,518,027	\$199,003,844	3.4%	3.7%
Other Local Revenues	\$2,681,888	\$1,687,000	\$1,986,037	\$1,676,352	(15.6%)	(0.6%)
Trnsfrs & Capital Contrib.	\$2,353,909	\$375,000	\$389,747	\$423,271	8.6%	12.9%
Use of Prior Year Sources	\$20,010,566	\$51,912,958	\$45,054,684	\$27,502,079	(39.0%)	(47.0%)
Less: Current Year Surplus	\$0	(\$1,735,439)	(\$2,871,039)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$215,003,262	\$247,280,603	\$240,297,329	\$232,041,592	(3.4%)	(6.2%)

Water & Electric Utility Fund (Enterprise Fund)

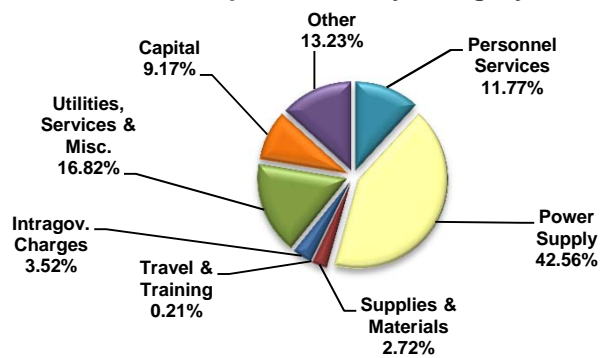
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



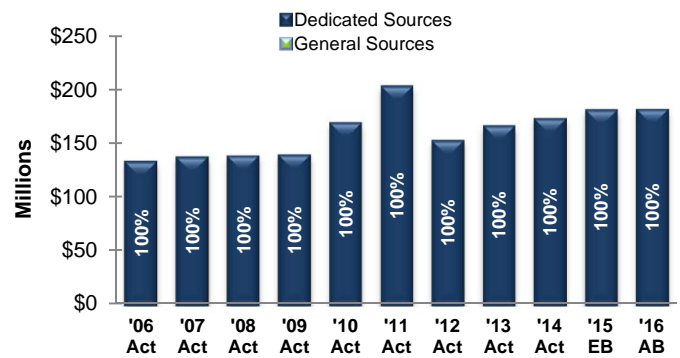
*City of Columbia
Columbia, Missouri*

Water and Electric Utility - Summary

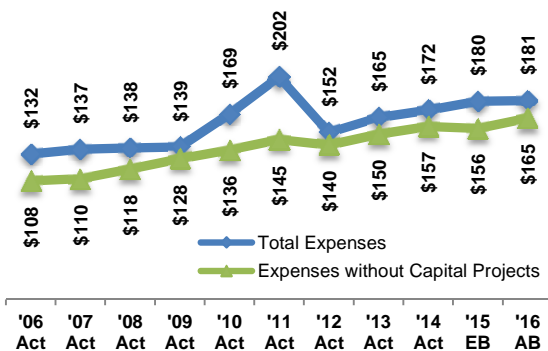
FY 2016 Total Expenditures By Category



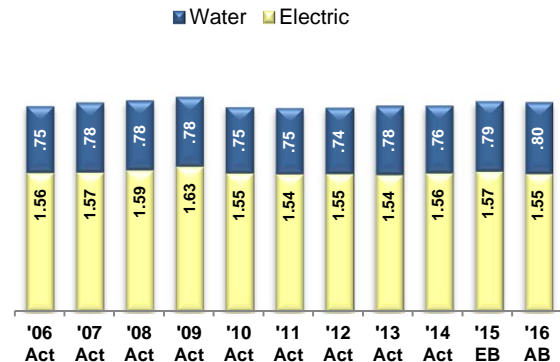
Funding Sources



Expenditure History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$19,960,494	\$20,877,701	\$19,592,455	\$21,297,791	8.7%	2.0%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies & Materials	\$5,082,026	\$5,037,147	\$4,682,721	\$4,921,159	5.1%	(2.3%)
Travel & Training	\$251,736	\$349,257	\$275,719	\$385,867	39.9%	10.5%
Intragov. Charges	\$5,361,852	\$5,481,236	\$5,481,236	\$6,363,710	16.1%	16.1%
Utilities, Services & Misc.	\$31,898,010	\$40,857,035	\$40,255,296	\$30,419,952	(24.4%)	(25.5%)
Capital	\$9,537,869	\$13,151,338	\$12,803,341	\$16,578,844	29.5%	26.1%
Other	\$24,258,862	\$22,549,272	\$22,718,972	\$23,929,506	5.3%	6.1%
Total	\$172,186,500	\$186,162,986	\$180,199,740	\$180,874,829	0.4%	(2.8%)
Operating Expenses	\$116,235,925	\$121,045,076	\$114,762,139	\$123,237,166	7.4%	1.8%
Non-Operating Expenses	\$31,538,019	\$30,556,937	\$30,726,637	\$31,242,076	1.7%	2.2%
Debt Service	\$7,543,885	\$7,174,035	\$7,174,035	\$8,178,130	14.0%	14.0%
Capital Additions	\$2,049,082	\$2,844,830	\$2,994,821	\$2,117,457	(29.3%)	(25.6%)
Capital Projects	\$14,819,589	\$24,542,108	\$24,542,108	\$16,100,000	(34.4%)	(34.4%)
Total Expenses	\$172,186,500	\$186,162,986	\$180,199,740	\$180,874,829	0.4%	(2.8%)

Funding Sources (Where the Money Comes From)

Grants	\$13,600	\$0	\$11,400	\$0	(100.0%)	
Interest	\$1,793,720	\$1,991,232	\$1,813,292	\$2,100,000	15.8%	5.5%
Fees and Service Charges	\$148,900,970	\$152,058,660	\$152,799,160	\$157,071,420	2.8%	3.3%
Other Local Revenues	\$1,779,130	\$1,582,600	\$1,738,413	\$1,460,355	(16.0%)	(7.7%)
Trnsfrs & Capital Contrib.	\$937,939	\$0	\$0	\$0		
Use of Prior Year Sources	\$18,761,141	\$32,265,933	\$26,708,514	\$20,243,054	(24.2%)	(37.3%)
Less: Current Year Surplus	\$0	(\$1,735,439)	(\$2,871,039)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$172,186,500	\$186,162,986	\$180,199,740	\$180,874,829	0.4%	(2.8%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$172,186,500	\$186,162,986	\$180,199,740	\$180,874,829	0.4%	0.4%

Water and Electric Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

Financial Sources

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Fees and Service Charges	\$157,071,420	\$165,173,774	\$172,091,389	\$177,746,193	\$185,845,190
Other Local Revenues	\$1,460,355	\$1,450,000	\$1,450,000	\$1,450,000	\$1,150,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$160,631,775	\$168,723,774	\$175,641,389	\$181,296,193	\$189,095,190

Financial Uses

Operating Expenses	\$123,237,166	\$126,497,342	\$130,177,514	\$133,965,966	\$137,865,908
Operating Transfers to Other Funds	\$987,642	\$225,000	\$225,000	\$225,000	\$225,000
Interest Exp. and Non-Oper. Cash Pmts	\$23,608,830	\$26,135,434	\$26,474,088	\$26,604,049	\$27,144,329
Principal Payments	\$7,534,423	\$7,725,555	\$10,041,548	\$10,459,519	\$10,929,555
Capital Additions	\$2,117,457	\$2,089,090	\$2,109,268	\$2,130,051	\$2,151,457
Ent Rev. used for Capital Projects	\$4,300,000	\$8,940,000	\$7,540,000	\$7,140,000	\$11,370,000
Total Financial Uses	\$161,785,518	\$171,612,421	\$176,567,418	\$180,524,585	\$189,686,249

Financial Sources Over/(Under) Uses

	(\$1,153,743)	(\$2,888,647)	(\$926,029)	\$771,608	(\$591,059)
Beginning Unassigned Cash Reserve	\$28,362,161	\$27,208,418	\$24,319,771	\$23,393,742	\$24,165,350
Financial Sources Over/(Under) Uses	(\$1,153,743)	(\$2,888,647)	(\$926,029)	\$771,608	(\$591,059)
Ending Unassigned Cash Reserve	\$27,208,418	\$24,319,771	\$23,393,742	\$24,165,350	\$23,574,291

Total Expenditures Uses	\$161,785,518	\$171,612,421	\$176,567,418	\$180,524,585	\$189,686,249
Less: Ent Rev used for current year CIP	(\$4,300,000)	(\$8,940,000)	(\$7,540,000)	(\$7,140,000)	(\$11,370,000)
Operational Expenses	\$157,485,518	\$162,672,421	\$169,027,418	\$173,384,585	\$178,316,249

20% Guideline for Operational Expenses	\$31,497,104	\$32,534,484	\$33,805,484	\$34,676,917	\$35,663,250
Add: Ent Rev for next year CIP	\$8,940,000	\$7,540,000	\$7,140,000	\$11,370,000	\$11,020,000
Cash Reserve Target	\$40,437,104	\$40,074,484	\$40,945,484	\$46,046,917	\$46,683,250

Cash Above/(Below) Cash Reserve Target

	(\$13,228,686)	(\$15,754,713)	(\$17,551,742)	(\$21,881,567)	(\$23,108,959)
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Debt Coverage Ratio	1.36	1.49	1.40	1.46	1.53
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Rate Increases:

Water - Operating

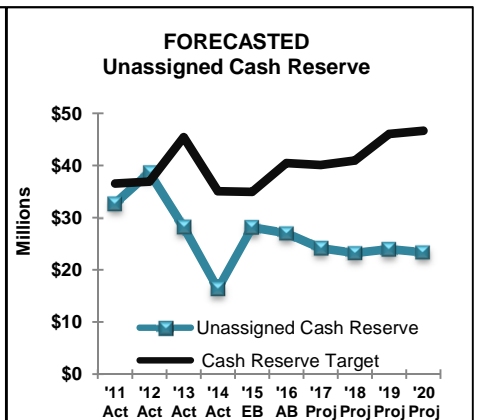
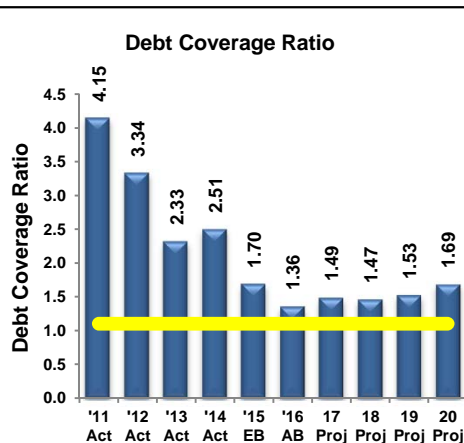
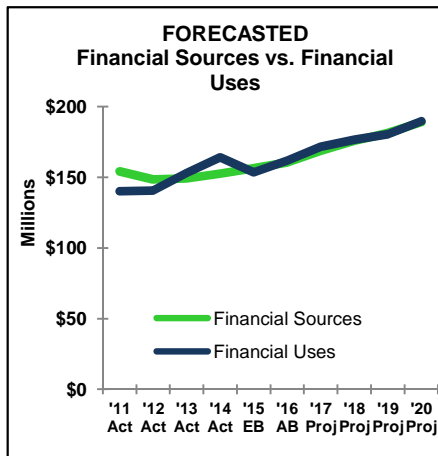
Water - Voter Approved

	2.50%	2.50%	2.00%	2.00%
	0.00%	2.50%	2.50%	2.00%

Electric - Operating

Electric - Voter Approved

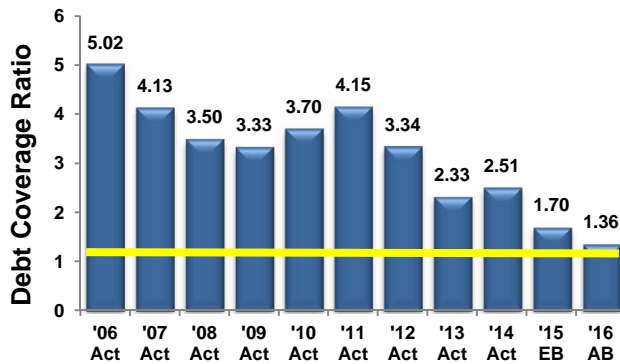
	2.00%	1.00%	1.00%	1.00%
	0.00%	4.00%	2.00%	1.00%



Water and Electric Bonds

Debt Service Ratios

Debt Coverage



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

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000

Balance As of 9/30/2015 - \$16,635,000

Maturity Date - 10/1/2034

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000

Balance As of 9/30/2015 - \$77,870,000

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 9/30/2015 - \$22,885,000

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 9/30/2015 - \$38,455,000

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 Information

07/07/2014 Water and Electric System Revenue Refunding Bonds (Interest rates: 2.00% - 3.00%)

Original Issue - \$14,180,000

Balance As of 9/30/2015 - \$12,830,000

Maturity Date - 10/01/2028

In July of 2014, the City issued \$14,180,000 of Water and Electric System Revenue Refunding Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the \$2,010,000 of the outstanding 2003 Water and Electric Series A Refunding Bonds and the \$12,745,000 of the outstanding 2004 Water and Electric Series A Improvement Bonds.

08/05/2015 Water and Electric System Refunding & Improvement Revenue Bonds (Interest rates: 3.125% - 5.00%)

Original Issue - \$51,280,000

Balance As of 9/30/2015 - \$51,280,000

Maturity Date - 10/01/2045

In August 2015, the City issued \$51,280,000 of Water and Electric System Refunding & Improvement Revenue Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues by the Water and Electric system. \$18,065,000 of the bonds were issued to refund \$20,620,000 of the outstanding 2005 Water and Electric Series A Refunding & Improvement Bond. \$33,215,000 of the bonds were issued to provide funding for extending and improving the Electric Utility.

Water and Electric Bonds

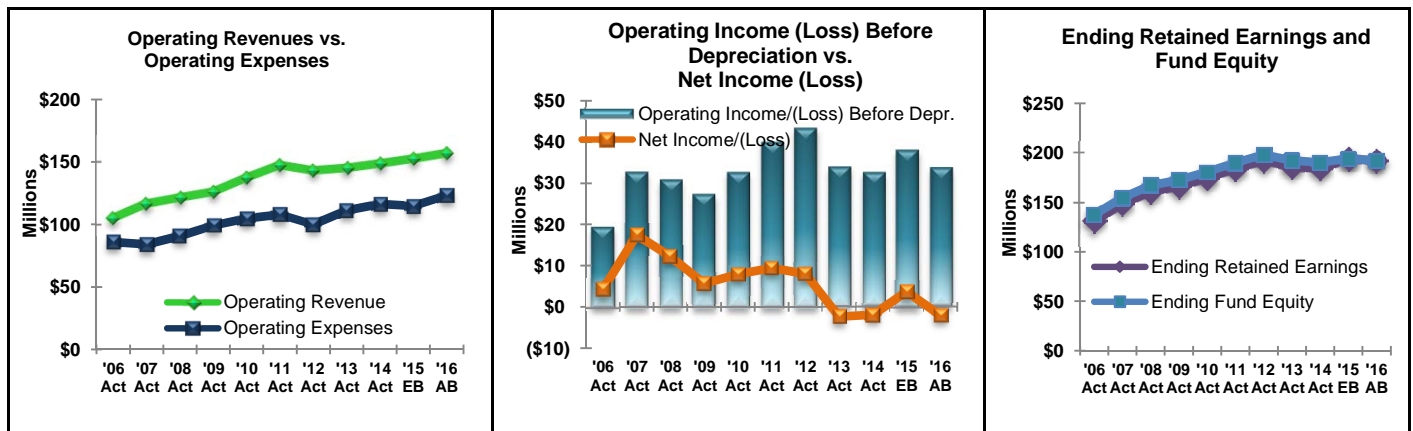
Debt Service Requirements

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2016	\$7,668,750	\$7,415,763	\$15,084,513
2017	\$7,060,000	\$7,848,750	\$14,908,750
2018	\$9,350,000	\$7,547,625	\$16,897,625
2019	\$9,740,000	\$7,160,575	\$16,900,575
2020	\$10,180,000	\$6,737,775	\$16,917,775
2021	\$10,590,000	\$6,331,675	\$16,921,675
2022	\$11,000,000	\$5,930,400	\$16,930,400
2023	\$11,400,000	\$5,549,981	\$16,949,981
2024	\$9,895,000	\$5,190,488	\$15,085,488
2025	\$10,215,000	\$4,874,463	\$15,089,463
2026	\$10,545,000	\$4,552,500	\$15,097,500
2027	\$10,905,000	\$4,207,616	\$15,112,616
2028	\$10,125,000	\$3,854,522	\$13,979,522
2029	\$10,470,000	\$3,507,513	\$13,977,513
2030	\$9,780,000	\$3,155,875	\$12,935,875
2031	\$9,650,000	\$2,808,622	\$12,458,622
2032	\$10,015,000	\$2,450,000	\$12,465,000
2033	\$7,305,000	\$2,071,844	\$9,376,844
2034	\$7,630,000	\$1,765,844	\$9,395,844
2035	\$6,355,000	\$1,469,597	\$7,824,597
2036	\$5,215,000	\$1,213,481	\$6,428,481
2037	\$5,455,001	\$972,569	\$6,427,570
2038	\$2,410,000	\$796,441	\$3,206,441
2039	\$2,515,000	\$688,228	\$3,203,228
2040	\$2,630,000	\$575,881	\$3,205,881
2041	\$2,745,000	\$459,213	\$3,204,213
2042	\$2,865,000	\$337,413	\$3,202,413
2043	\$1,620,000	\$242,800	\$1,862,800
2044	\$1,685,000	\$176,700	\$1,861,700
2045	\$1,750,000	\$108,000	\$1,858,000
2046	\$1,825,000	\$36,500	\$1,861,500
Total	\$220,593,751	\$100,038,654	\$320,632,405

Net Income Statement Water and Electric Utility

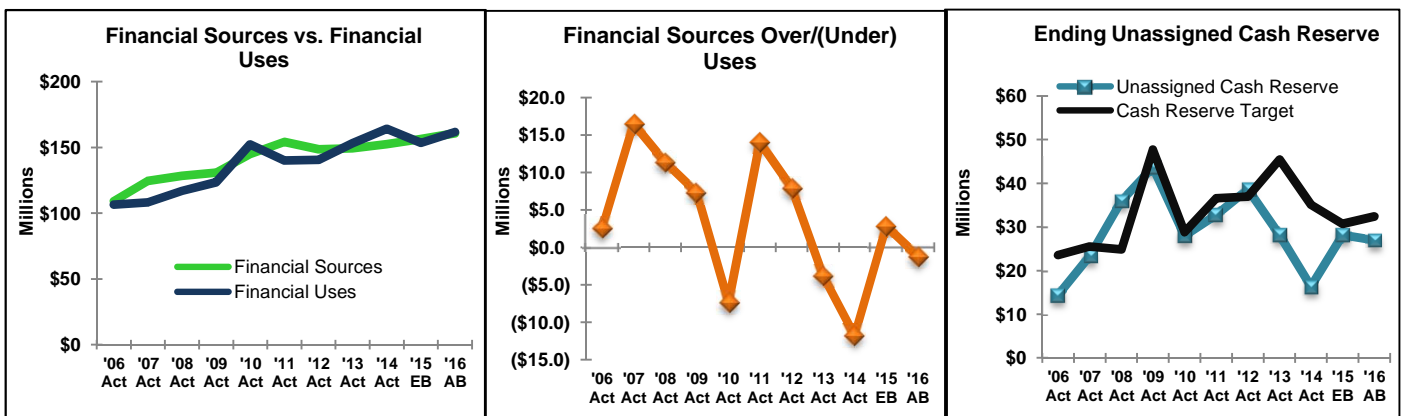
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Fees and Service Charges	\$148,900,970	\$152,058,660	\$152,799,160	\$157,071,420
Total Operating Revenues	\$148,900,970	\$152,058,660	\$152,799,160	\$157,071,420
Operating Expenses:				
Personnel Services	\$17,997,352	\$19,542,101	\$18,158,867	\$19,659,178
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000
Supplies & Materials	\$5,082,026	\$5,037,147	\$4,682,721	\$4,921,159
Travel & Training	\$251,736	\$349,257	\$275,719	\$385,867
Intragovernmental Charges	\$5,361,852	\$5,481,236	\$5,481,236	\$6,363,710
Utilities, Services & Other Misc.	\$11,707,308	\$12,775,335	\$11,773,596	\$14,929,252
Total Operating Expenses	\$116,235,925	\$121,045,076	\$114,762,139	\$123,237,166
Operating Income (Loss) Before Depreciation	\$32,665,045	\$31,013,584	\$38,037,021	\$33,834,254
P.I.L.O.T.	(\$15,002,555)	(\$15,111,000)	(\$15,111,000)	(\$15,420,000)
Depreciation	(\$14,406,827)	(\$14,330,527)	(\$14,615,227)	(\$14,763,734)
Operating Income	\$3,255,663	\$1,572,057	\$8,310,794	\$3,650,520
Non-Operating Revenues:				
Investment Revenue	\$1,793,720	\$1,991,232	\$1,813,292	\$2,100,000
Revenue From Other Gov't Units	\$13,600	\$0	\$11,400	\$0
Misc. Non-Operating Revenue	\$1,779,130	\$1,582,600	\$1,738,413	\$1,460,355
Total Non-Operating Revenues	\$3,586,450	\$3,573,832	\$3,563,105	\$3,560,355
Non-Operating Expenses:				
Bond Interest	\$7,543,885	\$7,174,035	\$7,174,035	\$8,178,130
Bank & Paying Agent Fees	\$9,376	\$10,700	\$10,700	\$10,700
Loss on Disposal Assets	\$199,817	\$60,000	\$60,000	\$60,000
Amortization	\$0	\$185,000	\$70,000	\$0
Total Non-Operating Expenses	\$7,753,078	\$7,429,735	\$7,314,735	\$8,248,830
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$1,919,444)	(\$859,710)	(\$859,710)	(\$987,642)
Total Operating Transfers	(\$1,919,444)	(\$859,710)	(\$859,710)	(\$987,642)
Capital Contribution	\$937,939	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings	(\$1,892,470)	(\$3,143,556)	\$3,699,454	(\$2,025,597)
Beginning Retained Earnings	186,120,133	190,341,052	190,341,052	194,040,506
Ending Retained Earnings	\$184,227,663	\$187,197,496	\$194,040,506	\$192,014,909
Contributed Capital	\$6,113,389	\$0	\$0	\$0
Fund Equity End of Year	\$190,341,052	\$187,197,496	\$194,040,506	\$192,014,909

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Water and Electric Utility

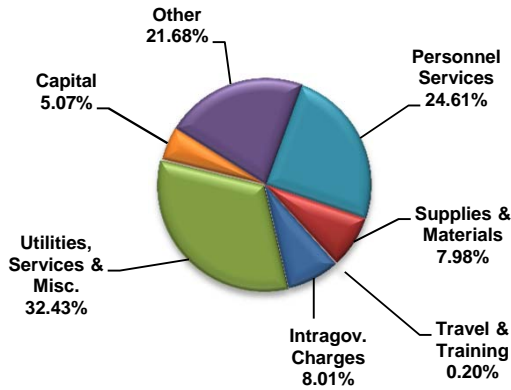
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes	\$0	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0	\$0
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0
Intragovernmental Revenues	\$0	\$0	\$0	\$0
Grants	\$13,600	\$0	\$11,400	\$0
Interest (w/o GASB 31 adjustment)	\$1,791,988	\$1,991,232	\$1,813,292	\$2,100,000
Fees and Service Charges	\$148,900,970	\$152,058,660	\$152,799,160	\$157,071,420
Other Local Revenues	\$1,779,130	\$1,582,600	\$1,738,413	\$1,460,355
	\$152,485,688	\$155,632,492	\$156,362,265	\$160,631,775
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$152,485,688	\$155,632,492	\$156,362,265	\$160,631,775
Financial Uses				
Operating Expenses	\$116,235,925	\$121,045,076	\$114,762,139	\$123,237,166
Operating Transfers to Other Funds	\$1,919,444	\$859,710	\$859,710	\$987,642
Interest Expense and Other Non-Op Cash Exp	\$22,555,816	\$22,295,735	\$22,295,735	\$23,608,830
Principal Payments	\$6,665,001	\$7,405,964	\$7,405,964	\$7,534,423
Capital Additions	\$2,049,082	\$2,844,830	\$2,994,821	\$2,117,457
Enterprise Revenues used for Capital Projects	\$21,540,751	\$5,200,000	\$5,200,000	\$4,300,000
Total Financial Uses	\$170,966,019	\$159,651,315	\$153,518,369	\$161,785,518
Beginning Unassigned Cash Reserve		\$25,311,298	\$25,311,298	\$28,155,194
Financial Sources Over/(Under) Uses		(\$4,018,823)	\$2,843,896	(\$1,153,743)
Cash and Cash Equivalents	\$16,347,393			
Less: GASB 31 Pooled Cash Adj	(\$1,268,880)			
Add: Inventory	\$7,695,025			
Projected Unassigned Cash Reserve	\$25,311,298	\$21,292,475	\$28,155,194	\$27,001,451
Total Expenditures Uses	\$170,966,019	\$159,651,315	\$153,518,369	\$161,785,518
Less: Ent Rev used for current year CIP	(\$21,540,751)	(\$5,200,000)	(\$5,200,000)	(\$4,300,000)
	\$149,425,268	\$154,451,315	\$148,318,369	\$157,485,518
20% Guideline	\$29,885,054	\$30,890,263	\$29,663,674	\$31,497,104
Next Year Capital Projects Ent Revenue	\$5,200,000	\$4,300,000	\$4,300,000	\$8,940,000
Cash Reserve Target	\$35,085,054	\$35,190,263	\$33,963,674	\$40,437,104
Cash Above/(Below) Cash Reserve Target	(\$9,773,756)	(\$13,897,788)	(\$5,808,480)	(\$13,435,653)



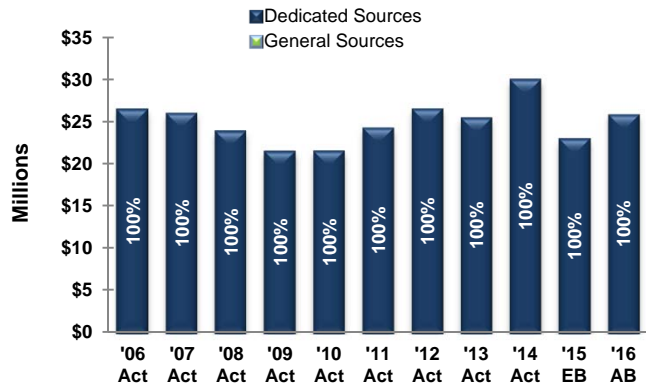
Water Utility Fund (Enterprise Fund)

Water Utility- Summary

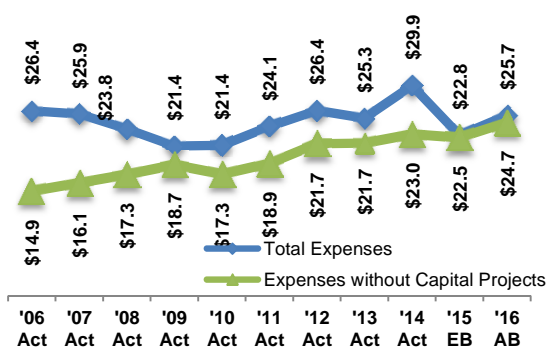
FY 2016 Total Expenditures By Category



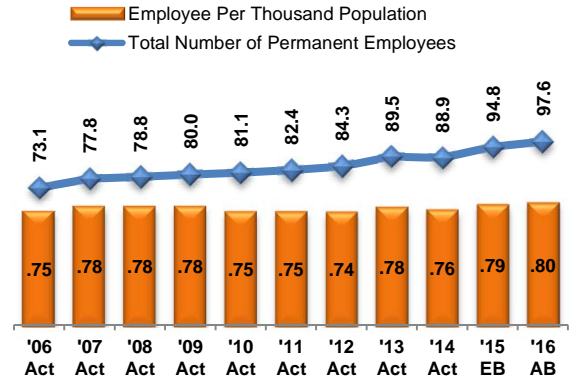
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$5,837,476	\$6,167,680	\$5,702,461	\$6,326,719	10.9%	2.6%
Supplies & Materials	\$2,082,388	\$2,120,096	\$2,020,467	\$2,052,125	1.6%	(3.2%)
Travel & Training	\$34,279	\$52,506	\$41,946	\$52,506	25.2%	0.0%
Intragov. Charges	\$1,902,551	\$1,915,761	\$1,915,761	\$2,059,670	7.5%	7.5%
Utilities, Services & Misc.	\$11,578,044	\$7,357,790	\$6,933,147	\$8,337,321	20.3%	13.3%
Capital	\$2,242,634	\$770,000	\$733,000	\$1,304,387	78.0%	69.4%
Other	\$6,216,845	\$5,498,230	\$5,498,230	\$5,573,125	1.4%	1.4%
Total	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%

Operating Expenses	\$12,954,903	\$14,002,133	\$13,002,082	\$15,048,028	15.7%	7.5%
Non-Operating Expenses	\$6,808,165	\$6,290,571	\$6,290,571	\$6,477,754	3.0%	3.0%
Debt Service	\$2,510,147	\$2,519,359	\$2,519,359	\$2,527,071	0.3%	0.3%
Capital Additions	\$730,251	\$770,000	\$733,000	\$653,000	(10.9%)	(15.2%)
Capital Projects	\$6,890,751	\$300,000	\$300,000	\$1,000,000	233.3%	233.3%
Total Expenses	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$752,755	\$841,102	\$788,808	\$700,000	(11.3%)	(16.8%)
Fees and Service Charges	\$24,164,292	\$24,555,000	\$24,709,000	\$24,658,000	(0.2%)	0.4%
Other Local Revenues	\$242,541	\$221,400	\$218,243	\$230,600	5.7%	4.2%
Trnsfrs & Capital Contrib.	\$937,939	\$0	\$0	\$0		
Use of Prior Year Sources	\$3,796,690	\$0	\$0	\$117,253		
Less: Current Year Surplus	\$0	(\$1,735,439)	(\$2,871,039)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	12.5%	7.6%

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 47,800 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% per year.

Highlights/Significant Changes (cont.)

- Adds two (.5) Lead Utility Service Worker position to the service department. Safety rules require two person crew to turn on, turn off, and other service calls. These positions will allow the creation of one additional service crew. The positions are split 50/50 with electric and result in one FTE for each utility.
- Adds (1) Water Treatment Plant Operator 1 position to production. This position will fill a relief shift to help reduce overtime cost and fill night shifts.

Highlights/Significant Changes

- No revenue increase is included.

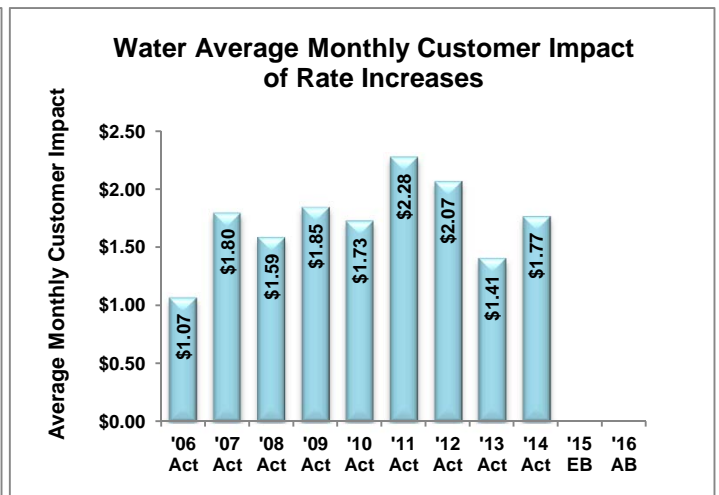
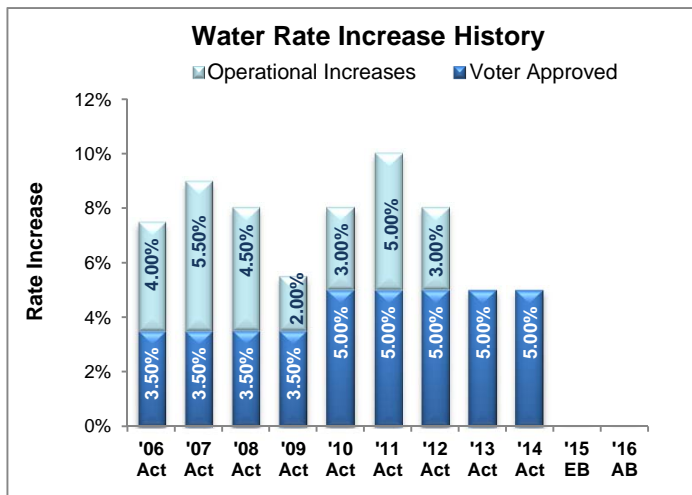
Strategic Priority: Operational Excellence

- Adds (.40) Construction Project Supervisor position to engineering. This position is a restructuring and expansion of duties currently addressed by a Plan Reviewer position. The Plan Reviewer position will be eliminated. The position is split 40/60 with electric.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration and General	14.40	14.40	14.40	14.12	(0.28)
Production	22.50	22.50	22.50	23.50	1.00
Distribution	52.00	57.90	57.90	60.00	2.10
Total Personnel	88.90	94.80	94.80	97.62	2.82
Permanent Full-Time	88.90	94.80	94.80	97.62	2.82
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	88.90	94.80	94.80	97.62	2.82

Rate Increase Information



Water Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

Financial Sources

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Interest (w/o FY GASB 31 Adjustment)	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Fees and Service Charges	\$24,658,000	\$25,382,296	\$26,119,735	\$26,752,675	\$27,401,502
Other Local Revenues	\$230,600	\$150,000	\$150,000	\$150,000	\$150,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriate Fund Balance	\$25,588,600	\$26,232,296	\$26,969,735	\$27,602,675	\$28,251,502

Financial Uses

Operating Expenses	\$15,048,028	\$15,401,323	\$15,878,764	\$16,371,006	\$16,878,507
Operating Transfers to Other Funds	\$132,220	\$0	\$0	\$0	\$0
Interest Exp. and Non-Oper. Cash Pmts	\$5,948,771	\$6,068,266	\$6,142,168	\$6,025,128	\$6,271,037
Principal Payments	\$2,619,276	\$2,611,316	\$3,231,795	\$3,355,215	\$3,499,825
Capital Additions	\$653,000	\$672,590	\$692,768	\$713,551	\$734,957
Ent Rev. used for Capital Projects	\$1,000,000	\$3,400,000	\$2,300,000	\$1,900,000	\$2,150,000
Total Financial Uses	\$25,401,295	\$28,153,495	\$28,245,495	\$28,364,900	\$29,534,326

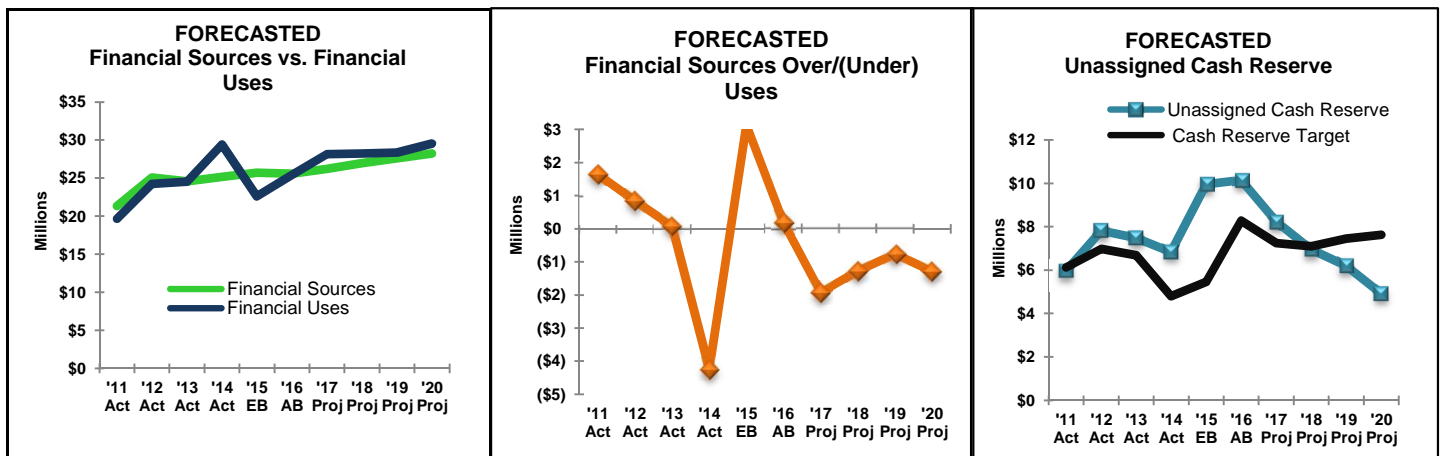
Financial Sources Over/(Under) Uses	\$187,305	(\$1,921,199)	(\$1,275,760)	(\$762,225)	(\$1,282,824)
Beginning Unassigned Cash Reserve	\$9,961,994	\$10,149,299	\$8,228,100	\$6,952,340	\$6,190,115
Financial Sources Over/(Under) Uses	\$187,305	(\$1,921,199)	(\$1,275,760)	(\$762,225)	(\$1,282,824)
Ending Unassigned Cash Reserve	\$10,149,299	\$8,228,100	\$6,952,340	\$6,190,115	\$4,907,291

