



Supporting Activity Departments



Description

Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenues for these departments are the fees and service charges they receive from providing goods and services to other City departments. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category.

A brief discussion of the methodology used to recover these charges is included in each department's section.

Employee Benefit Fund

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, prescription drug, life, and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

Self Insurance Fund

The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

Custodial & Building Maintenance Fund

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to all departments.

Information Technology Fund

Information Technology (IT) is responsible for support and administration of YAS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, GIS, personal computers (PCs), and workstations throughout all City departments. IT provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. IT also works to improve the operational efficiencies of the City as a whole.

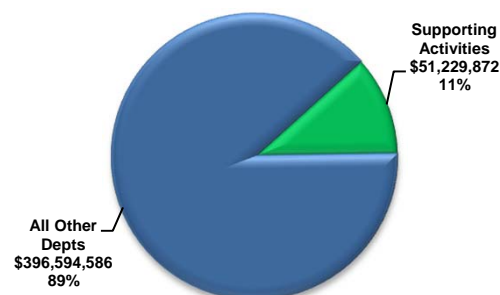
Community Relations Fund

The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities.

Utility Customer Services Fund

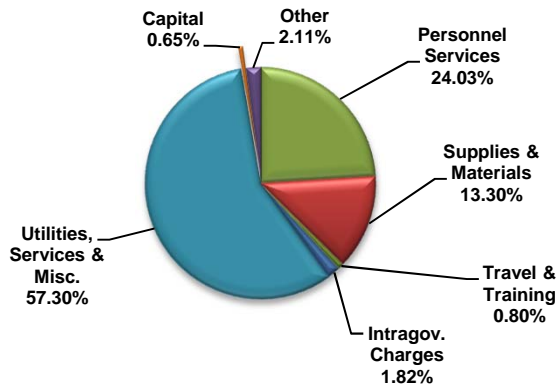
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner.

Total Supporting Activity Expenses vs. All Other Department Expenses

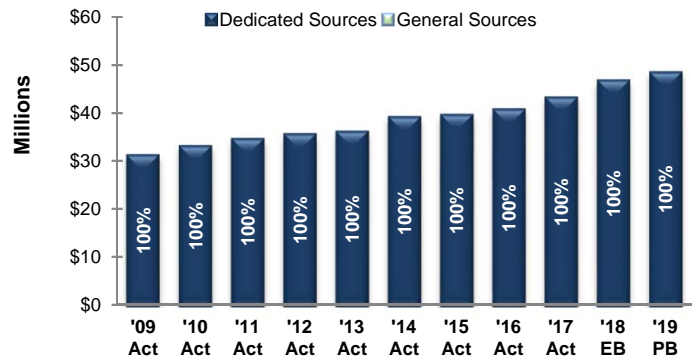


Supporting Activity Departments - Combined

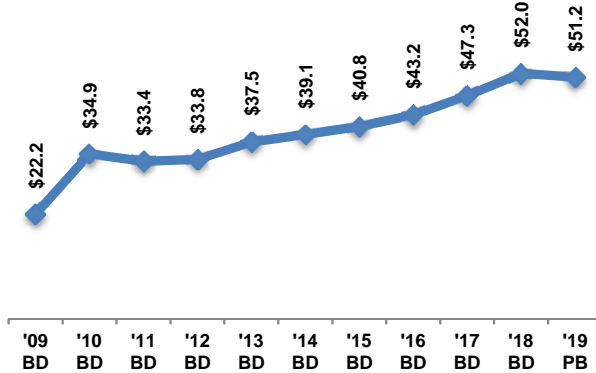
FY 2019 Total Expenses By Category



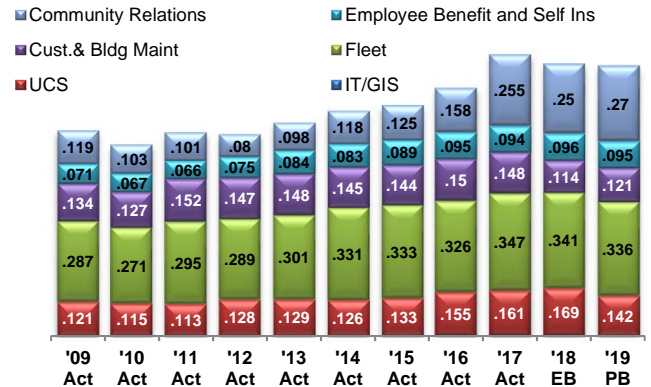
Funding Sources



Budgeted Expense History (in Millions)



Total Employees Per Thousand



Expenditures (Where the Money Goes)

