



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.

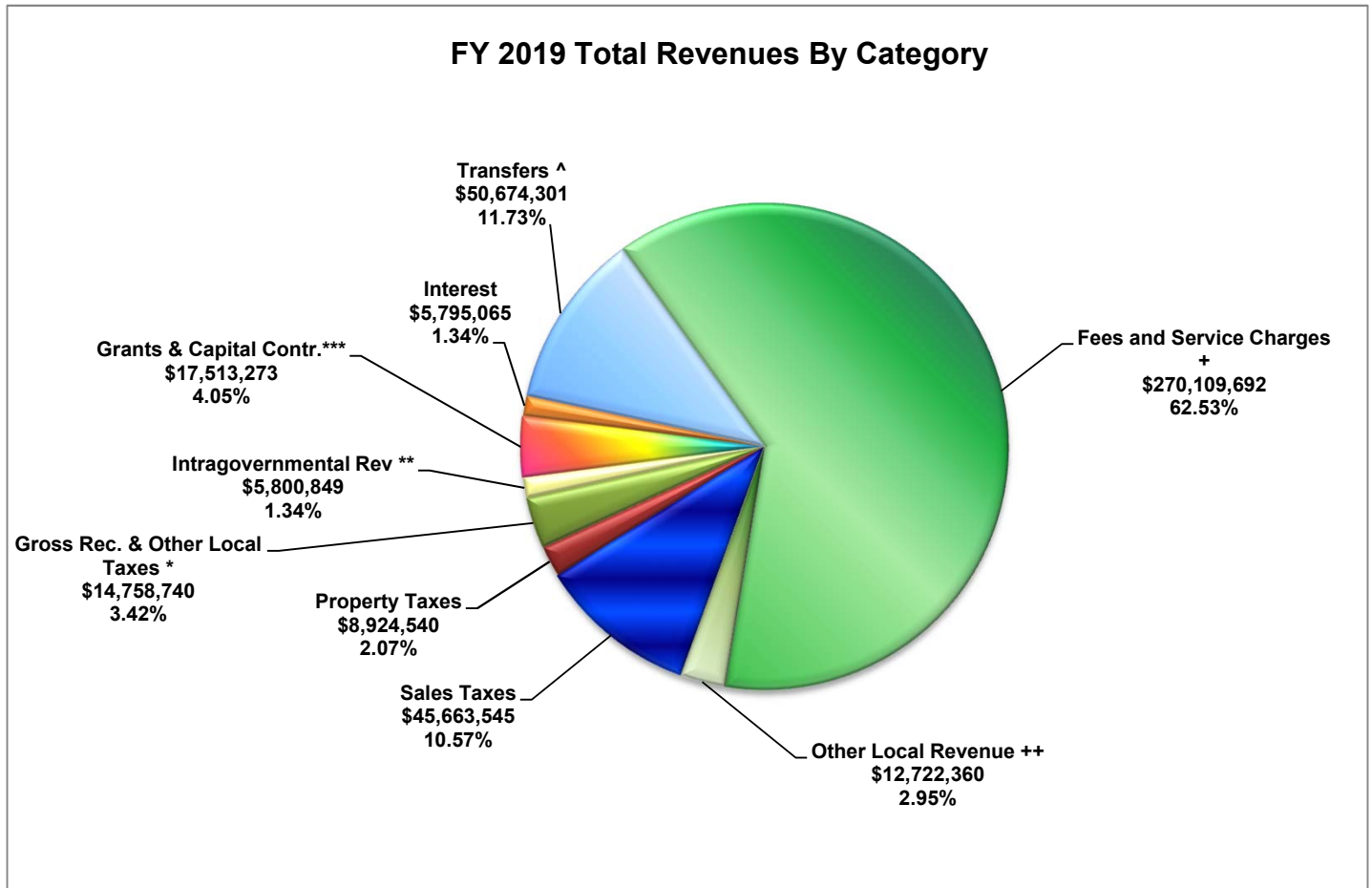
Personnel Summary

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 FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	% Change 19/18EB	% Change 19/18B
Sales Taxes	\$47,546,381	\$48,986,941	\$46,595,455	\$45,663,545	(2.0%)	(6.8%)
Property Taxes	\$8,124,534	\$8,193,832	\$8,293,780	\$8,924,540	7.6%	8.9%
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	\$5,800,849	20.4%	20.4%
Grants & Capital Contr.***	\$24,214,859	\$19,997,973	\$19,964,293	\$17,513,273	(12.3%)	(12.4%)
Interest	(\$559,997)	\$6,150,790	\$6,757,822	\$5,795,065	(14.2%)	(5.8%)
Transfers ^	\$50,992,696	\$50,981,233	\$51,379,367	\$50,674,301	(1.4%)	(0.6%)
Fees and Service Charges +	\$254,787,845	\$268,384,871	\$264,711,728	\$270,109,692	2.0%	0.6%
Other Local Revenue ++	\$16,217,349	\$13,767,328	\$13,532,017	\$12,722,360	(6.0%)	(7.6%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$500,000	\$0	\$0	\$0	0.0%	0.0%
Total	\$421,538,646	\$436,890,423	\$430,927,998	\$431,962,365	0.2%	(1.1%)

* 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 2.0% over Estimated FY 2018. Rate increases include Water (1% operating rate increase), Electric (2.5% operating rate increase), Sewer (1% voter approved), and Storm Water (25% utility rate increase passed by the voters in April 2015). The estimated average residential customer impact is \$2.93 per month (compared to an increase of \$3.24 per month last year). There are other fee increases proposed in Solid Waste (landfill fees), Sewer (liquid hauled waste fees), and Recreation Services (creation of fees for the sports fieldhouse).

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.4329/\$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 2.0% decrease, or \$0.9 million below Estimated FY 2018. In the general fund, sales taxes are projected to decrease by \$456,802 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 1.96% from Estimated FY 2018 due to growth in the assessed valuation and \$469,772 due to a proposed increase to the property tax rate to \$0.4329/\$100 assessed value). This increase to the property tax rate is allowed under the Hancock amendment as the City is requesting to reverse all voluntary reductions taken in prior even numbered years. This increase will be dedicated to public safety. For FY 2019 the increased amount will be transferred to the capital projects fund to begin building up funds for the construction of an additional fire station in FY 2024. After that it will be used in the general fund to pay for the personnel and operating costs to operate that fire station. 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 (6.0%) 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 \$2.5 million or (12.3%) 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 projecting a decrease of \$0.7 million 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, customer growth and an increase in the property tax rate, and Airport Fund for funding of capital 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 \$983,585 or 20.4% due to a review of the chargeout methodology which resulted in more general fund expenses charged to other funds and an increase in the property tax rate.

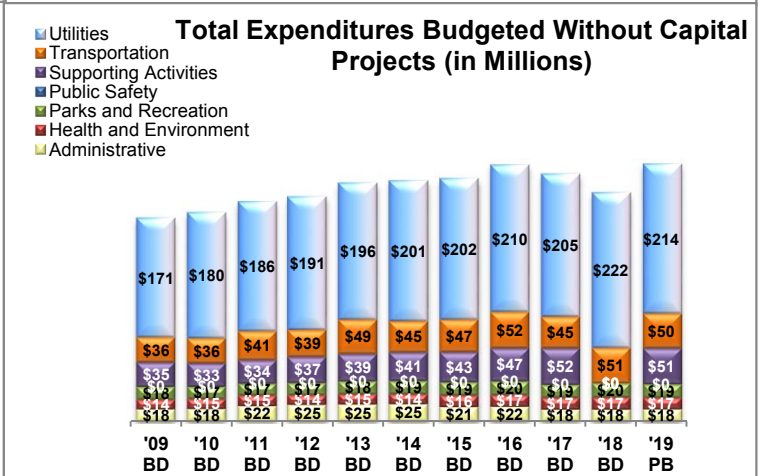
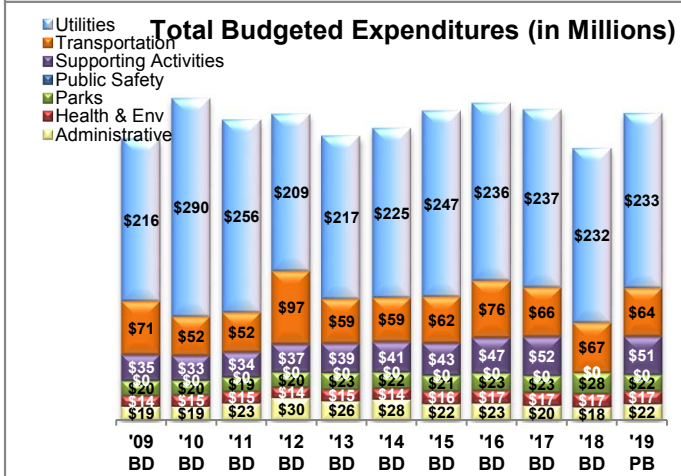
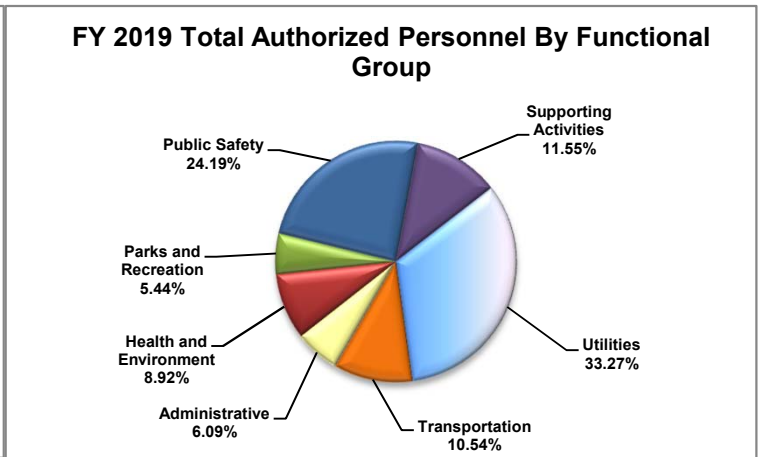
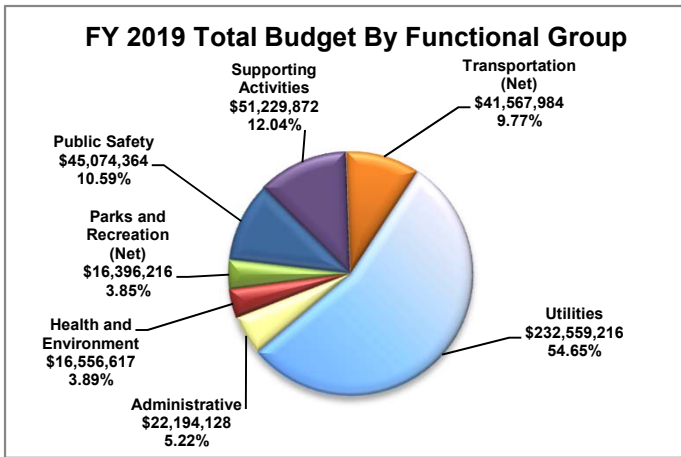
Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. No general fund appropriated fund balance is budgeted for FY 2019. The City's General Fund balance is projected to be 41% of expenses for FY 2019 which is above the city's 20% fund balance policy guideline.

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Summary of Total Revenues By Fund Type

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
General Government:						
1100 General Fd	\$82,669,606	\$83,916,436	\$82,779,882	\$84,913,286	\$996,850	1.2%
2190 Capital Improvment STax Fd	\$5,774,068	\$6,020,551	\$5,716,324	\$5,602,428	(\$418,123)	(6.9%)
2200 Parks Sales Tax Fd	\$5,802,019	\$6,017,889	\$5,713,771	\$5,599,877	(\$418,012)	(6.9%)
2210 Transportation STax Fd	\$11,599,809	\$12,067,772	\$11,459,408	\$11,231,609	(\$836,163)	(6.9%)
2220 Public Improvement Fd	\$2,270,463	\$2,363,501	\$2,315,550	\$2,296,031	(\$67,470)	(2.9%)
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%)
2610 Non-Motorized Grant Fd	\$94,589	\$262,146	\$157,544	\$210,238	(\$51,908)	(19.8%)
2320 Mid Mo Sol Waste Mgt Dis Fd	\$135,465	\$161,130	\$164,043	\$164,956	\$3,826	2.4%
2660 CDBG	\$1,292,607	\$350,775	\$742,467	\$378,923	\$28,148	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	\$12,267,772	(\$1,861,596)	(13.2%)
2310 Contributions Fd	\$108,287	\$421,794	\$421,794	\$44,730	(\$377,064)	(89.4%)
Total Govt. Funds	\$131,162,763	\$134,674,891	\$132,265,150	\$131,374,122	(\$3,300,769)	(2.45%)
Enterprise Funds:						
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	\$10,717,491	\$10,729,070	\$8,201,541	(\$2,515,950)	(23.5%)
553x Transit Fd	\$7,687,617	\$8,555,208	\$8,403,277	\$8,083,710	(\$471,498)	(5.5%)
554x Airport Fd	\$11,362,017	\$12,213,550	\$12,343,728	\$12,102,320	(\$111,230)	(0.9%)
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	\$23,034,107	\$892,576	4.0%
558x Storm Water Utility Fd	\$1,998,890	\$2,656,765	\$2,652,801	\$3,054,040	\$397,275	15.0%
Total Enterprise Funds	\$244,867,709	\$251,703,482	\$249,705,317	\$248,706,683	(\$2,996,799)	(1.19%)
Internal Service Funds:						
6590 Employee Benefit Fd	\$17,088,245	\$19,597,582	\$19,551,834	\$20,939,550	\$1,341,968	6.8%
6690 Self Insurance Reserve Fd	\$6,233,637	\$6,406,149	\$6,473,404	\$6,722,211	\$316,062	4.9%
6710 Custodial / Maintenance Fd	\$1,925,770	\$1,520,711	\$1,520,711	\$1,623,510	\$102,799	6.8%
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	\$2,779,578	\$234,994	9.2%
6760 Utility Customer Services Fd	\$2,354,383	\$3,034,110	\$2,584,110	\$3,004,109	(\$30,001)	(1.0%)
Total Internal Service Fds	\$45,508,174	\$50,512,050	\$48,957,531	\$51,881,560	\$1,369,510	2.71%
Total City Revenues	\$421,538,646	\$436,890,423	\$430,927,998	\$431,962,365	(\$4,928,058)	(1.13%)

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative	\$18,271,445	\$17,736,512	\$17,416,638	\$22,194,128	\$4,457,616	25.1%
Health and Environment	\$17,474,213	\$17,321,565	\$16,735,627	\$16,556,617	(\$764,948)	(4.4%)
Parks and Recreation (Net)	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,797,740)	(22.6%)
Public Safety	\$41,228,962	\$49,602,729	\$49,405,757	\$45,074,364	(\$4,528,365)	(9.1%)
Supporting Activities	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%
Transportation (Net)	\$48,634,804	\$44,021,667	\$43,734,866	\$41,567,984	(\$2,453,683)	(5.6%)
Utilities	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%
Total Actual Spending	\$431,612,679	\$432,833,721	\$423,088,669	\$425,578,397	(\$7,255,324)	(1.7%)
Other Special Rev. Fds*	\$23,038,011	\$29,733,329	\$29,733,329	\$28,082,877	(\$1,650,452)	(5.6%)
Total All Funds Exp.	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)

* 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	Proposed 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	170.84	169.74	170.14	174.14	4.00
Utilities	490.70	499.35	499.35	501.65	2.30
Transportation	158.85	156.80	156.80	158.99	2.19
Total	1,488.90	1,497.90	1,498.40	1,507.90	9.50

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

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

Transportation includes, 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.

- In the general fund, Street, Engineering, Parking Enforcement and Traffic related expenses are projected at \$10.4 million.
- Street maintenance funding will remain the same as FY 2018 at \$2.7 million.
- Airport reflects a \$0.9 million decrease due to lower capital project funding required.
- Transit reflects a \$0.7 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 \$2.4 million decrease due to lower transfers to the Capital Project Fund for public safety capital projects.
- Public Improvement Fund is 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. A 1% operating rate increase is proposed to ensure the fund meets its debt coverage requirements. A water ballot issue is planned for August, 2018, and if passed, will provide funding for capital projects for the next five years.
- Electric reflects a \$1.2 million decrease due to lower capital project funding and fleet replacements. A 2.5% operating rate increase is proposed to ensure the fund meets its debt coverage requirements.
- Solid Waste reflects a \$2.5 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.
- Sewer reflects a \$1.7 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 \$14,445 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 \$4.5 million decrease (9.1% decrease) for FY 2019 primarily due to lower capital project funding required.
- The Police budget reflects a \$0.4 million increase due to the \$0.25/hour across-the-board pay increase and increased self insurance charges due to higher claims.
- The Fire budget reflects a \$0.1 million decrease due to lower self insurance charges as a result of lower claims.
- Public Safety capital projects reflect a \$4.9 million decrease due to lower funding required. Major projects include construction of an additional fire station in the east and replacement of a fire apparatus.

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 \$0.3 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 or 9% 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 \$4.5 million.

- Finance reflects a \$152,170 increase due to the reallocation of a position back into Finance from the Print Shop and Mailroom due to a reorganization of that peration to Community Relations, and six months funding for a previously authorized but unfunded Pension Administrator position.
- City General reflects a \$251,592 increase due to a one-time transfer to the Employee Benefit Fund to help improve the financial condition of that fund and an increase in transfers to the Capital Projects Fund as the increase in property taxes (\$469,772) from the change in the property tax rate (\$0.41 to \$0.4329) will begin the funding for construction of an additional fire station in the southwest part of the city in FY 2024.
- Other General Government capital projects reflect an increase of \$4 million for renovations at the Grissum Building.

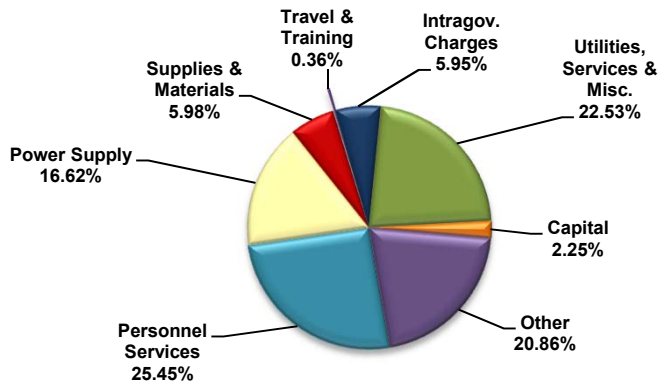
Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2019 budget amount is \$22.1 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.4 million which subtracts 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 \$4.8 million primarily due to capital project funding. Total general fund support for parks will increase \$55,650 from last year.

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 \$0.8 million decrease.