Total Expenditures Uses	\$25,401,295	\$28,153,495	\$28,245,495	\$28,364,900	\$29,534,326
Less: Ent Rev used for current year CIP	(\$1,000,000)	(\$3,400,000)	(\$2,300,000)	(\$1,900,000)	(\$2,150,000)
Operational Expenses	\$24,401,295	\$24,753,495	\$25,945,495	\$26,464,900	\$27,384,326
20% Guideline for Operational Expenses	\$4,880,259	\$4,950,699	\$5,189,099	\$5,292,980	\$5,476,865
Add: Ent Rev for next year CIP	\$3,400,000	\$2,300,000	\$1,900,000	\$2,150,000	\$2,150,000
Cash Reserve Target	\$8,280,259	\$7,250,699	\$7,089,099	\$7,442,980	\$7,626,865

Cash Above/(Below) Cash Reserve Target	\$1,869,040	\$977,401	(\$136,759)	(\$1,252,865)	(\$2,719,574)
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Assumptions:

Operating rate increase	2.50%	2.50%	2.00%	2.00%
Voter approved rate increase	0.00%	2.50%	2.50%	2.00%



Water Fund

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Admin & General						
Personnel Services	\$1,005,397	\$1,123,340	\$1,043,746	\$1,140,170	9.2%	1.5%
Supplies and Materials	\$24,231	\$19,910	\$22,115	\$22,684	2.6%	13.9%
Travel and Training	\$4,635	\$9,864	\$8,840	\$9,864	11.6%	0.0%
Intragovernmental Charges	\$1,631,805	\$1,632,766	\$1,632,766	\$1,750,290	7.2%	7.2%
Utilities, Services, & Misc.	\$3,643,723	\$3,711,546	\$3,491,707	\$4,023,625	15.2%	8.4%
Capital	\$29,508	\$0	\$0	\$0		
Other	\$5,878,997	\$5,498,230	\$5,498,230	\$5,573,125	1.4%	1.4%
Total	\$12,218,296	\$11,995,656	\$11,697,404	\$12,519,758	7.0%	4.4%
Production						
Personnel Services	\$1,207,443	\$1,517,128	\$1,200,815	\$1,361,956	13.4%	(10.2%)
Supplies and Materials	\$1,116,042	\$1,214,350	\$1,153,200	\$1,170,480	1.5%	(3.6%)
Travel and Training	\$8,034	\$11,700	\$9,700	\$11,700	20.6%	0.0%
Intragovernmental Charges	\$57,859	\$55,963	\$55,963	\$52,818	(5.6%)	(5.6%)
Utilities, Services, & Misc.	\$2,511,461	\$2,791,190	\$2,639,030	\$3,460,059	31.1%	24.0%
Capital	\$252,786	\$99,000	\$99,000	\$12,000	(87.9%)	(87.9%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,153,625	\$5,689,331	\$5,157,708	\$6,069,013	17.7%	6.7%
Distribution						
Personnel Services	\$3,190,095	\$3,227,212	\$3,157,900	\$3,475,980	10.1%	7.7%
Supplies and Materials	\$942,115	\$885,836	\$845,152	\$858,961	1.6%	(3.0%)
Travel and Training	\$21,610	\$30,942	\$23,406	\$30,942	32.2%	0.0%
Intragovernmental Charges	\$212,887	\$227,032	\$227,032	\$256,562	13.0%	13.0%
Utilities, Services, & Misc.	\$816,881	\$855,054	\$802,410	\$853,637	6.4%	(0.2%)
Capital	\$447,957	\$671,000	\$634,000	\$641,000	1.1%	(4.5%)
Other	\$0	\$0	\$0	\$0		
Total	\$5,631,545	\$5,897,076	\$5,689,900	\$6,117,082	7.5%	3.7%
Capital Projects						
Personnel Services	\$434,541	\$300,000	\$300,000	\$348,613	16.2%	16.2%
Supplies and Materials	\$0	\$0	\$0	\$0		
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$4,605,979	\$0	\$0	\$0		
Capital	\$1,512,383	\$0	\$0	\$651,387		
Other	\$337,848	\$0	\$0	\$0		
Total	\$6,890,751	\$300,000	\$300,000	\$1,000,000	233.3%	233.3%
Department Totals						
Personnel Services	\$5,837,476	\$6,167,680	\$5,702,461	\$6,326,719	(2.3%)	2.6%
Supplies and Materials	\$2,082,388	\$2,120,096	\$2,020,467	\$2,052,125	(3.0%)	(3.2%)
Travel and Training	\$34,279	\$52,506	\$41,946	\$52,506	22.4%	0.0%
Intragovernmental Charges	\$1,902,551	\$1,915,761	\$1,915,761	\$2,059,670	0.7%	7.5%
Utilities, Services, & Misc.	\$11,578,044	\$7,357,790	\$6,933,147	\$8,337,321	(40.1%)	13.3%
Capital	\$2,242,634	\$770,000	\$733,000	\$1,304,387	(67.3%)	69.4%
Other	\$6,216,845	\$5,498,230	\$5,498,230	\$5,573,125	(11.6%)	1.4%
Total	\$29,894,217	\$23,882,063	\$22,845,012	\$25,705,853	(23.6%)	7.6%

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration and General					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.12	0.12
5135 - Water Quality Compliance Officer	1.00	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.	2.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman	1.00	1.00	1.00	1.00	
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician **	2.00	2.00	2.00	0.60	(1.40)
4998 - Project Compliance Inspector **	0.00	0.00	0.00	1.00	1.00
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 - Utility 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	0.00	(0.20)
4502 - Senior Rate Analyst	0.40	0.40	0.40	0.40	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
4102 - Plan Reviewer	0.40	0.40	0.40	0.00	(0.40)
2990 - Director, City Utilities *	0.20	0.20	0.20	0.20	
2980 - Asst. Director, City Utilities *	0.20	0.20	0.20	0.40	0.20
2408 - Construction Project Supervisor	0.00	0.00	0.00	0.40	0.40
2185 - GIS Supervisor	0.20	0.20	0.20	0.20	
2180 - GIS Specialist	0.40	0.40	0.40	0.40	
2175 - GIS Analyst	0.20	0.20	0.20	0.20	
1400 - Administrative Technician	0.40	0.00	0.00	0.00	
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	0.80	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
Total Personnel	14.40	14.40	14.40	14.12	(0.28)
Permanent Full-Time	14.40	14.40	14.40	14.12	(0.28)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.40	14.40	14.40	14.12	(0.28)
Production					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5041 - Lab Technician	2.00	2.00	2.00	2.00	
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2661 - Water Production Manager	1.00	1.00	1.00	1.00	
2645 - Water Production Superintendent	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	5.00	5.00	5.00	6.00	1.00
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic	3.00	3.00	3.00	3.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
Total Personnel	22.50	22.50	22.50	23.50	1.00
Permanent Full-Time	22.50	22.50	22.50	23.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.50	22.50	22.50	23.50	1.00

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization.

** FY 2016 Reassignment

Water - Distribution

550-7200 to 550-7299

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Distribution					
6105 - Stores Superintendent	0.00	0.40	0.40	0.40	
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6102 - Stores Clerk	1.20	1.20	1.20	1.20	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	0.50	1.00	1.00	2.00	1.00
2880 - Utility Service Worker	4.40	4.40	4.40	4.50	0.10
2877 - Lead Meter Reader	0.40	0.40	0.40	0.40	
2875 - Asst. Meter Reading Supv.	0.00	0.00	0.00	0.00	
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader	2.80	2.80	2.80	2.80	
2771 - Wtr. Distrib. Services Supt.	0.00	0.00	0.00	0.00	
2690 - Water Distribution Manager	0.50	0.50	0.50	0.50	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman **	10.00	11.00	11.00	10.00	(1.00)
2319 - Meter Shop Foreman **	0.00	0.00	0.00	1.00	1.00
2312 - Wtr Distribution Technician	5.00	6.00	6.00	6.00	
2302 - Equipment Operator II	11.40	12.40	12.40	13.40	1.00
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2297 - Water Distribution Lead Operator	6.00	7.00	7.00	7.00	
2104 - Vehicle Maintenance Supr. I	0.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	2.00	2.00	2.00	
Total Personnel	52.00	57.90	57.90	60.00	2.10
Permanent Full-Time	52.00	57.90	57.90	60.00	2.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	52.00	57.90	57.90	60.00	2.10
Department Totals					
Permanent Full-Time	88.90	94.80	94.80	97.62	2.82
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	88.90	94.80	94.80	97.62	2.82

Major Projects

This budget provides funding for the following projects:

- Annual Meter Replacements
- Annual New Service Connections/Installs
- Gregory Heights District Main Replacement
- West I-70 Crossings
- Crown Point Main - Loop to Spring Valley
- Westridge Drive Main Replacement - W Broadway to Rollins
- Gibbs Rd - Dawn Drive Main

Fiscal Impact

The budget includes the major capital improvements that are outlined in our Capital Improvement Program.

Highlights/Significant Changes

Additional capital projects have been identified and will be funded from enterprise revenues or from funds remaining in projects that were completed under budget. 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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Water							
1 Annual Close Loops - WT0123 [ID: 586]							
Ent Rev			\$150,000	\$450,000	\$750,000		
Total			\$150,000	\$450,000	\$750,000		
2 Annual Contingency - WT0009 [ID: 718]							
Future Ballot			\$100,000	\$300,000	\$100,000		
Total			\$100,000	\$300,000	\$100,000		
3 Annual Differential Payments - WT0143 [ID: 642]							
Ent Rev			\$200,000	\$600,000	\$1,000,000		
Total			\$200,000	\$600,000	\$1,000,000		
4 Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]							
Ent Rev			\$250,000	\$750,000	\$1,250,000		
Total			\$250,000	\$750,000	\$1,250,000		
5 Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]							
Ent Rev				\$400,000	\$2,200,000		
Future Ballot			\$500,000	\$1,100,000	\$300,000		
Total			\$500,000	\$1,500,000	\$2,500,000		
6 Annual Meter Replacement Program - WT0231 [ID: 1362]							
Ent Rev		\$300,000	\$200,000	\$600,000	\$2,600,000		
Future Ballot			\$400,000	\$1,200,000	\$400,000		
PYA - various		\$300,000					
PYA Ballot	\$600,000						
Total	\$600,000	\$600,000	\$600,000	\$1,800,000	\$3,000,000		
7 Annual New Srvs Connections: Install/Rpl WT0128 [ID: 592]							
Ent Rev		\$500,000	\$500,000	\$1,500,000	\$2,500,000		
PYA Ballot	\$500,000						
Total	\$500,000	\$500,000	\$500,000	\$1,500,000	\$2,500,000		
8 Annual Water Main Replacements - WT0130 [ID: 590]							
Ent Rev				\$250,000	\$1,350,000		
Future Ballot			\$250,000	\$550,000	\$150,000		
Total			\$250,000	\$800,000	\$1,500,000		
9 Contingency - Enterprise Revenue - WT0003 [ID: 1865]							
Ent Rev				\$100,000	\$500,000		
Total				\$100,000	\$500,000		
10 N Section of 24" East Transmsn Main WT0136 [ID: 578]							
Total						2009	2012
11 ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581]							
Ent Rev			\$600,000			2016	2017
Total			\$600,000				
12 Country Club Drive S/E Walnut Phase 2 - WT0273 [ID: 1935]							
Future Ballot			\$560,000			2017	2017
Total			\$560,000				

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Water							
13 Crown Point - Loop to Spring Valley - WT0267 [ID: 1929]							
PYA Ent Rev		\$420,000				2016	2016
Total		\$420,000					
14 DT: 6th St: Broadway to Elm Main Upgrade WT0177 [ID: 697]							
Future Ballot			\$255,000			2017	2017
Total			\$255,000				
15 Garth Main Replacement - 2,800 FT - WT0247 [ID: 1498]							
Ent Rev			\$300,000			2017	2017
Future Ballot			\$540,000				
Total			\$840,000				
16 Gibbs Road/Dawn Drive - WT0272 [ID: 1934]							
Future Ballot			\$712,000			2016	2016
PYA Ent Rev		\$712,000					
Total		\$712,000	\$712,000				
17 Gregory Heights District Replacement - WT0255 [ID: 1506]							
PYA Ent Rev		\$325,000				2016	2016
Total		\$325,000					
18 Highway Crossings - WT0119 [ID: 604]							
Ent Rev	\$200,000	\$200,000	\$200,000			2017	2017
Total	\$200,000	\$200,000	\$200,000				
19 Lakeland Subdivision Upgrade - WT0269 [ID: 1931]							
PYA Ent Rev	\$300,000					2015	2015
Total	\$300,000						
20 Loop Closure, Charles St - Business Loop - WT0240 [ID: 1491]							
Future Ballot			\$480,000			2017	2017
Total			\$480,000				
21 Riback Road/Blackberry Lane - WT0270 [ID: 1932]							
Future Ballot			\$135,000			2017	2017
Total			\$135,000				
22 Sierra Madre - El Cortez to Dead End - WT0266 [ID: 1928]							
Future Ballot			\$127,500			2017	2017
Total			\$127,500				
23 Westridge Drive - W Broadway to Rollins - WT0268 [ID: 1930]							
PYA Ent Rev		\$490,000				2016	2016
Total		\$490,000					
24 16" Transmission Main to Prathersville Tank-WT0242 [ID: 1493]							
Ent Rev				\$400,000		2017	2020
Future Ballot			\$2,000,000	\$7,100,000			
Total			\$2,000,000	\$7,500,000			
25 Bingham Road - Phase II - WT0254 [ID: 1505]							
Future Ballot				\$375,000		2020	2020
Total				\$375,000			

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Water							
26 Booster Chlorination at ASR's - WT0238 [ID: 1489]						2017	2018
Future Ballot			\$330,000	\$330,000			
Total			\$330,000	\$330,000			
27 DT: 7th St: Broadway to Ash Main Rpl WT0166 [ID: 669]						2020	2020
Future Ballot				\$160,000			
Total				\$160,000			
28 DT: Locust: 6th to 8th Main Upgrade - WT0175 [ID: 695]						2018	2018
Future Ballot				\$147,500			
Total				\$147,500			
29 DT: Paquin Av: Hitt to College Main Upgrade WT0176 [ID: 696]						2018	2018
Future Ballot				\$196,000			
Total				\$196,000			
30 DT: Waugh St: Locust to Paquin Main Upgrade WT0180 [ID: 700]						2020	2020
Future Ballot				\$133,400			
Total				\$133,400			
31 Lime Softening Residual Discharge Pipe - WT0234 [ID: 1485]						2016	2018
Ent Rev			\$1,000,000	\$1,000,000			
Total			\$1,000,000	\$1,000,000			
32 Main Adjustment-Forum Blvd Improvements-WT0253 [ID: 1504]						2019	2019
PYA - various				\$45,000			
Total				\$45,000			
33 Main Adjustment-Nifong Blvd Improvements-WT0256 [ID: 1507]						2019	2019
PYA - various				\$250,000			
Total				\$250,000			
34 Morris Drive/Heying Drive - WT0271 [ID: 1933]						2018	2018
Future Ballot				\$187,500			
Total				\$187,500			
35 NC: 5th St: Ash-Hickman Main Upgade WT0183 [ID: 704]						2019	2019
Future Ballot				\$323,000			
Total				\$323,000			
36 NC: Park Av: Providence-8th St Main Upg WT0182 [ID: 703]						2018	2018
Future Bond				\$407,000			
Total				\$407,000			
37 Parkade Blvd Main Replacement -3,600 FT- WT0246 [ID: 1497]						2019	2019
Ent Rev				\$300,000			
Future Ballot				\$556,800			
Total				\$856,800			
38 Proctor Dr - Bear Creak to Creasy Springs-WT0257 [ID: 1508]						2018	2019
Unfunded					\$992,500		
Total					\$992,500		

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

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

Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Water							
39 Stadium Crossing @ Audubon - WT0250 [ID: 1501]						2018	2018
Future Ballot				\$115,600			
Total				\$115,600			
40 Water Treatment Plant Upgrade - Phase 1 - WT0236 [ID: 1487]						2017	2018
Future Ballot			\$18,600,000	\$13,400,000			
Total			\$18,600,000	\$13,400,000			
41 2MG Elevated Storage - Prathersville - WT0243 [ID: 1494]						2020	2021
Ent Rev					\$400,000		
Future Ballot				\$2,000,000	\$5,300,000		
Total				\$2,000,000	\$5,700,000		
42 Bus Loop - Phase 5 - 3,800' Main Replace - WT0199 [ID: 721]						2020	2021
Future Ballot				\$1,322,000			
Total				\$1,322,000			

Water Funding Source Summary

Ent Rev	\$200,000	\$1,000,000	\$3,400,000	\$6,350,000	\$12,550,000
New Funding	\$200,000	\$1,000,000	\$3,400,000	\$6,350,000	\$12,550,000
PYA - various		\$300,000		\$295,000	
PYA Ballot	\$1,100,000				
PYA Ent Rev	\$300,000	\$1,947,000			
Prior Year Funding	\$1,400,000	\$2,247,000		\$295,000	\$0
Future Bond				\$407,000	
Future Funding				\$407,000	\$0
Future Ballot			\$24,989,500	\$29,496,800	\$6,250,000
Future Ballot			\$24,989,500	\$29,496,800	\$6,250,000
Unfunded					\$992,500
Unfunded					\$992,500
Total	\$1,600,000	\$3,247,000	\$28,389,500	\$36,548,800	\$19,792,500

Water Current Capital Projects

1	16" Main-Hwy63 - West Crossing to Stadium-WT0229 [ID: 1283]	2013	2015
2	16"Main-BrownStationRd-Route B to Peabody-WT0230 [ID: 1284]	2011	2015
3	Backup Generators for ASR's & Pump Stations WT0150 [ID: 649]	2014	2016
4	Bernadette Sidewalk - WT0219 [ID: 1161]	2014	2014
5	BL 70 Phase 2:Jackson-Garth Main Rpl WT0131 [ID: 576]	2008	2012
6	BL 70 Phase 6B - 3,400' Main Replace - WT0197 [ID: 719]	2013	2014
7	Broadway Main Replacement Garth to W Blvd - WT0141 [ID: 575]	2015	2021

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Water Current Capital Projects							
Water							
8	Build New Lab at Power Plant - WT0262 [ID: 1694]					2014	2016
9	Bus Loop - Garth-Prov - 2,600' Main Replace-WT0198 [ID: 720]					2012	2014
10	Construct Warehouse & Enclosed Parking - WT0263 [ID: 1695]					2014	2016
11	Country Club Dr S:Old 63 E - Main Rpl WT0158 [ID: 661]					2014	2016
12	Deep Well Abandonment - WT0249 [ID: 1500]					2013	2014
13	Drill Alluvial Well #16 - WT0134 [ID: 577]					2014	2015
14	Drill Alluvial Wells #17 and #18 - WT0138 [ID: 582]					2010	2015
15	GL: Burnam/Rollins/Providence Intrsectn MR WT0184 [ID: 705]					2014	2016
16	Heller Road (E) 27,000' of 12"&16" Mains - WT0178 [ID: 698]					2011	2013
17	I-70 - Close Loops - WT0153 [ID: 656]					2010	2015
18	Install Climbers Cables For Towers - WT0260 [ID: 1556]					2013	2015
19	Install Motor Safety Disconnects - WT0258 [ID: 1564]					2013	2013
20	Manor Replacement-2,700 FT-WT0248 [ID: 1499]					2015	2015
21	Oakland Church Road - 12,000' of 16" Main - WT0209 [ID: 1004]					2014	2014
22	Replace 14 Filter Valves-WTP - WT0261 [ID: 1583]					2013	2013
23	Replace Starters On 8 Wells - WT0259 [ID: 1555]					2013	2013
24	Replumb Influent Connections at WTP WT0211 [ID: 1110]					2014	2016
25	Texas Main Replacement - 4,000 FT - WT0245 [ID: 1496]					2014	2014
26	Thilly & Westmount 6" Main - 2,800 FT - WT0235 [ID: 1486]					2013	2015
27	Well & Pump Station Control WT0264 [ID: 1887]					2014	2015
28	WTP Condition Assessment & Upgrades - WT0147 [ID: 646]					2010	2015

Water Impact of Capital Projects

Annual Close Loops - WT0123 [ID: 586]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Differential Payments - WT0143 [ID: 642]
Expansion of system requires additional maintenance
Annual Fire Hydrants & Valve Replacements - WT0127 [ID: 587]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Main Relctn for Streets & Highways - WT0125 [ID: 589]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual New Srvc Connections:Install/Rpl WT0128 [ID: 592]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Water Main Replacements - WT0130 [ID: 590]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
ASR #3 - Conversion of Existing Deep Well - WT0140 [ID: 581]
Incremental impact on operational costs. An additional ASR well to maintain.
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.
WTP Condition Assessment & Upgrades - WT0147 [ID: 646]
Improve reliability of system

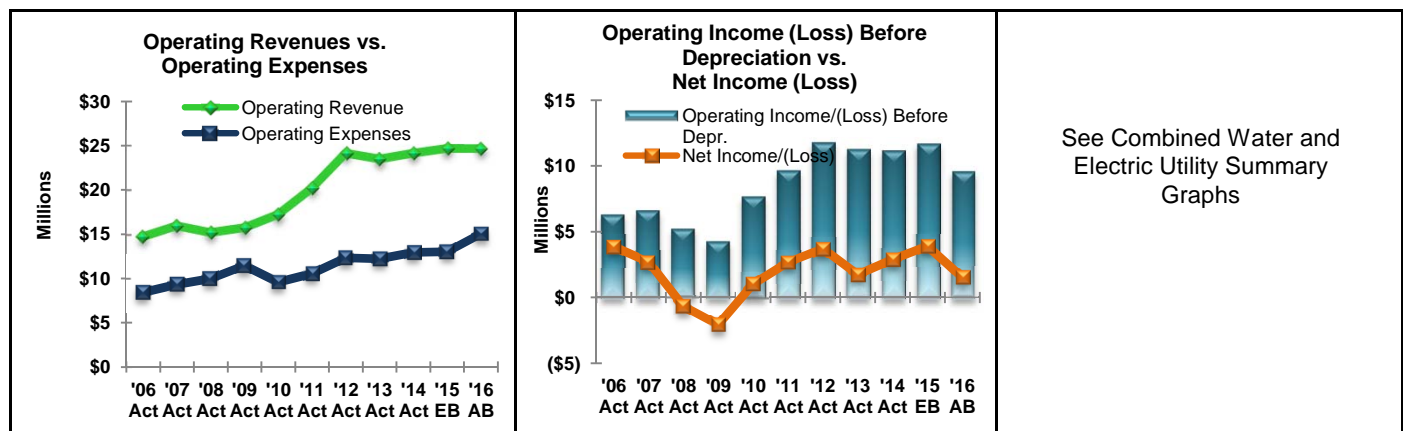
D = Year being designed; C = Year construction will begin.

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

Net Income Statement **Water Utility Fund**

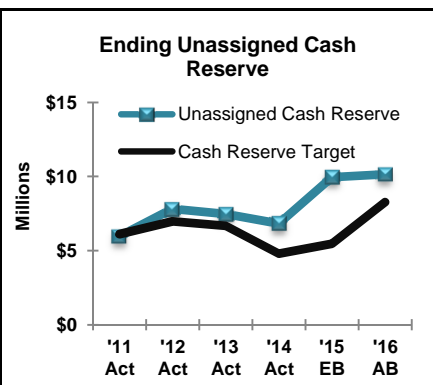
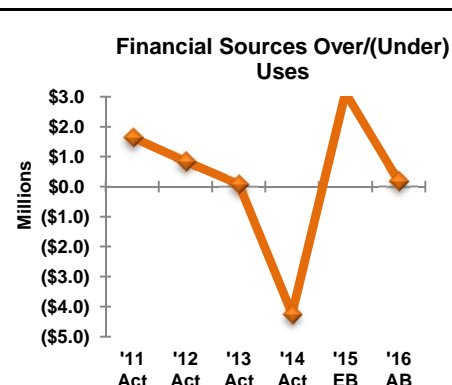
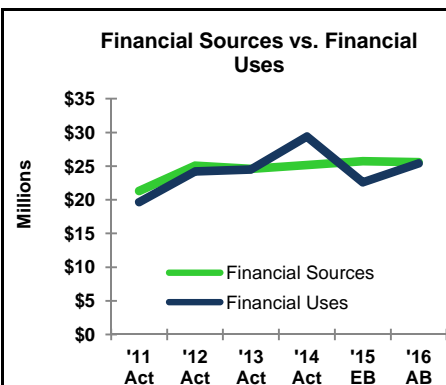
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Fees and Service Charges	\$24,164,292	\$24,555,000	\$24,709,000	\$24,658,000
Total Operating Revenues	\$24,164,292	\$24,555,000	\$24,709,000	\$24,658,000
Operating Expenses:				
Personnel Services	\$5,402,935	\$5,867,680	\$5,402,461	\$5,978,106
Supplies & Materials	\$2,082,388	\$2,120,096	\$2,020,467	\$2,052,125
Travel & Training	\$34,279	\$52,506	\$41,946	\$52,506
Intragovernmental Charges	\$1,902,551	\$1,915,761	\$1,915,761	\$2,059,670
Utilities, Services & Other Misc.	\$3,532,750	\$4,046,090	\$3,621,447	\$4,905,621
Total Operating Expenses	\$12,954,903	\$14,002,133	\$13,002,082	\$15,048,028
Operating Income (Loss) Before Depreciation	\$11,209,389	\$10,552,867	\$11,706,918	\$9,609,972
P.I.L.O.T.	(\$3,408,057)	(\$3,300,000)	(\$3,300,000)	(\$3,420,000)
Depreciation	(\$2,808,726)	(\$2,815,227)	(\$2,815,227)	(\$2,913,834)
Operating Income	\$4,992,606	\$4,437,640	\$5,591,691	\$3,276,138
Non-Operating Revenues:				
Investment Revenue	\$752,755	\$841,102	\$788,808	\$700,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$242,541	\$221,400	\$218,243	\$230,600
Total Non-Operating Revenues	\$995,296	\$1,062,502	\$1,007,051	\$930,600
Non-Operating Expenses:				
Bond Interest	\$2,510,147	\$2,519,359	\$2,519,359	\$2,527,071
Bank & Paying Agent Fees	\$5,576	\$1,700	\$1,700	\$1,700
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$25,682	\$10,000	\$10,000	\$10,000
Amortization	\$0	\$70,000	\$70,000	\$0
Total Non-Operating Expenses	\$2,541,405	\$2,601,059	\$2,601,059	\$2,538,771
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$560,124)	(\$93,644)	(\$93,644)	(\$132,220)
Total Operating Transfers	(\$560,124)	(\$93,644)	(\$93,644)	(\$132,220)
Net Income (Loss)	\$2,886,373	\$2,805,439	\$3,904,039	\$1,535,747

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Water Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 adjustment)	\$754,257	\$841,102	\$788,808	\$700,000
Fees and Service Charges	\$24,164,292	\$24,555,000	\$24,709,000	\$24,658,000
Other Local Revenues	\$242,541	\$221,400	\$218,243	\$230,600
	\$25,161,090	\$25,617,502	\$25,716,051	\$25,588,600
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less Appropriated Fund Balance	\$25,161,090	\$25,617,502	\$25,716,051	\$25,588,600
Financial Uses of Unrestricted Cash				
Operating Expenses	\$12,954,903	\$14,002,133	\$13,002,082	\$15,048,028
Operating Transfers to Other Funds	\$560,124	\$93,644	\$93,644	\$132,220
Interest Expense and Other Non-Oper Cash Items	\$5,923,780	\$5,821,059	\$5,821,059	\$5,948,771
Principal Payments	\$2,339,086	\$2,632,522	\$2,632,522	\$2,619,276
Capital Additions	\$730,251	\$770,000	\$733,000	\$653,000
Enterprise Revenues used for Capital Projects	\$6,890,751	\$300,000	\$300,000	\$1,000,000
Total Financial Uses	\$29,398,895	\$23,619,358	\$22,582,307	\$25,401,295
Beginning Unassigned Cash Reserve		\$6,828,250	\$6,828,250	\$9,961,994
Financial Sources Over/(Under) Uses		\$1,998,144	\$3,133,744	\$187,305
Cash and Cash Equivalent	\$4,131,208			
Less: GASB 31 Pooled Cash Adj	(\$1,498,736)			
Add: Inventory	\$1,198,306			
Projected Unassigned Cash Reserve	\$6,828,250	\$8,826,394	\$9,961,994	\$10,149,299
Total Expenditure Uses	\$29,398,895	\$23,619,358	\$22,582,307	\$25,401,295
Less: Ent Rev used for current year CIP	(\$6,890,751)	(\$300,000)	(\$300,000)	(\$1,000,000)
	\$22,508,144	\$23,319,358	\$22,282,307	\$24,401,295
20% Guideline	\$4,501,629	\$4,663,872	\$4,456,461	\$4,880,259
Next Year's Capital Project Ent Rev	\$300,000	\$1,000,000	\$1,000,000	\$3,400,000
Cash Reserve Target	\$4,801,629	\$5,663,872	\$5,456,461	\$8,280,259
Cash Above/(Below) Cash Reserve Target	\$2,026,621	\$3,162,522	\$4,505,533	\$1,869,040



Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
System Equity Charge Size of water meter: 5/8" and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-52(c)(1)	9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14	\$576 \$576 \$1,296 \$2,303 \$5,182 \$9,213 \$20,729	NA NA NA NA NA NA NA	\$576 \$576 \$1,296 \$2,303 \$5,182 \$9,213 \$20,729	NA NA NA NA NA NA NA
Tap Fee This fee shall be in addition to the system equity charge and meter fee and shall be assessed for each tap made by the department on public water mains. The tap fee will be waived when the only purpose of the tap is for installing a sprinkler system in a structure built before the requirement of fire sprinklers. Meter size: 1" 1 1/2"- 2" or 1" commercial 4" and larger	27-52(c)(2)	9-15-14 9-15-14 9-15-14	\$750 \$250 \$575	NA NA NA	\$750 \$250 \$575	NA NA NA
Meter box and appurtenances fee On properties served by public mains Meter size: 5/8" 1"	27-52(c)(3)	9-15-14 9-15-14	\$450 \$450	NA NA	\$450 \$450	NA NA
Meter fee In addition to the system equity charge, each customer who requests service to previously unserved properties, or to properties where a meter of greater size than the previous meter is required. Meter size: 5/8" 3/4" 1"	27-52(c)(4)	9-15-14 9-15-14 9-15-14	\$250 \$270 \$300	NA NA NA	\$250 \$270 \$300	NA NA NA
Water rates inside city limits - residential/commercial multiple-family facilities Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-122(a) 27-122(a)(1) 27-122(a)(1) 27-122(a)(2)	9-16-13 9-16-13 9-16-13 9-16-13 9-16-13 9-16-13 09-16-13 09-16-13 09-16-13	\$2.79 \$3.91 \$8.30 \$8.73 \$12.84 \$13.46 \$22.67 \$33.61 \$64.63	NA NA NA NA NA NA NA NA NA	\$2.79 \$3.91 \$8.30 \$8.73 \$12.84 \$13.46 \$22.67 \$33.61 \$64.63	NA NA NA NA NA NA NA NA NA

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Water rates inside city limits - residential/commercial multiple-family facilities (continued) Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Backflow prevention charge per month: - For each backflow device at a customer location location	27-122(a)(3)	9-16-13	\$1.55	NA	\$1.55	NA
		9-16-13	\$1.64	NA	\$1.64	NA
		9-16-13	\$2.38	NA	\$2.38	NA
		9-16-13	\$2.56	NA	\$2.56	NA
		9-16-13	\$6.15	NA	\$6.15	NA
		9-16-13	\$9.51	NA	\$9.51	NA
		9-16-13	\$19.03	NA	\$19.03	NA
	27-122(a)(4)	9-15-14	\$2.00	NA	\$2.00	NA
Commercial Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or less per month - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Backflow prevention charge per month: - For each backflow device at a customer location	27-122.1(a)					
	27-122.1(a)(1)	9-16-13	\$2.60	NA	\$2.60	NA
		9-16-13	\$3.91	NA	\$3.91	NA
	27-122.1(a)(2)	9-16-13	\$8.30	NA	\$8.30	NA
		9-16-13	\$8.73	NA	\$8.73	NA
		9-16-13	\$12.84	NA	\$12.84	NA
		9-16-13	\$13.46	NA	\$13.46	NA
		9-16-13	\$22.67	NA	\$22.67	NA
		9-16-13	\$33.61	NA	\$33.61	NA
		9-16-13	\$64.63	NA	\$64.63	NA
	27-122.1(a)(3)	9-16-13	\$1.55	NA	\$1.55	NA
		9-16-13	\$1.64	NA	\$1.64	NA
		9-16-13	\$2.38	NA	\$2.38	NA
		9-16-13	\$2.56	NA	\$2.56	NA
		9-16-13	\$6.15	NA	\$6.15	NA
		9-16-13	\$9.51	NA	\$9.51	NA
		9-16-13	\$19.03	NA	\$19.03	NA
	27-122.1(a)(4)	9-15-14	\$2.00	NA	\$2.00	NA
Large Commercial Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or less per month - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 1" 1 1/2" 2" 3" 4" 6"	27-122.2(a)(1)					
		9-16-13	\$2.43	NA	\$2.43	NA
		9-16-13	\$3.91	NA	\$3.91	NA
	27-122.2(a)(2)	9-16-13	\$8.73	NA	\$8.73	NA
		9-16-13	\$12.84	NA	\$12.84	NA
		9-16-13	\$13.46	NA	\$13.46	NA
		9-16-13	\$22.67	NA	\$22.67	NA
		9-16-13	\$33.61	NA	\$33.61	NA
		9-16-13	\$64.63	NA	\$64.63	NA

Water Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Large Commercial (continued)						
Fire flow charge per month:	27-122.2(a)(3)					
- Meter size:						
1"		9-16-13	\$1.64	NA	\$1.64	NA
1 1/2"		9-16-13	\$2.38	NA	\$2.38	NA
2"		9-16-13	\$2.56	NA	\$2.56	NA
3"		9-16-13	\$6.15	NA	\$6.15	NA
4"		9-16-13	\$9.51	NA	\$9.51	NA
6"	9-16-13	\$19.03	NA	\$19.03	NA	
Backflow prevention charge per month:	27-122.2(a)(4)					
- For each backflow device at a customer location		9-15-14	\$2.00	NA	\$2.00	NA
Water temporarily supplied by adjoining water district						
Water furnished to residential or commercial customers	27-122.3(b)(2)					
Minimum charge per month:						
- Meter size:						
5/8 and 3/4"		12-19-05	\$5.40	NA	\$5.40	NA
1"		12-19-05	\$5.80	NA	\$5.80	NA
1 1/2"		12-19-05	\$8.35	NA	\$8.35	NA
2"		12-19-05	\$8.97	NA	\$8.97	NA
3"		12-19-05	\$21.96	NA	\$21.96	NA
4"		12-19-05	\$33.93	NA	\$33.93	NA
6"		12-19-05	\$67.86	NA	\$67.86	NA
Water rates outside city limits - residential/commercial multiple-family facilities						
Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits	27-123(a)(1)					
- All water, beginning with first one hundred cubic feet (1 ccf)		9-16-13	\$3.71	NA	\$3.71	NA
- Summer water usage		9-16-13	\$5.20	NA	\$5.20	NA
Minimum charge per month	27-123(a)(2)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$11.04	NA	\$11.04	NA
1"		9-16-13	\$11.61	NA	\$11.61	NA
1 1/2"		9-16-13	\$17.08	NA	\$17.08	NA
2"		9-16-13	\$17.90	NA	\$17.90	NA
3"		9-16-13	\$30.15	NA	\$30.15	NA
4"		9-16-13	\$44.70	NA	\$44.70	NA
6"		9-16-13	\$85.96	NA	\$85.96	NA
Fire flow charge per month:	27-123(a)(3)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$2.06	NA	\$2.06	NA
1"		9-16-13	\$2.18	NA	\$2.18	NA
1 1/2"		9-16-13	\$3.17	NA	\$3.17	NA
2"		9-16-13	\$3.40	NA	\$3.40	NA
3"		9-16-13	\$8.18	NA	\$8.18	NA
4"		9-16-13	\$12.65	NA	\$12.65	NA
6"		9-16-13	\$25.31	NA	\$25.31	NA
Backflow prevention charge per month:	27-123(a)(4)					
- For each backflow device at a customer location		9-15-14	\$2.66	NA	\$2.66	NA

