



# 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 52 separate departmental budgets.

The budget document is divided into seven functional groups which include: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation, and Utilities.

This overall summary section is divided into seven distinct sections.

## Overall 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.

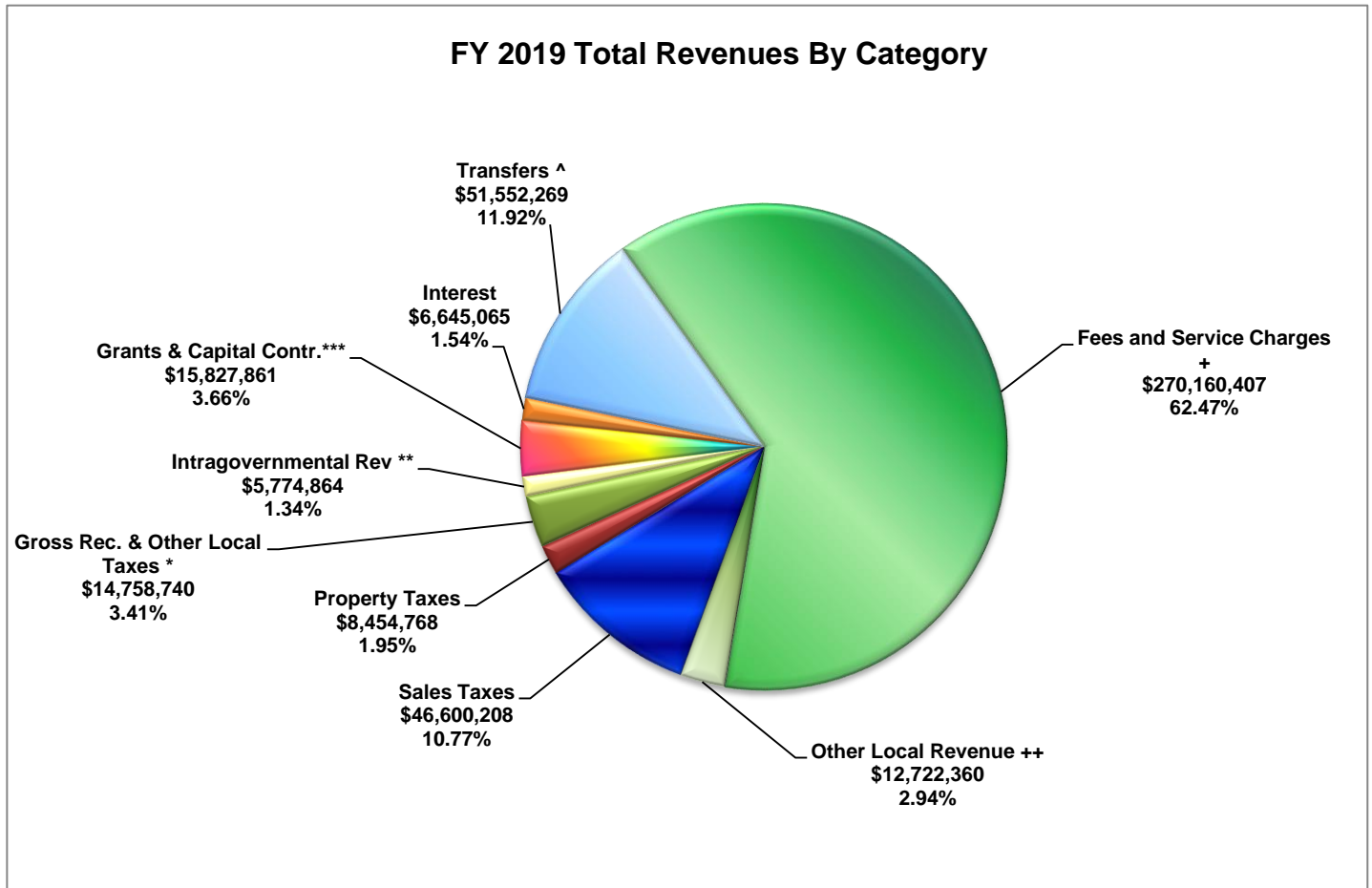
## Personnel Summary

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)



### Revenues By Category (Where the Money Comes From)

|                                  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | % Change<br>19/18EB | % Change<br>19/18B |
|----------------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|--------------------|
| Sales Taxes                      | \$47,546,381         | \$48,986,941           | \$47,070,917         | \$46,600,208         | (1.0%)              | (4.9%)             |
| Property Taxes                   | \$8,124,534          | \$8,193,832            | \$8,293,780          | \$8,454,768          | 1.9%                | 3.2%               |
| Gross Rec. & Other Local Taxes * | \$14,966,229         | \$15,610,191           | \$14,876,272         | \$14,758,740         | (0.8%)              | (5.5%)             |
| Intragovernmental Rev **         | \$4,748,750          | \$4,817,264            | \$4,817,264          | \$5,774,864          | 19.9%               | 19.9%              |
| Grants & Capital Contr.***       | \$24,214,859         | \$20,111,865           | \$20,027,294         | \$15,827,861         | (21.0%)             | (21.3%)            |
| Interest                         | (\$559,997)          | \$6,150,790            | \$6,757,822          | \$6,645,065          | (1.7%)              | 8.0%               |
| Transfers ^                      | \$50,992,696         | \$50,993,528           | \$51,379,367         | \$51,552,269         | 0.3%                | 1.1%               |
| Fees and Service Charges +       | \$254,787,845        | \$268,384,871          | \$264,711,728        | \$270,160,407        | 2.1%                | 0.7%               |
| Other Local Revenue ++           | \$16,217,349         | \$13,825,689           | \$13,532,017         | \$12,722,360         | (6.0%)              | (8.0%)             |
| Lease/Bond Proceeds              | \$0                  | \$0                    | \$0                  | \$0                  | 0.0%                | 0.0%               |
| Appropriated Fund Balance        | \$500,000            | \$0                    | \$0                  | \$0                  | 0.0%                | 0.0%               |
| <b>Total</b>                     | <b>\$421,538,646</b> | <b>\$437,074,971</b>   | <b>\$431,466,461</b> | <b>\$432,496,542</b> | <b>0.2%</b>         | <b>(1.0%)</b>      |

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

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

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* 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 2019, this revenue source reflects an increase of \$5.4 million or 2.1% over Estimated FY 2018. Rate increases include Water (1% operating rate increase), Electric (2.5% operating rate increase), Sewer (1% voter approved), Solid Waste (3% operating) and Storm Water (25% voter approved). The estimated average residential customer impact is \$3.16 per month (compared to an increase of \$3.24 per month last year).

**Taxes** are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2019, total sales taxes are projected at a 1.0% decrease below estimated budget. In the general fund, sales taxes are projected to decrease by \$230,731 below Estimated FY 2018 due to more transactions being conducted online which do not collect local sales taxes. FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. Gross receipts taxes as well as other local taxes are projected to decrease \$117,532 or 0.8% below Estimated FY 2018 primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines. Hotel/motel taxes growth is projected to be flat over Estimated FY 2018.

**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 2019 these revenues are projected to decrease \$0.8 million or (6%) from Estimated FY 2018. 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. There was a significant decrease in Recreation Services capital projects funding from other local revenues and in the Contributions Fund from donations.

**Grants and Capital Contributions** include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$4.2 million or (21%) below Estimated FY 2018. This decrease is primarily due to lower funding in airport, transit, and streets and sidewalk capital 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 2019, transfers into funds are projected to increase \$172,902 from Estimated FY 2018. Increases are shown in the General Fund (for Water and Electric payment-in-lieu-of-taxes due to proposed rate increases and customer growth) and Capital Projects Fund (for administrative and streets and sidewalk projects). There is a \$1.6 million decrease into Recreation Service Fund for parks sales tax funded capital projects.

**Intragovernmental Revenues** are revenues for the General Fund that come from other departments. 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 2019, general and administrative fees are up \$957,600 or 19.9% due to a review of the charge out methodology which resulted in more general fund expenses charged to other funds.

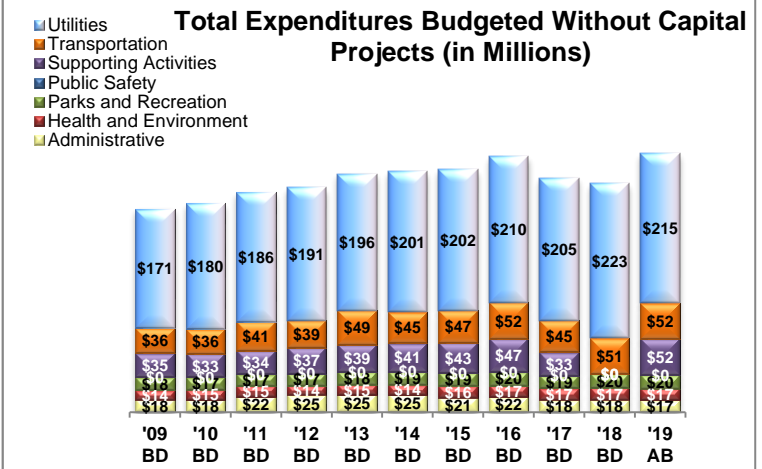
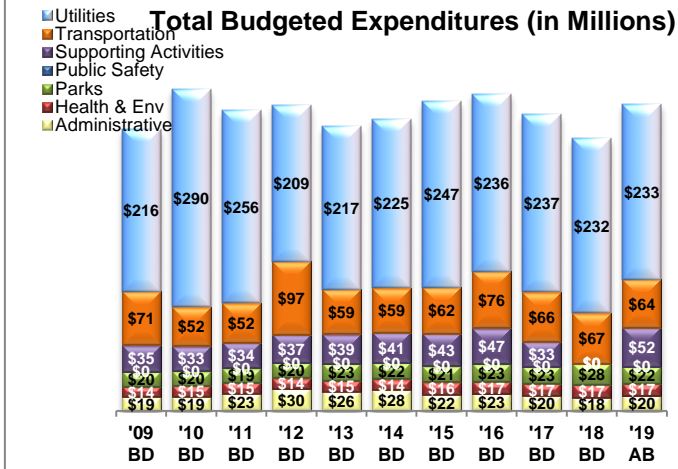
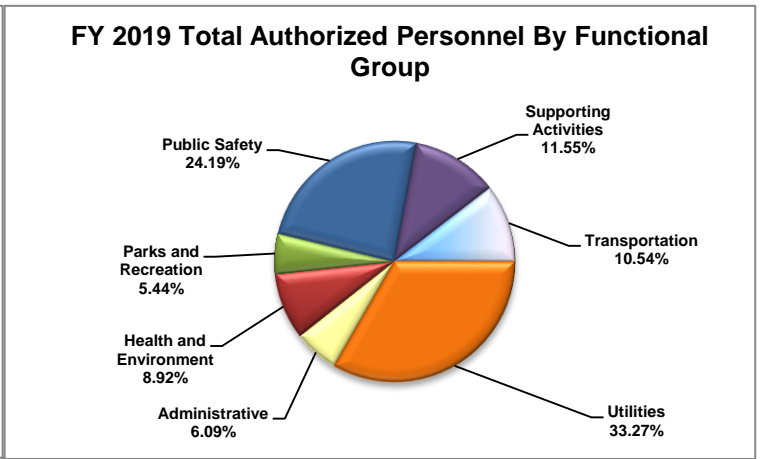
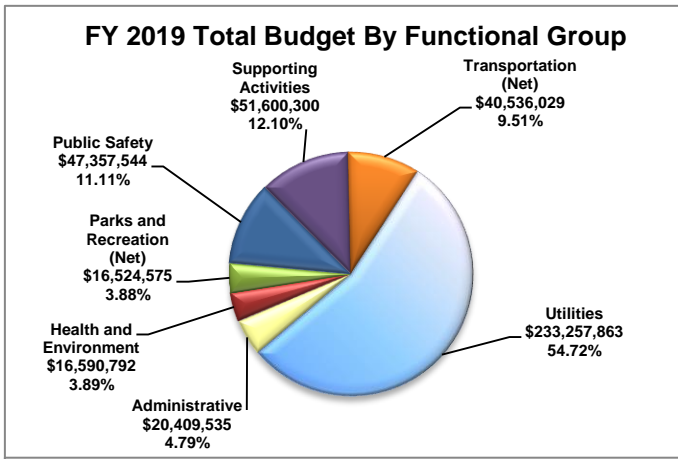
**Appropriated Fund Balance** is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. No general fund appropriated fund balance is budgeted for FY 2019. The City's General Fund balance is projected to be 31% of expenses for FY 2019 which is above the city's 20% fund balance policy guideline.

(THIS PAGE LEFT INTENTIONALLY BLANK)

## Summary of Total Revenues By Fund Type

|                                   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>General Government:</b>        |                      |                        |                      |                      |                      |                    |
| 1100 General Fd                   | \$82,669,606         | \$84,048,689           | \$83,012,943         | \$85,023,203         | \$974,514            | 1.2%               |
| 2190 Capital Improvement STax Fd  | \$5,774,068          | \$6,020,551            | \$5,774,434          | \$5,716,905          | (\$303,646)          | (5.0%)             |
| 2200 Parks Sales Tax Fd           | \$5,802,019          | \$6,017,889            | \$5,771,880          | \$5,714,352          | (\$303,537)          | (5.0%)             |
| 2210 Transportation STax Fd       | \$11,599,809         | \$12,067,772           | \$11,575,632         | \$11,460,570         | (\$607,202)          | (5.0%)             |
| 2220 Public Improvement Fd        | \$2,270,463          | \$2,363,501            | \$2,325,508          | \$2,315,649          | (\$47,852)           | (2.0%)             |
| 2290 Convention & Tourism Fd      | \$3,371,431          | \$3,714,995            | \$3,494,598          | \$3,525,164          | (\$189,831)          | (5.1%)             |
| 2300 Stadium TDD Fd               | \$993,866            | \$1,069,787            | \$980,300            | \$970,551            | (\$99,236)           | (9.3%)             |
| 2310 Contributions Fd             | \$108,287            | \$429,089              | \$421,794            | \$44,730             | (\$384,359)          | (89.6%)            |
| 2320 Mid Mo Sol Waste Mgt Dis Fd  | \$135,465            | \$161,130              | \$164,043            | \$166,106            | \$4,976              | 3.1%               |
| 2610 Non-Motorized Grant Fd       | \$94,589             | \$262,146              | \$220,545            | \$210,952            | (\$51,194)           | (19.5%)            |
| 2660 CDBG                         | \$1,292,607          | \$350,775              | \$742,467            | \$378,977            | \$28,202             | 8.0%               |
| 3xxx Debt Service Fd (combined)   | \$4,776,753          | \$4,178,747            | \$4,190,101          | \$4,168,557          | (\$10,190)           | (0.2%)             |
| 4400 Capital Projects Fd          | \$12,273,800         | \$14,129,368           | \$14,129,368         | \$14,334,005         | \$204,637            | 1.4%               |
| <b>Total Govt. Funds</b>          | <b>\$131,162,763</b> | <b>\$134,814,439</b>   | <b>\$132,803,613</b> | <b>\$134,029,721</b> | <b>(\$784,718)</b>   | <b>(0.58%)</b>     |
| <b>Enterprise Funds:</b>          |                      |                        |                      |                      |                      |                    |
| 503x Railroad Fd                  | \$928,780            | \$586,735              | \$573,102            | \$471,911            | (\$114,824)          | (19.6%)            |
| 504x Transload Facility Fd        | \$2,526,373          | \$266,226              | \$262,949            | \$249,226            | (\$17,000)           | (6.4%)             |
| 550x Water Utility Fd             | \$25,625,356         | \$27,116,239           | \$26,949,734         | \$27,165,380         | \$49,141             | 0.2%               |
| 551x Electric Utility Fd          | \$131,010,964        | \$137,295,555          | \$131,623,064        | \$135,139,026        | (\$2,156,529)        | (1.6%)             |
| 552x Recreation Services Fd       | \$9,703,387          | \$10,722,491           | \$10,729,070         | \$8,201,541          | (\$2,520,950)        | (23.5%)            |
| 553x Transit Fd                   | \$7,687,617          | \$8,555,208            | \$8,403,277          | \$8,070,210          | (\$484,998)          | (5.7%)             |
| 554x Airport Fd                   | \$11,362,017         | \$12,213,550           | \$12,343,728         | \$9,832,163          | (\$2,381,387)        | (19.5%)            |
| 555x Sanitary Sewer Utility Fd    | \$27,233,975         | \$25,425,556           | \$26,089,903         | \$26,210,498         | \$784,942            | 3.1%               |
| 556x Parking Utility Fd           | \$4,654,083          | \$4,728,626            | \$4,901,506          | \$4,994,924          | \$266,298            | 5.6%               |
| 557x Solid Waste Utility Fd       | \$22,136,267         | \$22,141,531           | \$25,176,183         | \$23,503,295         | \$1,361,764          | 6.2%               |
| 558x Storm Water Utility Fd       | \$1,998,890          | \$2,656,765            | \$2,652,801          | \$3,054,040          | \$397,275            | 15.0%              |
| <b>Total Enterprise Funds</b>     | <b>\$244,867,709</b> | <b>\$251,708,482</b>   | <b>\$249,705,317</b> | <b>\$246,892,214</b> | <b>(\$4,816,268)</b> | <b>(1.91%)</b>     |
| <b>Internal Service Funds:</b>    |                      |                        |                      |                      |                      |                    |
| 6590 Employee Benefit Fd          | \$17,088,245         | \$19,637,582           | \$19,551,834         | \$20,939,550         | \$1,301,968          | 6.6%               |
| 6690 Self Insurance Reserve Fd    | \$6,233,637          | \$6,406,149            | \$6,473,404          | \$6,473,406          | \$67,257             | 1.0%               |
| 6710 Custodial / Maintenance Fd   | \$1,925,770          | \$1,520,711            | \$1,520,711          | \$1,608,266          | \$87,555             | 5.8%               |
| 6720 Fleet Operations Fd          | \$7,363,634          | \$9,444,493            | \$8,335,142          | \$8,337,072          | (\$1,107,421)        | (11.7%)            |
| 6730 GIS Fd                       | \$1,149,606          | \$0                    | \$0                  | \$0                  | \$0                  | 0.0%               |
| 6740 Information Technology Fd    | \$6,834,973          | \$7,964,421            | \$7,964,421          | \$8,475,530          | \$511,109            | 6.4%               |
| 6750 Community Relations Fd       | \$2,557,926          | \$2,544,584            | \$2,527,909          | \$2,736,674          | \$192,090            | 7.5%               |
| 6760 Utility Customer Services Fd | \$2,354,383          | \$3,034,110            | \$2,584,110          | \$3,004,109          | (\$30,001)           | (1.0%)             |
| <b>Total Internal Service Fds</b> | <b>\$45,508,174</b>  | <b>\$50,552,050</b>    | <b>\$48,957,531</b>  | <b>\$51,574,607</b>  | <b>\$1,022,557</b>   | <b>2.02%</b>       |
| <b>Total City Revenues</b>        | <b>\$421,538,646</b> | <b>\$437,074,971</b>   | <b>\$431,466,461</b> | <b>\$432,496,542</b> | <b>(\$4,578,429)</b> | <b>(1.05%)</b>     |

# Overall Expenditures By Function (Where the Money Goes)



## Expenditures (Where the Money Goes)

|                              | Actual FY 2017       | Adj. Budget FY 2018  | Estimated FY 2018    | Adopted FY 2019      | \$ Change 19/18B     | % Change 19/18B |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| Administrative               | \$18,271,445         | \$17,735,444         | \$17,416,638         | \$20,409,535         | \$2,674,091          | 15.1%           |
| Health and Environment       | \$17,474,213         | \$17,264,061         | \$16,645,346         | \$16,590,792         | (\$673,269)          | (3.9%)          |
| Parks and Recreation (Net)   | \$17,026,313         | \$21,211,113         | \$21,131,615         | \$16,524,575         | (\$4,686,538)        | (22.1%)         |
| Public Safety                | \$41,228,962         | \$49,658,471         | \$49,405,757         | \$47,357,544         | (\$2,300,927)        | (4.6%)          |
| Supporting Activities        | \$43,287,403         | \$51,189,032         | \$49,186,107         | \$51,600,300         | \$411,268            | 0.8%            |
| Transportation (Net)         | \$48,634,804         | \$44,325,006         | \$43,734,866         | \$40,536,029         | (\$3,788,977)        | (8.5%)          |
| Utilities                    | \$245,689,539        | \$232,073,868        | \$225,478,059        | \$233,257,863        | \$1,183,995          | 0.5%            |
| <b>Total Actual Spending</b> | <b>\$431,612,679</b> | <b>\$433,456,995</b> | <b>\$422,998,388</b> | <b>\$426,276,638</b> | <b>(\$7,180,357)</b> | <b>(1.7%)</b>   |
| Other Special Rev. Fds*      | \$23,038,011         | \$29,746,107         | \$29,733,329         | \$29,432,919         | (\$313,188)          | (1.1%)          |
| <b>Total All Funds Exp.</b>  | <b>\$454,650,690</b> | <b>\$463,203,102</b> | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>   |

\* 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 2017  | Budget FY 2018  | Estimated FY 2018 | Adopted FY 2019 | Position Changes |
|------------------------|-----------------|-----------------|-------------------|-----------------|------------------|
| Administrative         | 89.56           | 90.31           | 91.66             | 91.87           | 0.21             |
| Health and Environment | 135.15          | 134.90          | 134.90            | 134.50          | (0.40)           |
| Parks and Recreation   | 80.40           | 81.40           | 81.40             | 82.00           | 0.60             |
| Public Safety          | 363.40          | 365.40          | 364.15            | 364.75          | 0.60             |
| Supporting Activities  | 171.84          | 170.74          | 170.14            | 174.14          | 4.00             |
| Transportation         | 158.85          | 156.80          | 156.80            | 158.99          | 2.19             |
| Utilities              | 490.70          | 499.35          | 499.35            | 501.65          | 2.30             |
| <b>Total</b>           | <b>1,489.90</b> | <b>1,498.90</b> | <b>1,498.40</b>   | <b>1,507.90</b> | <b>9.50</b>      |

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

# All Funds Expenditure Summary (Where the Money Goes)

## Functional Group Expenditure Comments

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

- Street maintenance funding will remain the same as FY 2018 at \$2.7 million.
- Airport reflects a \$2.8 million decrease due to lower capital project funding required.
- Transit reflects a \$0.6 million decrease due to service changes needed to ensure the financial health of the operation and lower capital project funding.
- Capital Improvement Sales Tax Fund reflects a \$0.9 million decrease due to lower transfers to the Capital Project Fund for public safety capital projects.
- Public Improvement Fund reflects a \$1.6 million increase due to transfers to the Capital Projects Fund for public safety capital projects.

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

- Water reflects a \$2.3 million decrease due to lower capital project amounts and fleet replacements. A 1% operating rate increase is included to ensure the fund meets its debt coverage requirements. A water ballot issue was passed by the voters on August 7, 2018, and will provide funding for capital projects for the next five years.
- Electric reflects a \$1.3 million decrease due to lower capital project funding and fleet replacements. A 2.5% operating rate increase is included to ensure the fund meets its debt coverage requirements.
- Solid Waste reflects a \$3.0 million increase primarily due to higher capital project funding and fleet replacements. There is a 5.77% increase in landfill fees to help pay for the landfill related capital projects and a 3% rate increase in all other services to help pay for pay plan changes approved by the City Council, which included a \$2 per hour increase for refuse collectors, a \$15 per hour minimum starting pay, move to midpoint for employees in their current classification for 5 years, and a \$0.45 per hour across the board increase.
- Sewer reflects a \$1.8 million increase primarily to fund capital projects and the major maintenance schedule. A 1% voter approved rate increase will help provide funding for capital projects.
- Storm Water reflects a \$1,074 decrease due to lower fleet replacements and capital project funding. A 25% voter approved rate increase is included.

**Public Safety Departments** include Police, Fire, public safety capital projects, and Municipal Court.

- Total public safety departments reflect a \$2.3 million decrease (4.6% decrease) for FY 2019 primarily due to lower capital project funding required.
- The Police budget reflects a \$0.5 million increase due to the \$0.45/hour across-the-board pay increase, move to midpoint pay adjustments, and increased self insurance charges due to higher claims.
- The Fire budget reflects a \$46,900 decrease. Pay plan increases were offset by lower self insurance charges as a result of lower claims.
- Public Safety capital projects reflect a \$2.8 million decrease due to lower funding required. Last year's budget included costs for a police station. FY 2019 includes construction costs for 2 additional fire stations.

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

- Employee Benefit Fund reflects an increase of \$0.3 million due to higher claims costs and HSA contributions.
- Information Technology (IT) reflects an increase of \$0.2 million due to the addition of three positions to meet compliance requirements for North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) and increased software maintenance costs. The cost of these positions will be paid for by the Electric Fund.
- The Self Insurance Fund increased \$0.6 million due to higher claims costs.

**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. Total Administrative Departments are up \$2.7 million.

- Finance reflects a \$154,545 increase due to the reallocation of a position back into Finance from the Print Shop and Mailroom due to a reorganization of that operation to Community Relations, six months funding for a previously authorized but unfunded Pension Administrator position, and pay plan changes which included a move to minimum starting salary of \$15 per hour, move to midpoint for employees with 5 or more years in their current classification, and a \$0.45 per hour across the board increase.
- City General reflects a \$321,431 decrease due to transfers to the capital project fund and budget cuts in several accounts to help fund the pay plan.
- Other General Government capital projects reflect an increase of \$2.7 million to purchase land for the Municipal Service Center South and salt dome.

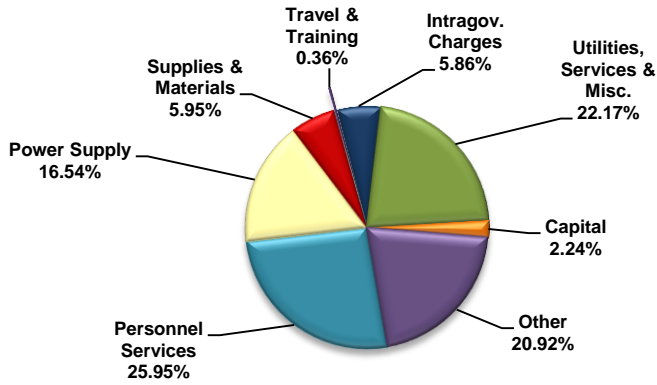
**Parks and Recreation** includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2019 budget amount is \$22.3 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.5 million which subtracts 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. Net Parks and Recreation Departments will decrease \$4.7 million primarily due to capital project funding.

**Health and Environment** departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2019, these departments reflect a \$0.7 million decrease.

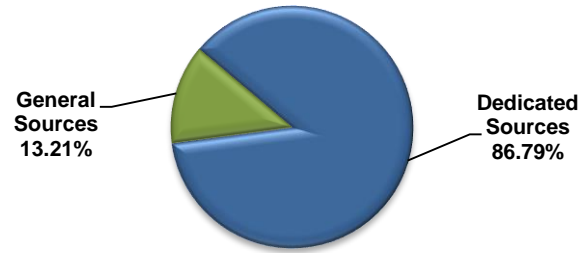
- Community Development reflects a \$136,295 increase due to full year funding of a site inspector for right of way position that was funded for four months in 2018 and pay plan changes.
- CVB decreased \$190,193 due to lower amount of transfer to airport capital projects funded from the 1% temporary hotel/motel tax.
- CDBG Fund reflects a \$0.3 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Contributions Fund reflects a \$0.4 million decrease as only administrative costs are budgeted during the budget process and the budget is adjusted when donations are received and appropriated during the year.

# Overall Expenditure Summary By Category (Where the Money Goes)

### FY 2019 Total Expenditures By Category

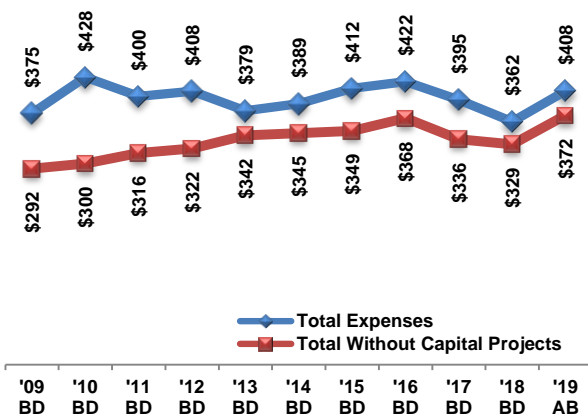


### FY 2019 Totals By Funding Source

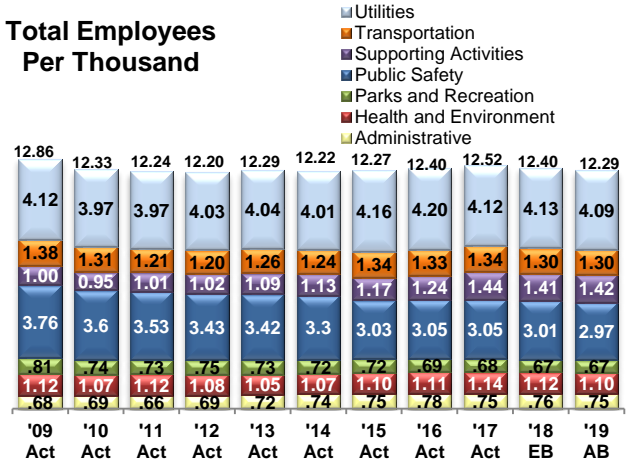


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

### Total Budgeted Expenditures (In Millions)



### Total Employees Per Thousand



## Appropriations

|                              | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Personnel Services           | \$108,740,140        | \$113,386,431          | \$110,745,090        | \$118,237,103        | \$4,850,672          | 4.3%               |
| Power Supply                 | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies & Materials         | \$25,743,991         | \$27,805,769           | \$26,195,208         | \$27,125,988         | (\$679,781)          | (2.4%)             |
| Travel & Training            | \$969,639            | \$1,596,291            | \$1,387,071          | \$1,654,345          | \$58,054             | 3.6%               |
| Intragov. Charges            | \$24,286,460         | \$24,910,263           | \$24,817,109         | \$26,687,617         | \$1,777,354          | 7.1%               |
| Utilities, Services & Misc.  | \$111,463,278        | \$111,426,499          | \$107,394,907        | \$101,045,014        | (\$10,381,485)       | (9.3%)             |
| Capital                      | \$14,574,050         | \$14,459,016           | \$12,924,771         | \$10,209,221         | (\$4,249,795)        | (29.4%)            |
| Other                        | \$98,266,267         | \$94,730,833           | \$95,797,876         | \$95,354,876         | \$624,043            | 0.7%               |
| <b>Total</b>                 | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |
| Operating Expenses           | \$289,612,659        | \$306,468,793          | \$296,453,020        | \$312,174,317        | \$5,705,524          | 1.9%               |
| Non-Operating Expenses       | \$80,720,136         | \$78,050,048           | \$79,262,833         | \$79,268,845         | \$1,218,797          | 1.6%               |
| Debt Service                 | \$17,206,080         | \$16,680,785           | \$16,535,043         | \$16,086,031         | (\$594,754)          | (3.6%)             |
| Capital Additions            | \$7,400,142          | \$9,319,016            | \$7,784,771          | \$6,334,221          | (\$2,984,795)        | (32.0%)            |
| Tl. Excluding Cap Impr. Plan | <b>\$394,939,017</b> | <b>\$410,518,642</b>   | <b>\$400,035,667</b> | <b>\$413,863,414</b> | <b>\$3,344,772</b>   | <b>0.8%</b>        |
| Capital Projects             | \$59,711,673         | \$52,684,460           | \$52,696,050         | \$41,846,143         | (\$10,838,317)       | (20.6%)            |
| <b>Total Expenses</b>        | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |

## Funding Sources

|                              |                      |                      |                      |                      |                      |               |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Dedicated Sources            | \$399,442,480        | \$403,324,997        | \$393,349,876        | \$395,522,778        | (\$7,802,219)        | (1.9%)        |
| General Sources              | \$55,208,210         | \$59,878,105         | \$59,381,841         | \$60,186,779         | \$308,674            | 0.5%          |
| <b>Total Funding Sources</b> | <b>\$454,650,690</b> | <b>\$463,203,102</b> | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b> |



# Overall Expenditures By Category and Classification (Where the Money Goes)

## Highlights / Significant Changes

**Personnel Services:** Increase of \$4.9 million or 4.3% from the FY 2018 adjusted budget. This includes a net addition of 9.50 permanent positions. The General Fund will increase by a net of 1.73 FTE and a net of 7.77 FTE positions are being added to other funds. This budget includes a health insurance increase of 3.3% to gross premiums with the increase being shared between City and employees. The pay package for employees includes a \$2 per hour increase for refuse collectors, move all permanent positions to a minimum \$15 per hour starting salary, 5% increase for Equipment Operator II positions and movement of those positions to Equipment Operator III positions, change Equipment Operator II job title to Senior Equipment Operator and Equipment Operator I job title to Equipment Operator, move to midpoint adjustment for all employees who have been in their current classification for 5 or more years and are below the current midpoint, and a \$0.45 per hour (or \$0.3214 per hour for 56 hour employees) across the board increase for all permanent employees who are not at their maximum rates.

**Power Supply** reflects \$0.5 million or a 0.7% increase from FY 2018 adjusted budget due to a new solar contract starting in April, 2019.

**Supplies and Materials:** reflects a \$0.7 million or 2.4% decrease from the FY 2018 adjusted budget due to lower fuel costs budgeted in Solid Waste, and Fleet Operations to reflect budgets more in line with actual expense history. Transit reflects a decrease of \$0.4 million due to service cuts recommended to improve the financial condition of the operation. There is also a decrease in the parts costs budgeted in Fleet Operations to reflect a budget more in line with actual expenses.

**Travel and Training:** reflects an increase of \$58,054 or 3.6% from FY 2018 primarily due to increases in training costs budgeted in the Information Technology budget to provide training for departments on the new version of the Munis enterprise software (which will be tested during FY 2019) and utility department training for the Advanced Utility software.

**Intragovernmental Charges:** reflects an increase of \$1.8 million or 7.1% from FY 2018 adjusted budget.

- Community Relations fees increased \$206,241 due to the reallocation of Community Relations Specialist, Marketing Specialist, Graphic Design positions from various department budgets to Community Relations to centralize communication efforts citywide.
- IT Fees increased \$0.6 million due to the addition of (3) 1.00 FTE positions to ensure NERC/CIP compliance for the Electric utility. These costs for these positions will be recovered from the Electric utility.
- General and Administrative Fees increases \$957,600 due a review of the charge out methodology which resulted in more general fund expenses being charged to other funds.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$10.4 million or 9.3% below the FY 2018 adjusted budget, primarily due to lower capital project funding in Electric, Water, Airport, Recreation Services, and Streets and Sidewalks.

**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 2019 reflects a decrease of \$4.2 million or 29.4% from the FY 2018 adjusted budget which is primarily due to capital project funding and fleet replacements in the general fund, Electric, and Water. There are no fleet replacements budgeted in the General Fund due to budget constraints. Departments will utilize existing funds in FY 2018 and their allocation of FY 2017 general fund savings to replace fleet items scheduled for replacement.

**Other:** This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2019 shows an increase of \$624,043 from the FY 2018 adjusted budget.

**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 2019, the operating expenses show an increase of \$5.7 million or 1.9% from FY 2018 adjusted budget.

- General Fund reflects an increase of \$1.8 million with Police increasing \$0.8 million. During FY 2017, Police reallocated unused personnel funding available from vacant positions to the capital additions classification to purchase some fleet replacements. FY 2019 restores the costs in this category. The other significant change in the general fund is the result of the pay package approved by the City Council, which includes a \$15 per hour minimum starting pay, move to midpoint for employees in their current classification for 5 years, a \$0.45 per hour (or \$0.3214 per hour for 56 hour employees) across the board increase, and a reclassification of equipment operator II positions and a 5% pay increase.
- Information Technology reflects a \$1.0 million increase due to the addition of (3) 1.00 FTE positions to ensure NERC/CIP compliance for the Electric utility and increased software maintenance costs, and pay plan changes.
- Employee Benefit Fund reflects and \$0.3 million increase and Self Insurance Fund reflects a \$0.6 million increase due to increasing claims and premiums.

**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 decrease by \$10.8 million from the FY 2018 adjusted budget. Higher capital project costs are budgeted in Sewer, Parking and Solid Waste. Lower capital project costs are budgeted in Public Safety, Streets and Sidewalks, Water, Electric, Recreation Services, and Airport.