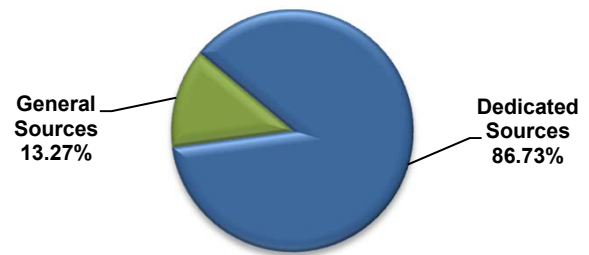
- Health and Human Services reflects a \$96,306 decrease due to several grants ending.
- CDBG Fund reflects a \$0.3 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- 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

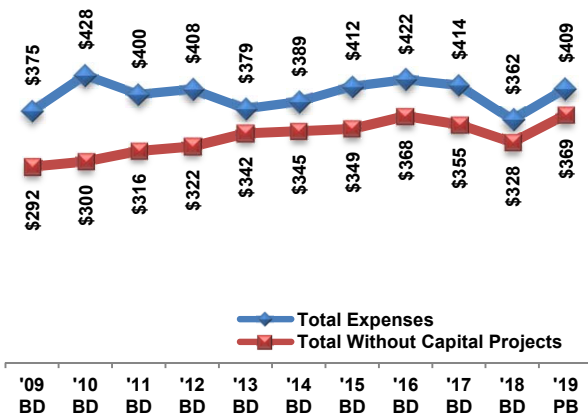


FY 2019 Totals By Funding Source

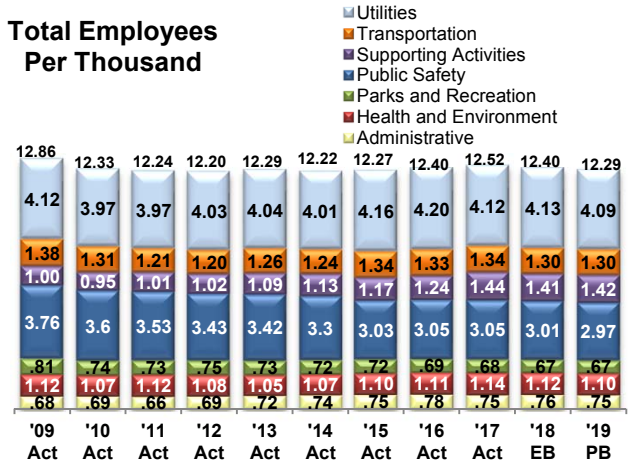


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$108,741,646	\$113,730,261	\$110,745,090	\$115,436,725	\$1,706,464	1.5%
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies & Materials	\$25,768,302	\$28,233,183	\$26,195,208	\$27,135,377	(\$1,097,806)	(3.9%)
Travel & Training	\$969,639	\$1,608,002	\$1,387,071	\$1,654,345	\$46,343	2.9%
Intragov. Charges	\$24,286,460	\$24,907,263	\$24,907,390	\$26,994,570	\$2,086,307	8.4%
Utilities, Services & Misc.	\$111,437,461	\$111,066,703	\$107,394,907	\$102,193,340	(\$8,873,363)	(8.0%)
Capital	\$14,574,050	\$13,477,808	\$12,924,771	\$10,209,221	(\$3,268,587)	(24.3%)
Other	\$98,266,267	\$94,654,830	\$95,797,876	\$94,642,303	(\$12,527)	(0.0%)
Total	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)
Operating Expenses	\$289,612,659	\$306,889,952	\$296,543,301	\$310,245,244	\$3,355,292	1.1%
Non-Operating Expenses	\$80,720,136	\$77,974,045	\$79,262,833	\$78,556,272	\$582,227	0.7%
Debt Service	\$17,206,080	\$16,680,785	\$16,535,043	\$16,086,031	(\$594,754)	(3.6%)
Capital Additions	\$7,400,142	\$8,337,808	\$7,784,771	\$6,334,221	(\$2,003,587)	(24.0%)
Tl. Excluding Cap Impr. Plan	\$394,939,017	\$409,882,590	\$400,125,948	\$411,221,768	\$1,339,178	0.3%
Capital Projects	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)
Total Expenses	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)

Funding Sources

Dedicated Sources	\$399,408,116	\$402,752,949	\$393,440,157	\$393,463,855	(\$9,289,094)	(2.3%)
General Sources	\$55,242,574	\$59,814,101	\$59,381,841	\$60,197,419	\$383,318	0.6%
Total Funding Sources	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)

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

Highlights / Significant Changes

Personnel Services: Increase of \$1.7 million or 1.5% 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.

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 \$1.1 million or 3.9% 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 \$46,343 or 2.9% from FY 2018 primarily due increases training costs budgeted in the Information Technology budget to provide training for departments on the new version of the Munis enterprise software and utility department training for the Advanced Utility software.

Intragovernmental Charges: reflects an increase of \$2.1 million or 8.4% from FY 2018 adjusted budget.

- Community Relations fees increased \$249,145 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 \$624,657 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 \$846,301 due a review of the chargeout methodology which resulted in more general fund expenses being charged to other funds and the increase in the property tax rate (as part of the fee is a payment in lieu of taxes for property, plant, and equipment owned by Recreation Services, Transit, Airport, Sewer, Parking Solid Waste, and Storm Water).
- Self Insurance Charges increased \$248,807 due to higher claims costs

Utilities, Services & Miscellaneous: reflects a decrease of \$8.9 million or 8.0% 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 \$3.3 million or 24.3% from the FY 2018 adjusted budget which is primarily due to capital project funding and supplemental replacements in 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 decrease of \$12,527 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 \$3.4 million or 1.1% from FY 2018 adjusted budget.

- General Fund reflects and increase of \$950,697 with Police increasing \$710,087. 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 personnel costs.
- Information Technology reflects a \$0.8 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
- 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 have decreased by \$10.2 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 primarily in 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 FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
General Government:						
1100 General Fd	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%
2190 Capital Improvmt STax Fd	\$3,420,073	\$8,092,991	\$8,092,991	\$5,719,585	(\$2,373,406)	(29.3%)
2200 Parks Sales Tax Fd	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)
2210 Transportation STax Fd	\$11,031,402	\$13,123,774	\$13,123,774	\$13,769,881	\$646,107	4.9%
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	\$2,964,554	\$2,886,092	\$2,942,472	(\$22,082)	(0.7%)
2300 Stadium TDD Fd	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
2610 Non-Motorized Grant Fd	\$155,365	\$259,459	\$157,544	\$210,238	(\$49,221)	(19.0%)
2320 Mid Mo Sol Waste Mgt Dis Fd	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
2660 CDBG	\$926,428	\$703,125	\$742,467	\$378,923	(\$324,202)	(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	\$12,267,772	(\$2,695,585)	(18.0%)
2310 Contributions Fd	\$119,507	\$421,029	\$71,029	\$44,730	(\$376,299)	(89.4%)
Total Governmental Funds	\$127,374,227	\$137,489,605	\$136,131,634	\$133,349,289	(\$4,140,316)	(3.01%)
Enterprise Funds:*						
503x Railroad Fd	\$1,232,139	\$974,968	\$966,844	\$1,087,422	\$112,454	11.5%
504x Transload Facility Fd	\$3,312,366	\$173,744	\$169,544	\$314,652	\$140,908	81.1%
550x Water Utility Fd	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)
551x Electric Utility Fd	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)
552x Recreation Services Fd	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)
553x Transit Fd	\$8,828,932	\$9,617,148	\$9,616,980	\$8,879,435	(\$737,713)	(7.7%)
554x Airport Fd	\$13,080,938	\$13,544,436	\$13,508,794	\$12,659,081	(\$885,355)	(6.5%)
555x Sanitary Sewer Utility Fd	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%
556x Parking Utility Fd	\$4,598,929	\$4,683,977	\$4,660,167	\$4,868,504	\$184,527	3.9%
557x Solid Waste Utility Fd	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%
558x Storm Water Utility Fd	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)
Total Enterprise Funds	\$283,989,060	\$274,037,103	\$267,504,257	\$269,082,113	(\$4,954,990)	(1.81%)
Internal Service Funds:*						
6590 Employee Benefit Fd	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%
6690 Self Insurance Reserve Fd	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%
6710 Custodial / Maintenance Fd	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)
6720 Fleet Operations Fd	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)
6730 GIS Fd	\$1,005,457	\$0	\$0	\$0	\$0	0.0%
6740 Information Technology Fd	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%
6750 Community Relations Fd	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)
6760 Utility Customer Services Fd	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)
Total Internal Service Funds	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.37%
Total City Expenses	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.93%)

* 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)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative:						
City Council (GF)	\$201,187	\$278,525	\$264,967	\$284,957	\$6,432	2.3%
City Clerk (GF)	\$282,274	\$430,523	\$424,176	\$432,538	\$2,015	0.5%
City Manager (GF)	\$1,860,739	\$1,443,171	\$1,364,378	\$1,439,463	(\$3,708)	(0.3%)
Finance Department (GF)	\$4,215,420	\$4,516,548	\$4,354,534	\$4,668,718	\$152,170	3.4%
Human Resources (GF)	\$1,109,305	\$1,168,215	\$1,162,039	\$1,205,260	\$37,045	3.2%
Law Department (GF)	\$1,687,564	\$1,966,514	\$1,923,193	\$1,976,254	\$9,740	0.5%
City General (GF)	\$2,488,512	\$3,146,655	\$3,146,632	\$3,398,247	\$251,592	8.0%
Public Works Administration (GF)	\$201,208	\$222,629	\$212,516	\$234,958	\$12,329	5.5%
Other Gen. Govt. Cap. Prjcts (CIP)	\$1,364,049	\$225,000	\$225,000	\$4,210,000	\$3,985,000	1771.1%
Debt Service Fds (DSF)	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733	\$5,001	0.1%
Total Administrative	\$18,271,445	\$17,736,512	\$17,416,638	\$22,194,128	\$4,457,616	25.1%
Health & Environment:						
Public Health & Human Svcs (GF)	\$7,226,819	\$7,495,506	\$7,412,049	\$7,399,200	(\$96,306)	(1.3%)
Community Development (GF)	\$4,352,880	\$4,254,041	\$4,206,541	\$4,310,806	\$56,765	1.3%
Economic Development (GF)	\$479,848	\$502,322	\$491,465	\$537,576	\$35,254	7.0%
Cultural Affairs (GF)	\$480,431	\$536,027	\$482,626	\$525,773	(\$10,254)	(1.9%)
Convention & Tourism Fd (SRF)	\$3,515,580	\$2,964,554	\$2,886,092	\$2,942,472	(\$22,082)	(0.7%)
Office of Sustainability (GF)	\$372,720	\$444,961	\$443,358	\$417,137	(\$27,824)	(6.3%)
CDBG Fd (SRF)	\$926,428	\$703,125	\$742,467	\$378,923	(\$324,202)	(46.1%)
Contributions Fd (TF)	\$119,507	\$421,029	\$71,029	\$44,730	(\$376,299)	(89.4%)
Total Health and Environment	\$17,474,213	\$17,321,565	\$16,735,627	\$16,556,617	(\$764,948)	(4.4%)
Parks & Recreation:						
General Fund Operations (GF)	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Recreation Services Fd (EF)	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)
Parks Capital Projects (CIP)	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
Net Parks and Recreation *	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,797,740)	(22.6%)
Parks Sales Tax Fd (SRF)	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)
Total Parks and Recreation	\$22,594,196	\$28,376,612	\$28,314,271	\$22,064,710	(\$6,311,902)	(22.2%)
Public Safety:						
Police Department (GF)	\$20,809,690	\$22,720,775	\$22,653,030	\$23,153,941	\$433,166	1.9%
Fire Department (GF)	\$17,199,241	\$17,991,005	\$17,876,773	\$17,879,163	(\$111,842)	(0.6%)
Public Safety Capital Projects (CIP)	\$2,286,742	\$8,021,000	\$8,021,000	\$3,169,772	(\$4,851,228)	(60.5%)
Municipal Court (GF)	\$911,039	\$869,949	\$854,954	\$871,488	\$1,539	0.2%
Total Before PSJC	\$41,206,712	\$49,602,729	\$49,405,757	\$45,074,364	(\$4,528,365)	(9.1%)
Pub. Safety Joint Comm (GF)	\$22,250	\$0	\$0	\$0	\$0	0.0%
Total Public Safety	\$41,228,962	\$49,602,729	\$49,405,757	\$45,074,364	(\$4,528,365)	(9.1%)
Supporting Activities:						
Employee Benefit Fd (ISF)	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%
Self Insurance Reserve Fd (ISF)	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%
Custodial & Bldg Maint. Fd (ISF)	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)
Fleet Operations Fd (ISF)	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)
GIS Fd (ISF)	\$1,005,457	\$0	\$0	\$0	\$0	0.0%
Information Technology Fd (ISF)	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%
Community Relations Fd (ISF)	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)
Utility Customer Services Fd (ISF)	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)
Total Supporting Activities	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%

* 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)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Transportation:						
Non-Motorized Grant (SRF)	\$155,365	\$259,459	\$157,544	\$210,238	(\$49,221)	(19.0%)
Streets and Engineering (GF)	\$8,700,961	\$8,972,589	\$8,914,484	\$9,118,191	\$145,602	1.6%
Streets & Sidewalks Cap Proj (CIP)	\$7,659,807	\$4,527,357	\$4,527,357	\$3,148,000	(\$1,379,357)	(30.5%)
Parking Enforcement & Traffic (GF)	\$1,065,367	\$1,267,989	\$1,213,152	\$1,282,461	\$14,472	1.1%
Transit Fd (EF)	\$8,828,932	\$9,617,148	\$9,616,980	\$8,879,435	(\$737,713)	(7.7%)
Regional Airport Fd (EF)	\$13,080,938	\$13,544,436	\$13,508,794	\$12,659,081	(\$885,355)	(6.5%)
Parking Facilities Fd (EF)	\$4,598,929	\$4,683,977	\$4,660,167	\$4,868,504	\$184,527	3.9%
Railroad Utility Fd (EF)	\$1,232,139	\$974,968	\$966,844	\$1,087,422	\$112,454	11.5%
Transload Facility (EF)	\$3,312,366	\$173,744	\$169,544	\$314,652	\$140,908	81.1%
Net Transportation Funding **	\$48,634,804	\$44,021,667	\$43,734,866	\$41,567,984	(\$2,453,683)	(5.6%)
Capital Improv. STax Fd (SRF)	\$3,420,073	\$8,092,991	\$8,092,991	\$5,719,585	(\$2,373,406)	(29.3%)
Transportation STax Fd (SRF)	\$11,031,402	\$13,123,774	\$13,123,774	\$13,769,881	\$646,107	4.9%
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%
Total Transportation	\$66,104,932	\$66,572,340	\$66,285,539	\$63,982,367	(\$2,589,973)	(3.9%)
Utilities:						
Water Utility Fd (EF)	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)
Electric Utility Fd (EF)	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)
Sanitary Sewer Utility Fd (EF)	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%
Solid Waste Utility Fd (EF)	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%
Mid MO Sol Waste Mgt Dist (SRF)	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
Storm Water Utility Fd (EF)	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)
Total Utilities	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%
OVERALL TOTAL	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)
Total By Fund Type:						
General Fund (GF)	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%
Special Revenue Funds (SRF)	\$27,775,647	\$33,821,597	\$33,678,260	\$31,779,768	(\$2,041,829)	(6.0%)
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	\$421,029	\$71,029	\$44,730	(\$376,299)	(89.4%)
Capital Projects Fund (CIP)	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)
Total Governmental Funds	\$127,374,227	\$137,489,605	\$136,131,634	\$133,349,289	(\$4,140,316)	(3.0%)
Total Enterprise Funds (EF)	\$283,989,060	\$274,037,103	\$267,504,257	\$269,082,113	(\$4,954,990)	(1.8%)
Total Internal Services Fds (ISF)	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%
Total All Funds	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)

(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

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative:						
City Council (GF)						
Operating Expenses	\$201,187	\$278,525	\$264,967	\$284,957	\$6,432	2.3%
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	
Total Expenses	\$201,187	\$278,525	\$264,967	\$284,957	\$6,432	2.3%
City Clerk (GF)						
Operating Expenses	\$282,274	\$430,523	\$424,176	\$432,538	\$2,015	0.5%
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	
Total Expenses	\$282,274	\$430,523	\$424,176	\$432,538	\$2,015	0.5%
City Manager (GF)						
Operating Expenses	\$1,860,739	\$1,443,171	\$1,364,378	\$1,439,463	(\$3,708)	(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	
Total Expenses	\$1,860,739	\$1,443,171	\$1,364,378	\$1,439,463	(\$3,708)	(0.3%)
Finance Department (GF)						
Operating Expenses	\$4,184,055	\$4,516,548	\$4,354,534	\$4,668,718	\$152,170	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	
Total Expenses	\$4,215,420	\$4,516,548	\$4,354,534	\$4,668,718	\$152,170	3.4%
Human Resources (GF)						
Operating Expenses	\$1,109,305	\$1,168,215	\$1,162,039	\$1,205,260	\$37,045	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	
Total Expenses	\$1,109,305	\$1,168,215	\$1,162,039	\$1,205,260	\$37,045	3.2%
Law Department (GF)						
Operating Expenses	\$1,687,564	\$1,966,514	\$1,923,193	\$1,976,254	\$9,740	0.5%
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	
Total Expenses	\$1,687,564	\$1,966,514	\$1,923,193	\$1,976,254	\$9,740	0.5%
City General (GF)						
Operating Expenses	\$347,073	\$973,753	\$973,730	\$919,063	(\$54,690)	(5.6%)
Non-Operating Expenses	\$2,141,439	\$2,172,902	\$2,172,902	\$2,479,184	\$306,282	14.1%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,488,512	\$3,146,655	\$3,146,632	\$3,398,247	\$251,592	8.0%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$201,208	\$222,629	\$212,516	\$234,958	\$12,329	5.5%
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	
Total Expenses	\$201,208	\$222,629	\$212,516	\$234,958	\$12,329	5.5%
Other Gen. Govt. Capital Projects (CIP)						
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	\$4,210,000	\$3,985,000	1771.1%
Total Expenses	\$1,364,049	\$225,000	\$225,000	\$4,210,000	\$3,985,000	1771.1%
Debt Service Funds (DSF)						
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	
Total Expenses	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733	\$5,001	0.1%
Total Administrative						
Operating Expenses	\$9,873,405	\$10,999,878	\$10,679,533	\$11,161,211	\$161,333	1.5%
Non-Operating Expenses	\$2,141,439	\$2,172,902	\$2,172,902	\$2,479,184	\$306,282	14.1%
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	\$4,210,000	\$3,985,000	1771.1%
Total Expenses	\$18,271,445	\$17,736,512	\$17,416,638	\$22,194,128	\$4,457,616	25.1%
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$7,226,819	\$7,495,506	\$7,412,049	\$7,399,200	(\$96,306)	(1.3%)
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	
Total Expenses	\$7,226,819	\$7,495,506	\$7,412,049	\$7,399,200	(\$96,306)	(1.3%)
Community Development (GF)						
Operating Expenses	\$4,352,880	\$4,254,041	\$4,206,541	\$4,310,806	\$56,765	1.3%
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	
Total Expenses	\$4,352,880	\$4,254,041	\$4,206,541	\$4,310,806	\$56,765	1.3%
Economic Development (GF)						
Operating Expenses	\$479,848	\$502,322	\$491,465	\$537,576	\$35,254	7.0%
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	
Total Expenses	\$479,848	\$502,322	\$491,465	\$537,576	\$35,254	7.0%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$480,431	\$536,027	\$482,626	\$500,773	(\$35,254)	(6.6%)
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	
Total Expenses	\$480,431	\$536,027	\$482,626	\$525,773	(\$10,254)	(1.9%)
Convention & Tourism Fund (SRF)						
Operating Expenses	\$2,293,260	\$2,554,278	\$2,475,816	\$2,540,458	(\$13,820)	(0.5%)
Non-Operating Expenses	\$1,222,320	\$410,276	\$410,276	\$402,014	(\$8,262)	(2.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$3,515,580	\$2,964,554	\$2,886,092	\$2,942,472	(\$22,082)	(0.7%)
Office of Sustainability (GF)						
Operating Expenses	\$372,720	\$444,961	\$443,358	\$417,137	(\$27,824)	(6.3%)
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	
Total Expenses	\$372,720	\$444,961	\$443,358	\$417,137	(\$27,824)	(6.3%)
CDBG Fund (SRF)						
Operating Expenses	\$844,865	\$654,817	\$694,159	\$330,615	(\$324,202)	(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	
Total Expenses	\$926,428	\$703,125	\$742,467	\$378,923	(\$324,202)	(46.1%)
Contributions Fund (TF)						
Operating Expenses	\$18,328	\$48,209	\$48,209	\$36,930	(\$11,279)	(23.4%)
Non-Operating Expenses	\$101,179	\$372,820	\$22,820	\$7,800	(\$365,020)	(97.9%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$119,507	\$421,029	\$71,029	\$44,730	(\$376,299)	(89.4%)
Total Health and Environment						
Operating Expenses	\$16,069,151	\$16,490,161	\$16,254,223	\$16,073,495	(\$416,666)	(2.5%)
Non-Operating Expenses	\$1,405,062	\$831,404	\$481,404	\$483,122	(\$348,282)	(41.9%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$17,474,213	\$17,321,565	\$16,735,627	\$16,556,617	(\$764,948)	(4.4%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$5,510,146	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
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	
Total Expenses	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Recreation Services Fund (EF)						
Operating Expenses	\$6,371,251	\$6,594,361	\$6,571,311	\$7,006,717	\$412,356	6.3%
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%)
Total Expenses	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)
Parks Capital Projects (CIP)						
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%)
Total Expenses	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
Net Parks and Recreation *						
Operating Expenses	\$11,881,397	\$12,311,307	\$12,250,229	\$12,783,872	\$472,565	3.8%
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%)
Total Expenses	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,797,740)	(22.6%)
Parks Sales Tax Fund (SRF)						
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	\$5,557,944	(\$1,595,941)	(22.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)
Total Parks and Recreation						
Operating Expenses	\$11,920,259	\$12,340,078	\$12,279,000	\$12,894,422	\$554,344	4.5%
Non-Operating Expenses	\$6,248,470	\$7,838,835	\$7,838,835	\$6,242,894	(\$1,595,941)	(20.4%)
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%)
Total Expenses	\$22,594,196	\$28,376,612	\$28,314,271	\$22,064,710	(\$6,311,902)	(22.2%)
Public Safety:						
Police Department (GF)						
Operating Expenses	\$20,466,173	\$22,443,854	\$22,376,109	\$23,153,941	\$710,087	3.2%
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	
Total Expenses	\$20,809,690	\$22,720,775	\$22,653,030	\$23,153,941	\$433,166	1.9%