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Commercial Water furnished to commercial customers outside the city limits who use 50,000 cubic feet (500 ccf) or less per month - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Backflow prevention charge per month: - For each backflow device at a customer	27-123.1(a)(1)					
		9-16-13	\$3.46	NA	\$3.46	NA
		9-16-13	\$5.20	NA	\$5.20	NA
		9-16-13	\$11.04	NA	\$11.04	NA
		9-16-13	\$11.61	NA	\$11.61	NA
		9-16-13	\$17.08	NA	\$17.08	NA
		9-16-13	\$17.90	NA	\$17.90	NA
		9-16-13	\$30.15	NA	\$30.15	NA
		9-16-13	\$44.70	NA	\$44.70	NA
		9-16-13	\$85.96	NA	\$85.96	NA
		9-16-13	\$2.06	NA	\$2.06	NA
		9-16-13	\$2.18	NA	\$2.18	NA
		9-16-13	\$3.17	NA	\$3.17	NA
		9-16-13	\$3.40	NA	\$3.40	NA
		9-16-13	\$8.18	NA	\$8.18	NA
		9-16-13	\$12.65	NA	\$12.65	NA
		9-16-13	\$25.31	NA	\$25.31	NA
		9-15-14	\$2.66	NA	\$2.66	NA
Large Commercial Water furnished to commercial customers within the city limits who use 50,000 cubic feet (500 ccf) or less per month - All water, beginning with first one hundred (100) cubic feet (1 ccf) AS11 - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Backflow prevention charge per month: - For each backflow device at a customer	27-123.2(a)(1)	9-16-13	\$3.23	NA	\$3.23	NA
		9-16-13	\$5.20	NA	\$5.20	NA
	27-123.2(a)(2)					
	27-123.2(a)(2)	9-16-13	\$11.04	NA	\$11.04	NA
		9-16-13	\$11.61	NA	\$11.61	NA
		9-16-13	\$17.08	NA	\$17.08	NA
		9-16-13	\$17.90	NA	\$17.90	NA
		9-16-13	\$30.15	NA	\$30.15	NA
		9-16-13	\$44.70	NA	\$44.70	NA
		9-16-13	\$85.96	NA	\$85.96	NA
	27-123.2(a)(3)					
	27-123.2(a)(3)	9-16-13	\$2.06	NA	\$2.06	NA
		9-16-13	\$2.18	NA	\$2.18	NA
		9-16-13	\$3.17	NA	\$3.17	NA
		9-16-13	\$3.40	NA	\$3.40	NA
		9-16-13	\$8.18	NA	\$8.18	NA
		9-16-13	\$12.65	NA	\$12.65	NA
		9-16-13	\$25.31	NA	\$25.31	NA
	27-123.2(a)(4)					
	27-123.2(a)(4)	9-15-14	\$2.66	NA	\$2.66	NA

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Columbia Regional Airport Water furnished to customers at the Columbia Regional Airport - All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-123.3(a)(1)	2-15-10	\$4.114	NA	\$4.114	NA
Minimum charge per month	27-123.3(a)(2)					
- Meter size:						
5/8 and 3/4"		2-15-10	\$6.33	NA	\$6.33	NA
1"		2-15-10	\$6.64	NA	\$6.64	NA
1 1/2"		2-15-10	\$8.60	NA	\$8.60	NA
2"		2-15-10	\$9.07	NA	\$9.07	NA
3"		2-15-10	\$19.04	NA	\$19.04	NA
4"		2-15-10	\$28.23	NA	\$28.23	NA
6"		2-15-10	\$54.28	NA	\$54.28	NA
Backflow prevention charge per month: - For each backflow device at a customer	27-123.3(a)(3)	2-15-10	\$0.77	NA	\$0.77	NA
Water rates, within former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 outside city limits - Residential/ commercial multiple-family facilities						
Water furnished to residential customers, commercial multiple-family facilities customers, and multiple commercial facilities served with one meter, outside city limits within the former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2	27-124(a)(1)					
- All water, beginning with first one hundred cubic feet (1 ccf)		09-16-13	\$3.23	NA	\$3.23	NA
- Summer water usage		09-16-13	\$4.52	NA	\$4.52	NA
Minimum charge per month	27-124(a)(2)					
- Meter size:						
5/8 and 3/4"		09-16-13	\$9.60	NA	\$9.60	NA
1"		09-16-13	\$10.10	NA	\$10.10	NA
1 1/2"		09-16-13	\$14.86	NA	\$14.86	NA
2"		09-16-13	\$15.57	NA	\$15.57	NA
3"		09-16-13	\$26.18	NA	\$26.18	NA
4"		09-16-13	\$38.82	NA	\$38.82	NA
6"		09-16-13	\$74.65	NA	\$74.65	NA
Fire flow charge per month:	27-124(a)(3)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$1.79	NA	\$1.79	NA
1"		9-16-13	\$1.90	NA	\$1.90	NA
1 1/2"		9-16-13	\$2.75	NA	\$2.75	NA
2"		9-16-13	\$2.96	NA	\$2.96	NA
3"		9-16-13	\$7.10	NA	\$7.10	NA
4"		9-16-13	\$10.98	NA	\$10.98	NA
6"		9-16-13	\$21.98	NA	\$21.98	NA
Backflow prevention charge per month: - For each backflow device at a customer	27-124(a)(4)	9-15-14	\$2.31	NA	\$2.31	NA

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Commercial						
Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply Districts No.1 and No. 2 who use 50,000 cubic feet (500 ccf) or less per month average during nonsummer months	27-124.1					
- All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-124.1(a)(1)	9-16-13	\$3.01	NA	\$3.01	NA
- Summer water usage		9-16-13	\$4.52	NA	\$4.52	NA
Minimum charge per month	27-124.1(a)(2)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$9.60	NA	\$9.60	NA
1"		9-16-13	\$10.10	NA	\$10.10	NA
1 1/2"		9-16-13	\$14.86	NA	\$14.86	NA
2"		9-16-13	\$15.57	NA	\$15.57	NA
3"		9-16-13	\$26.18	NA	\$26.18	NA
4"		9-16-13	\$38.82	NA	\$38.82	NA
6"		9-16-13	\$74.65	NA	\$74.65	NA
Fire flow charge per month:	27-124.1(a)(3)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$1.79	NA	\$1.79	NA
1"		9-16-13	\$1.90	NA	\$1.90	NA
1 1/2"		9-16-13	\$2.75	NA	\$2.75	NA
2"		9-16-13	\$2.96	NA	\$2.96	NA
3"		9-16-13	\$7.10	NA	\$7.10	NA
4"		9-16-13	\$10.98	NA	\$10.98	NA
6"		9-16-13	\$21.98	NA	\$21.98	NA
Backflow prevention charge per month:	27-124.1(a)(4)					
- For each backflow device at a customer location		9-15-14	\$2.31	NA	\$2.31	NA

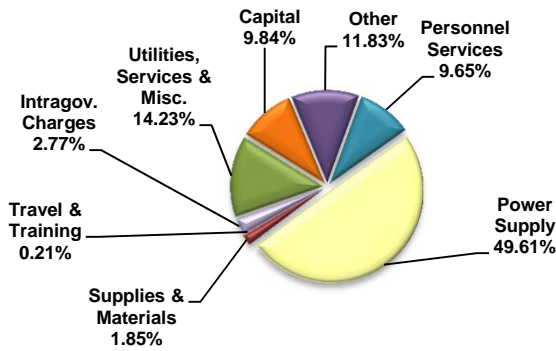
Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Large Commercial Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply District No. 1, who use more than 50,000 cubic feet per month average during nonsummer months	27-124.2					
- All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-124.2(a)(1)	9-16-13	\$2.81	NA	\$2.81	NA
- Summer water usage		9-16-13	\$4.52	NA	\$4.52	NA
Minimum charge per month	27-124.2(a)(2)					
- Meter size:						
1"		9-16-13	\$10.10	NA	\$10.10	NA
1 1/2"		9-16-13	\$14.86	NA	\$14.86	NA
2"		9-16-13	\$15.57	NA	\$15.57	NA
3"		9-16-13	\$26.18	NA	\$26.18	NA
4"		9-16-13	\$38.82	NA	\$38.82	NA
6"		9-16-13	\$74.65	NA	\$74.65	NA
Fire flow charge per month:	27-124.2(a)(3)					
- Meter size:						
5/8 and 3/4"		9-16-13	\$1.79	NA	\$1.79	NA
1"		9-16-13	\$1.90	NA	\$1.90	NA
1 1/2"		9-16-13	\$2.75	NA	\$2.75	NA
2"		9-16-13	\$2.96	NA	\$2.96	NA
3"		9-16-13	\$7.10	NA	\$7.10	NA
4"		9-16-13	\$10.98	NA	\$10.98	NA
6"		9-16-13	\$21.98	NA	\$21.98	NA
Backflow prevention charge per month:	27-124.2(a)(4)					
- For each backflow device at a customer location		9-15-14	\$2.31	NA	\$2.31	NA

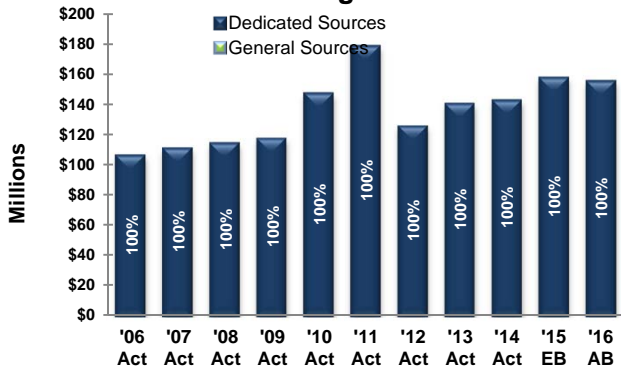
Electric Utility Fund (Enterprise Fund)

Electric Utility- Summary

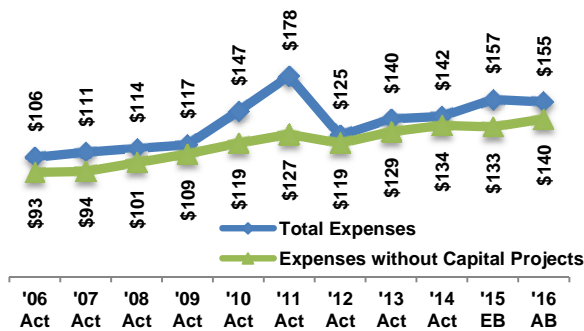
FY 2016 Total Expenditures By Category



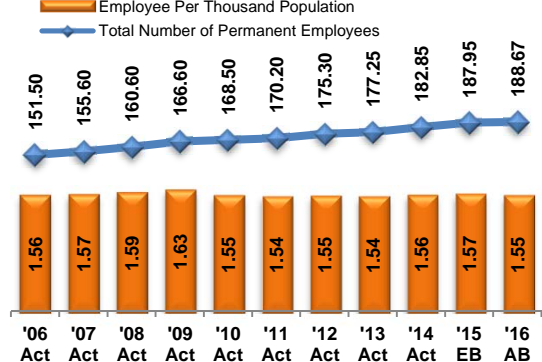
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$14,123,018	\$14,710,021	\$13,889,994	\$14,971,072	7.8%	1.8%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies & Materials	\$2,999,638	\$2,917,051	\$2,662,254	\$2,869,034	7.8%	(1.6%)
Travel & Training	\$217,457	\$296,751	\$233,773	\$333,361	42.6%	12.3%
Intragov. Charges	\$3,459,301	\$3,565,475	\$3,565,475	\$4,304,040	20.7%	20.7%
Utilities, Services & Misc.	\$20,319,966	\$33,499,245	\$33,322,149	\$22,082,631	(33.7%)	(34.1%)
Capital	\$7,295,235	\$12,381,338	\$12,070,341	\$15,274,457	26.5%	23.4%
Other	\$18,042,017	\$17,051,042	\$17,220,742	\$18,356,381	6.6%	7.7%
Total	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)
Operating Expenses	\$103,281,022	\$107,042,943	\$101,760,057	\$108,189,138	6.3%	1.1%
Non-Operating Expenses	\$24,729,854	\$24,266,366	\$24,436,066	\$24,764,322	1.3%	2.1%
Debt Service	\$5,033,738	\$4,654,676	\$4,654,676	\$5,651,059	21.4%	21.4%
Capital Additions	\$1,318,831	\$2,074,830	\$2,261,821	\$1,464,457	(35.3%)	(29.4%)
Capital Projects	\$7,928,838	\$24,242,108	\$24,242,108	\$15,100,000	(37.7%)	(37.7%)
Total Expenses	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)

Funding Sources (Where the Money Comes From)

Grants	\$13,600	\$0	\$11,400	\$0	(100.0%)	
Interest	\$1,040,965	\$1,150,130	\$1,024,484	\$1,400,000	36.7%	21.7%
Fees and Service Charges	\$124,736,678	\$127,503,660	\$128,090,160	\$132,413,420	3.4%	3.9%
Other Local Revenues	\$1,536,589	\$1,361,200	\$1,520,170	\$1,229,755	(19.1%)	(9.7%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$14,964,451	\$32,265,933	\$26,708,514	\$20,125,801	(24.6%)	(37.6%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)

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 48,300 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% per year. 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

- No rate increase is included
- While the electric utility does anticipate an increase in Purchased Power cost in FY 2016, there are off-sets because coal will not be used as a fuel source for local resources until modifications are made to the production process. Overall the fuel and the purchased power budget is being reduced.

Highlights/Significant Changes (cont.)

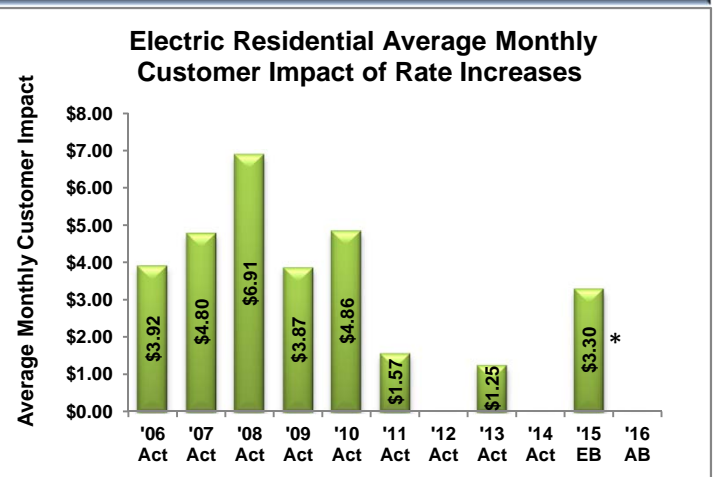
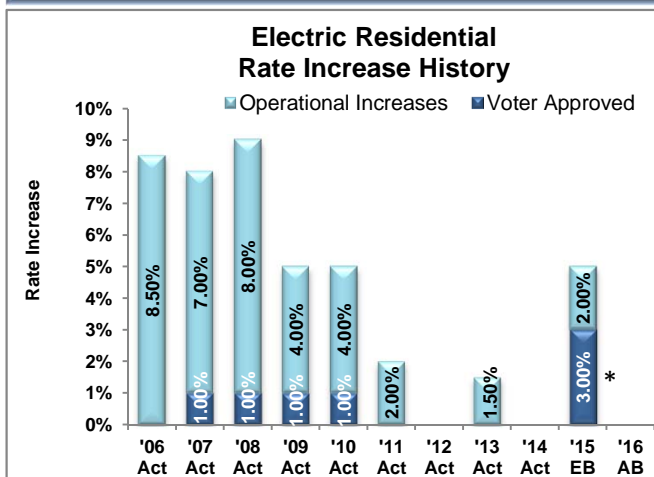
Strategic Priority - Operational Excellence

- Adds (.60) Construction Project Supervisor position to engineering. This position is a restructuring and expansion of duties currently addressed by a Plan Reviewer position. The Plan Reviewer position will be eliminated. The position is split 60/40 with water..
- Adds (1) Engineering Technician position to engineering. This position would serve as a full time distribution inspector. These duties are currently being conducted by retired linemen working as temporary employees.
- Adds two (.50) Lead Utility Service Worker position to the service department. Safety rules require two person crew to turn on, turn off, and other service calls. These positions will allow the creation of one additional service crew. The positions are split 50/50 with water and result in one FTE for each utility.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration and General	41.35	42.35	42.35	43.17	0.82
Production	54.00	54.00	55.00	57.00	2.00
Transmission and Distribution	87.50	90.60	90.60	88.50	(2.10)
Total Personnel	182.85	186.95	187.95	188.67	0.72
Permanent Full-Time	182.10	186.20	187.20	187.92	0.72
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	182.85	186.95	187.95	188.67	0.72

Rate Increase Information



* 3% voter approved rate increase effective 6/1/15

* \$2.03 of \$3.30 rate increase effective 6/1/15

Electric Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

Financial Sources

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Fees and Service Charges	\$132,413,420	\$139,791,478	\$145,971,654	\$150,993,518	\$158,443,688
Other Local Revenues	\$1,229,755	\$1,300,000	\$1,300,000	\$1,300,000	\$1,000,000
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$135,043,175	\$142,491,478	\$148,671,654	\$153,693,518	\$160,843,688
Appropriate Fund Balance					

Financial Uses

Operating Expenses	\$108,189,138	\$111,096,019	\$114,298,750	\$117,594,960	\$120,987,401
Operating Transfers to Other Funds	\$855,422	\$225,000	\$225,000	\$225,000	\$225,000
Interest Exp. and Non-Oper. Cash Pmts	\$17,660,059	\$20,067,168	\$20,331,920	\$20,578,921	\$20,873,292
Principal Payments	\$4,915,147	\$5,114,239	\$6,809,753	\$7,104,304	\$7,429,730
Capital Additions	\$1,464,457	\$1,416,500	\$1,416,500	\$1,416,500	\$1,416,500
Enterprise Rev. used for Capital Projects	\$3,300,000	\$5,540,000	\$5,240,000	\$5,240,000	\$9,220,000
Total Financial Uses	\$136,384,223	\$143,458,926	\$148,321,923	\$152,159,685	\$160,151,923

Financial Sources Over/(Under) Uses	(\$1,341,048)	(\$967,448)	\$349,731	\$1,533,833	\$691,765
Beginning Unassigned Cash Reserve	\$18,193,200	\$16,852,152	\$15,884,704	\$16,234,435	\$17,768,268
Financial Sources Over/(Under) Uses	(\$1,341,048)	(\$967,448)	\$349,731	\$1,533,833	\$691,765
Ending Unassigned Cash Reserve	\$16,852,152	\$15,884,704	\$16,234,435	\$17,768,268	\$18,460,033

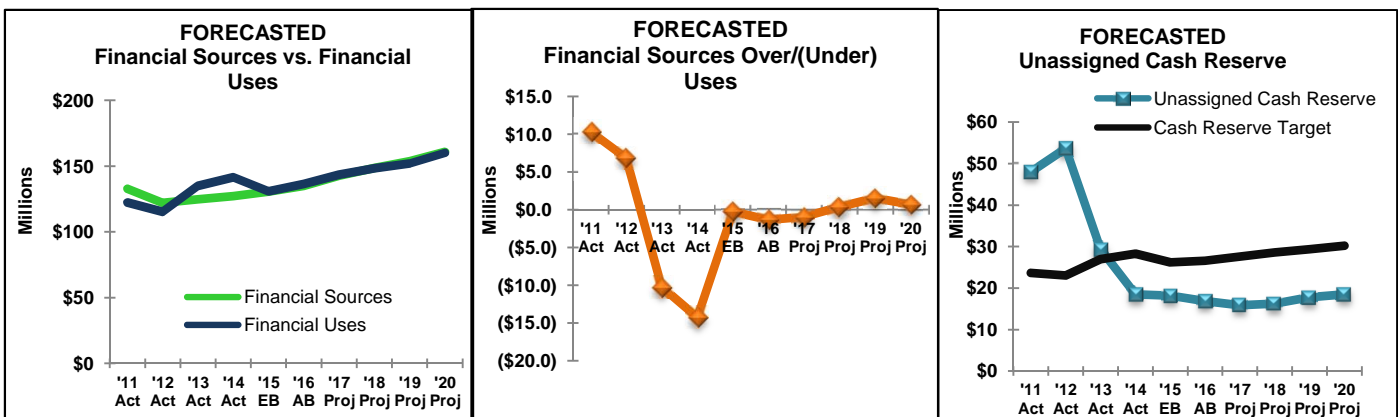
Total Expenditures Uses	\$136,384,223	\$143,458,926	\$148,321,923	\$152,159,685	\$160,151,923
Less: Ent Rev used for current year CIP	(\$3,300,000)	(\$5,540,000)	(\$5,240,000)	(\$5,240,000)	(\$9,220,000)
Operational Expenses	\$133,084,223	\$137,918,926	\$143,081,923	\$146,919,685	\$150,931,923

20% Guideline for Operational Expenses	\$26,616,845	\$27,583,785	\$28,616,385	\$29,383,937	\$30,186,385
Add: Ent Rev for next year CIP	\$5,540,000	\$5,240,000	\$5,240,000	\$9,220,000	\$8,870,000
Cash Reserve Target	\$32,156,845	\$32,823,785	\$33,856,385	\$38,603,937	\$39,056,385

Cash Above/(Below) Cash Reserve Target	(\$15,304,693)	(\$16,939,081)	(\$17,621,950)	(\$20,835,669)	(\$20,596,352)
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Assumptions:

Operating Rate increase	2.00%	1.00%	1.00%	1.00%
Voter Approved Rate increase	2.00%	1.00%		



Electric Utility - Summary

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Admin & General						
Personnel Services	\$2,716,297	\$3,479,929	\$2,836,213	\$3,333,216	17.5%	(4.2%)
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$201,081	\$219,605	\$169,090	\$217,545	28.7%	(0.9%)
Travel and Training	\$72,076	\$91,229	\$80,773	\$102,929	27.4%	12.8%
Intragovernmental Charges	\$3,152,461	\$3,253,061	\$3,253,061	\$3,943,401	21.2%	21.2%
Utilities, Services, & Misc.	\$13,458,911	\$14,547,597	\$14,167,132	\$15,534,493	9.7%	6.8%
Capital	\$29,508	\$177,895	\$177,895	\$203,000	14.1%	14.1%
Other	\$17,954,173	\$17,014,056	\$17,183,756	\$18,319,395	6.6%	7.7%
Total	\$37,584,507	\$38,783,372	\$37,867,920	\$41,653,979	10.0%	7.4%
Production						
Personnel Services	\$3,805,458	\$4,008,510	\$3,978,316	\$4,117,853	3.5%	2.7%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies and Materials	\$1,004,542	\$1,015,079	\$864,104	\$988,175	14.4%	(2.7%)
Travel and Training	\$84,570	\$120,838	\$82,000	\$145,748	77.7%	20.6%
Intragovernmental Charges	\$99,162	\$95,859	\$95,859	\$113,989	18.9%	18.9%
Utilities, Services, & Misc.	\$3,361,978	\$3,313,907	\$2,804,117	\$2,878,991	2.7%	(13.1%)
Capital	\$144,146	\$259,000	\$259,000	\$290,000	12.0%	12.0%
Other	\$36,986	\$36,986	\$36,986	\$36,986	0.0%	0.0%
Total	\$84,372,493	\$86,710,179	\$82,510,382	\$85,549,742	3.7%	(1.3%)
Transmission and Distribution						
Personnel Services	\$6,072,662	\$6,185,982	\$5,941,877	\$6,230,003	4.8%	0.7%
Power Supply	\$0	\$0	\$0	\$0		
Supplies and Materials	\$1,794,015	\$1,682,367	\$1,629,060	\$1,663,314	2.1%	(1.1%)
Travel and Training	\$60,811	\$84,684	\$71,000	\$84,684	19.3%	0.0%
Intragovernmental Charges	\$207,678	\$216,555	\$216,555	\$246,650	13.9%	13.9%
Utilities, Services, & Misc.	\$3,126,102	\$2,737,741	\$3,050,900	\$3,669,147	20.3%	34.0%
Capital	\$1,145,177	\$1,637,935	\$1,824,926	\$971,457	(46.8%)	(40.7%)
Other	\$0	\$0	\$0	\$0		
Total	\$12,406,445	\$12,545,264	\$12,734,318	\$12,865,255	1.0%	2.6%
Capital Projects						
Personnel Services	\$1,528,601	\$1,035,600	\$1,133,588	\$1,290,000	13.8%	24.6%
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.	\$372,975	\$12,900,000	\$13,300,000	\$0	(100.0%)	(100.0%)
Capital	\$5,976,404	\$10,306,508	\$9,808,520	\$13,810,000	40.8%	34.0%
Other	\$50,858	\$0	\$0	\$0		
Total	\$7,928,838	\$24,242,108	\$24,242,108	\$15,100,000	(37.7%)	(37.7%)
Department Totals						
Personnel Services	\$14,123,018	\$14,710,021	\$13,889,994	\$14,971,072	7.8%	1.8%
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000	3.5%	(1.1%)
Supplies and Materials	\$2,999,638	\$2,917,051	\$2,662,254	\$2,869,034	7.8%	(1.6%)
Travel and Training	\$217,457	\$296,751	\$233,773	\$333,361	42.6%	12.3%
Intragovernmental Charges	\$3,459,301	\$3,565,475	\$3,565,475	\$4,304,040	20.7%	20.7%
Utilities, Services, & Misc.	\$20,319,966	\$33,499,245	\$33,322,149	\$22,082,631	(33.7%)	(34.1%)
Capital	\$7,295,235	\$12,381,338	\$12,070,341	\$15,274,457	26.5%	23.4%
Other	\$18,042,017	\$17,051,042	\$17,220,742	\$18,356,381	6.6%	7.7%
Total	\$142,292,283	\$162,280,923	\$157,354,728	\$155,168,976	(1.4%)	(4.4%)

Electric Utility - Summary

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration and General					
9905 - Deputy City Manager **	0.00	0.00	0.00	0.17	0.17
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer	7.75	7.75	7.75	7.75	
5003 - Engineering Technician	3.00	3.00	3.00	4.00	1.00
5000 - Associate Engineering Technician ***	2.00	2.00	2.00	1.40	(0.60)
4998 - Project Compliance Inspector **	0.00	0.00	0.00	1.00	1.00
4803 - Graphic Artist	1.00	1.00	1.00	1.00	
4800 - Communications and Mrktng Supv.	0.80	0.80	0.80	0.80	
4521 - Energy Technician	3.00	3.00	3.00	3.00	
4518 - Energy Services Supt.	0.80	0.80	0.80	0.80	
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	4.80	5.80	5.80	5.80	
4509 - Energy Educator	1.00	1.00	1.00	1.00	
4503 - Utility Financial Manager **	0.80	0.80	0.80	0.00	(0.80)
4502 - Senior Rate Analyst	1.60	1.60	1.60	1.60	
4501 - Rate Analyst	1.80	1.80	1.80	1.80	
4102 - Plan Reviewer	0.60	0.60	0.60	0.00	(0.60)
2408 - Construction Project Supervisor	0.00	0.00	0.00	0.60	0.60
2990 - Director, City Utilities **	0.80	0.80	0.80	0.45	(0.35)
2980 - Asst. Director, City Utilities **	0.80	0.80	0.80	1.20	0.40
2185 - GIS Supervisor	0.80	0.80	0.80	0.80	
2180 - GIS Specialist	0.60	0.60	0.60	0.60	
2175 - GIS Analyst	0.80	0.80	0.80	0.80	
1400 - Administrative Technician	0.60	0.00	0.00	0.00	
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.20	1.80	1.80	1.80	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
Total Personnel	41.35	42.35	42.35	43.17	0.82
Permanent Full-Time	40.60	41.60	41.60	42.42	0.82
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	41.35	42.35	42.35	43.17	0.82

Production

7695 - Columbia Energy Center Supvrs	1.00	1.00	1.00	1.00	
7694 - Bio Gas Plant Supervisor	1.00	1.00	1.00	1.00	
7693 - Bio Gas Plant Technician	1.00	1.00	1.00	1.00	
7692 - Columbia Energy Center Tech.	1.00	1.00	1.00	1.00	
6104 - Storeroom Assistant-773	1.00	1.00	1.00	1.00	
6100 - Stores Clerk-773	1.00	1.00	1.00	1.00	
5040 - Lab Technician - 773	2.00	2.00	2.00	2.00	
2888 - NERC Compliance Officer-773	1.00	1.00	1.00	1.00	
2889 - Asst NERC Compliance Offcr - 773	0.00	0.00	1.00	1.00	
2695 - Lead Power Plant Operator-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.	3.00	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 ***	8.00	8.00	8.00	10.00	2.00
2429 - Utility Maint. Mechanic-773 ***	2.00	2.00	2.00	0.00	(2.00)
2420 - Sr Utility Maint. Mechanic-773 ***	0.00	0.00	0.00	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

*In FY 2015 a Senior Administrative Support Assistant was reassigned to an Administrative Technician.

** In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

*** FY 2016 Reassignment

Electric Utility

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Production- (cont)					
2324 - Instrument Technician-773	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
1400 - Administrative Technician*	0.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant*	1.00	0.00	0.00	0.00	
Total Personnel	54.00	54.00	55.00	57.00	2.00
Permanent Full-Time	54.00	54.00	55.00	57.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	54.00	54.00	55.00	57.00	2.00
Transmission and Distribution					
6105 - Stores Superintendent	0.00	0.60	0.60	0.60	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6102 - Stores Clerk	1.80	1.80	1.80	1.80	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2883 - Lead Utility Service Worker	0.50	1.00	1.00	2.00	1.00
2880 - Utility Service Worker	2.60	2.60	2.60	2.50	(0.10)
2877 - Lead Meter Reader	0.60	0.60	0.60	0.60	
2875 - Asst. Meter Reading Supv.	0.00	0.00	0.00	0.00	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2871 - Mobile Meter Reader	0.00	0.00	0.00	0.00	
2870 - Meter Reader	4.20	4.20	4.20	4.20	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coordinator ***	2.00	2.00	2.00	0.00	(2.00)
2850 - Asst. Elec. Distr. Coord.	0.00	0.00	0.00	0.00	
2803 - Lead Elec. Meter Rpr Worker	1.00	1.00	1.00	1.00	
2801 - Electric Meter Repair Worker	3.00	3.00	3.00	3.00	
2781 - Lead Consulting Utility Forester	0.00	1.00	1.00	1.00	
2780 - Consulting Utility Forester	0.00	1.00	1.00	1.00	
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	12.00	12.00	12.00	12.00	
2703/2701 Journeyman Linewrkr/App Linewrkr	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	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II	4.60	4.60	4.60	3.60	(1.00)
2301 - Equipment Operator I	0.60	0.60	0.60	0.60	
2298 - Equipment Operator III	2.00	2.00	2.00	2.00	
2104 - Vehicle Maintenance Supervisor	0.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	87.50	90.60	90.60	88.50	(2.10)
Permanent Full-Time	87.50	90.60	90.60	88.50	(2.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	87.50	90.60	90.60	88.50	(2.10)
Department Totals					
Permanent Full-Time	182.10	186.20	187.20	187.92	0.72
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	182.85	186.95	187.95	188.67	0.72

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
 - Relocation of Distribution Lines
- Substation Transformer Replacement
- Undergrounding Distribution in Transmission Corridor
- Boiler 8 Upgrades
- Reconfiguration of Substation Feeders
- Downtown Streetlights
- Mill Creek Sub Transmission Connection to 2 Subs
- New South Side 161/13.8 Kv Substation
- Power Plant Control Center
- Distribution Automation

Highlights/Goals

- Projects authorized by voters in the April 2015 ballot proposal are included in this budget

Fiscal Impact

This includes the major capital improvements that are outlined in our Capital Improvement Program.