**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.

## Summary of Total Expenditures By Fund Type

|                                     | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-------------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>General Government:</b>          |                      |                        |                      |                      |                      |                    |
| 1100 General Fd                     | \$79,259,641         | \$84,155,467           | \$83,079,785         | \$85,023,203         | \$867,736            | 1.0%               |
| 2190 Capital Improvement STax Fd    | \$3,420,073          | \$8,092,991            | \$8,092,991          | \$7,240,195          | (\$852,796)          | (10.5%)            |
| 2200 Parks Sales Tax Fd             | \$5,567,883          | \$7,182,656            | \$7,182,656          | \$5,782,969          | (\$1,399,687)        | (19.5%)            |
| 2210 Transportation STax Fd         | \$11,031,402         | \$13,136,552           | \$13,123,774         | \$13,484,838         | \$348,286            | 2.7%               |
| 2220 Public Improvement Fd          | \$2,035,177          | \$350,432              | \$350,432            | \$1,941,441          | \$1,591,009          | 454.0%             |
| 2290 Convention & Tourism Fd        | \$3,515,580          | \$2,951,701            | \$2,795,811          | \$2,761,508          | (\$190,193)          | (6.4%)             |
| 2300 Stadium TDD Fd                 | \$983,476            | \$983,476              | \$983,476            | \$983,476            | \$0                  | 0.0%               |
| 2310 Contributions Fd               | \$119,507            | \$428,323              | \$71,029             | \$44,730             | (\$383,593)          | (89.6%)            |
| 2320 Mid Mo Sol Waste Mgt Dis Fd    | \$140,263            | \$161,130              | \$158,828            | \$166,106            | \$4,976              | 3.1%               |
| 2610 Non-Motorized Grant Fd         | \$155,365            | \$259,459              | \$157,544            | \$210,952            | (\$48,507)           | (18.7%)            |
| 2660 CDBG                           | \$926,428            | \$703,125              | \$742,467            | \$378,977            | (\$324,148)          | (46.1%)            |
| 3xxx Debt Service Fd (combined)     | \$4,861,187          | \$4,338,732            | \$4,339,203          | \$4,343,733          | \$5,001              | 0.1%               |
| 4400 Capital Projects Fd            | \$15,358,245         | \$14,963,357           | \$14,963,357         | \$13,484,005         | (\$1,479,352)        | (9.9%)             |
| <b>Total Governmental Funds</b>     | <b>\$127,374,227</b> | <b>\$137,707,401</b>   | <b>\$136,041,353</b> | <b>\$135,846,133</b> | <b>(\$1,861,268)</b> | <b>(1.35%)</b>     |
| <b>Enterprise Funds:*</b>           |                      |                        |                      |                      |                      |                    |
| 503x Railroad Fd                    | \$1,232,139          | \$973,820              | \$966,844            | \$1,090,903          | \$117,083            | 12.0%              |
| 504x Transload Facility Fd          | \$3,312,366          | \$173,744              | \$169,544            | \$315,719            | \$141,975            | 81.7%              |
| 550x Water Utility Fd               | \$31,773,280         | \$29,241,255           | \$28,310,643         | \$26,912,106         | (\$2,329,149)        | (8.0%)             |
| 551x Electric Utility Fd            | \$149,648,998        | \$144,462,174          | \$140,205,626        | \$143,129,912        | (\$1,332,262)        | (0.9%)             |
| 552x Recreation Services Fd         | \$7,386,480          | \$13,295,018           | \$13,262,697         | \$8,948,192          | (\$4,346,826)        | (32.7%)            |
| 553x Transit Fd                     | \$8,828,932          | \$9,617,148            | \$9,616,980          | \$9,033,753          | (\$583,395)          | (6.1%)             |
| 554x Airport Fd                     | \$13,080,938         | \$13,670,184           | \$13,508,794         | \$10,887,017         | (\$2,783,167)        | (20.4%)            |
| 555x Sanitary Sewer Utility Fd      | \$31,930,122         | \$31,209,261           | \$30,507,552         | \$33,029,450         | \$1,820,189          | 5.8%               |
| 556x Parking Utility Fd             | \$4,598,929          | \$4,664,017            | \$4,660,167          | \$4,895,783          | \$231,766            | 5.0%               |
| 557x Solid Waste Utility Fd         | \$29,164,075         | \$23,678,394           | \$23,087,952         | \$26,699,709         | \$3,021,315          | 12.8%              |
| 558x Storm Water Utility Fd         | \$3,032,801          | \$3,321,654            | \$3,207,458          | \$3,320,580          | (\$1,074)            | (0.0%)             |
| <b>Total Enterprise Funds</b>       | <b>\$283,989,060</b> | <b>\$274,306,669</b>   | <b>\$267,504,257</b> | <b>\$268,263,124</b> | <b>(\$6,043,545)</b> | <b>(2.20%)</b>     |
| <b>Internal Service Funds:*</b>     |                      |                        |                      |                      |                      |                    |
| 6590 Employee Benefit Fd            | \$17,288,262         | \$19,057,324           | \$18,993,479         | \$19,382,603         | \$325,279            | 1.7%               |
| 6690 Self Insurance Reserve Fd      | \$4,488,999          | \$6,355,585            | \$6,336,021          | \$6,938,808          | \$583,223            | 9.2%               |
| 6710 Custodial / Maintenance Fd     | \$1,557,642          | \$1,774,587            | \$1,661,825          | \$1,830,192          | \$55,605             | 3.1%               |
| 6720 Fleet Operations Fd            | \$7,537,960          | \$9,091,041            | \$8,212,416          | \$8,498,133          | (\$592,908)          | (6.5%)             |
| 6730 GIS Fd                         | \$1,005,457          | \$0                    | \$0                  | \$0                  | \$0                  | 0.0%               |
| 6740 Information Technology Fd      | \$6,814,737          | \$8,750,819            | \$8,431,079          | \$8,951,760          | \$200,941            | 2.3%               |
| 6750 Community Relations Fd         | \$2,542,859          | \$2,943,523            | \$2,842,599          | \$2,920,780          | (\$22,743)           | (0.8%)             |
| 6760 Utility Customer Services Fd   | \$2,051,487          | \$3,216,153            | \$2,708,688          | \$3,078,024          | (\$138,129)          | (4.3%)             |
| <b>Total Internal Service Funds</b> | <b>\$43,287,403</b>  | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b>  | <b>\$411,268</b>     | <b>0.80%</b>       |
| <b>Total City Expenses</b>          | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.62%)</b>     |

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

**Expense Summary By Function and Department (Where the Money Goes)**

|                                      | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--------------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Administrative:</b>               |                           |                                |                              |                            |                             |                            |
| City Council (GF)                    | \$201,187                 | \$290,525                      | \$264,967                    | \$284,505                  | (\$6,020)                   | (2.1%)                     |
| City Clerk (GF)                      | \$282,274                 | \$430,523                      | \$424,176                    | \$435,755                  | \$5,232                     | 1.2%                       |
| City Manager (GF)                    | \$1,860,739               | \$1,443,171                    | \$1,364,378                  | \$1,447,794                | \$4,623                     | 0.3%                       |
| Finance Department (GF)              | \$4,215,420               | \$4,591,638                    | \$4,354,534                  | \$4,746,183                | \$154,545                   | 3.4%                       |
| Human Resources (GF)                 | \$1,109,305               | \$1,168,215                    | \$1,162,039                  | \$1,226,898                | \$58,683                    | 5.0%                       |
| Law Department (GF)                  | \$1,687,564               | \$1,966,514                    | \$1,923,193                  | \$1,990,733                | \$24,219                    | 1.2%                       |
| City General (GF)                    | \$2,488,512               | \$3,069,497                    | \$3,146,632                  | \$2,748,066                | (\$321,431)                 | (10.5%)                    |
| Public Works Administration (GF)     | \$201,208                 | \$211,629                      | \$212,516                    | \$235,868                  | \$24,239                    | 11.5%                      |
| Other Gen. Govt. Cap. Prjcts (CIP)   | \$1,364,049               | \$225,000                      | \$225,000                    | \$2,950,000                | \$2,725,000                 | 1211.1%                    |
| Debt Service Fds (DSF)               | \$4,861,187               | \$4,338,732                    | \$4,339,203                  | \$4,343,733                | \$5,001                     | 0.1%                       |
| <b>Total Administrative</b>          | <b>\$18,271,445</b>       | <b>\$17,735,444</b>            | <b>\$17,416,638</b>          | <b>\$20,409,535</b>        | <b>\$2,674,091</b>          | <b>15.1%</b>               |
| <b>Health &amp; Environment:</b>     |                           |                                |                              |                            |                             |                            |
| Public Health & Human Svcs (GF)      | \$7,226,819               | \$7,441,960                    | \$7,412,049                  | \$7,486,735                | \$44,775                    | 0.6%                       |
| Community Development (GF)           | \$4,352,880               | \$4,255,642                    | \$4,206,541                  | \$4,391,937                | \$136,295                   | 3.2%                       |
| Economic Development (GF)            | \$479,848                 | \$502,322                      | \$491,465                    | \$579,438                  | \$77,116                    | 15.4%                      |
| Cultural Affairs (GF)                | \$480,431                 | \$536,027                      | \$482,626                    | \$527,265                  | (\$8,762)                   | (1.6%)                     |
| Convention & Tourism Fd (SRF)        | \$3,515,580               | \$2,951,701                    | \$2,795,811                  | \$2,761,508                | (\$190,193)                 | (6.4%)                     |
| Office of Sustainability (GF)        | \$372,720                 | \$444,961                      | \$443,358                    | \$420,202                  | (\$24,759)                  | (5.6%)                     |
| CDBG Fd (SRF)                        | \$926,428                 | \$703,125                      | \$742,467                    | \$378,977                  | (\$324,148)                 | (46.1%)                    |
| Contributions Fd (TF)                | \$119,507                 | \$428,323                      | \$71,029                     | \$44,730                   | (\$383,593)                 | (89.6%)                    |
| <b>Total Health and Environment</b>  | <b>\$17,474,213</b>       | <b>\$17,264,061</b>            | <b>\$16,645,346</b>          | <b>\$16,590,792</b>        | <b>(\$673,269)</b>          | <b>(3.9%)</b>              |
| <b>Parks &amp; Recreation:</b>       |                           |                                |                              |                            |                             |                            |
| General Fund Operations (GF)         | \$5,592,186               | \$5,726,095                    | \$5,678,918                  | \$5,836,383                | \$110,288                   | 1.9%                       |
| Recreation Services Fd (EF)          | \$7,386,480               | \$13,295,018                   | \$13,262,697                 | \$8,948,192                | (\$4,346,826)               | (32.7%)                    |
| Parks Capital Projects (CIP)         | \$4,047,647               | \$2,190,000                    | \$2,190,000                  | \$1,740,000                | (\$450,000)                 | (20.5%)                    |
| <b>Net Parks and Recreation *</b>    | <b>\$17,026,313</b>       | <b>\$21,211,113</b>            | <b>\$21,131,615</b>          | <b>\$16,524,575</b>        | <b>(\$4,686,538)</b>        | <b>(22.1%)</b>             |
| Parks Sales Tax Fd (SRF)             | \$5,567,883               | \$7,182,656                    | \$7,182,656                  | \$5,782,969                | (\$1,399,687)               | (19.5%)                    |
| <b>Total Parks and Recreation</b>    | <b>\$22,594,196</b>       | <b>\$28,393,769</b>            | <b>\$28,314,271</b>          | <b>\$22,307,544</b>        | <b>(\$6,086,225)</b>        | <b>(21.4%)</b>             |
| <b>Public Safety:</b>                |                           |                                |                              |                            |                             |                            |
| Police Department (GF)               | \$20,809,690              | \$22,737,574                   | \$22,653,030                 | \$23,286,072               | \$548,498                   | 2.4%                       |
| Fire Department (GF)                 | \$17,199,241              | \$18,030,634                   | \$17,876,773                 | \$17,983,734               | (\$46,900)                  | (0.3%)                     |
| Public Safety Capital Projects (CIP) | \$2,286,742               | \$8,021,000                    | \$8,021,000                  | \$5,200,000                | (\$2,821,000)               | (35.2%)                    |
| Municipal Court (GF)                 | \$911,039                 | \$869,263                      | \$854,954                    | \$887,738                  | \$18,475                    | 2.1%                       |
| <b>Total Before PSJC</b>             | <b>\$41,206,712</b>       | <b>\$49,658,471</b>            | <b>\$49,405,757</b>          | <b>\$47,357,544</b>        | <b>(\$2,300,927)</b>        | <b>(4.6%)</b>              |
| Pub. Safety Joint Comm (GF)          | \$22,250                  | \$0                            | \$0                          | \$0                        | \$0                         | 0.0%                       |
| <b>Total Public Safety</b>           | <b>\$41,228,962</b>       | <b>\$49,658,471</b>            | <b>\$49,405,757</b>          | <b>\$47,357,544</b>        | <b>(\$2,300,927)</b>        | <b>(4.6%)</b>              |
| <b>Supporting Activities:</b>        |                           |                                |                              |                            |                             |                            |
| Employee Benefit Fd (ISF)            | \$17,288,262              | \$19,057,324                   | \$18,993,479                 | \$19,382,603               | \$325,279                   | 1.7%                       |
| Self Insurance Reserve Fd (ISF)      | \$4,488,999               | \$6,355,585                    | \$6,336,021                  | \$6,938,808                | \$583,223                   | 9.2%                       |
| Custodial & Bldg Maint. Fd (ISF)     | \$1,557,642               | \$1,774,587                    | \$1,661,825                  | \$1,830,192                | \$55,605                    | 3.1%                       |
| Fleet Operations Fd (ISF)            | \$7,537,960               | \$9,091,041                    | \$8,212,416                  | \$8,498,133                | (\$592,908)                 | (6.5%)                     |
| GIS Fd (ISF)                         | \$1,005,457               | \$0                            | \$0                          | \$0                        | \$0                         | 0.0%                       |
| Information Technology Fd (ISF)      | \$6,814,737               | \$8,750,819                    | \$8,431,079                  | \$8,951,760                | \$200,941                   | 2.3%                       |
| Community Relations Fd (ISF)         | \$2,542,859               | \$2,943,523                    | \$2,842,599                  | \$2,920,780                | (\$22,743)                  | (0.8%)                     |
| Utility Customer Services Fd (ISF)   | \$2,051,487               | \$3,216,153                    | \$2,708,688                  | \$3,078,024                | (\$138,129)                 | (4.3%)                     |
| <b>Total Supporting Activities</b>   | <b>\$43,287,403</b>       | <b>\$51,189,032</b>            | <b>\$49,186,107</b>          | <b>\$51,600,300</b>        | <b>\$411,268</b>            | <b>0.8%</b>                |

\* 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.

**Expense Summary By Function and Department (Where the Money Goes)**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Transportation:</b>                   |                           |                                |                              |                            |                             |                            |
| Non-Motorized Grant (SRF)                | \$155,365                 | \$259,459                      | \$157,544                    | \$210,952                  | (\$48,507)                  | (18.7%)                    |
| Streets and Engineering (GF)             | \$8,700,961               | \$9,183,288                    | \$8,914,484                  | \$9,231,939                | \$48,651                    | 0.5%                       |
| Streets & Sidewalks Cap Project (C)      | \$7,659,807               | \$4,527,357                    | \$4,527,357                  | \$3,594,005                | (\$933,352)                 | (20.6%)                    |
| Parking Enforcement & Traffic (GF)       | \$1,065,367               | \$1,255,989                    | \$1,213,152                  | \$1,275,958                | \$19,969                    | 1.6%                       |
| Transit Fd (EF)                          | \$8,828,932               | \$9,617,148                    | \$9,616,980                  | \$9,033,753                | (\$583,395)                 | (6.1%)                     |
| Regional Airport Fd (EF)                 | \$13,080,938              | \$13,670,184                   | \$13,508,794                 | \$10,887,017               | (\$2,783,167)               | (20.4%)                    |
| Parking Facilities Fd (EF)               | \$4,598,929               | \$4,664,017                    | \$4,660,167                  | \$4,895,783                | \$231,766                   | 5.0%                       |
| Railroad Utility Fd (EF)                 | \$1,232,139               | \$973,820                      | \$966,844                    | \$1,090,903                | \$117,083                   | 12.0%                      |
| Transload Facility (EF)                  | \$3,312,366               | \$173,744                      | \$169,544                    | \$315,719                  | \$141,975                   | 81.7%                      |
| <b>Net Transportation Funding **</b>     | <b>\$48,634,804</b>       | <b>\$44,325,006</b>            | <b>\$43,734,866</b>          | <b>\$40,536,029</b>        | <b>(\$3,788,977)</b>        | <b>(8.5%)</b>              |
| Capital Improv. STax Fd (SRF)            | \$3,420,073               | \$8,092,991                    | \$8,092,991                  | \$7,240,195                | (\$852,796)                 | (10.5%)                    |
| Transportation STax Fd (SRF)             | \$11,031,402              | \$13,136,552                   | \$13,123,774                 | \$13,484,838               | \$348,286                   | 2.7%                       |
| Public Improvement Fd (SRF)              | \$2,035,177               | \$350,432                      | \$350,432                    | \$1,941,441                | \$1,591,009                 | 454.0%                     |
| Stadium TDD Fund (SRF)                   | \$983,476                 | \$983,476                      | \$983,476                    | \$983,476                  | \$0                         | 0.0%                       |
| <b>Total Transportation</b>              | <b>\$66,104,932</b>       | <b>\$66,888,457</b>            | <b>\$66,285,539</b>          | <b>\$64,185,979</b>        | <b>(\$2,702,478)</b>        | <b>(4.0%)</b>              |
| <b>Utilities:</b>                        |                           |                                |                              |                            |                             |                            |
| Water Utility Fd (EF)                    | \$31,773,280              | \$29,241,255                   | \$28,310,643                 | \$26,912,106               | (\$2,329,149)               | (8.0%)                     |
| Electric Utility Fd (EF)                 | \$149,648,998             | \$144,462,174                  | \$140,205,626                | \$143,129,912              | (\$1,332,262)               | (0.9%)                     |
| Sanitary Sewer Utility Fd (EF)           | \$31,930,122              | \$31,209,261                   | \$30,507,552                 | \$33,029,450               | \$1,820,189                 | 5.8%                       |
| Solid Waste Utility Fd (EF)              | \$29,164,075              | \$23,678,394                   | \$23,087,952                 | \$26,699,709               | \$3,021,315                 | 12.8%                      |
| Mid MO Sol Waste Mgt Dist (SRF)          | \$140,263                 | \$161,130                      | \$158,828                    | \$166,106                  | \$4,976                     | 3.1%                       |
| Storm Water Utility Fd (EF)              | \$3,032,801               | \$3,321,654                    | \$3,207,458                  | \$3,320,580                | (\$1,074)                   | (0.0%)                     |
| <b>Total Utilities</b>                   | <b>\$245,689,539</b>      | <b>\$232,073,868</b>           | <b>\$225,478,059</b>         | <b>\$233,257,863</b>       | <b>\$1,183,995</b>          | <b>0.5%</b>                |
| <b>OVERALL TOTAL</b>                     | <b>\$454,650,690</b>      | <b>\$463,203,102</b>           | <b>\$452,731,717</b>         | <b>\$455,709,557</b>       | <b>(\$7,493,545)</b>        | <b>(1.6%)</b>              |
| <b>Total By Fund Type:</b>               |                           |                                |                              |                            |                             |                            |
| General Fund (GF)                        | \$79,259,641              | \$84,155,467                   | \$83,079,785                 | \$85,023,203               | \$867,736                   | 1.0%                       |
| Special Revenue Funds (SRF)              | \$27,775,647              | \$33,821,522                   | \$33,587,979                 | \$32,950,462               | (\$871,060)                 | (2.6%)                     |
| Debt Service Fund (DSF)                  | \$4,861,187               | \$4,338,732                    | \$4,339,203                  | \$4,343,733                | \$5,001                     | 0.1%                       |
| Trust Funds (TF)                         | \$119,507                 | \$428,323                      | \$71,029                     | \$44,730                   | (\$383,593)                 | (89.6%)                    |
| Capital Projects Fund (CIP)              | \$15,358,245              | \$14,963,357                   | \$14,963,357                 | \$13,484,005               | (\$1,479,352)               | (9.9%)                     |
| <b>Total Governmental Funds</b>          | <b>\$127,374,227</b>      | <b>\$137,707,401</b>           | <b>\$136,041,353</b>         | <b>\$135,846,133</b>       | <b>(\$1,861,268)</b>        | <b>(1.4%)</b>              |
| <b>Total Enterprise Funds (EF)</b>       | <b>\$283,989,060</b>      | <b>\$274,306,669</b>           | <b>\$267,504,257</b>         | <b>\$268,263,124</b>       | <b>(\$6,043,545)</b>        | <b>(2.2%)</b>              |
| <b>Total Internal Services Fds (ISF)</b> | <b>\$43,287,403</b>       | <b>\$51,189,032</b>            | <b>\$49,186,107</b>          | <b>\$51,600,300</b>        | <b>\$411,268</b>            | <b>0.8%</b>                |
| <b>Total All Funds</b>                   | <b>\$454,650,690</b>      | <b>\$463,203,102</b>           | <b>\$452,731,717</b>         | <b>\$455,709,557</b>       | <b>(\$7,493,545)</b>        | <b>(1.6%)</b>              |

(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 Expenses By Function, Department, and Classification**

|                                | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Administrative:</b>         |                           |                                |                              |                            |                             |                            |
| <b>City Council (GF)</b>       |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$201,187                 | \$290,525                      | \$264,967                    | \$284,505                  | (\$6,020)                   | (2.1%)                     |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$201,187</b>          | <b>\$290,525</b>               | <b>\$264,967</b>             | <b>\$284,505</b>           | <b>(\$6,020)</b>            | <b>(2.1%)</b>              |
| <b>City Clerk (GF)</b>         |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$282,274                 | \$430,523                      | \$424,176                    | \$435,755                  | \$5,232                     | 1.2%                       |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$282,274</b>          | <b>\$430,523</b>               | <b>\$424,176</b>             | <b>\$435,755</b>           | <b>\$5,232</b>              | <b>1.2%</b>                |
| <b>City Manager (GF)</b>       |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$1,860,739               | \$1,443,171                    | \$1,364,378                  | \$1,447,794                | \$4,623                     | 0.3%                       |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$1,860,739</b>        | <b>\$1,443,171</b>             | <b>\$1,364,378</b>           | <b>\$1,447,794</b>         | <b>\$4,623</b>              | <b>0.3%</b>                |
| <b>Finance Department (GF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$4,184,055               | \$4,591,638                    | \$4,354,534                  | \$4,746,183                | \$154,545                   | 3.4%                       |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$31,365                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$4,215,420</b>        | <b>\$4,591,638</b>             | <b>\$4,354,534</b>           | <b>\$4,746,183</b>         | <b>\$154,545</b>            | <b>3.4%</b>                |
| <b>Human Resources (GF)</b>    |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$1,109,305               | \$1,168,215                    | \$1,162,039                  | \$1,226,898                | \$58,683                    | 5.0%                       |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$1,109,305</b>        | <b>\$1,168,215</b>             | <b>\$1,162,039</b>           | <b>\$1,226,898</b>         | <b>\$58,683</b>             | <b>5.0%</b>                |
| <b>Law Department (GF)</b>     |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$1,687,564               | \$1,966,514                    | \$1,923,193                  | \$1,990,733                | \$24,219                    | 1.2%                       |
| Non-Operating Expenses         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$1,687,564</b>        | <b>\$1,966,514</b>             | <b>\$1,923,193</b>           | <b>\$1,990,733</b>         | <b>\$24,219</b>             | <b>1.2%</b>                |
| <b>City General (GF)</b>       |                           |                                |                              |                            |                             |                            |
| Operating Expenses             | \$347,073                 | \$840,664                      | \$973,730                    | \$738,654                  | (\$102,010)                 | (12.1%)                    |
| Non-Operating Expenses         | \$2,141,439               | \$2,228,833                    | \$2,172,902                  | \$2,009,412                | (\$219,421)                 | (9.8%)                     |
| Debt Service                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>          | <b>\$2,488,512</b>        | <b>\$3,069,497</b>             | <b>\$3,146,632</b>           | <b>\$2,748,066</b>         | <b>(\$321,431)</b>          | <b>(10.5%)</b>             |

**Summary of Total Expenses By Function, Department, and Classification**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Administrative Cont.:</b>                   |                           |                                |                              |                            |                             |                            |
| <b>Public Works Administration (GF)</b>        |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$201,208                 | \$211,629                      | \$212,516                    | \$235,868                  | \$24,239                    | 11.5%                      |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                          | <b>\$201,208</b>          | <b>\$211,629</b>               | <b>\$212,516</b>             | <b>\$235,868</b>           | <b>\$24,239</b>             | <b>11.5%</b>               |
| <b>Other Gen. Govt. Capital Projects (CIP)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$1,364,049               | \$225,000                      | \$225,000                    | \$2,950,000                | \$2,725,000                 | 1211.1%                    |
| <b>Total Expenses</b>                          | <b>\$1,364,049</b>        | <b>\$225,000</b>               | <b>\$225,000</b>             | <b>\$2,950,000</b>         | <b>\$2,725,000</b>          | <b>1211.1%</b>             |
| <b>Debt Service Funds (DSF)</b>                |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$4,861,187               | \$4,338,732                    | \$4,339,203                  | \$4,343,733                | \$5,001                     | 0.1%                       |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                          | <b>\$4,861,187</b>        | <b>\$4,338,732</b>             | <b>\$4,339,203</b>           | <b>\$4,343,733</b>         | <b>\$5,001</b>              | <b>0.1%</b>                |
| <b>Total Administrative</b>                    |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$9,873,405               | \$10,942,879                   | \$10,679,533                 | \$11,106,390               | \$163,511                   | 1.5%                       |
| Non-Operating Expenses                         | \$2,141,439               | \$2,228,833                    | \$2,172,902                  | \$2,009,412                | (\$219,421)                 | (9.8%)                     |
| Debt Service                                   | \$4,861,187               | \$4,338,732                    | \$4,339,203                  | \$4,343,733                | \$5,001                     | 0.1%                       |
| Capital Additions                              | \$31,365                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$1,364,049               | \$225,000                      | \$225,000                    | \$2,950,000                | \$2,725,000                 | 1211.1%                    |
| <b>Total Expenses</b>                          | <b>\$18,271,445</b>       | <b>\$17,735,444</b>            | <b>\$17,416,638</b>          | <b>\$20,409,535</b>        | <b>\$2,674,091</b>          | <b>15.1%</b>               |
| <b>Health &amp; Environment:</b>               |                           |                                |                              |                            |                             |                            |
| <b>Public Health &amp; Human Services (GF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$7,226,819               | \$7,441,960                    | \$7,412,049                  | \$7,486,735                | \$44,775                    | 0.6%                       |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                          | <b>\$7,226,819</b>        | <b>\$7,441,960</b>             | <b>\$7,412,049</b>           | <b>\$7,486,735</b>         | <b>\$44,775</b>             | <b>0.6%</b>                |
| <b>Community Development (GF)</b>              |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$4,352,880               | \$4,255,642                    | \$4,206,541                  | \$4,391,937                | \$136,295                   | 3.2%                       |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                          | <b>\$4,352,880</b>        | <b>\$4,255,642</b>             | <b>\$4,206,541</b>           | <b>\$4,391,937</b>         | <b>\$136,295</b>            | <b>3.2%</b>                |
| <b>Economic Development (GF)</b>               |                           |                                |                              |                            |                             |                            |
| Operating Expenses                             | \$479,848                 | \$502,322                      | \$491,465                    | \$579,438                  | \$77,116                    | 15.4%                      |
| Non-Operating Expenses                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                          | <b>\$479,848</b>          | <b>\$502,322</b>               | <b>\$491,465</b>             | <b>\$579,438</b>           | <b>\$77,116</b>             | <b>15.4%</b>               |

**Summary of Total Expenses By Function, Department, and Classification**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Health &amp; Environment</b>            |                           |                                |                              |                            |                             |                            |
| <b>Cultural Affairs (GF)</b>               |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$480,431                 | \$536,027                      | \$482,626                    | \$502,265                  | (\$33,762)                  | (6.3%)                     |
| Non-Operating Expenses                     | \$0                       | \$0                            | \$0                          | \$25,000                   | \$25,000                    |                            |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$480,431</b>          | <b>\$536,027</b>               | <b>\$482,626</b>             | <b>\$527,265</b>           | <b>(\$8,762)</b>            | <b>(1.6%)</b>              |
| <b>Convention &amp; Tourism Fund (SRF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$2,293,260               | \$2,541,425                    | \$2,385,535                  | \$2,530,650                | (\$10,775)                  | (0.4%)                     |
| Non-Operating Expenses                     | \$1,222,320               | \$410,276                      | \$410,276                    | \$230,858                  | (\$179,418)                 | (43.7%)                    |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$3,515,580</b>        | <b>\$2,951,701</b>             | <b>\$2,795,811</b>           | <b>\$2,761,508</b>         | <b>(\$190,193)</b>          | <b>(6.4%)</b>              |
| <b>Office of Sustainability (GF)</b>       |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$372,720                 | \$444,961                      | \$443,358                    | \$420,202                  | (\$24,759)                  | (5.6%)                     |
| Non-Operating Expenses                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$372,720</b>          | <b>\$444,961</b>               | <b>\$443,358</b>             | <b>\$420,202</b>           | <b>(\$24,759)</b>           | <b>(5.6%)</b>              |
| <b>CDBG Fund (SRF)</b>                     |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$844,865                 | \$654,817                      | \$694,159                    | \$330,669                  | (\$324,148)                 | (49.5%)                    |
| Non-Operating Expenses                     | \$81,563                  | \$48,308                       | \$48,308                     | \$48,308                   | \$0                         | 0.0%                       |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$926,428</b>          | <b>\$703,125</b>               | <b>\$742,467</b>             | <b>\$378,977</b>           | <b>(\$324,148)</b>          | <b>(46.1%)</b>             |
| <b>Contributions Fund (TF)</b>             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$18,328                  | \$48,209                       | \$48,209                     | \$36,930                   | (\$11,279)                  | (23.4%)                    |
| Non-Operating Expenses                     | \$101,179                 | \$380,114                      | \$22,820                     | \$7,800                    | (\$372,314)                 | (97.9%)                    |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$119,507</b>          | <b>\$428,323</b>               | <b>\$71,029</b>              | <b>\$44,730</b>            | <b>(\$383,593)</b>          | <b>(89.6%)</b>             |
| <b>Total Health and Environment</b>        |                           |                                |                              |                            |                             |                            |
| Operating Expenses                         | \$16,069,151              | \$16,425,363                   | \$16,163,942                 | \$16,278,826               | (\$146,537)                 | (0.9%)                     |
| Non-Operating Expenses                     | \$1,405,062               | \$838,698                      | \$481,404                    | \$311,966                  | (\$526,732)                 | (62.8%)                    |
| Debt Service                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                      | <b>\$17,474,213</b>       | <b>\$17,264,061</b>            | <b>\$16,645,346</b>          | <b>\$16,590,792</b>        | <b>(\$673,269)</b>          | <b>(3.9%)</b>              |

**Summary of Total Expenses By Function, Department, and Classification**

|                                      | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--------------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Parks &amp; Recreation:</b>       |                           |                                |                              |                            |                             |                            |
| <b>General Fund Operations (GF)</b>  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$5,510,146               | \$5,726,095                    | \$5,678,918                  | \$5,836,383                | \$110,288                   | 1.9%                       |
| Non-Operating Expenses               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                    | \$82,040                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                | <b>\$5,592,186</b>        | <b>\$5,726,095</b>             | <b>\$5,678,918</b>           | <b>\$5,836,383</b>         | <b>\$110,288</b>            | <b>1.9%</b>                |
| <b>Recreation Services Fund (EF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$6,371,251               | \$6,602,369                    | \$6,571,311                  | \$7,075,848                | \$473,479                   | 7.2%                       |
| Non-Operating Expenses               | \$719,449                 | \$684,950                      | \$684,950                    | \$684,950                  | \$0                         | 0.0%                       |
| Debt Service                         | \$928                     | \$0                            | \$0                          | \$38,894                   | \$38,894                    |                            |
| Capital Additions                    | \$79,365                  | \$162,700                      | \$161,437                    | \$148,500                  | (\$14,200)                  | (8.7%)                     |
| Capital Projects                     | \$215,487                 | \$5,844,999                    | \$5,844,999                  | \$1,000,000                | (\$4,844,999)               | (82.9%)                    |
| <b>Total Expenses</b>                | <b>\$7,386,480</b>        | <b>\$13,295,018</b>            | <b>\$13,262,697</b>          | <b>\$8,948,192</b>         | <b>(\$4,346,826)</b>        | <b>(32.7%)</b>             |
| <b>Parks Capital Projects (CIP)</b>  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                    | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                     | \$4,047,647               | \$2,190,000                    | \$2,190,000                  | \$1,740,000                | (\$450,000)                 | (20.5%)                    |
| <b>Total Expenses</b>                | <b>\$4,047,647</b>        | <b>\$2,190,000</b>             | <b>\$2,190,000</b>           | <b>\$1,740,000</b>         | <b>(\$450,000)</b>          | <b>(20.5%)</b>             |
| <b>Net Parks and Recreation *</b>    |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$11,881,397              | \$12,328,464                   | \$12,250,229                 | \$12,912,231               | \$583,767                   | 4.7%                       |
| Non-Operating Expenses               | \$719,449                 | \$684,950                      | \$684,950                    | \$684,950                  | \$0                         | 0.0%                       |
| Debt Service                         | \$928                     | \$0                            | \$0                          | \$38,894                   | \$38,894                    |                            |
| Capital Additions                    | \$161,405                 | \$162,700                      | \$161,437                    | \$148,500                  | (\$14,200)                  | (8.7%)                     |
| Capital Projects                     | \$4,263,134               | \$8,034,999                    | \$8,034,999                  | \$2,740,000                | (\$5,294,999)               | (65.9%)                    |
| <b>Total Expenses</b>                | <b>\$17,026,313</b>       | <b>\$21,211,113</b>            | <b>\$21,131,615</b>          | <b>\$16,524,575</b>        | <b>(\$4,686,538)</b>        | <b>(22.1%)</b>             |
| <b>Parks Sales Tax Fund (SRF)</b>    |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$38,862                  | \$28,771                       | \$28,771                     | \$110,550                  | \$81,779                    | 284.2%                     |
| Non-Operating Expenses               | \$5,529,021               | \$7,153,885                    | \$7,153,885                  | \$5,672,419                | (\$1,481,466)               | (20.7%)                    |
| Debt Service                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                    | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                | <b>\$5,567,883</b>        | <b>\$7,182,656</b>             | <b>\$7,182,656</b>           | <b>\$5,782,969</b>         | <b>(\$1,399,687)</b>        | <b>(19.5%)</b>             |
| <b>Total Parks and Recreation</b>    |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$11,920,259              | \$12,357,235                   | \$12,279,000                 | \$13,022,781               | \$665,546                   | 5.4%                       |
| Non-Operating Expenses               | \$6,248,470               | \$7,838,835                    | \$7,838,835                  | \$6,357,369                | (\$1,481,466)               | (18.9%)                    |
| Debt Service                         | \$928                     | \$0                            | \$0                          | \$38,894                   | \$38,894                    |                            |
| Capital Additions                    | \$161,405                 | \$162,700                      | \$161,437                    | \$148,500                  | (\$14,200)                  | (8.7%)                     |
| Capital Projects                     | \$4,263,134               | \$8,034,999                    | \$8,034,999                  | \$2,740,000                | (\$5,294,999)               | (65.9%)                    |
| <b>Total Expenses</b>                | <b>\$22,594,196</b>       | <b>\$28,393,769</b>            | <b>\$28,314,271</b>          | <b>\$22,307,544</b>        | <b>(\$6,086,225)</b>        | <b>(21.4%)</b>             |
| <b>Public Safety:</b>                |                           |                                |                              |                            |                             |                            |
| <b>Police Department (GF)</b>        |                           |                                |                              |                            |                             |                            |
| Operating Expenses                   | \$20,466,173              | \$22,460,653                   | \$22,376,109                 | \$23,286,072               | \$825,419                   | 3.7%                       |
| Non-Operating Expenses               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                    | \$343,517                 | \$276,921                      | \$276,921                    | \$0                        | (\$276,921)                 | (100.0%)                   |
| Capital Projects                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                | <b>\$20,809,690</b>       | <b>\$22,737,574</b>            | <b>\$22,653,030</b>          | <b>\$23,286,072</b>        | <b>\$548,498</b>            | <b>2.4%</b>                |

\* 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 Expenses By Function, Department, and Classification**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Public Safety Continued:</b>              |                           |                                |                              |                            |                             |                            |
| <b>Fire Department (GF)</b>                  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$17,199,241              | \$17,993,634                   | \$17,847,138                 | \$17,983,734               | (\$9,900)                   | (0.1%)                     |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$0                       | \$37,000                       | \$29,635                     | \$0                        | (\$37,000)                  | (100.0%)                   |
| Capital Projects                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                        | <b>\$17,199,241</b>       | <b>\$18,030,634</b>            | <b>\$17,876,773</b>          | <b>\$17,983,734</b>        | <b>(\$46,900)</b>           | <b>(0.3%)</b>              |
| <b>Public Safety Capital Projects (CIP)</b>  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                             | \$2,286,742               | \$8,021,000                    | \$8,021,000                  | \$5,200,000                | (\$2,821,000)               | (35.2%)                    |
| <b>Total Expenses</b>                        | <b>\$2,286,742</b>        | <b>\$8,021,000</b>             | <b>\$8,021,000</b>           | <b>\$5,200,000</b>         | <b>(\$2,821,000)</b>        | <b>(35.2%)</b>             |
| <b>Municipal Court (GF)</b>                  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$911,039                 | \$869,263                      | \$854,954                    | \$887,738                  | \$18,475                    | 2.1%                       |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                        | <b>\$911,039</b>          | <b>\$869,263</b>               | <b>\$854,954</b>             | <b>\$887,738</b>           | <b>\$18,475</b>             | <b>2.1%</b>                |
| <b>Public Safety (Before PSJC)</b>           |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$38,576,453              | \$41,323,550                   | \$41,078,201                 | \$42,157,544               | \$833,994                   | 2.0%                       |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$343,517                 | \$313,921                      | \$306,556                    | \$0                        | (\$313,921)                 | (100.0%)                   |
| Capital Projects                             | \$2,286,742               | \$8,021,000                    | \$8,021,000                  | \$5,200,000                | (\$2,821,000)               | (35.2%)                    |
| <b>Total Expenses</b>                        | <b>\$41,206,712</b>       | <b>\$49,658,471</b>            | <b>\$49,405,757</b>          | <b>\$47,357,544</b>        | <b>(\$2,300,927)</b>        | <b>(4.6%)</b>              |
| <b>Pub. Safety Joint Communications (GF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$22,250                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                        | <b>\$22,250</b>           | <b>\$0</b>                     | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                  |                            |
| <b>Total Public Safety</b>                   |                           |                                |                              |                            |                             |                            |
| Operating Expenses                           | \$38,598,703              | \$41,323,550                   | \$41,078,201                 | \$42,157,544               | \$833,994                   | 2.0%                       |
| Non-Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                            | \$343,517                 | \$313,921                      | \$306,556                    | \$0                        | (\$313,921)                 | (100.0%)                   |
| Capital Projects                             | \$2,286,742               | \$8,021,000                    | \$8,021,000                  | \$5,200,000                | (\$2,821,000)               | (35.2%)                    |
| <b>Total Expenses</b>                        | <b>\$41,228,962</b>       | <b>\$49,658,471</b>            | <b>\$49,405,757</b>          | <b>\$47,357,544</b>        | <b>(\$2,300,927)</b>        | <b>(4.6%)</b>              |

**Summary of Total Expenses By Function, Department, and Classification**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Supporting Activities:</b>                     |                           |                                |                              |                            |                             |                            |
| <b>Employee Benefit Fund (ISF)</b>                |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$17,255,601              | \$19,024,663                   | \$18,960,818                 | \$19,349,942               | \$325,279                   | 1.7%                       |
| Non-Operating Expenses                            | \$32,661                  | \$32,661                       | \$32,661                     | \$32,661                   | \$0                         | 0.0%                       |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$17,288,262</b>       | <b>\$19,057,324</b>            | <b>\$18,993,479</b>          | <b>\$19,382,603</b>        | <b>\$325,279</b>            | <b>1.7%</b>                |
| <b>Self Insurance Reserve Fund (ISF)</b>          |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$4,444,119               | \$6,310,705                    | \$6,291,141                  | \$6,893,928                | \$583,223                   | 9.2%                       |
| Non-Operating Expenses                            | \$44,880                  | \$44,880                       | \$44,880                     | \$44,880                   | \$0                         | 0.0%                       |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$4,488,999</b>        | <b>\$6,355,585</b>             | <b>\$6,336,021</b>           | <b>\$6,938,808</b>         | <b>\$583,223</b>            | <b>9.2%</b>                |
| <b>Custodial &amp; Building Maint. Fund (ISF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$1,476,909               | \$1,693,853                    | \$1,581,091                  | \$1,722,737                | \$28,884                    | 1.7%                       |
| Non-Operating Expenses                            | \$80,733                  | \$80,734                       | \$80,734                     | \$80,734                   | \$0                         | 0.0%                       |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$0                       | \$0                            | \$0                          | \$26,721                   | \$26,721                    |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$1,557,642</b>        | <b>\$1,774,587</b>             | <b>\$1,661,825</b>           | <b>\$1,830,192</b>         | <b>\$55,605</b>             | <b>3.1%</b>                |
| <b>Fleet Operations Fund (ISF)</b>                |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$7,151,848               | \$9,009,510                    | \$8,128,186                  | \$8,416,602                | (\$592,908)                 | (6.6%)                     |
| Non-Operating Expenses                            | \$380,956                 | \$81,531                       | \$84,230                     | \$81,531                   | \$0                         | 0.0%                       |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$5,156                   | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$7,537,960</b>        | <b>\$9,091,041</b>             | <b>\$8,212,416</b>           | <b>\$8,498,133</b>         | <b>(\$592,908)</b>          | <b>(6.5%)</b>              |
| <b>GIS Fund (ISF)</b>                             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$994,441                 | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                            | \$5,367                   | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$5,649                   | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$1,005,457</b>        | <b>\$0</b>                     | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                  |                            |
| <b>Information Technology Fund (ISF)</b>          |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$5,829,105               | \$7,211,817                    | \$7,431,212                  | \$8,216,793                | \$1,004,976                 | 13.9%                      |
| Non-Operating Expenses                            | \$498,640                 | \$426,373                      | \$426,373                    | \$426,373                  | \$0                         | 0.0%                       |
| Debt Service                                      | \$47                      | \$94                           | \$94                         | \$94                       | \$0                         | 0.0%                       |
| Capital Additions                                 | \$486,945                 | \$1,112,535                    | \$573,400                    | \$308,500                  | (\$804,035)                 | (72.3%)                    |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$6,814,737</b>        | <b>\$8,750,819</b>             | <b>\$8,431,079</b>           | <b>\$8,951,760</b>         | <b>\$200,941</b>            | <b>2.3%</b>                |
| <b>Community Relations Fund (ISF)</b>             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                | \$2,202,290               | \$2,640,352                    | \$2,539,428                  | \$2,617,609                | (\$22,743)                  | (0.9%)                     |
| Non-Operating Expenses                            | \$309,233                 | \$303,171                      | \$303,171                    | \$303,171                  | \$0                         | 0.0%                       |
| Debt Service                                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                 | \$31,336                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                             | <b>\$2,542,859</b>        | <b>\$2,943,523</b>             | <b>\$2,842,599</b>           | <b>\$2,920,780</b>         | <b>(\$22,743)</b>           | <b>(0.8%)</b>              |