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

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$17,199,241	\$17,954,005	\$17,847,138	\$17,879,163	(\$74,842)	(0.4%)
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	
Total Expenses	\$17,199,241	\$17,991,005	\$17,876,773	\$17,879,163	(\$111,842)	(0.6%)
Public Safety Capital Projects (CIP)						
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	\$3,169,772	(\$4,851,228)	(60.5%)
Total Expenses	\$2,286,742	\$8,021,000	\$8,021,000	\$3,169,772	(\$4,851,228)	(60.5%)
Municipal Court (GF)						
Operating Expenses	\$911,039	\$869,949	\$854,954	\$871,488	\$1,539	0.2%
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	
Total Expenses	\$911,039	\$869,949	\$854,954	\$871,488	\$1,539	0.2%
Public Safety (Before PSJC)						
Operating Expenses	\$38,576,453	\$41,267,808	\$41,078,201	\$41,904,592	\$636,784	1.5%
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	\$3,169,772	(\$4,851,228)	(60.5%)
Total Expenses	\$41,206,712	\$49,602,729	\$49,405,757	\$45,074,364	(\$4,528,365)	(9.1%)
Pub. Safety Joint Communications (GF)						
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	
Total Expenses	\$22,250	\$0	\$0	\$0	\$0	
Total Public Safety						
Operating Expenses	\$38,598,703	\$41,267,808	\$41,078,201	\$41,904,592	\$636,784	1.5%
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	\$3,169,772	(\$4,851,228)	(60.5%)
Total Expenses	\$41,228,962	\$49,602,729	\$49,405,757	\$45,074,364	(\$4,528,365)	(9.1%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$17,255,601	\$19,026,091	\$18,960,818	\$19,331,529	\$305,438	1.6%
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	
Total Expenses	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$4,444,119	\$6,310,705	\$6,291,141	\$6,881,291	\$570,586	9.0%
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	
Total Expenses	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,476,909	\$1,695,473	\$1,581,091	\$1,652,642	(\$42,831)	(2.5%)
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	
Total Expenses	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)
Fleet Operations Fund (ISF)						
Operating Expenses	\$7,151,848	\$9,013,433	\$8,128,186	\$8,329,397	(\$684,036)	(7.6%)
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	
Total Expenses	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)
GIS Fund (ISF)						
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	
Total Expenses	\$1,005,457	\$0	\$0	\$0	\$0	
Information Technology Fund (ISF)						
Operating Expenses	\$5,829,105	\$7,348,619	\$7,431,212	\$8,150,847	\$802,228	10.9%
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	\$788,400	\$573,400	\$308,500	(\$479,900)	(60.9%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%
Community Relations Fund (ISF)						
Operating Expenses	\$2,202,290	\$2,647,265	\$2,539,428	\$2,556,927	(\$90,338)	(3.4%)
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	
Total Expenses	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Utility Customer Services Fund (ISF)						
Operating Expenses	\$1,943,487	\$3,138,224	\$2,606,000	\$2,911,857	(\$226,367)	(7.2%)
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	
Total Expenses	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)
Total Supporting Activities						
Operating Expenses	\$41,297,800	\$49,179,810	\$47,537,876	\$49,814,490	\$634,680	1.3%
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	\$788,400	\$573,400	\$335,221	(\$453,179)	(57.5%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%
Transportation:						
Non-Motorized Grant (SRF)						
Operating Expenses	\$155,365	\$259,459	\$157,544	\$210,238	(\$49,221)	(19.0%)
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	
Total Expenses	\$155,365	\$259,459	\$157,544	\$210,238	(\$49,221)	(19.0%)
Streets and Engineering (GF)						
Operating Expenses	\$8,348,608	\$8,972,589	\$8,914,484	\$9,118,191	\$145,602	1.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$352,353	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$8,700,961	\$8,972,589	\$8,914,484	\$9,118,191	\$145,602	1.6%
Streets & Sidewalks Cap Proj (CIP)						
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	\$3,148,000	(\$1,379,357)	(30.5%)
Total Expenses	\$7,659,807	\$4,527,357	\$4,527,357	\$3,148,000	(\$1,379,357)	(30.5%)
Parking Enforcement and Traffic (GF)						
Operating Expenses	\$1,046,060	\$1,267,989	\$1,213,152	\$1,282,461	\$14,472	1.1%
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	
Total Expenses	\$1,065,367	\$1,267,989	\$1,213,152	\$1,282,461	\$14,472	1.1%

Summary of Total Expenses By Function, Department, and Classification

Transportation Cont:	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Transit Fund (EF)						
Operating Expenses	\$7,433,772	\$7,040,303	\$7,040,135	\$6,588,878	(\$451,425)	(6.4%)
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%)
Total Expenses	\$8,828,932	\$9,617,148	\$9,616,980	\$8,879,435	(\$737,713)	(7.7%)
Regional Airport Fund (EF)						
Operating Expenses	\$2,608,724	\$2,966,306	\$2,932,430	\$2,905,179	(\$61,127)	(2.1%)
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	\$8,873,055	(\$787,342)	(8.2%)
Total Expenses	\$13,080,938	\$13,544,436	\$13,508,794	\$12,659,081	(\$885,355)	(6.5%)
Parking Facilities Fund (EF)						
Operating Expenses	\$1,842,240	\$1,937,506	\$1,877,306	\$1,936,990	(\$516)	(0.0%)
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%
Total Expenses	\$4,598,929	\$4,683,977	\$4,660,167	\$4,868,504	\$184,527	3.9%
Railroad Utility Fund (EF)						
Operating Expenses	\$486,568	\$498,878	\$490,754	\$514,268	\$15,390	3.1%
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	
Total Expenses	\$1,232,139	\$974,968	\$966,844	\$1,087,422	\$112,454	11.5%
Transload Facility Fund (EF)						
Operating Expenses	\$169,130	\$173,744	\$169,544	\$214,345	\$40,601	23.4%
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	
Total Expenses	\$3,312,366	\$173,744	\$169,544	\$314,652	\$140,908	81.1%
Net Transportation **						
Operating Expenses	\$22,090,467	\$23,116,774	\$22,795,349	\$22,770,550	(\$346,224)	(1.5%)
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	\$107,000	\$105,234	\$7,000	(\$100,000)	(93.5%)
Capital Projects	\$17,744,744	\$15,941,221	\$15,952,811	\$13,898,791	(\$2,042,430)	(12.8%)
Total Expenses	\$48,634,804	\$44,021,667	\$43,734,866	\$41,567,984	(\$2,453,683)	(5.6%)
Capital Improvement Sales Tax Fd (SRF)						
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	\$5,550,000	(\$2,521,000)	(31.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$3,420,073	\$8,092,991	\$8,092,991	\$5,719,585	(\$2,373,406)	(29.3%)

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

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Transportation Cont:						
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$24,006	\$22,042	\$22,042	\$54,440	\$32,398	147.0%
Non-Operating Expenses	\$11,007,396	\$13,101,732	\$13,101,732	\$13,715,441	\$613,709	4.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$11,031,402	\$13,123,774	\$13,123,774	\$13,769,881	\$646,107	4.9%
Public Improvement Fund (SRF)						
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	
Total Expenses	\$2,035,177	\$350,432	\$350,432	\$1,941,441	\$1,591,009	454.0%
Stadium TDD Fund (SRF)						
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	
Total Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Total Transportation						
Operating Expenses	\$22,270,937	\$23,270,368	\$22,948,943	\$23,010,335	(\$260,033)	(1.1%)
Non-Operating Expenses	\$24,562,043	\$26,116,250	\$26,141,050	\$26,027,291	(\$88,959)	(0.3%)
Debt Service	\$1,044,645	\$1,137,501	\$1,137,501	\$1,038,950	(\$98,551)	(8.7%)
Capital Additions	\$482,563	\$107,000	\$105,234	\$7,000	(\$100,000)	(93.5%)
Capital Projects	\$17,744,744	\$15,941,221	\$15,952,811	\$13,898,791	(\$2,042,430)	(12.8%)
Total Expenses	\$66,104,932	\$66,572,340	\$66,285,539	\$63,982,367	(\$2,589,973)	(3.9%)
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$14,324,670	\$15,617,617	\$13,972,491	\$15,766,628	\$149,011	1.0%
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	\$819,500	\$774,505	\$0	(\$819,500)	(100.0%)
Capital Projects	\$6,908,604	\$3,600,000	\$3,600,000	\$600,000	(\$3,000,000)	(83.3%)
Total Expenses	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)
Electric Utility Fund (EF)						
Operating Expenses	\$103,435,701	\$106,612,496	\$102,339,509	\$106,902,288	\$289,792	0.3%
Non-Operating Expenses	\$28,811,102	\$25,023,745	\$25,133,467	\$25,388,539	\$364,794	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%)
Total Expenses	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Utilities Cont:						
Sanitary Sewer Utility Fund (EF)						
Operating Expenses	\$11,209,790	\$12,669,878	\$11,990,489	\$13,509,255	\$839,377	6.6%
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%
Total Expenses	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%
Solid Waste Utility Fund (EF)						
Operating Expenses	\$19,507,344	\$16,870,006	\$16,009,772	\$17,510,198	\$640,192	3.8%
Non-Operating Expenses	\$2,509,270	\$2,253,296	\$2,779,180	\$2,674,687	\$421,391	18.7%
Debt Service	\$283,366	\$261,092	\$261,192	\$236,897	(\$24,195)	(9.3%)
Capital Additions	\$3,426,810	\$3,139,000	\$2,882,808	\$4,209,000	\$1,070,000	34.1%
Capital Projects	\$3,437,285	\$1,155,000	\$1,155,000	\$1,555,000	\$400,000	34.6%
Total Expenses	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%
Mid MO Solid Waste Management District (SRF)						
Operating Expenses	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
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	
Total Expenses	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
Storm Water Utility Fund (EF)						
Operating Expenses	\$964,636	\$1,410,722	\$1,294,436	\$1,533,072	\$122,350	8.7%
Non-Operating Expenses	\$652,089	\$613,492	\$616,581	\$621,137	\$7,645	1.2%
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%)
Total Expenses	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)
Total Utilities						
Operating Expenses	\$149,582,404	\$153,341,849	\$145,765,525	\$155,386,699	\$2,044,850	1.3%
Non-Operating Expenses	\$44,902,652	\$39,942,616	\$41,553,905	\$42,243,714	\$2,301,098	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	\$6,965,787	\$6,638,144	\$5,843,500	(\$1,122,287)	(16.1%)
Capital Projects	\$34,053,004	\$20,462,240	\$20,462,240	\$18,420,943	(\$2,041,297)	(10.0%)
Total Expenses	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%
Total for All Funds						
Operating Expenses	\$289,612,659	\$306,889,952	\$296,543,301	\$310,245,244	\$3,355,292	1.1%
Non-Operating Expenses	\$80,720,136	\$77,974,045	\$79,262,833	\$78,556,272	\$582,227	0.7%
Debt Service	\$17,206,080	\$16,680,785	\$16,535,043	\$16,086,031	(\$594,754)	(3.6%)
Capital Additions	\$7,400,142	\$8,337,808	\$7,784,771	\$6,334,221	(\$2,003,587)	(24.0%)
Capital Projects	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)
Total Expenses	\$454,650,690	\$462,567,050	\$452,821,998	\$453,661,274	(\$8,905,776)	(1.9%)

(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 FY 2017	Estimated FY 2018	Proposed FY 2019	Actual FY 2017	Estimated FY 2018	Proposed FY 2019
Sales Taxes	\$23,306,189	\$22,840,066	\$22,383,264	\$24,240,192	\$23,755,389	\$23,280,281
Property Taxes	\$8,124,534	\$8,293,780	\$8,924,540	\$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	\$5,800,849	\$0	\$0	\$0
Grants and Capital Contributions **	\$3,228,182	\$3,397,393	\$3,332,883	\$2,467,874	\$1,883,323	\$1,530,481
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
Total Financial Sources Before Transfers	\$57,936,569	\$57,722,972	\$58,788,399	\$30,408,191	\$29,584,401	\$28,389,652
Transfers In	\$24,679,979	\$25,056,910	\$26,124,887	\$57,552	\$81,618	\$82,381
Total Financial Sources	\$82,616,548	\$82,779,882	\$84,913,286	\$30,465,743	\$29,666,019	\$28,472,033
Financial Uses						
Personnel Services	\$53,256,899	\$56,703,965	\$58,995,461	\$964,929	\$1,010,451	\$1,013,220
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	\$5,882,617	\$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	\$8,236,687	\$465,668	\$437,370	\$650,315
Utilities, Services & Misc.	\$8,676,452	\$9,345,372	\$8,675,083	\$1,869,389	\$1,595,261	\$1,100,516
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	\$2,504,184	\$23,207,741	\$29,828,297	\$27,977,008
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
Total Financial Uses	\$79,259,641	\$83,079,785	\$84,913,286	\$26,583,180	\$32,962,098	\$30,833,228

Financial Sources Over/(Under) Uses	\$3,356,907	(\$299,903)	\$0	\$3,882,563	(\$3,296,079)	(\$2,361,195)
Beginning Unassigned Cash Reserve		\$21,560,239	\$21,260,336		\$22,380,716	\$19,531,280
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						
Expected Reimb. from MoDOT for Projects Funded Upfront by TST				\$0	\$446,643	\$976,062
Projected Unassigned Cash Reserve	\$21,560,239	\$21,260,336	\$21,260,336	\$22,380,716	\$19,531,280	\$18,146,147
Budgeted Cash Reserve Target	\$16,750,297	\$16,702,238	\$16,982,657			
Cash Above/(Below) Budgeted Cash Reserve Target	\$4,809,942	\$4,558,098	\$4,277,679			

Note: most of the special revenue funds do 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 General Government Funds

Debt Service Funds

Financial Sources	Actual FY 2017	Estimated FY 2018	Proposed 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
Total Financial Sources Before Transfers	\$1,796,933	\$1,391,304	\$1,379,950
Transfers In	\$2,817,713	\$2,798,797	\$2,788,607
Total Financial Sources	\$4,614,646	\$4,190,101	\$4,168,557
Financial Uses			
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
Total Financial Uses	\$4,861,187	\$4,339,203	\$4,343,733
Financial Sources Over/(Under) Uses	(\$246,541)	(\$149,102)	(\$175,176)
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			
Expected Reimb. from MoDOT for Projects Funded Upfront by TST			
Projected Unassigned Cash Reserve	\$3,380,512	\$3,231,410	\$3,056,234
Budgeted Cash Reserve Target			
Above/(Below) Budgeted Cash Reserve Target			

Debt Service Funds do not have a budgeted cash reserve target

Financial Sources and Uses Summary General Government Funds

Capital Projects

Actual FY 2017	Estimated FY 2018	Proposed FY 2019
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$4,584,422	\$3,282,500	\$2,250,000
(\$58,728)	\$760,868	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$4,525,694	\$4,043,368	\$2,250,000
\$7,206,623	\$10,086,000	\$10,017,772
\$11,732,317	\$14,129,368	\$12,267,772

Total Governmental Funds

Actual FY 2017	Estimated FY 2018	Proposed FY 2019
\$47,546,381	\$46,595,455	\$45,663,545
\$8,124,534	\$8,293,780	\$8,924,540
\$13,194,755	\$12,984,036	\$12,866,504
\$4,748,750	\$4,817,264	\$5,800,849
\$10,280,478	\$8,563,216	\$7,113,364
(\$397,088)	\$2,127,995	\$1,355,773
\$770,982	\$0	\$0
\$1,319,207	\$1,200,000	\$1,200,000
\$9,079,388	\$8,160,299	\$7,883,426
\$0	\$0	\$0
\$94,667,387	\$92,742,045	\$90,808,001
\$34,761,867	\$38,023,325	\$39,013,647
\$129,429,254	\$130,765,370	\$129,821,648

\$496,724	\$0	\$0	\$54,718,552	\$57,714,416	\$60,008,681
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$898,498	\$0	\$0	\$6,526,656	\$5,714,746	\$5,936,801
\$0	\$0	\$0	\$439,696	\$643,660	\$657,239
\$0	\$0	\$0	\$8,829,536	\$8,720,673	\$8,887,002
\$11,504,190	\$14,963,357	\$12,267,772	\$22,566,979	\$25,903,990	\$22,043,371
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$25,891,746	\$32,001,199	\$30,481,192
\$0	\$0	\$0	\$1,049,589	\$915,107	\$774,329
\$542,566	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$1,916,267	\$0	\$0	\$3,294,650	\$3,424,096	\$3,569,404
\$0	\$0	\$0	\$2,744,849	\$306,556	\$0
\$15,358,245	\$14,963,357	\$12,267,772	\$126,062,253	\$135,344,443	\$132,358,019

(\$3,625,928)	(\$833,989)	\$0	\$3,367,001	(\$4,579,073)	(\$2,536,371)
	\$34,015,440	\$33,181,451		\$81,336,907	\$77,204,477

\$34,015,440	\$33,181,451	\$33,181,451	\$81,336,907	\$76,757,834	\$74,668,106
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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 FY 2017	Estimated FY 2018	Proposed 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	\$2,391,986	\$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	\$221,035,860
Other Local Revenues ++	\$3,576,619	\$2,381,391	\$1,993,969
Lease/Bond Proceeds	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$219,801,688	\$226,714,261	\$228,991,914
Transfers In	\$7,471,845	\$7,310,471	\$7,475,478
Total Financial Sources	\$227,273,533	\$234,024,732	\$236,467,392
Financial Uses			
Personnel Services	\$41,850,197	\$39,897,792	\$41,562,748
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	\$14,304,115
Travel & Training	\$334,501	\$446,501	\$587,487
Intragovernmental Charges	\$14,835,530	\$15,481,075	\$17,176,518
Utilities, Services & Misc.	\$28,051,276	\$21,766,111	\$25,291,057
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	\$19,123,124
Principal Payments	\$14,362,473	\$17,455,458	\$17,913,738
Capital Additions	\$6,042,474	\$6,904,815	\$5,999,000
Enterprise Rev. for Capital Projects	\$16,679,623	\$14,186,530	\$12,305,000
Total Financial Uses	\$235,291,805	\$233,449,718	\$241,400,384
Financial Sources Over/(Under) Uses	(\$8,018,272)	\$575,014	(\$4,932,992)
Beginning Unassigned Cash Reserve	\$0	\$60,573,893	\$61,560,312
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			
Expected Reimb. from MoDOT for Projects Funded Upfront by TST	\$0	\$0	\$0
Projected Unassigned Cash Reserve	\$60,573,893	\$61,560,312	\$56,516,805
Budgeted Cash Reserve Target	\$55,647,396	\$56,881,499	\$56,702,970
Above/(Below) Budgeted Cash Reserve Target	\$4,926,497	\$4,678,813	(\$186,165)