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Electric							
1 Annual Bond Contingency - EL0009 [ID: 557]							
2015 Electric Bond	\$700,000	\$400,000	\$300,000	\$600,000			
Total	\$700,000	\$400,000	\$300,000	\$600,000			
2 Annual Commercial Expansion - EL0117 [ID: 556]							
Ent Rev	\$900,000	\$900,000	\$1,200,000	\$3,600,000	\$6,000,000		
Total	\$900,000	\$900,000	\$1,200,000	\$3,600,000	\$6,000,000		
3 Annual Distrib. Transformers & Capacitors-EL0021 [ID: 559]							
2015 Electric Bond	\$600,000	\$800,000	\$800,000	\$1,600,000			
Ent Rev	\$600,000		\$400,000	\$1,800,000	\$5,000,000		
Total	\$1,200,000	\$800,000	\$1,200,000	\$3,400,000	\$5,000,000		
4 Annual Ent Rev Contingency - EL0003 [ID: 1359]							
Ent Rev				\$500,000	\$2,500,000		
Total				\$500,000	\$2,500,000		
5 Annual Fiber Optic Cable - EL0082 [ID: 560]							
Ent Rev		\$100,000	\$100,000	\$280,000	\$400,000		
Total		\$100,000	\$100,000	\$280,000	\$400,000		
6 Annual Load Management - EL0049 [ID: 561]							
Ent Rev			\$90,000	\$270,000	\$450,000		
Total			\$90,000	\$270,000	\$450,000		
7 Annual New Electric Connections - EL0053 [ID: 563]							
Ent Rev	\$800,000	\$800,000	\$1,200,000	\$3,600,000	\$6,000,000		
Total	\$800,000	\$800,000	\$1,200,000	\$3,600,000	\$6,000,000		
8 Annual Relocation of Distribution Lines EL0199 [ID: 1847]							
Ent Rev	\$200,000	\$200,000	\$200,000	\$600,000	\$1,000,000		
Total	\$200,000	\$200,000	\$200,000	\$600,000	\$1,000,000		
9 Annual Replace Circuit Breakers - EL0153 [ID: 1109]							
2015 Electric Bond				\$500,000			
Ent Rev				\$250,000	\$1,250,000		
Total				\$750,000	\$1,250,000		
10 Annual Replacement of Existing Overhead - EL0118 [ID: 651]							
2015 Electric Bond	\$350,000	\$600,000	\$600,000	\$1,200,000			
Ent Rev	\$350,000		\$100,000	\$800,000	\$3,000,000		
Total	\$700,000	\$600,000	\$700,000	\$2,000,000	\$3,000,000		
11 Annual Replacement of Existing UG System EL0107 [ID: 562]							
2015 Electric Bond	\$250,000	\$250,000	\$250,000	\$500,000			
Ent Rev			\$50,000	\$300,000	\$1,000,000		
Total	\$250,000	\$250,000	\$300,000	\$800,000	\$1,000,000		
12 Annual Residential Expansion - EL0116 [ID: 564]							
Ent Rev	\$800,000	\$600,000	\$1,200,000	\$3,600,000	\$6,000,000		
Total	\$800,000	\$600,000	\$1,200,000	\$3,600,000	\$6,000,000		

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

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

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Electric							
13 Annual Street Light Additions - EL0052 [ID: 565]							
Ent Rev		\$150,000	\$150,000	\$450,000	\$750,000		
Future Ballot	\$200,000						
Total	\$200,000	\$150,000	\$150,000	\$450,000	\$750,000		
14 Annual Substation Feeder Additions - EL0115 [ID: 566]							
Ent Rev	\$250,000	\$300,000	\$300,000	\$1,800,000	\$6,000,000		
Total	\$250,000	\$300,000	\$300,000	\$1,800,000	\$6,000,000		
15 Annual Transmission System Replacement - EL0101 [ID: 567]							
2015 Electric Bond	\$100,000	\$100,000	\$100,000	\$200,000			
Ent Rev			\$50,000	\$300,000	\$1,000,000		
Total	\$100,000	\$100,000	\$150,000	\$500,000	\$1,000,000		
16 Annual Underground Conversion - EL0027 [ID: 555]							
Ent Rev				\$800,000	\$4,000,000		
Total				\$800,000	\$4,000,000		
17 Distribution Automation-EL0200 [ID: 1893] 2016 2016							
Ent Rev		\$150,000					
Total		\$150,000					
18 Mercury Vapor Streetlight Replacement - EL0182 [ID: 1599] 2014 2018							
Ent Rev			\$100,000	\$200,000			
Future Ballot	\$100,000						
Total	\$100,000		\$100,000	\$200,000			
19 Replace Switchgear at Substations - EL0189 [ID: 1773] 2017 2017							
2015 Electric Bond				\$350,000			
Ent Rev				\$350,000	\$700,000		
Total				\$700,000	\$700,000		
20 Substation Transformer Replacement - EL0192 [ID: 1776]							
2015 Electric Bond	\$300,000	\$300,000		\$600,000			
Ent Rev			\$300,000				
Total	\$300,000	\$300,000	\$300,000	\$600,000			
21 Boiler 8 Upgrades - EL0183 [ID: 1600] 2014 2016							
2015 Electric Bond	\$1,500,000	\$400,000					
Total	\$1,500,000	\$400,000					
22 CEC - Distributed Control Systems - EL0186 [ID: 1692] 2014 2016							
2015 Electric Bond	\$1,500,000						
Total	\$1,500,000						
23 Downtown Streetlights - EL0180 [ID: 1597] 2014 2016							
Ent Rev		\$100,000	\$100,000	\$200,000			
Total		\$100,000	\$100,000	\$200,000			
24 Landfill Gas Generator #4 - EL0175 [ID: 1584] 2017 2017							
2015 Electric Bond			\$1,600,000				
Total			\$1,600,000				

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

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Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Electric							
25 Mill Creek Sub Transmissn Connect to 2 Subs-EL0148 [ID: 1050]							
2015 Electric Bond	\$5,000,000	\$5,000,000	\$8,000,000			2011	2015
Total	\$5,000,000	\$5,000,000	\$8,000,000				
26 New South Side 161/13.8 Kv Substation - EL0121 [ID: 551]							
2015 Electric Bond	\$5,000,000					2014	2016
Total	\$5,000,000						
27 Reconfiguration of Substation Feeders-EL0201 [ID: 1894]							
2015 Electric Bond	\$1,400,000	\$1,450,000	\$4,300,000			2016	2017
Total	\$1,400,000	\$1,450,000	\$4,300,000				
28 Substation Upgrades-Grnstn & Perche - EL0194 [ID: 1838]							
2015 Electric Bond	\$1,000,000					2015	2016
Total	\$1,000,000						
29 UG Distribution Lines in Trans Corridor - EL0198 [ID: 1845]							
2015 Electric Bond		\$2,500,000	\$2,500,000			2016	2017
Total		\$2,500,000	\$2,500,000				
30 Warehouse & Enclosed Equipment Parking - EL0176 [ID: 1593]							
Unfunded				\$4,400,000		2014	2016
Total				\$4,400,000			
31 Brushwood Lake Road Loop Closure - EL0185 [ID: 1602]							
Unfunded				\$750,000		2020	2020
Total				\$750,000			
32 College Undergrounding-Univ to Bouchelle - EL0179 [ID: 1596]							
Unfunded				\$400,000		2020	2020
Total				\$400,000			
33 Extend Hinkson Creek Substation Feeders - EL0193 [ID: 1837]							
2015 Electric Bond				\$5,000,000		2018	2019
Unfunded				\$5,000,000			
Total				\$10,000,000			
34 Power Plant Substation Upgrades - EL0151 [ID: 1056]							
2015 Electric Bond	\$1,500,000					2018	2019
Total	\$1,500,000						
35 Business Loop 70 - Phase 5 Undergrounding - EL0140 [ID: 689]							
Unfunded				\$2,450,000		2020	2021
Total				\$2,450,000			

Electric

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Electric Funding Source Summary							
2015 Electric Bond	\$19,200,000	\$11,800,000	\$18,450,000	\$10,550,000			
Ent Rev	\$3,900,000	\$3,300,000	\$5,540,000	\$19,700,000	\$45,050,000		
New Funding	\$23,100,000	\$15,100,000	\$23,990,000	\$30,250,000	\$45,050,000		
Future Ballot	\$300,000						
Future Ballot	\$300,000				\$0		
Unfunded				\$13,000,000			
Unfunded				\$13,000,000	\$0		
Total	\$23,400,000	\$15,100,000	\$23,990,000	\$43,250,000	\$45,050,000		

Electric Current Capital Projects

1	69 Kv System Relay Upgrade - EL0145 [ID: 984]	2012	2015
2	BLoop 70 - Phase 4 Undgrndg Garth-Prov - EL0127 [ID: 675]	2013	2015
3	Broadway Undergrounding - EL0120 [ID: 549]	2021	2021
4	Build New Lab - Power Plant - EL0174 [ID: 1582]	2014	2016
5	Business Loop 70 - Phase 3 Undergrounding - EL0126 [ID: 674]	2009	2014
6	Distr. Center/Yard - Consoltn & Expnsn EL0106 [ID: 545]	2014	2014
7	EMS Upgrade - EL0187 [ID: 1693]	2014	2015
8	Future Substation Transformer - EL0184 [ID: 1601]	2016	2017
9	Photovoltaic Installations - EL0172 [ID: 1509]	2012	2014
10	Power Plant Control Center - EL0190 [ID: 1774]	2015	2016
11	Replace Measurement & Data Acquisition Sys - EL0159 [ID: 1203]	2014	2016
12	Replace UG electric, Keene & Lansing - EL0168 [ID: 1391]	2011	2014
13	Scott Boulevard Phase 3 - EL0202 [ID: 1958]	2015	

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.

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
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Electric Impact of Capital Projects**Electric**

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.

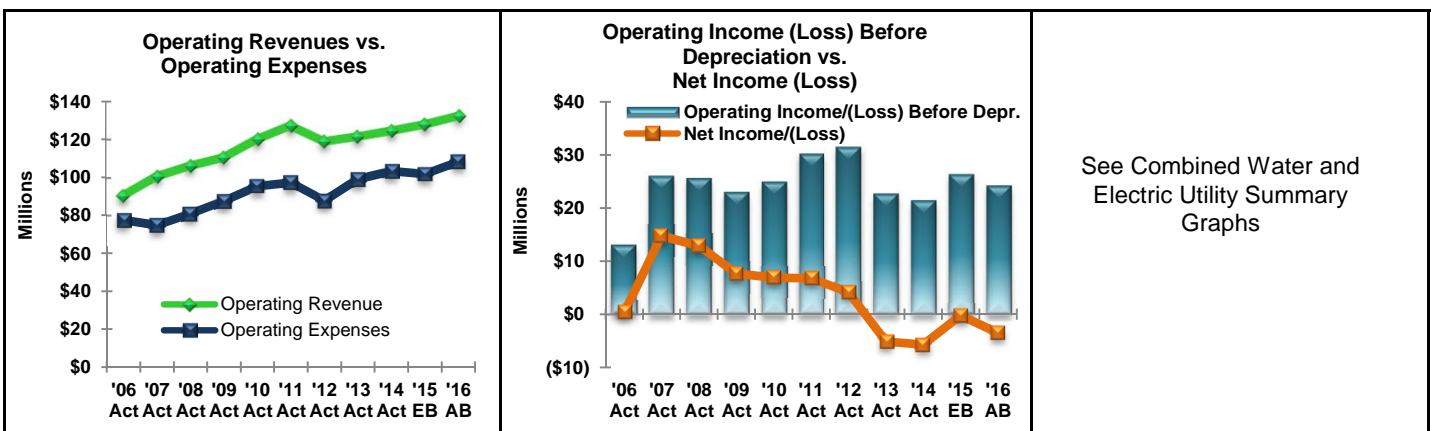
D = Year being designed; C = Year construction will begin.

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Net Income Statement Electric Utility Fund

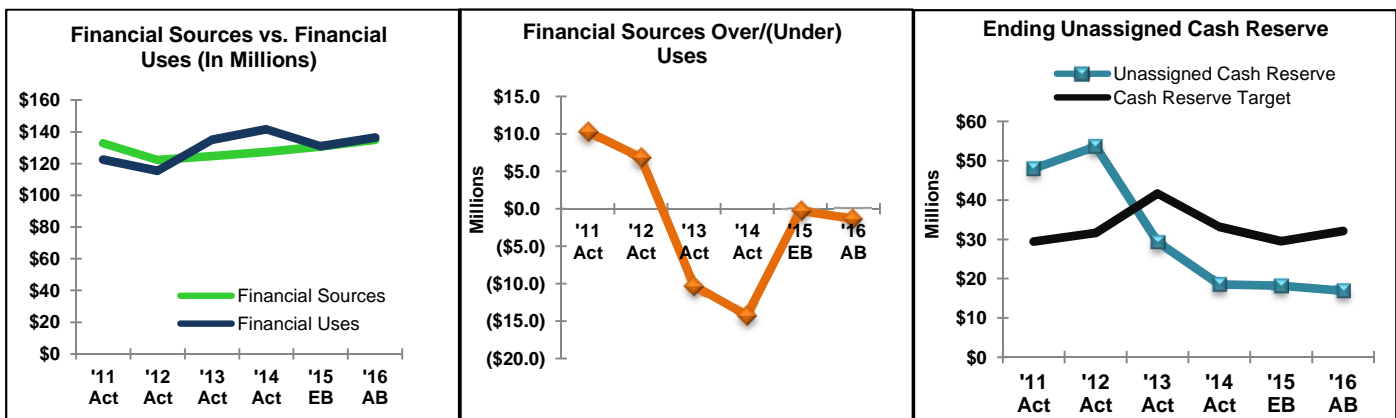
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Fees and Service Charges	\$124,586,856	\$127,345,000	\$127,931,500	\$132,255,000
Locator Service Fees	\$149,822	\$158,660	\$158,660	\$158,420
Total Operating Revenues	\$124,736,678	\$127,503,660	\$128,090,160	\$132,413,420
Operating Expenses:				
Personnel Services	\$12,594,417	\$13,674,421	\$12,756,406	\$13,681,072
Power Supply	\$75,835,651	\$77,860,000	\$74,390,000	\$76,978,000
Supplies & Materials	\$2,999,638	\$2,917,051	\$2,662,254	\$2,869,034
Travel & Training	\$217,457	\$296,751	\$233,773	\$333,361
Intragovernmental Charges	\$3,459,301	\$3,565,475	\$3,565,475	\$4,304,040
Utilities, Services & Other Misc.	\$8,174,558	\$8,729,245	\$8,152,149	\$10,023,631
Total Operating Expenses	\$103,281,022	\$107,042,943	\$101,760,057	\$108,189,138
Operating Income (Loss) Before Depreciation	\$21,455,656	\$20,460,717	\$26,330,103	\$24,224,282
P.I.L.O.T.	(\$11,594,498)	(\$11,811,000)	(\$11,811,000)	(\$12,000,000)
Depreciation	(\$11,598,101)	(\$11,515,300)	(\$11,800,000)	(\$11,849,900)
Operating Income	(\$1,736,943)	(\$2,865,583)	\$2,719,103	\$374,382
Non-Operating Revenues:				
Investment Revenue	\$1,040,965	\$1,150,130	\$1,024,484	\$1,400,000
Revenue From Other Gov't Units	\$13,600	\$0	\$11,400	\$0
Misc. Non-Operating Revenue	\$1,536,589	\$1,361,200	\$1,520,170	\$1,229,755
Total Non-Operating Revenues	\$2,591,154	\$2,511,330	\$2,556,054	\$2,629,755
Non-Operating Expenses:				
Bond Interest	\$5,033,738	\$4,654,676	\$4,654,676	\$5,651,059
Bank & Paying Agent Fees	\$3,800	\$9,000	\$9,000	\$9,000
Loss on Disposal Assets	\$174,135	\$50,000	\$50,000	\$50,000
Amortization	\$0	\$115,000	\$0	\$0
Total Non-Operating Expenses	\$5,211,673	\$4,828,676	\$4,713,676	\$5,710,059
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$1,359,320)	(\$766,066)	(\$766,066)	(\$855,422)
Total Operating Transfers	(\$1,359,320)	(\$766,066)	(\$766,066)	(\$855,422)
Net Income(Loss)	(\$5,716,782)	(\$5,948,995)	(\$204,585)	(\$3,561,344)

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Electric Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$13,600	\$0	\$11,400	\$0
Interest (w/o GASB 31 adjustment)	\$1,037,731	\$1,150,130	\$1,024,484	\$1,400,000
Fees and Service Charges	\$124,736,678	\$127,503,660	\$128,090,160	\$132,413,420
Other Local Revenues	\$1,536,589	\$1,361,200	\$1,520,170	\$1,229,755
	\$127,324,598	\$130,014,990	\$130,646,214	\$135,043,175
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$127,324,598	\$130,014,990	\$130,646,214	\$135,043,175
Financial Uses of Unrestricted Cash				
Operating Expenses	\$103,281,022	\$107,042,943	\$101,760,057	\$108,189,138
Operating Transfers to Other Funds	\$1,359,320	\$766,066	\$766,066	\$855,422
Interest Expense and Other Non-Oper Cash Items	\$16,632,036	\$16,474,676	\$16,474,676	\$17,660,059
Principal Payments	\$4,325,915	\$4,773,442	\$4,773,442	\$4,915,147
Capital Additions	\$1,318,831	\$2,074,830	\$2,261,821	\$1,464,457
Enterprise Revenues used for Capital Projects	\$14,650,000	\$4,900,000	\$4,900,000	\$3,300,000
Total Financial Uses	\$141,567,124	\$136,031,957	\$130,936,062	\$136,384,223
Beginning Unassigned Cash Reserve		\$18,483,048	\$18,483,048	\$18,193,200
Financial Sources Over/(Under) Uses		(\$6,016,967)	(\$289,848)	(\$1,341,048)
Cash and Cash Equivalent	\$12,216,185			
Less: GASB 31 Pooled Cash Adj.	\$229,856			
Add: Inventory	\$6,496,719			
Projected Unassigned Cash Reserve	\$18,483,048	\$12,466,081	\$18,193,200	\$16,852,152
Total Expenditure Uses	\$141,567,124	\$136,031,957	\$130,936,062	\$136,384,223
Less: Ent Rev used for current year CIP	(\$14,650,000)	(\$4,900,000)	(\$4,900,000)	(\$3,300,000)
Total Operational Expenses	\$126,917,124	\$131,131,957	\$126,036,062	\$133,084,223
20% Guideline	\$25,383,425	\$26,226,391	\$25,207,212	\$26,616,845
Add: Next Year's Ent Rev for CIP	\$4,900,000	\$3,300,000	\$3,300,000	\$5,540,000
Cash Reserve Target	\$30,283,425	\$29,526,391	\$28,507,212	\$32,156,845
Cash Above/(Below) Cash Reserve Target	(\$11,800,377)	(\$17,060,310)	(\$10,314,012)	(\$15,304,693)



Electric Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Secondary metering If a residential customer requests that a non-standard electric meter be installed, the customer shall pay a nonrefundable fee	27-95(b)	6-16-14	\$75	NA	\$75	NA
Request for meter test If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for residential meters	27-97(b)	1964	\$16 (not to exceed)	NA	\$16 (not to exceed)	NA
If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for commercial and industrial meters	27-97(b)	1964	\$32 (not to exceed)	NA	\$32 (not to exceed)	NA
Temporary electric service The charge for a single phase, 3 wire, up to one hundred (100) amperes, temporary electric service	27-100(a)	9-19-94	\$75	NA	\$75	NA
Residential Service Rate Monthly rate charge: Customer charge Non-standard electric meter customer charge Energy Charge Summer: First 300 kwh Next 450 kwh Next 1,250 kwh All remaining kwh Nonsummer: First 300 kwh Next 450 kwh All remaining kwh	27-112 27-112(c)(1) 27-112(c)(1) 27-112(c)(2) 27-112(c)(2) 27-112(c)(2)	9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14 9-15-14	\$15.60/month \$20.60/month 7.52 cents per kwh 9.8 cents per kwh 13.36 cents per kwh 14.45 cents per kwh 7.52 cents per kwh 9.8 cents per kwh 11.32 cents per kwh	6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015 6/1/2015	\$14.60/month \$19.60/month 7.52 cents per kwh 9.8 cents per kwh 13.36 cents per kwh 14.45 cents per kwh 7.52 cents per kwh 9.8 cents per kwh 11.32 cents per kwh	NA NA NA NA NA NA NA NA NA

Electric Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Residential Service Rate (continued)						
Except when the customer has permanently installed in a living area a minimum of five (5) kilowatts of utility-approved electric space heating equipment which is the sole source of comfort heating (except decorative fireplaces) for the area(s) to be heated, the rate per kwh for the non-summer season will be	27-112(c)(2)					
First 300 kwh		9-15-14	7.52 cents per kwh	06-01-15	7.52 cents per kwh	NA
Next 450 kwh		9-15-14	9.8 cents per kwh	06-01-15	9.8 cents per kwh	NA
All remaining kwh		9-15-14	9.42 cents per kwh	06-01-15	9.42 cents per kwh	NA
Minimum monthly rate charge	27-112(d)	9-15-14	\$15.60	06-01-15	\$15.60	NA
Minimum monthly rate charge for customers with a non-standard electric meter	27-112(d)	9-15-14	\$20.60	06-01-15	\$20.60	NA
In lieu of gross receipts tax payments and sales tax	27-112(e)	1964	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Residential heat pump rate						
Monthly rate charge:	27-113(c)					
Customer charge		9-15-14	\$15.60	06-01-15	\$15.60	NA
Non-standard electric meter customer charge		9-15-14	\$20.60	06-01-15	\$20.60	NA
First 300 kwh		9-15-14	7.52 cents per kwh	06-01-15	7.52 cents per kwh	NA
Next 450 kwh		9-15-14	9.8 cents per kwh	06-01-15	9.8 cents per kwh	NA
All kwh above 740 kwh		9-15-14	8.93 cents per kwh	06-01-15	8.93 cents per kwh	NA
Minimum monthly rate charge	27-113(d)	9-15-14	\$15.60	06-01-15	\$15.60	NA
Minimum monthly rate charge for customers with	27-113(d)	9-15-14	\$20.60	06-01-15	\$20.60	NA
In lieu of gross receipts tax payments and sales tax	27-113(g)	1964	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Small general service rate						
Monthly rate charge						
Customer charge:						
Single-phase service	27-114(c)(1)	9-15-14	\$15.60	06-01-15	\$15.60	NA
Three-phase service	27-114(c)(1)	9-15-14	\$25.70	06-01-15	\$25.70	NA

Electric Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Small General Service Rate (continued)						
Energy charge: Summer First 500 kwh	27-114(c)(2)	9-15-14	8.0 cents per kwh	6/1/2015	8.0 cents per kwh	NA
Next 1,000 kwh		9-15-14	10.2 cents per kwh	6/1/2015	10.2 cents per kwh	NA
All remaining kwh		9-15-14	14.07 cents per kwh	6/1/2015	14.07 cents per kwh	NA
Nonsummer First 500 kwh	27-114(c)(2)	9-15-14	8.0 cents per kwh	6/1/2015	8.0 cents per kwh	NA
All remaining kwh		9-15-14	10.2 cents per kwh	6/1/2015	10.2 cents per kwh	NA
Space heating First 500 kwh	27-114(d)	9-15-14	8.0 cents per kwh	6/1/2015	8.0 cents per kwh	NA
Next 1,000 kwh		9-15-14	10.2 cents per kwh	6/1/2015	10.2 cents per kwh	NA
All remaining kwh		9-15-14	9.4 cents per kwh	6/1/2015	9.4 cents per kwh	NA
High efficiency heat pumps First 500 kwh	27-114(e)	9-15-14	8.0 cents per kwh	6/1/2015	8.0 cents per kwh	NA
Next 1,000 kwh		9-15-14	10.2 cents per kwh	6/1/2015	10.2 cents per kwh	NA
All remaining kwh		9-15-14	8.86 cents per kwh	6/1/2015	8.86 cents per kwh	NA
Minimum bill Single-phase service Three-phase service	27-114(f)	9-15-14	\$15.60	6/1/2015	\$15.60	NA
		9-15-14	\$25.70	6/1/2015	\$25.70	NA
In lieu of gross receipts tax payments and sales tax	27-114(g)	1964	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate	27-114(l)					
Customer charge	27-114(l)(1)	9-15-14	\$45	6/1/2015	\$20	NA

Electric Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Small General Service Rate (continued)						
Demand charge: Summer	27-114(l)(2)	9-15-14	All kw at \$15.60 per kw	NA	All kw at \$15.60 per kw	NA
Non-summer		9-15-14	All kw at \$12.50 per kw	NA	All kw at \$12.50 per kw	NA
Energy charge:	27-114(l)(3)	9-15-14	All kwh at \$5.63 cents per kwh	NA	All kwh at \$5.63 cents per kwh	NA
Summer						
Non-summer		9-15-14	All kwh at \$4.9 cents per kwh	NA	All kwh at \$4.9 cents per kwh	NA
Interruptible service rate						
Application: The interruptible service rate shall apply to identifiable load where the service is supplied at one (1) point of delivery and measured through one (1) meter. At the time of interruption the meter reading for that period should register zero.	27-115(b)	6-7-1999	\$36.40/ kilowatt	NA	\$36.40/ kilowatt	NA
Customers with auxiliary power connected to the interruptible load will be allowed up to one (1) percent of the interruptible kilowatt load on the meter before the charge for the auxiliary load will be billed.	27-115(b)	6-7-1999	\$36.40/ kilowatt	NA	\$36.40/ kilowatt	NA
Monthly Rate Charge per kilowatt hour	27-115(c)					
- Customer charge (per month)	27-115(c)(1)					
Summer		9-17-12	\$60	6/1/2015	\$60	NA
Non-Summer		9-17-12	\$60	6/1/2015	\$60	NA
- Demand charge (per kilowatt)	27-115(c)(2)					
Summer		9-17-12	10.08	6/1/2015	10.08	NA
Non-Summer		9-17-12	8.07	6/1/2015	8.07	NA
- Energy charge (per kilowatt hour)	27-115(c)(3)					
Summer		9-15-14	0.0469	6/1/2015	0.0469	NA
Non-Summer		9-15-14	0.0438	6/1/2015	0.0438	NA
In lieu of gross receipts tax payments and sales tax	27-115(e)	6-7-99	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA

Electric Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Large general service						
Monthly rate charge: per kilowatt hour						
- Customer charge	27-116(c)(1)	9-15-14	\$45/month	NA	\$45/month	NA
Demand Charge	27-116(c)(2)					
- Minimum demand charge - 25 kw or less						
Summer		9-15-14	\$360	NA	\$360	NA
Non-Summer		9-15-14	\$270	NA	\$270	NA
- All additional kw (per kw)						
Summer		9-15-14	15.60	NA	15.60	NA
Non-Summer		9-15-14	12.50	NA	12.50	NA
Energy charge	27-116(c)(3)					
- All kwh (per kwh)						
Summer		9-15-14	0.0563	NA	0.0563	NA
Non-Summer		9-15-14	0.049	NA	0.049	NA
In lieu of gross receipts tax payments and sales tax		1964	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Industrial service rate						
Monthly rate charge: per kilowatt hour						
- Customer charge	27-117(c)(1)	9-15-14	\$150/month	06-01-15	\$150/month	NA
Demand Charge	27-117(c)(2)					
- Minimum demand charge - 25 kw or less						
Summer		9-15-14	\$15,525	06-01-15	\$15,525	NA
Non-Summer		9-15-14	\$12,375	06-01-15	\$12,375	NA
- All additional kw (per kw)						
Summer		9-15-14	20.70	06-01-15	20.70	NA
Non-Summer		9-15-14	16.50	06-01-15	16.50	NA
Energy charge	27-117(c)(3)					
- All kwh (per kwh)						
Summer		9-15-14	0.0473	06-01-15	0.0473	NA
Non-Summer		9-15-14	0.0404	06-01-15	0.0404	NA
In lieu of gross receipts tax payments and sales tax	27-117(e)	1964	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Thermal storage rider						
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am shall be charged	27-117(k)	9-15-14	3.69 cents per kwh	06-01-15	3.69 cents per kwh	NA
Fuel adjustment allowance						
Monthly rate charge will be average annual cost per kwh	27-118	9-20-99	\$.0325/kwh	NA	\$.0325/kwh	NA

Electric Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Data transfer and communication equipment structure rate						
Monthly rate charge per kilowatt hour	27-119(c)	7-15-13	\$10.85	NA	\$10.85	NA
- Customer charge, per month		7-15-13	9.44 cents per kWh	NA	9.44 cents per kWh	NA
- Cost per kWh						
Minimum monthly bill for single or three phase service		7-15-13	\$10.85/month	NA	\$10.85/month	NA
Small power producer/cogenerator rate						
Capacity charge	27-120 27-120(c)(1)	11-3-03	\$9.86 per kW with a total annual payment of \$118.32 per Kw	NA	\$9.86 per kW with a total annual payment of \$118.32 per Kw	NA
Energy	27-120(c)(2)	11-3-03	\$0.02 per kWh	NA	\$0.02 per kWh	NA
Outdoor area lighting (dusk to dawn) rate						
Required for private street lighting or for outdoor area (dusk to dawn) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121(c)					
- Wood pole		9-15-14	\$3.06/month	NA	\$3.06/month	NA
- Aluminum pole		9-15-14	\$11.26/month	NA	\$11.26/month	NA
- Steel pole		9-15-14	\$10.65/month	NA	\$10.65/month	NA
Outdoor area lighting	27-121(d)					
Size of lamp:						
100 watt mercury vapor		9-20-10	\$4	NA	\$4	NA
100 watt high pressure sodium		9-20-10	4.38	NA	4.38	NA
100 watt high pressure sodium decorative post top luminaire		9-20-10	9.78	NA	9.78	NA
175 watt mercury vapor		9-20-10	5.04	NA	5.04	NA
175 watt mercury vapor decorative post top luminaire		9-20-10	9.72	NA	9.72	NA
250 watt mercury vapor		9-20-10	7.13	NA	7.13	NA
250 watt high pressure sodium		9-20-10	12.97	NA	12.97	NA
400 watt high pressure sodium		9-20-10	15.57	NA	15.57	NA
400 watt mercury vapor		9-20-10	10.1	NA	10.1	NA
700 watt mercury vapor		9-20-10	20.75	NA	20.75	NA

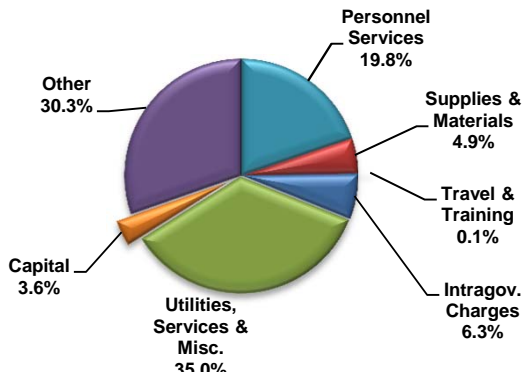
Electric Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Special outdoor lighting						
Monthly rate charge per kilowatt hour	27-121.1					
- Customer charge	27-121.1(c)	9-15-14	\$55	06-01-15	\$55	NA
- Cost per Kwh	27-121.1(c)	9-15-14	12.49 cents per kwh	06-01-15	12.49 cents per kwh	NA
Minimum monthly bill		9-20-10	\$50	NA	\$50	NA
In lieu of gross receipts tax payments and sales tax		8-15-88	7.5268% of the monthly rate charge	NA	7.5268% of the monthly rate charge	NA
Solar one utility program						
Fees for Solar One blocks of energy	27-169					
100 kwh						
- Direct Purchase		9-6-11	\$40.21	NA	\$40.21	NA
- Monthly Billing		9-6-11	\$3.35	NA	\$3.35	NA
Off-Peak Discount						
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am shall be charged	27-117(l)	9/15/2014	3.78 cents per kwh	06-01-15	3.78 cents per kwh	NA

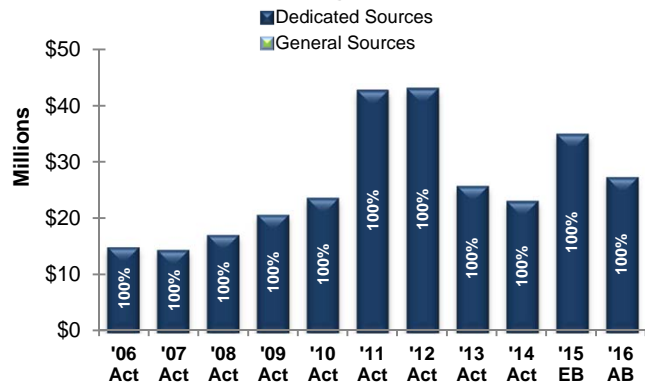
Sewer Utility Fund (Enterprise Fund)

Sewer Utility - Summary

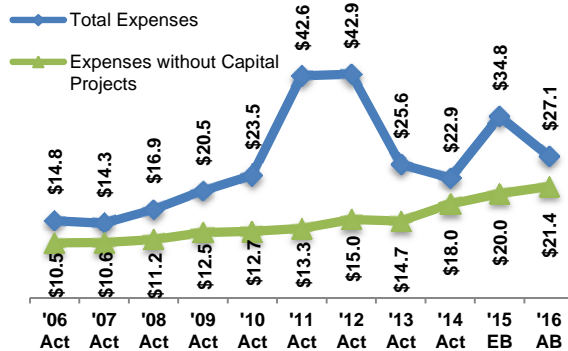
FY 2016 Total Expenditures By Category



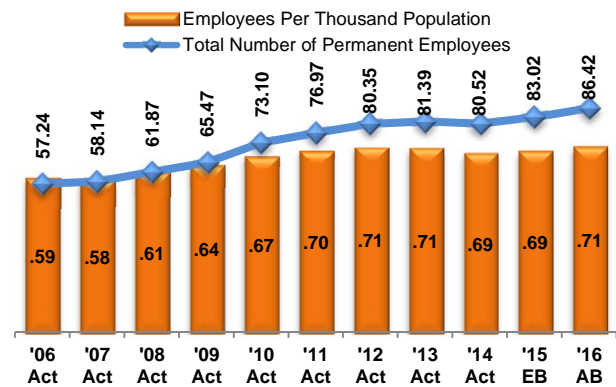
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$4,680,718	\$5,137,974	\$4,926,757	\$5,378,282	9.2%	4.7%
Supplies & Materials	\$1,075,545	\$1,299,437	\$1,266,850	\$1,324,440	4.5%	1.9%
Travel & Training	\$5,111	\$18,197	\$18,197	\$19,122	5.1%	5.1%
Intragov. Charges	\$1,506,702	\$1,614,286	\$1,614,286	\$1,702,198	5.4%	5.4%
Utilities, Services & Misc.	\$7,406,153	\$18,711,902	\$18,886,188	\$9,504,064	(49.7%)	(49.2%)
Capital	\$288,202	\$544,090	\$542,948	\$972,125	79.0%	78.7%
Other	\$7,966,823	\$8,132,710	\$7,567,581	\$8,235,694	8.8%	1.3%
Total	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)
Operating Expenses	\$9,069,426	\$11,565,693	\$11,238,955	\$11,817,191	5.1%	2.2%
Non-Operating Expenses	\$6,291,227	\$5,532,004	\$5,855,999	\$5,655,350	(3.4%)	2.2%
Debt Service	\$2,317,366	\$2,956,470	\$2,324,637	\$2,920,344	25.6%	(1.2%)
Capital Additions	\$279,810	\$544,090	\$542,877	\$972,125	79.1%	78.7%
Capital Projects	\$4,971,425	\$14,860,339	\$14,860,339	\$5,770,915	(61.2%)	(61.2%)
Total Expenses	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0		
Interest	\$925,701	\$911,907	\$970,995	\$960,131	(1.1%)	5.3%
Fees and Service Charges	\$19,394,518	\$20,756,531	\$20,432,849	\$21,006,153	2.8%	1.2%
Other Local Revenues	\$831,553	\$4,850	\$31,335	\$42,333	35.1%	772.8%
Trnsfrs & Capital Contrib.	\$1,415,970	\$375,000	\$389,747	\$375,000	(3.8%)	0.0%
Use of Prior Year Sources	\$361,512	\$13,410,308	\$12,997,881	\$4,752,308	(63.4%)	(64.6%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)

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 46,857 sewer utility customers.

Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharged to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

Highlights/Significant Changes

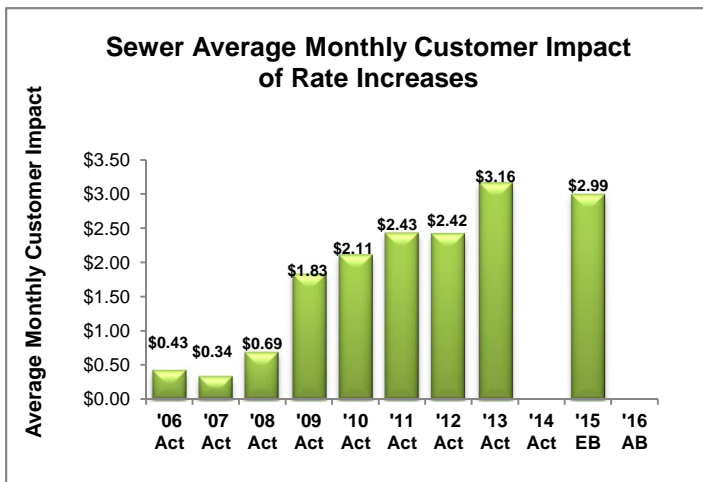
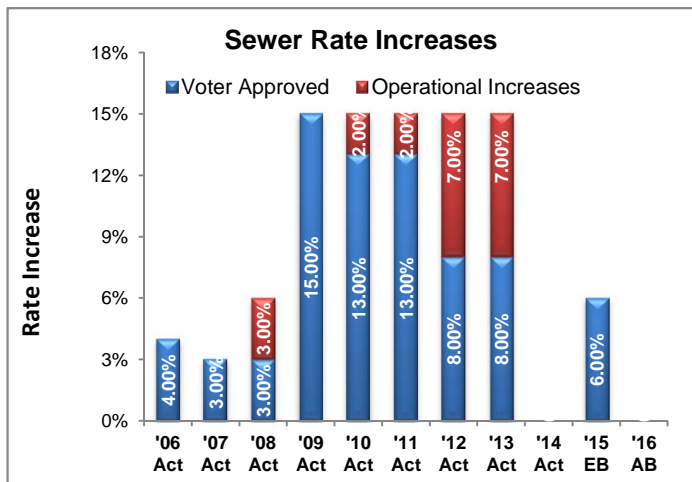
Strategic Priority: Infrastructure - Connecting the Community

- The FY 2016 budget includes two additional full time positions in the Line Maintenance section and one additional Engineering Technician to perform inflow and infiltration inspections and repairs to the collection system. These positions do not have a budgetary impact as funding was offset by a reduction in contractual work for inflow and infiltration inspections.
- The collector in one peak flow clarifier at the Waste Water Treatment Plant will be replaced during FY 2016. This is a piece of original equipment from the 1980's that requires replacement.
- The Sewer Utility has approximately 130 acres of constructed wetlands that are utilized as part of the wastewater treatment process. The wetland treatment units have been in service since 1995. For the past several years, the Sewer Utility has had an ongoing maintenance project to repair the flood protection levees that surround the four wetland treatment units. Beginning in FY 2016, the sewer utility will transition from repairing the flood protection levees to removing sludge from the wetland cells that has accumulated over time.