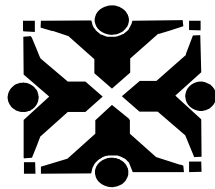
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$10,704,707	\$11,837,953	\$11,456,709	\$12,308,347	\$470,394	4.0%
Supplies & Materials	\$5,904,894	\$7,653,039	\$6,845,788	\$6,813,167	(\$839,872)	(11.0%)
Travel & Training	\$195,392	\$333,401	\$296,610	\$409,319	\$75,918	22.8%
Intragov. Charges	\$621,394	\$705,642	\$705,642	\$931,050	\$225,408	31.9%
Utilities, Services & Misc.	\$23,871,413	\$28,649,775	\$28,233,127	\$29,352,607	\$702,832	2.5%
Capital	\$529,086	\$788,400	\$573,400	\$335,221	(\$453,179)	(57.5%)
Other	\$1,460,517	\$1,072,132	\$1,074,831	\$1,080,161	\$8,029	0.7%
Total	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%
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%

Revenues (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Gross Rec & Other Loc. Taxes	\$591,828	\$550,000	\$550,000	\$550,000	\$0	0.0%
Interest Revenue	(\$121,012)	\$383,614	\$434,407	\$434,407	\$50,793	13.2%
Grants	\$281,088	\$157,683	\$157,683	\$121,856	(\$35,827)	(22.7%)
Fees and Service Charges	\$41,501,794	\$46,404,463	\$45,140,805	\$47,292,207	\$887,744	1.9%
Other Local Revenues	\$2,887,823	\$2,966,290	\$2,624,636	\$3,188,090	\$221,800	7.5%
Operating Transfer In	\$366,653	\$50,000	\$50,000	\$295,000	\$245,000	490.0%
Use of Prior Year Sources	\$374,343	\$1,467,215	\$1,047,040	\$923,672	(\$543,543)	(37.0%)
Less: Current Year Surplus	(\$2,595,114)	(\$938,923)	(\$818,464)	(\$1,575,360)	(\$636,437)	67.8%
Dedicated Sources	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$43,287,403	\$51,040,342	\$49,186,107	\$51,229,872	\$189,530	0.4%

Employee Benefit Fund

(Internal Service Fund)

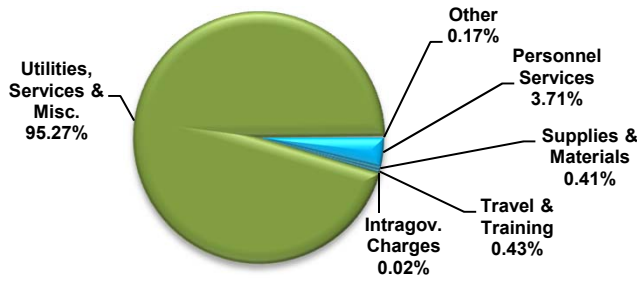


City of Columbia
Columbia, Missouri

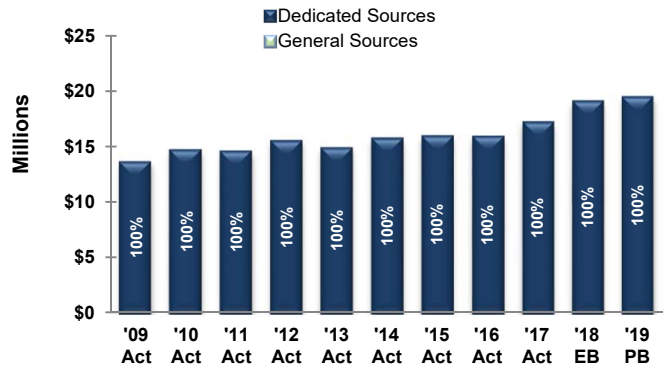
Employee Benefit Fund (Internal Service Fund)