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

Internal Service Funds			Overall Summary Total		
Actual FY 2017	Estimated FY 2018	Proposed FY 2019	Actual FY 2017	Estimated FY 2018	Proposed FY 2019
\$0	\$0	\$0	\$47,546,381	\$46,595,455	\$45,663,545
\$0	\$0	\$0	\$8,124,534	\$8,293,780	\$8,924,540
\$591,828	\$550,000	\$550,000	\$13,786,583	\$13,534,036	\$13,416,504
\$0	\$0	\$0	\$4,748,750	\$4,817,264	\$5,800,849
\$135,883	\$0	\$0	\$13,205,190	\$10,955,202	\$9,070,564
(\$121,012)	\$434,407	\$434,407	(\$559,997)	\$6,757,822	\$5,795,065
\$293,651	\$0	\$0	\$3,159,000	\$0	\$0
\$41,501,794	\$45,140,805	\$47,292,207	\$254,204,771	\$264,086,269	\$269,528,067
\$3,033,028	\$2,782,319	\$3,309,946	\$15,689,035	\$13,324,009	\$13,187,341
\$0	\$0	\$0	\$0	\$0	\$0
\$45,435,172	\$48,907,531	\$51,586,560	\$359,904,247	\$368,363,837	\$371,386,475
\$366,653	\$50,000	\$295,000	\$42,600,365	\$45,383,796	\$46,784,125
\$45,801,825	\$48,957,531	\$51,881,560	\$402,504,612	\$413,747,633	\$418,170,600
\$10,704,707	\$11,456,709	\$12,308,347	\$107,273,456	\$109,068,917	\$113,879,776
(\$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	\$25,035,160	\$26,145,547	\$27,054,083
\$195,392	\$296,610	\$409,319	\$969,589	\$1,386,771	\$1,654,045
\$621,394	\$705,642	\$931,050	\$24,286,460	\$24,907,390	\$26,994,570
\$23,871,413	\$28,233,127	\$29,352,607	\$74,489,668	\$75,903,228	\$76,687,035
\$0	\$0	\$0	\$0	\$0	\$0
\$47	\$94	\$94	\$37,627,935	\$43,847,369	\$41,880,175
\$0	\$0	\$0	\$1,658,293	\$1,264,777	\$1,117,644
\$725,613	\$650,300	\$658,329	\$20,504,369	\$18,711,292	\$19,781,453
\$10,132	\$0	\$0	\$14,372,605	\$17,455,458	\$17,913,738
\$529,086	\$573,400	\$335,221	\$9,866,210	\$10,902,311	\$9,903,625
\$0	\$0	\$0	\$19,424,472	\$14,493,086	\$12,305,000
\$42,247,266	\$48,761,670	\$50,808,134	\$403,601,324	\$417,555,831	\$424,566,537
\$3,554,559	\$195,861	\$1,073,426	(\$1,096,712)	(\$3,808,198)	(\$6,395,937)
\$0	\$19,091,305	\$19,356,566	\$0	\$160,601,883	\$157,295,629
\$0	\$447,856	\$0	\$0	\$447,856	\$0
\$0	\$0	\$0	\$0	\$0	(\$110,515)
\$0	\$0	\$0	\$0	\$411,405	\$0
\$0	(\$357,317)	(\$447,413)	\$0	(\$357,317)	(\$447,413)
\$0	\$0	\$0	\$0	\$0	\$0
\$18,691,083	\$19,377,705	\$19,982,579	\$160,601,883	\$157,295,629	\$150,341,764
\$14,719,506	\$14,588,128	\$15,013,445	\$87,117,199	\$71,469,627	\$88,418,653
\$3,971,577	\$4,789,577	\$4,969,134	\$73,484,684	\$85,826,002	\$61,923,111

* 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 Net Position/ Fund Balance	Operating Revenues	Operating Expenses *	Operating Income/ (Loss)
Governmental Funds:				
General Fund **	\$34,612,157	\$58,788,399	\$82,409,102	(\$23,620,703)
Capital Improvement Sales Tax	\$4,288,286	\$5,602,428	\$169,585	\$5,432,843
Parks Sales Tax Fund	\$755,311	\$5,599,877	\$110,550	\$5,489,327
Transportation Sales Tax Fund	\$4,151,156	\$11,231,609	\$54,440	\$11,177,169
Public Improvement Fund	\$10,304,632	\$2,296,031	\$15,760	\$2,280,271
Stadium TDD Fund	\$257,994	\$970,551	\$0	\$970,551
Convention & Tourism Fund	\$4,933,884	\$3,525,164	\$2,540,458	\$984,706
Non-Motorized Grant Fund	(\$63,001)	\$210,238	\$210,238	\$0
Mid-Mo Solid Waste Mgt Dist Fd	\$4,701	\$107,575	\$165,258	(\$57,683)
Debt Service Funds (Combined)	\$3,128,287	\$4,168,557	\$4,343,733	(\$175,176)
Capital Projects Fund	\$32,003,622	\$12,267,772	\$12,267,772	\$0
Contributions Fund	\$963,229	\$19,730	\$36,930	(\$17,200)
Total Governmental Funds****	\$95,340,258	\$104,787,931	\$102,323,826	\$2,464,105
Enterprise Funds:				
Railroad Fund	\$6,872,999	\$363,000	\$975,330	(\$612,330)
Transload Facility	\$633,696	\$248,000	\$214,345	\$33,655
Water & Electric Funds (Combined) ***	\$204,564,179	\$159,073,402	\$138,150,093	\$20,923,309
Recreation Services Fund	\$24,031,912	\$4,764,350	\$7,691,667	(\$2,927,317)
Transit Fund	\$11,658,683	\$1,800,425	\$7,559,418	(\$5,758,993)
Airport Fund	\$59,507,920	\$1,284,603	\$3,753,961	(\$2,469,358)
Sanitary Sewer Utility Fund	\$181,321,982	\$24,051,946	\$18,628,589	\$5,423,357
Parking Utility Fund	\$17,672,844	\$4,630,944	\$3,078,684	\$1,552,260
Solid Waste Utility Fund	\$32,825,892	\$22,368,769	\$19,886,015	\$2,482,754
Storm Water Utility Fund	\$11,589,462	\$3,032,046	\$2,038,050	\$993,996
Total Enterprise Funds	\$550,679,569	\$221,617,485	\$201,976,152	\$19,641,333
Internal Service Funds:				
Employee Benefit Fund	\$2,358,964	\$20,631,600	\$19,331,529	\$1,300,071
Self Insurance Reserve Fund	\$8,739,943	\$6,469,172	\$6,881,291	(\$412,119)
Custodial / Maintenance Fund	\$1,628,322	\$1,606,454	\$1,668,276	(\$61,822)
Fleet Operations Fund	\$4,197,424	\$8,260,551	\$8,406,045	(\$145,494)
Information Technology Fund	\$4,265,284	\$8,313,353	\$8,415,025	(\$101,672)
Community Relations Fund	\$1,886,220	\$2,701,468	\$2,622,205	\$79,263
Utility Customer Services Fund	\$1,454,781	\$2,609,609	\$2,911,857	(\$302,248)
Total Internal Service Funds	\$24,530,938	\$50,592,207	\$50,236,228	\$355,979
Total All Funds	\$670,550,765	\$376,997,623	\$354,536,206	\$22,461,417

* 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	\$19,337,727	\$7,061,653
Electric Utility Fund	\$132,674,022	\$118,812,366	\$13,861,656

****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/ Fund Balance
Governmental Funds:				
General Fund **	\$0	\$23,620,703	\$0	\$34,612,157
Capital Improvement Sales Tax	\$0	(\$5,550,000)	(\$117,157)	\$4,171,129
Parks Sales Tax Fund	\$0	(\$5,557,944)	(\$68,617)	\$686,694
Transportation Sales Tax Fund	\$0	(\$13,715,441)	(\$2,538,272)	\$1,612,884
Public Improvement Fund	\$0	(\$1,925,681)	\$354,590	\$10,659,222
Stadium TDD Fund	\$0	(\$983,476)	(\$12,925)	\$245,069
Convention & Tourism Fund	\$0	(\$402,014)	\$582,692	\$5,516,576
Non-Motorized Grant Fund	\$0	\$0	\$0	(\$63,001)
Mid-Mo Solid Waste Mgt Dist Fd	\$0	\$57,381	(\$302)	\$4,399
Debt Service Funds (Combined)	\$0	\$2,788,607	\$2,613,431	\$5,741,718
Capital Projects Fund	\$0	\$10,017,772	\$10,017,772	\$42,021,394
Contributions Fund	\$0	\$17,200	\$0	\$963,229
Total Governmental Funds****	\$0	\$8,367,107	\$10,831,212	\$106,171,470
Enterprise Funds: *				
Railroad Fund	(\$3,488)	\$100,307	(\$515,511) +	\$6,357,488
Transload Facility	\$1,226	(\$100,307)	(\$65,426) ^	\$568,270
Water & Electric Funds (Combined) ***	(\$3,984,071)	(\$18,260,330)	(\$1,321,092) ^	\$203,243,087
Recreation Services Fund	\$175,686	\$3,222,611	\$470,980	\$24,502,892
Transit Fund	\$3,067,322	\$3,073,682	\$382,011	\$12,040,694
Airport Fund	\$66,014	\$10,719,638	\$8,316,294	\$67,824,214
Sanitary Sewer Utility Fund	(\$2,123,735)	\$982,850	\$4,282,472	\$185,604,454
Parking Utility Fund	(\$520,827)	(\$298,013)	\$733,420	\$18,406,264
Solid Waste Utility Fund	\$428,441	(\$298,870)	\$2,612,325	\$35,438,217
Storm Water Utility Fund	\$21,994	(\$116,159)	\$899,831	\$12,489,293
Total Enterprise Funds	(\$2,871,438)	(\$974,591)	\$15,795,304	\$566,474,873
Internal Service Funds: *				
Employee Benefit Fund	\$62,950	\$212,339	\$1,575,360	\$3,934,324
Self Insurance Reserve Fund	\$253,039	(\$44,880)	(\$203,960) ^	\$8,535,983
Custodial / Maintenance Fund	\$17,056	(\$65,100)	(\$109,866) ^	\$1,518,456
Fleet Operations Fund	\$76,521	(\$4,883)	(\$73,856) ^	\$4,123,568
Information Technologies Fund	\$162,083	(\$162,195)	(\$101,784) ^	\$4,163,500
Community Relations Fund	\$28,110	(\$187,893)	(\$80,520) ^	\$1,805,700
Utility Customer Services Fund	\$394,500	(\$110,717)	(\$18,465) ^	\$1,436,316
Total Internal Service Funds	\$994,259	(\$363,329)	\$986,909	\$25,517,847
 Total All Funds	 (\$1,877,179)	 \$7,029,187	 \$27,613,425	 \$698,164,190

* 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)	\$854,215	\$854,215
Electric Utility Fund	(\$2,610,502)	(\$13,426,461)	(\$2,175,307)	(\$2,175,307)

****Does not include CDBG Revenues or Expenses

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Capital Projects Summary Section



Description

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

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

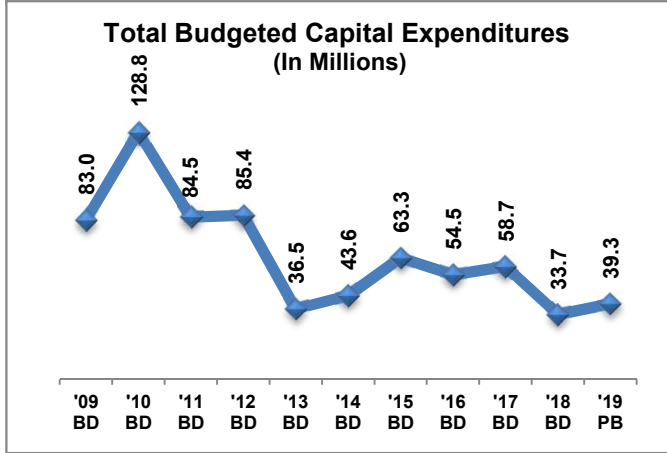
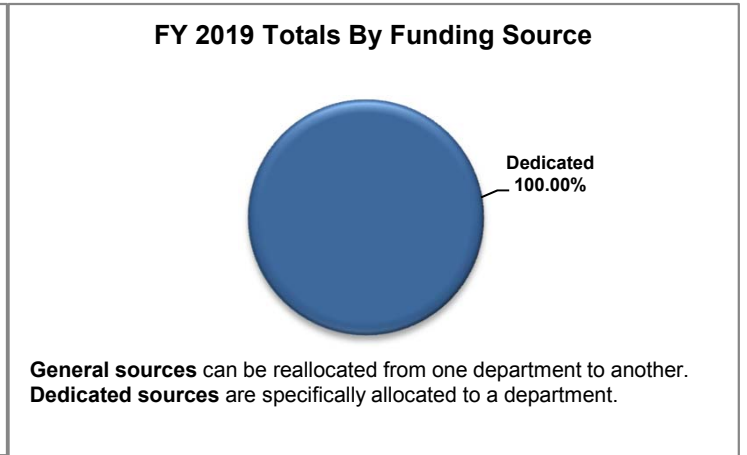
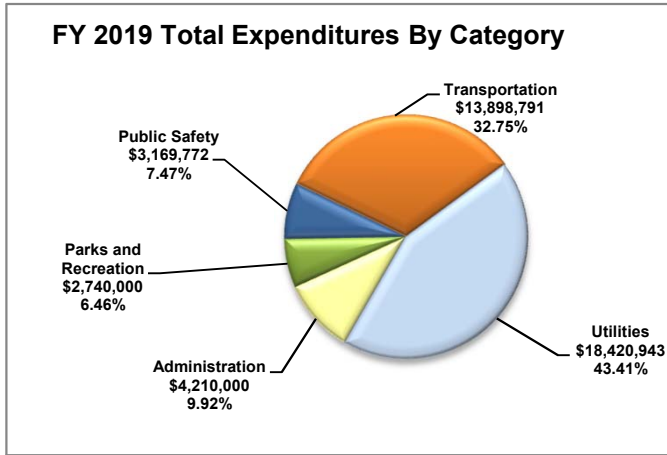
The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary 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 201
- Parks and Recreation CIP - page 307
- Public Safety CIP - page 351
- Streets and Sidewalks CIP - page 455
- Transit - page 470
- Airport - page 484
- Parking - page 543
- Railroad - page 560
- Water - page 592
- Electric - page 611
- Sewer - page 633
- Solid Waste - page 655
- Storm Water - page 683

All Funds Capital Projects Summary



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administration	\$1,364,049	\$225,000	\$225,000	\$4,210,000	\$3,985,000	1771.1%
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	\$3,169,772	(\$4,851,228)	(60.5%)
Supporting Activities	\$0	\$0	\$0	\$0	\$0	
Transportation	\$17,744,744	\$15,941,221	\$15,952,811	\$13,898,791	(\$2,042,430)	(12.8%)
Utilities	\$34,053,004	\$20,462,240	\$20,462,240	\$18,420,943	(\$2,041,297)	(10.0%)
Total	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)
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	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)
Total Expenses	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Dedicated	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)
General	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$59,711,673	\$52,684,460	\$52,696,050	\$42,439,506	(\$10,244,954)	(19.4%)

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) and Storm Water (April 2015).

- **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 an additional fire station in the east.
- **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. An August, 2018 ballot is planned which, if approved, will provide funding for other water capital projects.
- **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, airport landside pavement improvements phase 3, Airport Drive, Apron, TW and Hangar 350, Runway 2-20 and Taxiway A North Ext 900 feet and isolated repairs, Route H, and new terminal complex construction.
- **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 addition of four additional positions in the FY 2020 budget ((2) 1.00 FTE Information Specialists, 1.00 custodian, and 1.00 Assistant Chief) plus operating costs.

Fire - construction of an additional fire station will not require any additional personnel but will require an increase of \$60,000 to the FY 2020 budget for operating expenses.

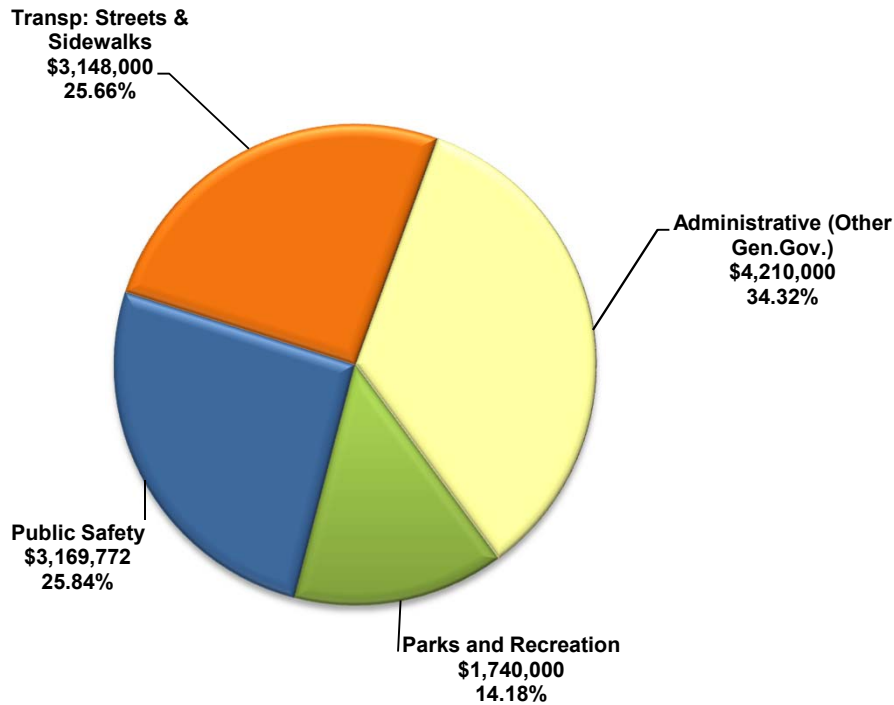
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

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 125.

General Government Capital Projects

FY 2019



General Government Capital Project Expenditures

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative (Other Gen.Gov.)	\$1,364,049	\$225,000	\$225,000	\$4,210,000	\$3,985,000	1771.1%
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	\$3,169,772	(\$4,851,228)	(60.5%)
Transp: Streets & Sidewalks	\$7,659,807	\$4,527,357	\$4,527,357	\$3,148,000	(\$1,379,357)	(30.5%)
Total Capital Projects Fund	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)
Budgeted in Other Funds:						
Recreation Services	\$215,487	\$5,844,999	\$5,844,999	\$1,000,000	(\$4,844,999)	(82.9%)
Fleet Operations	\$0	\$0	\$0	\$0	\$0	
Total General Govt Capital Proj.	\$15,573,732	\$20,808,356	\$20,808,356	\$13,267,772	(\$7,540,584)	(36.2%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
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	\$0	(\$760,868)	(100.0%)
Other Local Revenues	\$541,483	\$0	\$0	\$0	\$0	
Operating Transfers In	\$7,206,623	\$10,086,000	\$10,086,000	\$10,017,772	(\$68,228)	(0.7%)
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	\$0	\$0	
Dedicated Sources	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)

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)

	Proposed FY 2019
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	\$5,550,000
CDBG	\$198,000
Convention & Visitors Bureau (CVB)	\$15,000
General Fund (Property Taxes)	\$469,772
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
Total Resources in Capital Projects Fund	\$12,267,772
Resources in Other Funds:	
1/4% Parks Sales Tax Fund	\$800,000
Golf Course Improvements Fees, Donations, and Recreation Services funding	\$50,000
Grants	\$150,000
Total Available Resources	\$13,267,772

Expenditures (Where the Money Goes)

	Proposed FY 2019
Parks and Recreation	\$1,740,000
Public Safety	\$3,169,772
Streets and Sidewalks	\$3,148,000
Other General Government:	\$4,210,000
Total Capital Projects Fund Expenditures	\$12,267,772
Recreation Services Fund	\$1,000,000
Fleet Operations Fund	\$0
Total General Government Capital Projects	\$13,267,772

Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$496,724	\$0	\$0	\$0	\$0	
Supplies & Materials	\$898,498	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$11,504,190	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)
Capital	\$1,916,267	\$0	\$0	\$0	\$0	
Other	\$542,566	\$0	\$0	\$0	\$0	
Total	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)
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	\$12,267,772	(\$2,695,585)	(18.0%)
Total Expenses	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772	(\$2,695,585)	(18.0%)

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Proposed FY 2019	Prior Year Appr	Total New Funding	Cap FB	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	CDBG
Streets, Sidewalks and Major Maintenance							
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	
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				\$198,000
Total	\$3,408,927	\$260,927	\$3,148,000	\$0	\$0	\$550,000	\$198,000
Parks and Recreation							
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				
Clary-Shy Community Park Improvements - RS089 [ID: 1825]	\$150,000		\$150,000				
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				
LOW Golf Course Improvements - RS091 [ID: 323]	\$50,000		\$50,000				
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				
Philips Park Improvements - RS092 [ID: 1957]	\$800,000		\$800,000				
Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]	\$25,000		\$25,000				
Total	\$2,740,000		\$2,740,000	\$0	\$0	\$0	\$0
Public Safety							
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]	\$469,772		\$469,772				
Replace 2004 Quint (14 years old) (00726) [ID: 1402]	\$1,000,000		\$1,000,000			\$1,000,000	
Total	\$3,969,772	\$800,000	\$3,169,772	\$0	\$0	\$1,000,000	\$0
Other General Government							
Contingency 40138 [ID: 518]	\$100,000		\$100,000				
Downtown Special Projects 00140 [ID: 519]	\$20,000		\$20,000				
Grissum Building Renovations 00659 [ID: 1821]	\$4,000,000		\$4,000,000			\$4,000,000	
Pub Bldgs Major Maint Ren 00021 [ID: 514]	\$75,000		\$75,000				
Walton Bldg Cap Improv 00587 [ID: 1846]	\$15,000		\$15,000				
Total	\$4,210,000		\$4,210,000	\$0	\$0	\$4,000,000	\$0
Total General Government CIP	\$14,328,699	\$1,060,927	\$13,267,772	\$0	\$0	\$5,550,000	\$198,000