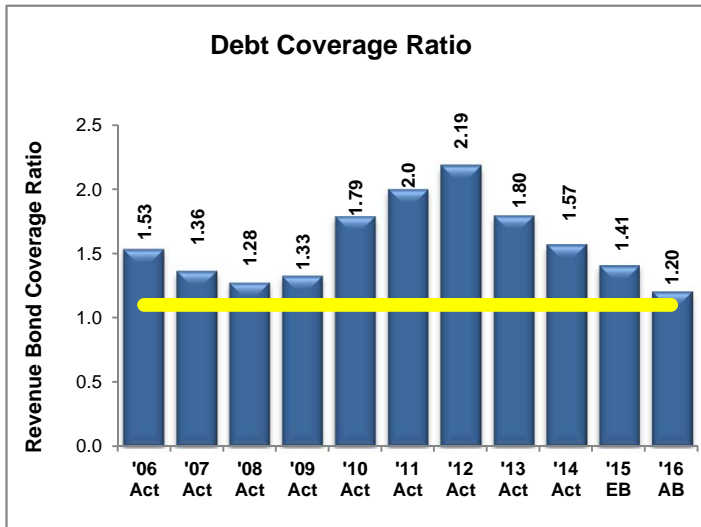
Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	2.57	2.57	2.57	3.42	0.85
Engineering	15.95	15.45	15.45	16.00	0.55
Treatment Plant/Field O & M	43.00	44.00	44.00	44.00	
Line Maintenance	19.00	21.00	21.00	23.00	2.00
Total Personnel	80.52	83.02	83.02	86.42	3.40
Permanent Full-Time	79.77	83.02	83.02	86.42	3.40
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	80.52	83.02	83.02	86.42	3.40

Rate Increase Information



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.

Sewer Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$960,131	\$438,979	\$413,979	\$388,979	\$363,979
Fees and Service Charges					
Sewer Charges	\$17,060,000	\$18,269,935	\$19,474,319	\$20,417,695	\$21,580,442
M.U. Sewer Charges	\$1,328,472	\$1,410,063	\$1,492,371	\$1,550,983	\$1,627,232
Sharecropping	\$11,364	\$11,364	\$11,364	\$11,364	\$11,364
BCRSD Wholesale Revenue	\$844,092	\$956,765	\$1,024,917	\$1,077,485	\$1,143,467
Sewer Connection Fees	\$1,666,625	\$1,200,000	\$1,440,000	\$1,440,000	\$1,440,000
Other Misc. Operating Revenues	\$95,600	\$95,600	\$95,600	\$95,600	\$95,600
Other Local Revenues	\$42,333	\$333	\$333	\$333	\$333
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$22,008,617	\$22,383,039	\$23,952,883	\$24,982,439	\$26,262,417

Financial Uses

Operating Expenses	\$11,817,191	\$12,279,784	\$12,825,988	\$13,401,450	\$14,008,062
Operating Transfers to Other Funds	\$142,921	\$142,921	\$142,921	\$142,921	\$142,921
Interest Expense	\$2,920,344	\$2,776,323	\$3,035,244	\$2,874,380	\$3,114,840
Bank and Paying Agent Fee	\$340,000	\$350,200	\$360,706	\$371,527	\$382,673
Principal Payments	\$5,505,300	\$5,622,000	\$6,126,519	\$5,619,351	\$6,130,424
Capital Additions	\$972,125	\$995,553	\$1,019,567	\$1,044,181	\$1,069,411
Enterprise Rev. used for Capital Projects	\$689,970	\$13,648	\$376,018	\$3,486,233	\$95,710
Total Financial Uses	\$22,387,851	\$22,180,429	\$23,886,963	\$26,940,043	\$24,944,041

Financial Sources Over/(Under) Uses	(\$379,234)	\$202,610	\$65,920	(\$1,957,604)	\$1,318,376
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Beginning Unassigned Cash Reserve	\$7,351,642	\$6,972,408	\$7,175,018	\$7,240,937	\$5,283,333
Financial Sources Over/(Under) Uses	(\$379,234)	\$202,610	\$65,919	(\$1,957,604)	\$1,318,377
Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Adj	\$0	\$0	\$0	\$0	\$0
Inventory	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$6,972,408	\$7,175,018	\$7,240,937	\$5,283,333	\$6,601,710

Total Expenditures Uses	\$22,387,851	\$22,180,429	\$23,886,963	\$26,940,043	\$24,944,040
Less: Ent Rev used for current year CIP	\$689,970	\$13,648	\$376,018	\$3,486,233	\$95,710
Operational Expenses	\$21,697,881	\$22,166,781	\$23,510,945	\$23,453,810	\$24,848,330

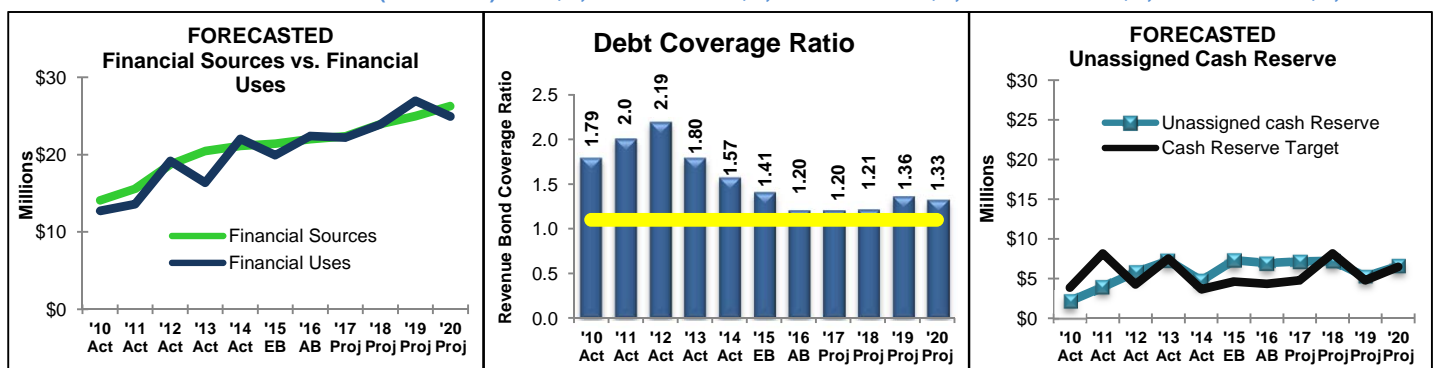
20% Guideline for Operational Expenses	\$4,339,576	\$4,433,356	\$4,702,189	\$4,690,762	\$4,969,666
Add: Ent Rev for next year CIP	\$13,648	\$376,018	\$3,486,233	\$95,710	\$1,513,602
Cash Reserve Target	\$4,353,224	\$4,809,375	\$8,188,422	\$4,786,472	\$6,483,268

Cash Above/(Below) Cash Reserve Target	\$2,619,184	\$2,365,643	(\$947,485)	\$496,861	\$118,442
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Average Monthly Customer Impact	0.00	1.36	1.40	0.99	1.29
Debt Coverage Ratio (minimum 1.10)	1.20	1.20	1.21	1.36	1.33

Assumptions:

Operating Rate Increase	1.00%	6.00%	3.00%	5.00%
Voter Approved Rate Increase	5.00%		1.00%	
Sewer Connection Fee Increase (5/8" meter)	\$1,600	\$2,000	\$2,400	\$2,400



Sanitary Sewer Utility Fund

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration						
Personnel Services	\$234,493	\$228,750	\$228,711	\$365,083	59.6%	59.6%
Supplies and Materials	\$10,771	\$14,375	\$13,548	\$13,749	1.5%	(4.4%)
Travel and Training	\$345	\$3,108	\$3,108	\$3,108	0.0%	0.0%
Intragovernmental Charges	\$1,002,641	\$1,087,726	\$1,087,726	\$1,174,912	8.0%	8.0%
Utilities, Services, & Misc.	\$931,281	\$461,567	\$761,338	\$501,663	(34.1%)	8.7%
Capital	\$21,944	\$0	\$0	\$0		
Other	\$5,487,716	\$6,199,412	\$5,569,499	\$6,166,448	10.7%	(0.5%)
Total	\$7,689,191	\$7,994,938	\$7,663,930	\$8,224,963	7.3%	2.9%
Engineering						
Personnel Services	\$837,147	\$920,785	\$915,042	\$961,871	5.1%	4.5%
Supplies and Materials	\$22,292	\$27,682	\$25,083	\$27,925	11.3%	0.9%
Travel and Training	\$4,606	\$4,416	\$4,416	\$4,416	0.0%	0.0%
Intragovernmental Charges	\$133,587	\$135,739	\$135,739	\$142,176	4.7%	4.7%
Utilities, Services, & Misc.	\$33,747	\$71,378	\$75,135	\$50,612	(32.6%)	(29.1%)
Capital	\$0	\$0	\$0	\$25,000		
Other	\$23,625	\$23,626	\$20,841	\$18,852	(9.5%)	(20.2%)
Total	\$1,055,004	\$1,183,626	\$1,176,256	\$1,230,852	4.6%	4.0%
Treatment Plant/Field O&M						
Personnel Services	\$2,361,996	\$2,528,786	\$2,478,621	\$2,531,571	2.1%	0.1%
Supplies and Materials	\$829,815	\$1,051,940	\$1,017,609	\$1,076,965	5.8%	2.4%
Travel and Training	\$160	\$6,123	\$6,123	\$6,623	8.2%	8.2%
Intragovernmental Charges	\$216,880	\$236,150	\$236,150	\$230,525	(2.4%)	(2.4%)
Utilities, Services, & Misc.	\$1,579,377	\$2,656,685	\$2,468,982	\$2,629,195	6.5%	(1.0%)
Capital	\$158,891	\$267,390	\$267,390	\$440,125	64.6%	64.6%
Other	\$200,785	\$215,336	\$194,106	\$208,896	7.6%	(3.0%)
Total	\$5,347,904	\$6,962,410	\$6,668,981	\$7,123,900	6.8%	2.3%
Line Maintenance						
Personnel Services	\$1,001,525	\$1,151,889	\$1,069,624	\$1,220,998	14.2%	6.0%
Supplies and Materials	\$210,401	\$205,440	\$199,225	\$205,801	3.3%	0.2%
Travel and Training	\$0	\$4,550	\$4,550	\$4,975	9.3%	9.3%
Intragovernmental Charges	\$153,594	\$154,671	\$154,671	\$154,585	(0.1%)	(0.1%)
Utilities, Services, & Misc.	\$226,684	\$969,697	\$966,609	\$850,438	(12.0%)	(12.3%)
Capital	\$98,975	\$276,700	\$275,487	\$507,000	84.0%	83.2%
Other	\$2,174,551	\$1,694,336	\$1,783,135	\$1,841,498	3.3%	8.7%
Total	\$3,865,730	\$4,457,283	\$4,453,301	\$4,785,295	7.5%	7.4%
Capital Projects						
Personnel Services	\$245,557	\$307,764	\$234,759	\$298,759	27.3%	(2.9%)
Supplies and Materials	\$2,266	\$0	\$11,385	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$4,635,064	\$14,552,575	\$14,614,124	\$5,472,156	(62.6%)	(62.4%)
Capital	\$8,392	\$0	\$71	\$0	(100.0%)	
Other	\$80,146	\$0	\$0	\$0		
Total	\$4,971,425	\$14,860,339	\$14,860,339	\$5,770,915	(61.2%)	(61.2%)
Department Totals						
Personnel Services	\$4,680,718	\$5,137,974	\$4,926,757	\$5,378,282	9.2%	4.7%
Supplies and Materials	\$1,075,545	\$1,299,437	\$1,266,850	\$1,324,440	4.5%	1.9%
Travel and Training	\$5,111	\$18,197	\$18,197	\$19,122	5.1%	5.1%
Intragovernmental Charges	\$1,506,702	\$1,614,286	\$1,614,286	\$1,702,198	5.4%	5.4%
Utilities, Services, & Misc.	\$7,406,153	\$18,711,902	\$18,886,188	\$9,504,064	(49.7%)	(49.2%)
Capital	\$288,202	\$544,090	\$542,948	\$972,125	79.0%	78.7%
Other	\$7,966,823	\$8,132,710	\$7,567,581	\$8,235,694	8.8%	1.3%
Total	\$22,929,254	\$35,458,596	\$34,822,807	\$27,135,925	(22.1%)	(23.5%)

Sanitary Sewer Utility Fund

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.12	0.12
6595 - Risk Management Specialist *	0.10	0.10	0.10	0.00	(0.10)
6204 - Financial Analyst *	0.15	0.15	0.15	0.00	(0.15)
6200 - Senior Financial Analyst *	0.15	0.15	0.15	0.00	(0.15)
5901 - Director, Public Works *	0.22	0.22	0.22	0.00	(0.22)
5800 - Asst to the Pub. Works Dir. *	0.10	0.10	0.10	0.00	(0.10)
5109 - Engineering Supervisor	0.00	0.00	0.00	0.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
2991 - Director, City Utilities	0.00	0.00	0.00	0.20	0.20
4501 - Rate Analyst	0.00	0.00	0.00	0.50	0.50
4802 - Public Information Specialist	0.05	0.05	0.05	0.00	(0.05)
2980 - Asst Director, City Utilities	0.00	0.00	0.00	0.80	0.80
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.57	2.57	2.57	3.42	0.85
Permanent Full-Time	2.57	2.57	2.57	3.42	0.85
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.57	2.57	2.57	3.42	0.85
Engineering					
5109 - Engineering Supervisor *	0.80	0.80	0.80	1.00	0.20
5098/5113 - Engineering Spec/Engineer	6.00	6.00	6.00	5.00	(1.00)
5023 - City Land Surveyor *	0.25	0.25	0.25	0.50	0.25
5015 - Property Acquisition Coordinator *	0.15	0.15	0.15	0.50	0.35
5003 - Engineering Technician *	5.25	4.50	4.50	4.50	
5000 - Associate Engineering Tech *	3.25	3.50	3.50	1.50	(2.00)
4998 - Project Compliance Inspector **	0.00	0.00	0.00	3.00	3.00
2450 - Construction Project Supt *	0.00	0.00	0.25	0.00	(0.25)
2408 - Construction Project Supv *	0.25	0.25	0.00	0.00	
Total Personnel	15.95	15.45	15.45	16.00	0.55
Permanent Full-Time	15.20	15.45	15.45	16.00	0.55
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	15.95	15.45	15.45	16.00	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	
2591 - Sewer Supervisor ***	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	3.00	3.00	3.00	3.00	
FIELD OPERATIONS:					
2885 - Wetlands Lead Operator-773	0.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
2590 - Sewer Utility Lead Oper-773	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	0.00	0.00	0.00	0.00	
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

** FY 2016 Reassignment

*** In FY 2016 position was changed from 2306 - Public Works Supervisor II to Sewer Supervisor

Sanitary Sewer Utility Fund

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	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	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-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	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
Total Personnel	43.00	44.00	44.00	44.00	
Permanent Full-Time	43.00	44.00	44.00	44.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	43.00	44.00	44.00	44.00	
Line Maintenance					
2884 - Jet Lead Operator-773	0.00	3.00	3.00	3.00	
2590 - Sewer Utility Lead Oper-773	3.00	0.00	0.00	0.00	
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	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	10.00	12.00	12.00	14.00	2.00
Total Personnel	19.00	21.00	21.00	23.00	2.00
Permanent Full-Time	19.00	21.00	21.00	23.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.00	21.00	21.00	23.00	2.00
Total Department					
Permanent Full-Time	79.77	83.02	83.02	86.42	3.40
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	80.52	83.02	83.02	86.42	3.40

Major Projects

Voters approved a \$32.3 million revenue bond issue in November 2013 which provides funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination (PCCE), economic development extensions and 100 acre point sewer extensions.

Highlights/Significant Changes

- The CIP projects to be completed during or by the end of FY 2015 include FY14 Sewer Main Rehabilitation Project, PCCE#19 - Sunset Drive, PCCE #11 Wilson Street/ High Street, PCCE #14 Cliff Drive, Ridgeway Cottages, West Broadway Sewer Improvements.
- The CIP projects that are anticipated to be completed or under construction in FY 2016 include, FY15 Sewer Main Rehabilitation Project, Hominy Branch Outfall Relief, North Grindstone Creek Bank Stabilization, Flat Branch to Turner Relief Sewer, Flat Branch Stadium to Elm Relief Sewer, Westwood Avenue Sewer Relocation, PCCE#20 Ridgemont, PCCE #24 St. James & St. Joseph, Upper Hinkson Outfall Sewer Extension Phase 1, PCCE #39 Hubbell Drive Sewer Improvement, Upper Merideth Branch Stream Bank Stabilization, and PCCE #8 Thilly, Lathrop Westmount.
- Other CIP projects that are or will be in design and easement acquisition during FY 2016 include PCCE #3 Stewart & Medavista, PCCE # 16 - Bingham Rd & West Ridgeley Rd, PCCE #18 Spring Valley Road, Court and Hickory Street Sewer Relocation, Woodrail Sewer Replacement Project, PCCE #27 Grace Ellen. Henderson Branch Outfall Relief Sewer and Flat Branch Elm & 6th Street Relief Sewer.

Highlights/Significant Changes- Continued

- The Sewer Utility will complete another \$2.7 million sewer main and manhole rehabilitation project by "no-dig" methods in FY 2016 as part of the ongoing effort to reduce inflow and infiltration.
- The Inflow and Infiltration (I&I) Reduction Program continues to identify public and private defects in the sanitary sewer system. Substantial removal of defects in Flat Branch sub-basins will be complete by the end of FY2015, with flow testing to follow. Rehabilitation work to eliminate defects in County House Branch sub-basins will be addressed as part of the FY 2015 and FY2016 rehabilitation projects. Additional sub-basins will be studied in FY 2016.

Fiscal Impact

No rate increase is planned for FY 2016.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer							
1 Annual 100-Acre Point Trunks Revolving Fd - C43111 [ID: 749]							
2014 Ballot	\$140,000	\$140,000	\$144,200	\$301,560			
Total	\$140,000	\$140,000	\$144,200	\$301,560			
2 Annual Inflow & Infiltration Program - C43251 [ID: 1718]							
2014 Ballot	\$2,000,000	\$2,000,000	\$2,060,000	\$8,680,000			
Future Ballot				\$4,504,000	\$24,620,000		
Total	\$2,000,000	\$2,000,000	\$2,060,000	\$13,184,000	\$24,620,000		
3 Annual Private Common Collectors - C43112 [ID: 752]							
2014 Ballot	\$500,000	\$500,000	\$515,000	\$1,077,000			
PYA Ballot							
Total	\$275,000	\$500,000	\$515,000	\$1,077,000			
4 Annual Sewer Main and Manhole Rehab - C43100 [ID: 753]							
2014 Ballot	\$700,000	\$700,000	\$721,000	\$1,507,800			
Future Ballot				\$563,000	\$579,500		
Total	\$700,000	\$700,000	\$721,000	\$2,070,800	\$579,500		
5 Annual Sewer System Improvements - C43183 [ID: 750]							
2014 Ballot	\$1,000,000	\$1,000,000	\$1,030,000	\$2,154,000			
Future Ballot				\$563,000	\$1,176,500		
Total	\$1,000,000	\$1,000,000	\$1,030,000	\$2,717,000	\$1,176,500		
6 Calvert Drive Sewer Relocation - C43252 [ID: 1698]							
2014 Ballot		\$220,000				2016	2017
Total		\$220,000					
7 FBRs - Elm & 6th Street - C43257 [ID: 1863]							
PYA Ballot	\$217,891	\$440,929				2014	2016
Total	\$217,891	\$440,929					
8 FY12 Sewer Main Rehab C43242 [ID: 1579]							
PYA - various User Agencies		\$8,845				2012	2012
Total		\$8,845					
9 Henderson Brnch Sewer :Midway Sewer Ext -C43255 [ID: 1060]							
2014 Ballot	\$300,000		\$2,369,000			2015	2017
Total	\$300,000		\$2,369,000				
10 PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]							
2014 Ballot	\$100,000					2012	2016
PYA - various	\$75,030						
PYA Ballot		\$680,970					
Total	\$175,030	\$680,970					
11 PCCE # 8 : Thilly Lathrop C43221 [ID: 1241]							
2014 Ballot	\$570,000					2010	2016
Ent Rev		\$630,970					
PYA Ballot		\$219,030					
Total	\$570,000	\$850,000					

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer							
12 PCCE #16 - Bingham Rd & West Ridgeley Rd C43240 [ID: 1366]							
2014 Ballot			\$133,900			2013	2017
PYA Ballot			\$288,250				
Total			\$422,150				
13 PCCE #17 - Wilson Street / Ross Street C43226 [ID: 1341]							
Ent Rev			\$13,648			2010	2017
PYA - various							
PYA Ballot			\$211,750				
Total			\$225,398				
14 PCCE #18 - Spring Valley Road C43241 [ID: 1365]							
2014 Ballot		\$40,000				2013	2016
Total		\$40,000					
15 PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]							
2014 Ballot	\$15,000	\$119,100				2015	2016
Total	\$15,000	\$119,100					
16 PCCE #27 - Grace Ellen - C43254 [ID: 1606]							
2014 Ballot	\$15,000	\$93,000				2015	2016
PYA Ballot		\$237,000					
Total	\$15,000	\$330,000					
17 Woodrail Sewer Replacement Project -C43247 [ID: 1528]							
2014 Ballot		\$260,000				2014	2016
PYA - various	\$31,032						
PYA Ballot		\$17,919					
Total	\$31,032	\$277,919					
18 FBRs - 4th Street - Elm to Rogers/Broadway -C43258 [ID: 1864]							
Ent Rev				\$3,862,251		2018	2019
Total				\$3,862,251			
19 North Grindstone Outfall Ext. Phase III C43214 [ID: 732]							
2014 Ballot				\$1,246,020		2009	2019
Total				\$1,246,020			
20 PCCE #21 - Stanford [ID: 1912]							
2014 Ballot			\$7,725	\$71,618		2017	2018
Total			\$7,725	\$71,618			
21 PCCE #22 - Shannon Place - C43502 [ID: 1603]							
2014 Ballot				\$85,941		2016	2018
Ent Rev		\$9,000					
Total		\$9,000		\$85,941			
22 PCCE #23 - Lakeshore Drive & Edgewood Ave - C43503 [ID: 1911]							
2014 Ballot			\$23,175	\$214,853		2017	2018
Total			\$23,175	\$214,853			
23 PCCE #25 - Glenwood & Redbud - C43504 [ID: 1605]							
2014 Ballot				\$541,110		2016	2018
Ent Rev		\$50,000					
Total		\$50,000		\$541,110			

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer							
24 PCCE #28 - Hickory Hill Drive & Sunset Drive [ID: 1910]							
2014 Ballot			\$15,450	\$143,235		2017	2018
Total			\$15,450	\$143,235			
25 PCCE #29 - East Sunset Lane [ID: 1909]							
2014 Ballot			\$23,175	\$214,853		2017	2018
Total			\$23,175	\$214,853			
26 PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]							
2014 Ballot				\$354,186		2018	2019
Total				\$354,186			
27 PCCE #31 - Oakwood Court [ID: 1907]							
Future Ballot				\$163,470		2018	2019
Total				\$163,470			
28 PCCE #33 - Lyon Street [ID: 1906]							
Future Ballot				\$81,736		2018	2019
Total				\$81,736			
29 PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]							
Future Ballot				\$533,283		2019	2020
Total				\$533,283			
30 PCCE #35 - Richmond Avenue [ID: 1904]							
Future Ballot				\$129,111		2019	2020
Total				\$129,111			
31 WWTP - Digester Complex Improvements [ID: 1303]							
2014 Ballot			\$422,300	\$3,915,090		2017	2018
Total			\$422,300	\$3,915,090			
32 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]							
Future Ballot				\$225,200	\$1,622,600	2020	2021
Total				\$225,200	\$1,622,600		
33 B-9 Relief Sewer - Garth & Vandiver [ID: 795]							
Future Ballot				\$67,560	\$625,860	2020	2021
Total				\$67,560	\$625,860		
34 C-5 Trunk Relief Swr-Rock Quarry:Nifong-Zoe [ID: 802]							
Future Ballot				\$28,150	\$260,775	2020	2021
Total				\$28,150	\$260,775		
35 Gans Creek Pump Station Upgrade [ID: 1196]							
Future Ballot				\$225,200	\$2,318,000	2020	2021
Total				\$225,200	\$2,318,000		
36 Haystack Acres Pump Station Interceptor C43230 [ID: 1304]							
Ent Rev					\$632,762	2012	2021
Total					\$632,762		
37 Lower Southwest Outfall Relief Sewer [ID: 798]							
Future Ballot				\$67,560	\$741,760	2020	2021
Total				\$67,560	\$741,760		

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer							
38 M-2 Interceptor Relief -Merideth Branch Crk [ID: 796]						2020	2021
Future Ballot				\$45,040	\$405,650		
Total				\$45,040	\$405,650		
39 PCCE #38 - North Eighth Street [ID: 1903]						2020	2021
Future Ballot				\$13,512	\$125,172		
Total				\$13,512	\$125,172		
40 PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]						2020	2021
Future Ballot				\$39,410	\$365,085		
Total				\$39,410	\$365,085		
41 PCCE #41 - W Stewart Road & West Blvd [ID: 1901]						2020	2021
Future Ballot				\$18,579	\$172,112		
Total				\$18,579	\$172,112		
42 Prathersville Area Sewer District [ID: 1527]						2020	2021
Ent Rev				\$39,410	\$336,110		
Total				\$39,410	\$336,110		
43 Sewer District #171 - Crites Lane [ID: 1361]						2016	2021
Future Ballot					\$72,438		
PYA - various	\$10,950						
Total	\$10,950				\$72,438		
44 Sexton Road Relief Sewer [ID: 1326]						2020	2021
Future Ballot				\$225,200	\$2,318,000		
Total				\$225,200	\$2,318,000		
45 Southwest Trunk #2 Relief Sewer [ID: 799]						2020	2021
Future Ballot				\$56,300	\$753,350		
Total				\$56,300	\$753,350		
46 Stephens Park Sewer Relocation [ID: 747]						2020	2021
Future Ballot				\$16,890	\$86,925		
Total				\$16,890	\$86,925		
47 Upper Bear Creek Sewer Replacement [ID: 1529]						2020	2021
Ent Rev				\$56,300	\$544,730		
Total				\$56,300	\$544,730		
48 Upper Southwest Outfall Relief [ID: 800]						2020	2021
Future Ballot				\$28,150	\$289,750		
Total				\$28,150	\$289,750		
49 Woodstock MHP WWTP Interceptor [ID: 1526]						2020	2021
Future Ballot				\$11,260	\$104,310		
Total				\$11,260	\$104,310		

Sewer

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer Funding Source Summary							
2014 Ballot	\$5,340,000	\$5,072,100	\$7,464,925	\$20,507,266			
Ent Rev		\$689,970	\$13,648	\$3,957,961	\$1,513,602		
User Agencies		\$8,845					
New Funding	\$5,340,000	\$5,770,915	\$7,478,573	\$24,465,227	\$1,513,602		
PYA Ballot		\$1,595,848	\$500,000				
Prior Year Funding		\$1,595,848	\$500,000		\$0		
Future Ballot				\$7,605,611	\$36,637,787		
Future Ballot				\$7,605,611	\$36,637,787		
Total	\$5,340,000	\$7,366,763	\$7,978,573	\$32,070,838	\$38,151,389		

Sewer Current Capital Projects

1	Court and Hickory Street Sewer Relocation [ID: 1890]	2015	2016
2	FBRS - Stadium to Elm - C43256 [ID: 1862]	2014	2015
3	FBRS to Turner Relief Sewer - C43250 [ID: 1793]	2014	2015
4	FY2014 Sewer Main Rehab [ID: 1885]	2014	2014
5	FY2015 Sewer Main Rehab [ID: 1946]	2015	2015
6	Hominy Branch Outfall relief Sewer C43210 [ID: 797]	2009	2011
7	North Grindstone Creek Bank Stabilization C43244 [ID: 1530]	2013	2015
8	PCCE #11 - Wilson Street / High Street C43224 [ID: 1339]	2010	2015
9	PCCE #14 - Cliff Drive C43239 [ID: 1367]	2013	2015
10	PCCE #19 - Sunset Lane C43227 [ID: 1342]	2010	2012
11	PCCE #20 - Ridgmont - C43248 [ID: 1369]	2015	2015
12	PCCE #39 Hubbell Drive Sewer Improvement [ID: 1886]	2014	2015
13	Sewer District #170 - S. Bethel Church Road C43232 [ID: 1158]	2011	2015
14	STM WWTP Energize MO Comm [ID: 1481]	2012	2012
15	STM WWTP Improvement [ID: 1236]	2009	2010
16	Upper Hinkson Creek Outfall Ext. C43213 [ID: 806]	2012	2015
17	Upper Merideth Branch Stream Bank Stabiliz. C43245 [ID: 1531]	2013	2016
18	W Broadway Sewer Improvement - C43259 [ID: 1884]	2014	2015
19	Westwood Avenue Sewer Relocation C43246 [ID: 1518]	2013	2015
20	WWTP Improvement Project Phase I - C43194 [ID: 791]	2008	2010

Sewer Impact of Capital Projects

Annual Inflow & Infiltration Program - C43251 [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

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
Calvert Drive Sewer Relocation - C43252 [ID: 1698]							
Eliminate sewer main from under a building.							
Court and Hickory Street Sewer Relocation [ID: 1890]							
Removing sewer from under an existing building improves access for maintenance. Replacing deteriorated sewer will reduce inflow and infiltration.							
Cow Branch Outfall [ID: 725]							
Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost							
FBRS - 4th Street - Elm to Rogers/Broadway -C43258 [ID: 1864]							
none							
FBRS - Elm & 6th Street - C43257 [ID: 1863]							
None							
FBRS - Stadium to Elm - C43256 [ID: 1862]							
None							
FBRS to Turner Relief Sewer - C43250 [ID: 1793]							
none							
FY2014 Sewer Main Rehab [ID: 1885]							
This project will reduce I&I and sanitary sewer overflows and basement backups.							
FY2015 Sewer Main Rehab [ID: 1946]							
Reduce I&I and repair structural defects							
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 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							
PCCE # 3 - Stewart & Medavista - C43198 [ID: 780]							
Add \$7,000/yr for tv inspections and cleaning sewer							
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 - C43248 [ID: 1369]							
\$1,000/year							
PCCE #22 - Shannon Place - C43502 [ID: 1603]							
Update failing infrastructure							
PCCE #24 - St. James & St. Joseph - C43253 [ID: 1604]							
Update failing infrastructure							

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 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Sewer Impact of Capital Projects							
Sewer							
PCCE #25 - Glenwood & Redbud - C43504 [ID: 1605]							
update failing infrastructure							
PCCE #27 - Grace Ellen - C43254 [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							
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							
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							
W Broadway Sewer Improvement - C43259 [ID: 1884]							
None							
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

06/01/99 Sanitary Sewerage System Series A (Interest rate: 3.625% - 5.25%)

Original Issue - \$3,730,000

Balance As of 9/30/2015 - \$1,075,000

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 9/30/2015 - \$410,000

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 9/30/2015 - \$840,000

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 9/30/2015 - \$995,000

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.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000

Balance As of 9/30/2015 - \$1,805,000

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.

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000

Balance As of 9/30/2015 - \$365,000

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 9/30/2015 - \$5,475,000

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 9/30/2015 - \$550,000

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.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

11/01/07 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$1,800,000

Balance As of 9/30/2015 - \$1,245,000

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 9/30/2015 - \$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 9/30/2015 - \$51,678,000

Maturity Date - 7/1/2032

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds. The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008. * The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

03/29/12 Sewerage System Revenue Bonds (Interest rates: .35% - 3.75%)

Original Issue - \$9,365,000

Balance As of 9/30/2015 - \$8,515,000

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.

05/21/12 Special Obligation Refunding Bonds, Series 2012 B (Interest rate: 2.00%)

Original Issue - \$1,465,000

Balance As of 9/30/2015 - \$1,000,000

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 9/30/2015 - \$1,990,000

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.

03/31/15 Sanitary Sewerage System Revenue Revenue Bonds (Interest rates: .00% - 5.00%)

Original Issue - \$18,200,000

Balance As of 9/30/2015 - \$18,200,000

Maturity Date - 10/01/2035

In March 2015, the City issued \$18,200,000 of Sewerage System Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000. (\$7,421,000) and a 2013 voter approval of \$32,340,000 (\$10,779,000).