**Summary of Total Expenses By Function, Department, and Classification**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Utility Customer Services Fund (ISF)</b>      |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$1,943,487               | \$3,113,465                    | \$2,606,000                  | \$2,967,307                | (\$146,158)                 | (4.7%)                     |
| Non-Operating Expenses                           | \$108,000                 | \$102,688                      | \$102,688                    | \$110,717                  | \$8,029                     | 7.8%                       |
| Debt Service                                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                            | <b>\$2,051,487</b>        | <b>\$3,216,153</b>             | <b>\$2,708,688</b>           | <b>\$3,078,024</b>         | <b>(\$138,129)</b>          | <b>(4.3%)</b>              |
| <b>Total Supporting Activities</b>               |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$41,297,800              | \$49,004,365                   | \$47,537,876                 | \$50,184,918               | \$1,180,553                 | 2.4%                       |
| Non-Operating Expenses                           | \$1,460,470               | \$1,072,038                    | \$1,074,737                  | \$1,080,067                | \$8,029                     | 0.7%                       |
| Debt Service                                     | \$47                      | \$94                           | \$94                         | \$94                       | \$0                         | 0.0%                       |
| Capital Additions                                | \$529,086                 | \$1,112,535                    | \$573,400                    | \$335,221                  | (\$777,314)                 | (69.9%)                    |
| Capital Projects                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                            | <b>\$43,287,403</b>       | <b>\$51,189,032</b>            | <b>\$49,186,107</b>          | <b>\$51,600,300</b>        | <b>\$411,268</b>            | <b>0.8%</b>                |
| <b>Transportation:</b>                           |                           |                                |                              |                            |                             |                            |
| <b>Non-Motorized Grant (SRF)</b>                 |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$155,365                 | \$259,459                      | \$157,544                    | \$210,952                  | (\$48,507)                  | (18.7%)                    |
| Non-Operating Expenses                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                            | <b>\$155,365</b>          | <b>\$259,459</b>               | <b>\$157,544</b>             | <b>\$210,952</b>           | <b>(\$48,507)</b>           | <b>(18.7%)</b>             |
| <b>Streets and Engineering (GF)</b>              |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$8,348,608               | \$8,710,639                    | \$8,914,484                  | \$9,231,939                | \$521,300                   | 6.0%                       |
| Non-Operating Expenses                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                | \$352,353                 | \$472,649                      | \$0                          | \$0                        | (\$472,649)                 | (100.0%)                   |
| Capital Projects                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                            | <b>\$8,700,961</b>        | <b>\$9,183,288</b>             | <b>\$8,914,484</b>           | <b>\$9,231,939</b>         | <b>\$48,651</b>             | <b>0.5%</b>                |
| <b>Streets &amp; Sidewalks Cap Project (CIP)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                 | \$7,659,807               | \$4,527,357                    | \$4,527,357                  | \$3,594,005                | (\$933,352)                 | (20.6%)                    |
| <b>Total Expenses</b>                            | <b>\$7,659,807</b>        | <b>\$4,527,357</b>             | <b>\$4,527,357</b>           | <b>\$3,594,005</b>         | <b>(\$933,352)</b>          | <b>(20.6%)</b>             |
| <b>Parking Enforcement and Traffic (GF)</b>      |                           |                                |                              |                            |                             |                            |
| Operating Expenses                               | \$1,046,060               | \$1,255,989                    | \$1,213,152                  | \$1,275,958                | \$19,969                    | 1.6%                       |
| Non-Operating Expenses                           | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                                     | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                | \$19,307                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                 | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                            | <b>\$1,065,367</b>        | <b>\$1,255,989</b>             | <b>\$1,213,152</b>           | <b>\$1,275,958</b>         | <b>\$19,969</b>             | <b>1.6%</b>                |

**Summary of Total Expenses By Function, Department, and Classification**

| <b>Transportation Cont.:</b>                  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Transit Fund (EF)</b>                      |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$7,433,772               | \$7,040,303                    | \$7,040,135                  | \$6,743,196                | (\$297,107)                 | (4.2%)                     |
| Non-Operating Expenses                        | \$1,267,302               | \$972,070                      | \$972,070                    | \$972,835                  | \$765                       | 0.1%                       |
| Debt Service                                  | \$76,783                  | \$151,308                      | \$151,308                    | \$139,986                  | (\$11,322)                  | (7.5%)                     |
| Capital Additions                             | \$27,251                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                              | \$23,824                  | \$1,453,467                    | \$1,453,467                  | \$1,177,736                | (\$275,731)                 | (19.0%)                    |
| <b>Total Expenses</b>                         | <b>\$8,828,932</b>        | <b>\$9,617,148</b>             | <b>\$9,616,980</b>           | <b>\$9,033,753</b>         | <b>(\$583,395)</b>          | <b>(6.1%)</b>              |
| <b>Regional Airport Fund (EF)</b>             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$2,608,724               | \$3,092,054                    | \$2,932,430                  | \$2,942,711                | (\$149,343)                 | (4.8%)                     |
| Non-Operating Expenses                        | \$1,016,857               | \$848,782                      | \$848,782                    | \$878,782                  | \$30,000                    | 3.5%                       |
| Debt Service                                  | \$3,951                   | \$3,951                        | \$3,951                      | \$2,065                    | (\$1,886)                   | (47.7%)                    |
| Capital Additions                             | \$83,652                  | \$65,000                       | \$63,234                     | \$0                        | (\$65,000)                  | (100.0%)                   |
| Capital Projects                              | \$9,367,754               | \$9,660,397                    | \$9,660,397                  | \$7,063,459                | (\$2,596,938)               | (26.9%)                    |
| <b>Total Expenses</b>                         | <b>\$13,080,938</b>       | <b>\$13,670,184</b>            | <b>\$13,508,794</b>          | <b>\$10,887,017</b>        | <b>(\$2,783,167)</b>        | <b>(20.4%)</b>             |
| <b>Parking Facilities Fund (EF)</b>           |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$1,842,240               | \$1,917,546                    | \$1,877,306                  | \$1,964,269                | \$46,723                    | 2.4%                       |
| Non-Operating Expenses                        | \$1,393,917               | \$1,437,257                    | \$1,462,057                  | \$1,439,707                | \$2,450                     | 0.2%                       |
| Debt Service                                  | \$946,057                 | \$967,214                      | \$967,214                    | \$884,807                  | (\$82,407)                  | (8.5%)                     |
| Capital Additions                             | \$0                       | \$42,000                       | \$42,000                     | \$7,000                    | (\$35,000)                  | (83.3%)                    |
| Capital Projects                              | \$416,715                 | \$300,000                      | \$311,590                    | \$600,000                  | \$300,000                   | 100.0%                     |
| <b>Total Expenses</b>                         | <b>\$4,598,929</b>        | <b>\$4,664,017</b>             | <b>\$4,660,167</b>           | <b>\$4,895,783</b>         | <b>\$231,766</b>            | <b>5.0%</b>                |
| <b>Railroad Utility Fund (EF)</b>             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$486,568                 | \$497,730                      | \$490,754                    | \$517,749                  | \$20,019                    | 4.0%                       |
| Non-Operating Expenses                        | \$451,073                 | \$461,062                      | \$461,062                    | \$461,062                  | \$0                         | 0.0%                       |
| Debt Service                                  | \$17,854                  | \$15,028                       | \$15,028                     | \$12,092                   | (\$2,936)                   | (19.5%)                    |
| Capital Additions                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                              | \$276,644                 | \$0                            | \$0                          | \$100,000                  | \$100,000                   |                            |
| <b>Total Expenses</b>                         | <b>\$1,232,139</b>        | <b>\$973,820</b>               | <b>\$966,844</b>             | <b>\$1,090,903</b>         | <b>\$117,083</b>            | <b>12.0%</b>               |
| <b>Transload Facility Fund (EF)</b>           |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$169,130                 | \$173,744                      | \$169,544                    | \$215,412                  | \$41,668                    | 24.0%                      |
| Non-Operating Expenses                        | \$3,143,236               | \$0                            | \$0                          | \$100,307                  | \$100,307                   |                            |
| Debt Service                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                         | <b>\$3,312,366</b>        | <b>\$173,744</b>               | <b>\$169,544</b>             | <b>\$315,719</b>           | <b>\$141,975</b>            | <b>81.7%</b>               |
| <b>Net Transportation **</b>                  |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$22,090,467              | \$22,947,464                   | \$22,795,349                 | \$23,102,186               | \$154,722                   | 0.7%                       |
| Non-Operating Expenses                        | \$7,272,385               | \$3,719,171                    | \$3,743,971                  | \$3,852,693                | \$133,522                   | 3.6%                       |
| Debt Service                                  | \$1,044,645               | \$1,137,501                    | \$1,137,501                  | \$1,038,950                | (\$98,551)                  | (8.7%)                     |
| Capital Additions                             | \$482,563                 | \$579,649                      | \$105,234                    | \$7,000                    | (\$572,649)                 | (98.8%)                    |
| Capital Projects                              | \$17,744,744              | \$15,941,221                   | \$15,952,811                 | \$12,535,200               | (\$3,406,021)               | (21.4%)                    |
| <b>Total Expenses</b>                         | <b>\$48,634,804</b>       | <b>\$44,325,006</b>            | <b>\$43,734,866</b>          | <b>\$40,536,029</b>        | <b>(\$3,788,977)</b>        | <b>(8.5%)</b>              |
| <b>Capital Improvement Sales Tax Fd (SRF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                            | \$23,573                  | \$21,991                       | \$21,991                     | \$169,585                  | \$147,594                   | 671.2%                     |
| Non-Operating Expenses                        | \$3,396,500               | \$8,071,000                    | \$8,071,000                  | \$7,070,610                | (\$1,000,390)               | (12.4%)                    |
| Debt Service                                  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                         | <b>\$3,420,073</b>        | <b>\$8,092,991</b>             | <b>\$8,092,991</b>           | <b>\$7,240,195</b>         | <b>(\$852,796)</b>          | <b>(10.5%)</b>             |

\*\* 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 Expenses By Function, Department, and Classification**

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Transportation Cont.:</b>             |                           |                                |                              |                            |                             |                            |
| <b>Transportation Sales Tax Fd (SRF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$24,006                  | \$22,042                       | \$22,042                     | \$54,440                   | \$32,398                    | 147.0%                     |
| Non-Operating Expenses                   | \$11,007,396              | \$13,114,510                   | \$13,101,732                 | \$13,430,398               | \$315,888                   | 2.4%                       |
| Debt Service                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                        | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                    | <b>\$11,031,402</b>       | <b>\$13,136,552</b>            | <b>\$13,123,774</b>          | <b>\$13,484,838</b>        | <b>\$348,286</b>            | <b>2.7%</b>                |
| <b>Public Improvement Fund (SRF)</b>     |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$132,891                 | \$109,561                      | \$109,561                    | \$15,760                   | (\$93,801)                  | (85.6%)                    |
| Non-Operating Expenses                   | \$1,902,286               | \$240,871                      | \$240,871                    | \$1,925,681                | \$1,684,810                 | 699.5%                     |
| Debt Service                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                        | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                    | <b>\$2,035,177</b>        | <b>\$350,432</b>               | <b>\$350,432</b>             | <b>\$1,941,441</b>         | <b>\$1,591,009</b>          | <b>454.0%</b>              |
| <b>Stadium TDD Fund (SRF)</b>            |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses                   | \$983,476                 | \$983,476                      | \$983,476                    | \$983,476                  | \$0                         | 0.0%                       |
| Debt Service                             | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                        | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                         | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                    | <b>\$983,476</b>          | <b>\$983,476</b>               | <b>\$983,476</b>             | <b>\$983,476</b>           | <b>\$0</b>                  | <b>0.0%</b>                |
| <b>Total Transportation</b>              |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$22,270,937              | \$23,101,058                   | \$22,948,943                 | \$23,341,971               | \$240,913                   | 1.0%                       |
| Non-Operating Expenses                   | \$24,562,043              | \$26,129,028                   | \$26,141,050                 | \$27,262,858               | \$1,133,830                 | 4.3%                       |
| Debt Service                             | \$1,044,645               | \$1,137,501                    | \$1,137,501                  | \$1,038,950                | (\$98,551)                  | (8.7%)                     |
| Capital Additions                        | \$482,563                 | \$579,649                      | \$105,234                    | \$7,000                    | (\$572,649)                 | (98.8%)                    |
| Capital Projects                         | \$17,744,744              | \$15,941,221                   | \$15,952,811                 | \$12,535,200               | (\$3,406,021)               | (21.4%)                    |
| <b>Total Expenses</b>                    | <b>\$66,104,932</b>       | <b>\$66,888,457</b>            | <b>\$66,285,539</b>          | <b>\$64,185,979</b>        | <b>(\$2,702,478)</b>        | <b>(4.0%)</b>              |
| <b>Utilities:</b>                        |                           |                                |                              |                            |                             |                            |
| <b>Water Utility Fund (EF)</b>           |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$14,324,670              | \$15,430,015                   | \$13,972,491                 | \$15,767,569               | \$337,554                   | 2.2%                       |
| Non-Operating Expenses                   | \$7,603,739               | \$6,879,566                    | \$7,852,160                  | \$8,404,968                | \$1,525,402                 | 22.2%                      |
| Debt Service                             | \$2,180,343               | \$2,264,500                    | \$2,111,487                  | \$2,139,569                | (\$124,931)                 | (5.5%)                     |
| Capital Additions                        | \$755,924                 | \$1,067,174                    | \$774,505                    | \$0                        | (\$1,067,174)               | (100.0%)                   |
| Capital Projects                         | \$6,908,604               | \$3,600,000                    | \$3,600,000                  | \$600,000                  | (\$3,000,000)               | (83.3%)                    |
| <b>Total Expenses</b>                    | <b>\$31,773,280</b>       | <b>\$29,241,255</b>            | <b>\$28,310,643</b>          | <b>\$26,912,106</b>        | <b>(\$2,329,149)</b>        | <b>(8.0%)</b>              |
| <b>Electric Utility Fund (EF)</b>        |                           |                                |                              |                            |                             |                            |
| Operating Expenses                       | \$103,435,701             | \$106,709,342                  | \$102,339,509                | \$106,902,801              | \$193,459                   | 0.2%                       |
| Non-Operating Expenses                   | \$28,811,102              | \$25,023,745                   | \$25,133,467                 | \$25,389,605               | \$365,860                   | 1.5%                       |
| Debt Service                             | \$5,626,802               | \$5,286,000                    | \$5,292,700                  | \$5,023,506                | (\$262,494)                 | (5.0%)                     |
| Capital Additions                        | \$956,913                 | \$1,593,087                    | \$1,589,950                  | \$264,000                  | (\$1,329,087)               | (83.4%)                    |
| Capital Projects                         | \$10,818,480              | \$5,850,000                    | \$5,850,000                  | \$5,550,000                | (\$300,000)                 | (5.1%)                     |
| <b>Total Expenses</b>                    | <b>\$149,648,998</b>      | <b>\$144,462,174</b>           | <b>\$140,205,626</b>         | <b>\$143,129,912</b>       | <b>(\$1,332,262)</b>        | <b>(0.9%)</b>              |

**Summary of Total Expenses By Function, Department, and Classification**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| <b>Utilities Cont.:</b>                             |                           |                                |                              |                            |                             |                            |
| <b>Sanitary Sewer Utility Fund (EF)</b>             |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$11,209,790              | \$12,669,878                   | \$11,990,489                 | \$13,677,236               | \$1,007,358                 | 8.0%                       |
| Non-Operating Expenses                              | \$5,326,452               | \$5,172,517                    | \$5,172,517                  | \$5,154,383                | (\$18,134)                  | (0.4%)                     |
| Debt Service  | \$3,208,762               | \$3,392,866                    | \$3,392,866                  | \$3,264,388                | (\$128,478)                 | (3.8%)                     |
| Capital Additions                                   | \$457,961                 | \$1,121,700                    | \$1,099,380                  | \$1,192,500                | \$70,800                    | 6.3%                       |
| Capital Projects                                    | \$11,727,157              | \$8,852,300                    | \$8,852,300                  | \$9,740,943                | \$888,643                   | 10.0%                      |
| <b>Total Expenses</b>                               | <b>\$31,930,122</b>       | <b>\$31,209,261</b>            | <b>\$30,507,552</b>          | <b>\$33,029,450</b>        | <b>\$1,820,189</b>          | <b>5.8%</b>                |
| <b>Solid Waste Utility Fund (EF)</b>                |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$19,507,344              | \$16,933,256                   | \$16,009,772                 | \$18,022,771               | \$1,089,515                 | 6.4%                       |
| Non-Operating Expenses                              | \$2,509,270               | \$2,253,296                    | \$2,779,180                  | \$2,676,041                | \$422,745                   | 18.8%                      |
| Debt Service  | \$283,366                 | \$261,092                      | \$261,192                    | \$236,897                  | (\$24,195)                  | (9.3%)                     |
| Capital Additions                                   | \$3,426,810               | \$3,075,750                    | \$2,882,808                  | \$4,209,000                | \$1,133,250                 | 36.8%                      |
| Capital Projects                                    | \$3,437,285               | \$1,155,000                    | \$1,155,000                  | \$1,555,000                | \$400,000                   | 34.6%                      |
| <b>Total Expenses</b>                               | <b>\$29,164,075</b>       | <b>\$23,678,394</b>            | <b>\$23,087,952</b>          | <b>\$26,699,709</b>        | <b>\$3,021,315</b>          | <b>12.8%</b>               |
| <b>Mid MO Solid Waste Management District (SRF)</b> |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$140,263                 | \$161,130                      | \$158,828                    | \$166,106                  | \$4,976                     | 3.1%                       |
| Non-Operating Expenses                              | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                   | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects                                    | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total Expenses</b>                               | <b>\$140,263</b>          | <b>\$161,130</b>               | <b>\$158,828</b>             | <b>\$166,106</b>           | <b>\$4,976</b>              | <b>3.1%</b>                |
| <b>Storm Water Utility Fund (EF)</b>                |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$964,636                 | \$1,410,722                    | \$1,294,436                  | \$1,545,404                | \$134,682                   | 9.5%                       |
| Non-Operating Expenses                              | \$652,089                 | \$613,492                      | \$616,581                    | \$622,176                  | \$8,684                     | 1.4%                       |
| Debt Service  | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions                                   | \$254,598                 | \$292,500                      | \$291,501                    | \$178,000                  | (\$114,500)                 | (39.1%)                    |
| Capital Projects                                    | \$1,161,478               | \$1,004,940                    | \$1,004,940                  | \$975,000                  | (\$29,940)                  | (3.0%)                     |
| <b>Total Expenses</b>                               | <b>\$3,032,801</b>        | <b>\$3,321,654</b>             | <b>\$3,207,458</b>           | <b>\$3,320,580</b>         | <b>(\$1,074)</b>            | <b>(0.0%)</b>              |
| <b>Total Utilities</b>                              |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$149,582,404             | \$153,314,343                  | \$145,765,525                | \$156,081,887              | \$2,767,544                 | 1.8%                       |
| Non-Operating Expenses                              | \$44,902,652              | \$39,942,616                   | \$41,553,905                 | \$42,247,173               | \$2,304,557                 | 5.8%                       |
| Debt Service  | \$11,299,273              | \$11,204,458                   | \$11,058,245                 | \$10,664,360               | (\$540,098)                 | (4.8%)                     |
| Capital Additions                                   | \$5,852,206               | \$7,150,211                    | \$6,638,144                  | \$5,843,500                | (\$1,306,711)               | (18.3%)                    |
| Capital Projects                                    | \$34,053,004              | \$20,462,240                   | \$20,462,240                 | \$18,420,943               | (\$2,041,297)               | (10.0%)                    |
| <b>Total Expenses</b>                               | <b>\$245,689,539</b>      | <b>\$232,073,868</b>           | <b>\$225,478,059</b>         | <b>\$233,257,863</b>       | <b>\$1,183,995</b>          | <b>0.5%</b>                |
| <b>Total for All Funds</b>                          |                           |                                |                              |                            |                             |                            |
| Operating Expenses                                  | \$289,612,659             | \$306,468,793                  | \$296,453,020                | \$312,174,317              | \$5,705,524                 | 1.9%                       |
| Non-Operating Expenses                              | \$80,720,136              | \$78,050,048                   | \$79,262,833                 | \$79,268,845               | \$1,218,797                 | 1.6%                       |
| Debt Service  | \$17,206,080              | \$16,680,785                   | \$16,535,043                 | \$16,086,031               | (\$594,754)                 | (3.6%)                     |
| Capital Additions                                   | \$7,400,142               | \$9,319,016                    | \$7,784,771                  | \$6,334,221                | (\$2,984,795)               | (32.0%)                    |
| Capital Projects                                    | \$59,711,673              | \$52,684,460                   | \$52,696,050                 | \$41,846,143               | (\$10,838,317)              | (20.6%)                    |
| <b>Total Expenses</b>                               | <b>\$454,650,690</b>      | <b>\$463,203,102</b>           | <b>\$452,731,717</b>         | <b>\$455,709,557</b>       | <b>(\$7,493,545)</b>        | <b>(1.6%)</b>              |

(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 Sources and Uses Summary General Government Funds

### General Fund

### Special Revenue Funds

| Financial Sources                               | Actual<br>FY 2017   | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017   | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| Sales Taxes                                     | \$23,306,189        | \$23,073,127         | \$22,842,396        | \$24,240,192        | \$23,997,790         | \$23,757,812        |
| Property Taxes                                  | \$8,124,534         | \$8,293,780          | \$8,454,768         | \$0                 | \$0                  | \$0                 |
| Gross Receipts & Other Local Taxes *            | \$11,147,263        | \$10,967,263         | \$10,849,731        | \$2,047,492         | \$2,016,773          | \$2,016,773         |
| Intragovernmental Revenues **                   | \$4,748,750         | \$4,817,264          | \$5,774,864         | \$0                 | \$0                  | \$0                 |
| Grants and Capital Contributions **             | \$3,228,182         | \$3,397,393          | \$3,332,883         | \$2,467,874         | \$1,883,323          | \$1,531,293         |
| Interest  | (\$198,858)         | \$900,000            | \$900,000           | (\$130,618)         | \$333,317            | \$333,317           |
| Less: GASB 31 Interest Adjustment               | \$446,942           | \$0                  | \$0                 | \$297,374           | \$0                  | \$0                 |
| Fees and Service Charges +                      | \$0                 | \$0                  | \$0                 | \$1,319,207         | \$1,200,000          | \$1,200,000         |
| Other Local Revenues ++                         | \$7,133,567         | \$6,507,206          | \$6,597,132         | \$166,670           | \$395,599            | \$28,800            |
| Lease/Bond Proceeds                             | \$0                 | \$0                  | \$0                 | \$0                 | \$0                  | \$0                 |
| <b>Total Financial Sources Before Transfers</b> | <b>\$57,936,569</b> | <b>\$57,956,033</b>  | <b>\$58,751,774</b> | <b>\$30,408,191</b> | <b>\$29,826,802</b>  | <b>\$28,867,995</b> |
| Transfers In                                    | \$24,679,979        | \$25,056,910         | \$26,271,429        | \$57,552            | \$81,618             | \$82,773            |
| <b>Total Financial Sources</b>                  | <b>\$82,616,548</b> | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>\$30,465,743</b> | <b>\$29,908,420</b>  | <b>\$28,950,768</b> |

### Financial Uses

|                                       |                     |                     |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services                    | \$53,256,899        | \$56,703,965        | \$59,851,707        | \$964,929           | \$1,010,451         | \$1,033,141         |
| Less: GASB 16 Vacation Liab Adj       | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Less: GASB 68 Pension Adj             | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Power Supply                          | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Supplies & Materials                  | \$5,576,751         | \$5,660,597         | \$5,859,562         | \$51,407            | \$54,149            | \$54,184            |
| Travel & Training                     | \$415,650           | \$607,090           | \$619,254           | \$24,046            | \$36,570            | \$37,985            |
| Intragovernmental Charges             | \$8,363,868         | \$8,283,303         | \$8,104,690         | \$465,668           | \$347,089           | \$649,910           |
| Utilities, Services & Misc.           | \$8,676,452         | \$9,345,372         | \$8,553,578         | \$1,869,389         | \$1,595,261         | \$1,071,579         |
| Payment to refunded bond escrow agent | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Interest Expense                      | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Bank & Paying Agent Fees              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Transfers Out                         | \$2,141,439         | \$2,172,902         | \$2,034,412         | \$23,207,741        | \$29,828,297        | \$29,356,050        |
| Principal Payments                    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Capital Additions                     | \$828,582           | \$306,556           | \$0                 | \$0                 | \$0                 | \$0                 |
| Enterprise Rev. for Capital Projects  | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Total Financial Uses</b>           | <b>\$79,259,641</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$26,583,180</b> | <b>\$32,871,817</b> | <b>\$32,202,849</b> |

|   |                     |                     |                     |                     |                      |                      |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| <b>Financial Sources Over/(Under) Uses</b>                    | <b>\$3,356,907</b>  | <b>(\$66,842)</b>   | <b>\$0</b>          | <b>\$3,882,563</b>  | <b>(\$2,963,397)</b> | <b>(\$3,252,081)</b> |
| Beginning Unassigned Cash Reserve                             |                     | \$27,140,891        | \$27,074,049        |                     | \$22,380,716         | \$19,863,962         |
| Beginning GIS Cash Reserve brought to IT                      |                     |                     |                     |                     |                      |                      |
| Less: Cash restricted for RPPO program                        |                     |                     |                     |                     |                      |                      |
| Transfer of Cash Reserves from CIP to Operations              |                     |                     |                     |                     |                      |                      |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                     |                     |                     |                     |                      |                      |
| Add: Tap Fees moved from restricted to unrestricted           |                     |                     |                     |                     |                      |                      |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST |                     |                     |                     | \$0                 | \$446,643            | \$976,062            |
| <b>Projected Unassigned Cash Reserve</b>                      | <b>\$27,140,891</b> | <b>\$27,074,049</b> | <b>\$27,074,049</b> | <b>\$22,380,716</b> | <b>\$19,863,962</b>  | <b>\$17,587,943</b>  |

|  |                     |                     |                     |   |  |  |
|--|---------------------|---------------------|---------------------|---|--|--|
| <b>Budgeted Cash Reserve Target</b>                    | <b>\$16,750,297</b> | <b>\$16,702,238</b> | <b>\$17,004,641</b> | Note: most of the special revenue funds do not have a budgeted cash reserve target. |  |  |
| <b>Cash Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$10,390,594</b> | <b>\$10,371,811</b> | <b>\$10,069,408</b> |   |  |  |

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

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

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* 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.**

## Financial Sources and Uses Summary General Government Funds

### Debt Service Funds

| Financial Sources   | Actual<br>FY 2017         | Estimated<br>FY 2018                           | Adopted<br>FY 2019        |
|---|---------------------------|--|---------------------------|
| Sales Taxes   | \$0                       | \$0  | \$0                       |
| Property Taxes  | \$0                       | \$0  | \$0                       |
| Gross Receipts & Other Local Taxes *                          | \$0                       | \$0  | \$0                       |
| Intragovernmental Revenues **                                 | \$0                       | \$0  | \$0                       |
| Grants and Capital Contributions **                           | \$0                       | \$0  | \$0                       |
| Interest  | (\$8,884)                 | \$133,810                                      | \$122,456                 |
| Less: GASB 31 Interest Adjustment                             | \$26,666                  | \$0  | \$0                       |
| Fees and Service Charges +                                    | \$0                       | \$0  | \$0                       |
| Other Local Revenues ++                                       | \$1,779,151               | \$1,257,494                                    | \$1,257,494               |
| Lease/Bond Proceeds   | \$0                       | \$0  | \$0                       |
| <b>Total Financial Sources Before Transfers</b>               | <b><u>\$1,796,933</u></b> | <b><u>\$1,391,304</u></b>                      | <b><u>\$1,379,950</u></b> |
| Transfers In  | \$2,817,713               | \$2,798,797                                    | \$2,788,607               |
| <b>Total Financial Sources</b>                                | <b><u>\$4,614,646</u></b> | <b><u>\$4,190,101</u></b>                      | <b><u>\$4,168,557</u></b> |
| <b>Financial Uses</b>   |                           |  |                           |
| Personnel Services  | \$0                       | \$0  | \$0                       |
| Less: GASB 16 Vacation Liability Adjustment                   | \$0                       | \$0  | \$0                       |
| Less: GASB 68 Pension Adjustment                              | \$0                       | \$0  | \$0                       |
| Power Supply  | \$0                       | \$0  | \$0                       |
| Supplies & Materials  | \$0                       | \$0  | \$0                       |
| Travel & Training   | \$0                       | \$0  | \$0                       |
| Intragovernmental Charges                                     | \$0                       | \$0  | \$0                       |
| Utilities, Services & Misc.                                   | \$516,948                 | \$0  | \$0                       |
| Payment to refunded bond escrow agent                         | \$0                       | \$0  | \$0                       |
| Interest Expense  | \$1,049,589               | \$915,107                                      | \$774,329                 |
| Bank & Paying Agent Fees                                      | \$0                       | \$0  | \$0                       |
| Transfers Out   | \$0                       | \$0  | \$0                       |
| Principal Payments  | \$3,294,650               | \$3,424,096                                    | \$3,569,404               |
| Capital Additions   | \$0                       | \$0  | \$0                       |
| Enterprise Rev. for Capital Projects                          | \$0                       | \$0  | \$0                       |
| <b>Total Financial Uses</b>                                   | <b><u>\$4,861,187</u></b> | <b><u>\$4,339,203</u></b>                      | <b><u>\$4,343,733</u></b> |
| <b>Financial Sources Over/(Under) Uses</b>                    | <b><u>(\$246,541)</u></b> | <b><u>(\$149,102)</u></b>                      | <b><u>(\$175,176)</u></b> |
| Beginning Unassigned Cash Reserve                             |                           | \$3,380,512                                    | \$3,231,410               |
| Beginning GIS Cash Reserve brought to IT                      |                           |  |                           |
| Less: Cash restricted for RPPO program                        |                           |  |                           |
| Transfer of Cash Reserves from CIP to Operations              |                           |  |                           |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                           |  |                           |
| Add: Tap Fees moved from restricted to unrestricted           |                           |  |                           |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST |                           |  |                           |
| <b>Projected Unassigned Cash Reserve</b>                      | <b><u>\$3,380,512</u></b> | <b><u>\$3,231,410</u></b>                      | <b><u>\$3,056,234</u></b> |
| <b>Budgeted Cash Reserve Target</b>                           |                           | Debt Service Funds do not have a budgeted cash |                           |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>             |                           | reserve target                                 |                           |



## Financial Sources and Uses Summary General Government Funds

| Capital Projects     |                      |                     | Total Governmental Funds |                      |                      |
|----------------------|----------------------|---------------------|--------------------------|----------------------|----------------------|
| Actual<br>FY 2017    | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017        | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
| \$0                  | \$0                  | \$0                 | \$47,546,381             | \$47,070,917         | \$46,600,208         |
| \$0                  | \$0                  | \$0                 | \$8,124,534              | \$8,293,780          | \$8,454,768          |
| \$0                  | \$0                  | \$0                 | \$13,194,755             | \$12,984,036         | \$12,866,504         |
| \$0                  | \$0                  | \$0                 | \$4,748,750              | \$4,817,264          | \$5,774,864          |
| \$4,584,422          | \$3,282,500          | \$2,250,000         | \$10,280,478             | \$8,563,216          | \$7,114,176          |
| (\$58,728)           | \$760,868            | \$850,000           | (\$397,088)              | \$2,127,995          | \$2,205,773          |
| \$0                  | \$0                  | \$0                 | \$770,982                | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                 | \$1,319,207              | \$1,200,000          | \$1,200,000          |
| \$0                  | \$0                  | \$0                 | \$9,079,388              | \$8,160,299          | \$7,883,426          |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| <b>\$4,525,694</b>   | <b>\$4,043,368</b>   | <b>\$3,100,000</b>  | <b>\$94,667,387</b>      | <b>\$93,217,507</b>  | <b>\$92,099,719</b>  |
| \$7,206,623          | \$10,086,000         | \$11,234,005        | \$34,761,867             | \$38,023,325         | \$40,376,814         |
| <b>\$11,732,317</b>  | <b>\$14,129,368</b>  | <b>\$14,334,005</b> | <b>\$129,429,254</b>     | <b>\$131,240,832</b> | <b>\$132,476,533</b> |
| \$495,218            | \$0                  | \$0                 | \$54,717,046             | \$57,714,416         | \$60,884,848         |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$874,187            | \$0                  | \$0                 | \$6,502,345              | \$5,714,746          | \$5,913,746          |
| \$0                  | \$0                  | \$0                 | \$439,696                | \$643,660            | \$657,239            |
| \$0                  | \$0                  | \$0                 | \$8,829,536              | \$8,630,392          | \$8,754,600          |
| \$11,530,007         | \$14,963,357         | \$13,484,005        | \$22,592,796             | \$25,903,990         | \$23,109,162         |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                 | \$1,049,589              | \$915,107            | \$774,329            |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$542,566            | \$0                  | \$0                 | \$25,891,746             | \$32,001,199         | \$31,390,462         |
| \$0                  | \$0                  | \$0                 | \$3,294,650              | \$3,424,096          | \$3,569,404          |
| \$1,916,267          | \$0                  | \$0                 | \$2,744,849              | \$306,556            | \$0                  |
| \$0                  | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| <b>\$15,358,245</b>  | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>\$126,062,253</b>     | <b>\$135,254,162</b> | <b>\$135,053,790</b> |
| <b>(\$3,625,928)</b> | <b>(\$833,989)</b>   | <b>\$850,000</b>    | <b>\$3,367,001</b>       | <b>(\$4,013,330)</b> | <b>(\$2,577,257)</b> |
|                      | \$34,015,440         | \$33,181,451        |                          | \$86,917,559         | \$83,350,872         |
| <b>\$34,015,440</b>  | <b>\$33,181,451</b>  | <b>\$34,031,451</b> | <b>\$86,917,559</b>      | <b>\$82,904,229</b>  | <b>\$80,773,615</b>  |

The Capital Projects Fund does not have a budgeted cash reserve target

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

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

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* 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.**

## Financial Sources and Uses Summary Enterprise and Internal Service Funds

### Enterprise Funds

| Financial Sources   | Actual<br>FY 2017    | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|----------------------|----------------------|
| Sales Taxes   | \$0                  | \$0                  | \$0                  |
| Property Taxes  | \$0                  | \$0                  | \$0                  |
| Gross Receipts & Other Local Taxes *                          | \$0                  | \$0                  | \$0                  |
| Intragovernmental Revenues **                                 | \$0                  | \$0                  | \$0                  |
| Grants and Capital Contributions **                           | \$2,788,829          | \$2,366,986          | \$1,957,200          |
| Interest  | (\$41,897)           | \$4,195,420          | \$4,004,885          |
| Less: GASB 31 Interest Adjustment                             | \$2,094,367          | \$0                  | \$0                  |
| Fees and Service Charges +                                    | \$211,383,770        | \$217,745,464        | \$221,393,528        |
| Other Local Revenues ++                                       | \$3,576,619          | \$2,406,391          | \$1,993,969          |
| Lease/Bond Proceeds   | \$0                  | \$0                  | \$0                  |
| <b>Total Financial Sources Before Transfers</b>               | <b>\$219,801,688</b> | <b>\$226,714,261</b> | <b>\$229,349,582</b> |
| <b>Transfers</b>  |                      |                      |                      |
| Transfers In  | \$7,471,845          | \$7,310,471          | \$7,475,478          |
| <b>Total Financial Sources</b>                                | <b>\$227,273,533</b> | <b>\$234,024,732</b> | <b>\$236,825,060</b> |
| <b>Financial Uses</b>   |                      |                      |                      |
| Personnel Services  | \$41,850,197         | \$39,897,792         | \$43,128,930         |
| Less: GASB 16 Vacation Liability Adjustment                   | \$245,237            | \$0                  | \$0                  |
| Less: GASB 68 Pension Adjustment                              | (\$2,443,583)        | \$0                  | \$0                  |
| Power Supply  | \$70,606,865         | \$73,469,685         | \$75,395,393         |
| Supplies & Materials  | \$12,603,610         | \$13,585,013         | \$14,317,781         |
| Travel & Training   | \$334,501            | \$446,501            | \$587,487            |
| Intragovernmental Charges                                     | \$14,835,530         | \$15,481,075         | \$17,009,772         |
| Utilities, Services & Misc.                                   | \$28,051,276         | \$21,766,111         | \$24,865,103         |
| Payment to refunded bond escrow agent                         | \$0                  | \$0                  | \$0                  |
| Interest Expense  | \$11,736,142         | \$11,846,076         | \$11,398,889         |
| Bank & Paying Agent Fees                                      | \$608,704            | \$349,670            | \$343,315            |
| Operating Transfers to Other Funds                            | \$19,778,756         | \$18,060,992         | \$19,126,583         |
| Principal Payments  | \$14,362,473         | \$17,455,458         | \$17,916,674         |
| Capital Additions   | \$6,042,474          | \$6,904,815          | \$5,999,000          |
| Enterprise Rev. for Capital Projects                          | \$16,679,623         | \$14,186,530         | \$12,667,541         |
| <b>Total Financial Uses</b>                                   | <b>\$235,291,805</b> | <b>\$233,449,718</b> | <b>\$242,756,468</b> |
| <b>Financial Sources Over/(Under) Uses</b>                    | <b>(\$8,018,272)</b> | <b>\$575,014</b>     | <b>(\$5,931,408)</b> |
| Beginning Unassigned Cash Reserve                             | \$0                  | \$60,573,893         | \$63,560,312         |
| Beginning GIS Cash Reserve brought to IT                      |                      |                      |                      |
| Less: Cash restricted for RPPO program                        | \$0                  | \$0                  | (\$110,515)          |
| Transfer of Cash Reserves from CIP to Operations              |                      | \$411,405            |                      |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                      |                      |                      |
| Add: Tap Fees moved from restricted to unrestricted           |                      | \$2,000,000          |                      |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST | \$0                  | \$0                  | \$0                  |
| <b>Projected Unassigned Cash Reserve</b>                      | <b>\$60,573,893</b>  | <b>\$63,560,312</b>  | <b>\$57,518,389</b>  |
| <b>Budgeted Cash Reserve Target</b>                           | <b>\$57,105,136</b>  | <b>\$59,045,459</b>  | <b>\$58,685,326</b>  |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>             | <b>\$3,468,757</b>   | <b>\$4,514,853</b>   | <b>(\$1,166,937)</b> |

## Financial Sources and Uses Summary Overall Summary Total - All Funds Combined

| Internal Service Funds |                      |                     | Overall Summary Total |                      |                      |
|------------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|
| Actual<br>FY 2017      | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017     | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
| \$0                    | \$0                  | \$0                 | \$47,546,381          | \$47,070,917         | \$46,600,208         |
| \$0                    | \$0                  | \$0                 | \$8,124,534           | \$8,293,780          | \$8,454,768          |
| \$591,828              | \$550,000            | \$550,000           | \$13,786,583          | \$13,534,036         | \$13,416,504         |
| \$0                    | \$0                  | \$0                 | \$4,748,750           | \$4,817,264          | \$5,774,864          |
| \$135,883              | \$0                  | \$0                 | \$13,205,190          | \$10,930,202         | \$9,071,376          |
| (\$121,012)            | \$434,407            | \$434,407           | (\$559,997)           | \$6,757,822          | \$6,645,065          |
| \$293,651              | \$0                  | \$0                 | \$3,159,000           | \$0                  | \$0                  |
| \$41,501,794           | \$45,140,805         | \$46,985,254        | \$254,204,771         | \$264,086,269        | \$269,578,782        |
| \$3,033,028            | \$2,782,319          | \$3,309,946         | \$15,689,035          | \$13,349,009         | \$13,187,341         |
| \$0                    | \$0                  | \$0                 | \$0                   | \$0                  | \$0                  |
| <b>\$45,435,172</b>    | <b>\$48,907,531</b>  | <b>\$51,279,607</b> | <b>\$359,904,247</b>  | <b>\$368,839,299</b> | <b>\$372,728,908</b> |
| \$366,653              | \$50,000             | \$295,000           | \$42,600,365          | \$45,383,796         | \$48,147,292         |
| <b>\$45,801,825</b>    | <b>\$48,957,531</b>  | <b>\$51,574,607</b> | <b>\$402,504,612</b>  | <b>\$414,223,095</b> | <b>\$420,876,200</b> |
| \$10,704,707           | \$11,456,709         | \$12,665,147        | \$107,271,950         | \$109,068,917        | \$116,678,925        |
| (\$2,355)              | \$0                  | \$0                 | \$242,882             | \$0                  | \$0                  |
| (\$313,057)            | \$0                  | \$0                 | (\$2,756,640)         | \$0                  | \$0                  |
| \$0                    | \$0                  | \$0                 | \$70,606,865          | \$73,469,685         | \$75,395,393         |
| \$5,904,894            | \$6,845,788          | \$6,813,167         | \$25,010,849          | \$26,145,547         | \$27,044,694         |
| \$195,392              | \$296,610            | \$409,319           | \$969,589             | \$1,386,771          | \$1,654,045          |
| \$621,394              | \$705,642            | \$923,245           | \$24,286,460          | \$24,817,109         | \$26,687,617         |
| \$23,871,413           | \$28,233,127         | \$29,374,040        | \$74,515,485          | \$75,903,228         | \$77,348,305         |
| \$0                    | \$0                  | \$0                 | \$0                   | \$0                  | \$0                  |
| \$47                   | \$94                 | \$94                | \$12,785,778          | \$12,761,277         | \$12,173,312         |
| \$0                    | \$0                  | \$0                 | \$608,704             | \$349,670            | \$343,315            |
| \$725,613              | \$650,300            | \$658,329           | \$46,396,115          | \$50,712,491         | \$51,175,374         |
| \$10,132               | \$0                  | \$0                 | \$17,667,255          | \$20,879,554         | \$21,486,078         |
| \$529,086              | \$573,400            | \$335,221           | \$9,316,409           | \$7,784,771          | \$6,334,221          |
| \$0                    | \$0                  | \$0                 | \$16,679,623          | \$14,186,530         | \$12,667,541         |
| <b>\$42,247,266</b>    | <b>\$48,761,670</b>  | <b>\$51,178,562</b> | <b>\$403,601,324</b>  | <b>\$417,465,550</b> | <b>\$428,988,820</b> |
| <b>\$3,554,559</b>     | <b>\$195,861</b>     | <b>\$396,045</b>    | <b>(\$1,096,712)</b>  | <b>(\$3,242,455)</b> | <b>(\$8,112,620)</b> |
| \$0                    | \$19,091,305         | \$19,356,566        | \$0                   | \$166,582,757        | \$165,842,246        |
|                        | \$447,856            | \$0                 | \$0                   | \$447,856            | \$0                  |
|                        |                      |                     | \$0                   | \$0                  | (\$110,515)          |
|                        |                      |                     | \$0                   | \$411,405            | \$0                  |
|                        | (\$357,317)          | (\$447,413)         | \$0                   | (\$357,317)          | (\$447,413)          |
|                        |                      |                     |                       | \$2,000,000          | \$0                  |
|                        |                      |                     | \$0                   | \$0                  | \$0                  |
| <b>\$19,091,305</b>    | <b>\$19,377,705</b>  | <b>\$19,305,198</b> | <b>\$166,582,757</b>  | <b>\$165,842,246</b> | <b>\$157,171,698</b> |
| \$14,719,506           | \$14,588,128         | \$15,085,923        | \$88,574,939          | \$73,633,587         | \$90,473,487         |
| <b>\$4,371,799</b>     | <b>\$4,789,577</b>   | <b>\$4,219,275</b>  | <b>\$78,007,818</b>   | <b>\$92,208,659</b>  | <b>\$66,698,211</b>  |

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

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

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* 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.