GENERAL GOVERNMENT CIP FUNDING SOURCES

County Rd Tx Rebates	CVB	Donation	GCIF	Gen FD/PI	Gen FD Transfer	Grant	MoDOT	MoDOT Relinquishment	Parks Sales Tax 2015	Transp S Tax
										\$150,000
							\$450,000	\$1,800,000		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	\$1,800,000	\$0	\$150,000
										\$25,000
										\$100,000
										\$50,000
										\$100,000
										\$40,000
										\$30,000
						\$150,000				
										\$25,000
										\$20,000
										\$700,000
										\$125,000
										\$100,000
			\$50,000							\$125,000
										\$125,000
										\$150,000
										\$800,000
										\$25,000
\$0	\$0	\$0	\$50,000	\$0	\$0	\$150,000	\$0	\$0	\$2,540,000	\$0
										\$1,700,000
										\$469,772
\$0	\$0	\$0	\$0	\$1,700,000	\$469,772	\$0	\$0	\$0	\$0	\$0
										\$100,000
										\$20,000
										\$75,000
										\$15,000
\$0	\$15,000	\$0	\$0	\$195,000	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$15,000	\$0	\$50,000	\$1,895,000	\$469,772	\$150,000	\$450,000	\$1,800,000	\$2,540,000	\$150,000

General Government

Capital Projects Summary

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary						
Cap Imp S Tax - 2015 Ballot	\$550,000	\$530,200	\$2,648,300	\$3,538,300	\$2,548,300	\$7,463,516
CDBG	\$198,000					
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					
New Funding	\$3,148,000	\$10,510,200	\$7,508,300	\$5,258,300	\$4,073,300	\$16,145,400
PYA Cap Imp S Tax	\$260,927	\$385,000	\$171,850			
PYA Transp S Tax		\$270,000				
Prior Year Funding	\$260,927	\$655,000	\$171,850			\$0
Unfunded						\$3,455,500
Total Streets, Sidewalks & Major Maint	\$3,408,927	\$11,165,200	\$7,680,150	\$5,258,300	\$4,073,300	\$19,600,900

Parks and Recreation Funding Source Summary						
GCIF	\$50,000	\$100,000				
Grant	\$150,000					
Parks Sales Tax - 2015 Ballot	\$2,540,000	\$2,465,000	\$2,105,000	\$655,000		
New Funding	\$2,740,000	\$2,565,000	\$2,105,000	\$655,000		\$0
Future Ballot						\$500,000
Unfunded		\$750,000		\$3,075,000	\$2,985,000	\$6,515,000
Unfunded		\$750,000		\$3,075,000	\$2,985,000	\$6,515,000
Total Parks and Recreation	\$2,740,000	\$3,315,000	\$2,105,000	\$3,730,000	\$2,985,000	\$7,015,000

Public Safety Funding Source Summary						
Cap Imp S Tax - 2015 Ballot	\$1,000,000	\$950,000	\$1,100,000	\$2,150,000	\$1,200,000	\$1,250,000
Gen Fd Transfer	\$469,772	\$483,865	\$498,381	\$513,332	\$528,732	\$505,918
Gen Fd/PI	\$1,700,000					
New Funding	\$3,169,772	\$1,433,865	\$1,598,381	\$2,663,332	\$1,728,732	\$1,755,918
PYA Gen Fd/PI	\$800,000					
Prior Year Funding	\$800,000					\$0
Unfunded		\$1,500,000		\$5,700,000	\$8,200,000	\$1,153,000
Unfunded		\$1,500,000		\$5,700,000	\$8,200,000	\$1,153,000
Total Public Safety	\$3,969,772	\$2,933,865	\$1,598,381	\$8,363,332	\$9,928,732	\$2,908,918

Other General Government Funding Source Summary						
Cap Imp S Tax - 2015 Ballot	\$4,000,000		\$600,000		\$2,140,000	
CVB	\$15,000	\$15,000	\$15,000	\$15,000		
Gen Fd/PI	\$195,000	\$195,000	\$75,000	\$75,000		
New Funding	\$4,210,000	\$210,000	\$690,000	\$90,000	\$2,140,000	\$0
Total Other General Government	\$4,210,000	\$210,000	\$690,000	\$90,000	\$2,140,000	\$0

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost
Overall Funding Source Summary						
Cap Imp S Tax - 2015 Ballot	\$5,550,000	\$1,480,200	\$4,348,300	\$5,688,300	\$5,888,300	\$8,713,516
CDBG	\$198,000					
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	\$50,000	\$100,000				
Gen Fd Transfer	\$469,772	\$483,865	\$498,381	\$513,332	\$528,732	\$505,918
Gen Fd/PI	\$1,895,000	\$195,000	\$75,000	\$75,000		
Grant	\$150,000					
Miscellaneous Revenues		\$200,000				
MoDot	\$450,000	\$600,000				
MoDOT Relinquishment	\$1,800,000					
Parks Sales Tax - 2015 Ballot	\$2,540,000	\$2,465,000	\$2,105,000	\$655,000		
Transp S Tax	\$150,000					
New Funding	\$13,267,772	\$14,719,065	\$11,901,681	\$8,666,632	\$7,942,032	\$17,901,318
PYA Cap Imp S Tax	\$260,927	\$385,000	\$171,850			
PYA Gen Fd/PI	\$800,000					
PYA Transp S Tax		\$270,000				
Prior Year Funding	\$1,060,927	\$655,000	\$171,850			\$0
Unfunded		\$2,250,000		\$8,775,000	\$11,185,000	\$11,123,500
Unfunded		\$2,250,000		\$8,775,000	\$11,185,000	\$11,123,500
Total	\$14,328,699	\$17,624,065	\$12,073,531	\$17,441,632	\$19,127,032	\$29,524,818

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

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Revenues:				
Grant Revenues	\$4,584,422	\$3,282,500	\$3,282,500	\$2,250,000
Investment Revenue	(\$58,728)	\$760,868	\$760,868	\$0
Miscellaneous Revenue	\$541,483	\$0	\$0	\$0
Total Revenues	\$5,067,177	\$4,043,368	\$4,043,368	\$2,250,000
Expenditures:				
Personnel Services	\$496,724	\$0	\$0	\$0
Supplies & Materials	\$898,498	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$11,504,190	\$14,963,357	\$14,963,357	\$12,267,772
Interest	\$0	\$0	\$0	\$0
Capital	\$1,916,267	\$0	\$0	\$0
Total Expenditures	\$14,815,679	\$14,963,357	\$14,963,357	\$12,267,772
Excess (Deficiency) of Revenues Over Expenditures	(\$9,748,502)	(\$10,919,989)	(\$10,919,989)	(\$10,017,772)
Other Financing Sources (Uses):				
Lease/Bond Proceeds				
Transfers In	\$7,206,623	\$10,086,000	\$10,086,000	\$10,017,772
Transfers Out	(\$542,566)	\$0	\$0	\$0
Total Other Financing Sources/(Uses)	\$6,664,057	\$10,086,000	\$10,086,000	\$10,017,772
Net Change in Fund Balance	(\$3,084,445)	(\$833,989)	(\$833,989)	\$0
Fund Balance - Beginning	\$35,922,056	\$32,837,611	\$32,837,611	\$32,003,622
Fund Balance - Ending	\$32,837,611	\$32,003,622	\$32,003,622	\$32,003,622

Summary of Financial Sources and Uses Capital Projects Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Grants	\$4,584,422	\$3,282,500	\$3,282,500	\$2,250,000
Interest Revenue	(\$58,728)	\$760,868	\$760,868	\$0
Less: GASB 31 Interest Adjustment	\$0			
Other Local Revenues	\$541,483	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,067,177	\$4,043,368	\$4,043,368	\$2,250,000
Transfers In	\$7,206,623	\$10,086,000	\$10,086,000	\$10,017,772
Total Financial Sources	\$12,273,800	\$14,129,368	\$14,129,368	\$12,267,772
Fees and Service Charges				
Financial Uses				
Personnel Services	\$496,724	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Supplies & Materials	\$898,498	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$11,504,190	\$14,963,357	\$14,963,357	\$12,267,772
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
Total Financial Uses	\$15,358,245	\$14,963,357	\$14,963,357	\$12,267,772
Financial Sources Over/(Under) Uses	(\$3,084,445)	(\$833,989)	(\$833,989)	\$0
Cash Reserves				
Beginning Unassigned Cash Reserve		\$34,015,440	\$34,015,440	\$33,181,451
Financial Sources Over/(Under) Uses		(\$833,989)	(\$833,989)	\$0
Total Assets	\$35,252,015			
Less: GASB 31 Pooled Cash Adj	\$1,123,642			
Less: Total Liabilities	(\$2,360,217)			
Projected Unassigned Cash Reserve	\$34,015,440	\$33,181,451	\$33,181,451	\$33,181,451

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

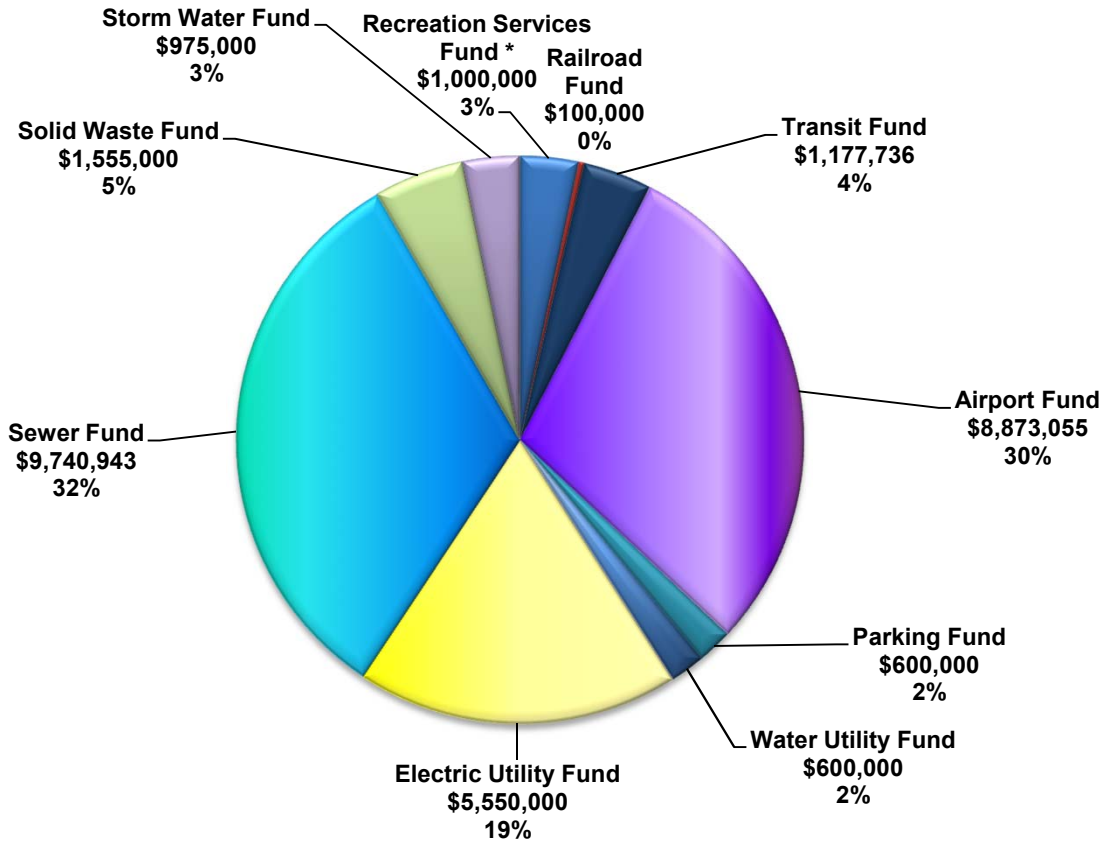
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted 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 FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Transportation:						
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	\$8,873,055	(\$787,342)	(8.2%)
Parking Fund	\$416,715	\$300,000	\$311,590	\$600,000	\$300,000	100.0%
	\$10,084,937	\$11,413,864	\$11,425,454	\$10,750,791	(\$663,073)	(5.8%)
Utilities:						
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%)
	\$34,053,004	\$20,462,240	\$20,462,240	\$18,420,943	(\$2,041,297)	(10.0%)
Subtotal	\$44,137,941	\$31,876,104	\$31,887,694	\$29,171,734	(\$2,704,370)	(8.5%)
Fleet Operations Fund *	\$0	\$0	\$0	\$0	\$0	
Recreation Services Fund *	\$215,487	\$5,844,999	\$5,844,999	\$1,000,000	(\$4,844,999)	(82.9%)
Total Enterprise Fund Capital Projects	\$44,353,428	\$37,721,103	\$37,732,693	\$30,171,734	(\$7,549,369)	(20.0%)

* Included on the General Government detail pages

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2019	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Electric							
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					
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 Transmissn 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				
Total	\$10,300,000	\$4,750,000	\$5,550,000				
Water							
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						
Total	\$600,000		\$600,000				
Railroad							
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				
Total	\$100,000		\$100,000				
Sewer							
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		

ENTERPRISE FUNDS CIP FUNDING SOURCES

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

	Proposed FY 2019	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Sewer							
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			
Total	\$9,830,943	\$90,000	\$9,740,943	\$1,218,034	\$5,222,300		
Storm Water							
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				
Total	\$975,000		\$975,000				
Solid Waste							
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					
Total	\$1,555,000		\$1,555,000				
Parking							
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				
Total	\$600,000		\$600,000				
Transit							
Annual Bus replacement - PT053 [ID: 1560]	\$1,177,736		\$1,177,736				
Annual Transit Project - PT050 [ID: 1549]	\$0						
Total	\$1,177,736		\$1,177,736				
Airport							
Airport Landside Pavement Improvement Ph III AP121 [ID: 1926]	\$750,000		\$750,000				
Annual General Improvements - AP008 [ID: 944]	\$50,000		\$50,000				
Design & Const of Airport Drive 1.3 miles (AP131) [ID: 2105]	\$360,000		\$360,000				
Design/Construct Apron,TW and Hangar 350 (AP130) [ID: 2104]	\$948,151		\$948,151				

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	Connection Fee Revenues	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Transp S Tax	TST - will be Reimb 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	
								\$750,000	
								\$50,000	
	\$36,000			\$324,000				\$135,775	\$812,376

ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2019	Prior Year Appr	Total New Funding	2008 Ballot	2014 Ballot	2015 Electric Bond	Bonds Proceeds
Airport							
New Terminal Complex: Construction (AP133) [ID: 2061]	\$1,319,979		\$1,319,979				
New Terminal Complex: Design AP111 [ID: 1557]	\$1,483,337	\$753,835	\$729,502				
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				
Snow Removal Broom Truck (AP138) [ID: 1937]	\$814,376		\$814,376				
Total	\$9,626,890	\$753,835	\$8,873,055				
Total Enterprise Fund CIP	\$34,765,569	\$5,593,835	\$29,171,734	\$1,218,034	\$5,222,300	\$0	\$0

ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	Connection Fee Revenues	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Transp S Tax	TST - will be Reimb by MoDOT
		\$20,000			\$630,000			\$669,979	
		\$144,156			\$585,000				\$346
					\$570,828			\$63,426	
					\$2,940,113			\$163,340	\$163,340
					\$732,938			\$81,438	
		\$200,156			\$5,782,879			\$1,913,958	\$976,062
\$0	\$250,000	\$200,156	\$11,405,000	\$900,000	\$5,782,879	\$1,177,736	\$0	\$1,913,958	\$976,062

Enterprise Funds

Capital Projects Summary

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost
Electric Funding Source Summary						
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
New Funding	\$5,550,000	\$33,900,000	\$5,750,000	\$7,100,000	\$7,350,000	\$26,850,000
PYA 2015 Ballot	\$4,750,000					
Prior Year Funding	\$4,750,000					\$0
Future Ballot				\$1,000,000	\$1,000,000	
Future Ballot				\$1,000,000	\$1,000,000	\$0
Unfunded			\$7,600,000	\$6,500,000		
Unfunded			\$7,600,000	\$6,500,000		\$0
Total Electric	\$10,300,000	\$33,900,000	\$13,350,000	\$14,600,000	\$8,350,000	\$26,850,000
Water Funding Source Summary						
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
New Funding	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$6,500,000
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000	\$5,100,000
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000	\$5,100,000
Total Water	\$13,950,000	\$1,750,000	\$11,750,000	\$12,750,000	\$1,750,000	\$11,600,000
Railroad Funding Source Summary						
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
New Funding	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Railroad	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sewer Funding Source Summary						
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
New Funding	\$9,740,943	\$3,622,809	\$2,650,909	\$1,958,109	\$1,325,609	\$6,000,000
PYA Ballot	\$90,000					
Prior Year Funding	\$90,000					\$0
Future Ballot				\$2,513,494	\$8,726,567	\$22,087,990
Future Ballot				\$2,513,494	\$8,726,567	\$22,087,990
Total Sewer	\$9,830,943	\$3,622,809	\$2,650,909	\$4,471,603	\$10,052,176	\$28,087,990
Storm Water Funding Source Summary						
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
New Funding	\$975,000	\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000	\$3,355,000
Total Storm Water	\$975,000	\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000	\$3,355,000

Enterprise Funds

Capital Projects Summary

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost
Solid Waste Funding Source Summary						
Ent Rev	\$1,555,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$600,000
New Funding	\$1,555,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$600,000
Future Bond						\$10,500,000
Total Solid Waste	\$1,555,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$11,100,000
Parking Funding Source Summary						
Ent Rev	\$600,000	\$400,000	\$300,000	\$300,000	\$3,160,000	
New Funding	\$600,000	\$400,000	\$300,000	\$300,000	\$3,160,000	\$0
Unfunded						\$12,140,000
Total Parking	\$600,000	\$400,000	\$300,000	\$300,000	\$3,160,000	\$12,140,000
Transit Funding Source Summary						
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
New Funding	\$1,177,736	\$1,469,608	\$1,478,087	\$1,486,842	\$1,472,170	\$4,416,510
Total Transit	\$1,177,736	\$1,469,608	\$1,478,087	\$1,486,842	\$1,472,170	\$4,416,510
Airport Funding Source Summary						
CVB Hotel Tax for Airport	\$200,156	\$1,371,811	\$651,177			
Ent Rev					\$100,000	\$900,000
FAA Grant	\$5,782,879	\$17,258,227	\$6,160,744	\$630,000	\$1,091,611	
Transp S Tax	\$1,913,958	\$1,338,782	\$652,460	\$60,000	\$171,291	
TST - will be reimb from MoDot	\$976,062	\$12,500	\$112,500			
New Funding	\$8,873,055	\$19,981,320	\$7,576,881	\$690,000	\$1,362,902	\$900,000
PYA CVB Hotel Tax for Airport	\$190,571					
PYA Transp S Tax	\$563,264					
Prior Year Funding	\$753,835					\$0
Future Bond		\$7,486,870	\$8,552,450	\$3,815,550		
Future Funding		\$7,486,870	\$8,552,450	\$3,815,550		\$0
Total Airport	\$9,626,890	\$27,468,190	\$16,129,331	\$4,505,550	\$1,362,902	\$900,000
Overall Funding Source Summary						
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
CVB Hotel Tax for Airport	\$200,156	\$1,371,811	\$651,177			
Ent Rev	\$11,405,000	\$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	\$5,782,879	\$17,258,227	\$6,160,744	\$630,000	\$1,091,611	
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$3,533,208
Transp S Tax	\$1,913,958	\$1,630,654	\$952,811	\$369,106	\$465,725	\$883,302
TST - will be reimb from MoDot	\$976,062	\$12,500	\$112,500			