Sanitary Sewer Utility Fund - Debt Service

Debt Service Requirements

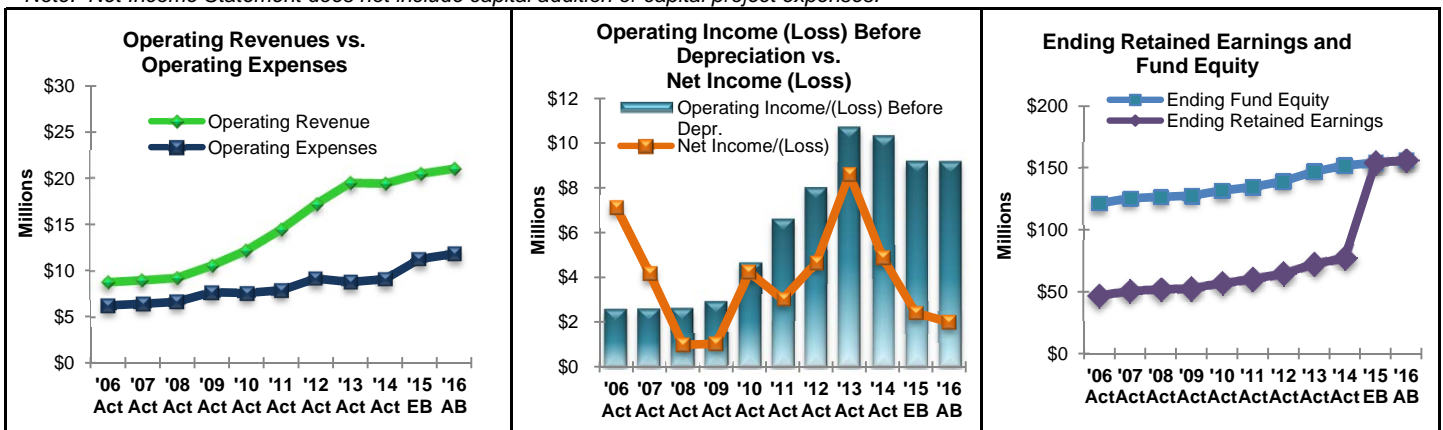
Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2016	\$5,505,300	\$2,920,344	\$8,425,644
2017	\$5,622,000	\$2,776,323	\$8,398,323
2018	\$5,755,000	\$2,630,975	\$8,385,975
2019	\$5,233,900	\$2,484,043	\$7,717,943
2020	\$5,359,000	\$2,334,689	\$7,693,689
2021	\$5,195,100	\$2,186,337	\$7,381,437
2022	\$4,997,400	\$2,043,371	\$7,040,771
2023	\$5,135,900	\$1,905,458	\$7,041,358
2024	\$5,155,400	\$1,766,827	\$6,922,227
2025	\$5,181,300	\$1,627,581	\$6,808,881
2026	\$5,328,300	\$1,493,766	\$6,822,066
2027	\$5,476,600	\$1,357,128	\$6,833,728
2028	\$5,621,100	\$1,209,854	\$6,830,954
2029	\$5,777,000	\$1,056,135	\$6,833,135
2030	\$5,929,200	\$895,664	\$6,824,864
2031	\$6,082,800	\$731,229	\$6,814,029
2032	\$6,247,700	\$563,757	\$6,811,457
2033	\$2,790,000	\$403,652	\$3,193,652
2034	\$2,895,000	\$277,502	\$3,172,502
2035	\$3,000,000	\$145,348	\$3,145,348
2036	\$1,725,000	\$48,950	\$1,773,950
2037	\$535,000	\$10,031	\$545,031
Total	<u>\$104,548,000</u>	<u>\$30,868,964</u>	<u>\$135,416,964</u>

Net Income Statement Sanitary Sewer Utility Fund

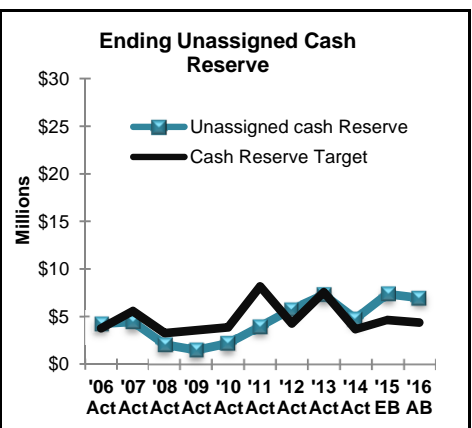
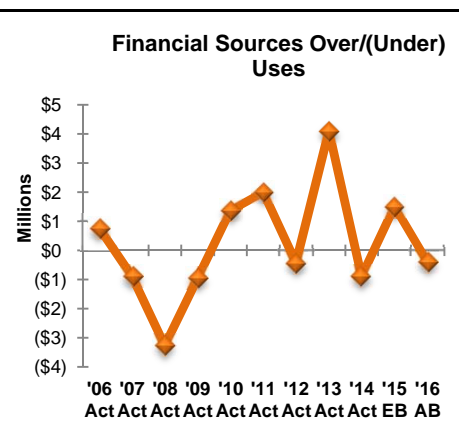
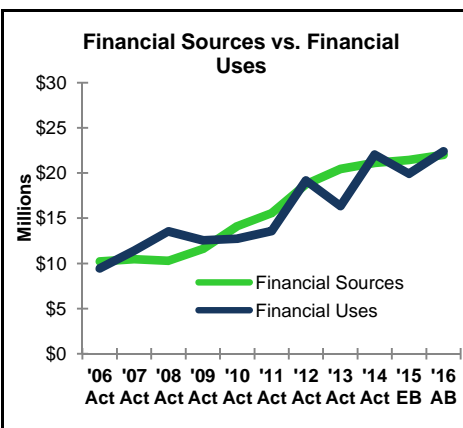
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Sewer Charges	\$15,966,163	\$17,190,166	\$16,900,000	\$17,060,000
M.U. Sewer Charges	\$1,414,095	\$1,498,941	\$1,332,485	\$1,328,472
Sharecropping	\$4,372	\$15,140	\$11,364	\$11,364
BCRSD Wholesale Revenue	\$800,746	\$751,752	\$844,000	\$844,092
Sewer Connection Fees	\$1,070,284	\$1,162,500	\$1,250,000	\$1,666,625
Other Misc. Operating Revenues	\$138,858	\$138,032	\$95,000	\$95,600
Total Operating Revenues	\$19,394,518	\$20,756,531	\$20,432,849	\$21,006,153
Operating Expenses:				
Personnel Services	\$4,435,161	\$4,830,210	\$4,691,998	\$5,079,523
Supplies & Materials	\$1,073,279	\$1,299,437	\$1,255,465	\$1,324,440
Travel & Training	\$5,111	\$18,197	\$18,197	\$19,122
Intragovernmental Charges	\$1,506,702	\$1,614,286	\$1,614,286	\$1,702,198
Utilities, Services & Other Misc.	\$2,049,173	\$3,803,563	\$3,659,009	\$3,691,908
Total Operating Expenses	\$9,069,426	\$11,565,693	\$11,238,955	\$11,817,191
Operating Income (Loss) Before Depreciation	\$10,325,092	\$9,190,838	\$9,193,894	\$9,188,962
Depreciation	(\$4,989,043)	(\$4,988,686)	(\$5,055,390)	(\$5,101,812)
Operating Income	\$5,336,049	\$4,202,152	\$4,138,504	\$4,087,150
Non-Operating Revenues:				
Investment Revenue	\$925,701	\$911,907	\$970,995	\$960,131
Misc. Non-Operating Revenue	\$831,553	\$4,850	\$31,335	\$42,333
Total Non-Operating Revenues	\$1,757,254	\$916,757	\$1,002,330	\$1,002,464
Non-Operating Expenses:				
Interest Expense	\$2,317,366	\$2,956,470	\$2,324,637	\$2,920,344
Bank & Paying Agent Fees	\$336,496	\$355,764	\$605,000	\$340,000
Loss on Disposal Assets	\$385,420	\$0	\$8,055	\$0
Amortization	\$0	\$70,617	\$70,617	\$70,617
Total Non-Operating Expenses	\$3,039,282	\$3,382,851	\$3,008,309	\$3,330,961
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$580,268)	(\$116,937)	(\$116,937)	(\$142,921)
Total Operating Transfers	(\$580,268)	(\$116,937)	(\$116,937)	(\$142,921)
Net Income (Loss) Before Capital Contribution	\$3,473,753	\$1,619,121	\$2,015,588	\$1,615,732
Capital Contribution	\$1,415,970	\$375,000	\$389,747	\$375,000
Net Income (Loss) Transferred to Retained Earnings	\$4,889,723	\$1,994,121	\$2,405,335	\$1,990,732
Beginning Retained Earnings	\$72,356,960	\$151,895,823	\$151,895,823	\$154,301,158
Ending Retained Earnings	\$77,246,683	\$153,889,944	\$154,301,158	\$156,291,890
Contributed Capital	\$74,649,140	\$0	\$0	\$0
Ending Fund Equity	\$151,895,823	\$153,889,944	\$154,301,158	\$156,291,890

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants				
Interest	\$902,822	\$911,907	\$970,995	\$960,131
Fees and Service Charges	\$19,394,518	\$20,756,531	\$20,432,849	\$21,006,153
Other Local Revenues	\$831,553	\$4,850	\$31,335	\$42,333
	\$21,128,893	\$21,673,288	\$21,435,179	\$22,008,617
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$21,128,893	\$21,673,288	\$21,435,179	\$22,008,617
Financial Uses of Unrestricted Cash				
Operating Expenses	\$9,069,426	\$11,565,693	\$11,238,955	\$11,817,191
Operating Transfers to Other Funds	\$580,268	\$116,937	\$116,937	\$142,921
Interest and Other Non-Oper Cash Exp	\$2,653,862	\$3,312,234	\$2,929,637	\$3,260,344
Principal Payments	\$4,840,600	\$5,291,700	\$4,900,545	\$5,505,300
Capital Additions	\$279,810	\$544,090	\$542,877	\$972,125
Enterprise Revenues used for Capital Projects	\$4,601,138	\$194,794	\$194,794	\$689,970
Total Financial Uses	\$22,025,104	\$21,025,448	\$19,923,745	\$22,387,851
Beginning Unassigned Cash Reserve		\$5,840,208	\$5,840,208	\$7,351,642
Financial Sources Over/(Under) Uses		\$647,840	\$1,511,434	(\$379,234)
Cash and Cash Equivalent	\$4,770,571			
Less: GASB 31 Pooled Cash Adj	(\$1,069,637)			
Add: Inventory	\$0			
Projected Unassigned Cash Reserve	\$5,840,208	\$6,488,048	\$7,351,642	\$6,972,408
Total Expenditures Uses	\$22,025,104	\$21,025,448	\$19,923,745	\$22,387,851
Less: Ent Revenue used for current year CIP	(\$4,601,138)	(\$194,794)	(\$194,794)	(\$689,970)
	\$17,423,966	\$20,830,654	\$19,728,951	\$21,697,881
20% Guideline	\$3,484,793	\$4,166,131	\$3,945,790	\$4,339,576
Next Year Capital Projects Ent Revenue	\$194,794	\$689,970	\$689,970	\$13,648
Cash Reserve Target	\$3,679,587	\$4,856,101	\$4,635,760	\$4,353,224
Cash Above/(Below) Cash Reserve Target	\$2,160,621	\$1,631,947	\$2,715,882	\$2,619,184



Sanitary Sewer Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Inflow and infiltration reduction program Eligible participants for private inflow and infiltration source: Maximum City Reimbursement	22-217.3(b)(5)					
- Sump pump (disconnect existing pump from sewer and permanently discharge outside residence)		3-7-11	\$1,000	NA	\$1,000	NA
- Downspout (up to 4)		3-7-11	\$500	NA	\$500	NA
- Uncapped cleanout (s)		3-7-11	\$75 each	NA	\$75 each	NA
- Lateral connection		3-7-11	\$2,500	NA	\$2,500	NA
Sewer service charge rates						
Residential Base Charge	22-263(b)(1)	9-15-14	\$11.01	NA	\$11.01	NA
Non-residential Base Charge	22-263(b)(1)					
Water meter size:						
- 3/4"		9-15-14	\$16.52	NA	\$16.52	NA
- 1"		9-15-14	\$27.53	NA	\$27.53	NA
- 1 1/2"		9-15-14	\$55.05	NA	\$55.05	NA
- 2"		9-15-14	\$88.08	NA	\$88.08	NA
- 3"		9-15-14	\$176.16	NA	\$176.16	NA
- 4"		9-15-14	\$275.25	NA	\$275.25	NA
- 6"		9-15-14	\$550.50	NA	\$550.50	NA
- 8"		9-15-14	\$880.80	NA	\$880.80	NA
- 10"		9-15-14	\$1,266.15	NA	\$1,266.15	NA
- 12"		9-15-14	\$2,367.15	NA	\$2,367.15	NA
Volume Charge	22-263(b)(1)	9-15-14	\$2.27/Ccf	NA	\$2.27/Ccf	NA
Extra strength charge	22-263(b)(2)	9-15-14	\$0.289	NA	\$0.289	NA
Unit charge for BOD in dollars per pound; of which \$ 0.194 represents the user charge portion and \$ 0.095 represents capital charges						
Unit charge for suspended solids in dollars per pound; of which \$0.13266 represents the user charge portion and \$0.06534 represents capital charges		9-15-14	\$0.198	NA	\$0.198	NA
Connection Fees						
Water meter size:	22-264(b)					
- 5/8"		9-15-14	\$1,200	NA	\$1,600	10-1-15
- 3/4"		9-15-14	\$1,800	NA	\$2,400	10-1-15
- 1"		9-15-14	\$3,000	NA	\$4,000	10-1-15
- 1 1/2"		9-15-14	\$6,000	NA	\$8,000	10-1-15
- 2"		9-15-14	\$9,600	NA	\$12,800	10-1-15
- 3"		9-15-14	\$19,200	NA	\$25,600	10-1-15
- 4"		9-15-14	\$30,000	NA	\$40,000	10-1-15
- 6"		9-15-14	\$60,000	NA	\$80,000	10-1-15
- 8"		9-15-14	\$96,000	NA	\$128,000	10-1-15
- 10"		9-15-14	\$138,000	NA	\$184,000	10-1-15
- 12"		9-15-14	\$258,000	NA	\$344,000	10-1-15
Sewer Extension permit						
Application for sanitary sewer extension permits	22-271(c)	6-21-10	\$300	NA	\$300	NA

Sanitary Sewer Fees/Charges/Fines

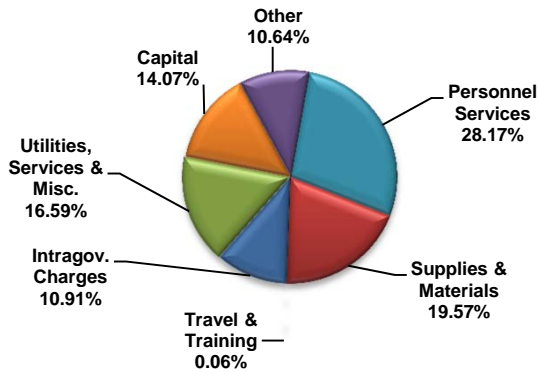
			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Hauled Liquid Waste						
Waste activated sludge from package wastewater treatment plants and stabilization pond sludge	13-192(b)(1)	9-15-14	\$0.043/ gallon	NA	\$0.043/ gallon	NA
Portable/chemical toilet, domestic holding tank, septic tank, grease trap wastes and other wastewater	13-192(b)(2)	9-15-14	\$0.082/ gallon	NA	\$0.082/ gallon	NA
Treatment service availability	13-192(b)(3)	9-15-14	\$11.01/load	NA	\$11.01/load	NA

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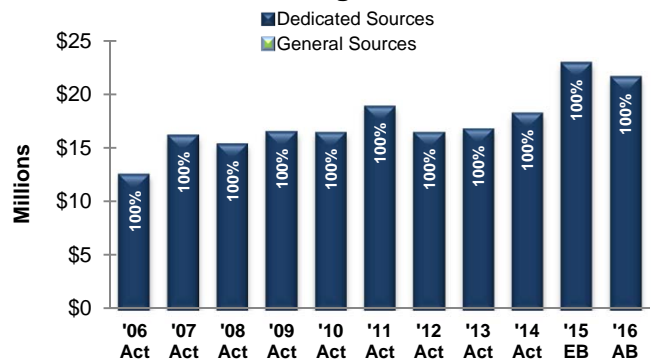
Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary

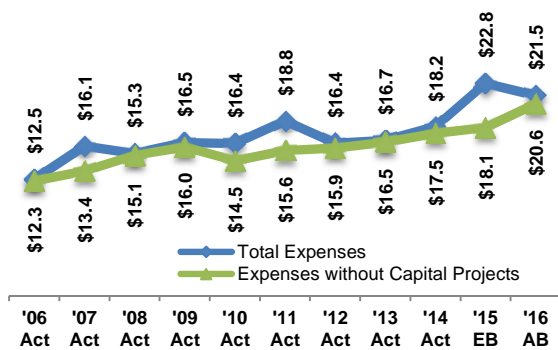
FY 2016 Total Expenditures By Category



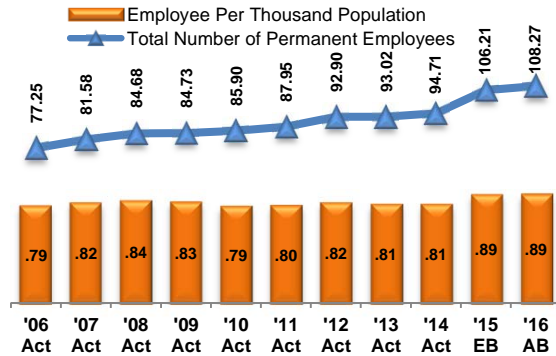
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$5,392,825	\$6,161,454	\$5,786,921	\$6,063,086	4.8%	(1.6%)
Supplies & Materials	\$4,196,578	\$3,877,345	\$3,553,895	\$4,212,058	18.5%	8.6%
Travel & Training	\$6,193	\$13,570	\$13,420	\$13,420	0.0%	(1.1%)
Intragov. Charges	\$2,032,656	\$2,076,431	\$2,075,661	\$2,348,476	13.1%	13.1%
Utilities, Services & Misc.	\$2,432,922	\$7,616,837	\$7,640,145	\$3,570,309	(53.3%)	(53.1%)
Capital	\$1,550,503	\$1,546,556	\$1,624,596	\$3,028,050	86.4%	95.8%
Other	\$2,572,467	\$1,933,563	\$2,146,069	\$2,289,596	6.7%	18.4%
Total	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)
Operating Expenses	\$13,330,328	\$14,987,053	\$13,973,964	\$15,327,349	9.7%	2.3%
Non-Operating Expenses	\$2,426,438	\$1,790,718	\$2,340,718	\$2,133,669	(8.8%)	19.2%
Debt Service	\$161,240	\$142,845	\$142,845	\$155,927	9.2%	9.2%
Capital Additions	\$1,550,503	\$1,546,556	\$1,624,596	\$3,028,050	86.4%	95.8%
Capital Projects	\$715,635	\$4,758,584	\$4,758,584	\$880,000	(81.5%)	(81.5%)
Total Expenses	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)

Funding Sources (Where the Money Comes From)

Grants	\$122,406	\$100,583	\$100,583	\$0	(100.0%)	(100.0%)
Interest	\$203,499	\$113,337	\$226,192	\$226,192	0.0%	99.6%
Fees and Service Charges	\$17,172,008	\$17,723,236	\$18,046,018	\$19,343,771	7.2%	9.1%
Other Local Revenues	\$70,094	\$96,900	\$210,969	\$165,664	(21.5%)	71.0%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$616,137	\$5,191,700	\$4,256,945	\$1,789,368	(58.0%)	(65.5%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	(5.8%)	(7.3%)

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 management for the protection of the environment. There are over 46,600 solid waste utility accounts served by the City.

Department Objectives

To provide an efficient collection, material recovery, and

Highlights/Significant Changes

Strategic Priority: Operational Excellence

- The Material Recovery Facility continued conversion of temporary labor to permanent positions, resulting in improved employee retention and decreased workers compensation claims.
- Food waste collection and composting program expanded into roll-cart collection as grant funds helped secure automated collection equipment.
- Drop-off Recycling sites changed with the loss of the Gerbes on Broadway site and the addition of a South Providence site.
- Nine Compressed Natural Gas (CNG) heavy-duty trucks were placed into service for greater efficiency in collection operations. Fuel cost savings continue to be realized as CNG fleet can be integrated into fleet.

Highlights/Significant Changes (cont.)

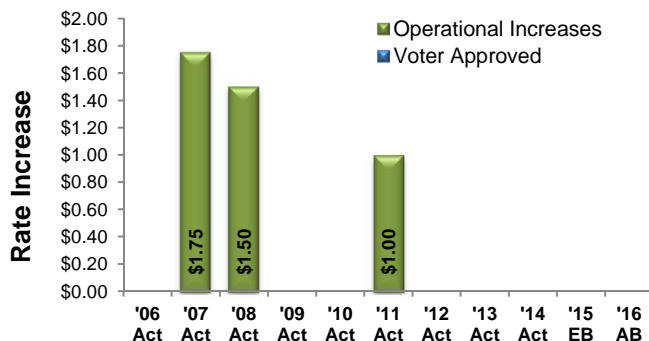
- The landfill gas system expansion resulted in sufficient quantities of gas collected to justify initiation of 4th engine purchase at the Bioenergy plant.
- Recycling services were integrated into the CID solid waste rate structure to provide greater recycling coverage and more equitable cost-sharing in the downtown area.
- Provide (2) rolls of black bags (50 bags/year) to Solid Waste residential customers with no residential rate increase.
- Utility added 11.50 FTE positions in FY 2015 primarily to transition year round temporary positions. Five additional FTE are planned for FY 2016.
- Held 6 ward meetings to discuss the residential rate structure and automating residential trash collection to address operational challenges, improve efficiency and charge on a more equitable volume basis.
- Designed Solid Waste Administration and Maintenance facility to move collections and administration to the landfill property for improved efficiency and operations management.
- Began accepting #1-7 Plastic Containers for recycling in January 2015

Authorized Personnel

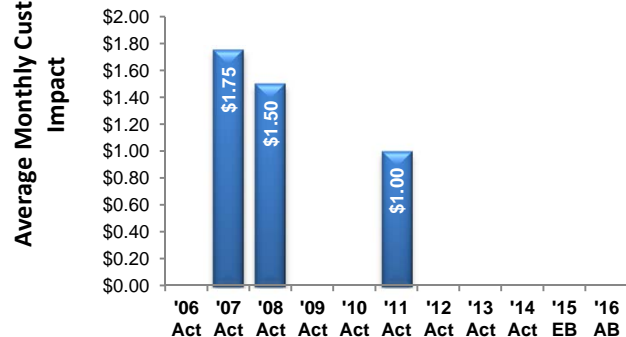
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration	8.46	8.46	8.46	7.02	(1.44)
Commercial	23.70	22.40	22.40	20.70	(1.70)
Residential	22.00	24.00	24.00	25.20	1.20
Landfill	14.75	17.00	17.00	18.25	1.25
University	2.80	2.80	2.80	3.80	1.00
Recycling	23.00	31.55	31.55	33.30	1.75
Total Personnel	94.71	106.21	106.21	108.27	2.06
Permanent Full-Time	92.46	104.46	104.46	106.52	2.06
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	94.71	106.21	106.21	108.27	2.06

Rate Increase Information

Solid Waste Residential Rate Increase History



Solid Waste Average Residential Monthly Customer Impact of Rate Increases



Solid Waste Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$226,192	\$40,161	\$45,193	\$35,895	\$31,590
Fees and Service Charges					
Commercial Charges	\$4,276,922	\$4,917,439	\$5,565,315	\$5,732,019	\$5,903,725
Residential Charges	\$8,596,750	\$8,681,768	\$8,941,088	\$9,297,585	\$9,668,449
Roll-Off Service Charges	\$1,546,005	\$1,588,168	\$1,616,700	\$1,665,201	\$1,715,157
Landfill Fees	\$3,269,476	\$3,346,159	\$3,440,480	\$3,537,630	\$3,637,695
University Fees	\$660,000	\$676,500	\$696,795	\$717,699	\$739,230
Recycling	\$901,800	\$901,800	\$901,800	\$901,800	\$901,800
Other Misc. Operating Revenues	\$92,818	\$211,944	\$214,328	\$216,783	\$219,312
Other Local Revenues	\$165,664	\$55,664	\$55,664	\$55,664	\$55,664
Total Financial Sources:	\$19,735,627	\$20,419,604	\$21,477,363	\$22,160,277	\$22,872,622
Financial Uses					
Operating Expenses	\$15,327,349	\$16,034,061	\$16,800,349	\$17,608,743	\$18,461,965
Operating Transfers to Other Funds	\$197,331	\$197,331	\$197,331	\$197,331	\$197,331
Interest	\$155,927	\$129,353	\$274,464	\$250,757	\$226,209
Non-Operating Cash Pmts	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$1,064,683	\$742,232	\$891,817	\$915,224	\$944,049
Capital Additions	\$3,028,050	\$1,942,052	\$3,725,460	\$3,852,867	\$2,453,664
Enterprise Rev. used for Capital Projects	\$880,000	\$300,000	\$1,600,000	\$300,000	\$100,000
Total Financial Uses	\$20,653,340	\$19,345,029	\$23,489,420	\$23,124,921	\$22,383,219
Financial Sources Over/(Under) Uses	(\$917,713)	\$1,074,575	(\$2,012,057)	(\$964,644)	\$489,403
Beginning Unassigned Cash Reserve	\$8,074,643	\$7,156,930	\$8,231,505	\$6,219,448	\$5,254,804
Financial Sources Over/(Under) Uses	(\$917,713)	\$1,074,575	(\$2,012,057)	(\$964,644)	\$489,404
Projected Unassigned Cash Reserve	\$7,156,930	\$8,231,505	\$6,219,448	\$5,254,804	\$5,744,207
Total Financial Uses	\$20,653,340	\$19,345,029	\$23,489,420	\$23,124,921	\$22,383,219
Less Ent rev used for ONLY CIP	(\$880,000)	(\$300,000)	(\$1,600,000)	(\$300,000)	(\$100,000)
Operational Expenses	\$19,773,340	\$19,045,029	\$21,889,420	\$22,824,921	\$22,283,219
20% Guideline	\$3,954,668	\$3,809,006	\$4,377,884	\$4,564,984	\$4,456,644
Add: Next year CIP (Cash projects)	\$300,000	\$1,600,000	\$300,000	\$100,000	\$1,100,000
Cash Reserve Target	\$4,254,668	\$5,409,006	\$4,677,884	\$4,664,984	\$5,556,644
Cash Above/(Below) Target	\$2,902,262	\$2,822,500	\$1,541,564	\$589,820	\$187,564

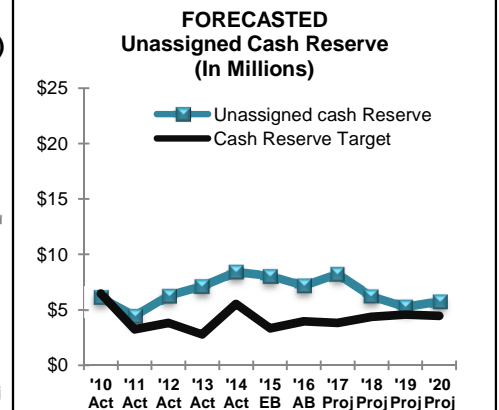
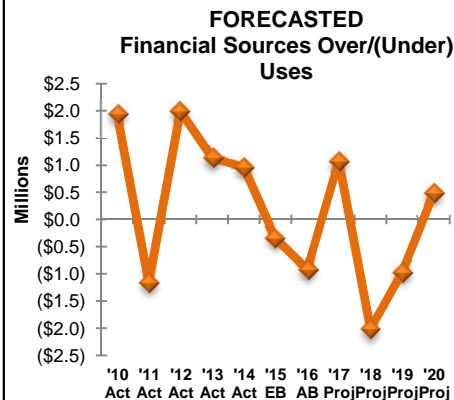
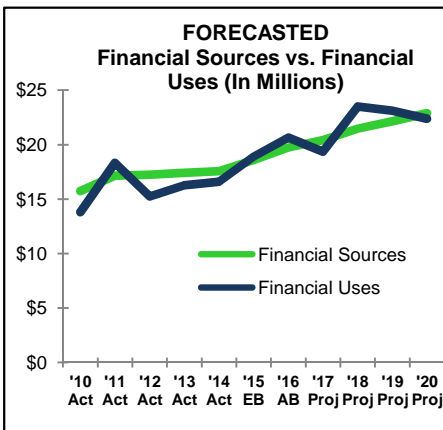
Solid Waste Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

- A cost of service study was completed in FY 2015 and provides the basis for this five year forecast.
- The major focus on the next five years will be in following a rate path to reach a cost recovery on each of the various services provided and looking for lower cost options to provide those services.
- Commercial rates will need to be rebalanced to take into account the type of collection, size of the container, and the number of collections per week. This will occur from FY 2016 to FY 2018 in order to reach full cost recovery.
- CID rates have been rebalanced in FY 2015 and now include recycling.

Proposed Rate Increases

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
* CID	Rebalance	2.5%	3.0%	3.0%	3.0%
Residential	0.0%	0.0%	2.0%	3.0%	3.0%
Landfill	7.3%	2.5%	3.0%	3.0%	3.0%
* Commercial	Rebalance	Rebalance	Rebalance	3.0%	3.0%



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Administration						
Personnel Services	\$627,150	\$645,019	\$639,678	\$676,850	5.8%	4.9%
Supplies and Materials	\$13,762	\$20,525	\$18,955	\$10,030	(47.1%)	(51.1%)
Travel and Training	\$3,476	\$4,632	\$4,632	\$4,632	0.0%	0.0%
Intragovernmental Charges	\$1,129,022	\$1,130,761	\$1,130,891	\$1,445,220	27.8%	27.8%
Utilities, Services, & Misc.	\$188,668	\$149,260	\$465,539	\$141,056	(69.7%)	(5.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$756,606	\$281,949	\$272,649	\$370,016	35.7%	31.2%
Total	\$2,718,684	\$2,232,146	\$2,532,344	\$2,647,804	4.6%	18.6%
Commercial						
Personnel Services	\$1,214,976	\$1,347,133	\$1,203,647	\$1,186,978	(1.4%)	(11.9%)
Supplies and Materials	\$997,770	\$1,082,159	\$835,712	\$1,053,327	26.0%	(2.7%)
Travel and Training	\$0	\$1,634	\$1,634	\$1,634	0.0%	0.0%
Intragovernmental Charges	\$261,508	\$227,262	\$227,762	\$204,400	(10.3%)	(10.1%)
Utilities, Services, & Misc.	\$392,208	\$665,046	\$483,757	\$551,710	14.0%	(17.0%)
Capital	\$499,103	\$267,056	\$338,170	\$485,000	43.4%	81.6%
Other	\$214,921	\$211,764	\$268,894	\$263,868	(1.9%)	24.6%
Total	\$3,580,486	\$3,802,054	\$3,359,576	\$3,746,917	11.5%	(1.5%)
Residential						
Personnel Services	\$982,510	\$1,164,555	\$1,008,648	\$1,206,460	19.6%	3.6%
Supplies and Materials	\$1,095,529	\$876,085	\$850,687	\$1,153,459	35.6%	31.7%
Travel and Training	\$0	\$580	\$580	\$580	0.0%	0.0%
Intragovernmental Charges	\$243,928	\$263,230	\$263,230	\$262,626	(0.2%)	(0.2%)
Utilities, Services, & Misc.	\$238,883	\$331,344	\$283,196	\$297,099	4.9%	(10.3%)
Capital	\$35,140	\$584,000	\$584,000	\$682,450	16.9%	16.9%
Other	\$122,209	\$131,608	\$116,630	\$152,724	30.9%	16.0%
Total	\$2,718,199	\$3,351,402	\$3,106,971	\$3,755,398	20.9%	12.1%
Landfill						
Personnel Services	\$938,577	\$1,116,327	\$1,030,920	\$1,031,138	0.0%	(7.6%)
Supplies and Materials	\$983,902	\$888,797	\$833,951	\$886,219	6.3%	(0.3%)
Travel and Training	\$1,313	\$4,066	\$3,666	\$3,666	0.0%	(9.8%)
Intragovernmental Charges	\$103,779	\$105,867	\$104,467	\$109,061	4.4%	3.0%
Utilities, Services, & Misc.	\$543,819	\$1,250,545	\$1,288,148	\$1,282,449	(0.4%)	2.6%
Capital	\$0	\$304,550	\$304,550	\$999,600	228.2%	228.2%
Other	\$1,062,515	\$916,930	\$1,010,256	\$1,010,256	0.0%	10.2%
Total	\$3,633,905	\$4,587,082	\$4,575,958	\$5,322,389	16.3%	16.0%
University						
Personnel Services	\$195,124	\$157,180	\$222,884	\$222,082	(0.4%)	41.3%
Supplies and Materials	\$98,685	\$85,606	\$120,458	\$140,435	16.6%	64.0%
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$19,091	\$16,525	\$16,525	\$20,514	24.1%	24.1%
Utilities, Services, & Misc.	\$37,988	\$43,511	\$46,681	\$44,965	(3.7%)	3.3%
Capital	\$0	\$26,500	\$26,500	\$153,500	479.2%	479.2%
Other	\$10,061	\$10,060	\$35,142	\$35,568	1.2%	253.6%
Total	\$360,949	\$339,382	\$468,190	\$617,064	31.8%	81.8%
Recycling						
Personnel Services	\$1,434,488	\$1,731,240	\$1,681,144	\$1,739,578	3.5%	0.5%
Supplies and Materials	\$993,239	\$924,173	\$851,236	\$968,588	13.8%	4.8%
Travel and Training	\$1,404	\$2,658	\$2,908	\$2,908	0.0%	9.4%
Intragovernmental Charges	\$275,328	\$332,786	\$332,786	\$306,655	(7.9%)	(7.9%)
Utilities, Services, & Misc.	\$329,412	\$418,547	\$357,136	\$373,030	4.5%	(10.9%)
Capital	\$1,016,260	\$364,450	\$371,376	\$707,500	90.5%	94.1%
Other	\$406,155	\$381,252	\$442,498	\$457,164	3.3%	19.9%
Total	\$4,456,286	\$4,155,106	\$4,039,084	\$4,555,423	12.8%	9.6%

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$13,691	\$0	\$42,896	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$701,944	\$4,758,584	\$4,715,688	\$880,000	(81.3%)	(81.5%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$715,635	\$4,758,584	\$4,758,584	\$880,000	(81.5%)	(81.5%)
Department Totals						
Personnel Services	\$5,392,825	\$6,161,454	\$5,786,921	\$6,063,086	4.8%	(1.6%)
Supplies and Materials	\$4,196,578	\$3,877,345	\$3,553,895	\$4,212,058	18.5%	8.6%
Travel and Training	\$6,193	\$13,570	\$13,420	\$13,420	0.0%	(1.1%)
Intragovernmental Charges	\$2,032,656	\$2,076,431	\$2,075,661	\$2,348,476	13.1%	13.1%
Utilities, Services, & Misc.	\$2,432,922	\$7,616,837	\$7,640,145	\$3,570,309	(53.3%)	(53.1%)
Capital	\$1,550,503	\$1,546,556	\$1,624,596	\$3,028,050	86.4%	95.8%
Other	\$2,572,467	\$1,933,563	\$2,146,069	\$2,289,596	6.7%	18.4%
Total	\$18,184,144	\$23,225,756	\$22,840,707	\$21,524,995	25.6%	(7.3%)

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration:					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.12	0.12
6595 - Risk Management Specialist *	0.50	0.50	0.50	0.00	(0.50)
6204 - Financial Analyst *	0.15	0.15	0.15	0.00	(0.15)
6200 - Senior Financial Analyst *	0.15	0.15	0.15	0.00	(0.15)
5901 - Director, Public Works *	0.26	0.26	0.26	0.00	(0.26)
5106 - Asst. Director, Public Works *	0.25	0.25	0.25	0.00	(0.25)
4802 - Public Information Specialist *	0.25	0.25	0.25	0.00	(0.25)
4533 Waste Minimization Supervisor *	0.00	0.00	0.00	1.00	1.00
4501 - Rate Analyst *	0.00	0.00	0.00	0.50	0.50
2991 - Director, City Utilities *	0.00	0.00	0.00	0.10	0.10
2981 - Asst Director, City Utilities *	0.00	0.00	0.00	0.30	0.30
2208 - Solid Waste District Admin. **	1.00	1.00	1.00	0.00	(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 **	1.00	1.00	1.00	0.00	(1.00)
1006 - Senior Admin. Support Asst.	1.90	1.90	1.90	2.00	0.10
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.46	8.46	8.46	7.02	(1.44)
Permanent Full-Time	8.46	8.46	8.46	7.02	(1.44)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.46	8.46	8.46	7.02	(1.44)
Commercial:					
2218 - Solid Waste Supervisor III ***	2.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II ****	0.90	0.90	0.90	0.90	
2216 - Solid Waste Supervisor I *****	1.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773	13.50	14.50	14.50	13.10	(1.40)
2211 - Refuse Collector-773	6.30	5.00	5.00	4.70	(0.30)
Total Personnel	23.70	22.40	22.40	20.70	(1.70)
Permanent Full-Time	22.95	22.15	22.15	20.45	(1.70)
Permanent Part-Time	0.75	0.25	0.25	0.25	
Total Permanent	23.70	22.40	22.40	20.70	(1.70)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

** Positions moved in FY 2016 to new Fund 232 Mid Missouri Solid Waste District

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Residential:					
2218 - Solid Waste Supervisor III ***	0.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II ****	1.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773	2.00	1.00	1.00	2.20	1.20
2211 - Refuse Collector-773	19.00	21.00	21.00	21.00	
2203 - Refuse Collection Supv. I	0.00	0.00	0.00	0.00	
Total Personnel	22.00	24.00	24.00	25.20	1.20
Permanent Full-Time	22.00	24.00	24.00	25.20	1.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	24.00	24.00	25.20	1.20
Landfill:					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2218 - Solid Waste Supervisor III ***	0.75	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II ****	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	9.00	10.00	10.00	10.00	
2300 - Equipment Operator II-773	0.00	0.00	1.00	1.00	
2299 - Equipment Operator I-773	0.00	1.00	0.00	0.00	
2220 - Traffic Control Operator - 773	0.00	0.00	0.00	1.00	1.00
2207 - Landfill Superintendent	0.75	0.75	0.75	1.00	0.25
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	14.75	17.00	17.00	18.25	1.25
Permanent Full-Time	14.00	16.25	16.25	17.50	1.25
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	14.75	17.00	17.00	18.25	1.25
University:					
2217 - Solid Waste Supervisor II ****	0.10	0.10	0.10	0.10	
2214 - Senior Refuse Collector - 773	0.00	0.00	0.00	1.20	1.20
2211 - Refuse Collector-773	2.70	2.70	2.70	2.50	(0.20)
Total Personnel	2.80	2.80	2.80	3.80	1.00
Permanent Full-Time	2.80	2.80	2.80	3.80	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.80	2.80	2.80	3.80	1.00
Recycling:					
4615 - Program Assistant	0.00	0.00	0.00	0.00	
4533 - Waste Minimization Supvrs.	1.00	1.00	1.00	0.00	(1.00)
2218 - Solid Waste Supervisor III ***	1.25	1.00	1.00	0.00	(1.00)
2217 - Solid Waste Supervisor II ****	1.00	1.00	1.00	1.00	
2216 - Solid Waste Supervisor I *****	2.50	3.50	3.50	3.00	(0.50)
2299 - Equipment Operator I-773	2.00	3.00	3.00	3.00	
2214 - Senior Refuse Collector-773	9.00	9.00	9.00	8.00	(1.00)
2211 - Refuse Collector-773	1.50	4.30	4.30	4.80	0.50
2210 - Material Handler-773	4.00	8.00	8.00	12.00	4.00
2209 -Recovery Superintendent	0.25	0.25	0.25	1.00	0.75
2203 - Refuse Collection Supv. I	0.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	23.00	31.55	31.55	33.30	1.75
Permanent Full-Time	22.25	30.80	30.80	32.55	1.75
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	23.00	31.55	31.55	33.30	1.75
Department Totals					
Permanent Full-Time	92.46	104.46	104.46	106.52	2.06
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	94.71	106.21	106.21	108.27	2.06

*** In FY 2016 position was changed from 2307 - Public Works Supervisor III to Solid Waste Supervisor III

**** In FY 2016 position was changed from 2306 - Public Works Supervisor II to Solid Waste Supervisor II

***** In FY 2016 position was changed from 2305- Public Works Supervisor I to Solid Waste Supervisor I

Major Projects

- Design of Solid Waste Administration and Collection facilities was completed in the summer 2015 for construction at the Landfill property. Construction will begin in FY 2016. This will improve Solid Waste management efficiencies with all Division employees in one location, alleviate overcrowding at the Grissum Building and allow usage by Transit, CNG Fleet Operations needs and other Public Works Departmental needs.
- Clean out of several Stormwater retention basins at the Landfill property to address regulatory compliance issues.
- Construction of new Recycling Drop-off site on S. Providence.