## FY 2019 Operating Statements Summary for All Funds

|                                       | Beginning<br>Net Position/<br>Fund Balance | Operating<br>Revenues | Operating<br>Expenses * | Operating<br>Income/<br>(Loss) |
|---------------------------------------|--|-----------------------|-------------------------|--------------------------------|
| <b>Governmental Funds:</b>            |  |                       |                         |                                |
| 1100 General Fund **                  | \$26,147,240                               | \$58,751,774          | \$82,988,791            | (\$24,237,017)                 |
| 2190 Capital Improvement Sales Tax    | \$4,346,396                                | \$5,716,905           | \$169,585               | \$5,547,320                    |
| 2200 Parks Sales Tax Fund             | \$813,420                                  | \$5,714,352           | \$110,550               | \$5,603,802                    |
| 2210 Transportation Sales Tax Fund    | \$4,267,380                                | \$11,460,570          | \$54,440                | \$11,406,130                   |
| 2220 Public Improvement Fund          | \$10,314,590                               | \$2,315,649           | \$15,760                | \$2,299,889                    |
| 2290 Convention & Tourism Fund        | \$5,024,165                                | \$3,525,164           | \$2,530,650             | \$994,514                      |
| 2300 Stadium TDD Fund                 | \$257,994                                  | \$970,551             | \$0                     | \$970,551                      |
| 2310 Contributions Fund               | \$963,229                                  | \$19,730              | \$36,930                | (\$17,200)                     |
| 2320 Mid-Mo Solid Waste Mgt Dist Fd   | \$4,701                                    | \$108,333             | \$166,106               | (\$57,773)                     |
| 2610 Non-Motorized Grant Fund         | \$0  | \$210,952             | \$210,952               | \$0                            |
| 3xxx Debt Service Funds (Combined)    | \$3,128,287                                | \$4,168,557           | \$4,343,733             | (\$175,176)                    |
| 4400 Capital Projects Fund            | \$32,003,622                               | \$14,334,005          | \$13,484,005            | \$850,000                      |
| <b>Total Governmental Funds****</b>   | <b>\$87,271,024</b>                        | <b>\$107,296,542</b>  | <b>\$104,111,502</b>    | <b>\$3,185,040</b>             |
| <b>Enterprise Funds:*</b>             |  |                       |                         |                                |
| 503x Railroad Fund                    | \$6,874,147                                | \$363,000             | \$978,811               | (\$615,811)                    |
| 504x Transload Facility               | \$633,696                                  | \$248,000             | \$215,412               | \$32,588                       |
| 550x & 551x Water & Electric Funds*** | \$204,564,179                              | \$159,073,402         | \$138,151,547           | \$20,921,855                   |
| 552x Recreation Services Fund         | \$24,028,904                               | \$4,764,350           | \$7,760,798             | (\$2,996,448)                  |
| 553x Transit Fund                     | \$11,658,683                               | \$1,786,925           | \$7,713,736             | (\$5,926,811)                  |
| 554x Airport Fund                     | \$59,382,172                               | \$1,186,583           | \$3,791,493             | (\$2,604,910)                  |
| 555x Sanitary Sewer Utility Fund      | \$181,321,982                              | \$24,051,946          | \$18,796,570            | \$5,255,376                    |
| 556x Parking Utility Fund             | \$17,672,844                               | \$4,630,944           | \$3,105,963             | \$1,524,981                    |
| 557x Solid Waste Utility Fund         | \$32,825,892                               | \$22,837,957          | \$20,398,588            | \$2,439,369                    |
| 558x Storm Water Utility Fund         | \$11,589,462                               | \$3,032,046           | \$2,050,382             | \$981,664                      |
| <b>Total Enterprise Funds</b>         | <b>\$550,551,961</b>                       | <b>\$221,975,153</b>  | <b>\$202,963,300</b>    | <b>\$19,011,853</b>            |
| <b>Internal Service Funds:*</b>       |  |                       |                         |                                |
| 6590 Employee Benefit Fund            | \$2,358,964                                | \$20,631,600          | \$19,349,942            | \$1,281,658                    |
| 6690 Self Insurance Reserve Fund      | \$8,739,943                                | \$6,220,367           | \$6,893,928             | (\$673,561)                    |
| 6710 Custodial / Maintenance Fund     | \$1,628,322                                | \$1,591,210           | \$1,738,371             | (\$147,161)                    |
| 6720 Fleet Operations Fund            | \$4,197,424                                | \$8,260,551           | \$8,493,250             | (\$232,699)                    |
| 6740 Information Technology Fund      | \$4,402,086                                | \$8,313,353           | \$8,480,971             | (\$167,618)                    |
| 6750 Community Relations Fund         | \$1,886,220                                | \$2,658,564           | \$2,682,887             | (\$24,323)                     |
| 6760 Utility Customer Services Fund   | \$1,454,781                                | \$2,609,609           | \$2,967,307             | (\$357,698)                    |
| <b>Total Internal Service Funds</b>   | <b>\$24,667,740</b>                        | <b>\$50,285,254</b>   | <b>\$50,606,656</b>     | <b>(\$321,402)</b>             |
| <b>Total All Funds</b>                | <b>\$662,490,725</b>                       | <b>\$379,556,949</b>  | <b>\$357,681,458</b>    | <b>\$21,875,491</b>            |

\* 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 | \$26,399,380  | \$19,338,668  | \$7,060,712  |
| Electric Utility Fund  | \$132,674,022 | \$118,812,879 | \$13,861,143 |

\*\*\*\*Does not include CDBG Revenues or Expenses

## FY 2019 Operating Statements Summary for All Funds

|                                       | Net Non-Oper. Rev & Expenses | Net Transfers & Subsidies | Change in Net Position  | Ending Net Position/<br>Fund Balance |
|---------------------------------------|------------------------------|---------------------------|-------------------------|--------------------------------------|
| <b>Governmental Funds:</b>            |                              |                           |                         |                                      |
| 1100 General Fund **                  | \$0                          | \$24,237,017              | \$0                     | \$26,147,240                         |
| 2190 Capital Improvement Sales Tax    | \$0                          | (\$7,070,610)             | (\$1,523,290)           | \$2,823,106                          |
| 2200 Parks Sales Tax Fund             | \$0                          | (\$5,672,419)             | (\$68,617)              | \$744,803                            |
| 2210 Transportation Sales Tax Fund    | \$0                          | (\$13,430,398)            | (\$2,024,268)           | \$2,243,112                          |
| 2220 Public Improvement Fund          | \$0                          | (\$1,925,681)             | \$374,208               | \$10,688,798                         |
| 2290 Convention & Tourism Fund        | \$0                          | (\$230,858)               | \$763,656               | \$5,787,821                          |
| 2300 Stadium TDD Fund                 | \$0                          | (\$983,476)               | (\$12,925)              | \$245,069                            |
| 2310 Contributions Fund               | \$0                          | \$17,200                  | \$0                     | \$963,229                            |
| 2320 Mid-Mo Solid Waste Mgt Dist Fd   | \$0                          | \$57,773                  | \$0                     | \$4,701                              |
| 2610 Non-Motorized Grant Fund         | \$0                          | \$0                       | \$0                     | \$0                                  |
| 3xxx Debt Service Funds (Combined)    | \$0                          | \$2,788,607               | \$2,613,431             | \$5,741,718                          |
| 4400 Capital Projects Fund            | \$0                          | \$11,234,005              | \$12,084,005            | \$44,087,627                         |
| <b>Total Governmental Funds****</b>   | <b>\$0</b>                   | <b>\$9,021,160</b>        | <b>\$12,206,200</b>     | <b>\$99,477,224</b>                  |
| <br>                                  |                              |                           |                         |                                      |
| <b>Enterprise Funds: *</b>            |                              |                           |                         |                                      |
| 503x Railroad Fund                    | (\$3,488)                    | \$100,307                 | (\$518,992) +           | \$6,355,155                          |
| 504x Transload Facility               | \$1,226                      | (\$100,307)               | (\$66,493) ^            | \$567,203                            |
| 550x & 551x Water & Electric Funds*** | (\$3,984,071)                | (\$18,261,396)            | (\$1,323,612) ^         | \$203,240,567                        |
| 552x Recreation Services Fund         | \$175,686                    | \$3,222,611               | \$401,849               | \$24,430,753                         |
| 553x Transit Fund                     | \$3,067,322                  | \$3,073,682               | \$214,193               | \$11,872,876                         |
| 554x Airport Fund                     | \$66,014                     | \$8,547,501               | \$6,008,605             | \$65,390,777                         |
| 555x Sanitary Sewer Utility Fund      | (\$2,123,735)                | \$982,850                 | \$4,114,491             | \$185,436,473                        |
| 556x Parking Utility Fund             | (\$520,827)                  | (\$298,013)               | \$706,141               | \$18,378,985                         |
| 557x Solid Waste Utility Fund         | \$428,441                    | (\$300,224)               | \$2,567,586             | \$35,393,478                         |
| 558x Storm Water Utility Fund         | \$21,994                     | (\$117,198)               | \$886,460               | \$12,475,922                         |
| <b>Total Enterprise Funds</b>         | <b>(\$2,871,438)</b>         | <b>(\$3,150,187)</b>      | <b>\$12,990,228</b>     | <b>\$563,542,189</b>                 |
| <br>                                  |                              |                           |                         |                                      |
| <b>Internal Service Funds: *</b>      |                              |                           |                         |                                      |
| 6590 Employee Benefit Fund            | \$62,950                     | \$212,339                 | \$1,556,947             | \$3,915,911                          |
| 6690 Self Insurance Reserve Fund      | \$253,039                    | (\$44,880)                | (\$465,402) ^           | \$8,274,541                          |
| 6710 Custodial / Maintenance Fund     | \$17,056                     | (\$65,100)                | (\$195,205) ^           | \$1,433,117                          |
| 6720 Fleet Operations Fund            | \$76,521                     | (\$4,883)                 | (\$161,061) ^           | \$4,036,363                          |
| 6740 Information Technology Fund      | \$162,083                    | (\$162,195)               | (\$167,730) ^           | \$4,234,356                          |
| 6750 Community Relations Fund         | \$28,110                     | (\$187,893)               | (\$184,106) ^           | \$1,702,114                          |
| 6760 Utility Customer Services Fund   | \$394,500                    | (\$110,717)               | (\$73,915) ^            | \$1,380,866                          |
| <b>Total Internal Service Funds</b>   | <b>\$994,259</b>             | <b>(\$363,329)</b>        | <b>\$309,528</b>        | <b>\$24,977,268</b>                  |
| <br><b>Total All Funds</b>            | <br><b>(\$1,877,179)</b>     | <br><b>\$5,507,644</b>    | <br><b>\$25,505,956</b> | <br><b>\$687,996,681</b>             |

\* 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.

^ 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.

|                        |               |                |               |               |
|------------------------|---------------|----------------|---------------|---------------|
| *** Water Utility Fund | (\$1,373,569) | (\$4,833,869)  | \$853,274     | \$853,274     |
| Electric Utility Fund  | (\$2,610,502) | (\$13,427,527) | (\$2,176,886) | (\$2,176,886) |

\*\*\*\*Does not include CDBG Revenues or Expenses

THIS PAGE INTENTIONALLY LEFT BLANK



# 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 citywide 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

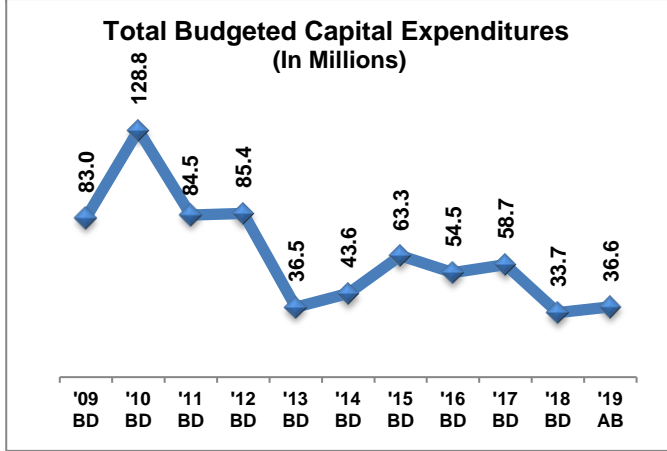
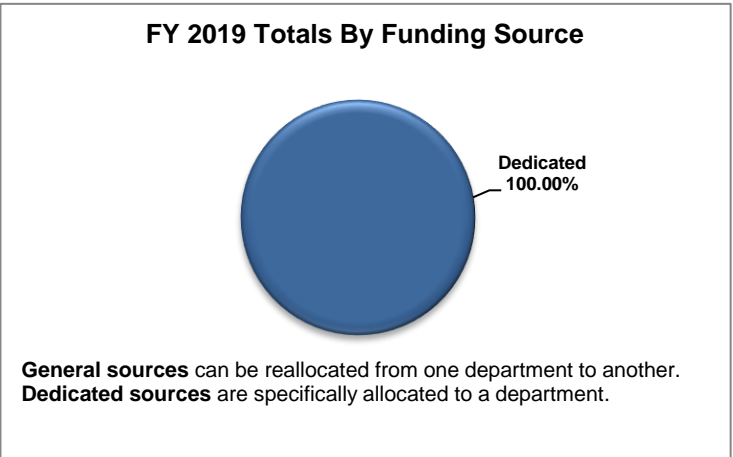
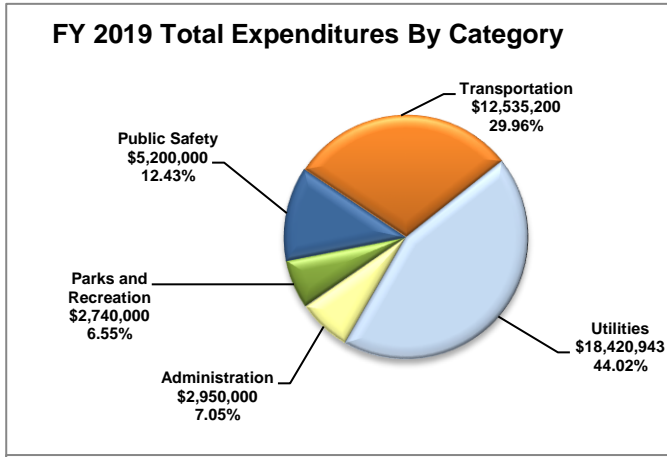
The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary 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 215
- Parks and Recreation CIP - page 295
- Recreation Services CIP - page 317
- Public Safety CIP - page 367
- Streets and Sidewalks CIP - page 473
- Transit - page 488
- Airport - page 502
- Parking - page 557
- Railroad - page 574
- Water - page 606
- Electric - page 625
- Sewer - page 647
- Solid Waste - page 669
- Storm Water - page 697

# All Funds Capital Projects Summary



## Appropriations (Where the Money Goes)

|                        | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B   | % Change<br>19/18B |
|------------------------|---------------------|------------------------|----------------------|---------------------|-----------------------|--------------------|
| Administration         | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000           | 1211.1%            |
| Health and Environment | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Parks and Recreation   | \$4,263,134         | \$8,034,999            | \$8,034,999          | \$2,740,000         | (\$5,294,999)         | (65.9%)            |
| Public Safety          | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)         | (35.2%)            |
| Supporting Activities  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Transportation         | \$17,744,744        | \$15,941,221           | \$15,952,811         | \$12,535,200        | (\$3,406,021)         | (21.4%)            |
| Utilities              | \$34,053,004        | \$20,462,240           | \$20,462,240         | \$18,420,943        | (\$2,041,297)         | (10.0%)            |
| <b>Total</b>           | <b>\$59,711,673</b> | <b>\$52,684,460</b>    | <b>\$52,696,050</b>  | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b>     |
| <b>Summary</b>         |                     |                        |                      |                     |                       |                    |
| Operating Expenses     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Non-Operating Expenses | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Debt Service           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Capital Additions      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Capital Projects       | \$59,711,673        | \$52,684,460           | \$52,696,050         | \$41,846,143        | (\$10,838,317)        | (20.6%)            |
| <b>Total Expenses</b>  | <b>\$59,711,673</b> | <b>\$52,684,460</b>    | <b>\$52,696,050</b>  | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b>     |

## Funding Sources (Where the Money Comes From)

|                              | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B   | % Change<br>19/18B |
|------------------------------|---------------------|------------------------|----------------------|---------------------|-----------------------|--------------------|
| Dedicated                    | \$59,711,673        | \$52,684,460           | \$52,696,050         | \$41,846,143        | (\$10,838,317)        | (20.6%)            |
| General                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| <b>Total Funding Sources</b> | <b>\$59,711,673</b> | <b>\$52,684,460</b>    | <b>\$52,696,050</b>  | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b>     |



### 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 renewed 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 renewed the temporary one-eighth cent Parks Sales Tax for the next six years. Voters approved ballots for Sewer (Nov. 2013), Electric (April 2015), Storm Water (April 2015), and Water (August, 2018).

- **Streets and Sidewalks:** Major projects planned to be bid in FY 2019 include: Lynn, Oak, Sexton Sidewalk, Carter Lane Sidewalk, Ballenger Road Improvements, 9th and Elm Pedestrian Scramble, Forum and Green Meadows Roundabout, Nifong Intersection Improvements, Keene and I-70 Drive Roundabout.
- **Public Safety:** The construction of the north police precinct/municipal services center and construction of two additional fire stations will begin in FY 2019.
- **Parks:** Major projects include finishing construction of the Sports Field House which will construct an indoor sports field house with a sport flooring suitable for basketball, volleyball and other hardcourt sport and Hinkson Creek Trail: Stephens Lake Park to the new sidewalks being constructed on Clark Lane.
- **Water:** Includes funding for annual projects. In August, 2018 a ballot was passed which will provide funding for other water capital projects for the next five years.
- **Electric:** Includes funding for a number of annual projects. Major projects include distribution automation, mercury vapor streetlight replacement, Truman solar feeders, and reconfiguration of substation feeders.
- **Sewer:** Includes funding for annual projects, Upper Merideth Stream Bank Stabilization, Phase 3 and 4 of PCCE #8 Thilly, Lathrop and Westmount, Phase 2 of PCCE #3 Stewart, Ridge and Medavista, Phase 1 of PCCE #15 Bingham Road and West Ridgeley, and Columbia Country Club Sewer Replacement.
- **Solid Waste:** Includes funding for improvements to the fueling station at the existing Landfill fueling station to accommodate collection vehicles that will be stored on site, improvements to landfill security gate, and landfill expansion permitting.

- **Airport:** Includes funding for design of new terminal complex, design and construction of TW and Apron, and design of Runway 2-20 and Taxiway A North Ext 900 feet and isolated repairs and Route H.
- **Storm Water:** Includes funding annual projects, design of Quail Drive storm water improvements, construction of Garth at Oak Tower infrastructure improvements, funding of CAM projects, and construction of Hirth Avenue storm water improvement project.

### Budget Considerations

Major funding sources for the City's Capital Plan continue to be Capital Sales Improvement Tax, Parks Sales Tax, Transportation Sales Tax, ballot funding, and grant funds. The negative impact of online sales on the amount of sales taxes available to fund capital projects remains a concern. If sales tax receipts do not come in at the amount estimated at the time of the ballots, the City may need to either identify other sources to complete the projects or some ballot issue projects may not have the necessary funding to be completed.

### Operating Impact

Parks and Rec - Hinkson Creek Trail Stephens to Clark Lane will add just over one mile of trail with an annual trail maintenance cost of \$2,334.

Police - North Police Precinct/Municipal Services Center will require the FY 2020 additions of (2) 1.00 FTE Information Specialists, and (1) 1.00 FTE custodian, and operating costs.

Fire - construction of two additional fire stations will require an increase of \$60,000 operating costs for each station to be added to the FY 2020 budget.

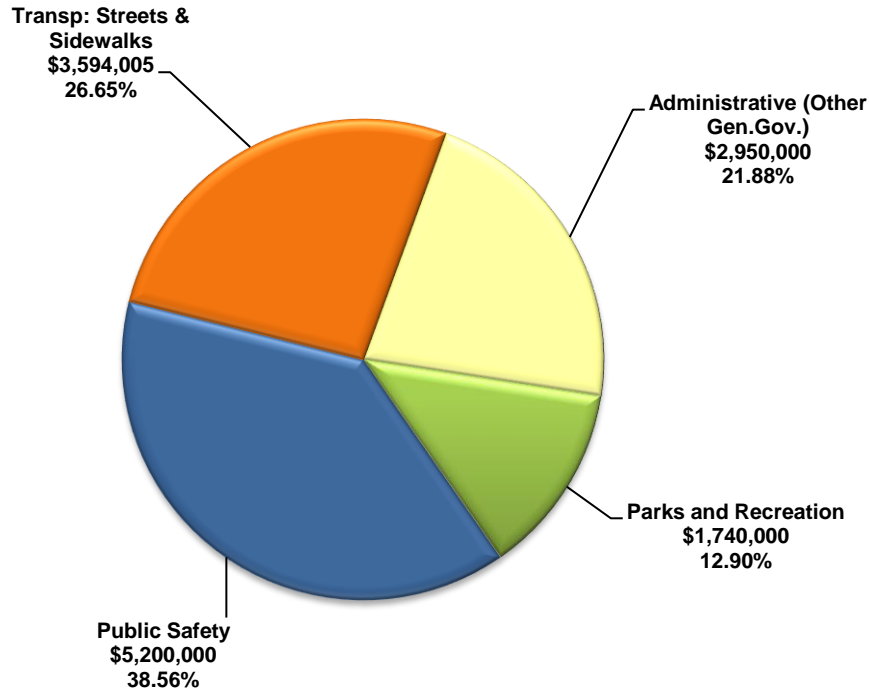
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

### 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 139.

# General Government Capital Projects

FY 2019



## General Government Capital Project Expenditures

|                                    | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Administrative (Other Gen.Gov.)    | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000          | 1211.1%            |
| Health and Environment             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Parks and Recreation               | \$4,047,647         | \$2,190,000            | \$2,190,000          | \$1,740,000         | (\$450,000)          | (20.5%)            |
| Public Safety                      | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| Transp: Streets & Sidewalks        | \$7,659,807         | \$4,527,357            | \$4,527,357          | \$3,594,005         | (\$933,352)          | (20.6%)            |
| <b>Total Capital Projects Fund</b> | <b>\$15,358,245</b> | <b>\$14,963,357</b>    | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b>      |

## Funding Sources (Where the Money Comes From)

|                               |                     |                     |                     |                     |                      |               |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|
| Grants                        | \$4,584,422         | \$3,282,500         | \$3,282,500         | \$2,250,000         | (\$1,032,500)        | (31.5%)       |
| Investment Revenue            | (\$58,728)          | \$760,868           | \$760,868           | \$850,000           | \$89,132             | 11.7%         |
| Other Local Revenues          | \$541,483           | \$0                 | \$0                 | \$0                 | \$0                  |               |
| Operating Transfers In        | \$7,206,623         | \$10,086,000        | \$10,086,000        | \$11,234,005        | \$1,148,005          | 11.4%         |
| Use of Fund Balance           | \$3,084,445         | \$833,989           | \$833,989           | \$0                 | (\$833,989)          | (100.0%)      |
| Less: Amt Added to Fd Balance | \$0                 | \$0                 | \$0                 | (\$850,000)         | (\$850,000)          |               |
| Dedicated Sources             | <b>\$15,358,245</b> | <b>\$14,963,357</b> | <b>\$14,963,357</b> | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b> |
| General Sources               | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |               |
| <b>Total Funding Sources</b>  | <b>\$15,358,245</b> | <b>\$14,963,357</b> | <b>\$14,963,357</b> | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b> |

# Capital Projects Fund - General Government Summary

## Purpose

This budget adopts the FY 2019 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)

|  | <b>Adopted<br/>FY 2019</b> |
|--|----------------------------|
| Cap Fund Balance   |                            |
| Grants (MoDOT, STP, County Road Tax Rebate, Non Motorized and Other Grants)      | \$2,250,000                |
| Transfers from Other Funds:  |                            |
| 1/4% Capital Improvement Sales Tax Fund  | \$7,070,610                |
| CDBG   | \$363,395                  |
| Convention & Visitors Bureau (CVB)   | \$15,000                   |
| General Fund (Property Taxes)  | \$0                        |
| Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital) | \$1,895,000                |
| Public Improvement Fund (Development Fees)                                       |                            |
| 1/4% Parks Sales Tax Fund  | \$1,740,000                |
| 1/2% Transportation Sales Tax Fund   | \$150,000                  |
| Miscellaneous Revenue  | \$0                        |
| <b>Total Resources in Capital Projects Fund</b>                                  | <b><u>\$13,484,005</u></b> |

## Expenditures (Where the Money Goes)

|   | <b>Adopted<br/>FY 2019</b> |
|---|----------------------------|
| Parks and Recreation                            | \$1,740,000                |
| Public Safety                                   | \$5,200,000                |
| Streets and Sidewalks                           | \$3,594,005                |
| Other General Government:                       | \$2,950,000                |
| <b>Total Capital Projects Fund Expenditures</b> | <b><u>\$13,484,005</u></b> |

## Appropriations (Where the Money Goes)

|                             | <b>Actual<br/>FY 2017</b>  | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> | <b>% Change<br/>19/18B</b> |
|-----------------------------|----------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|----------------------------|
| Personnel Services          | \$495,218                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Supplies & Materials        | \$874,187                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Travel & Training           | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Intragovernmental Charges   | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Utilities, Services & Misc. | \$11,530,007               | \$14,963,357                   | \$14,963,357                 | \$13,484,005               | (\$1,479,352)               | (9.9%)                     |
| Capital                     | \$1,916,267                | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Other                       | \$542,566                  | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| <b>Total</b>                | <b><u>\$15,358,245</u></b> | <b><u>\$14,963,357</u></b>     | <b><u>\$14,963,357</u></b>   | <b><u>\$13,484,005</u></b> | <b><u>(\$1,479,352)</u></b> | <b><u>(9.9%)</u></b>       |
| Summary                     |                            |                                |                              |                            |                             |                            |
| Operating Expenses          | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Non-Operating Expenses      | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Debt Service                | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Additions           | \$0                        | \$0                            | \$0                          | \$0                        | \$0                         |                            |
| Capital Projects            | \$15,358,245               | \$14,963,357                   | \$14,963,357                 | \$13,484,005               | (\$1,479,352)               | (9.9%)                     |
| <b>Total Expenses</b>       | <b><u>\$15,358,245</u></b> | <b><u>\$14,963,357</u></b>     | <b><u>\$14,963,357</u></b>   | <b><u>\$13,484,005</u></b> | <b><u>(\$1,479,352)</u></b> | <b><u>(9.9%)</u></b>       |

## GENERAL GOVERNMENT CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | Cap<br>FB  | Cap<br>Imp Sales<br>Tax | Cap Imp<br>Sales Tax<br>2015 Ballot | County<br>Rd Tx<br>Rebates |
|---|---------------------|-----------------------|-------------------------|------------|-------------------------|-------------------------------------|----------------------------|
| <b>Other General Government</b>                               |                     |                       |                         |            |                         |                                     |                            |
| Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831] | \$2,740,000         |                       | \$2,740,000             |            |                         | \$2,740,000                         |                            |
| Contingency 40138 [ID: 518]                                   | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Downtown Special Projects 00140 [ID: 519]                     | \$20,000            |                       | \$20,000                |            |                         |                                     |                            |
| Pub Bldgs Major Maint Ren 00021 [ID: 514]                     | \$75,000            |                       | \$75,000                |            |                         |                                     |                            |
| Walton Bldg Cap Improv 00587 [ID: 1846]                       | \$15,000            |                       | \$15,000                |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$2,950,000</b>  |                       | <b>\$2,950,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$2,740,000</b>                  | <b>\$0</b>                 |
| <b>Parks and Recreation</b>                                   |                     |                       |                         |            |                         |                                     |                            |
| ADA Compliance Phase II 00663 [ID: 1820]                      | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| Annual Land Acq/Land Preservation 00662 [ID: 1812]            | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Annual Park Improv - Major Maint. Programs 00056 [ID: 259]    | \$50,000            |                       | \$50,000                |            |                         |                                     |                            |
| Annual Trails 00673 [ID: 1813]                                | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Bear Creek Park Improvements - 00715 [ID: 2080]               | \$40,000            |                       | \$40,000                |            |                         |                                     |                            |
| City School Park Improv 00249 [ID: 257]                       | \$30,000            |                       | \$30,000                |            |                         |                                     |                            |
| Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]           | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| Emergency Phone Replacement - Phase II - 00717 [ID: 2081]     | \$20,000            |                       | \$20,000                |            |                         |                                     |                            |
| Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188] | \$700,000           |                       | \$700,000               |            |                         |                                     |                            |
| Kiwanis Park Improvements - 00718 [ID: 322]                   | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Lions-Stephens Park Improvements 00668 [ID: 1264]             | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]  | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Oakwood Hills Park Improvements - 00721 [ID: 1675]            | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Park Roads & Parking 00242 [ID: 260]                          | \$150,000           |                       | \$150,000               |            |                         |                                     |                            |
| Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]  | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$1,740,000</b>  |                       | <b>\$1,740,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$0</b>                          | <b>\$0</b>                 |
| <b>Public Safety</b>  |                     |                       |                         |            |                         |                                     |                            |
| Additional Fire Station #10 (East) - 00732 [ID: 1799]         | \$2,500,000         | \$800,000             | \$1,700,000             |            |                         |                                     |                            |
| Additional Fire Station #11 (Mun Serv Center S) [ID: 475]     | \$2,500,000         |                       | \$2,500,000             |            |                         | \$2,500,000                         |                            |
| Replace 2004 Quint (14 years old) (00726) [ID: 1402]          | \$1,000,000         |                       | \$1,000,000             |            |                         | \$1,000,000                         |                            |
| <b>Total</b>  | <b>\$6,000,000</b>  | <b>\$800,000</b>      | <b>\$5,200,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$3,500,000</b>                  | <b>\$0</b>                 |
| <b>Streets, Sidewalks &amp; Major Maint</b>                   |                     |                       |                         |            |                         |                                     |                            |
| 3rd Avenue Alley 00734 [ID: 2125]                             | \$150,000           |                       | \$150,000               |            |                         |                                     |                            |
| Annual Traffic Calming - 00646 [ID: 1966]                     | \$50,000            |                       | \$50,000                |            |                         | \$50,000                            |                            |
| Annual Traffic Safety (Calming,Ped, Bike) - 40159 [ID: 15]    | \$50,000            |                       | \$50,000                |            |                         | \$50,000                            |                            |
| Ballenger Ln - Ria to Mexico Gravel - 00642 [ID: 22]          | \$2,250,000         |                       | \$2,250,000             |            |                         | \$450,000                           |                            |
| Contingency (40198) [ID: 2128]                                | \$280,610           |                       | \$280,610               |            |                         | \$280,610                           |                            |
| I-70 Dr & Keene Roundabout 00658 [ID: 1998]                   | \$710,927           | \$260,927             | \$450,000               |            |                         |                                     |                            |
| Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]                     | \$198,000           |                       | \$198,000               |            |                         |                                     |                            |
| McKee Street Sidewalk 00712 [ID: 2116]                        | \$165,395           |                       | \$165,395               |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$3,854,932</b>  | <b>\$260,927</b>      | <b>\$3,594,005</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$830,610</b>                    | <b>\$0</b>                 |
| <b>Total General Government CIP</b>                           | <b>\$14,544,932</b> | <b>\$1,060,927</b>    | <b>\$13,484,005</b>     | <b>\$0</b> | <b>\$0</b>              | <b>\$7,070,610</b>                  | <b>\$0</b>                 |

# GENERAL GOVERNMENT CIP FUNDING SOURCES

| CVB             | Donation   | GCIF       | Gen<br>FD/PI       | Gen FD<br>Transfer | MoDOT            | MoDOT<br>Relin-<br>quishment | Parks<br>Sales<br>Tax 2015 | Transp<br>S Tax  |
|-----------------|------------|------------|--------------------|--------------------|------------------|------------------------------|----------------------------|------------------|
|                 |            |            | \$100,000          |                    |                  |                              |                            |                  |
|                 |            |            | \$20,000           |                    |                  |                              |                            |                  |
|                 |            |            | \$75,000           |                    |                  |                              |                            |                  |
| \$15,000        |            |            |                    |                    |                  |                              |                            |                  |
| <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$195,000</b>   | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>       |
|                 |            |            |                    |                    |                  |                              | \$25,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$100,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$50,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$100,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$40,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$30,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$25,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$20,000                   |                  |
|                 |            |            |                    |                    |                  |                              | \$700,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$125,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$100,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$125,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$125,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$150,000                  |                  |
|                 |            |            |                    |                    |                  |                              | \$25,000                   |                  |
| \$0             | \$0        | \$0        | \$0                | \$0                | \$0              | \$0                          | <b>\$1,740,000</b>         | <b>\$0</b>       |
|                 |            |            | \$1,700,000        |                    |                  |                              |                            |                  |
| \$0             | \$0        | \$0        | <b>\$1,700,000</b> | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>       |
|                 |            |            |                    |                    |                  |                              |                            | \$150,000        |
|                 |            |            |                    |                    |                  | \$1,800,000                  |                            |                  |
|                 |            |            |                    |                    | \$450,000        |                              |                            |                  |
| \$0             | \$0        | \$0        | \$0                | \$0                | <b>\$450,000</b> | <b>\$1,800,000</b>           | <b>\$0</b>                 | <b>\$150,000</b> |
| <b>\$15,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,895,000</b> | <b>\$0</b>         | <b>\$450,000</b> | <b>\$1,800,000</b>           | <b>\$1,740,000</b>         | <b>\$150,000</b> |