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost
Overall Funding Source Summary						
New Funding	\$29,171,734	\$62,023,737	\$20,825,877	\$14,979,951	\$19,500,681	\$48,721,510
PYA 2015 Ballot	\$4,750,000					
PYA Ballot	\$90,000					
PYA CVB Hotel Tax for Airport	\$190,571					
PYA Transp S Tax	\$563,264					
Prior Year Funding	\$5,593,835					\$0
Future Bond		\$7,486,870	\$8,552,450	\$3,815,550		\$10,500,000
Future Funding		\$7,486,870	\$8,552,450	\$3,815,550		\$10,500,000
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$15,663,494	\$10,876,567	\$27,187,990
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$15,663,494	\$10,876,567	\$27,187,990
Unfunded			\$7,600,000	\$6,500,000		\$12,140,000
Unfunded			\$7,600,000	\$6,500,000		\$12,140,000
Total	\$48,115,569	\$70,660,607	\$48,128,327	\$40,958,995	\$30,377,248	\$98,549,500

Capital Project Funding Sources FY 2019 Proposed Budget

Abbreviations	Funding Source Descriptions
Ballot - All Dates	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
Bond Forfeitures	<u>Bond Forfeitures</u> - Money forfeited by contractors who do not request an inspection of required work within a reasonable time period prior to issuance of occupancy permit
Bond Proceeds	<u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.
Capital Improvements Sales Tax	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2015.
CAP-FB	<u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.
CDBG	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
CVB	<u>Convention & Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.
CVB Tourism Dev Fund	<u>Convention & Visitors Bureau Tourism Development Fund</u> - 1% lodging tax, passed in 1999, that is set aside to enhance and develop attractions.
CVB Hotel Tax for Airport	<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.
Connection Fee Revenues	<u>Connection Fee Revenues</u> - revenues received from water connection fees that are restricted to be used for installing and replacing service connections.
Contrib. From Utilities	<u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.
Co rd tax reb	<u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.
County Reimbursement	<u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.
Designated Loan Fund (DLF)	<u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.
Development fee	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.50 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
EU loans	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
Ent Rev	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
FAA Gr	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for capital local matching funds.
FTA	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
Future Bonds Future Financing/Ballot	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)

Capital Project Funding Sources FY 2019 Proposed Budget

Abbreviations	Funding Source Descriptions
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.
Gen Fd/PI	<u>General Fund/Public Improvement</u> - 4.1% of the 1% general sales tax that can be allocated to capital project costs of any department.
Gen Fd Transfer	<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.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
Insurance Reimb	<u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.
Loan/Bond	<u>Loan/Bond</u> - short-term borrowing, either from a bank or bond
Miscellaneous Revenues	<u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.
MODOT	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.
MoDot Relinquishment	<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.
Non - Motorized Grant	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
Park Sales Tax	<u>Parks Sales Tax</u> - Funds generated from the 2015 Local Parks Tax issue for the amount of one-quarter for six years and one-eighth thereafter.
Prior Yr App (PYA)	<u>Prior Year Appropriation</u> - Funds approved in previous years.
RSR Fd	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
STP	<u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.
Tax Bill	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
TDD Transportation Development District	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
Transp S Tax	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
TST will be Reimb from MoDOT	<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.
Unfunded	<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 579
- Sewer - page 640
- Parking - page 544
- Solid Waste - page 659

General Government Debt:

- Robert M. Lemone Trust - page 208
- MO Transportation Finance Corp. Loan - page 208
- 2016 Govt Center Refunding Bonds 2008B - page 209

All Funds - Debt Service Summary

Computation of Legal Debt Margin

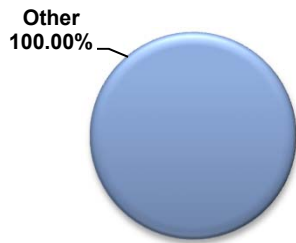
Assessed Value 2017 - Final*		\$2,005,613,146
Constitutional Debt Limit**	(20% Assessed Value)	\$401,122,629
Total Bonded Debt		\$350,952,154
Less:		
Revenue Bonds		\$240,010,700
Special Obligation Bonds		\$104,580,000
Special Obligation Notes		\$6,361,454
		<u>\$350,952,154</u>
Total Amount of General Obligation Debt Applicable to Debt Limit		<u>\$0</u>
(City currently has no general obligation debt)		
Legal Debt Margin		\$401,122,629
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

Summary of Outstanding Debt

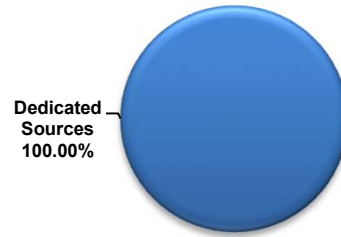
As of 09/30/2018

General Obligation Bonds: Paid off in FY 2003	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
REVENUE BONDS:				
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
'13 San. Sewer Refunding (7/2/13)	\$3,325,000	.38-1.10%	10/01/17	\$515,000
'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
Total Revenue Bonds				<u>\$240,010,700</u>
SPECIAL OBLIGATION BONDS:				
'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,B	\$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 (1/31/16)	\$1,135,000	5.00%	02/01/21	\$330,000
'15 Solid Waste S.O. Refunding Bonds 2006 (1/31/16)	\$1,235,000	2.00%-5.00%	02/01/26	\$665,000
'15 Sewer S.O. Refunding Bonds 2006 (1/31/16)	\$4,710,000	2.00%-5.00%	02/01/26	\$3,590,000
'15 Sewer S.O. Refunding Bonds 2006 (1/31/16)	\$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
Total Special Obligation Bonds				<u>\$104,580,000</u>
SPECIAL OBLIGATION NOTES:				
'11 Robert M. Lemone Trust	\$2,550,000	5.250%	11/01/21	\$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
Total Special Obligation Notes				<u>\$6,361,454</u>
Total Bonded Debt				<u><u>\$350,952,154</u></u>

FY 2019 Total Expenditures By Category

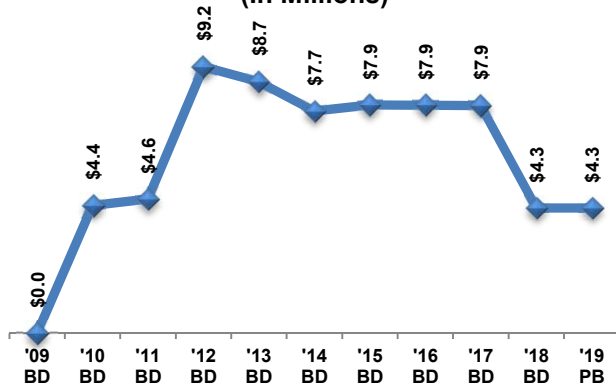


FY 2019 Totals By Funding Source



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

Total Budgeted Expenditures (In Millions)



Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18EB	% Change 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%
Total	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733	\$4,530	0.1%
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	
Total Expenses	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733	\$4,530	0.1%

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	
Total Sources	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733	\$4,530	0.1%

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

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Revenues:				
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
Total Revenues	\$1,959,040	\$1,379,950	\$1,391,304	\$1,379,950
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$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
Total Expenditures	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733
Excess (Deficiency) of Revenues Over Expenditures	(\$2,902,147)	(\$2,958,782)	(\$2,947,899)	(\$2,963,783)
Other Financing Sources (Uses):				
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
Total Other Financing Sources (Uses):	\$2,817,713	\$2,798,797	\$2,798,797	\$2,788,607
Net Change in Fund Balance	(\$84,434)	(\$159,985)	(\$149,102)	(\$175,176)
Fund Balance Beginning of Period	\$3,361,823	\$3,277,389	\$3,277,389	\$3,128,287 [^]
Fund Balance End of Period	\$3,277,389	\$3,117,404	\$3,128,287	\$2,953,111

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

Financial Sources and Uses Debt Service Funds Combined

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
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
Total Financial Sources Before Transfers	\$1,985,706	\$1,379,950	\$1,391,304	\$1,379,950
Transfers In	\$2,817,713	\$2,798,797	\$2,798,797	\$2,788,607
Total Financial Sources	\$4,803,419	\$4,178,747	\$4,190,101	\$4,168,557
Financial Uses				
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
Total Financial Uses	\$4,861,187	\$4,338,732	\$4,339,203	\$4,343,733
Financial Sources Over/(Under) Uses	(\$57,768)	(\$159,985)	(\$149,102)	(\$175,176)
Cash Reserves				
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			
Projected Unassigned Cash Reserve	\$3,380,512	\$3,220,527	\$3,231,410	\$3,056,234

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.

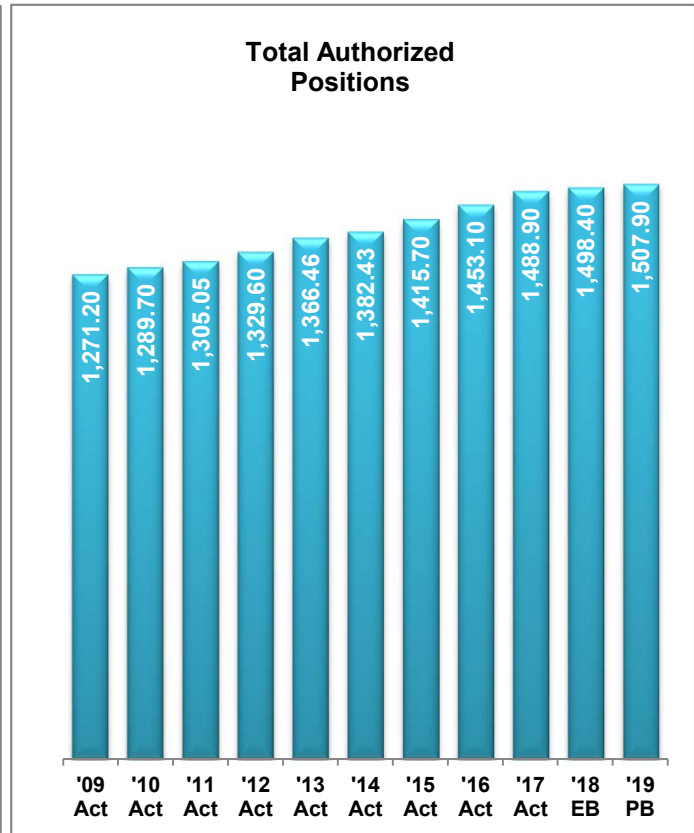
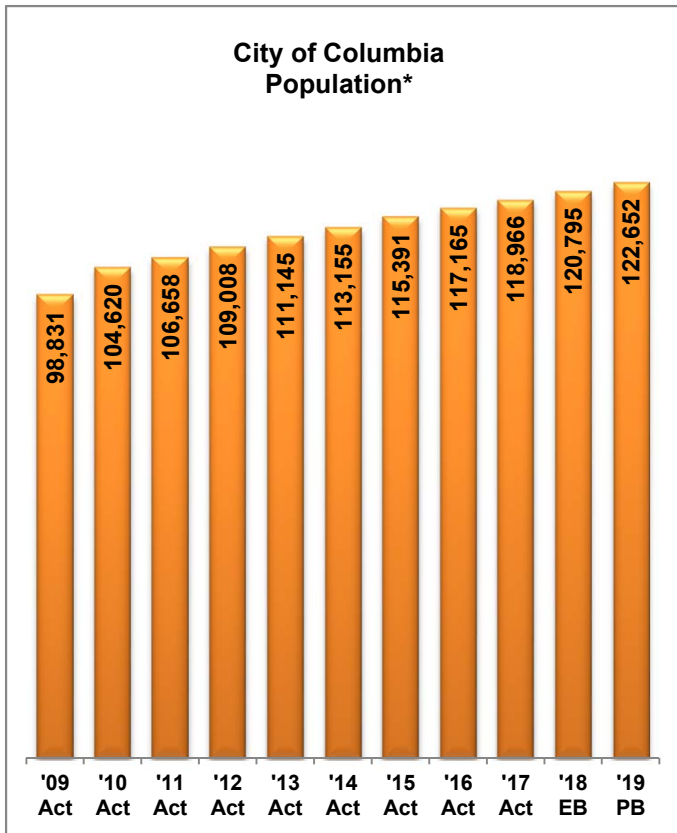
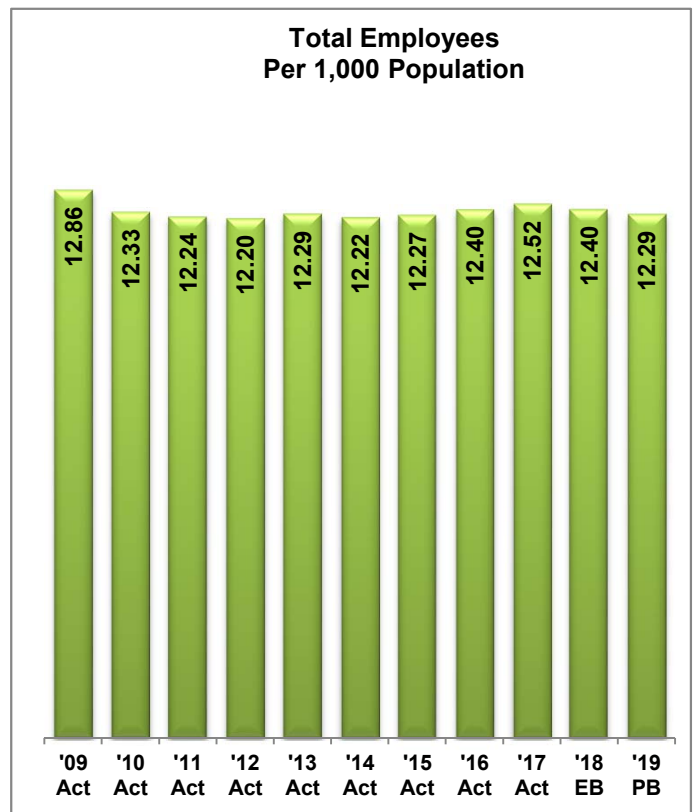
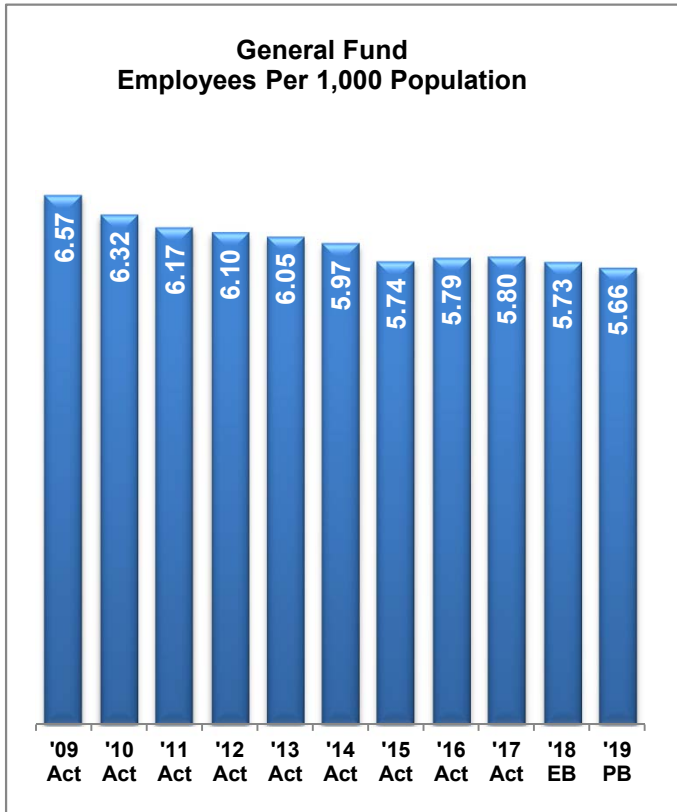
This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital 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.

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PERSONNEL SUMMARY INFORMATION



Personnel Position Summary FY 2019 Proposed Budget

	Positions Added	Positions Deleted	Positions Re- allocated	Net Changes	Position Added
Administrative					
Public Works Admin (GF)			0.21	0.21	
	0.00	0.00	0.21	0.21	
Health and Environment					
Convention and Visitors (SRF)			(0.40)	(0.40)	
	0.00	0.00	(0.40)	(0.40)	
Parks and Recreation					
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)	
	1.00	0.00	(0.40)	0.60	
Public Safety					
Police (GF)	2.00		(1.40)	0.60	(2) 1.00 FTE Information Specialists - offset by Temp Help Reduction
	2.00	0.00	(1.40)	0.60	
Supporting Activities					
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)
Utility Customer Service (ISF)			(3.00)	(3.00)	
Community Relations (ISF)	1.00		3.00	4.00	(1) 1.00 FTE Web Content Editor - 6 Months
Community Relations (ISF)		(1.00)		(1.00)	(1) 1.00 FTE Customer Service Rep II
	5.00	(1.00)	0.00	4.00	
Transportation					
Streets and Engineering (GF)	1.00		0.32	1.32	(1) 1.00 FTE Engineer - will be charged directly to Capital Projects
Non-Motorized Grant (SRF)			(0.20)	(0.20)	
Transit (EF)			(0.40)	(0.40)	
Airport (EF)			(0.33)	(0.33)	
Transload (EF)			1.80	1.80	
	1.00	0.00	1.19	2.19	
Utilities					
Water - (EF)			1.00	1.00	
Electric - (EF)			(0.60)	(0.60)	
Sewer (EF)	0.80		0.25	1.05	(1) 0.80 FTE Senior Project Compliance Inspector
Solid Waste (EF)	0.50		0.05	0.55	(1) 0.50 FTE Senior Refuse Collector
Storm Water (EF)	0.20		0.10	0.30	(1) 0.20 FTE Senior Project Compliance Inspector
	1.50	0.00	0.80	2.30	
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	
Total Personnel Changes	10.50	(1.00)	0.00	9.50	

**Personnel Position Summary
FY 2019 Proposed Budget**

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	8.60	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
Total Administrative	89.56	90.31	91.66	91.87	0.21
Health and Environment:					
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
Total Health and Environment	135.15	134.90	134.90	134.50	(0.40)
Parks and Recreation:					
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
Total Parks and Recreation	80.40	81.40	81.40	82.00	0.60
Public Safety:					
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
Total Before PSJC	363.40	365.40	364.15	364.75	0.60
Public Safety Joint Comm. (GF)	0.00	0.00	0.00	0.00	0.00
Total Public Safety	363.40	365.40	364.15	364.75	0.60
Supporting Activities:					
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)	19.20	19.20	20.45	17.45	(3.00)
Total Supporting Activities	170.84	169.74	170.14	174.14	4.00

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

**Personnel Position Summary
FY 2019 Proposed Budget**

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Transportation:					
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 Proj (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
Total Transportation	158.85	156.80	156.80	158.99	2.19
Utilities:					
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
Total Utilities	490.70	499.35	499.35	501.65	2.30
Total Authorized Number of Positions	1,488.90	1,497.90	1,498.40	1,507.90	9.50
Total By Fund Type:					
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
Total Governmental Funds	709.02	710.47	710.57	711.70	1.13
Total Enterprise Funds (EF)	609.04	617.69	617.69	622.06	4.37
Total Internal Services Funds (ISF)	170.84	169.74	170.14	174.14	4.00
Total All Funds	1,488.90	1,497.90	1,498.40	1,507.90	9.50

(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, 43% comes from dedicated sources and 57% 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, 32% comes from dedicated sources and 68% is general sources.