CIP projects scheduled for fiscal year 2016:

- Expansion of the Heat Recovery System at the Bioenergy Facility to provide heat to additional facilities at the Landfill property
- Construct Solid Waste Administration and Collection facility at Landfill property to centralize all Solid Waste Utility operations
- Address Leachate Storage and Handling system needs to meet MDNR regulatory compliance limits of the Waste Water Treatment Facility Operational Permit; would also utilize leachate for Bioreactor cell liquid injection.

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 and other heat sources. Expansion of the system for the new Administration and Collection Facility will enable utilization of additional heat from the electrical production process that is currently unused.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Solid Waste							
1 Methane Gas Extraction Wells - C48031 [ID: 883]							2014
Ent Rev	\$100,000	\$100,000	\$100,000	\$300,000	\$300,000		
Total	\$100,000	\$100,000	\$100,000	\$300,000	\$300,000		
2 Agriturf for Bioreactor Cell C48050 [ID: 1586]							2016 2016
Ent Rev		\$255,000					
Total		\$255,000					
3 Disposal Cell #6 - C48059 [ID: 1522]							2016 2017
Ent Rev		\$300,000					
Future Bond			\$4,000,000				
Total		\$300,000	\$4,000,000				
4 Leachate Storage & Handling - C48051 [ID: 1778]							2016 2017
Ent Rev	\$133,584	\$225,000					
PYA Ent Rev	\$98,827						
Total		\$225,000					
5 Landfill Expansion Permitting [ID: 1585]							2017 2019
Ent Rev			\$200,000	\$400,000			
Total			\$200,000	\$400,000			
6 Material Recovery Facility Phase 1 - C48055 [ID: 884]							2015 2018
Ent Rev	\$200,000			\$1,300,000			
Total	\$200,000			\$1,300,000			

Solid Waste Funding Source Summary

Ent Rev	\$433,584	\$880,000	\$300,000	\$2,000,000	\$300,000
New Funding	\$433,584	\$880,000	\$300,000	\$2,000,000	\$300,000
Future Bond			\$4,000,000		
Future Funding			\$4,000,000		\$0
Total	\$433,584	\$880,000	\$4,300,000	\$2,000,000	\$300,000

Solid Waste Current Capital Projects

1 Collection and Admin Relocation-Landfill C48048 [ID: 1250]	2013 2016
2 Landfill & Compost Facility Stormwater Compliance [ID: 1945]	2015 2016
3 Landfill Entry Road Reconstruction C48052 [ID: 1880]	2014 2014
4 Landfill Wetlands [ID: 1788]	2014 2016
5 LF Gas to Energy (LFGE) Heat Recovery Syst -C48054 [ID: 1789]	2014 2016
6 Recycling Drop-off Site - S. Providence Rd [ID: 1881]	2014 2015
7 State Farm Parkway off Nifong Connector drop off [ID: 1879]	2014 2015
8 Stimulus Landfill Gas Plant EMC- C4801J [ID: 1357]	2010 2011

Solid Waste Impact of Capital Projects

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

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

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Solid Waste Impact of Capital Projects							
Solid Waste							
Agriturf for Bioreactor Cell C48050 [ID: 1586]							
Assist in installation							
Disposal Cell #7 [ID: 1944]							
Continued disposal services for city collections as well as regional waste disposal.							
Landfill & Compost Facility Stormwater Compliance [ID: 1945]							
Existing manpower and equipment to accomplish BMP installation. Third party contractor hired to clean out large sedimentation basins							
Landfill Entry Road Reconstruction C48052 [ID: 1880]							
Improved Customer service and less wear and tear on City vehicles managing existing potholes and road deficiencies.							
Landfill Expansion Permitting [ID: 1585]							
Preparation for future operation							
Landfill Wetlands [ID: 1788]							
Help maintain regulatory compliance; improve water quality.							
Leachate Storage & Handling - C48051 [ID: 1778]							
Attain clean water regulatory compliance for WWTP; provide feed water for bioreactor operation.							
LF Gas to Energy (LFGE) Heat Recovery Syst -C48054 [ID: 1789]							
Additional heating capacity as well as providing redundancy.							
Material Recovery Facility Expansion Phase 2 [ID: 1551]							
Expansion and modernization of facility for anticipated growth.							
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.							
Recycling Drop-off Site - S. Providence Rd [ID: 1881]							
Improved customer service and existing sites will be more manageable as their capacity is often capped out.							

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 9/30/2014 - \$1,300,000

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 9/30/2015 - \$350,000

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 9/30/2015 - \$1,825,000

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
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	\$3,475,000	\$446,985	\$3,921,985

Solid Waste Utility Fund

Loans Between Funds

04/05/10 Loan from Designated Loan Fund for Waco Road Land Acquisition

Original Issue - \$1,025,000
 Balance As of 9/30/2015 - \$555,009
 Maturity Date - 09/30/2020
 Ordinance #020590

Year	Principal Requirements	Interest Requirements	Total Requirements
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
	\$555,009	\$48,256	\$603,265

10/01/15 Proposed Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

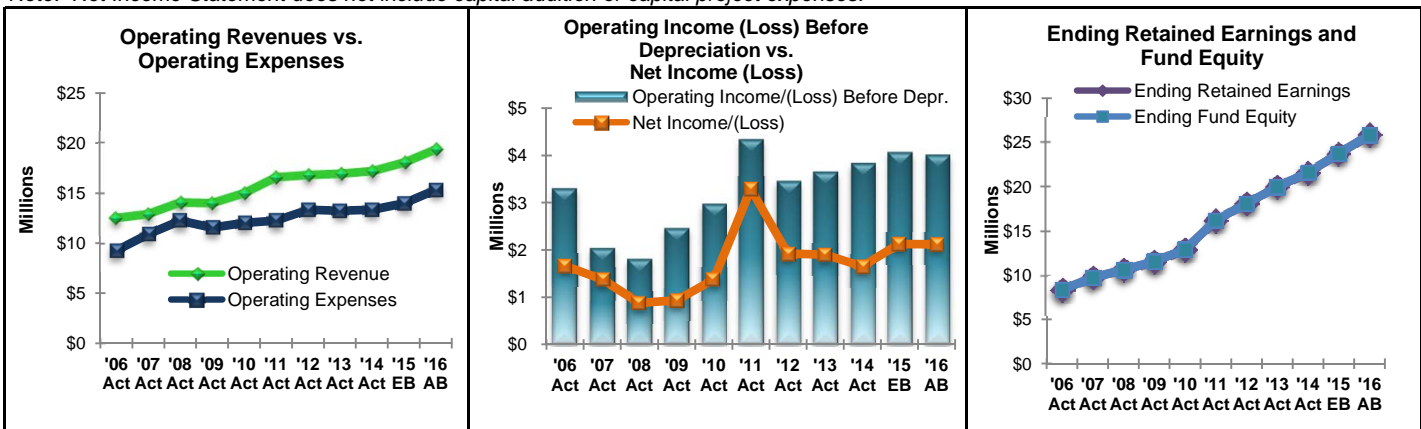
Original Issue - \$2,500,000
 Balance As of 9/30/2015 - \$0
 Maturity Date - 09/30/2024

Year	Principal Requirements	Interest Requirements	Total Requirements
2016	\$230,938	\$43,750	\$274,688
2017	\$234,980	\$39,709	\$274,689
2018	\$239,092	\$35,596	\$274,688
2019	\$243,276	\$31,412	\$274,688
2020	\$247,533	\$27,155	\$274,688
2021	\$251,865	\$22,823	\$274,688
2022	\$256,273	\$18,416	\$274,689
2023	\$260,758	\$13,931	\$274,689
2024	\$265,321	\$9,367	\$274,688
2025	\$269,964	\$4,724	\$274,688
	\$2,500,000	\$246,883	\$2,746,883

Net Income Statement Solid Waste Utility Fund

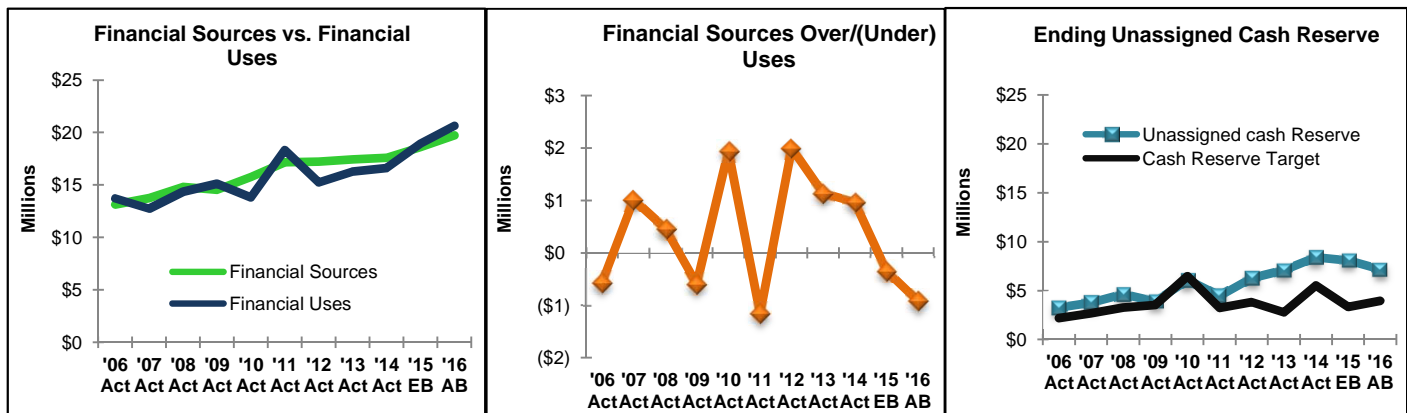
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
Commercial Charges	\$3,040,896	\$3,267,200	\$3,406,192	\$3,793,369
Residential Charges	\$8,533,326	\$8,539,453	\$8,576,602	\$8,596,750
Roll-Off Service Charges	\$1,358,314	\$1,509,200	\$1,498,483	\$1,546,005
Landfill Fees	\$2,791,298	\$3,076,483	\$3,081,487	\$3,269,476
University Fees	\$467,650	\$458,000	\$476,102	\$660,000
Recycling	\$920,897	\$801,400	\$926,000	\$901,800
Other Misc. Operating Revenues	\$59,627	\$71,500	\$81,152	\$576,371
Total Operating Revenues	\$17,172,008	\$17,723,236	\$18,046,018	\$19,343,771
Operating Expenses:				
Personnel Services	\$5,392,825	\$6,161,454	\$5,786,921	\$6,063,086
Supplies & Materials	\$4,182,887	\$3,877,345	\$3,510,999	\$4,212,058
Travel & Training	\$6,193	\$13,570	\$13,420	\$13,420
Intragovernmental Charges	\$2,032,656	\$2,076,431	\$2,075,661	\$2,348,476
Utilities, Services & Other Misc.	\$1,715,767	\$2,858,253	\$2,586,963	\$2,690,309
Total Operating Expenses	\$13,330,328	\$14,987,053	\$13,973,964	\$15,327,349
Operating Income (Loss) Before Depreciation	\$3,841,680	\$2,736,183	\$4,072,054	\$4,016,422
Depreciation	(\$1,823,319)	(\$1,659,072)	(\$1,880,878)	(\$1,927,038)
Operating Income	\$2,018,361	\$1,077,111	\$2,191,176	\$2,089,384
Non-Operating Revenues:				
Investment Revenue	\$203,499	\$113,337	\$226,192	\$226,192
Revenue From Other Gov't Units	\$122,406	\$100,583	\$100,583	\$0
Misc. Non-Operating Revenue	\$70,094	\$96,900	\$210,969	\$165,664
Total Non-Operating Revenues	\$395,999	\$310,820	\$537,744	\$391,856
Non-Operating Expenses:				
Interest Expense	\$161,240	\$142,845	\$142,845	\$155,927
Bank & Paying Agent Fees	\$286	\$0	\$286	\$0
Loss on Disposal Assets	\$14,925	\$0	\$337,208	\$0
Amortization	\$0	\$9,300	\$0	\$9,300
Total Non-Operating Expenses	\$176,451	\$152,145	\$480,339	\$165,227
Operating Transfers:				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$587,908)	(\$122,346)	(\$122,346)	(\$197,331)
Total Operating Transfers	(\$587,908)	(\$122,346)	(\$122,346)	(\$197,331)
Net Income (Loss) Before Capital Contributions	\$1,650,001	\$1,113,440	\$2,126,235	\$2,118,682
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss) Transferred to Retained Earnings	\$1,650,001	\$1,113,440	\$2,126,235	\$2,118,682
Beginning Retained Earnings	\$19,953,198	\$21,605,793	\$21,605,793	\$23,732,028
Ending Retained Earnings	\$21,603,199	\$22,719,233	\$23,732,028	\$25,850,710
Contributed Capital	\$2,594	\$0	\$0	\$0
Ending Fund Equity	\$21,605,793	\$22,719,233	\$23,732,028	\$25,850,710

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Solid Waste Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$122,406	\$100,583	\$100,583	\$0
Interest (w/o GASB 31 adjustment)	\$209,310	\$113,337	\$226,192	\$226,192
Fees and Service Charges	\$17,172,008	\$17,723,236	\$18,046,018	\$19,343,771
Other Local Revenues	\$70,094	\$96,900	\$210,969	\$165,664
	\$17,573,818	\$18,034,056	\$18,583,762	\$19,735,627
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$17,573,818	\$18,034,056	\$18,583,762	\$19,735,627
Financial Uses				
Operating Expenses	\$13,330,328	\$14,987,053	\$13,973,964	\$15,327,349
Operating Transfers to Other Funds	\$587,908	\$122,346	\$122,346	\$197,331
Interest and Other Non-Oper Cash Exp	\$161,526	\$142,845	\$143,131	\$155,927
Principal Payments	\$680,000	\$1,031,290	\$800,352	\$1,064,683
Capital Additions	\$1,550,503	\$1,546,556	\$1,624,596	\$3,028,050
Enterprise Revenues used for Capital Projects	\$300,000	\$2,258,584	\$2,258,584	\$880,000
Total Financial Uses	\$16,610,265	\$20,088,674	\$18,922,973	\$20,653,340
Beginning Unassigned Cash Reserve		\$8,413,854	\$8,413,854	\$8,074,643
Financial Sources Over/(Under) Uses		(\$2,054,618)	(\$339,211)	(\$917,713)
Cash and Cash Equivalents	\$7,703,540			
Less: GASB 31 Pooled Cash Adj.	(\$512,269)			
Add: Inventory	\$198,045			
Projected Unassigned Cash Reserve	\$8,413,854	\$6,359,236	\$8,074,643	\$7,156,930
Total Expenditures Uses	\$16,610,265	\$20,088,674	\$18,922,973	\$20,653,340
Less: Ent Revenue used for current year CIP	(\$300,000)	(\$2,258,584)	(\$2,258,584)	(\$880,000)
Operational Expenses	\$16,310,265	\$17,830,090	\$16,664,389	\$19,773,340
20% Guideline	\$3,262,053	\$3,566,018	\$3,332,878	\$3,954,668
Next Year Capital Projects Ent Revenue	\$2,258,584	\$880,000	\$880,000	\$300,000
Cash Reserve Target	\$5,520,637	\$4,446,018	\$4,212,878	\$4,254,668
Cash Above/(Below) Cash Reserve Target	\$2,893,217	\$1,913,218	\$3,861,765	\$2,902,262



Solid Waste Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Residential Customers						
Residential service shall consist of the removal of refuse, in bags or disposable containers or in centralized containers set for grouped residential units as approved by the director, once weekly. The fees for such service shall be as follows:						
Residences, per month, per residential unit (single-family, duplex, apartment up to four (4) units)	22-159 (a)	9-20-10	\$15.42	NA	\$15.42	NA
Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service	22-159 (a)	9-20-10	\$4.90	NA	\$4.90	NA
Grouped residential units having centralized collection containers, per unit, per month	22-159 (a)	9-20-10	\$14.67	NA	\$14.67	NA
Major appliance pickup						
Pickup of major appliances at curbside equipped for use of refrigerants, per appliance	22-159(l)	9-15-14	\$18.93	NA	\$20.31	10-1-15
Pickup of appliances at curbside not requiring refrigerants, per appliance	22-159(l)	9-15-14	\$12.62	NA	\$13.56	10-1-15
Special pickup of unlawfully placed material						
The city may remove refuse that is untimely placed or allowed to remain at the curb or edge of the roadway in violation of subsection (f) of this section. The city may remove yard waste that is improperly deposited at curbside for pickup in violation of section 22-158(b)(3). The fee for material removal service under this subsection shall be as follows:						
Special pickup	22-159(m)	5-4-09	\$50	NA	\$50	NA
Apartments in excess of four units per structure						
Collection methods and rates. The following collection methods and rates shall apply to apartment complexes with more than four (4) units per structure:	22-160(b)					
The occupant, tenant or lessee of each apartment unit per month for pickup from bulk containers.	22-160(b)(1)	9-20-10	\$14.67	NA	\$14.67	NA
Commercial Service						
Commercial collection methods and rates. The following refuse collection methods and rates shall apply to commercial customers as approved by the director						
Commercial hand pickup	22-161(b) 22-161(b)(1)					
The service charge for hand pickup of businesses or commercial places, boarding and rooming houses, fraternities and sororities, per collection minute	22-161(b)(1)(a)	9-15-14	\$2.45	NA	\$2.64	10-1-15

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Commercial Service continued						
Or a minimum of five (5) minutes per occurrence	22-161(b)(1)(a)	9-15-14	\$12.25	NA	\$13.20	10-1-15
Bulk Storage Container Collection:	22-161(b)(2)					
Front Loader Collection:						
Cubic Yards/ # of Collections per Week						
1 cu yard/ 1 collection per week		9-15-14	\$64.24	NA	\$68.52	10-1-15
1 cu yard/ 2 collections per week		9-15-14	\$74.59	NA	\$87.02	10-1-15
1 cu yard/ 3 collections per week		9-15-14	\$84.93	NA	\$107.58	10-1-15
1 cu yard/ 4 collections per week		9-15-14	\$95.28	NA	\$130.22	10-1-15
1 cu yard/ 5 collections per week		9-15-14	\$105.62	NA	\$154.91	10-1-15
1 cu yard/ 6 collections per week		9-15-14	\$115.97	NA	\$181.69	10-1-15
2 cu yard/ 1 collection per week		9-15-14	\$72.39	NA	\$77.22	10-1-15
2 cu yard/ 2 collections per week		9-15-14	\$93.08	NA	\$108.59	10-1-15
2 cu yard/ 3 collections per week		9-15-14	\$113.77	NA	\$144.11	10-1-15
2 cu yard/ 4 collections per week		9-15-14	\$134.46	NA	\$183.76	10-1-15
2 cu yard/ 5 collections per week		9-15-14	\$155.16	NA	\$227.56	10-1-15
2 cu yard/ 6 collections per week		9-15-14	\$175.85	NA	\$275.49	10-1-15
3 cu yard/ 1 collection per week		9-15-14	\$80.53	NA	\$84.56	10-1-15
3 cu yard/ 2 collections per week		9-15-14	\$111.57	NA	\$126.45	10-1-15
3 cu yard/ 3 collections per week		9-15-14	\$142.60	NA	\$173.50	10-1-15
3 cu yard/ 4 collections per week		9-15-14	\$173.65	NA	\$225.74	10-1-15
3 cu yard/ 5 collections per week		9-15-14	\$204.68	NA	\$283.14	10-1-15
3 cu yard/ 6 collections per week		9-15-14	\$235.72	NA	\$345.72	10-1-15
4 cu yard/ 1 collection per week		9-15-14	\$87.58	NA	\$91.96	10-1-15
4 cu yard/ 2 collections per week		9-15-14	\$128.96	NA	\$146.16	10-1-15
4 cu yard/ 3 collections per week		9-15-14	\$170.35	NA	\$207.26	10-1-15
4 cu yard/ 4 collections per week		9-15-14	\$211.73	NA	\$275.25	10-1-15
4 cu yard/ 5 collections per week		9-15-14	\$253.11	NA	\$350.14	10-1-15
4 cu yard/ 6 collections per week		9-15-14	\$294.48	NA	\$431.90	10-1-15
6 cu yard/ 1 collection per week		9-15-14	\$106.07	NA	\$110.31	10-1-15
6 cu yard/ 2 collections per week		9-15-14	\$168.15	NA	\$186.08	10-1-15
6 cu yard/ 3 collections per week		9-15-14	\$230.22	NA	\$270.12	10-1-15
6 cu yard/ 4 collections per week		9-15-14	\$292.28	NA	\$362.43	10-1-15
6 cu yard/ 5 collections per week		9-15-14	\$354.35	NA	\$463.02	10-1-15
6 cu yard/ 6 collections per week		9-15-14	\$416.43	NA	\$571.90	10-1-15
8 cu yard/ 1 collection per week		9-15-14	\$123.46	NA	\$127.58	10-1-15
8 cu yard/ 2 collections per week		9-15-14	\$206.23	NA	\$226.85	10-1-15
8 cu yard/ 3 collections per week		9-15-14	\$288.98	NA	\$337.14	10-1-15
8 cu yard/ 4 collections per week		9-15-14	\$371.75	NA	\$458.49	10-1-15
8 cu yard/ 5 collections per week		9-15-14	\$454.51	NA	\$590.86	10-1-15
8 cu yard/ 6 collections per week		9-15-14	\$537.27	NA	\$734.27	10-1-15
Extra Collection (each)		9-15-14	\$46.81	NA	\$50.39	10-1-15

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Bulk Storage Container Collection:	22-161(b)(2)					
Rear Loader Collection:						
Cubic Yards/ # of Collections per Week						
1 cu yard/ 1 collection per week		9-15-14	\$64.24	NA	\$73.88	10-1-15
1 cu yard/ 2 collections per week		9-15-14	\$74.59	NA	\$93.24	10-1-15
1 cu yard/ 3 collections per week		9-15-14	\$84.93	NA	\$114.66	10-1-15
1 cu yard/ 4 collections per week		9-15-14	\$95.28	NA	\$138.16	10-1-15
1 cu yard/ 5 collections per week		9-15-14	\$105.62	NA	\$163.71	10-1-15
1 cu yard/ 6 collections per week		9-15-14	\$115.97	NA	\$191.35	10-1-15
2 cu yard/ 1 collection per week		9-15-14	\$72.39	NA	\$82.04	10-1-15
2 cu yard/ 2 collections per week		9-15-14	\$93.08	NA	\$114.80	10-1-15
2 cu yard/ 3 collections per week		9-15-14	\$113.77	NA	\$151.70	10-1-15
2 cu yard/ 4 collections per week		9-15-14	\$134.46	NA	\$192.73	10-1-15
2 cu yard/ 5 collections per week		9-15-14	\$155.16	NA	\$237.91	10-1-15
2 cu yard/ 6 collections per week		9-15-14	\$175.85	NA	\$287.22	10-1-15
3 cu yard/ 1 collection per week		9-15-14	\$80.53	NA	\$89.93	10-1-15
3 cu yard/ 2 collections per week		9-15-14	\$111.57	NA	\$133.89	10-1-15
3 cu yard/ 3 collections per week		9-15-14	\$142.60	NA	\$183.01	10-1-15
3 cu yard/ 4 collections per week		9-15-14	\$173.65	NA	\$237.32	10-1-15
3 cu yard/ 5 collections per week		9-15-14	\$204.68	NA	\$296.78	10-1-15
3 cu yard/ 6 collections per week		9-15-14	\$235.72	NA	\$361.44	10-1-15
4 cu yard/ 1 collection per week		9-15-14	\$87.58	NA	\$96.34	10-1-15
4 cu yard/ 2 collections per week		9-15-14	\$128.96	NA	\$152.60	10-1-15
4 cu yard/ 3 collections per week		9-15-14	\$170.35	NA	\$215.77	10-1-15
4 cu yard/ 4 collections per week		9-15-14	\$211.73	NA	\$285.83	10-1-15
4 cu yard/ 5 collections per week		9-15-14	\$253.11	NA	\$362.79	10-1-15
4 cu yard/ 6 collections per week		9-15-14	\$294.48	NA	\$446.63	10-1-15
6 cu yard/ 1 collection per week		9-15-14	\$106.07	NA	\$114.91	10-1-15
6 cu yard/ 2 collections per week		9-15-14	\$168.15	NA	\$196.17	10-1-15
6 cu yard/ 3 collections per week		9-15-14	\$230.22	NA	\$287.77	10-1-15
6 cu yard/ 4 collections per week		9-15-14	\$292.28	NA	\$389.71	10-1-15
6 cu yard/ 5 collections per week		9-15-14	\$354.35	NA	\$502.00	10-1-15
6 cu yard/ 6 collections per week		9-15-14	\$416.43	NA	\$624.64	10-1-15
8 cu yard/ 1 collection per week		9-15-14	\$123.46	NA	\$131.69	10-1-15
8 cu yard/ 2 collections per week		9-15-14	\$206.23	NA	\$237.16	10-1-15
8 cu yard/ 3 collections per week		9-15-14	\$288.98	NA	\$256.41	10-1-15
8 cu yard/ 4 collections per week		9-15-14	\$371.75	NA	\$489.47	10-1-15
8 cu yard/ 5 collections per week		9-15-14	\$454.51	NA	\$636.31	10-1-15
8 cu yard/ 6 collections per week		9-15-14	\$537.27	NA	\$796.95	10-1-15
Roll cart - 1 collection per week					\$20.51	10-1-15
Extra Collection (each)		9-15-14	\$46.81	NA	\$54.30	10-1-15
Front loading construction dumpsters:	22-161(d)					
Set fee		9-15-14	\$87.12	NA	\$88.44	10-1-15
Collection service from the dumpster shall be						
Minimum monthly charge		9-15-14	\$56.16	NA	\$61.77	10-1-15

Solid Waste Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Commercial Service (continued)						
Roll of containers:						
Full-sized compactor style roll-off containers; per collection	22-161(e)(1)	9-15-14	\$85.66 + \$41/ton	NA	\$89.94 + \$44/ton	10-1-15
	22-161(e)(1)	9-15-14	\$85.66	NA	\$89.94	10-1-15
Full-sized non-compacted roll-off containers; per collection	22-161(e)(2)	9-15-14	\$85.66 +\$41/ton	NA	\$89.94 + \$44/ton	10-1-15
	22-161(e)(2)	9-15-14	\$85.66	NA	\$89.94	10-1-15
Mini-sized compactor style roll-off	22-161(e)(3)	9-15-14	\$60.90 + \$41/ton	NA	\$63.94 + \$44/ton	10-1-15
	22-161(e)(3)	9-15-14	\$60.90	NA	\$63.94	10-1-15
Mini-sized non-compacted style roll-off containers; per collection	22-161(e)(4)	9-15-14	\$60.90 + \$41/ton	NA	\$63.94 + \$44/ton	10-1-15
	22-161(e)(4)	9-15-14	\$60.90	NA	\$63.94	10-1-15
Landfill and disposal areas						
Rates for landfill. Landfill fees shall be determined by weight unless scales are temporarily out of commission. The current state solid waste tonnage fee will be added to all rates where applicable except the "per ton" rate, set forth in subsection (1) below, which includes that fee. Charges for use of the landfill shall be determined by weight or volume as follows:	22-163(a)					
Per ton, or any fraction thereof	22-163(a)(1)	9-15-14	\$41	NA	\$44	10-1-15
		9-19-11	\$20	NA	\$20	NA
Automobiles, each	22-163(a)(2)	9-15-14	\$20	NA	\$20	NA
		9-15-14	\$20	NA	\$20	NA
Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each	22-163(a)(3)	9-15-14	\$108.87	NA	\$116.82	10-1-15
Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each	22-163(a)(4)	9-15-14	\$217.81	NA	\$233.71	10-1-15
Compactor trucks and compactor roll-off boxes, per cubic yard capacity	22-163(a)(6)	9-15-14	\$19	NA	\$20.39	10-1-15
Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit	22-163(a)(7)	9-19-11	\$20	NA	\$20	NA

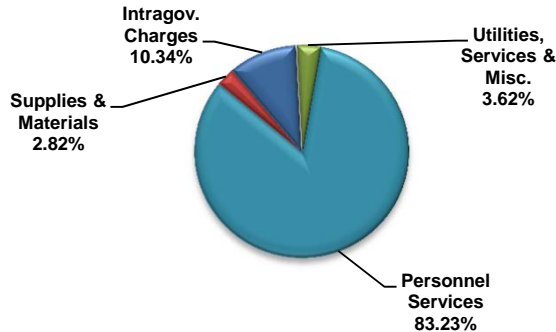
Solid Waste Fees/Charges/Fines

			FY 2015		FY 2016	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
Landfill and disposal (continued)						
Major appliances delivered to a designated location at the landfill:	22-163(a)(11)					
Appliances equipped for use of refrigerants, per appliance		9-15-14	\$18.93	NA	\$20.31	10-1-15
Appliances not requiring refrigerant, per appliance		9-15-14	\$12.62	NA	\$13.54	10-1-15
Community Improvement District Solid Waste rates:						
The following monthly rates shall apply to the categories and classifications as established by this article and shall be billed and collected as provided for by the procedures of Chapter 27, Article II:	22-172(e)					
Category:						
Restaurant -						
Classification I		5-18-15	\$360.63	8-1-15	\$360.63	NA
Classification II		5-18-15	\$178.21	8-1-15	\$178.21	NA
Classification III		5-18-15	\$59.41	8-1-15	\$59.41	NA
Retail -						
Classification I		5-18-15	\$166.97	8-1-15	\$166.97	NA
Classification II		5-18-15	\$83.49	8-1-15	\$83.49	NA
Classification III		5-18-15	\$27.01	8-1-15	\$27.01	NA
Office -						
Classification I		5-18-15	\$137.71	8-1-15	\$137.71	NA
Classification II		5-18-15	\$68.05	8-1-15	\$68.05	NA
Classification III		5-18-15	\$22.68	8-1-15	\$22.68	NA
Church -						
Classification I		5-18-15	\$92.34	8-1-15	\$92.34	NA
Classification II		5-18-15	\$45.37	8-1-15	\$45.37	NA
Classification III		5-18-15	\$14.58	8-1-15	\$14.58	NA
Production/industrial -						
Classification I		5-18-15	\$941.28	8-1-15	\$941.28	NA
Classification II		5-18-15	\$304.44	8-1-15	\$304.44	NA
Classification III		5-18-15	\$156.88	8-1-15	\$156.88	NA
Bank -						
Classification I		5-18-15	\$145.81	8-1-15	\$145.81	NA
Classification II		5-18-15	\$72.90	8-1-15	\$72.90	NA
Classification III		5-18-15	\$24.30	8-1-15	\$24.30	NA
Lodging -						
Classification I		5-18-15	\$577.54	8-1-15	\$577.54	NA
Classification II		5-18-15	\$286.21	8-1-15	\$286.21	NA
Classification III		5-18-15	\$97.11	8-1-15	\$97.11	NA
Printing/production/silk/screening -						
Classification I		5-18-15	\$119.21	8-1-15	\$119.21	NA
Classification II		5-18-15	\$99.68	8-1-15	\$99.68	NA
Classification III		5-18-15	\$80.14	8-1-15	\$80.14	NA
Residential -						
Classification I		5-18-15	\$18.67	8-1-15	\$18.67	NA
Classification II		5-18-15	\$18.67	8-1-15	\$18.67	NA
Classification III		5-18-15	\$18.67	8-1-15	\$18.67	NA

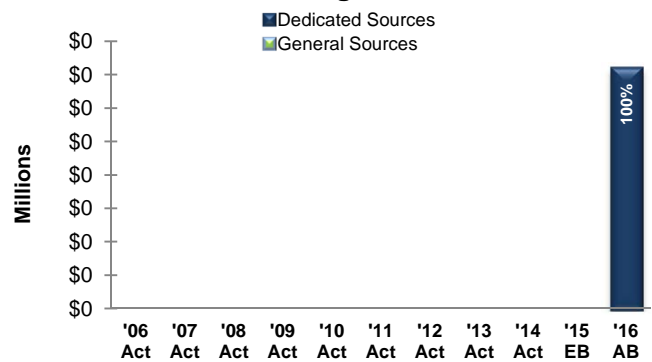
**Mid-Missouri Solid Waste
Management District (MMSWMD)
(Special Revenue Fund)**

Mid-Missouri Solid Waste Management District - Summary

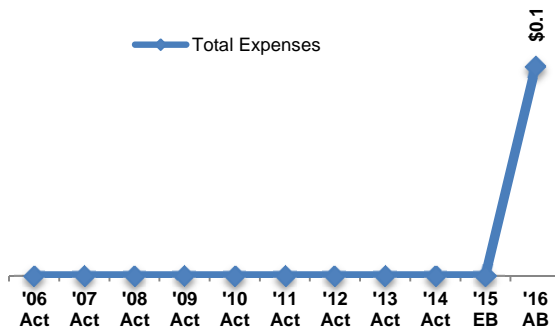
FY 2016 Total Expenditures By Category



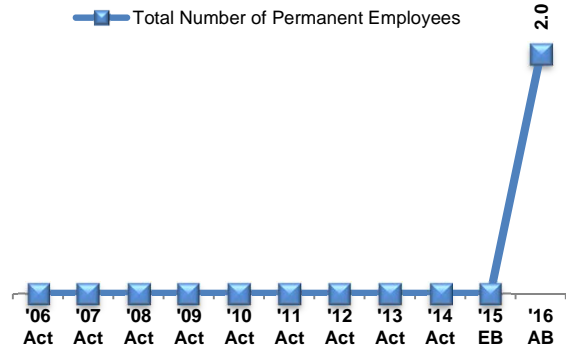
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$0	\$0	\$0	\$119,726		
Supplies & Materials	\$0	\$0	\$0	\$4,050		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$0	\$0	\$0	\$14,868		
Utilities, Services & Misc.	\$0	\$0	\$0	\$5,210		
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$0	\$0	\$0	\$143,854		
Operating Expenses	\$0	\$0	\$0	\$143,854		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$0	\$0	\$0	\$143,854		

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$95,583		
Interest	\$0	\$0	\$0	\$0		
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$48,271		
Use of Prior Year Sources	\$0	\$0	\$0	\$0		
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$143,854		
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$0	\$0	\$0	\$143,854		

Description

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage.

Department Objectives

Coordinate and provide technical assistance and educational materials and programs for waste reduction. Monitor grant awards to assure compliance with MDNR requirements.

Highlights/Significant Changes

- Beginning in FY 2016, the MMSWMD will be setup as a separate fund. Prior to FY 2016, this budget was included in the Solid Waste Utility budget.
- The MMSWMD hosted two district grant workshops in July of 2015 to assist potential grantees understand the grant process as well as provided assistance with completing a grant application.
- The MMSWMD awarded two grants totaling \$80,000, to the City of Columbia Solid Waste division for the purchase of a roll-off recycling trailer to be used at special events, and for the purchase of five commercial compactors to collect recyclables at local commercial operations.

Highlights/Significant Changes (cont.)