**General Government**

**Capital Projects Summary**

| Funding Source   | Adopted<br>FY 2019 | FY 2020            | FY 2021         | FY 2022         | FY 2023 | Future<br>Cos |
|--|--------------------|--------------------|-----------------|-----------------|---------|---------------|
| <b>Other General Government Funding Source Summary</b> |                    |                    |                 |                 |         |               |
| Cap Imp S Tax - 2015 Ballot                            | \$2,740,000        | \$4,000,000        |                 |                 |         |               |
| CVB  | \$15,000           | \$15,000           | \$15,000        | \$15,000        |         |               |
| Gen Fd/PI  | \$195,000          | \$195,000          | \$75,000        | \$75,000        |         |               |
| <b>New Funding</b>                                     | <b>\$2,950,000</b> | <b>\$4,210,000</b> | <b>\$90,000</b> | <b>\$90,000</b> |         | <b>\$0</b>    |
| <b>Total Other General Government</b>                  | <b>\$2,950,000</b> | <b>\$4,210,000</b> | <b>\$90,000</b> | <b>\$90,000</b> |         | <b>\$0</b>    |

| <b>Parks and Recreation Funding Source Summary</b> |                    |                    |                    |                    |                    |                          |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| GCIF   |                    | \$100,000          |                    |                    |                    |                          |
| Parks Sales Tax - 2015 Ballot                      | \$1,740,000        | \$2,265,000        | \$2,105,000        | \$655,000          |                    |                          |
| <b>New Funding</b>                                 | <b>\$1,740,000</b> | <b>\$2,365,000</b> | <b>\$2,105,000</b> | <b>\$655,000</b>   |                    | <b>\$0</b>               |
| Future Ballot<br>Unfunded                          |                    | \$750,000          |                    | \$2,575,000        | \$2,985,000        | \$500,000<br>\$6,515,000 |
| <b>Unfunded</b>                                    |                    | <b>\$750,000</b>   |                    | <b>\$2,575,000</b> | <b>\$2,985,000</b> | <b>\$6,515,000</b>       |
| <b>Total Parks and Recreation</b>                  | <b>\$1,740,000</b> | <b>\$3,115,000</b> | <b>\$2,105,000</b> | <b>\$3,230,000</b> | <b>\$2,985,000</b> | <b>\$7,015,000</b>       |

| <b>Public Safety Funding Source Summary</b> |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Cap Imp S Tax - 2015 Ballot                 | \$3,500,000        | \$950,000          | \$1,100,000        | \$2,150,000        | \$1,200,000        | \$1,250,000        |
| Gen Fd/PI                                   | \$1,700,000        |                    |                    |                    |                    |                    |
| <b>New Funding</b>                          | <b>\$5,200,000</b> | <b>\$950,000</b>   | <b>\$1,100,000</b> | <b>\$2,150,000</b> | <b>\$1,200,000</b> | <b>\$1,250,000</b> |
| PYA Gen Fd/PI                               | \$800,000          |                    |                    |                    |                    |                    |
| <b>Prior Year Funding</b>                   | <b>\$800,000</b>   |                    |                    |                    |                    | <b>\$0</b>         |
| Unfunded                                    |                    | \$1,500,000        |                    | \$5,700,000        | \$8,200,000        | \$1,153,000        |
| <b>Unfunded</b>                             |                    | <b>\$1,500,000</b> |                    | <b>\$5,700,000</b> | <b>\$8,200,000</b> | <b>\$1,153,000</b> |
| <b>Total Public Safety</b>                  | <b>\$6,000,000</b> | <b>\$2,450,000</b> | <b>\$1,100,000</b> | <b>\$7,850,000</b> | <b>\$9,400,000</b> | <b>\$2,403,000</b> |

| <b>Streets, Sidewalks &amp; Major Maint Funding Source Summary</b> |                    |                     |                    |                    |                    |                     |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Cap Imp S Tax - 2015 Ballot  | \$830,610          | \$2,729,150         | \$3,672,052        | \$3,538,300        | \$2,548,300        | \$7,463,516         |
| CDBG   | \$363,395          |                     |                    |                    |                    |                     |
| Co Rd Tax Reb  |                    | \$1,472,200         | \$2,444,300        | \$470,000          | \$1,525,000        | \$2,779,000         |
| Development Fees   |                    | \$7,707,800         | \$2,415,700        | \$1,250,000        |                    | \$5,902,884         |
| Miscellaneous Revenues   |                    | \$200,000           |                    |                    |                    |                     |
| MoDot  | \$450,000          | \$600,000           |                    |                    |                    |                     |
| MoDOT Relinquishment   | \$1,800,000        |                     |                    |                    |                    |                     |
| Transp S Tax   | \$150,000          |                     |                    |                    |                    |                     |
| <b>New Funding</b>   | <b>\$3,594,005</b> | <b>\$12,709,150</b> | <b>\$8,532,052</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$16,145,400</b> |
| PYA Cap Imp S Tax  | \$260,927          | \$385,000           | \$171,850          |                    |                    |                     |
| PYA Transp S Tax   |                    | \$270,000           |                    |                    |                    |                     |
| <b>Prior Year Funding</b>  | <b>\$260,927</b>   | <b>\$655,000</b>    | <b>\$171,850</b>   |                    |                    | <b>\$0</b>          |
| Unfunded   |                    |                     |                    |                    |                    | \$3,455,500         |
| <b>Total Streets, Sidewalks &amp; Major Maint</b>                  | <b>\$3,854,932</b> | <b>\$13,364,150</b> | <b>\$8,703,902</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$19,600,900</b> |

| Funding Source                        | Adopted<br>FY 2019  | FY 2020             | FY 2021             | FY 2022             | FY 2023             | Future<br>Cos       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Overall Funding Source Summary</b> |                     |                     |                     |                     |                     |                     |
| Cap Imp S Tax - 2015 Ballot           | \$7,070,610         | \$7,679,150         | \$4,772,052         | \$5,688,300         | \$3,748,300         | \$8,713,516         |
| CDBG                                  | \$363,395           |                     |                     |                     |                     |                     |
| Co Rd Tax Reb                         |                     | \$1,472,200         | \$2,444,300         | \$470,000           | \$1,525,000         | \$2,779,000         |
| CVB                                   | \$15,000            | \$15,000            | \$15,000            | \$15,000            |                     |                     |
| Development Fees                      |                     | \$7,707,800         | \$2,415,700         | \$1,250,000         |                     | \$5,902,884         |
| GCIF                                  |                     | \$100,000           |                     |                     |                     |                     |
| Gen Fd/PI                             | \$1,895,000         | \$195,000           | \$75,000            | \$75,000            |                     |                     |
| Miscellaneous Revenues                |                     | \$200,000           |                     |                     |                     |                     |
| MoDot                                 | \$450,000           | \$600,000           |                     |                     |                     |                     |
| MoDOT Relinquishment                  | \$1,800,000         |                     |                     |                     |                     |                     |
| Parks Sales Tax - 2015 Ballot         | \$1,740,000         | \$2,265,000         | \$2,105,000         | \$655,000           |                     |                     |
| Transp S Tax                          | \$150,000           |                     |                     |                     |                     |                     |
| <b>New Funding</b>                    | <b>\$13,484,005</b> | <b>\$20,234,150</b> | <b>\$11,827,052</b> | <b>\$8,153,300</b>  | <b>\$5,273,300</b>  | <b>\$17,395,400</b> |
| PYA Cap Imp S Tax                     | \$260,927           | \$385,000           | \$171,850           |                     |                     |                     |
| PYA Gen Fd/PI                         | \$800,000           |                     |                     |                     |                     |                     |
| PYA Transp S Tax                      |                     | \$270,000           |                     |                     |                     |                     |
| <b>Prior Year Funding</b>             | <b>\$1,060,927</b>  | <b>\$655,000</b>    | <b>\$171,850</b>    |                     |                     | <b>\$0</b>          |
| Unfunded                              |                     | \$2,250,000         |                     | \$8,275,000         | \$11,185,000        | \$11,123,500        |
| <b>Unfunded</b>                       |                     | <b>\$2,250,000</b>  |                     | <b>\$8,275,000</b>  | <b>\$11,185,000</b> | <b>\$11,123,500</b> |
| <b>Total</b>                          | <b>\$14,544,932</b> | <b>\$23,139,150</b> | <b>\$11,998,902</b> | <b>\$16,428,300</b> | <b>\$16,458,300</b> | <b>\$29,018,900</b> |

(THIS PAGE LEFT INTENTIONALLY BLANK)



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

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018  | Adopted<br>FY 2019    |
|--|----------------------|------------------------|-----------------------|-----------------------|
| <b>Revenues:</b>   |                      |                        |                       |                       |
| Grant Revenues   | \$4,584,422          | \$3,282,500            | \$3,282,500           | \$2,250,000           |
| Investment Revenue   | (\$58,728)           | \$760,868              | \$760,868             | \$850,000             |
| Miscellaneous Revenue  | \$541,483            | \$0                    | \$0                   | \$0                   |
| <b>Total Revenues</b>  | <b>\$5,067,177</b>   | <b>\$4,043,368</b>     | <b>\$4,043,368</b>    | <b>\$3,100,000</b>    |
| <br>   |                      |                        |                       |                       |
| <b>Expenditures:</b>   |                      |                        |                       |                       |
| Personnel Services   | \$495,218            | \$0                    | \$0                   | \$0                   |
| Supplies & Materials   | \$874,187            | \$0                    | \$0                   | \$0                   |
| Travel & Training  | \$0                  | \$0                    | \$0                   | \$0                   |
| Intragovernmental Charges                                    | \$0                  | \$0                    | \$0                   | \$0                   |
| Utilities, Services & Misc.                                  | \$11,530,007         | \$14,963,357           | \$14,963,357          | \$13,484,005          |
| Interest   | \$0                  | \$0                    | \$0                   | \$0                   |
| Capital  | \$1,916,267          | \$0                    | \$0                   | \$0                   |
| <b>Total Expenditures</b>                                    | <b>\$14,815,679</b>  | <b>\$14,963,357</b>    | <b>\$14,963,357</b>   | <b>\$13,484,005</b>   |
| <br>   |                      |                        |                       |                       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(\$9,748,502)</b> | <b>(\$10,919,989)</b>  | <b>(\$10,919,989)</b> | <b>(\$10,384,005)</b> |
| <br>   |                      |                        |                       |                       |
| <b>Other Financing Sources (Uses):</b>                       |                      |                        |                       |                       |
| Lease/Bond Proceeds  |                      |                        |                       |                       |
| Transfers In   | \$7,206,623          | \$10,086,000           | \$10,086,000          | \$11,234,005          |
| Transfers Out  | (\$542,566)          | \$0                    | \$0                   | \$0                   |
| <b>Total Other Financing Sources/(Uses)</b>                  | <b>\$6,664,057</b>   | <b>\$10,086,000</b>    | <b>\$10,086,000</b>   | <b>\$11,234,005</b>   |
| <br>   |                      |                        |                       |                       |
| <b>Net Change in Fund Balance</b>                            | <b>(\$3,084,445)</b> | <b>(\$833,989)</b>     | <b>(\$833,989)</b>    | <b>\$850,000</b>      |
| <br>   |                      |                        |                       |                       |
| Fund Balance - Beginning                                     | \$35,922,056         | \$32,837,611           | \$32,837,611          | \$32,003,622          |
| <br>   |                      |                        |                       |                       |
| <b>Fund Balance - Ending</b>                                 | <b>\$32,837,611</b>  | <b>\$32,003,622</b>    | <b>\$32,003,622</b>   | <b>\$32,853,622</b>   |

## Summary of Financial Sources and Uses Capital Projects Fund

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|----------------------|------------------------|----------------------|---------------------|
| <b>Financial Sources</b>                        |                      |                        |                      |                     |
| Grants  | \$4,584,422          | \$3,282,500            | \$3,282,500          | \$2,250,000         |
| Interest Revenue                                | (\$58,728)           | \$760,868              | \$760,868            | \$850,000           |
| Less: GASB 31 Interest Adjustment               | \$0                  |                        |                      |                     |
| Other Local Revenues                            | \$541,483            | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Sources Before Transfers</b> | <b>\$5,067,177</b>   | <b>\$4,043,368</b>     | <b>\$4,043,368</b>   | <b>\$3,100,000</b>  |
| Transfers In                                    | \$7,206,623          | \$10,086,000           | \$10,086,000         | \$11,234,005        |
| <b>Total Financial Sources</b>                  | <b>\$12,273,800</b>  | <b>\$14,129,368</b>    | <b>\$14,129,368</b>  | <b>\$14,334,005</b> |
| Fees and Service Charges                        |                      |                        |                      |                     |
| <b>Financial Uses</b>                           |                      |                        |                      |                     |
| Personnel Services                              | \$495,218            | \$0                    | \$0                  | \$0                 |
| Less: GASB 16 Vacation Liability Adj *          | \$0                  | \$0                    | \$0                  | \$0                 |
| Less: GASB 68 Pension Adjustment *              | \$0                  | \$0                    | \$0                  | \$0                 |
| Supplies & Materials                            | \$874,187            | \$0                    | \$0                  | \$0                 |
| Travel & Training                               | \$0                  | \$0                    | \$0                  | \$0                 |
| Intragovernmental Charges                       | \$0                  | \$0                    | \$0                  | \$0                 |
| Utilities, Services & Misc.                     | \$11,530,007         | \$14,963,357           | \$14,963,357         | \$13,484,005        |
| Interest Expense                                | \$0                  | \$0                    | \$0                  | \$0                 |
| Bank & Paying Agent Fees                        | \$0                  | \$0                    | \$0                  | \$0                 |
| Transfers Out                                   | \$542,566            | \$0                    | \$0                  | \$0                 |
| Principal Payments                              | \$0                  | \$0                    | \$0                  | \$0                 |
| Capital Additions                               | \$1,916,267          | \$0                    | \$0                  | \$0                 |
| Enterprise Revenues used for Capital Projects   | \$0                  | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Uses</b>                     | <b>\$15,358,245</b>  | <b>\$14,963,357</b>    | <b>\$14,963,357</b>  | <b>\$13,484,005</b> |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$3,084,445)</b> | <b>(\$833,989)</b>     | <b>(\$833,989)</b>   | <b>\$850,000</b>    |
| <b>Cash Reserves</b>                            |                      |                        |                      |                     |
| Beginning Unassigned Cash Reserve               |                      | \$34,015,440           | \$34,015,440         | \$33,181,451        |
| Financial Sources Over/(Under) Uses             |                      | (\$833,989)            | (\$833,989)          | \$850,000           |
| Total Assets                                    | \$35,252,015         |                        |                      |                     |
| Less: GASB 31 Pooled Cash Adj                   | \$1,123,642          |                        |                      |                     |
| Less: Total Liabilities                         | (\$2,360,217)        |                        |                      |                     |
| <b>Projected Unassigned Cash Reserve</b>        | <b>\$34,015,440</b>  | <b>\$33,181,451</b>    | <b>\$33,181,451</b>  | <b>\$34,031,451</b> |

### Budgeted Cash Reserve Target

The expenditures for this fund are for capital projects, not operational costs; therefore, there is no budgeted cash reserve target for this fund.

\* GASB 16 and GASB 68 do not apply to the Capital Projects Fund

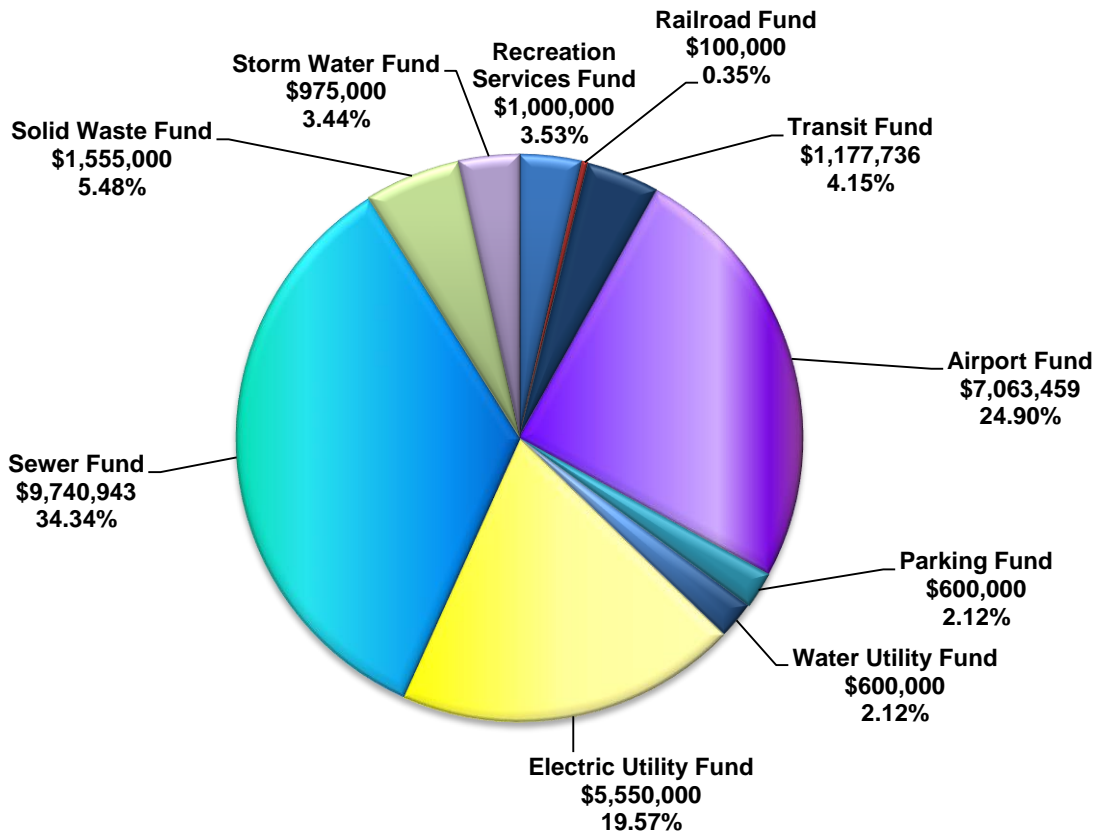
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenditures and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.

# Enterprise Fund Capital Projects



## Enterprise Capital Project Expenditures

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Parks and Recreation:</b>                      |                     |                        |                      |                     |                      |                    |
| Recreation Services Fund                          | \$215,487           | \$5,844,999            | \$5,844,999          | \$1,000,000         | (\$4,844,999)        | (82.9%)            |
|   | <b>\$215,487</b>    | <b>\$5,844,999</b>     | <b>\$5,844,999</b>   | <b>\$1,000,000</b>  | <b>(\$4,844,999)</b> | <b>(82.9%)</b>     |
| <b>Transportation:</b>                            |                     |                        |                      |                     |                      |                    |
| Railroad Fund                                     | \$276,644           | \$0                    | \$0                  | \$100,000           | \$100,000            |                    |
| Transit Fund                                      | \$23,824            | \$1,453,467            | \$1,453,467          | \$1,177,736         | (\$275,731)          | (19.0%)            |
| Airport Fund                                      | \$9,367,754         | \$9,660,397            | \$9,660,397          | \$7,063,459         | (\$2,596,938)        | (26.9%)            |
| Parking Fund                                      | \$416,715           | \$300,000              | \$311,590            | \$600,000           | \$300,000            | 100.0%             |
|   | <b>\$10,084,937</b> | <b>\$11,413,864</b>    | <b>\$11,425,454</b>  | <b>\$8,941,195</b>  | <b>(\$2,472,669)</b> | <b>(21.7%)</b>     |
| <b>Utilities:</b>                                 |                     |                        |                      |                     |                      |                    |
| Water Utility Fund                                | \$6,908,604         | \$3,600,000            | \$3,600,000          | \$600,000           | (\$3,000,000)        | (83.3%)            |
| Electric Utility Fund                             | \$10,818,480        | \$5,850,000            | \$5,850,000          | \$5,550,000         | (\$300,000)          | (5.1%)             |
| Sewer Fund  | \$11,727,157        | \$8,852,300            | \$8,852,300          | \$9,740,943         | \$888,643            | 10.0%              |
| Solid Waste Fund                                  | \$3,437,285         | \$1,155,000            | \$1,155,000          | \$1,555,000         | \$400,000            | 34.6%              |
| Storm Water Fund                                  | \$1,161,478         | \$1,004,940            | \$1,004,940          | \$975,000           | (\$29,940)           | (3.0%)             |
|   | <b>\$34,053,004</b> | <b>\$20,462,240</b>    | <b>\$20,462,240</b>  | <b>\$18,420,943</b> | <b>(\$2,041,297)</b> | <b>(10.0%)</b>     |
| <b>Total Enterprise Fund<br/>Capital Projects</b> | <b>\$44,353,428</b> | <b>\$37,721,103</b>    | <b>\$37,732,693</b>  | <b>\$28,362,138</b> | <b>(\$9,358,965)</b> | <b>(24.8%)</b>     |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019 | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot | 2014<br>Ballot | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|--------------------|-----------------------|-------------------------|----------------|----------------|--------------------------|-------------------|
| <b>Recreation Services</b>                                  |                    |                       |                         |                |                |                          |                   |
| Clary-Shy Community Park Improvements - RS089 [ID: 1825]    | \$150,000          |                       | \$150,000               |                |                |                          |                   |
| LOW Golf Course Improvements - RS091 [ID: 323]              | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| Philips Park Improvements - RS092 [ID: 1957]                | \$800,000          |                       | \$800,000               |                |                |                          |                   |
| <b>Total</b>  | <b>\$1,000,000</b> |                       | <b>\$1,000,000</b>      |                |                |                          |                   |
| <b>Transit</b>  |                    |                       |                         |                |                |                          |                   |
| Annual Bus replacement - PT053 [ID: 1560]                   | \$1,177,736        |                       | \$1,177,736             |                |                |                          |                   |
| Annual Transit Project - PT050 [ID: 1549]                   | \$0                |                       |                         |                |                |                          |                   |
| <b>Total</b>  | <b>\$1,177,736</b> |                       | <b>\$1,177,736</b>      |                |                |                          |                   |
| <b>Airport</b>  |                    |                       |                         |                |                |                          |                   |
| Annual General Improvements - AP008 [ID: 944]               | \$0                |                       |                         |                |                |                          |                   |
| Design/Construct T/W and Apron (AP140) [ID: 2127]           | \$948,151          |                       | \$948,151               |                |                |                          |                   |
| New Terminal Complex: Design AP111 [ID: 1557]               | \$2,777,525        | \$563,264             | \$2,214,261             |                |                |                          |                   |
| R/W 2-20 & T/W A (N Ext 900Ft & Isol Rpr (AP125) [ID: 1924] | \$634,254          |                       | \$634,254               |                |                |                          |                   |
| Route H AP123 [ID: 1923]                                    | \$3,266,793        |                       | \$3,266,793             |                |                |                          |                   |
| <b>Total</b>  | <b>\$7,626,723</b> | <b>\$563,264</b>      | <b>\$7,063,459</b>      |                |                |                          |                   |
| <b>Parking</b>  |                    |                       |                         |                |                |                          |                   |
| Camera System Replacement PK065 [ID: 2111]                  | \$250,000          |                       | \$250,000               |                |                |                          |                   |
| MM - Plaza Garage PK066 [ID: 2113]                          | \$300,000          |                       | \$300,000               |                |                |                          |                   |
| Parking Ramp Access Control PK063 [ID: 2065]                | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| <b>Total</b>  | <b>\$600,000</b>   |                       | <b>\$600,000</b>        |                |                |                          |                   |
| <b>Railroad</b>   |                    |                       |                         |                |                |                          |                   |
| Annual Capital Maintenance - R0045 [ID: 626]                | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Rail Replacement Program - R0014 [ID: 627]           | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Surfacing Program - R0013 [ID: 629]                  | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Tie Program - R0012 [ID: 630]                        | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| <b>Total</b>  | <b>\$100,000</b>   |                       | <b>\$100,000</b>        |                |                |                          |                   |
| <b>Water</b>  |                    |                       |                         |                |                |                          |                   |
| Annual Contingency - W0009 [ID: 718]                        | \$0                |                       |                         |                |                |                          |                   |
| Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587] | \$200,000          |                       | \$200,000               |                |                |                          |                   |
| Annual Main Relctn for Streets & Highways - W0125 [ID: 589] | \$100,000          |                       | \$100,000               |                |                |                          |                   |
| Annual Meter Replacement Program - W0231 [ID: 1362]         | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| Annual New Srvc Connections:Install/Rpl W0128 [ID: 592]     | \$250,000          |                       | \$250,000               |                |                |                          |                   |
| Annual Water Main Replacements - W0130 [ID: 590]            | \$0                |                       |                         |                |                |                          |                   |
| New Elevated Storage [ID: 2031]                             | \$0                |                       |                         |                |                |                          |                   |
| New Southeast Pump Station - W0280 [ID: 1989]               | \$0                |                       |                         |                |                |                          |                   |
| Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]  | \$0                |                       |                         |                |                |                          |                   |
| West Ash Upgrades W0145 [ID: 644]                           | \$0                |                       |                         |                |                |                          |                   |
| <b>Total</b>  | <b>\$600,000</b>   |                       | <b>\$600,000</b>        |                |                |                          |                   |
| <b>Electric</b>   |                    |                       |                         |                |                |                          |                   |
| Annual Commercial Expansion - E0117 [ID: 556]               | \$600,000          |                       | \$600,000               |                |                |                          |                   |
| Annual Distrib. Transformers & Capacitors - E0021 [ID: 559] | \$1,600,000        | \$1,600,000           |                         |                |                |                          |                   |
| Annual Fiber Optic Cable - E0082 [ID: 560]                  | \$100,000          |                       | \$100,000               |                |                |                          |                   |
| Annual New Electric Connections - E0053 [ID: 563]           | \$750,000          |                       | \$750,000               |                |                |                          |                   |
| Annual Relocation of Distribution Lines - E0199 [ID: 1847]  | \$200,000          |                       | \$200,000               |                |                |                          |                   |
| Annual Replace Circuit Breakers - E0153 [ID: 1109]          | \$250,000          | \$250,000             |                         |                |                |                          |                   |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev | Ent Rev<br>2015<br>Ballot | FAA<br>Grant | FTA<br>Grant | MoDot | Transp<br>S Tax | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|

\$600,000

\$100,000

\$750,000

\$200,000

\$50,000

\$750,000

\$50,000

\$100,000

\$50,000

\$300,000

\$150,000

\$50,000

\$1,000,000

\$1,400,000

**\$5,550,000**

\$200,000

\$100,000

\$50,000

\$250,000

**\$250,000**

**\$350,000**

\$25,000

\$25,000

\$25,000

\$25,000

**\$100,000**

## ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot     | 2014<br>Ballot     | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|---------------------|-----------------------|-------------------------|--------------------|--------------------|--------------------------|-------------------|
| <b>Electric</b>   |                     |                       |                         |                    |                    |                          |                   |
| Annual Replacement of Existing Overhead - E0118 [ID: 651]     | \$0                 |                       |                         |                    |                    |                          |                   |
| Annual Replacement of Existing UG System - E0107 [ID: 562]    | \$550,000           | \$500,000             | \$50,000                |                    |                    |                          |                   |
| Annual Residential Expansion - E0116 [ID: 564]                | \$750,000           |                       | \$750,000               |                    |                    |                          |                   |
| Annual Street Light Additions - E0052 [ID: 565]               | \$50,000            |                       | \$50,000                |                    |                    |                          |                   |
| Annual Substation Feeder Additions - E0115 [ID: 566]          | \$100,000           |                       | \$100,000               |                    |                    |                          |                   |
| Annual Transmission System Replacement - E0101 [ID: 567]      | \$250,000           | \$200,000             | \$50,000                |                    |                    |                          |                   |
| Annual Underground Conversion - E0027 [ID: 555]               | \$300,000           |                       | \$300,000               |                    |                    |                          |                   |
| Distribution Automation - E0200 [ID: 1893]                    | \$150,000           |                       | \$150,000               |                    |                    |                          |                   |
| Future Substation Transformer - E0184 [ID: 1601]              | \$0                 |                       |                         |                    |                    |                          |                   |
| Landfill Gas Generator #4 - E0175 [ID: 1584]                  | \$1,600,000         | \$1,600,000           |                         |                    |                    |                          |                   |
| Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]      | \$50,000            |                       | \$50,000                |                    |                    |                          |                   |
| Mill Creek Sub Transmisn Connect to 2 Subs-E0148 [ID: 1050]   | \$0                 |                       |                         |                    |                    |                          |                   |
| More's Lake Restoration - E0204 [ID: 1982]                    | \$0                 |                       |                         |                    |                    |                          |                   |
| MPP Decommissioning - E0208 [ID: 2102]                        | \$0                 |                       |                         |                    |                    |                          |                   |
| Reconfiguration of Substation Feeders-E0201 [ID: 1894]        | \$1,000,000         |                       | \$1,000,000             |                    |                    |                          |                   |
| Substation Transformer Replacement - E0192 [ID: 1776]         | \$600,000           | \$600,000             |                         |                    |                    |                          |                   |
| Truman Solar Feeders - E0205 [ID: 2088]                       | \$1,400,000         |                       | \$1,400,000             |                    |                    |                          |                   |
| <b>Total</b>  | <b>\$10,300,000</b> | <b>\$4,750,000</b>    | <b>\$5,550,000</b>      |                    |                    |                          |                   |
| <b>Sanitary Sewer</b>   |                     |                       |                         |                    |                    |                          |                   |
| Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]   | \$140,000           |                       | \$140,000               |                    | \$140,000          |                          |                   |
| Annual Inflow & Infiltration Program - SW251 [ID: 1718]       | \$2,466,000         |                       | \$2,466,000             |                    | \$2,466,000        |                          |                   |
| Annual Private Common Collectors - SW112 [ID: 752]            | \$276,300           |                       | \$276,300               |                    | \$276,300          |                          |                   |
| Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]         | \$700,000           |                       | \$700,000               |                    | \$700,000          |                          |                   |
| Annual Sewer System Improvements - SW183 [ID: 750]            | \$500,000           |                       | \$500,000               |                    | \$500,000          |                          |                   |
| Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]    | \$125,609           |                       | \$125,609               |                    |                    |                          |                   |
| Hwy 63 Connector south of I-70 - SW516 [ID: 2041]             | \$200,000           |                       | \$200,000               |                    |                    |                          |                   |
| North Grindstone Outfall Ext. Phase III SW214 [ID: 732]       | \$1,140,000         |                       | \$1,140,000             |                    | \$1,140,000        |                          |                   |
| PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]              | \$270,000           |                       | \$270,000               |                    |                    |                          |                   |
| PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]                    | \$220,000           |                       | \$220,000               |                    |                    |                          |                   |
| PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]     | \$350,000           |                       | \$350,000               |                    |                    |                          |                   |
| PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910] | \$20,000            | \$20,000              |                         |                    |                    |                          |                   |
| PCCE #29 - East Sunset Lane - SW522 [ID: 1909]                | \$25,000            | \$25,000              |                         |                    |                    |                          |                   |
| PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]   | \$35,000            | \$35,000              |                         |                    |                    |                          |                   |
| PCCE #33 - Lyon Street - SW523 [ID: 1906]                     | \$10,000            | \$10,000              |                         |                    |                    |                          |                   |
| Tupelo-larch Sewer Replacement - SW513 [ID: 2043]             | \$135,000           |                       | \$135,000               |                    |                    |                          |                   |
| WWTP - Digester Complex Improvements - SW508 [ID: 1303]       | \$2,000,000         |                       | \$2,000,000             |                    |                    |                          |                   |
| WWTP Improvement Project Phase I - SW194 [ID: 791]            | \$1,218,034         |                       | \$1,218,034             | \$1,218,034        |                    |                          |                   |
| <b>Total</b>  | <b>\$9,830,943</b>  | <b>\$90,000</b>       | <b>\$9,740,943</b>      | <b>\$1,218,034</b> | <b>\$5,222,300</b> |                          |                   |
| <b>Solid Waste</b>  |                     |                       |                         |                    |                    |                          |                   |
| CID Special Project - RF067 [ID: 2055]                        | \$-50,000           | \$-50,000             |                         |                    |                    |                          |                   |
| Collection and Admin Relocation-Landfill RF048 [ID: 1250]     | \$-100,000          | \$-100,000            |                         |                    |                    |                          |                   |
| Landfill Expansion Permitting - RF061 [ID: 1585]              | \$400,000           |                       | \$400,000               |                    |                    |                          |                   |
| Small Vehicle Drop-Off Facility - RF070 [ID: 2093]            | \$30,000            |                       | \$30,000                |                    |                    |                          |                   |
| Vehicle Storage Shelters - RF064 [ID: 2035]                   | \$625,000           |                       | \$625,000               |                    |                    |                          |                   |
| Vehicle Wash Bay - RF065 [ID: 2033]                           | \$500,000           |                       | \$500,000               |                    |                    |                          |                   |
| West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]      | \$150,000           | \$150,000             |                         |                    |                    |                          |                   |
| <b>Total</b>  | <b>\$1,555,000</b>  |                       | <b>\$1,555,000</b>      |                    |                    |                          |                   |
| <b>Storm Water</b>  |                     |                       |                         |                    |                    |                          |                   |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev | Ent Rev<br>2015<br>Ballot | FAA<br>Grant | FTA<br>Grant | MoDot | Transp<br>S Tax | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|

\$200,000

\$270,000

\$220,000

\$350,000

\$135,000

\$2,000,000

---

**\$3,175,000**

\$20,000

\$20,000

\$125,000

\$25,000

\$635,000

\$50,000

\$100,000

---

**\$75,000**

**\$900,000**

\$400,000

\$30,000

\$625,000

\$500,000

---

**\$1,555,000**

\$250,000

\$300,000

\$50,000

---

**\$600,000**

\$1,177,736

---

**\$1,177,736**

## ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot     | 2014<br>Ballot     | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|---------------------|-----------------------|-------------------------|--------------------|--------------------|--------------------------|-------------------|
| <b>Storm Water</b>                                |                     |                       |                         |                    |                    |                          |                   |
| Annual CAM Projects - SS114 [ID: 1611]            | \$20,000            |                       | \$20,000                |                    |                    |                          |                   |
| Annual Mitigation Bank Program - SS133 [ID: 1866] | \$20,000            |                       | \$20,000                |                    |                    |                          |                   |
| Annual Projects - SS017 [ID: 839]                 | \$125,000           |                       | \$125,000               |                    |                    |                          |                   |
| Annual Property Acquisition - SS118 [ID: 1726]    | \$25,000            |                       | \$25,000                |                    |                    |                          |                   |
| Garth @ Oak Tower SS110 [ID: 819]                 | \$635,000           |                       | \$635,000               |                    |                    |                          |                   |
| Hirth Ave - SS142 [ID: 2070]                      | \$50,000            |                       | \$50,000                |                    |                    |                          |                   |
| Quail Drive - SS067 [ID: 821]                     | \$100,000           |                       | \$100,000               |                    |                    |                          |                   |
| <b>Total</b>                                      | <b>\$975,000</b>    |                       | <b>\$975,000</b>        |                    |                    |                          |                   |
| <b>Total Enterprise Fund CIP</b>                  | <b>\$33,765,402</b> | <b>\$5,403,264</b>    | <b>\$28,362,138</b>     | <b>\$1,218,034</b> | <b>\$5,222,300</b> | <b>\$0</b>               | <b>\$0</b>        |



## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev          | Ent Rev<br>2015<br>Ballot | FAA<br>Grant       | FTA<br>Grant       | MoDot      | Transp<br>S Tax    | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|---------------------|---------------------------|--------------------|--------------------|------------|--------------------|------------------------------------|
|                                     |                               |                     | \$135,775           |                           |                    |                    |            |                    | \$812,376                          |
|                                     |                               |                     |                     |                           | \$585,000          |                    |            | \$1,628,915        | \$346                              |
|                                     |                               |                     | \$63,426            |                           | \$570,828          |                    |            |                    |                                    |
|                                     |                               |                     | \$163,340           |                           | \$2,940,113        |                    |            |                    | \$163,340                          |
|                                     |                               |                     | <b>\$362,541</b>    |                           | <b>\$4,095,941</b> |                    |            | <b>\$1,628,915</b> | <b>\$976,062</b>                   |
| <b>\$0</b>                          | <b>\$250,000</b>              | <b>\$0</b>          | <b>\$11,767,541</b> | <b>\$900,000</b>          | <b>\$4,095,941</b> | <b>\$1,177,736</b> | <b>\$0</b> | <b>\$1,628,915</b> | <b>\$976,062</b>                   |

**Enterprise Funds**

**Capital Projects Summary**

| Funding Source                                    | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022          | FY 2023 | Future<br>Cost |
|---|--------------------|---------|---------|------------------|---------|----------------|
| <b>Recreation Services Funding Source Summary</b> |                    |         |         |                  |         |                |
| GCIF  | \$50,000           |         |         |                  |         |                |
| Grant   | \$150,000          |         |         |                  |         |                |
| Parks Sales Tax - 2015 Ballot                     | \$800,000          |         |         |                  |         |                |
| <b>New Funding</b>                                | <b>\$1,000,000</b> |         |         |                  |         | <b>\$0</b>     |
| Unfunded  |                    |         |         | \$500,000        |         |                |
| <b>Unfunded</b>                                   |                    |         |         | <b>\$500,000</b> |         | <b>\$0</b>     |
| <b>Total Recreation Services</b>                  | <b>\$1,000,000</b> |         |         | <b>\$500,000</b> |         | <b>\$0</b>     |

|                                       |                    |                    |                    |                    |                    |                    |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Transit Funding Source Summary</b> |                    |                    |                    |                    |                    |                    |
| FTA Grant                             | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$3,533,208        |
| Transp S Tax                          |                    | \$291,872          | \$300,351          | \$309,106          | \$294,434          | \$883,302          |
| <b>New Funding</b>                    | <b>\$1,177,736</b> | <b>\$1,469,608</b> | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b> |
| <b>Total Transit</b>                  | <b>\$1,177,736</b> | <b>\$1,469,608</b> | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b> |

|                                       |                    |                     |                    |                    |                  |                  |
|---------------------------------------|--------------------|---------------------|--------------------|--------------------|------------------|------------------|
| <b>Airport Funding Source Summary</b> |                    |                     |                    |                    |                  |                  |
| Ent Rev                               | \$362,541          |                     |                    |                    | \$100,000        | \$900,000        |
| FAA Grant                             | \$4,095,941        | \$24,777,874        | \$4,786,674        | \$2,916,000        |                  |                  |
| Transp S Tax                          | \$1,628,915        | \$2,760,076         | \$36,000           | \$324,000          |                  |                  |
| TST - will be reimb from MoDot        | \$976,062          | \$12,500            | \$112,500          |                    |                  |                  |
| <b>New Funding</b>                    | <b>\$7,063,459</b> | <b>\$27,550,450</b> | <b>\$4,935,174</b> | <b>\$3,240,000</b> | <b>\$100,000</b> | <b>\$900,000</b> |
| PYA Ent Rev                           |                    | \$700,000           |                    |                    |                  |                  |
| PYA Gen Fd Transfer                   |                    | \$200,000           |                    |                    |                  |                  |
| PYA Transp S Tax                      | \$563,264          | \$190,571           |                    |                    |                  |                  |
| <b>Prior Year Funding</b>             | <b>\$563,264</b>   | <b>\$1,090,571</b>  |                    |                    |                  | <b>\$0</b>       |
| Future Bond                           |                    | \$10,000,000        |                    |                    |                  |                  |
| <b>Future Funding</b>                 |                    | <b>\$10,000,000</b> |                    |                    |                  | <b>\$0</b>       |
| Unfunded                              |                    | \$2,046,082         | \$591,286          |                    |                  |                  |
| <b>Unfunded</b>                       |                    | <b>\$2,046,082</b>  | <b>\$591,286</b>   |                    |                  | <b>\$0</b>       |
| <b>Total Airport</b>                  | <b>\$7,626,723</b> | <b>\$40,687,103</b> | <b>\$5,526,460</b> | <b>\$3,240,000</b> | <b>\$100,000</b> | <b>\$900,000</b> |

|                                       |                  |                  |                  |                  |                    |                     |
|---------------------------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| <b>Parking Funding Source Summary</b> |                  |                  |                  |                  |                    |                     |
| Ent Rev                               | \$600,000        | \$400,000        | \$300,000        | \$300,000        | \$3,160,000        |                     |
| <b>New Funding</b>                    | <b>\$600,000</b> | <b>\$400,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$3,160,000</b> | <b>\$0</b>          |
| Unfunded                              |                  |                  |                  |                  |                    | \$12,140,000        |
| <b>Total Parking</b>                  | <b>\$600,000</b> | <b>\$400,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$3,160,000</b> | <b>\$12,140,000</b> |

|  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Railroad Funding Source Summary</b> |                  |                  |                  |                  |                  |                  |
| Ent Rev                                | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        |
| <b>New Funding</b>                     | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |
| <b>Total Railroad</b>                  | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |

**Enterprise Funds**

**Capital Projects Summary**

| Funding Source                      | Adopted<br>FY 2019  | FY 2020            | FY 2021             | FY 2022             | FY 2023            | Fut re<br>Cost      |
|-------------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| <b>Water Funding Source Summary</b> |                     |                    |                     |                     |                    |                     |
| Connection Fee Revenues             | \$250,000           | \$250,000          | \$250,000           | \$250,000           | \$250,000          | \$2,000,000         |
| Ent Rev                             | \$350,000           | \$350,000          | \$350,000           | \$350,000           | \$350,000          | \$4,500,000         |
| <b>New Funding</b>                  | <b>\$600,000</b>    | <b>\$600,000</b>   | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$600,000</b>   | <b>\$6,500,000</b>  |
| Future Ballot                       | \$13,350,000        | \$1,150,000        | \$11,150,000        | \$12,150,000        | \$1,150,000        | \$5,100,000         |
| <b>Future Ballot</b>                | <b>\$13,350,000</b> | <b>\$1,150,000</b> | <b>\$11,150,000</b> | <b>\$12,150,000</b> | <b>\$1,150,000</b> | <b>\$5,100,000</b>  |
| <b>Total Water</b>                  | <b>\$13,950,000</b> | <b>\$1,750,000</b> | <b>\$11,750,000</b> | <b>\$12,750,000</b> | <b>\$1,750,000</b> | <b>\$11,600,000</b> |

|  |                     |                     |                     |                     |                    |                     |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| <b>Electric Funding Source Summary</b> |                     |                     |                     |                     |                    |                     |
| 2015 Electric Bond                     |                     | \$29,000,000        |                     |                     |                    |                     |
| Ent Rev                                | \$5,550,000         | \$4,900,000         | \$5,750,000         | \$7,100,000         | \$7,350,000        | \$26,850,000        |
| <b>New Funding</b>                     | <b>\$5,550,000</b>  | <b>\$33,900,000</b> | <b>\$5,750,000</b>  | <b>\$7,100,000</b>  | <b>\$7,350,000</b> | <b>\$26,850,000</b> |
| PYA 2015 Ballot                        | \$4,750,000         |                     |                     |                     |                    |                     |
| <b>Prior Year Funding</b>              | <b>\$4,750,000</b>  |                     |                     |                     |                    | <b>\$0</b>          |
| Future Ballot                          |                     |                     |                     | \$1,000,000         | \$1,000,000        |                     |
| <b>Future Ballot</b>                   |                     |                     |                     | <b>\$1,000,000</b>  | <b>\$1,000,000</b> | <b>\$0</b>          |
| Unfunded                               |                     |                     | \$7,600,000         | \$6,500,000         |                    |                     |
| <b>Unfunded</b>                        |                     |                     | <b>\$7,600,000</b>  | <b>\$6,500,000</b>  |                    | <b>\$0</b>          |
| <b>Total Electric</b>                  | <b>\$10,300,000</b> | <b>\$33,900,000</b> | <b>\$13,350,000</b> | <b>\$14,600,000</b> | <b>\$8,350,000</b> | <b>\$26,850,000</b> |

|  |                    |                    |                    |                    |                     |                     |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Sanitary Sewer Funding Source Summary</b> |                    |                    |                    |                    |                     |                     |
| 2008 Ballot                                  | \$1,218,034        |                    |                    |                    |                     |                     |
| 2014 Ballot                                  | \$5,222,300        |                    |                    |                    |                     |                     |
| BCRSD  | \$125,609          | \$125,609          | \$125,609          | \$125,609          | \$125,609           |                     |
| Ent Rev                                      | \$3,175,000        | \$3,497,200        | \$2,525,300        | \$1,832,500        | \$1,200,000         | \$6,000,000         |
| <b>New Funding</b>                           | <b>\$9,740,943</b> | <b>\$3,622,809</b> | <b>\$2,650,909</b> | <b>\$1,958,109</b> | <b>\$1,325,609</b>  | <b>\$6,000,000</b>  |
| PYA Ballot                                   | \$90,000           |                    |                    |                    |                     |                     |
| <b>Prior Year Funding</b>                    | <b>\$90,000</b>    |                    |                    |                    |                     | <b>\$0</b>          |
| Future Ballot                                |                    |                    |                    | \$2,513,494        | \$8,726,567         | \$22,087,990        |
| <b>Future Ballot</b>                         |                    |                    |                    | <b>\$2,513,494</b> | <b>\$8,726,567</b>  | <b>\$22,087,990</b> |
| <b>Total Sanitary Sewer</b>                  | <b>\$9,830,943</b> | <b>\$3,622,809</b> | <b>\$2,650,909</b> | <b>\$4,471,603</b> | <b>\$10,052,176</b> | <b>\$28,087,990</b> |

|   |                    |                  |                  |                    |                    |                     |
|---|--------------------|------------------|------------------|--------------------|--------------------|---------------------|
| <b>Solid Waste Funding Source Summary</b> |                    |                  |                  |                    |                    |                     |
| Ent Rev                                   | \$1,555,000        | \$700,000        | \$790,000        | \$1,150,000        | \$2,350,000        | \$600,000           |
| <b>New Funding</b>                        | <b>\$1,555,000</b> | <b>\$700,000</b> | <b>\$790,000</b> | <b>\$1,150,000</b> | <b>\$2,350,000</b> | <b>\$600,000</b>    |
| Future Bond                               |                    |                  |                  |                    |                    | \$10,500,000        |
| <b>Total Solid Waste</b>                  | <b>\$1,555,000</b> | <b>\$700,000</b> | <b>\$790,000</b> | <b>\$1,150,000</b> | <b>\$2,350,000</b> | <b>\$11,100,000</b> |

|   |                  |                    |                    |                    |                    |                    |
|---|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Storm Water Funding Source Summary</b> |                  |                    |                    |                    |                    |                    |
| Ent Rev                                   | \$75,000         | \$50,000           | \$910,000          | \$340,000          | \$490,000          | \$3,085,000        |
| Ent Rev - 2015 Ballot                     | \$900,000        | \$1,200,000        | \$670,000          | \$1,255,000        | \$1,290,000        | \$270,000          |
| <b>New Funding</b>                        | <b>\$975,000</b> | <b>\$1,250,000</b> | <b>\$1,580,000</b> | <b>\$1,595,000</b> | <b>\$1,780,000</b> | <b>\$3,355,000</b> |