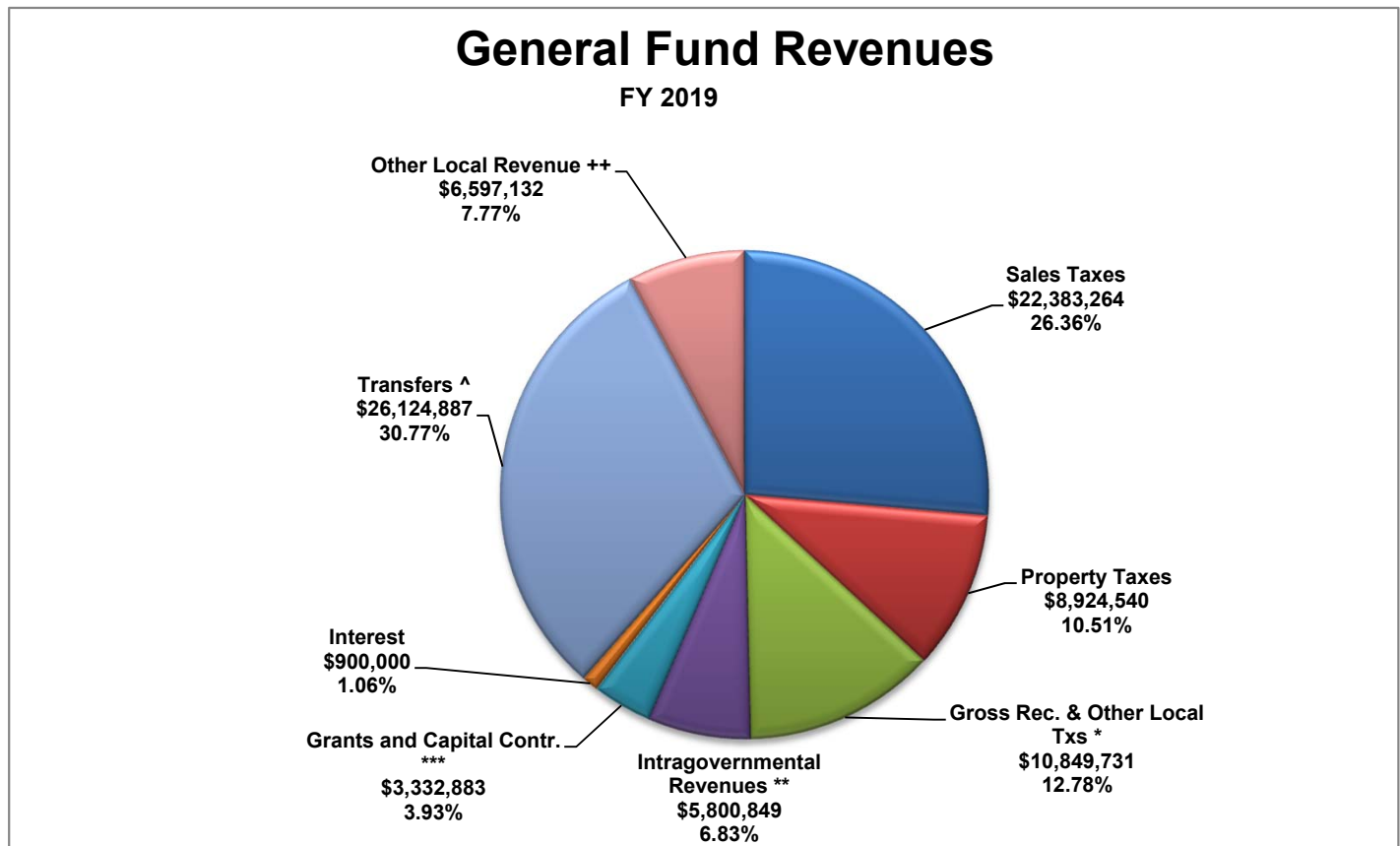
Public Safety

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, 92% is from dedicated sources and 8% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)



Revenues By Category (Where the Money Comes From)

	Actual FY 2017	Budget FY 2018	Estimated FY 2018	Proposed FY 2019	% Change 19/18EB	% Change 19/18B
Sales Taxes	\$23,306,189	\$23,966,892	\$22,840,066	\$22,383,264	(2.0%)	(6.6%)
Property Taxes	\$8,124,534	\$8,193,832	\$8,293,780	\$8,924,540	7.6%	8.9%
Gross Rec. & Other Local Txs *	\$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	\$5,800,849	20.4%	20.4%
Grants and Capital Contr. ***	\$3,228,182	\$3,692,122	\$3,397,393	\$3,332,883	(1.9%)	(9.7%)
Interest	(\$198,858)	\$569,042	\$900,000	\$900,000	0.0%	58.2%
Transfers ^	\$24,679,979	\$24,658,776	\$25,056,910	\$26,124,887	4.3%	5.9%
Other Local Revenue ++	\$7,133,567	\$6,537,723	\$6,507,206	\$6,597,132	1.4%	0.9%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$500,000	\$0	\$0	\$0		
	\$82,669,606	\$83,916,436	\$82,779,882	\$84,913,286	2.6%	1.2%

* 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
	\$500,000	\$0	\$0	\$0

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 1.96% from Estimated FY 2018 due to growth in the assessed valuation and \$469,772 due to a proposed increase to the property tax rate to \$0.4329/\$100 assessed value). This increase to the property tax rate is allowed under the Hancock amendment as the City is requesting to reverse all voluntary reductions taken in prior even numbered years. This increase will be dedicated to public safety. For FY 2019 the increased amount will be transferred to the capital projects fund to begin building up funds for the construction of an additional fire station in FY 2024. After that it will be used in the general fund to pay for the personnel and operating costs to operate that fire station. There is no G.O. Bond levy.

Sales Taxes: Sales Taxes are projected to decrease 2.0% below Estimated FY 2018. Estimated growth for FY 2018 reflects a 2.0% decrease over Actual FY 2017. This is the first time sales tax receipts have been lower than the previous year since the economic downturn in FY 2008-2009. 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 continues 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 20.4% increase from Estimated FY 2018 due to a review of the chargeout methodology which resulted in more general fund expenses charged back to other funds and an increase in the property tax rate (for the portion of the fee that is a payment in lieu of taxes on the property, plant, and equipment owned by departments other than Water and Electric.

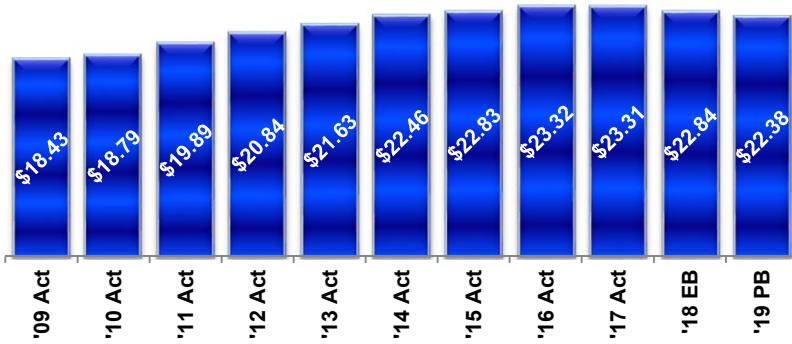
Grants: There is a decrease of \$64,510 or 1.9% from Estimated FY 2018 in Grants due to several police and health grants ending.

Transfers: The growth in Transfers is projected to be \$1.1 million or 4.3% 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 8.4% from Estimated FY 2018 based upon modest growth trends, a 1% operating rate increase in the Water Utility, a 2.5% operating rate increase in the Electric Utility, and increased property tax rate. P.I.L.O.T. revenue is highly weather dependent. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund street, engineering and traffic costs and Parks Sales Tax of \$1,770,743 will continue to help fund parks and recreation costs in the general fund.

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 140 - 143 for trend information on the General Fund major revenue sources.

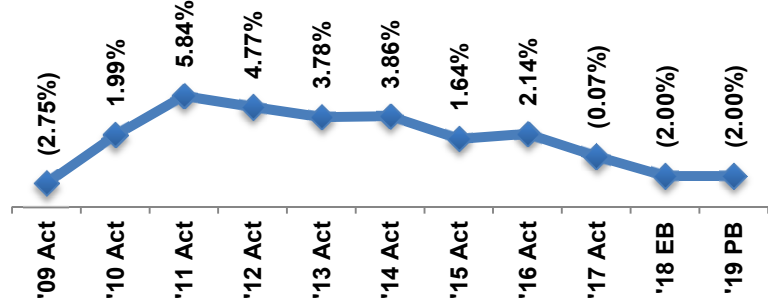
General Fund Major Revenue Trends - Sales Tax (in Millions)



Sales Tax: Sales tax revenue is a substantial revenue source (26.36%) 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. FY 2019 is projected to be 2.0% 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 2% 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)



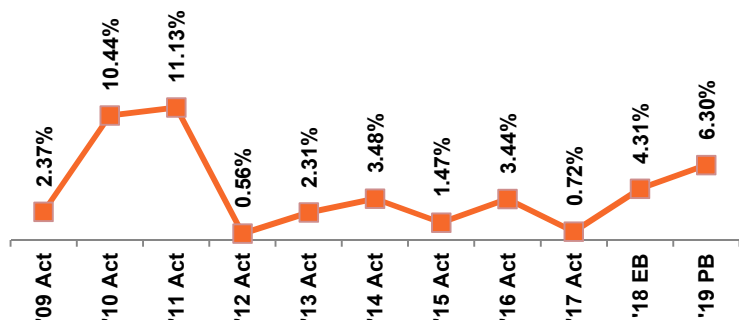
Revenue Trends - PILOT (in Millions)



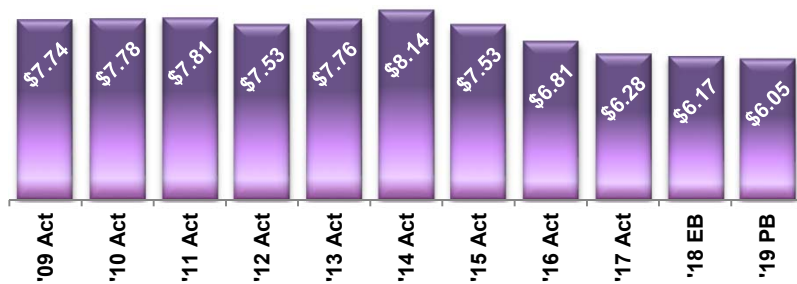
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 33.33% 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, 2.5% operating increase in electric, and an increase in the city's property tax rate from \$0.41 per \$100 assessed valuation to \$0.4329 per \$100 assessed valuation due to a reversal of previous voluntary property tax reductions.

Revenue Trends - PILOT Annual Growth/(Decline)



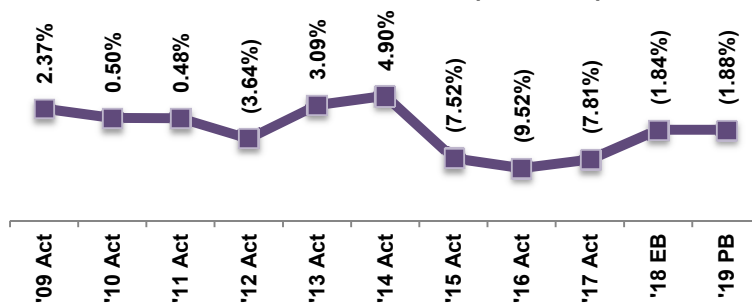
General Fund Major Revenue Trends - Gross Receipts (in Millions)



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)



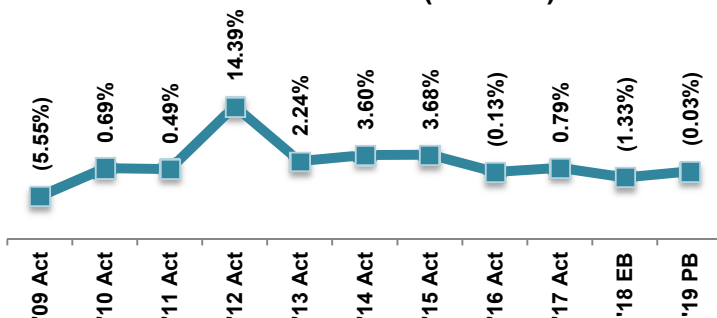
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections 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 2012. 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 and motor vehicle taxes projected.

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



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



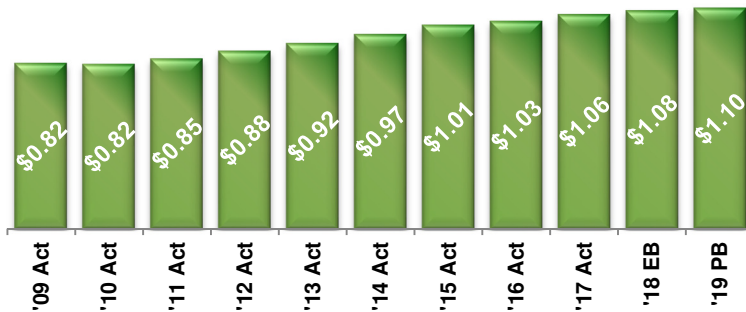
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. FY 2019 reflects an increase in the property tax rate from \$0.41 to \$0.4329 per \$100 assessed valuation due to the City using its taxing authority to reverse voluntary reduction taken in previous years. The revenue generated by the change in the property tax rate will be dedicated to public safety funding.

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.

General Fund Revenue Trends - Fines (in Millions)



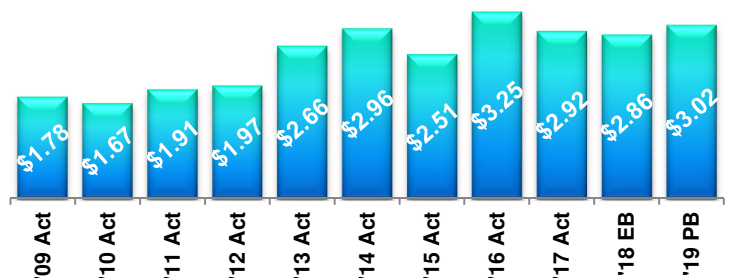
General Fund Revenue Trends - Licenses & Permits (In Millions)



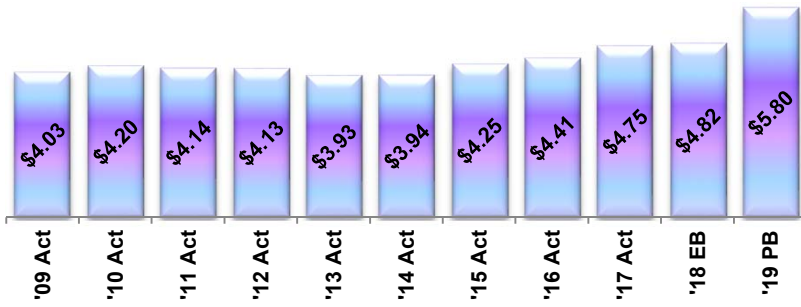
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of 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 5,185 business licenses. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 631.

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)



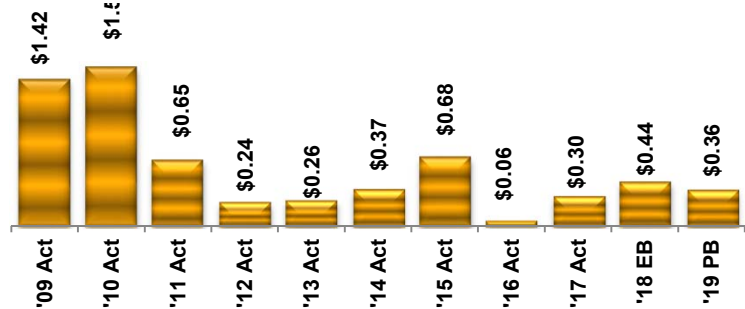
General Fund Major Revenue Trends - G & A Fees (In Millions)



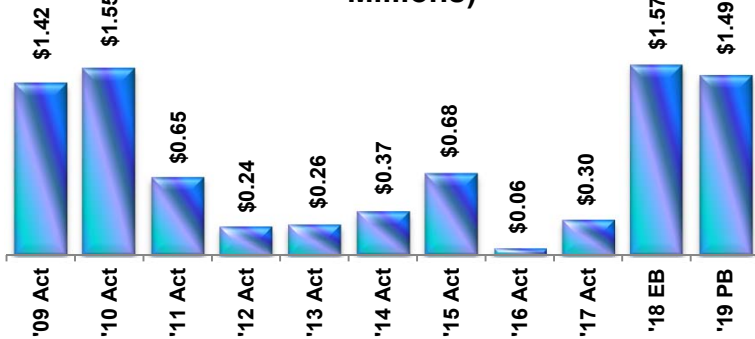
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There is a 20.4% increase in FY 2019 due to a review of the chargeout methodology which resulted in more general fund expenses charged to other funds and the increased property tax rate for the payment in lieu of taxes component that is charged to departments other than Water and Electric.

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)



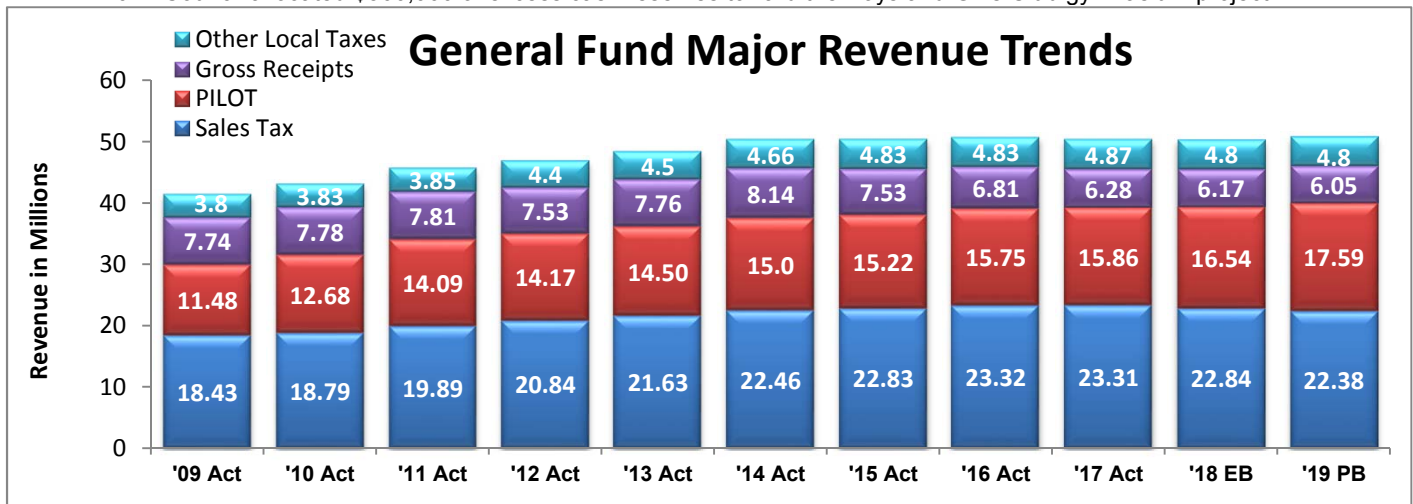
General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	% Change 19/18B	% Change 19/18B
Taxes						
Property Taxes:						
Real Estate	\$6,654,929	\$6,777,555	\$6,888,579	\$7,491,531	8.8%	10.5%
Personal Property	\$1,379,149	\$1,342,152	\$1,304,818	\$1,329,477	1.9%	(0.9%)
Other	\$90,456	\$74,125	\$100,383	\$103,532	3.1%	39.7%
Total Property Taxes	\$8,124,534	\$8,193,832	\$8,293,780	\$8,924,540	7.6%	8.9%
Sales Tax	\$23,306,189	\$23,966,892	\$22,840,066	\$22,383,264	(2.0%)	(6.6%)
Gross Receipt Tax:						
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%
Total Gross Receipts Tax	\$6,280,858	\$6,518,159	\$6,165,525	\$6,049,493	(1.9%)	(7.2%)
Other Local Taxes						
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%)
Total Other Local Taxes	\$4,866,405	\$4,962,626	\$4,801,738	\$4,800,238	(0.0%)	(3.3%)
Total Taxes	\$42,577,986	\$43,641,509	\$42,101,109	\$42,157,535	0.1%	(3.4%)
Intragovernmental Revenues:						
Gen. & Admin. Revenue	\$4,748,750	\$4,817,264	\$4,817,264	\$5,800,849	20.4%	20.4%
Total Intragovernmental	\$4,748,750	\$4,817,264	\$4,817,264	\$5,800,849	20.4%	20.4%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$1,825,812	\$2,138,616	\$2,008,974	\$1,845,932	(8.1%)	(13.7%)
County Revenues	\$1,402,370	\$1,553,506	\$1,388,419	\$1,486,951	7.1%	(4.3%)
Total Intergovernmental	\$3,228,182	\$3,692,122	\$3,397,393	\$3,332,883	(1.9%)	(9.7%)
Interest and Investment Revenue:						
Invest. Earnings & Interest	(\$198,858)	\$569,042	\$900,000	\$900,000	0.0%	58.2%
Total Investment Revenue	(\$198,858)	\$569,042	\$900,000	\$900,000	0.0%	58.2%
Operating Transfers:						
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%
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	\$1,770,743	1.4%	1.4%
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	\$31,320	\$8,500	\$7,800	(8.2%)	(75.1%)
Convention & Visitors Fund	\$164,320	\$164,205	\$164,205	\$165,766	1.0%	1.0%
Electric Fund	\$119,545	\$124,842	\$124,842	\$135,318	8.4%	8.4%
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	\$216,989	0.8%	0.8%
Storm Water Fund	\$103,788	\$108,514	\$108,514	\$113,709	4.8%	4.8%
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%
Total Operating Transfers	\$24,679,979	\$24,658,776	\$25,056,910	\$26,124,887	4.3%	5.9%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	% Change 19/18B	% Change 19/18B
Other Local Revenue:						
Licenses and Permits:						
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%
Total Licenses and Permits	\$1,064,292	\$1,074,180	\$1,082,499	\$1,095,200	1.2%	2.0%
Fines:						
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%)
Total Fines	\$1,564,041	\$1,600,500	\$1,618,900	\$1,622,400	0.2%	1.4%
Fees:						
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		
Total Fees	\$2,915,857	\$2,960,104	\$2,855,593	\$3,024,324	5.9%	2.2%
Miscellaneous Revenue	\$1,589,377	\$902,939	\$950,214	\$855,208	(10.0%)	(5.3%)
Total Other Local Revenue	\$7,133,567	\$6,537,723	\$6,507,206	\$6,597,132	1.4%	0.9%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
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		
Total Appropriated Fund Balance	\$500,000	\$0	\$0	\$0		
Total Revenue and Other Sources	\$82,669,606	\$83,916,436	\$82,779,882	\$84,913,286	2.6%	1.2%