- The MMSWMD, along with the University of Missouri, Boone County, and City of Columbia Public Works & Neighborhood Services, sponsored a one day collection event on May 30, 2015 for scrap tires, electronic waste, appliances and household hazardous waste. Vendors were on site to collect more than 58 tons of waste, diverting certain items from the landfill. A total of 31.59 tons of electronic waste and 26.53 tons of tires were collected at this one day event. Household hazardous waste collection numbers have not yet been received.
- Additionally, the MMSWMD sponsored similar events in Howard County with a collection of 4.15 tons of e-waste and 111.70 tons of tires; and Cole County with 20.84 tons of e-waste and 78.08 tons of tires.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
2208 - Solid Waste District Admin.	0.00	0.00	0.00	1.00	1.00
1400 - Administrative Technician	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	0.00	0.00	2.00	2.00
Permanent Full-Time	0.00	0.00	0.00	2.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	2.00	2.00

Net Income Statement
Mid-Missouri Solid Waste Management District

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Revenues				
Grant Revenues	\$0	\$0	\$0	\$95,583
Interest	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$95,583
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$119,726
Supplies & Materials	\$0	\$0	\$0	\$4,050
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$14,868
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$5,210
Total Expenditures	\$0	\$0	\$0	\$143,854
Excess (Deficiency of Revenues Over Expenditures	\$0	\$0	\$0	(\$48,271)
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$48,271
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0
Total Otr. Financing Sources (Uses)	\$0	\$0	\$0	\$48,271
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

Note: Net Income Statement does not include capital addition or capital project expenses.

Funding Sources and Uses
Mid-Missouri Solid Waste Management District

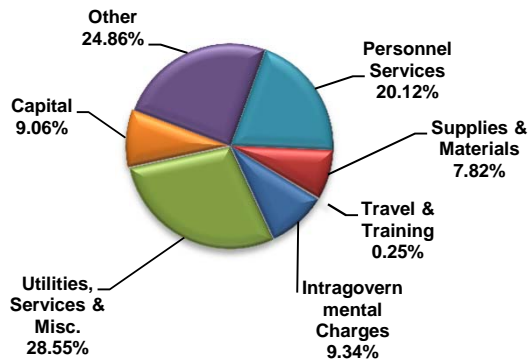
	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Grants	\$0	\$0	\$0	\$95,583
Interest (w/o GASB 31 adjustment)	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$95,583
Other Funding Sources/Transfers	\$0	\$0	\$0	\$48,271
Total Financial Sources: Less				
Appropriated Fund Balance	\$0	\$0	\$0	\$143,854
Financial Uses				
Operating Expenses	\$0	\$0	\$0	\$143,854
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Interest and Other Non-Oper Cash Exp				
Principal Payments				
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$0	\$0	\$0	\$143,854
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Projected Ending Unassigned Cash Reserve	\$0	\$0	\$0	\$0

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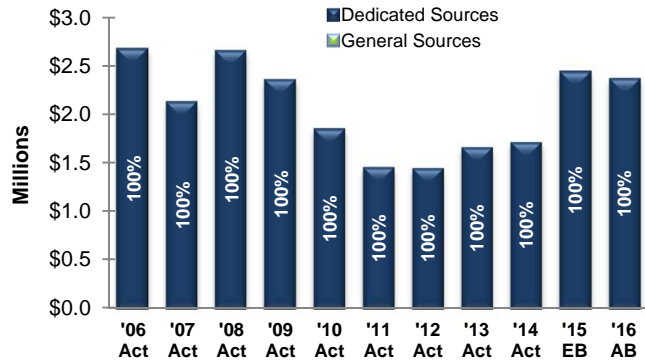
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

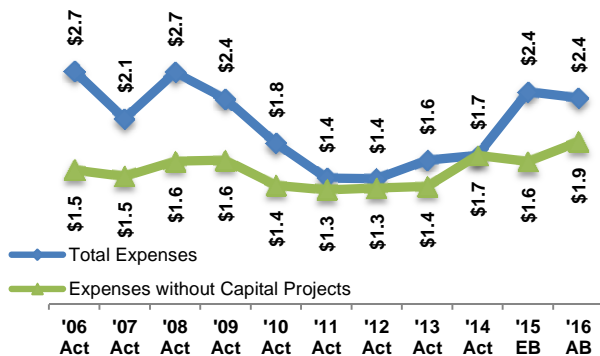
FY 2016 Total Expenditures By Category



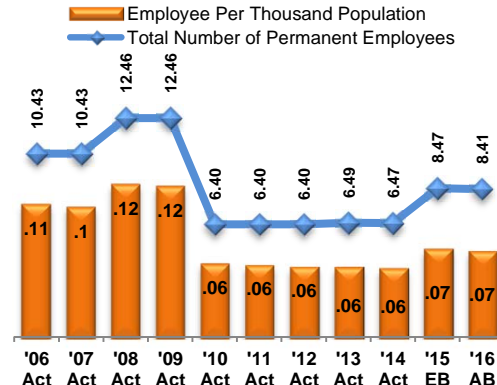
Funding Sources



Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Personnel Services	\$350,157	\$461,265	\$447,114	\$475,242	6.3%	3.0%
Supplies & Materials	\$233,653	\$178,935	\$174,129	\$184,732	6.1%	3.2%
Travel & Training	\$4,395	\$5,903	\$5,903	\$5,903	0.0%	0.0%
Intragovernmental Charges	\$204,049	\$195,904	\$195,904	\$220,600	12.6%	12.6%
Utilities, Services & Misc.	\$339,543	\$950,213	\$950,213	\$674,328	(29.0%)	(29.0%)
Capital	\$0	\$77,100	\$77,100	\$214,000	177.6%	177.6%
Other	\$571,567	\$563,945	\$583,712	\$587,184	0.6%	4.1%
Total	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)
Operating Expenses	\$842,926	\$992,220	\$973,263	\$1,057,484	8.7%	6.6%
Non-Operating Expenses	\$571,567	\$563,945	\$583,712	\$587,184	0.6%	4.1%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$77,100	\$77,100	\$214,000	177.6%	177.6%
Capital Projects	\$288,871	\$800,000	\$800,000	\$503,321	(37.1%)	(37.1%)
Total Expenses	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)

Funding Sources (Where the Money Comes From)

Grants	\$3,381	\$0	\$43,271	\$0	(100.0%)	
Interest	\$46,502	\$48,598	\$54,140	\$54,140	0.0%	11.4%
Fees and Service Charges	\$1,380,594	\$1,337,000	\$1,240,000	\$1,582,500	27.6%	18.4%
Other Local Revenues	\$1,111	\$2,650	\$5,320	\$8,000	50.4%	201.9%
Transfers & Capital Contrib.	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$271,776	\$1,045,017	\$1,091,344	\$717,349	(34.3%)	(31.4%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0		
Dedicated Sources	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)

Storm Water Utility Fund - Summary

Fund 558

Description

The Storm Water Utility operates through funding approved by voters in April 1993. Funding sources include development charges on new construction and monthly Storm Water Utility charges on existing improved properties. The Storm Water Utility was established to provide funding for the implementation of storm water management projects and maintenance of existing storm water drainage facilities. In 2002, the Storm Water Utility began funding education and outreach activities to address storm water quality.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- In April 2015, 59% of Columbia voters approved rate increases to monthly storm water charges over the next five consecutive years to fund storm water improvements, especially failing infrastructure.
- FY 2016 reflects a 25% storm water monthly rate increase.
- The 2016 CIP includes funding for three Capital Improvement Projects.

Department Objectives

To assure the movement of emergency vehicles during storm runoff events, to protect the public from rapidly flowing storm water runoff or flash floods, to minimize losses and property damage resulting from uncontrolled storm water runoff, and establish requirements for construction of storm water management facilities in newly developed areas.

Authorized Personnel

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Administration/Engineering	1.27	1.27	1.27	1.11	(0.16)
Field Operations	5.20	7.20	7.20	7.30	0.10
Total Personnel	6.47	8.47	8.47	8.41	(0.06)
Permanent Full-Time	6.47	8.47	8.47	8.41	(0.06)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.47	8.47	8.47	8.41	(0.06)

Rate Increase Information

Storm Water Residential Rate Increase History

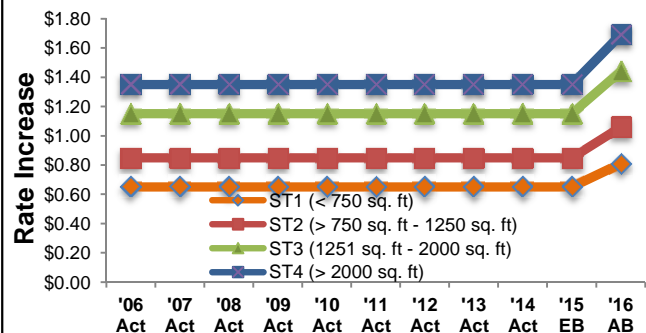
Current rates are as follows: (since FY 1993)

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

Proposed rates for FY 2016 are as follows:

ST1	\$0.81/month/unit	residential < 750 sq. feet
ST2	\$1.06/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.44/month/unit	residential 1251 - 2000 sq. feet
ST4	\$1.69/month/unit	residential over 2000 sq. feet

Storm Water Residential Average Monthly Customer Impact



Storm Water Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

Financial Sources

	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$54,140	\$54,140	\$54,140	\$54,140	\$54,140
User Charges	\$1,582,500	\$1,836,529	\$2,284,861	\$2,849,982	\$3,424,508
Other Local Revenues	\$8,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Financial Sources: Less Appropriate Fund Balance	\$1,644,640	\$1,892,669	\$2,341,001	\$2,906,122	\$3,480,648

Financial Uses

Operating Expenses	\$1,057,484	\$1,183,578	\$1,237,086	\$1,396,897	\$1,567,175
Operating Transfers to Other Funds	\$64,525	\$61,053	\$61,053	\$61,053	\$61,053
Interest Exp. and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$214,000	\$200,600	\$139,577	\$118,045	\$315,330
Enterprise Rev. for Capital Projects	\$503,321	\$456,621	\$735,810	\$814,285	\$1,446,910
Total Financial Uses	\$1,839,330	\$1,901,851	\$2,173,526	\$2,390,280	\$3,390,468

Financial Sources Over/(Under) Uses	(\$194,690)	(\$9,183)	\$167,476	\$515,841	\$90,181
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Beginning Unassigned Cash Reserve	\$1,221,306	\$1,026,616	\$1,017,433	\$1,184,909	\$1,700,750
Financial Sources Over/(Under) Uses	(\$194,690)	(\$9,183)	\$167,476	\$515,841	\$90,181
Cash and Cash Equivalents					
Less: GASB 31 Pooled Cash Adj					
Add: Inventory	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$1,026,616	\$1,017,433	\$1,184,909	\$1,700,750	\$1,790,931

Total Expenditures Uses	\$1,839,330	\$1,901,851	\$2,173,526	\$2,390,280	\$3,390,468
Less: Ent Rev used for current year CIP	(\$503,321)	(\$456,621)	(\$735,810)	(\$814,285)	(\$1,446,910)
Operational Expenses	\$1,336,009	\$1,445,231	\$1,437,716	\$1,575,995	\$1,943,558

20% Guideline for Operational Expenses	\$267,202	\$289,046	\$287,543	\$315,199	\$388,712
Add: Ent Rev for next year CIP	\$456,621	\$735,810	\$814,285	\$1,446,910	\$1,216,950
Cash Reserve Target	\$723,823	\$1,024,856	\$1,101,828	\$1,762,109	\$1,605,662

Cash Above/(Below) Cash Reserve Target	\$302,793	(\$7,423)	\$83,081	(\$61,359)	\$185,269
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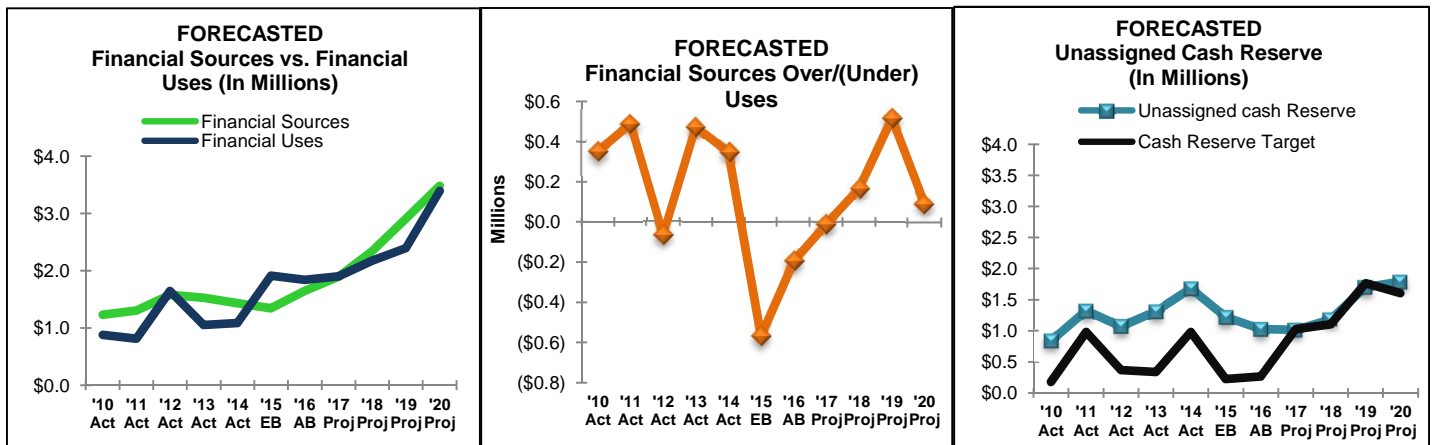
Assumptions:

Customer Growth Rates:

- Residential	0.00%	0.81%	0.80%	0.80%	0.79%
- Non-Residential	0.00%	0.95%	0.95%	0.94%	0.93%

Utility Rate Increases:

- Residential	25.00%	25.00%	25.00%	25.00%	20.00%
- Non-Residential	25.00%	25.00%	25.00%	25.00%	20.00%



Storm Water

Budget Detail By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	% Change 16/15EB	% Change 16/15B
Admin/Education/Engineering						
Personnel Services	\$99,327	\$108,577	\$107,653	\$85,697	(20.4%)	(21.1%)
Supplies and Materials	\$29,604	\$38,190	\$37,767	\$28,526	(24.5%)	(25.3%)
Travel and Training	\$4,395	\$5,370	\$5,370	\$5,370	0.0%	0.0%
Intragovernmental Charges	\$171,421	\$158,049	\$158,049	\$160,700	1.7%	1.7%
Utilities, Services, & Misc.	\$103,526	\$35,756	\$35,517	\$35,913	1.1%	0.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$70,319	\$61,053	\$61,053	\$64,525	5.7%	5.7%
Total	\$478,592	\$406,995	\$405,409	\$380,731	(6.1%)	(6.5%)
Field Operations						
Personnel Services	\$244,923	\$352,688	\$339,353	\$389,545	14.8%	10.5%
Supplies and Materials	\$99,717	\$140,745	\$136,284	\$156,206	14.6%	11.0%
Travel and Training	\$0	\$533	\$533	\$533	0.0%	0.0%
Intragovernmental Charges	\$32,628	\$37,855	\$37,855	\$59,900	58.2%	58.2%
Utilities, Services, & Misc.	\$57,385	\$114,457	\$114,882	\$135,094	17.6%	18.0%
Capital	\$0	\$77,100	\$77,100	\$214,000	177.6%	177.6%
Other	\$501,248	\$502,892	\$522,659	\$522,659	0.0%	3.9%
Total	\$935,901	\$1,226,270	\$1,228,666	\$1,477,937	20.3%	20.5%
Capital Projects						
Personnel Services	\$5,907	\$0	\$108	\$0	(100.0%)	
Supplies and Materials	\$104,332	\$0	\$78	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$178,632	\$800,000	\$799,814	\$503,321	(37.1%)	(37.1%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$288,871	\$800,000	\$800,000	\$503,321	(37.1%)	(37.1%)
Department Totals						
Personnel Services	\$350,157	\$461,265	\$447,114	\$475,242	6.3%	3.0%
Supplies and Materials	\$233,653	\$178,935	\$174,129	\$184,732	6.1%	3.2%
Travel and Training	\$4,395	\$5,903	\$5,903	\$5,903	0.0%	0.0%
Intragovernmental Charges	\$204,049	\$195,904	\$195,904	\$220,600	12.6%	12.6%
Utilities, Services, & Misc.	\$339,543	\$950,213	\$950,213	\$674,328	(29.0%)	(29.0%)
Capital	\$0	\$77,100	\$77,100	\$214,000	177.6%	177.6%
Other	\$571,567	\$563,945	\$583,712	\$587,184	0.6%	4.1%
Total	\$1,703,364	\$2,433,265	\$2,434,075	\$2,361,989	(3.0%)	(2.9%)

Storm Water Utility Fund

Authorized Personnel By Division

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016	Position Changes
Admin/Education/Engineering					
9905 - Deputy City Manager *	0.00	0.00	0.00	0.06	0.06
5901 - Director, Public Works *	0.02	0.02	0.02	0.00	(0.02)
5109 - Engineering Supervisor	0.20	0.20	0.20	0.00	(0.20)
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist *	0.05	0.05	0.05	0.00	(0.05)
2990 - Director, City Utilities *	0.00	0.00	0.00	0.05	0.05
1006 - Senior Admin Support Asst.	0.00	0.00	0.00	0.00	
Total Personnel	1.27	1.27	1.27	1.11	(0.16)
Permanent Full-Time	1.27	1.27	1.27	1.11	(0.16)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.27	1.27	1.27	1.11	(0.16)
Field Operations					
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
2980 - Asst Director, City Utilities *	0.00	0.00	0.00	0.10	0.10
2884 - Jet Lead Operator-773	0.00	1.00	1.00	1.00	
2585 - Storm Water Supervisor **	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	0.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	4.00	4.00	4.00	4.00	
2299 - Equipment Operator I-773	0.00	0.00	0.00	0.00	
Total Personnel	5.20	7.20	7.20	7.30	0.10
Permanent Full-Time	5.20	7.20	7.20	7.30	0.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.20	7.20	7.20	7.30	0.10
Department Totals					
Permanent Full-Time	6.47	8.47	8.47	8.41	(0.06)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.47	8.47	8.47	8.41	(0.06)

* In FY 2016 job titles and splits between various departments occurred due to a city-wide reorganization

** In FY 2016 position was changed from 2306 - Public Works Supervisor II to Storm Water Supervisor

Major Projects

- Multiple storm pipe lining projects are underway to address failing pipes located under collector or arterial streets or in difficult-to-access locations.
- Voters approved monthly storm water rate increases for the next five consecutive years. Three projects are scheduled to begin design in FY 2016: Rollins Road culvert at Rock Creek, Sinclair Road culverts at Mill Creek, and Manor Drive storm system. All three projects will address failing infrastructure, two at critical locations and one in critical condition.
- Construction of the Hitt and Elm project is expected to be completed in FY 2016. This project will improve a failing system.
- Storm water system improvements at 9th and Elm Street funded by the Storm Water Utility will be included in the Flat Branch Relief Sewer project. Improvements will address failing infrastructure.
- Public Hearing for the storm water quality improvements for Nifong & Bethel at the Peachtree connector project is complete. Construction should begin in FY 2016.
- Support of the Collaborative Adaptive Management process to address the Hinkson Creek Total Maximum Daily Load by funding a third of the Hubbard Flow and Sediment Study along with the University of Missouri and Boone County. This study will analyze flow and sediment data from Hinkson Creek to improve understanding of the water quality impairment in the creek.

Fiscal Impact

FY 2016 reflects a 25% storm water monthly rate increase approved by voters in April 2015.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Storm Water							
1 Annual CAM Projects - C49114 [ID: 1611]							
Ent Rev - 2015 Ballot			\$25,750	\$164,000			
Future Ballot					\$57,978		
Total			\$25,750	\$164,000	\$57,978		
2 Annual Downtown Tree Planters - C49115 [ID: 1621]							
Ent Rev - 2015 Ballot				\$82,000			
Future Ballot					\$28,995		
Total				\$82,000	\$28,995		
3 Annual Floodplain Mapping - C49116 [ID: 1614]							
Future Ballot					\$57,989		
Total					\$57,989		
4 Annual Mitigation Bank Program [ID: 1866]							
						2017	2021
Ent Rev - 2015 Ballot			\$51,500	\$328,000			
Future Ballot					\$206,000		
Total			\$51,500	\$328,000	\$206,000		
5 Annual Projects - C49017 [ID: 839]							
Ent Rev - 2015 Ballot		\$50,000	\$77,250	\$400,855			
Future Ballot					\$173,967		
Total		\$50,000	\$77,250	\$400,855	\$173,967		
6 Annual Property Acquisition - C49118 [ID: 1726]							
Future Ballot					\$100,000		
Total					\$100,000		
7 Annual TV Inspections [ID: 1867]							
Future Ballot					\$150,000		
Total					\$150,000		
8 CAM - Hubbard Flow & Sediment Study - C49128 [ID: 1871]							
						2014	2016
Ent Rev - 2015 Ballot		\$23,321	\$24,021	\$24,940			
Total		\$23,321	\$24,021	\$24,940			
9 Manor Drive - C49129 [ID: 1915]							
						2016	2017
Ent Rev - 2015 Ballot		\$5,000	\$46,350				
Total		\$5,000	\$46,350				
10 Rollins Rd at Rock Creek - C49130 [ID: 1364]							
						2016	2016
Ent Rev - 2015 Ballot		\$400,000					
Total		\$400,000					
11 Sinclair Culvert at Mill Creek - C49131 [ID: 1914]							
						2016	2017
Ent Rev - 2015 Ballot		\$25,000	\$231,750				
Total		\$25,000	\$231,750				
12 West Blvd & Stadium Storm Pipe Rehab [ID: 1870]							
						2015	2015
PYA Ent Rev	\$75,000						
Total	\$75,000						

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

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

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Storm Water							
13 Garth @ Oak Tower C49110 [ID: 819]						2018	2019
Ent Rev - 2015 Ballot				\$458,420			
Total				\$458,420			
14 Greenwood South [ID: 1631]						2020	2020
Ent Rev - 2015 Ballot				\$225,200			
Total				\$225,200			
15 Hickman & 6th & 7th [ID: 1618]						2018	2018
Ent Rev - 2015 Ballot				\$371,350			
Total				\$371,350			
16 Quail Drive - C49067 [ID: 821]						2018	2020
Ent Rev - 2015 Ballot				\$335,850			
Total				\$335,850			
17 Rockhill Rd [ID: 873]						2019	2020
Ent Rev - 2015 Ballot				\$505,050			
Total				\$505,050			
18 Alan Lane [ID: 870]						2020	2021
Ent Rev - 2015 Ballot				\$45,040	\$231,800		
Total				\$45,040	\$231,800		
19 Capri Estates Drainage [ID: 828]						2020	2021
Ent Rev - 2015 Ballot				\$56,300	\$347,700		
Total				\$56,300	\$347,700		

Storm Water Funding Source Summary

Ent Rev - 2015 Ballot		\$503,321	\$456,621	\$2,997,005	\$579,500
New Funding		\$503,321	\$456,621	\$2,997,005	\$579,500
PYA Ent Rev	\$14,231				
Prior Year Funding	\$14,231				\$0
Future Ballot					\$774,929
Future Ballot					\$774,929
Total	\$14,231	\$503,321	\$456,621	\$2,997,005	\$1,354,429

Storm Water Current Capital Projects

1 Aldeah & Ash Storm Pipe Rehab [ID: 1868]	2016	2016
2 CAM - Forum Nature Area [ID: 1811]	2013	2014
3 E Nifong Culvert Rehab [ID: 1869]	2016	2016
4 East Point Lining [ID: 1913]	2016	2016
5 Grissum Bldg Water Quality Improvements C49102 [ID: 1318]	2012	2012

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

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

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Storm Water Current Capital Projects							
Storm Water							
6	Hinkson Bacteria Assessment [ID: 1947]					2015	2015
7	Hitt and Elm C49099 [ID: 1373]					2011	2015
8	Nifong & Bethel Drainage Project [ID: 1475]					2013	2017
9	Ninth and Elm Storm Drain Replacement [ID: 1889]					2015	2017
10	Trimble Rd Storm Lining [ID: 1964]					2015	2016
11	West Worley Storm System Replacement - C49119 [ID: 1882]					2015	2016

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]
Less maintenance. Will avert further emergency repair.
Aldeah & Ash Storm Pipe Rehab [ID: 1868]
none
Annual CAM Projects - C49114 [ID: 1611]
Maintenance requirements on water quality improvements still to be understood.
Annual Downtown Tree Planters - C49115 [ID: 1621]
Maintenance requirements on water quality improvements are still to be understood.
Annual Mitigation Bank Program [ID: 1866]
None
Annual Property Acquisition - C49118 [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 - C49117 [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.
CAM - Hubbart Flow & Sediment Study - C49128 [ID: 1871]
unknown
East Downtown [ID: 1613]
Will eliminate a regular maintenance issue concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.
East Point Lining [ID: 1913]
Line existing metal pipe that is very deep.
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.
Hinkson Bacteria Assessment [ID: 1947]
none

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

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

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Current Budget FY 2015	Adopted Budget FY 2016	Requested Budget FY 2017	Priority Needs FY 2018 - FY 2020	Future Cost	D	C
Storm Water Impact of Capital Projects							
Storm Water							
Hitt and Elm C49099 [ID: 1373]							
Less maintenance. Will avert emergency repair.							
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.							
Manor Drive - C49129 [ID: 1915]							
Replacing existing system, maintenance will be similar or less.							
Mary Jane Jamesdale [ID: 1619]							
Upgrade failing infrastructure							
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							
Ninth and Elm Storm Drain Replacement [ID: 1889]							
Replace failed drainage system							
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 - C49130 [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.							
Sinclair Culvert at Mill Creek - C49131 [ID: 1914]							
Upgraded box will require less maintenance due to clogging.							
Trimble Rd Storm Lining [ID: 1964]							
Line existing metal pipe that is difficult to replace							
West Blvd & Stadium Storm Pipe Rehab [ID: 1870]							
None							
Wilson Ross C49112 [ID: 1608]							
Upgrade failing infrastructure							
Worley Again East Phase I [ID: 1629]							
Maintenance activity for water quality improvements are unknown.							

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

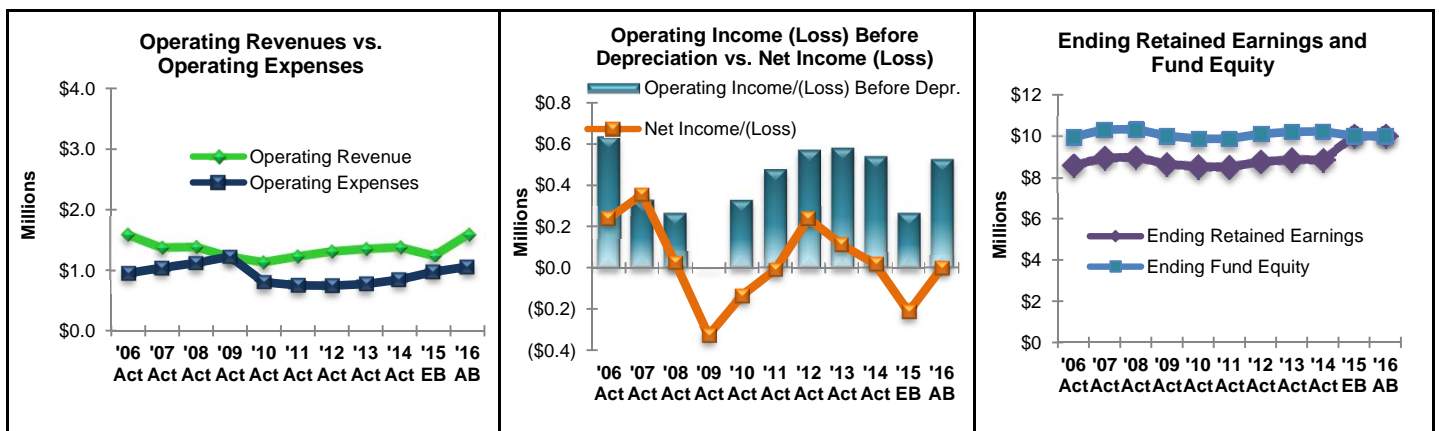
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Net Income Statement Storm Water Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Operating Revenues:				
User Charges	\$1,380,594	\$1,337,000	\$1,240,000	\$1,582,500
Total Operating Revenues	\$1,380,594	\$1,337,000	\$1,240,000	\$1,582,500
Operating Expenses:				
Personnel Services	\$344,250	\$461,265	\$447,006	\$475,242
Supplies & Materials	\$129,321	\$178,935	\$174,051	\$184,732
Travel & Training	\$4,395	\$5,903	\$5,903	\$5,903
Intragovernmental Charges	\$204,049	\$195,904	\$195,904	\$220,600
Utilities, Services & Other Misc.	\$160,911	\$150,213	\$150,399	\$171,007
Total Operating Expenses	\$842,926	\$992,220	\$973,263	\$1,057,484
Operating Income (Loss) Before Depreciation	\$537,668	\$344,780	\$266,737	\$525,016
Depreciation	(\$501,248)	(\$502,892)	(\$522,659)	(\$522,659)
Operating Income	\$36,420	(\$158,112)	(\$255,922)	\$2,357
Non-Operating Revenues:				
Investment Revenue	\$46,502	\$48,598	\$54,140	\$54,140
Rev. from other governmental units	\$3,381	\$0	\$43,271	\$0
Misc. Non-Operating Revenue	\$1,111	\$2,650	\$5,320	\$8,000
Total Non-Operating Revenues	\$50,994	\$51,248	\$102,731	\$62,140
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Operating Transfers:				
Operating Transfers From Other Funds.	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$70,319)	(\$61,053)	(\$61,053)	(\$64,525)
Total Operating Transfers	(\$70,319)	(\$61,053)	(\$61,053)	(\$64,525)
Net Income (Loss) Before Capital Contributions	\$17,095	(\$167,917)	(\$214,244)	(\$28)
Capital Contribution	\$0	\$0	\$0	\$0
Net Income (Loss)	\$17,095	(\$167,917)	(\$214,244)	(\$28)
Amortization of Contributions	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Retained Earnings:	\$17,095	(\$167,917)	(\$214,244)	(\$28) +
Beginning Retained Earnings	\$8,859,960	\$10,234,201	\$10,234,201	\$10,019,957
Ending Retained Earnings	\$8,877,055	\$10,066,284	\$10,019,957	\$10,019,929
Contributed Capital	\$1,357,146	\$0	\$0	\$0
Ending Fund Equity	\$10,234,201	\$10,066,284	\$10,019,957	\$10,019,929

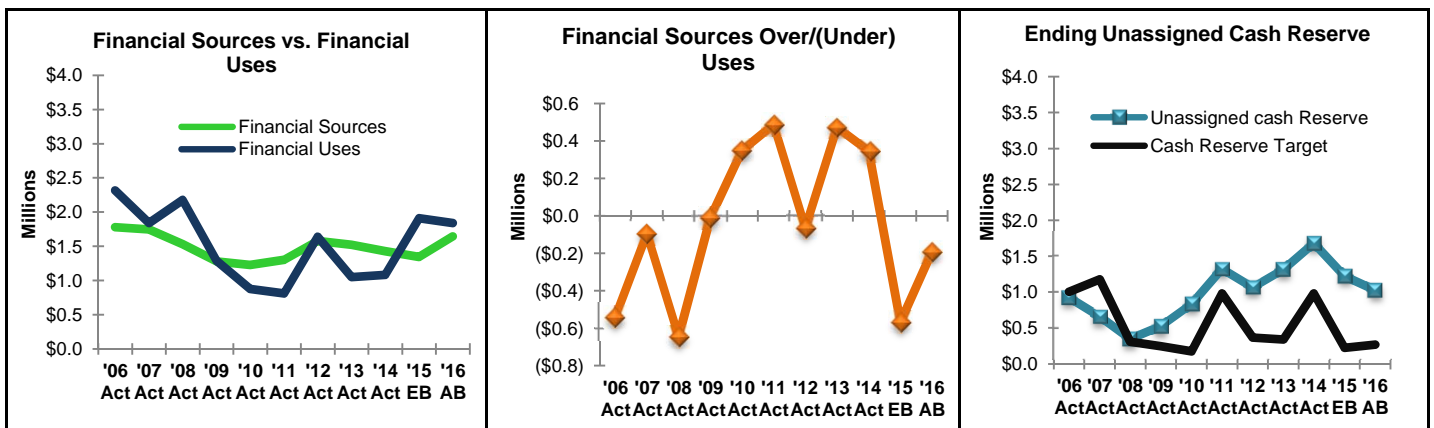
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Note: Net Income Statement does not include capital addition or capital project expenses.



Funding Sources and Uses Storm Water Utility Fund

	Actual FY 2014	Adj. Budget FY 2015	Estimated FY 2015	Adopted FY 2016
Financial Sources				
Sales Taxes				
Property Taxes				
Gross Receipts & Other Local Taxes				
Intragovernmental Revenues				
Grants	\$3,381	\$0	\$43,271	\$0
Interest (w/o GASB 31 adjustment)	\$46,216	\$48,598	\$54,140	\$54,140
Fees and Service Charges	\$1,380,594	\$1,337,000	\$1,240,000	\$1,582,500
Other Local Revenues	\$1,111	\$2,650	\$5,320	\$8,000
	\$1,431,302	\$1,388,248	\$1,342,731	\$1,644,640
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0
Total Financial Sources: Less				
Appropriated Fund Balance	\$1,431,302	\$1,388,248	\$1,342,731	\$1,644,640
Financial Uses of Unrestricted Cash				
Operating Expenses	\$842,926	\$992,220	\$973,263	\$1,057,484
Operating Transfers to Other Funds	\$70,319	\$61,053	\$61,053	\$64,525
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0
Principal Payments				
Capital Additions	\$0	\$77,100	\$77,100	\$214,000
Enterprise Revenues used for Capital Projects	\$288,871	\$800,000	\$800,000	\$503,321
Total Financial Uses	\$1,202,116	\$1,930,373	\$1,911,416	\$1,839,330
Beginning Unassigned Cash Reserve		\$1,789,991	\$1,789,991	\$1,221,306
Financial Sources Over/(Under) Uses		(\$542,125)	(\$568,685)	(\$194,690)
Cash and Cash Equivalents	\$1,680,960			
Less: GASB 31 Pooled Cash Adj	(\$109,031)			
Add: Inventory				
Projected Unassigned Cash Reserve	\$1,789,991	\$1,247,866	\$1,221,306	\$1,026,616
Total expenditures Uses	\$1,202,116	\$1,930,373	\$1,911,416	\$1,839,330
Less: Ent Revenue used for current year CIP	(\$288,871)	(\$800,000)	(\$800,000)	(\$503,321)
	\$913,245	\$1,130,373	\$1,111,416	\$1,336,009
20% Guideline	\$182,649	\$226,075	\$222,283	\$267,202
Next Year Capital Projects Ent Revenue	\$800,000	\$503,321	\$503,321	\$456,621
Cash Reserve Target	\$982,649	\$729,396	\$725,604	\$723,823
Cash Above/(Below) Cash Reserve Target	\$807,342	\$518,470	\$495,702	\$302,793



Storm Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2015		FY 2016	
			Fee	Effective Date	Fee	Effective Date
Storm Water Development charge Stormwater development charge for issuance of building permit for new construction Category: - Single-family residences; duplexes - Multiple-family buildings; offices; schools; churches.... - Commercial; industrial; use categories not listed above...	26-170	2-15-93	\$0.09 per sq. ft of total floor area of new construction	NA	\$0.09 per sq. ft of total floor area of new construction	NA
		2-15-93	\$0.16 per sq. ft of total floor area of new construction	NA	\$0.16 per sq. ft of total floor area of new construction	NA
		2-15-93	\$0.195 per sq. ft of total floor area of new construction	NA	\$0.195 per sq. ft of total floor area of new construction	NA
Stormwater utility charge Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.	12A-148	2-15-93	\$0.65 per unit	NA	\$0.81 per unit	10-1-15
Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 sq. ft. to 1,250 sq. ft.	12A-148	2-15-93	\$0.85 per unit	NA	\$1.06 per unit	10-1-15
Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft	12A-148	2-15-93	\$1.15 per unit	NA	\$1.44 per unit	10-1-15
Single-family residence having a main floor area more than 2,000 sq. ft	12A-148	2-15-93	\$1.35 per unit	NA	\$1.69 per unit	10-1-15
All non-residential uses of developed land	12A-148	2-15-93	\$4.00 or \$0.04 per 100 sq. feet impervious area, whichever is greater	NA	\$5.00 or \$0.05 per 100 sq. feet impervious area, whichever is greater	10-1-15

Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

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,

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.