**Enterprise Funds**

**Capital Projects Summary**

| Funding Source                            | Adopted<br>FY 2019  | FY 2020             | FY 2021             | FY 2022             | FY 2023             | Future<br>ost       |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Storm Water Funding Source Summary</b> |                     |                     |                     |                     |                     |                     |
| <b>Total Storm Water</b>                  | <b>\$975,000</b>    | <b>\$1,250,000</b>  | <b>\$1,580,000</b>  | <b>\$1,595,000</b>  | <b>\$1,780,000</b>  | <b>\$3,355,000</b>  |
| <b>Overall Funding Source Summary</b>     |                     |                     |                     |                     |                     |                     |
| 2008 Ballot                               | \$1,218,034         |                     |                     |                     |                     |                     |
| 2014 Ballot                               | \$5,222,300         |                     |                     |                     |                     |                     |
| 2015 Electric Bond                        |                     | \$29,000,000        |                     |                     |                     |                     |
| BCRSD                                     | \$125,609           | \$125,609           | \$125,609           | \$125,609           | \$125,609           |                     |
| Connection Fee Revenues                   | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$2,000,000         |
| Ent Rev                                   | \$11,767,541        | \$9,997,200         | \$10,725,300        | \$11,172,500        | \$15,100,000        | \$42,035,000        |
| Ent Rev - 2015 Ballot                     | \$900,000           | \$1,200,000         | \$670,000           | \$1,255,000         | \$1,290,000         | \$270,000           |
| FAA Grant                                 | \$4,095,941         | \$24,777,874        | \$4,786,674         | \$2,916,000         |                     |                     |
| FTA Grant                                 | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$3,533,208         |
| GCIF                                      | \$50,000            |                     |                     |                     |                     |                     |
| Grant                                     | \$150,000           |                     |                     |                     |                     |                     |
| Parks Sales Tax - 2015 Ballot             | \$800,000           |                     |                     |                     |                     |                     |
| Transp S Tax                              | \$1,628,915         | \$3,051,948         | \$336,351           | \$633,106           | \$294,434           | \$883,302           |
| TST - will be reimb from MoDot            | \$976,062           | \$12,500            | \$112,500           |                     |                     |                     |
| <b>New Funding</b>                        | <b>\$28,362,138</b> | <b>\$69,592,867</b> | <b>\$18,184,170</b> | <b>\$17,529,951</b> | <b>\$18,237,779</b> | <b>\$48,721,510</b> |
| PYA 2015 Ballot                           | \$4,750,000         |                     |                     |                     |                     |                     |
| PYA Ballot                                | \$90,000            |                     |                     |                     |                     |                     |
| PYA Ent Rev                               |                     | \$700,000           |                     |                     |                     |                     |
| PYA Gen Fd Transfer                       |                     | \$200,000           |                     |                     |                     |                     |
| PYA Transp S Tax                          | \$563,264           | \$190,571           |                     |                     |                     |                     |
| <b>Prior Year Funding</b>                 | <b>\$5,403,264</b>  | <b>\$1,090,571</b>  |                     |                     |                     | <b>\$0</b>          |
| Future Bond                               |                     | \$10,000,000        |                     |                     |                     | \$10,500,000        |
| <b>Future Funding</b>                     |                     | <b>\$10,000,000</b> |                     |                     |                     | <b>\$10,500,000</b> |
| Future Ballot                             | \$13,350,000        | \$1,150,000         | \$11,150,000        | \$15,663,494        | \$10,876,567        | \$27,187,990        |
| <b>Future Ballot</b>                      | <b>\$13,350,000</b> | <b>\$1,150,000</b>  | <b>\$11,150,000</b> | <b>\$15,663,494</b> | <b>\$10,876,567</b> | <b>\$27,187,990</b> |
| Unfunded                                  |                     | \$2,046,082         | \$8,191,286         | \$7,000,000         |                     | \$12,140,000        |
| <b>Unfunded</b>                           |                     | <b>\$2,046,082</b>  | <b>\$8,191,286</b>  | <b>\$7,000,000</b>  |                     | <b>\$12,140,000</b> |
| <b>Total</b>                              | <b>\$47,115,402</b> | <b>\$83,879,520</b> | <b>\$37,525,456</b> | <b>\$40,193,445</b> | <b>\$29,114,346</b> | <b>\$98,549,500</b> |

## Capital Project Funding Sources FY 2019 Adopted Budget

| Abbreviations                                   | Funding Source Descriptions   |
|---|---|
| <b>Ballot - All Dates</b>                       | <u>Ballot</u> - Funds authorized by public vote via a ballot issue.   |
| <b>Bond Forfeitures</b>                         | <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  |
| <b>Bond Proceeds</b>                            | <u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.  |
| <b>Capital Improvements Sales Tax</b>           | <u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2015.   |
| <b>CAP-FB</b>                                   | <u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.  |
| <b>CDBG</b>                                     | <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.                            |
| <b>CVB</b>                                      | <u>Convention &amp; Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.  |
| <b>CVB Tourism Dev Fund</b>                     | <u>Convention &amp; Visitors Bureau Tourism Development Fund</u> - 1% lodging tax, passed in 1999, that is set aside to enhance and develop attractions.  |
| <b>CVB Hotel Tax for Airport</b>                | <u>CVB Hotel Tax for Airport</u> - a temporary 1% lodging tax, passed in August 2016 to fund the Airport terminal project. This temporary tax will sunset after 23 years or when the tax generates \$10 million.                |
| <b>Connection Fee Revenues</b>                  | <u>Connection Fee Revenues</u> - revenues received from water connection fees that are restricted to be used for installing and replacing service connections.  |
| <b>Contrib. From Utilities</b>                  | <u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.  |
| <b>Co rd tax reb</b>                            | <u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.   |
| <b>County Reimbursement</b>                     | <u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.   |
| <b>Designated Loan Fund (DLF)</b>               | <u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.   |
| <b>Development fee</b>                          | <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. |
| <b>Donations</b>                                | <u>Donations</u> - Monies or gifts donated from non-governmental entities.  |
| <b>EU loans</b>                                 | <u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.   |
| <b>Ent Rev</b>                                  | <u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.  |
| <b>FAA Gr</b>                                   | <u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for capital local matching funds.   |
| <b>FTA</b>                                      | <u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.   |
| <b>Future Bonds<br/>Future Financing/Ballot</b> | <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.<br>(Future Bonds or Future Financing)                                    |

# Capital Project Funding Sources FY 2019 Adopted Budget

| Abbreviations  | Funding Source Descriptions   |
|--|---|
| <b>GCIF</b>  | <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.  |
| <b>Gen Fd/PI</b>                                       | <u>General Fund/Public Improvement</u> - 4.1% of the 1% general sales tax that can be allocated to capital project costs of any department.   |
| <b>Gen Fd Transfer</b>                                 | <u>Gen Fd Transfer</u> - In FY 2019, the City increased the property tax rate from \$0.41 to \$0.4329 by reversing previous voluntary reductions. The additional funds generated by this increase are to be built up to construct an additional fire station in the southwest part of the City. |
| <b>Grants</b>  | <u>Grants</u> - Monies received from local, state, county or federal entities.  |
| <b>Insurance Reimb</b>                                 | <u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.   |
| <b>Loan/Bond</b>                                       | <u>Loan/Bond</u> - short-term borrowing, either from a bank or bond   |
| <b>Miscellaneous Revenues</b>                          | <u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.   |
| <b>MODOT</b>   | <u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.  |
| <b>MoDot Relinquishment</b>                            | <u>MoDot Relinquishment</u> - An agreement with MoDot whereby they provide funding toward road improvements and then relinquishes their ownership and future maintenance of the road after the project is completed.  |
| <b>Non - Motorized Grant</b>                           | <u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).  |
| <b>Park Sales Tax</b>                                  | <u>Parks Sales Tax</u> - Funds generated from the 2015 Local Parks Tax issue for the amount of one-quarter for six years and one-eighth thereafter.   |
| <b>Prior Yr App (PYA)</b>                              | <u>Prior Year Appropriation</u> - Funds approved in previous years.   |
| <b>RSR Fd</b>  | <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.   |
| <b>STP</b>   | <u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.   |
| <b>Tax Bill</b>  | <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.                                     |
| <b>TDD<br/>Transportation<br/>Development District</b> | <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.  |
| <b>Transp S Tax</b>                                    | <u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.  |
| <b>TST will be Reimb from MoDOT</b>                    | <u>TST will be Reimb from MoDot</u> - There are a number of airport terminal related capital projects which the City will receive reimbursement from MoDot; however the City will need to provide the funding upfront from the Transportation Sales Tax.  |
| <b>Unfunded</b>  | <u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.   |



# 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 593
- Sewer - page 654
- Parking - page 558
- Solid Waste - page 673

### General Government Debt:

- Robert M. Lemone Trust - page 222
- MO Transportation Finance Corp. Loan - page 222
- 2016 Govt Center Refunding Bonds 2008B - page 223

# All Funds - Debt Service Summary

## Computation of Legal Debt Margin

|   |                      |                        |
|---|----------------------|------------------------|
| <b>Assessed Value 2017 - Final*</b>                                     |                      | <b>\$2,005,613,146</b> |
| <b>Constitutional Debt Limit**</b>                                      | (20% Assessed Value) | <b>\$401,122,629</b>   |
| Total Bonded Debt   |                      | <b>\$346,847,154</b>   |
| Less:   |                      |                        |
| Revenue Bonds   |                      | \$239,495,700          |
| Special Obligation Bonds  |                      | \$100,990,000          |
| Special Obligation Notes  |                      | \$6,361,454            |
|   |                      | <b>\$346,847,154</b>   |
| <b>Total Amount of General Obligation Debt Applicable to Debt Limit</b> |                      | <b>\$0</b>             |
| (City currently has no general obligation debt)                         |                      |                        |
| <b>Legal Debt Margin</b>  |                      | <b>\$401,122,629</b>   |

\* All tangible property

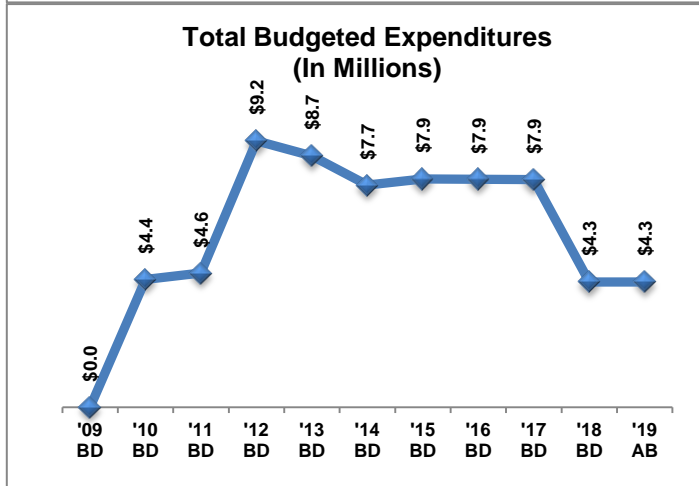
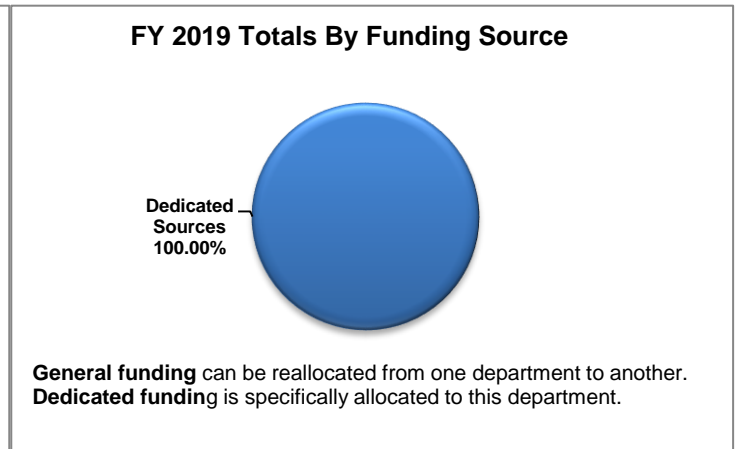
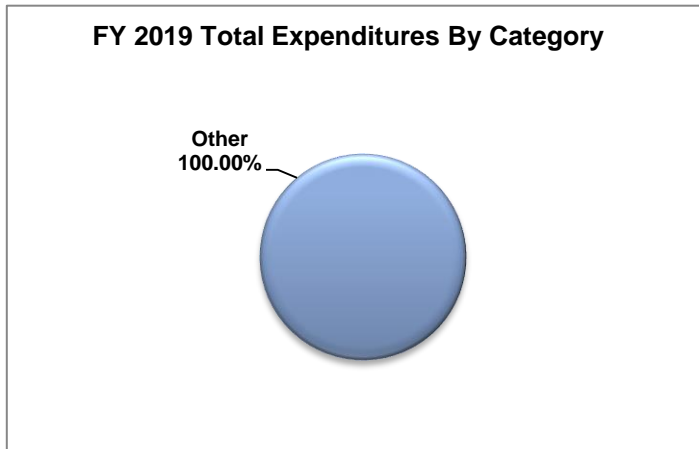
\*\* Section 95.115 of the 1978 Missouri Revised Statutes

## Summary of Outstanding Debt

As of 09/30/2018

| General Obligation Bonds: Paid off in FY 2003                  | Original<br>Issue | Interest<br>Rate | Maturity<br>Date | Amount<br>Outstanding |
|--|-------------------|------------------|------------------|-----------------------|
| <b>REVENUE BONDS:</b>  |                   |                  |                  |                       |
| `09 Water & Elec Improvement Bond (09/29/09)                   | \$16,725,000      | 3.00% - 4.125%   | 10/01/34         | \$15,815,000          |
| `11 Water & Elec Ref. & Improvement Bond (5/17/11)             | \$84,180,000      | 3.00% - 5.00%    | 10/01/41         | \$70,025,000          |
| `14 Water & Elec Refunding Bond (07/07/14)                     | \$14,180,000      | 2.00%-3.00%      | 10/01/28         | \$9,995,000           |
| `15 Water & Elec Ref. & Improvement Bond (8/5/15)              | \$51,280,000      | 3.125% - 5.00%   | 10/01/45         | \$44,945,000          |
| `99 San. Sewer Bonds Series A (6/1/99)                         | \$3,730,000       | 3.625% - 5.25%   | 01/01/20         | \$445,000             |
| `99 San. Sewer Bonds Series B (12/1/99)                        | \$1,420,000       | 4.125%-6.00%     | 07/01/20         | \$170,000             |
| `00 San. Sewer Bonds Series B (11/11/00)                       | \$2,445,000       | 4.35% - 5.625%   | 07/01/21         | \$435,000             |
| `02 San. Sewer Bonds Series A (05/01/02)                       | \$2,230,000       | 3.00% - 5.375%   | 01/01/23         | \$645,000             |
| `03 San. Sewer Bonds Series B (04/01/03)                       | \$3,620,000       | 2.00% - 5.25%    | 01/01/24         | \$1,250,000           |
| `04 San. Sewer Bonds Series B (05/28/04)                       | \$650,000         | 2.00% - 5.25%    | 01/01/25         | \$265,000             |
| `06 San. Sewer Bonds Series B (11/01/06)                       | \$915,000         | 4.00% - 5.00%    | 07/01/26         | \$415,000             |
| `07 San. Sewer Bonds Series B (11/01/07)                       | \$1,800,000       | 4.00% - 5.00%    | 01/01/28         | \$985,000             |
| `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         | \$43,780,700          |
| `12 San. Sewer Revenue Bonds (03/29/12)                        | \$9,365,000       | .35%-3.75%       | 10/01/36         | \$7,620,000           |
| `15 San. Sewer Revenue Bonds (3/31/15)                         | \$18,200,000      | 3.00%-5.00%      | 10/01/35         | \$16,510,000          |
| `17 San. Sewer Revenue Bonds (4/19/17)                         | \$15,790,000      | 2.00%-5.00%      | 10/01/37         | \$15,790,000          |
| <b>Total Revenue Bonds</b>                                     |                   |                  |                  | <b>\$239,495,700</b>  |
| <b>SPECIAL OBLIGATION BONDS:</b>                               |                   |                  |                  |                       |
| `09 Parking Taxable Spec. Obligation. Impr (09/01/09)          | \$13,030,000      | 4.30% - 6.20%    | 03/01/34         | \$12,255,000          |
| `12 Parking Spec. Obligation. Impr (03/08/12), Series A-1, A-2 | \$8,925,000       | .55%-4.00%       | 03/01/31         | \$6,510,000           |
| `12 Sewer S.O. Refunding Bonds, Series B (05/21/12)            | \$1,465,000       | 2.00%            | 10/01/20         | \$515,000             |
| `12 Solid Waste S.O. Refunding Bonds, Series C (05/21/12)      | \$2,650,000       | 2.00%            | 02/01/21         | \$945,000             |
| `12 Electric S.O. Refunding Bonds, Series D (05/21/12)         | \$25,400,000      | 2.00%-5.00%      | 10/01/33         | \$20,275,000          |
| `12 Electric S.O. Refunding Bonds, Series E (12/13/12)         | \$39,955,000      | 2.00%-4.00%      | 09/01/32         | \$35,460,000          |
| `15 Parking S.O. Refunding Bonds 2006 (12/8/15)                | \$1,135,000       | 5.00%            | 02/01/21         | \$330,000             |
| `15 Solid Waste S.O. Refunding Bonds 2006 (12/8/15)            | \$1,235,000       | 2.00%-5.00%      | 02/01/26         | \$665,000             |
| `15 Sewer S.O. Refunding Bonds 2006 (12/8/15)                  | \$4,710,000       | 2.00%-5.00%      | 02/01/26         | \$3,590,000           |
| `16 Govt Center Refunding Bonds 2008B (7/14/16)                | \$17,580,000      | 3.50%-5.00%      | 09/30/28         | \$15,130,000          |
| `17 Solid Waste S.O. Revenue Bonds (4/19/17)                   | \$5,520,000       | 3.00% - 3.375%   | 02/01/37         | \$5,315,000           |
| <b>Total Special Obligation Bonds</b>                          |                   |                  |                  | <b>\$100,990,000</b>  |
| <b>SPECIAL OBLIGATION NOTES:</b>                               |                   |                  |                  |                       |
| `11 Robert M. Lemone Trust                                     | \$2,550,000       | 5.250%           | 01/01/21         | \$719,523             |
| `11 IBM Loan   | \$9,229,723       | 6.000%           | 10/01/20         | \$2,454,455           |
| `12 MTFC Loan  | \$8,200,000       | 3.920%           | 03/01/22         | \$3,187,476           |
| <b>Total Special Obligation Notes</b>                          |                   |                  |                  | <b>\$6,361,454</b>    |
| <b>Total Bonded Debt</b>                                       |                   |                  |                  | <b>\$346,847,154</b>  |





### Total Employees Per Capita

There are no personnel assigned to this department

### Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18EB | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| Personnel Services          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Supplies & Materials        | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Intragov. Charges           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Utilities, Services & Misc. | \$516,948          | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                       | \$4,344,239        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$4,530              | 0.1%               |
| <b>Total</b>                | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$4,530</b>       | <b>0.1%</b>        |
| Operating Expenses          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Debt Service                | \$4,861,187        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$4,530              | 0.1%               |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total Expenses</b>       | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$4,530</b>       | <b>0.1%</b>        |

### Revenues (Where the Money Comes From)

|                            |                    |                    |                    |                    |                |             |
|----------------------------|--------------------|--------------------|--------------------|--------------------|----------------|-------------|
| Property Taxes             | \$188,773          | \$0                | \$0                | \$0                | \$0            |             |
| Investment Revenue         | (\$8,884)          | \$122,456          | \$133,810          | \$122,456          | (\$11,354)     | 0.0%        |
| Other Local Revenue        | \$1,779,151        | \$1,257,494        | \$1,257,494        | \$1,257,494        | \$0            | 0.0%        |
| Lease/Bond Proceeds        | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Operating Transfers        | \$2,817,713        | \$2,798,797        | \$2,798,797        | \$2,788,607        | (\$10,190)     | (0.4%)      |
| Use of Prior Year Sources  | \$84,434           | \$159,985          | \$149,102          | \$175,176          | \$26,074       | 9.5%        |
| Less: Current Year Surplus | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Dedicated Sources          | \$4,861,187        | \$4,338,732        | \$4,339,203        | \$4,343,733        | \$4,530        | 0.1%        |
| General Sources            | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| <b>Total Sources</b>       | <b>\$4,861,187</b> | <b>\$4,338,732</b> | <b>\$4,339,203</b> | <b>\$4,343,733</b> | <b>\$4,530</b> | <b>0.1%</b> |

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

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019       |
|--|----------------------|------------------------|----------------------|--------------------------|
| <b>Revenues:</b>   |                      |                        |                      |                          |
| Grant Revenue  | \$188,773            | \$0                    | \$0                  | \$0                      |
| Investment Revenue   | (\$8,884)            | \$122,456              | \$133,810            | \$122,456                |
| Miscellaneous Revenue  | \$1,779,151          | \$1,257,494            | \$1,257,494          | \$1,257,494              |
| <b>Total Revenues</b>  | <b>\$1,959,040</b>   | <b>\$1,379,950</b>     | <b>\$1,391,304</b>   | <b>\$1,379,950</b>       |
| <b>Expenditures:</b>   |                      |                        |                      |                          |
| 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.                                  | \$516,948            | \$0                    | \$0                  | \$0                      |
| Capital  | \$0                  | \$0                    | \$0                  | \$0                      |
| Bank & Paying Agent Fees                                     | \$0                  | \$0                    | \$0                  | \$0                      |
| Interest Expense   | \$1,049,589          | \$914,636              | \$915,107            | \$774,329                |
| Principal Payments   | \$3,294,650          | \$3,424,096            | \$3,424,096          | \$3,569,404              |
| <b>Total Expenditures</b>                                    | <b>\$4,861,187</b>   | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b>       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(\$2,902,147)</b> | <b>(\$2,958,782)</b>   | <b>(\$2,947,899)</b> | <b>(\$2,963,783)</b>     |
| <b>Other Financing Sources (Uses):</b>                       |                      |                        |                      |                          |
| Transfers In   | \$2,817,713          | \$2,798,797            | \$2,798,797          | \$2,788,607              |
| Transfers Out  | \$0                  | \$0                    | \$0                  | \$0                      |
| Lease/Bond Proceeds  | \$0                  | \$0                    | \$0                  | \$0                      |
| Payment to Refunded Bond Escrow Agent                        | \$0                  | \$0                    | \$0                  | \$0                      |
| <b>Total Other Financing Sources/(Uses)</b>                  | <b>\$2,817,713</b>   | <b>\$2,798,797</b>     | <b>\$2,798,797</b>   | <b>\$2,788,607</b>       |
| <b>Net Change in Fund Balance</b>                            | <b>(\$84,434)</b>    | <b>(\$159,985)</b>     | <b>(\$149,102)</b>   | <b>(\$175,176)</b>       |
| Fund Balance - Beginning                                     | \$3,361,823          | \$3,277,389            | \$3,277,389          | \$3,128,287 <sup>^</sup> |
| <b>Fund Balance - Ending</b>                                 | <b>\$3,277,389</b>   | <b>\$3,117,404</b>     | <b>\$3,128,287</b>   | <b>\$2,953,111</b>       |

<sup>^</sup> Planned use of reserve in accordance with budget strategies and guidelines.

## Financial Sources and Uses Debt Service Funds Combined

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| Grant Revenue                                   | \$188,773          | \$0                    | \$0                  | \$0                |
| Interest Revenue                                | (\$8,884)          | \$122,456              | \$133,810            | \$122,456          |
| Less: GASB 31 Interest Adjustment               | \$26,666           |                        |                      |                    |
| Other Local Revenues ++                         | \$1,779,151        | \$1,257,494            | \$1,257,494          | \$1,257,494        |
| Lease/Bond Proceeds                             | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$1,985,706</b> | <b>\$1,379,950</b>     | <b>\$1,391,304</b>   | <b>\$1,379,950</b> |
| Transfers In                                    | \$2,817,713        | \$2,798,797            | \$2,798,797          | \$2,788,607        |
| <b>Total Financial Sources</b>                  | <b>\$4,803,419</b> | <b>\$4,178,747</b>     | <b>\$4,190,101</b>   | <b>\$4,168,557</b> |
| <b>Financial Uses</b>                           |                    |                        |                      |                    |
| Personnel Services                              | \$0                | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment *              | \$0                | \$0                    | \$0                  | \$0                |
| Less: GASB 16 Vacation Liability Adj *          | \$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.                     | \$516,948          | \$0                    | \$0                  | \$0                |
| Payment to refunded bond escrow agent           | \$0                | \$0                    | \$0                  | \$0                |
| Interest Expense                                | \$1,049,589        | \$914,636              | \$915,107            | \$774,329          |
| Bank & Paying Agent Fees                        | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                   | \$0                | \$0                    | \$0                  | \$0                |
| Principal Payments                              | \$3,294,650        | \$3,424,096            | \$3,424,096          | \$3,569,404        |
| Capital Additions                               | \$0                | \$0                    | \$0                  | \$0                |
| Enterprise Revenues used for Capital Projects   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                     | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$57,768)</b>  | <b>(\$159,985)</b>     | <b>(\$149,102)</b>   | <b>(\$175,176)</b> |
| <b>Cash Reserves</b>                            |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve               |                    | \$3,380,512            | \$3,380,512          | \$3,231,410        |
| Financial Sources Over/(Under) Uses             |                    | (\$159,985)            | (\$149,102)          | (\$175,176)        |
| Cash and cash equivalents                       | \$3,273,958        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                   | \$106,554          |                        |                      |                    |
| <b>Projected Unassigned Cash Reserve</b>        | <b>\$3,380,512</b> | <b>\$3,220,527</b>     | <b>\$3,231,410</b>   | <b>\$3,056,234</b> |

### Budgeted Cash Reserve Target

The primary expenditures for this fund are payment of debt. The primary revenues are transfers from other funds to make the debt payment. There is no budgeted cash reserve target for this fund.

\* GASB 16 and GASB 68 do not apply to Debt Service Funds

++ Miscellaneous Revenues

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

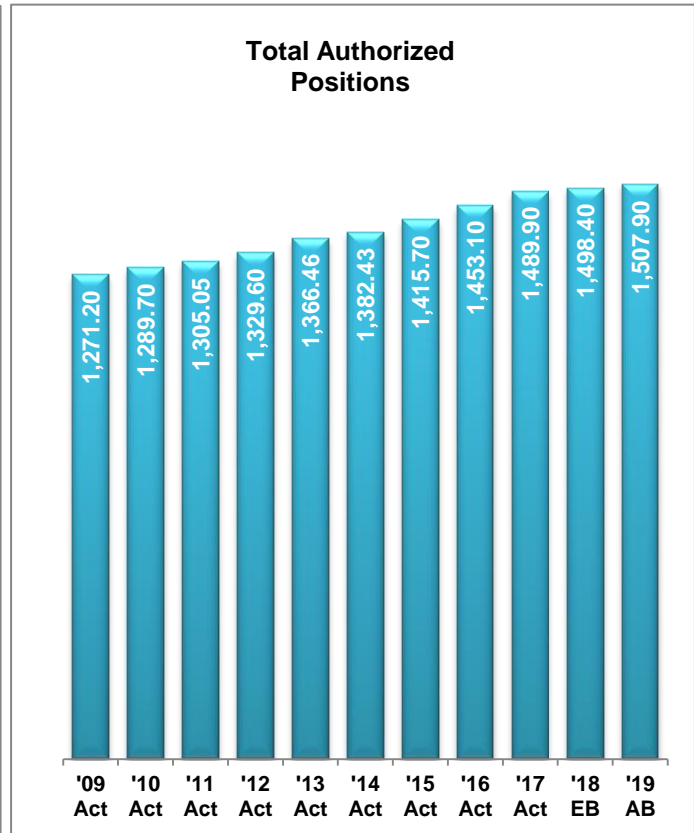
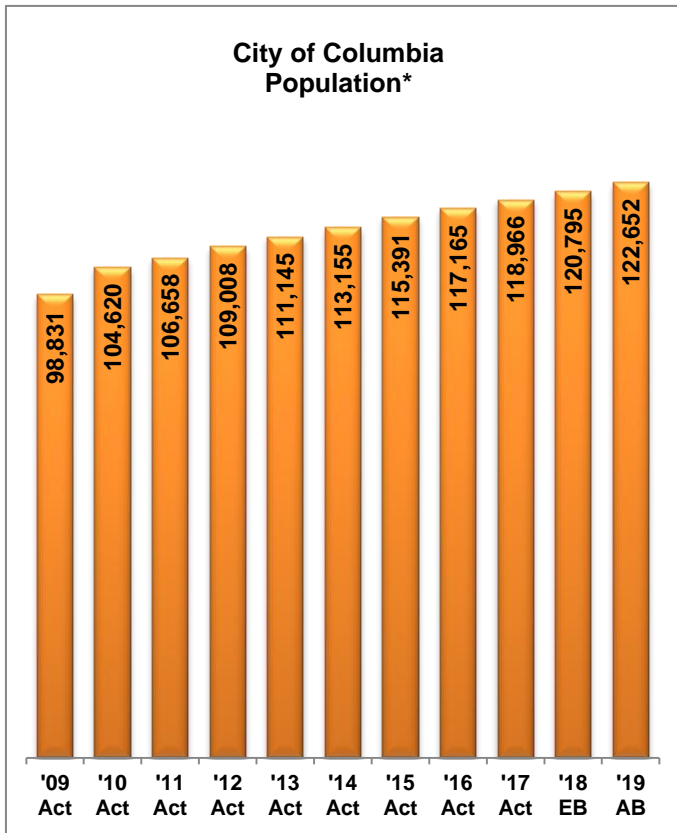
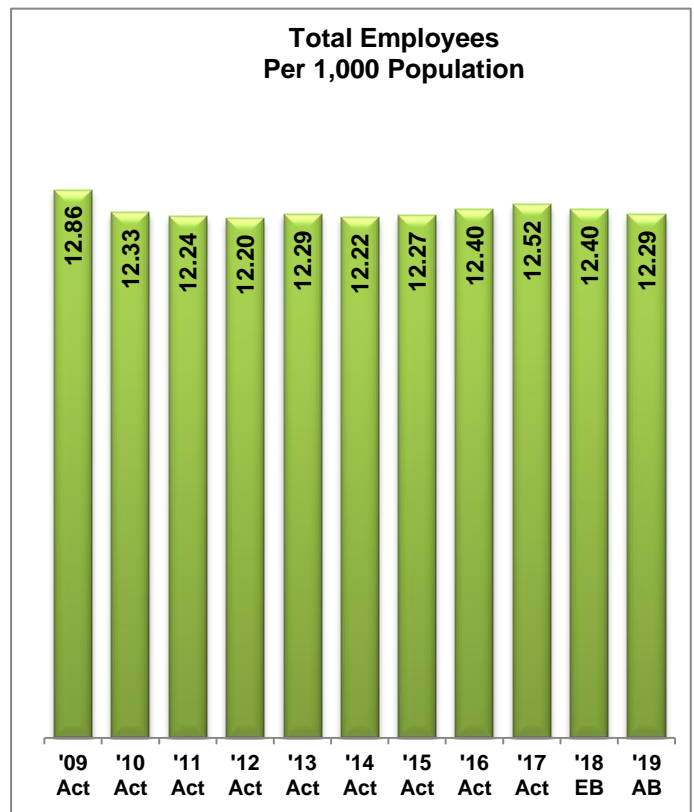
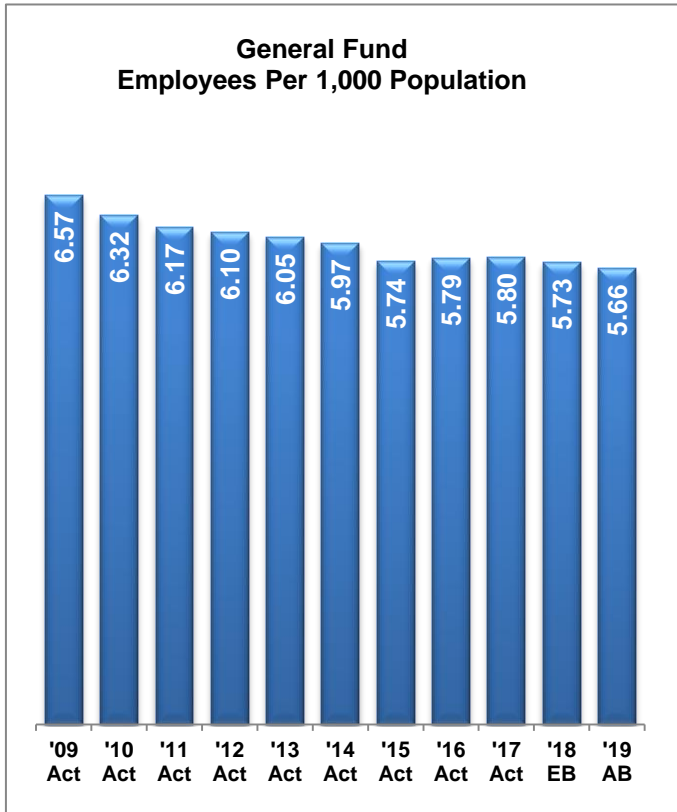
This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.