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

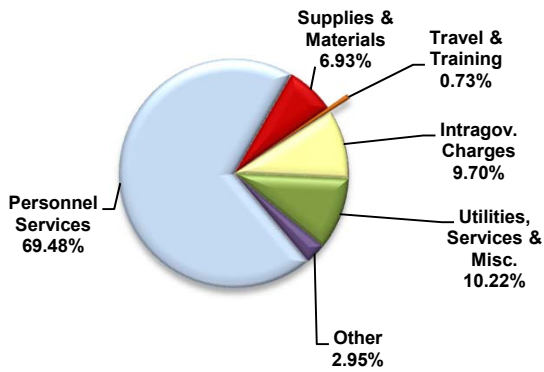


* PILOT - Payment in Lieu of Taxes

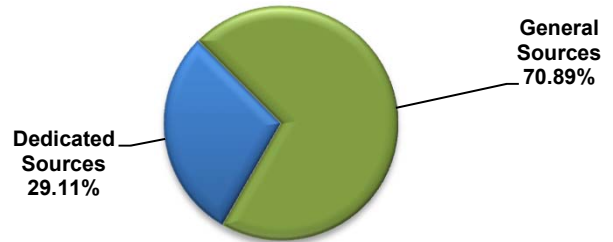
**Other Local Taxes include gasoline, cigarette and motor vehicle taxes

General Fund Expenditure Summary

FY 2019 Total Expenditures By Category

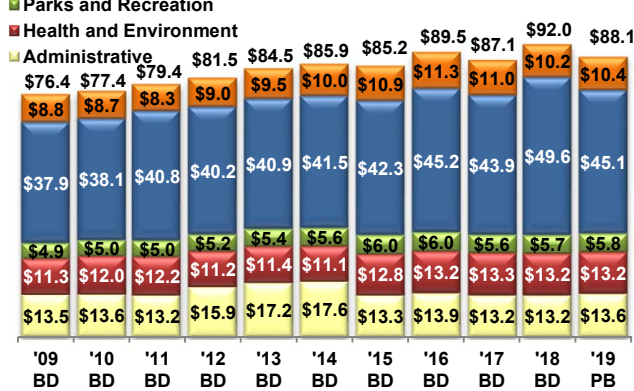


FY 2019 Totals By Funding Source

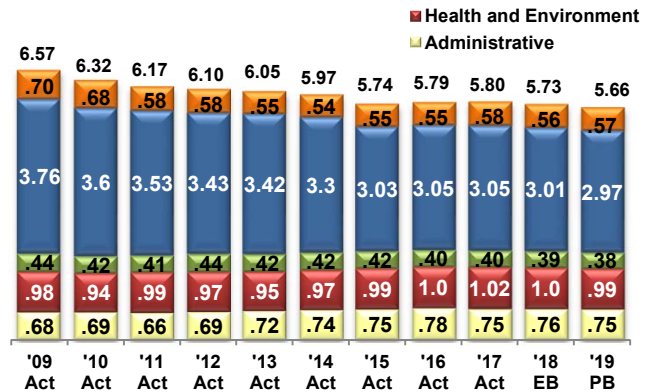


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenses (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$53,256,899	\$57,521,994	\$56,703,965	\$58,995,461	\$1,473,467	2.6%
Supplies & Materials	\$5,576,751	\$5,887,748	\$5,660,597	\$5,882,617	(\$5,131)	(0.1%)
Travel & Training	\$415,650	\$620,934	\$607,090	\$619,254	(\$1,680)	(0.3%)
Intragov. Charges	\$8,363,868	\$8,283,303	\$8,283,303	\$8,236,687	(\$46,616)	(0.6%)
Utilities, Services & Misc.	\$8,676,452	\$9,144,088	\$9,345,372	\$8,675,083	(\$469,005)	(5.1%)
Capital	\$828,582	\$313,921	\$306,556	\$0	(\$313,921)	(100.0%)
Other	\$2,141,439	\$2,172,902	\$2,172,902	\$2,504,184	\$331,282	15.2%
Total	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%
Operating Expenses	\$76,289,620	\$81,458,067	\$80,600,327	\$82,409,102	\$951,035	1.2%
Non-Operating Expenses	\$2,141,439	\$2,172,902	\$2,172,902	\$2,504,184	\$331,282	15.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$828,582	\$313,921	\$306,556	\$0	(\$313,921)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Dedicated Sources	\$24,017,067	\$24,130,789	\$23,697,944	\$24,715,867	\$585,078	2.4%
General Sources	\$55,242,574	\$59,814,101	\$59,381,841	\$60,197,419	\$383,318	0.6%
Total Funding Sources	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: General Fund personnel services will increase by \$1.5 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 a decrease of (\$5,131) or (0.1%).

Travel and Training: reflects a decrease of (\$1,680) or (0.3%).

Intragovernmental Charges: reflects a decrease of (\$46,616) or (0.6%) decrease primarily in IT Fees and Self Insurance Fees.

Utilities, Services & Miscellaneous: reflects a decrease of (\$469,005) or (5.1%). This is primarily due to a one-time transfer of personnel dollars resulting for 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.

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 (\$313,921) 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 increase of \$331,282 or 15.2%. This reflects a transfer to the capital projects fund of \$469,772 to begin funding the construction of an additional fire station in the southwest in FY 2024. This money will come from increasing the property tax rate from \$0.41 per \$100 assessed value to \$0.4329 which is the city's authorized property tax ceiling.

Expenditure Summary - By Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administrative	\$12,046,209	\$13,172,780	\$12,852,435	\$13,640,395	\$467,615	3.5%
Health and Environment	\$12,912,698	\$13,232,857	\$13,036,039	\$13,190,492	(\$42,365)	(0.3%)
Parks and Recreation	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Public Safety	\$38,942,220	\$41,581,729	\$41,384,757	\$41,904,592	\$322,863	0.8%
Transportation	\$9,766,328	\$10,240,578	\$10,127,636	\$10,400,652	\$160,074	1.6%
Total	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%

Expenditure Summary - By Department

City Council	\$201,187	\$278,525	\$264,967	\$284,957	\$6,432	2.3%
City Clerk	\$282,274	\$430,523	\$424,176	\$432,538	\$2,015	0.5%
City Manager	\$1,860,739	\$1,443,171	\$1,364,378	\$1,439,463	(\$3,708)	(0.3%)
Finance	\$4,215,420	\$4,516,548	\$4,354,534	\$4,668,718	\$152,170	3.4%
Human Resources	\$1,109,305	\$1,168,215	\$1,162,039	\$1,205,260	\$37,045	3.2%
Law	\$1,687,564	\$1,966,514	\$1,923,193	\$1,976,254	\$9,740	0.5%
General City (Nondprtmntl)	\$2,488,512	\$3,146,655	\$3,146,632	\$3,398,247	\$251,592	8.0%
Public Works Admin.	\$201,208	\$222,629	\$212,516	\$234,958	\$12,329	5.5%
Health and Human Services	\$7,226,819	\$7,495,506	\$7,412,049	\$7,399,200	(\$96,306)	(1.3%)
Community Development	\$4,352,880	\$4,254,041	\$4,206,541	\$4,310,806	\$56,765	1.3%
Economic Development	\$479,848	\$502,322	\$491,465	\$537,576	\$35,254	7.0%
Sustainability	\$372,720	\$444,961	\$443,358	\$417,137	(\$27,824)	(6.3%)
Cultural Affairs	\$480,431	\$536,027	\$482,626	\$525,773	(\$10,254)	(1.9%)
Parks & Recreation	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Police	\$20,809,690	\$22,720,775	\$22,653,030	\$23,153,941	\$433,166	1.9%
Fire	\$17,199,241	\$17,991,005	\$17,876,773	\$17,879,163	(\$111,842)	(0.6%)
Pub. Safety Joint Comm	\$22,250	\$0	\$0	\$0	\$0	
Municipal Court	\$911,039	\$869,949	\$854,954	\$871,488	\$1,539	0.2%
Streets and Engineering	\$8,700,961	\$8,972,589	\$8,914,484	\$9,118,191	\$145,602	1.6%
Parking Enforcement	\$1,065,367	\$1,267,989	\$1,213,152	\$1,282,461	\$14,472	1.1%
Total	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	1.2%

Summary By Function and Type of Funding

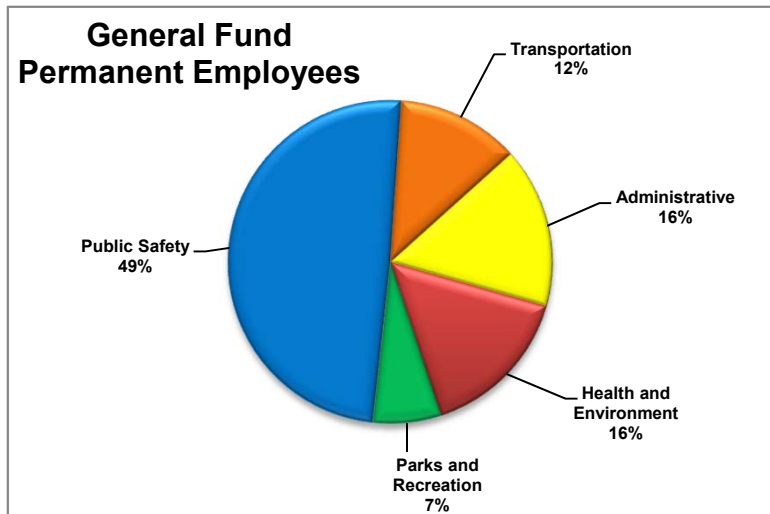
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	Percent of Total
Administrative						
Dedicated Funding	\$4,882,119	\$4,905,030	\$4,922,001	\$5,896,902	\$991,872	43%
General Funding	\$7,164,090	\$8,267,750	\$7,930,434	\$7,743,493	(\$524,257)	57%
Total Funding	\$12,046,209	\$13,172,780	\$12,852,435	\$13,640,395	\$467,615	100.0%
Health & Environment						
Dedicated Funding	\$6,988,915	\$7,153,028	\$6,595,756	\$6,883,790	(\$269,238)	52%
General Funding	\$5,923,783	\$6,079,829	\$6,440,283	\$6,306,702	\$226,873	48%
Total Funding	\$12,912,698	\$13,232,857	\$13,036,039	\$13,190,492	(\$42,365)	100.0%
Parks and Recreation						
Dedicated Funding	\$1,745,433	\$1,830,768	\$1,830,314	\$1,835,327	\$4,559	32%
General Funding	\$3,846,753	\$3,886,178	\$3,848,604	\$3,941,828	\$55,650	68%
Total Funding	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	100.0%
Public Safety						
Dedicated Funding	\$1,292,977	\$688,869	\$915,229	\$581,284	(\$107,585)	1%
General Funding	\$37,649,243	\$40,892,860	\$40,469,528	\$41,323,308	\$430,448	99%
Total Funding	\$38,942,220	\$41,581,729	\$41,384,757	\$41,904,592	\$322,863	100.0%
Transportation						
Dedicated Funding	\$9,107,623	\$9,553,094	\$9,434,644	\$9,518,564	(\$34,530)	92%
General Funding	\$658,705	\$687,484	\$692,992	\$882,088	\$194,604	8%
Total Funding	\$9,766,328	\$10,240,578	\$10,127,636	\$10,400,652	\$160,074	100.0%
Total Dedicated Funding	\$24,017,067	\$24,130,789	\$23,697,944	\$24,715,867	\$585,078	29%
Total General Funding	\$55,242,574	\$59,814,101	\$59,381,841	\$60,197,419	\$383,318	71%
Total Funding	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286	\$968,396	100.0%

Personnel Summary - By Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position 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
Total Personnel	690.17	692.62	692.72	694.45	1.73

Personnel Summary - By Department

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	8.60	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
Total Administrative	89.56	90.31	91.66	91.87	0.21
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
Total Health and Environment	121.50	121.25	121.25	121.25	0.00
Parks & Recreation	47.06	47.56	47.56	47.16	(0.40)
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
Total Public Safety	363.40	365.40	364.15	364.75	0.60
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
Total Transportation	68.65	68.10	68.10	69.42	1.32
Total Personnel	690.17	692.62	692.72	694.45	1.73



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

	<u>Actual FY 2017</u>	<u>Adj. Budget FY 2018</u>	<u>Estimated FY 2018</u>	<u>Proposed FY 2019</u>
Revenues:				
Taxes	\$42,577,986	\$43,641,509	\$42,101,109	\$42,157,535
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	\$5,800,849
Grant Revenue	\$3,228,182	\$3,692,122	\$3,397,393	\$3,332,883
Interest and Investment Revenue	(\$198,858)	\$569,042	\$900,000	\$900,000
Miscellaneous Revenue	\$1,589,377	\$902,939	\$950,214	\$855,208
Total Revenues	\$57,489,627	\$59,257,660	\$57,722,972	\$58,788,399
Expenditures:				
Personnel Services	\$53,256,899	\$57,521,994	\$56,703,965	\$58,995,461
Supplies & Materials	\$5,576,751	\$5,887,748	\$5,660,597	\$5,882,617
Travel & Training	\$415,650	\$620,934	\$607,090	\$619,254
Intragovernmental Charges	\$8,363,868	\$8,283,303	\$8,283,303	\$8,236,687
Utilities, Services & Other Misc.	\$8,676,452	\$9,144,088	\$9,345,372	\$8,675,083
Capital Additions	\$828,582	\$313,921	\$306,556	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$77,118,202	\$81,771,988	\$80,906,883	\$82,409,102
Excess (Deficiency) of Revenues Over Expenditures	(\$19,628,575)	(\$22,514,328)	(\$23,183,911)	(\$23,620,703)
Other Financing Sources (Uses):				
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	\$8,536,100	\$8,513,280	\$8,539,553
Total Transfers In	\$24,679,979	\$24,658,776	\$25,056,910	\$26,124,887
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers Out	(\$2,141,439)	(\$2,172,902)	(\$2,172,902)	(\$2,504,184)
Total Otr. Financing Sources (Uses)	\$22,538,540	\$22,485,874	\$22,884,008	\$23,620,703
Net Change in Fund Balance	\$2,909,965	(\$28,454)	(\$299,903)	\$0
Fund Balance - Beginning	\$34,912,060	\$37,822,025	\$37,822,025	\$34,612,157
FY 2017 General Fund Savings to Be Appropriated at the end of FY 2018			(\$2,909,965)	
Unassigned Fund Balance End of Year	\$37,822,025	\$37,793,571	\$34,612,157	\$34,612,157

Expenditures and Fund Balance

	<u>Expenditures</u>	<u>Adjusted Fund Balance</u>	<u>Fund Balance As a Percent Of Expenditures</u>
2009	\$72,554,174	\$17,154,195	24%
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	\$28,889,506	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	\$83,944,890	\$37,793,571	45%
FY 2019 Proposed	\$84,913,286	\$34,612,157	41%

Financial Sources and Uses General Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Sales Taxes	\$23,306,189	\$23,966,892	\$22,840,066	\$22,383,264
Property Taxes	\$8,124,534	\$8,193,832	\$8,293,780	\$8,924,540
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	\$5,800,849
Grants	\$3,228,182	\$3,692,122	\$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	\$6,537,723	\$6,507,206	\$6,597,132
Total Financial Sources Before Transfers	\$57,936,569	\$59,257,660	\$57,722,972	\$58,788,399
Transfers In	\$24,679,979	\$24,658,776	\$25,056,910	\$26,124,887
Total Financial Sources	\$82,616,548	\$83,916,436	\$82,779,882	\$84,913,286
Financial Uses				
Personnel Services	\$53,256,899	\$57,521,994	\$56,703,965	\$58,995,461
Less: GASB 16 Vacation Liability Adj ^^	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment ^^	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,576,751	\$5,887,748	\$5,660,597	\$5,882,617
Travel & Training	\$415,650	\$620,934	\$607,090	\$619,254
Intragovernmental Charges	\$8,363,868	\$8,283,303	\$8,283,303	\$8,236,687
Utilities, Services & Misc.	\$8,676,452	\$9,144,088	\$9,345,372	\$8,675,083
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$2,141,439	\$2,172,902	\$2,172,902	\$2,504,184
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$828,582	\$313,921	\$306,556	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$79,259,641	\$83,944,890	\$83,079,785	\$84,913,286
Financial Sources Over/(Under) Uses	\$3,356,907	(\$28,454)	(\$299,903)	\$0
Unassigned Cash Reserve				
Financial Sources Over/(Under) Uses		(\$28,454)	(\$299,903)	\$0
Beginning Unassigned Cash Reserve		\$21,560,239	\$21,560,239	\$21,260,336
Unassigned Fund Balance	\$28,805,065			
Less: GASB 31 Pooled Cash Adjustment	\$926,809			
Less: IBB* Amount to be Appropriated	(\$2,909,965)			
Less: Prior year IBB* not yet spent	(\$5,261,670)			
Projected Unassigned Cash Reserve	\$21,560,239	\$21,531,785	\$21,260,336	\$21,260,336
Total Budgeted Financial Uses	\$83,751,484	\$83,511,190	\$83,511,190	\$84,913,286
20% of Total Expenditures	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$16,750,297	\$16,702,238	\$16,702,238	\$16,982,657
Above/(Below) Budgeted Cash Reserve Target	\$4,809,942	\$4,829,547	\$4,558,098	\$4,277,679

* 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.

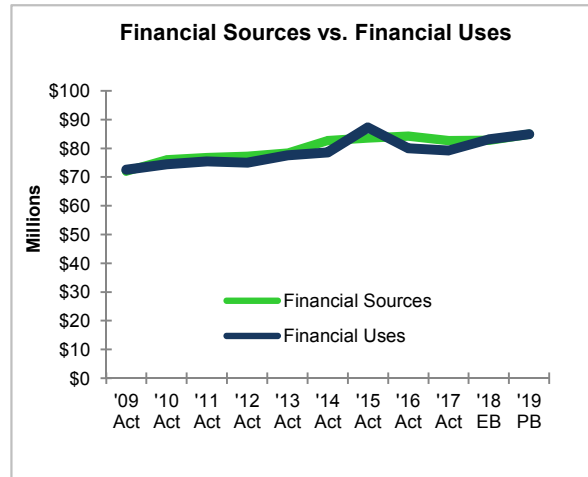
Financial Sources and Uses General Fund

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.

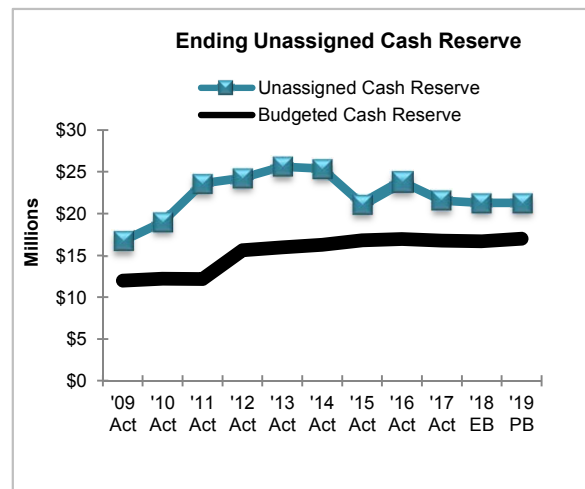
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different 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 \$4.3 million above the budgeted cash reserve target.

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