(THIS PAGE LEFT INTENTIONALLY BLANK)

# PERSONNEL SUMMARY INFORMATION



## Personnel Position Summary FY 2019 Adopted Budget

|                                | Positions<br>Added | Positions<br>Deleted | Positions<br>Re-<br>allocated | Net<br>Changes | Position Added   |
|--------------------------------|--------------------|----------------------|-------------------------------|----------------|--|
| <b>Administrative</b>          |                    |                      |                               |                |  |
| Public Works Admin (GF)        |                    |                      | 0.21                          | 0.21           | Positions reallocated from Airport back to PW Admin.   |
|                                | <b>0.00</b>        | <b>0.00</b>          | <b>0.21</b>                   | <b>0.21</b>    |  |
| <b>Health and Environment</b>  |                    |                      |                               |                |  |
| Convention and Visitors (SRF)  |                    |                      | (0.40)                        | (0.40)         | Community Relations Spec. reallocated to Community Relations to centralize function city wide.                                     |
|                                | <b>0.00</b>        | <b>0.00</b>          | <b>(0.40)</b>                 | <b>(0.40)</b>  |  |
| <b>Parks and Recreation</b>    |                    |                      |                               |                |  |
| Recreation Services (EF)       | 1.00               |                      |                               | 1.00           | (1) 1.00 FTE Parks & Grounds Specialist (6 months) offset by reduction in Temp Salaries  |
| Parks and Recreation (GF)      |                    |                      | (0.40)                        | (0.40)         | Marketing Spec. position reallocated to Community Relations to centralize function city wide                                       |
|                                | <b>1.00</b>        | <b>0.00</b>          | <b>(0.40)</b>                 | <b>0.60</b>    |  |
| <b>Public Safety</b>           |                    |                      |                               |                |  |
| Police (GF)                    | 2.00               |                      | (1.40)                        | 0.60           | (2) 1.00 FTE Information Specialists added-offset by Temp Help reduction.  |
|                                | <b>2.00</b>        | <b>0.00</b>          | <b>(1.40)</b>                 | <b>0.60</b>    | (1.40) FTE Comm. Relat. Spec. positions reallocated to Comm. Relat. Fund to centralize function                                    |
| <b>Supporting Activities</b>   |                    |                      |                               |                |  |
| Building Maint/Custodial (ISF) | 1.00               |                      |                               | 1.00           | (1) 1.00 FTE Building Facilities Manager - 6 Months  |
| Information Technology (ISF)   | 1.00               |                      |                               | 1.00           | (1) 1.00 FTE Infrastructure Supv (NERC/CIP) Compliance   |
| Information Technology (ISF)   | 1.00               |                      |                               | 1.00           | (1) 1.00 FTE Project Leader-6 months (NERC/CIP) Compliance   |
| Information Technology (ISF)   | 1.00               |                      |                               | 1.00           | (1) 1.00 FTE Junior system Administrator-6 Months (NERC/CIP) Compliance  |
| Utility Customer Service (ISF) |                    |                      | (3.00)                        | (3.00)         | (3) 1.00 FTE Billing Auditors reallocated to Utility Depts.  |
| Community Relations (ISF)      | 1.00               |                      | 3.00                          | 4.00           | (1) 1.00 FTE Web Content Editor added - 6 Months; Comm. Relat. Spec. & Marketing Spec. reallocated from other depts. to centralize |
| Community Relations (ISF)      |                    | (1.00)               |                               | (1.00)         | (1) 1.00 FTE Customer Service Rep II deleted   |
|                                | <b>5.00</b>        | <b>(1.00)</b>        | <b>0.00</b>                   | <b>4.00</b>    |  |
| <b>Transportation</b>          |                    |                      |                               |                |  |
| Streets and Engineering (GF)   | 1.00               |                      | 0.32                          | 1.32           | (1) 1.00 FTE Engineer - charged to Capital Projects, from  |
| Non-Motorized Grant (SRF)      |                    |                      | (0.20)                        | (0.20)         | Positions reall. Back to Streets & Engineering   |
| Transit (EF)                   |                    |                      | (0.40)                        | (0.40)         | Marketing Spec. reallocated to Comm. Relat.  |
| Airport (EF)                   |                    |                      | (0.33)                        | (0.33)         | Positions reallocated back to PW Admin. and Streets &  |
| Transload (EF)                 |                    |                      | 1.80                          | 1.80           | Positions reallocated back from Water & Electric   |
|                                | <b>1.00</b>        | <b>0.00</b>          | <b>1.19</b>                   | <b>2.19</b>    |  |
| <b>Utilities</b>               |                    |                      |                               |                |  |
| Water - (EF)                   |                    |                      | 1.00                          | 1.00           | Positions reallocated to Electric and Transload, from UCS  |
| Electric - (EF)                |                    |                      | (0.60)                        | (0.60)         | Positions reallocated to Electric and Transload, from UCS  |
| Sewer (EF)                     | 0.80               |                      | 0.25                          | 1.05           | (1) 0.80 FTE Senior Project Compliance Inspector 0.30 Billing Auditor reallocated from UCS:  |
|                                |                    |                      |                               |                | 0.05 Rate Analyst reallocated to Storm Water   |
| Solid Waste (EF)               | 0.50               |                      | 0.05                          | 0.55           | (1) 0.50 FTE Senior Refuse Collector, 0.05 Rate Analyst reallocated to Storm Water   |
| Storm Water (EF)               | 0.20               |                      | 0.10                          | 0.30           | 0.10 Billing Auditor reallocated from UCS  |
|                                | <b>1.50</b>        | <b>0.00</b>          | <b>0.80</b>                   | <b>2.30</b>    | (1) 0.20 FTE Senior Project Compliance Inspector, 0.10 Rate Analyst reallocated from Sewer & Storm Water                           |
| General Fund (GF)              | 3.00               | 0.00                 | (1.27)                        | 1.73           |  |
| Special Revenue Funds (SRF)    | 0.00               | 0.00                 | (0.60)                        | (0.60)         |  |
| Enterprise Funds (EF)          | 2.50               | 0.00                 | 1.87                          | 4.37           |  |
| Internal Services Funds (ISF)  | 5.00               | (1.00)               | 0.00                          | 4.00           |  |
| <b>Total Personnel Changes</b> | <b>10.50</b>       | <b>(1.00)</b>        | <b>0.00</b>                   | <b>9.50</b>    |  |

**Personnel Position Summary  
FY 2019 Adopted Budget**

|   | <u>Actual<br/>FY 2017</u> | <u>Adj. Budget<br/>FY 2018</u> | <u>Estimated<br/>FY 2018</u> | <u>Adopted<br/>FY 2019</u> | <u>Position<br/>Changes</u> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| <b>Administrative:</b>                  |                           |                                |                              |                            |                             |
| City Council (GF)                       | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| City Clerk (GF)                         | 3.00                      | 3.00                           | 3.00                         | 3.00                       | 0.00                        |
| City Manager (GF)                       | 8.60                      | 8.85                           | 9.10                         | 9.10                       | 0.00                        |
| Finance Department (GF)                 | 52.10                     | 52.10                          | 52.20                        | 52.20                      | 0.00                        |
| Human Resources (GF)                    | 9.16                      | 9.66                           | 9.66                         | 9.66                       | 0.00                        |
| Law Department (GF)                     | 15.75                     | 15.75                          | 16.75                        | 16.75                      | 0.00                        |
| City General (GF)                       | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Public Works Administration (GF)        | 0.95                      | 0.95                           | 0.95                         | 1.16                       | 0.21                        |
| 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                        |
| <b>Total Administrative</b>             | <b>89.56</b>              | <b>90.31</b>                   | <b>91.66</b>                 | <b>91.87</b>               | <b>0.21</b>                 |
| <b>Health and Environment:</b>          |                           |                                |                              |                            |                             |
| Public Health & Human Services (GF)     | 68.00                     | 68.00                          | 68.00                        | 68.00                      | 0.00                        |
| Community Development (GF)              | 42.25                     | 42.25                          | 42.25                        | 42.25                      | 0.00                        |
| Economic Development (GF)               | 3.50                      | 3.50                           | 3.50                         | 3.50                       | 0.00                        |
| Cultural Affairs (GF)                   | 2.75                      | 2.50                           | 2.50                         | 2.50                       | 0.00                        |
| Convention & Tourism Fund (SRF)         | 9.65                      | 9.65                           | 9.65                         | 9.25                       | (0.40)                      |
| Office of Sustainability (GF)           | 5.00                      | 5.00                           | 5.00                         | 5.00                       | 0.00                        |
| CDBG Fund (SRF)                         | 4.00                      | 4.00                           | 4.00                         | 4.00                       | 0.00                        |
| Contributions Fund (TF)                 | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| <b>Total Health and Environment</b>     | <b>135.15</b>             | <b>134.90</b>                  | <b>134.90</b>                | <b>134.50</b>              | <b>(0.40)</b>               |
| <b>Parks and Recreation:</b>            |                           |                                |                              |                            |                             |
| General Fund Operations (GF)            | 47.06                     | 47.56                          | 47.56                        | 47.16                      | (0.40)                      |
| Recreation Services Fund (EF)           | 33.34                     | 33.84                          | 33.84                        | 34.84                      | 1.00                        |
| Parks Capital Projects (CIP)            | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Parks Sales Tax Fund (SRF)              | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Debt Service Fund (DSF)                 | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| <b>Total Parks and Recreation</b>       | <b>80.40</b>              | <b>81.40</b>                   | <b>81.40</b>                 | <b>82.00</b>               | <b>0.60</b>                 |
| <b>Public Safety:</b>                   |                           |                                |                              |                            |                             |
| Police Department (GF)                  | 207.40                    | 210.40                         | 210.40                       | 211.00                     | 0.60                        |
| Fire Department (GF)                    | 145.00                    | 145.00                         | 145.00                       | 145.00                     | 0.00                        |
| Public Safety Capital Projects (CIP)    | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Municipal Court (GF)                    | 11.00                     | 10.00                          | 8.75                         | 8.75                       | 0.00                        |
| <b>Total Before PSJC</b>                | <b>363.40</b>             | <b>365.40</b>                  | <b>364.15</b>                | <b>364.75</b>              | <b>0.60</b>                 |
| Public Safety Joint Comm. (GF)          | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| <b>Total Public Safety</b>              | <b>363.40</b>             | <b>365.40</b>                  | <b>364.15</b>                | <b>364.75</b>              | <b>0.60</b>                 |
| <b>Supporting Activities:</b>           |                           |                                |                              |                            |                             |
| Employee Benefit Fund (ISF)             | 7.84                      | 8.34                           | 8.34                         | 8.34                       | 0.00                        |
| Self Insurance Reserve Fund (ISF)       | 3.30                      | 3.30                           | 3.30                         | 3.30                       | 0.00                        |
| Custodial & Building Maint. Fund (ISF)  | 17.57                     | 14.57                          | 13.82                        | 14.82                      | 1.00                        |
| Fleet Operations Fund (ISF)             | 41.23                     | 41.23                          | 41.23                        | 41.23                      | 0.00                        |
| GIS Fund (ISF)                          | 12.25                     | 0.00 *                         | 0.00                         | 0.00                       | 0.00                        |
| Information Technology Fund (ISF)       | 39.10                     | 51.35 *                        | 52.85                        | 55.85                      | 3.00                        |
| Community Relations Fund (ISF)          | 30.35                     | 31.75                          | 30.15                        | 33.15                      | 3.00                        |
| Utility Customer Services Fund (ISF)    | 20.20                     | 20.20                          | 20.45                        | 17.45                      | (3.00)                      |
| <b>Total Supporting Activities</b>      | <b>171.84</b>             | <b>170.74</b>                  | <b>170.14</b>                | <b>174.14</b>              | <b>4.00</b>                 |

\* In the FY 2018 budget, GIS was merged into the Information Technology budget.

**Personnel Position Summary  
FY 2019 Adopted Budget**

|   | <u>Actual<br/>FY 2017</u> | <u>Adj. Budget<br/>FY 2018</u> | <u>Estimated<br/>FY 2018</u> | <u>Adopted<br/>FY 2019</u> | <u>Position<br/>Changes</u> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| <b>Transportation:</b>                      |                           |                                |                              |                            |                             |
| Non-Motorized Grant (SRF)                   | 3.20                      | 2.20                           | 2.20                         | 2.00                       | (0.20)                      |
| Streets and Engineering (GF)                | 55.60                     | 55.05                          | 55.05                        | 56.37                      | 1.32                        |
| Streets & Sidewalks Cap Project (CIP)       | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Parking Enforcement and Traffic (GF)        | 13.05                     | 13.05                          | 13.05                        | 13.05                      | 0.00                        |
| Transit Fund (EF)                           | 56.55                     | 56.50                          | 56.50                        | 56.10                      | (0.40)                      |
| Regional Airport Fund (EF)                  | 17.40                     | 16.95                          | 16.95                        | 16.62                      | (0.33)                      |
| Parking Facilities Fund (EF)                | 10.05                     | 10.05                          | 10.05                        | 10.05                      | 0.00                        |
| Railroad Utility Fund (EF)                  | 3.00                      | 3.00                           | 3.00                         | 3.00                       | 0.00                        |
| Transload Facility (EF)                     | 0.00                      | 0.00                           | 0.00                         | 1.80                       | 1.80                        |
| 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                        |
| <b>Total Transportation</b>                 | <b>158.85</b>             | <b>156.80</b>                  | <b>156.80</b>                | <b>158.99</b>              | <b>2.19</b>                 |
| <b>Utilities:</b>                           |                           |                                |                              |                            |                             |
| Water Utility Fund (EF)                     | 100.75                    | 99.77                          | 99.37                        | 100.37                     | 1.00                        |
| Electric Utility Fund (EF)                  | 182.85                    | 186.48                         | 186.88                       | 186.28                     | (0.60)                      |
| Sanitary Sewer Utility Fund (EF)            | 84.02                     | 84.77                          | 84.77                        | 85.82                      | 1.05                        |
| Solid Waste Utility Fund (EF)               | 113.27                    | 116.52                         | 116.52                       | 117.07                     | 0.55                        |
| Mid MO Solid Waste Mgt Dist (SRF)           | 2.00                      | 2.00                           | 2.00                         | 2.00                       | 0.00                        |
| Storm Water Utility Fund (EF)               | 7.81                      | 9.81                           | 9.81                         | 10.11                      | 0.30                        |
| <b>Total Utilities</b>                      | <b>490.70</b>             | <b>499.35</b>                  | <b>499.35</b>                | <b>501.65</b>              | <b>2.30</b>                 |
| <b>Total Authorized Number of Positions</b> | <b>1,489.90</b>           | <b>1,498.90</b>                | <b>1,498.40</b>              | <b>1,507.90</b>            | <b>9.50</b>                 |
| <b>Total By Fund Type:</b>                  |                           |                                |                              |                            |                             |
| General Fund (GF)                           | 690.17                    | 692.62                         | 692.72                       | 694.45                     | 1.73                        |
| Special Revenue Funds (SRF)                 | 18.85                     | 17.85                          | 17.85                        | 17.25                      | (0.60)                      |
| 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                        |
| <b>Total Governmental Funds</b>             | <b>709.02</b>             | <b>710.47</b>                  | <b>710.57</b>                | <b>711.70</b>              | <b>1.13</b>                 |
| <b>Total Enterprise Funds (EF)</b>          | <b>609.04</b>             | <b>617.69</b>                  | <b>617.69</b>                | <b>622.06</b>              | <b>4.37</b>                 |
| <b>Total Internal Services Funds (ISF)</b>  | <b>171.84</b>             | <b>170.74</b>                  | <b>170.14</b>                | <b>174.14</b>              | <b>4.00</b>                 |
| <b>Total All Funds</b>                      | <b>1,489.90</b>           | <b>1,498.90</b>                | <b>1,498.40</b>              | <b>1,507.90</b>            | <b>9.50</b>                 |

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





# General Fund Summary



## Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, 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, 29% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 71% 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, 45% comes from dedicated sources and 55% is from general sources.

## Health and Environment

Five General Fund departments are included in the Health and Environment section. These include: Health and Human Services, Community Development, Economic Development, Office of Sustainability and Cultural Affairs. Of the total funding, 52% is dedicated sources and 48% 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, 33% comes from dedicated sources and 67% is general sources.

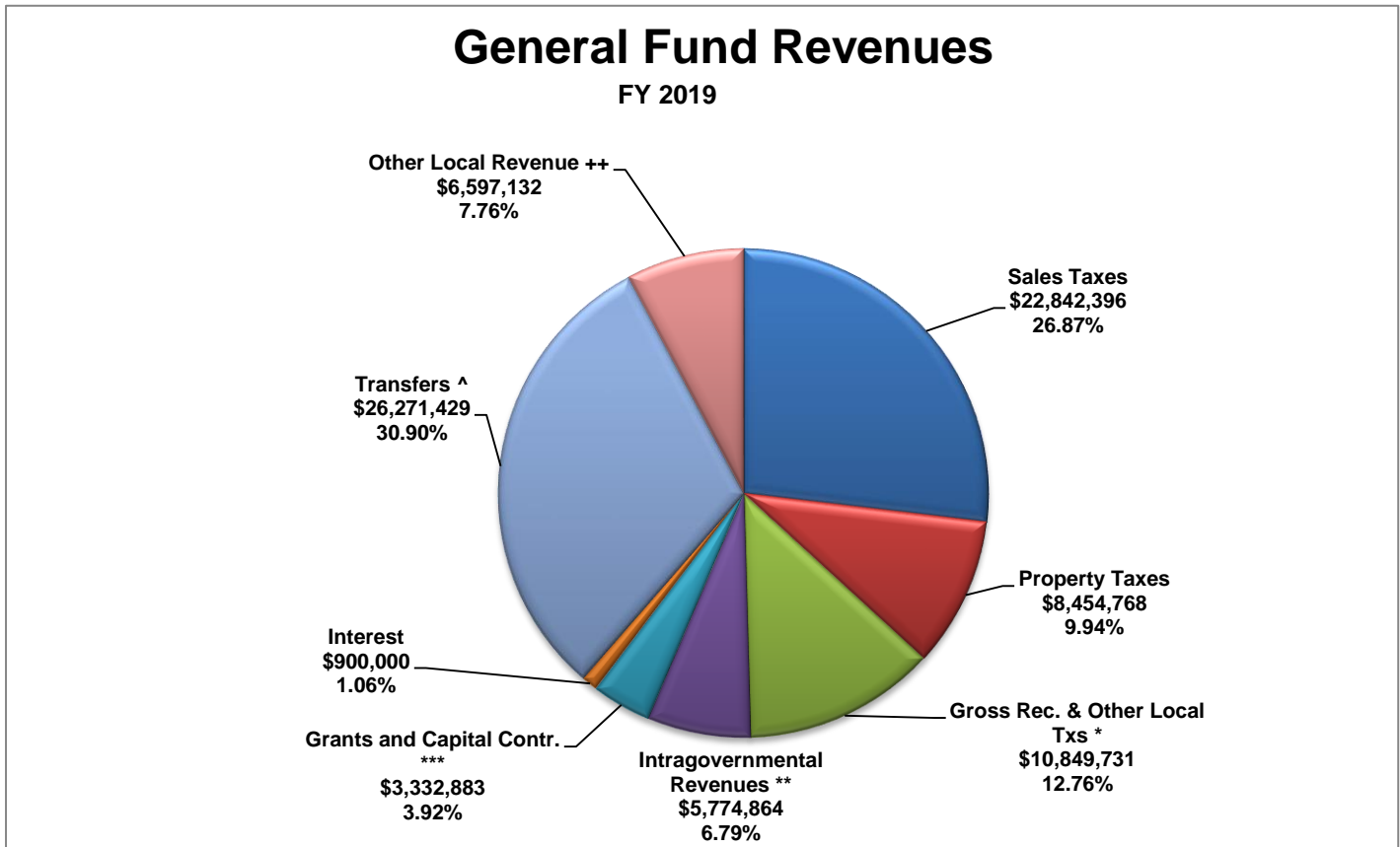
## Public Safety

Three General Fund departments are included in the Public Safety section. These include: Police, Fire, and Municipal Court. Of the total funding, 1% is from dedicated sources and 99% is from general sources.

## Transportation

Two General Fund departments are included in the Transportation Section. These include: Streets and Engineering, and Parking Enforcement and Traffic. Of the total funding, 91% is from dedicated sources and 9% is from general sources.

# General Fund Revenue Summary (Where the Money Comes From)



## Revenues By Category (Where the Money Comes From)

|                                 | Actual<br>FY 2017   | Budget<br>FY 2018   | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18EB | % Change<br>19/18B |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|
| Sales Taxes                     | \$23,306,189        | \$23,966,892        | \$23,073,127         | \$22,842,396        | (1.0%)              | (4.7%)             |
| Property Taxes                  | \$8,124,534         | \$8,193,832         | \$8,293,780          | \$8,454,768         | 1.9%                | 3.2%               |
| Gross Rec. & Other Local Txns * | \$11,147,263        | \$11,480,785        | \$10,967,263         | \$10,849,731        | (1.1%)              | (5.5%)             |
| Intragovernmental Revenues **   | \$4,748,750         | \$4,817,264         | \$4,817,264          | \$5,774,864         | 19.9%               | 19.9%              |
| Grants and Capital Contr. ***   | \$3,228,182         | \$3,806,014         | \$3,397,393          | \$3,332,883         | (1.9%)              | (12.4%)            |
| Interest                        | (\$198,858)         | \$569,042           | \$900,000            | \$900,000           | 0.0%                | 58.2%              |
| Transfers ^                     | \$24,679,979        | \$24,666,071        | \$25,056,910         | \$26,271,429        | 4.8%                | 6.5%               |
| Other Local Revenue ++          | \$7,133,567         | \$6,548,789         | \$6,507,206          | \$6,597,132         | 1.4%                | 0.7%               |
| Lease/Bond Proceeds             | \$0                 | \$0                 | \$0                  | \$0                 |                     |                    |
| Appropriated Fund Balance +++   | \$500,000           | \$0                 | \$0                  | \$0                 |                     |                    |
|                                 | <b>\$82,669,606</b> | <b>\$84,048,689</b> | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>2.4%</b>         | <b>1.2%</b>        |

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

\*\* Intragovernmental Charges are 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.

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

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

+++ Appropriated Fund Balance For:

|                                    |                  |            |            |            |
|------------------------------------|------------------|------------|------------|------------|
| Pension Plan Change                | \$0              | \$0        | \$0        | \$0        |
| Prior Year Savings Allocated       | \$0              | \$0        | \$0        | \$0        |
| Council Alloc. Of Excess Fund Bal. | \$500,000        | \$0        | \$0        | \$0        |
| Operations                         | \$0              | \$0        | \$0        | \$0        |
|                                    | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

## General Fund Revenue By Category (Where the Money Comes From)

### 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 2017, Estimated 2018 and Proposed 2019.

**Property Taxes:** FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. The rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

**Sales Taxes:** Sales Taxes are projected to decrease 1.0% below Estimated FY 2018. Estimated FY 2018 reflects a 1.0% decrease over Actual FY 2017. Actual FY 2017 receipts were 0.07% below FY 2016 receipts. This is the first time sales tax receipts have been lower than the previous year since the economic downturn in FY 2008-FY 2009. We have seen significant retail stores close throughout the city. A majority of taxable transactions are moving to the internet and online retailers do not pay sales taxes to the city. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary.

**Gross Receipt/Other Local Taxes:** Based on FY 2018 estimates, a slight decrease (1.1%) is anticipated for FY 2019. Gross receipts from telephones continue to decline as well as cigarette taxes and motor vehicle taxes.

**Intragovernmental Revenues - General and Administrative Fees (G&A):** The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds (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 19.9% increase from Estimated FY 2018 due to a review of the charge out methodology which resulted in more general fund expenses charged back to other funds and increase in several of the general fund departments for intragovernmental charges.

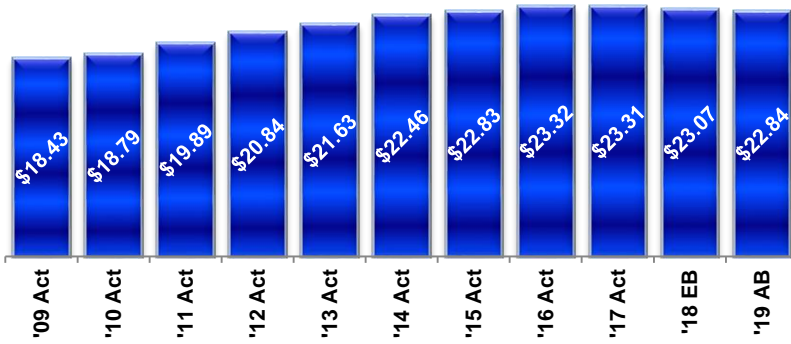
**Grants:** There is a decrease of \$64,510 or 1.9% from Estimated FY 2018 in Grants due to several police and health grants ending.

**Transfers:** The growth in Transfers is projected to be \$1.2 million or 4.8% over Estimated FY 2018. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect 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 \$1.0 million or 6.3% from Estimated FY 2018 based upon modest growth trends, a 1% operating rate increase in the Water Utility and a 2.5% operating rate increase in the Electric Utility. P.I.L.O.T. revenue is highly weather dependent. Transfers from Parks Sales Tax of \$1,885,218 will continue to help fund parks and recreation costs in the general fund. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund streets and engineering and parking enforcement and traffic operations.

**Other Local Revenues:** Other local revenues reflect a slight increase of \$89,926 which is primarily in building and site development fees.

Please refer to pages 154 - 157 for trend information on the General Fund major revenue sources.

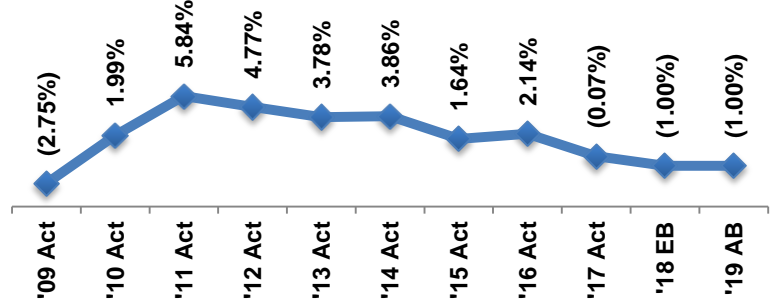
**General Fund Major Revenue Trends - Sales Tax (in Millions)**



**Sales Tax:** Sales tax revenue is a substantial revenue source (26.87%) for the General Fund. 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 and holding vacant positions unfilled for 45 days before posting the jobs. FY 2019 is projected to be 1.0% below Estimated FY 2018. The continued growth of internet sales which do not collect local sales taxes and the closing of brick and mortar stores in Columbia is negatively impacting this revenue source. As a result, a number of budget cuts have occurred in the general fund in order to keep the budget balanced.

**Sales Tax Growth/(Decline):** The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2009 to Budget FY 2019. This trend indicates that the City has experienced a decline in this revenue source in FY 2017 and the last time that occurred was during the economic downturn in FY 2009. Based on current sales tax receipts, the City is estimating a 1% decline in sales taxes in FY 2018 and in FY 2019. More taxable transactions are moving to the internet and online retailers do not pay city sales taxes.

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



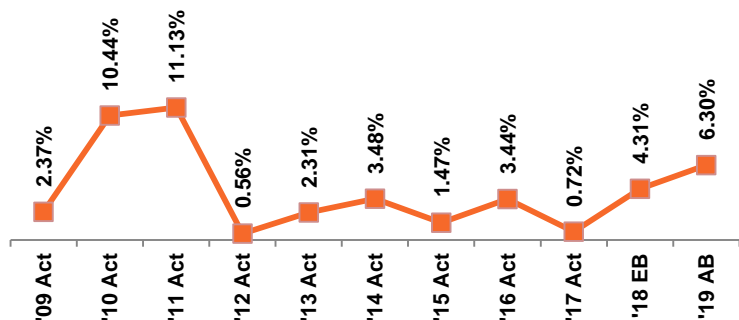
**Revenue Trends - PILOT (in Millions)**



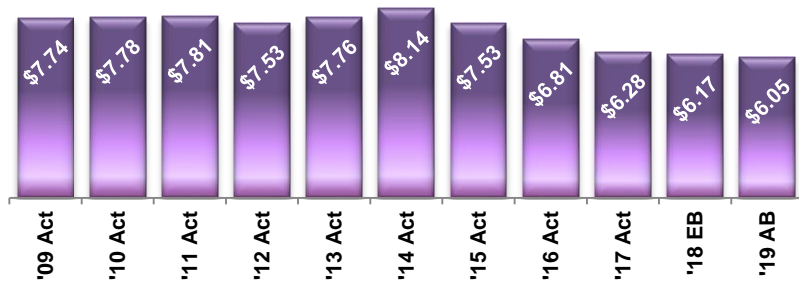
**P.I.L.O.T (Payment-In-Lieu-of Taxes):** The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 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 affected by growth in the city's population, customer usage, rate increases, major capital projects or expansions in the utilities, and weather. The new/renovation projects and expansions have an impact on the fixed assets of the utilities. The years of decline indicate years when capital project funding amounts were lower. There is a 6.3% increase budgeted for FY 2019 based on a modest customer growth, 1% operating rate increase in water and a 2.5% operating increase in electric.

**Revenue Trends - PILOT Annual Growth/(Decline)**



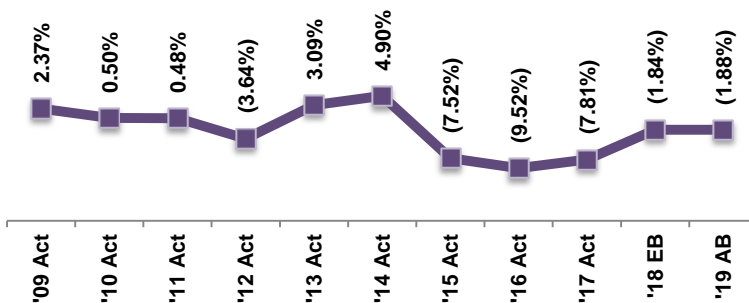
### General Fund Major Revenue Trends - Gross Receipts (in Millions)



**Gross Receipts:** Gross receipts are collected from telephone, natural gas, electric and video service provider fees. 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. The significant decrease from FY 2015 to FY 2016 is in natural gas, due to more student apartment complexes being built fully electric. 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:** There has been a decline in gross receipts since FY 2015. Gross receipts from telephones continues to decline as more households move away from landlines.

### Revenue Trends - Gross Receipts Annual Growth/(Decline)



### General Fund Major Revenue Trends - Other Local Taxes (in Millions)



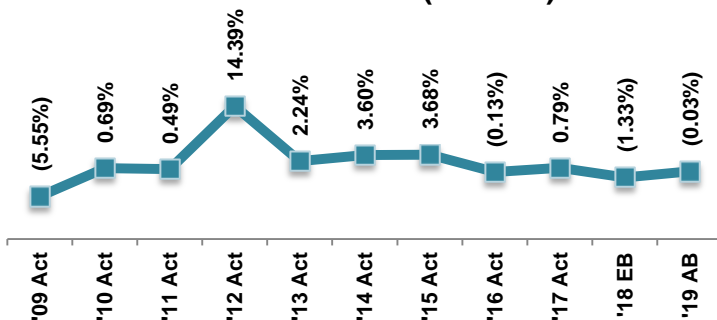
**Other Local Taxes:** Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas.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

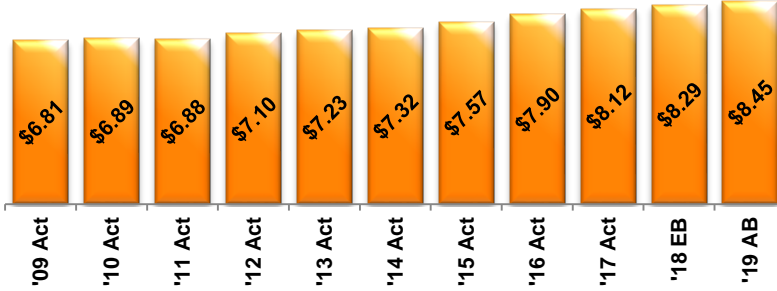
These revenues have remained relatively stable since FY 2015. A 0.03% decrease was budgeted for FY 2019.

**Other Local Taxes:** The growth trend has fluctuated during the ten year period listed. 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 2019 reflects a 0.03% decrease over Estimated FY 2018 due to lower cigarette taxes projected.

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



**General Fund Major Revenue Trends - General Property Taxes (in Millions)**



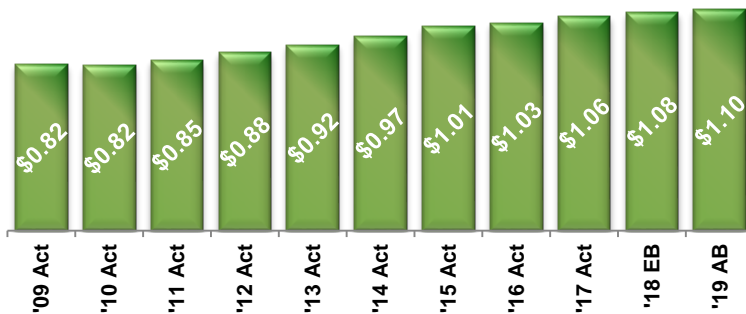
**General Property Taxes:** Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. 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.

**Fines:** Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. The large increase in FY 2010 - FY 2012 was due to the implementation of the red light camera program. In 2017, Senate Bills were passed which capped fines and costs for minor traffic offenses, required consideration of a person's ability to pay, prohibited jail sentences for failure to pay, and no longer allowed the court to suspend a driver's license for failure to appear to pay the fine for a traffic violation. This has resulted in lower fine revenues for the City.

**General Fund Revenue Trends - Fines (in Millions)**



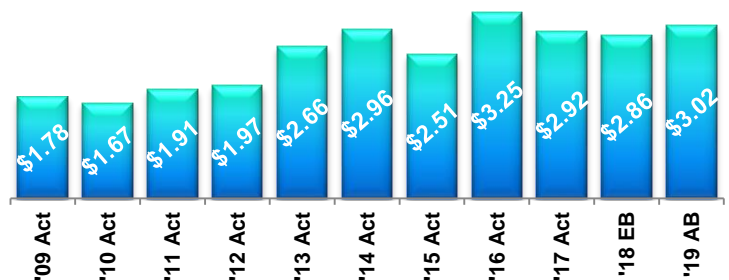
**General Fund Revenue Trends - Licenses & Permits (In Millions)**



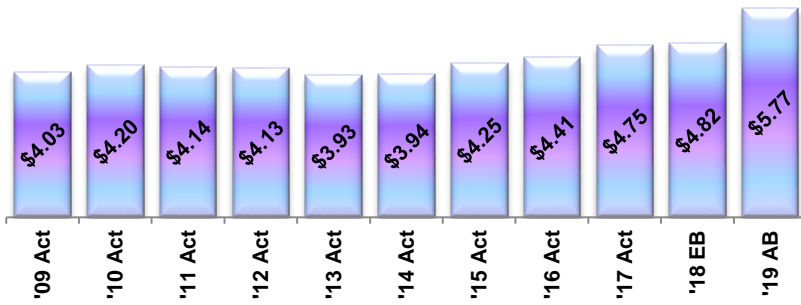
**Licenses & Permits:** License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend increased slightly from FY 2010 to FY 2019. The city has currently issued 5,935 business licenses in FY 2018. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 619.

**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 2019, revenues are increasing due to the anticipation of a higher number of building permits being issued.

**General Fund Revenue Trends - Fees & Service Charges (In Millions)**



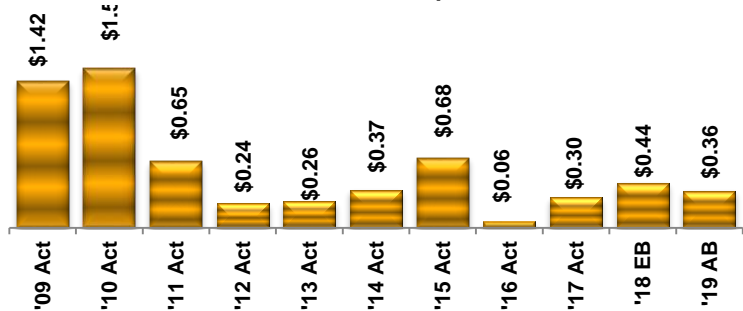
**General Fund Major Revenue Trends - G & A Fees (In Millions)**



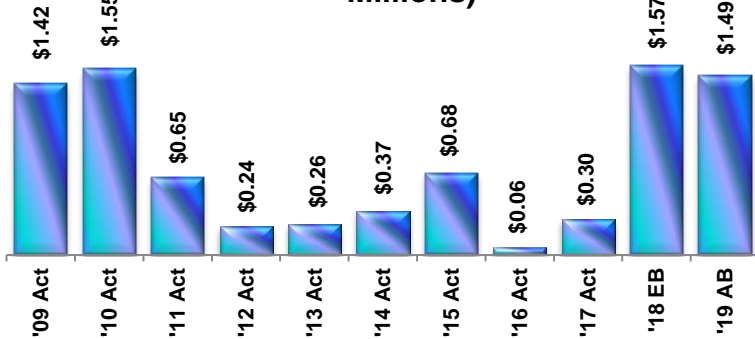
**General & Administrative Fees:** The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There is a 19.88% increase in FY 2019 due to a review of the charge out methodology which resulted in more general fund expenses charged to other funds.

**Federal Grants:** Federal grants consist of money received from a variety of federal entities. Grants can provide 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, Health, and Parks and Recreation. 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. The decrease in FY 2019 is due to reductions in Health and Police.

**General Fund Revenue Trends - Federal Grants (In Millions)**



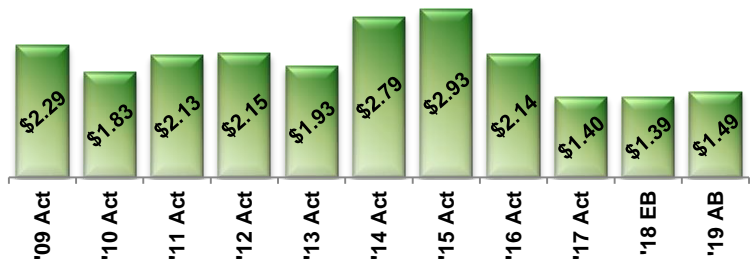
**General Fund Revenue Trends - State Grants (In Millions)**



**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.

**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) until FY 2017, 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 decreases in FY 2016 and FY 2017 are due the transition of the PSJC operation over to the County.

**General Fund Revenue Trends - County Grants (In Millions)**



## General Fund Revenue Summary (Where the Money Comes From)

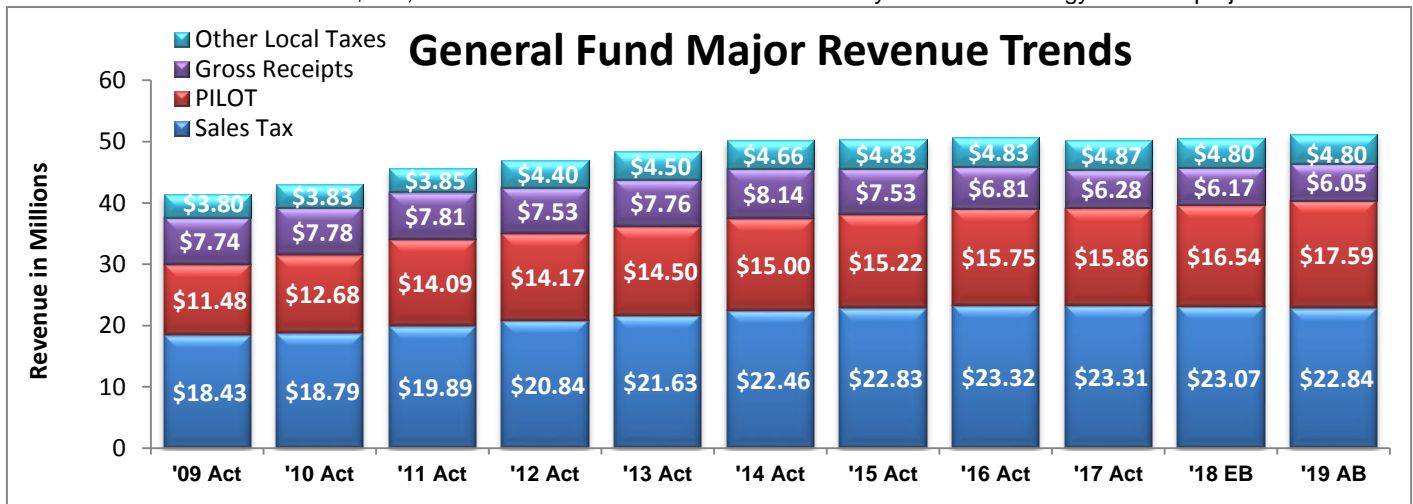
|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18B | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|--------------------|--------------------|
| <b>Taxes</b>                                |                     |                        |                      |                     |                    |                    |
| <b>Property Taxes:</b>                      |                     |                        |                      |                     |                    |                    |
| Real Estate                                 | \$6,654,929         | \$6,777,555            | \$6,888,579          | \$7,095,236         | 3.0%               | 4.7%               |
| Personal Property                           | \$1,379,149         | \$1,342,152            | \$1,304,818          | \$1,259,149         | (3.5%)             | (6.2%)             |
| Other                                       | \$90,456            | \$74,125               | \$100,383            | \$100,383           | 0.0%               | 35.4%              |
| <b>Total Property Taxes</b>                 | <b>\$8,124,534</b>  | <b>\$8,193,832</b>     | <b>\$8,293,780</b>   | <b>\$8,454,768</b>  | <b>1.9%</b>        | <b>3.2%</b>        |
| <b>Sales Tax</b>                            | <b>\$23,306,189</b> | <b>\$23,966,892</b>    | <b>\$23,073,127</b>  | <b>\$22,842,396</b> | <b>(1.0%)</b>      | <b>(4.7%)</b>      |
| <b>Gross Receipt Tax:</b>                   |                     |                        |                      |                     |                    |                    |
| Telephone                                   | \$2,695,049         | \$3,165,159            | \$2,560,297          | \$2,432,282         | (5.0%)             | (23.2%)            |
| Natural Gas                                 | \$2,153,297         | \$2,005,000            | \$2,153,298          | \$2,153,298         | 0.0%               | 7.4%               |
| Electric                                    | \$1,178,927         | \$1,118,000            | \$1,198,345          | \$1,210,328         | 1.0%               | 8.3%               |
| Cable Franchise Fees                        | \$253,585           | \$230,000              | \$253,585            | \$253,585           | 0.0%               | 10.3%              |
| <b>Total Gross Receipts Tax</b>             | <b>\$6,280,858</b>  | <b>\$6,518,159</b>     | <b>\$6,165,525</b>   | <b>\$6,049,493</b>  | <b>(1.9%)</b>      | <b>(7.2%)</b>      |
| <b>Other Local Taxes</b>                    |                     |                        |                      |                     |                    |                    |
| Cigarette Tax                               | \$515,363           | \$541,000              | \$524,000            | \$522,500           | (0.3%)             | (3.4%)             |
| Gasoline Tax                                | \$2,932,516         | \$2,983,251            | \$2,983,251          | \$2,983,251         | 0.0%               | 0.0%               |
| Motor Vehicle License Tax                   | \$467,596           | \$486,567              | \$420,837            | \$420,837           | 0.0%               | (13.5%)            |
| Motor Vehicle Sales Tax                     | \$950,930           | \$951,808              | \$873,650            | \$873,650           | 0.0%               | (8.2%)             |
| <b>Total Other Local Taxes</b>              | <b>\$4,866,405</b>  | <b>\$4,962,626</b>     | <b>\$4,801,738</b>   | <b>\$4,800,238</b>  | <b>(0.0%)</b>      | <b>(3.3%)</b>      |
| <b>Total Taxes</b>                          | <b>\$42,577,986</b> | <b>\$43,641,509</b>    | <b>\$42,334,170</b>  | <b>\$42,146,895</b> | <b>(0.4%)</b>      | <b>(3.4%)</b>      |
| <b>Intragovernmental Revenues:</b>          |                     |                        |                      |                     |                    |                    |
| Gen. & Admin. Revenue                       | \$4,748,750         | \$4,817,264            | \$4,817,264          | \$5,774,864         | 19.9%              | 19.9%              |
| <b>Total Intragovernmental</b>              | <b>\$4,748,750</b>  | <b>\$4,817,264</b>     | <b>\$4,817,264</b>   | <b>\$5,774,864</b>  | <b>19.9%</b>       | <b>19.9%</b>       |
| <b>Intergovernmental Revenues: (Grants)</b> |                     |                        |                      |                     |                    |                    |
| Federal / State Revenues                    | \$1,825,812         | \$2,247,508            | \$2,008,974          | \$1,845,932         | (8.1%)             | (17.9%)            |
| County Revenues                             | \$1,402,370         | \$1,558,506            | \$1,388,419          | \$1,486,951         | 7.1%               | (4.6%)             |
| <b>Total Intergovernmental</b>              | <b>\$3,228,182</b>  | <b>\$3,806,014</b>     | <b>\$3,397,393</b>   | <b>\$3,332,883</b>  | <b>(1.9%)</b>      | <b>(12.4%)</b>     |
| <b>Interest and Investment Revenue:</b>     |                     |                        |                      |                     |                    |                    |
| Invest. Earnings & Interest                 | (\$198,858)         | \$569,042              | \$900,000            | \$900,000           | 0.0%               | 58.2%              |
| <b>Total Investment Revenue</b>             | <b>(\$198,858)</b>  | <b>\$569,042</b>       | <b>\$900,000</b>     | <b>\$900,000</b>    | <b>0.0%</b>        | <b>58.2%</b>       |
| <b>Operating Transfers:</b>                 |                     |                        |                      |                     |                    |                    |
| PILOT - Electric                            | \$11,878,002        | \$12,446,480           | \$12,412,956         | \$12,858,674        | 3.6%               | 3.3%               |
| PILOT - Water                               | \$3,981,315         | \$3,676,196            | \$4,130,674          | \$4,726,660         | 14.4%              | 28.6%              |
| <b>Total PILOT</b>                          | <b>\$15,859,317</b> | <b>\$16,122,676</b>    | <b>\$16,543,630</b>  | <b>\$17,585,334</b> | <b>6.3%</b>        | <b>9.1%</b>        |
| Transportation Sales Tax                    | \$5,968,577         | \$5,998,276            | \$5,998,276          | \$5,998,276         | 0.0%               | 0.0%               |
| Parks Sales Tax                             | \$1,666,820         | \$1,746,684            | \$1,746,684          | \$1,885,218         | 7.9%               | 7.9%               |
| Capital Projects Fund                       | \$351,000           | \$30,000               | \$30,000             | \$0                 | (100.0%)           | (100.0%)           |
| CDBG Planning                               | \$45,211            | \$48,308               | \$48,308             | \$48,308            | 0.0%               | 0.0%               |
| Contributions Fund                          | \$40,864            | \$38,615               | \$8,500              | \$7,800             | (8.2%)             | (79.8%)            |
| Convention & Visitors Fund                  | \$164,320           | \$164,205              | \$164,205            | \$194,766           | 18.6%              | 18.6%              |
| Electric Fund                               | \$119,545           | \$124,842              | \$124,842            | \$136,384           | 9.2%               | 9.2%               |
| Fleet Operations                            | \$2,295             | \$2,295                | \$2,295              | \$2,295             | 0.0%               | 0.0%               |
| Parking Fund                                | \$123,565           | \$48,365               | \$48,365             | \$23,565            | (51.3%)            | (51.3%)            |
| Transit Fund                                | \$1,530             | \$1,530                | \$1,530              | \$2,295             | 50.0%              | 50.0%              |
| Airport Fund                                | \$0                 | \$0                    | \$0                  | \$30,000            |                    |                    |
| Solid Waste Fund                            | \$211,375           | \$215,301              | \$215,301            | \$217,951           | 1.2%               | 1.2%               |
| Storm Water Fund                            | \$103,788           | \$108,514              | \$108,514            | \$114,748           | 5.7%               | 5.7%               |
| Transload Facility Fund                     | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Utility Customer Svcs Fd                    | \$20,593            | \$15,281               | \$15,281             | \$23,310            | 52.5%              | 52.5%              |
| Water Utility Fund                          | \$1,179             | \$1,179                | \$1,179              | \$1,179             | 0.0%               | 0.0%               |
| <b>Total Operating Transfers</b>            | <b>\$24,679,979</b> | <b>\$24,666,071</b>    | <b>\$25,056,910</b>  | <b>\$26,271,429</b> | <b>4.8%</b>        | <b>6.5%</b>        |



## General Fund Revenue Summary (Where the Money Comes From)

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18B | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|--------------------|--------------------|
| <b>Other Local Revenue:</b>                     |                     |                        |                      |                     |                    |                    |
| <b>Licenses and Permits:</b>                    |                     |                        |                      |                     |                    |                    |
| Business License                                | \$844,075           | \$830,680              | \$848,499            | \$853,500           | 0.6%               | 2.7%               |
| Liquor License                                  | \$178,348           | \$204,900              | \$192,000            | \$198,800           | 3.5%               | (3.0%)             |
| Animal License                                  | \$41,869            | \$38,600               | \$42,000             | \$42,900            | 2.1%               | 11.1%              |
| <b>Total Licenses and Permits</b>               | <b>\$1,064,292</b>  | <b>\$1,074,180</b>     | <b>\$1,082,499</b>   | <b>\$1,095,200</b>  | <b>1.2%</b>        | <b>2.0%</b>        |
| <b>Fines:</b>                                   |                     |                        |                      |                     |                    |                    |
| Municipal Court Fines                           | \$504,043           | \$467,000              | \$513,500            | \$520,000           | 1.3%               | 11.3%              |
| Uniform Ticket Fines                            | \$204,987           | \$220,000              | \$200,000            | \$200,000           | 0.0%               | (9.1%)             |
| Meter Fines                                     | \$842,711           | \$900,000              | \$900,000            | \$900,000           | 0.0%               | 0.0%               |
| Alarm Violations                                | \$12,300            | \$13,500               | \$5,400              | \$2,400             | (55.6%)            | (82.2%)            |
| <b>Total Fines</b>                              | <b>\$1,564,041</b>  | <b>\$1,600,500</b>     | <b>\$1,618,900</b>   | <b>\$1,622,400</b>  | <b>0.2%</b>        | <b>1.4%</b>        |
| <b>Fees:</b>                                    |                     |                        |                      |                     |                    |                    |
| Animal Control Fees                             | \$13,008            | \$13,525               | \$12,725             | \$12,725            | 0.0%               | (5.9%)             |
| Construction Fees                               | \$1,994,802         | \$2,090,161            | \$1,922,625          | \$2,114,131         | 10.0%              | 1.1%               |
| Health Fees                                     | \$723,809           | \$715,500              | \$763,139            | \$745,200           | (2.4%)             | 4.2%               |
| Municipal Court Fees                            | \$60,740            | \$59,300               | \$57,850             | \$56,000            | (3.2%)             | (5.6%)             |
| Other Fees                                      | \$123,498           | \$81,618               | \$99,254             | \$96,268            | (3.0%)             | 17.9%              |
| Street Maintenance Fees                         | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| <b>Total Fees</b>                               | <b>\$2,915,857</b>  | <b>\$2,960,104</b>     | <b>\$2,855,593</b>   | <b>\$3,024,324</b>  | <b>5.9%</b>        | <b>2.2%</b>        |
| <b>Miscellaneous Revenue</b>                    | <b>\$1,589,377</b>  | <b>\$914,005</b>       | <b>\$950,214</b>     | <b>\$855,208</b>    | <b>(10.0%)</b>     | <b>(6.4%)</b>      |
| <b>Total Other Local Revenue</b>                | <b>\$7,133,567</b>  | <b>\$6,548,789</b>     | <b>\$6,507,206</b>   | <b>\$6,597,132</b>  | <b>1.4%</b>        | <b>0.7%</b>        |
| <b>Lease/Bond Proceeds</b>                      | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| <b>Appropriated Fund Balance</b>                |                     |                        |                      |                     |                    |                    |
| Pension Plan Change                             | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Prior Year Savings Allocated                    | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Council Alloc. of Excess Fund Bal. + Operations | \$500,000           | \$0                    | \$0                  | \$0                 |                    |                    |
| <b>Total Appropriated Fund Balance</b>          | <b>\$500,000</b>    | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          |                    |                    |
| <b>Total Revenue and Other Sources</b>          | <b>\$82,669,606</b> | <b>\$84,048,689</b>    | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>2.4%</b>        | <b>1.2%</b>        |

+ In FY 2017 Council allocated \$500,000 of excess cash reserves toward the Boys and Girls Club gymnasium project

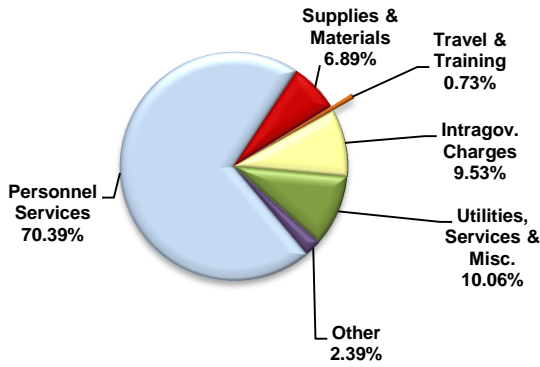


\* PILOT - Payment in Lieu of Taxes

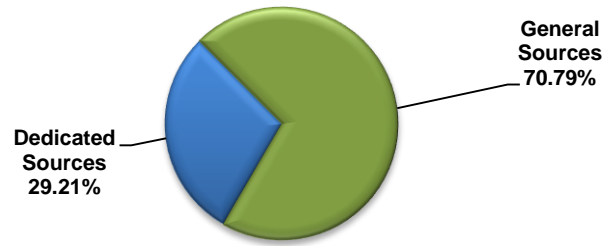
\*\*Other Local Taxes include gasoline, cigarette and motor vehicle taxes

# General Fund Expenditure Summary

### FY 2019 Total Expenditures By Category

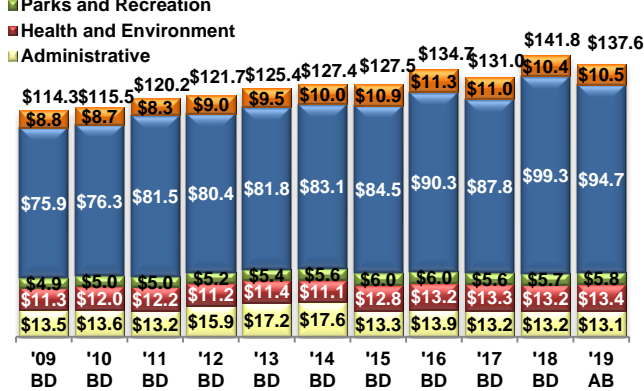


### FY 2019 Totals By Funding Source

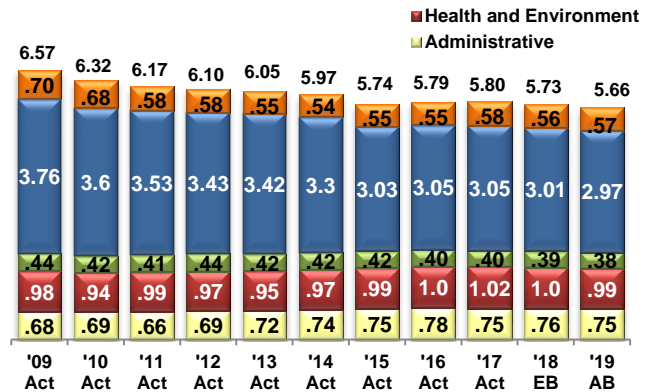


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

### Total Budgeted Expenses (in Millions)



### Total Employees Per Thousand



## Appropriations (Where the Money Goes)

|                             | Actual FY 2017      | Adj. Budget FY 2018 | Estimated FY 2018   | Adopted FY 2019     | \$ Change 19/18B | % Change 19/18B |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|
| Personnel Services          | \$53,256,899        | \$57,202,164        | \$56,703,965        | \$59,851,707        | \$2,649,543      | 4.6%            |
| Supplies & Materials        | \$5,576,751         | \$5,380,797         | \$5,660,597         | \$5,859,562         | \$478,765        | 8.9%            |
| Travel & Training           | \$415,650           | \$615,719           | \$607,090           | \$619,254           | \$3,535          | 0.6%            |
| Intragov. Charges           | \$8,363,868         | \$8,283,303         | \$8,283,303         | \$8,104,690         | (\$178,613)      | (2.2%)          |
| Utilities, Services & Misc. | \$8,676,452         | \$9,658,081         | \$9,345,372         | \$8,553,578         | (\$1,104,503)    | (11.4%)         |
| Capital                     | \$828,582           | \$786,570           | \$306,556           | \$0                 | (\$786,570)      | (100.0%)        |
| Other                       | \$2,141,439         | \$2,228,833         | \$2,172,902         | \$2,034,412         | (\$194,421)      | (8.7%)          |
| <b>Total</b>                | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b>     |
| Operating Expenses          | \$76,289,620        | \$81,140,064        | \$80,600,327        | \$82,988,791        | \$1,848,727      | 2.3%            |
| Non-Operating Expenses      | \$2,141,439         | \$2,228,833         | \$2,172,902         | \$2,034,412         | (\$194,421)      | (8.7%)          |
| Debt Service                | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |                 |
| Capital Additions           | \$828,582           | \$786,570           | \$306,556           | \$0                 | (\$786,570)      | (100.0%)        |
| Capital Projects            | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |                 |
| <b>Total Expenses</b>       | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b>     |

## Funding Sources (Where the Money Comes From)

|                              | Actual FY 2017      | Adj. Budget FY 2018 | Estimated FY 2018   | Adopted FY 2019     | \$ Change 19/18B | % Change 19/18B |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|
| Dedicated Sources            | \$24,051,431        | \$24,277,362        | \$23,697,944        | \$24,836,424        | \$559,062        | 2.3%            |
| General Sources              | \$55,208,210        | \$59,878,105        | \$59,381,841        | \$60,186,779        | \$308,674        | 0.5%            |
| <b>Total Funding Sources</b> | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b>     |

## General Fund Expenditures By Category (Where the Money Goes)

### Highlights / Significant Changes

**Personnel Services:** General Fund personnel services will increase by \$2.6 million and a net of 1.73 FTE positions due to a combination of additional positions, positions being deleted, and reallocation of positions from one department to another. There were 3.00 FTE positions added in the general fund. This 0.43% increase in the number of positions is considerably lower than the population growth of 1.5%.

- Two 1.00 FTE Information Specialist positions were added in Police to help staff the department's 24 hour information center. The permanent positions were funded by deleting temporary positions.
- One 1.00 FTE Engineer was added to Streets and Engineering to help with capital projects. The majority of the cost of this position will be charged directly to capital projects.

**Supplies and Materials:** reflects an increase of \$478,765 or 8.9%. During FY 2018, \$402,200 was transferred from Streets and Engineering, supplies and materials, budget to the Utilities, Services, and Miscellaneous category to contract out street maintenance. The FY 2019 budget restores the funding in the supplies and materials category.

**Travel and Training:** reflects an increase of \$3,535 or 0.6%.

**Intragovernmental Charges:** reflects a decrease of \$178,613 or (2.2%) decrease primarily in IT Fees and Self Insurance Fees.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$1.1 million or (11.4%). This is primarily due to a one-time transfer of unused personnel dollars resulting from vacancies in street maintenance to contractual services in FY 2019. Since the department was not able to keep the positions filled, more of the street maintenance work had to be contracted out which is a more expensive option. The FY 2019 budget restored the funding back to Personnel Services. Council approved a minimum starting salary of \$15 per hour, reassignment of Equipment Operator II positions with a 5% pay increase, a move to midpoint for employees who have been in their current classification for five or more years, and a \$0.45 per hour across-the-board increase. The department is hopeful this will help them be able to recruit and keep qualified employees in the future.

There is a Council Reserve amount of \$91,000 set aside which Council can allocate. Contingency has been set at \$20,155.

**Capital** reflects a decrease of (\$786,570) or 100%. Due to budget constraints, it was again necessary to postpone fleet replacements due in FY 2019. Some departments were able to replace fleet items in FY 2018 by transferring unused amounts in other categories to capital. Most of these unused amounts came from personnel vacancies in FY 2018.

**Other** reflects an decrease of \$194,421 or (8.7%). FY 2018 reflect a \$321,806 in transfers to the Capital Project fund that was not needed in FY 2019.

**Expenditure Summary - By Function**

|                        | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Administrative         | \$12,046,209        | \$13,171,712           | \$12,852,435         | \$13,115,802        | (\$55,910)          | (0.4%)             |
| Health and Environment | \$12,912,698        | \$13,180,912           | \$13,036,039         | \$13,405,577        | \$224,665           | 1.7%               |
| Parks and Recreation   | \$5,592,186         | \$5,726,095            | \$5,678,918          | \$5,836,383         | \$110,288           | 1.9%               |
| Public Safety          | \$38,942,220        | \$41,637,471           | \$41,384,757         | \$42,157,544        | \$520,073           | 1.2%               |
| Transportation         | \$9,766,328         | \$10,439,277           | \$10,127,636         | \$10,507,897        | \$68,620            | 0.7%               |
| <b>Total</b>           | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>1.0%</b>        |

**Expenditure Summary - By Department**

|                            |                     |                     |                     |                     |                  |             |
|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| City Council               | \$201,187           | \$290,525           | \$264,967           | \$284,505           | (\$6,020)        | (2.1%)      |
| City Clerk                 | \$282,274           | \$430,523           | \$424,176           | \$435,755           | \$5,232          | 1.2%        |
| City Manager               | \$1,860,739         | \$1,443,171         | \$1,364,378         | \$1,447,794         | \$4,623          | 0.3%        |
| Finance                    | \$4,215,420         | \$4,591,638         | \$4,354,534         | \$4,746,183         | \$154,545        | 3.4%        |
| Human Resources            | \$1,109,305         | \$1,168,215         | \$1,162,039         | \$1,226,898         | \$58,683         | 5.0%        |
| Law                        | \$1,687,564         | \$1,966,514         | \$1,923,193         | \$1,990,733         | \$24,219         | 1.2%        |
| General City (Nondprtmntl) | \$2,488,512         | \$3,069,497         | \$3,146,632         | \$2,748,066         | (\$321,431)      | (10.5%)     |
| Public Works Admin.        | \$201,208           | \$211,629           | \$212,516           | \$235,868           | \$24,239         | 11.5%       |
| Health and Human Services  | \$7,226,819         | \$7,441,960         | \$7,412,049         | \$7,486,735         | \$44,775         | 0.6%        |
| Community Development      | \$4,352,880         | \$4,255,642         | \$4,206,541         | \$4,391,937         | \$136,295        | 3.2%        |
| Economic Development       | \$479,848           | \$502,322           | \$491,465           | \$579,438           | \$77,116         | 15.4%       |
| Sustainability             | \$372,720           | \$444,961           | \$443,358           | \$420,202           | (\$24,759)       | (5.6%)      |
| Cultural Affairs           | \$480,431           | \$536,027           | \$482,626           | \$527,265           | (\$8,762)        | (1.6%)      |
| Parks & Recreation         | \$5,592,186         | \$5,726,095         | \$5,678,918         | \$5,836,383         | \$110,288        | 1.9%        |
| Police                     | \$20,809,690        | \$22,737,574        | \$22,653,030        | \$23,286,072        | \$548,498        | 2.4%        |
| Fire                       | \$17,199,241        | \$18,030,634        | \$17,876,773        | \$17,983,734        | (\$46,900)       | (0.3%)      |
| Pub. Safety Joint Comm     | \$22,250            | \$0                 | \$0                 | \$0                 | \$0              |             |
| Municipal Court            | \$911,039           | \$869,263           | \$854,954           | \$887,738           | \$18,475         | 2.1%        |
| Streets and Engineering    | \$8,700,961         | \$9,183,288         | \$8,914,484         | \$9,231,939         | \$48,651         | 0.5%        |
| Parking Enforcement        | \$1,065,367         | \$1,255,989         | \$1,213,152         | \$1,275,958         | \$19,969         | 1.6%        |
| <b>Total</b>               | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b> |

**Summary By Function and Type of Funding**

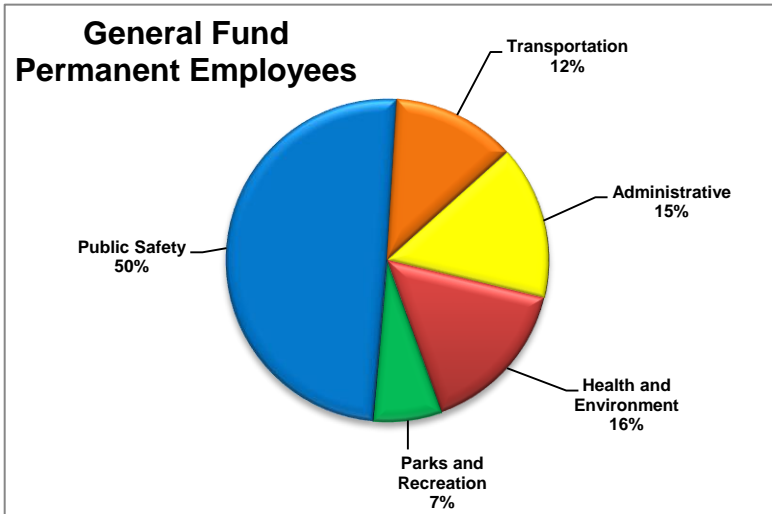
|                                 | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | Percent of<br>Total |
|---------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Administrative</b>           |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$4,883,283         | \$4,918,330            | \$4,922,001          | \$5,871,016         | \$952,686           | 45%                 |
| General Funding                 | \$7,162,926         | \$8,253,382            | \$7,930,434          | \$7,244,786         | (\$1,008,596)       | 55%                 |
| <b>Total Funding</b>            | <b>\$12,046,209</b> | <b>\$13,171,712</b>    | <b>\$12,852,435</b>  | <b>\$13,115,802</b> | <b>(\$55,910)</b>   | <b>100.0%</b>       |
| <b>Health &amp; Environment</b> |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$6,988,915         | \$7,177,594            | \$6,595,756          | \$6,915,758         | (\$261,836)         | 52%                 |
| General Funding                 | \$5,923,783         | \$6,003,318            | \$6,440,283          | \$6,489,819         | \$486,501           | 48%                 |
| <b>Total Funding</b>            | <b>\$12,912,698</b> | <b>\$13,180,912</b>    | <b>\$13,036,039</b>  | <b>\$13,405,577</b> | <b>\$224,665</b>    | <b>100.0%</b>       |
| <b>Parks and Recreation</b>     |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$1,755,493         | \$1,838,593            | \$1,830,314          | \$1,949,802         | \$111,209           | 33%                 |
| General Funding                 | \$3,836,693         | \$3,887,502            | \$3,848,604          | \$3,886,581         | (\$921)             | 67%                 |
| <b>Total Funding</b>            | <b>\$5,592,186</b>  | <b>\$5,726,095</b>     | <b>\$5,678,918</b>   | <b>\$5,836,383</b>  | <b>\$110,288</b>    | <b>100.0%</b>       |
| <b>Public Safety</b>            |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$1,316,117         | \$692,859              | \$915,229            | \$581,284           | (\$111,575)         | 1%                  |
| General Funding                 | \$37,626,103        | \$40,944,612           | \$40,469,528         | \$41,576,260        | \$631,648           | 99%                 |
| <b>Total Funding</b>            | <b>\$38,942,220</b> | <b>\$41,637,471</b>    | <b>\$41,384,757</b>  | <b>\$42,157,544</b> | <b>\$520,073</b>    | <b>100.0%</b>       |
| <b>Transportation</b>           |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$9,107,623         | \$9,649,986            | \$9,434,644          | \$9,518,564         | (\$131,422)         | 91%                 |
| General Funding                 | \$658,705           | \$789,291              | \$692,992            | \$989,333           | \$200,042           | 9%                  |
| <b>Total Funding</b>            | <b>\$9,766,328</b>  | <b>\$10,439,277</b>    | <b>\$10,127,636</b>  | <b>\$10,507,897</b> | <b>\$68,620</b>     | <b>100.0%</b>       |
| <b>Total Dedicated Funding</b>  | <b>\$24,051,431</b> | <b>\$24,277,362</b>    | <b>\$23,697,944</b>  | <b>\$24,836,424</b> | <b>\$559,062</b>    | <b>29%</b>          |
| <b>Total General Funding</b>    | <b>\$55,208,210</b> | <b>\$59,878,105</b>    | <b>\$59,381,841</b>  | <b>\$60,186,779</b> | <b>\$308,674</b>    | <b>71%</b>          |
| <b>Total Funding</b>            | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>100.0%</b>       |

**Personnel Summary - By Function**

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administrative         | 89.56             | 90.31                  | 91.66                | 91.87              | 0.21                |
| Health and Environment | 121.50            | 121.25                 | 121.25               | 121.25             | 0.00                |
| Parks and Recreation   | 47.06             | 47.56                  | 47.56                | 47.16              | (0.40)              |
| Public Safety          | 363.40            | 365.40                 | 364.15               | 364.75             | 0.60                |
| Transportation         | 68.65             | 68.10                  | 68.10                | 69.42              | 1.32                |
| <b>Total Personnel</b> | <b>690.17</b>     | <b>692.62</b>          | <b>692.72</b>        | <b>694.45</b>      | <b>1.73</b>         |

**Personnel Summary - By Department**

|                                     | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| City Council                        | 0.00              | 0.00                   | 0.00                 | 0.00               | 0.00                |
| City Clerk                          | 3.00              | 3.00                   | 3.00                 | 3.00               | 0.00                |
| City Manager                        | 8.60              | 8.85                   | 9.10                 | 9.10               | 0.00                |
| Finance                             | 52.10             | 52.10                  | 52.20                | 52.20              | 0.00                |
| Human Resources                     | 9.16              | 9.66                   | 9.66                 | 9.66               | 0.00                |
| Law                                 | 15.75             | 15.75                  | 16.75                | 16.75              | 0.00                |
| General City (Nondepartmental)      | 0.00              | 0.00                   | 0.00                 | 0.00               | 0.00                |
| Public Works Administration         | 0.95              | 0.95                   | 0.95                 | 1.16               | 0.21                |
| <b>Total Administrative</b>         | <b>89.56</b>      | <b>90.31</b>           | <b>91.66</b>         | <b>91.87</b>       | <b>0.21</b>         |
| Health and Human Services           | 68.00             | 68.00                  | 68.00                | 68.00              | 0.00                |
| Community Development               | 42.25             | 42.25                  | 42.25                | 42.25              | 0.00                |
| Economic Development                | 3.50              | 3.50                   | 3.50                 | 3.50               | 0.00                |
| Sustainability                      | 5.00              | 5.00                   | 5.00                 | 5.00               | 0.00                |
| Cultural Affairs                    | 2.75              | 2.50                   | 2.50                 | 2.50               | 0.00                |
| <b>Total Health and Environment</b> | <b>121.50</b>     | <b>121.25</b>          | <b>121.25</b>        | <b>121.25</b>      | <b>0.00</b>         |
| <b>Parks &amp; Recreation</b>       | <b>47.06</b>      | <b>47.56</b>           | <b>47.56</b>         | <b>47.16</b>       | <b>(0.40)</b>       |
| Police                              | 207.40            | 210.40                 | 210.40               | 211.00             | 0.60                |
| Fire                                | 145.00            | 145.00                 | 145.00               | 145.00             | 0.00                |
| Pub. Safety Joint Comm              | 0.00              | 0.00                   | 0.00                 | 0.00               | 0.00                |
| Municipal Court                     | 11.00             | 10.00                  | 8.75                 | 8.75               | 0.00                |
| <b>Total Public Safety</b>          | <b>363.40</b>     | <b>365.40</b>          | <b>364.15</b>        | <b>364.75</b>      | <b>0.60</b>         |
| Streets and Engineering             | 55.60             | 55.05                  | 55.05                | 56.37              | 1.32                |
| Parking Enforcement and Traffic     | 13.05             | 13.05                  | 13.05                | 13.05              | 0.00                |
| <b>Total Transportation</b>         | <b>68.65</b>      | <b>68.10</b>           | <b>68.10</b>         | <b>69.42</b>       | <b>1.32</b>         |
| <b>Total Personnel</b>              | <b>690.17</b>     | <b>692.62</b>          | <b>692.72</b>        | <b>694.45</b>      | <b>1.73</b>         |



(THIS PAGE LEFT INTENTIONALLY BLANK)

**Revenues, Expenditures, and Changes in Fund Balance  
General Fund**

|  | Actual<br>FY 2017     | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018  | Adopted<br>FY 2019    |
|--|-----------------------|------------------------|-----------------------|-----------------------|
| <b>Revenues:</b>   |                       |                        |                       |                       |
| Taxes  | \$42,577,986          | \$43,641,509           | \$42,334,170          | \$42,146,895          |
| Other Local Revenue  | \$5,544,190           | \$5,634,784            | \$5,556,992           | \$5,741,924           |
| Intragovernmental Revenue  | \$4,748,750           | \$4,817,264            | \$4,817,264           | \$5,774,864           |
| Grant Revenue  | \$3,228,182           | \$3,806,014            | \$3,397,393           | \$3,332,883           |
| Interest and Investment Revenue  | (\$198,858)           | \$569,042              | \$900,000             | \$900,000             |
| Miscellaneous Revenue  | \$1,589,377           | \$914,005              | \$950,214             | \$855,208             |
| <b>Total Revenues</b>  | <b>\$57,489,627</b>   | <b>\$59,382,618</b>    | <b>\$57,956,033</b>   | <b>\$58,751,774</b>   |
| <b>Expenditures:</b>   |                       |                        |                       |                       |
| Personnel Services   | \$53,256,899          | \$57,202,164           | \$56,703,965          | \$59,851,707          |
| Supplies & Materials   | \$5,576,751           | \$5,380,797            | \$5,660,597           | \$5,859,562           |
| Travel & Training  | \$415,650             | \$615,719              | \$607,090             | \$619,254             |
| Intragovernmental Charges  | \$8,363,868           | \$8,283,303            | \$8,283,303           | \$8,104,690           |
| Utilities, Services & Other Misc.  | \$8,676,452           | \$9,658,081            | \$9,345,372           | \$8,553,578           |
| Capital Additions  | \$828,582             | \$786,570              | \$306,556             | \$0                   |
| Interest & Lease Payment   | \$0                   | \$0                    | \$0                   | \$0                   |
| <b>Total Expenditures</b>  | <b>\$77,118,202</b>   | <b>\$81,926,634</b>    | <b>\$80,906,883</b>   | <b>\$82,988,791</b>   |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>             | <b>(\$19,628,575)</b> | <b>(\$22,544,016)</b>  | <b>(\$22,950,850)</b> | <b>(\$24,237,017)</b> |
| <b>Other Financing Sources (Uses):</b>                                   |                       |                        |                       |                       |
| Transfers In - PILOT from Water and Electric                             | \$15,859,317          | \$16,122,676           | \$16,543,630          | \$17,585,334          |
| Transfers In - Other   | \$8,820,662           | \$8,543,395            | \$8,513,280           | \$8,686,095           |
| <b>Total Transfers In</b>  | <b>\$24,679,979</b>   | <b>\$24,666,071</b>    | <b>\$25,056,910</b>   | <b>\$26,271,429</b>   |
| Lease/Bond Proceeds  | \$0                   | \$0                    | \$0                   | \$0                   |
| Transfers Out  | (\$2,141,439)         | (\$2,228,833)          | (\$2,172,902)         | (\$2,034,412)         |
| <b>Total Other Financing Sources/(Uses)</b>                              | <b>\$22,538,540</b>   | <b>\$22,437,238</b>    | <b>\$22,884,008</b>   | <b>\$24,237,017</b>   |
| <b>Net Change in Fund Balance</b>  | <b>\$2,909,965</b>    | <b>(\$106,778)</b>     | <b>(\$66,842)</b>     | <b>\$0</b>            |
| Fund Balance - Beginning   | \$34,912,060          | \$28,805,065           | \$28,805,065          | \$26,147,240          |
| FY 2017 General Fund Savings to Be<br>Appropriated at the end of FY 2018 |                       |                        | (\$2,590,983)         |                       |
| <b>Fund Balance - Ending</b>   | <b>\$37,822,025</b>   |                        |                       |                       |
| <b>Unassigned Fund Balance</b>   | <b>\$28,805,065</b>   | <b>\$28,698,287</b>    | <b>\$26,147,240</b>   | <b>\$26,147,240</b>   |

**Expenditures and Fund Balance**

|                     | Total<br>Financial<br>Uses | Unassigned<br>Fund<br>Balance | Fund Balance<br>As a Percent Of<br>Expenditures |
|---------------------|----------------------------|-------------------------------|---|
| 2009                | \$72,554,174               | \$17,154,195                  | 23%   |
| 2010                | \$74,450,327               | \$19,029,812                  | 25%   |
| 2011                | \$75,487,905               | \$23,660,321                  | 32%   |
| 2012                | \$75,016,214               | \$25,955,804                  | 35%   |
| 2013                | \$77,581,172               | \$26,350,897                  | 34%   |
| 2014                | \$78,565,522               | \$28,889,505                  | 37%   |
| 2015                | \$87,243,007               | \$24,159,186                  | 28%   |
| 2016                | \$79,972,309               | \$29,245,964                  | 37%   |
| 2017                | \$79,259,641               | \$28,805,065                  | 36%   |
| FY 2018 Adj. Budget | \$84,155,467               | \$28,698,287                  | 34%   |
| FY 2019 Adopted     | \$85,023,203               | \$26,147,240                  | 31%   |

### Financial Sources and Uses General Fund

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|---------------------|------------------------|----------------------|---------------------|
| <b>Financial Sources</b>                          |                     |                        |                      |                     |
| Sales Taxes                                       | \$23,306,189        | \$23,966,892           | \$23,073,127         | \$22,842,396        |
| Property Taxes                                    | \$8,124,534         | \$8,193,832            | \$8,293,780          | \$8,454,768         |
| Gross Receipts & Other Local Taxes *              | \$11,147,263        | \$11,480,785           | \$10,967,263         | \$10,849,731        |
| Intragovernmental Revenues **                     | \$4,748,750         | \$4,817,264            | \$4,817,264          | \$5,774,864         |
| Grants  | \$3,228,182         | \$3,806,014            | \$3,397,393          | \$3,332,883         |
| Interest Revenue                                  | (\$198,858)         | \$569,042              | \$900,000            | \$900,000           |
| Less: GASB 31 Interest Adjustment                 | \$446,942           |                        |                      |                     |
| Fees and Service Charges                          | \$0                 | \$0                    | \$0                  | \$0                 |
| Other Local Revenues ++                           | \$7,133,567         | \$6,548,789            | \$6,507,206          | \$6,597,132         |
| <b>Total Financial Sources Before Transfers</b>   | <b>\$57,936,569</b> | <b>\$59,382,618</b>    | <b>\$57,956,033</b>  | <b>\$58,751,774</b> |
| Transfers In                                      | \$24,679,979        | \$24,666,071           | \$25,056,910         | \$26,271,429        |
| <b>Total Financial Sources</b>                    | <b>\$82,616,548</b> | <b>\$84,048,689</b>    | <b>\$83,012,943</b>  | <b>\$85,023,203</b> |
| <b>Financial Uses</b>                             |                     |                        |                      |                     |
| Personnel Services                                | \$53,256,899        | \$57,202,164           | \$56,703,965         | \$59,851,707        |
| Less: GASB 16 Vacation Liability Adj ^^           | \$0                 | \$0                    | \$0                  | \$0                 |
| Less: GASB 68 Pension Adjustment ^^               | \$0                 | \$0                    | \$0                  | \$0                 |
| Supplies & Materials                              | \$5,576,751         | \$5,380,797            | \$5,660,597          | \$5,859,562         |
| Travel & Training                                 | \$415,650           | \$615,719              | \$607,090            | \$619,254           |
| Intragovernmental Charges                         | \$8,363,868         | \$8,283,303            | \$8,283,303          | \$8,104,690         |
| Utilities, Services & Misc.                       | \$8,676,452         | \$9,658,081            | \$9,345,372          | \$8,553,578         |
| Interest Expense                                  | \$0                 | \$0                    | \$0                  | \$0                 |
| Bank & Paying Agent Fees                          | \$0                 | \$0                    | \$0                  | \$0                 |
| Transfers Out                                     | \$2,141,439         | \$2,228,833            | \$2,172,902          | \$2,034,412         |
| Principal Payments                                | \$0                 | \$0                    | \$0                  | \$0                 |
| Capital Additions                                 | \$828,582           | \$786,570              | \$306,556            | \$0                 |
| Enterprise Revenues used for Capital Projects     | \$0                 | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Uses</b>                       | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$3,356,907</b>  | <b>(\$106,778)</b>     | <b>(\$66,842)</b>    | <b>\$0</b>          |
| <b>Unassigned Cash Reserve</b>                    |                     |                        |                      |                     |
| Financial Sources Over/(Under) Uses               |                     | (\$106,778)            | (\$66,842)           | \$0                 |
| Beginning Unassigned Cash Reserve                 |                     | \$27,140,891           | \$27,140,891         | \$27,074,049        |
| Unassigned Fund Balance                           | \$28,805,065        |                        |                      |                     |
| Less: GASB 31 Pooled Cash Adjustment              | \$926,809           |                        |                      |                     |
| Less: IBB* Amount to be Appropriated              | (\$2,590,983)       |                        |                      |                     |
| <b>Projected Unassigned Cash Reserve</b>          | <b>\$27,140,891</b> | <b>\$27,034,113</b>    | <b>\$27,074,049</b>  | <b>\$27,074,049</b> |
| Total Budgeted Financial Uses                     | \$83,751,484        | \$83,511,190           | \$83,511,190         | \$85,023,203        |
| 20% of Total Expenditures                         | x 20%               | x 20%                  | x 20%                | x 20%               |
| <b>Budgeted Cash Reserve Target</b>               | <b>\$16,750,297</b> | <b>\$16,702,238</b>    | <b>\$16,702,238</b>  | <b>\$17,004,641</b> |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$10,390,594</b> | <b>\$10,331,875</b>    | <b>\$10,371,811</b>  | <b>\$10,069,408</b> |

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

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

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

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

^^ GASB 16 and GASB 68 do not apply to the General Fund.



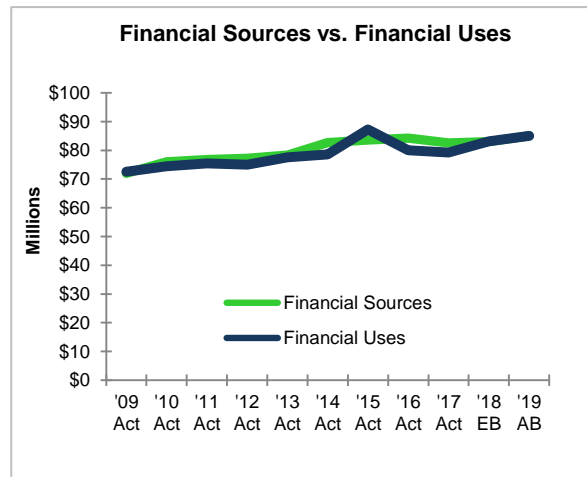
## Financial Sources and Uses General Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenditures and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

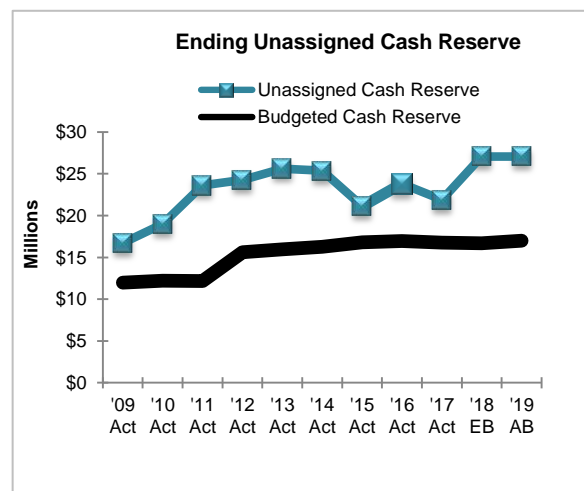
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.



Financial sources have been above financial uses for all years except FY 2009, FY 2013, and FY 2015. In FY 2009 and FY 2013, the city used down some of the fund balance to make up the difference between revenues and expenses. In FY 2015, the City used \$5 million of excess fund balance to pay down police and fire pension unfunded liabilities.

Due to lower sales taxes projected for FY 2018, it is estimated that the city will need to spend down cash reserves for the current year. As this negative trend is expected to continue in FY 2019, budget cuts were made to balance the budget.



Ending unassigned cash reserves have been above the budgeted cash reserve target for all years. Council increased the budgeted cash reserve target from 16% of total expenditures to 20% of total expenditures in FY 2012. The significant decrease in unassigned cash reserves in FY 2015 was due to a decision by Council to use \$5 million of excess fund balance to help pay down police and fire pension liabilities.

For FY 2019 unassigned cash reserves are projected to be \$10.1 million above the budgeted cash reserve target.

(THIS PAGE INTENTIONALLY LEFT BLANK)