Fund 6590

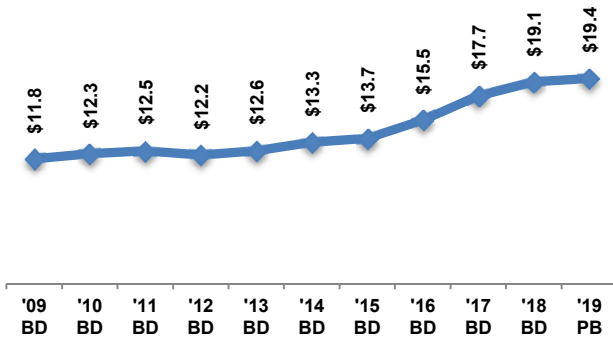
FY 2019 Total Expenses By Category



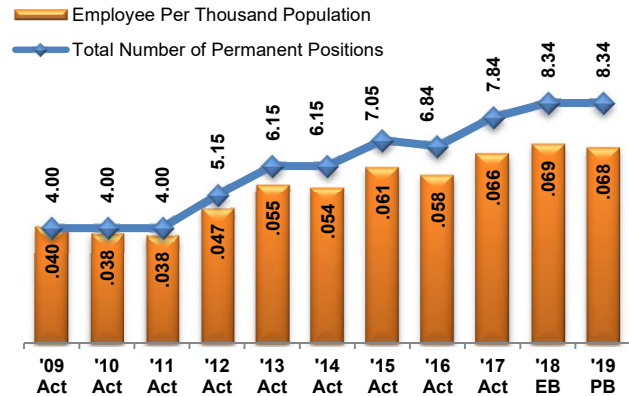
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (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	\$587,070	\$749,762	\$635,687	\$718,196	(\$31,566)	(4.2%)
Supplies & Materials	\$51,031	\$126,605	\$84,805	\$78,993	(\$47,612)	(37.6%)
Travel & Training	\$28,953	\$82,300	\$55,000	\$82,300	\$0	0.0%
Intragov. Charges	\$2,950	\$2,702	\$2,702	\$3,400	\$698	25.8%
Utilities, Services & Misc.	\$16,585,597	\$18,064,722	\$18,182,624	\$18,448,640	\$383,918	2.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
Total	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%
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%

Revenues (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	(\$13,268)	\$70,550	\$57,950	\$57,950	(\$12,600)	(17.9%)
Fees & Service Charges	\$14,314,301	\$17,022,032	\$16,974,917	\$17,881,600	\$859,568	5.0%
Other Local Revenues	\$2,787,212	\$2,505,000	\$2,518,967	\$2,755,000	\$250,000	10.0%
Operating Transfers In	\$0	\$0	\$0	\$245,000	\$245,000	
Use of Prior Year Sources	\$200,017	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	(\$538,830)	(\$558,355)	(\$1,575,360)	(\$1,036,530)	192.4%
Dedicated Sources	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$17,288,262	\$19,058,752	\$18,993,479	\$19,364,190	\$305,438	1.6%

Description

The Employee Benefit Fund supports the core Human Resources services of benefits administration, training and development, and wellness. This fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life, long-term disability, and voluntary benefit programs for City employees and eligible retirees. Health and prescription drug plans are self-insured for City employees and non-Medicare retirees. Medicare retirees have access to a City sponsored fully insured Medicare supplement plan that includes Part D prescription coverage.

Other programs in this division include service awards, retirement sick leave, City University (City U) training programs, mandatory drug and alcohol programs, employee physical programs, and employee wellness programs.

Highlights/Significant Changes

- Medical, prescription drug, dental, vision, life, long-term disability, COBRA, stop loss insurance, employee assistance program, occupational medicine services and voluntary benefit programs were bid and awarded in 2017. Insurance related benefit changes were implemented January 1, 2018.
- Stop loss coverage for medical and pharmacy claims will be increased from \$250,000 to \$400,000 for the plan year beginning January 1, 2019. A Monte Carlo study was completed to determine the City's risk of higher stop loss coverage versus monthly stop loss insurance premiums amounts. This change is favorable based on the study and will lower the City's monthly stop loss premium amount.
- The City's self-funded health insurance plan continues to experience cost increases in medical claims and prescription drug claims. A shift in the market to the production and availability of more compound and specialty drugs is having a significant impact on the plan, as well as health care inflation.
- Gross medical premiums will increase 3.3% for calendar year 2019. This increases costs to both the City and our employees.
- Dental coverage changed from self-funded to fully-insured through Delta Dental beginning plan year 2018 (January 1, 2018). The City contribution for employee-only coverage and dependent rates paid by employees decreased. There will be no premium increases for plan year 2019.
- Enrollment in the \$1,500 PPO plan increased 6.5% from 2017 to 2018, enrollment in the High Deductible Health Plan (HDHP) increased 9.4%, and enrollment in the \$750 PPO plan decreased 21%.
- The City will continue to pay 100% of the employee only premium in the HDHP in 2019. City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage and \$250/month for family coverage.
- The City closed enrollment in the \$750 PPO plan beginning with the plan year 2017 (January 1, 2017). Employees who were currently in the plan were allowed to stay in that plan, but the plan remains closed to all other current and new employees.

Highlights/Significant Changes- continued

- Pre-65 retiree medical rates will increase 3.3% and dependent tier ratios will be changed to match actuarial market tiers for plan year 2019. Dental rates for all retirees will not increase in 2019. Post-65 retirees can expect a general premium increase under the fully insured Medicare supplement plan for 2019.
- A 0.50 FTE Human Resources Technician was added in FY 2018 to address capacity issues for increased benefit enrollment and administration work and ACA reporting requirements.
- The City recognizes requirements for other post employment benefits (OPEB) in accordance with GASB Statements 74 and 75. Retirees pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Annual Required Contribution (ARC) on 10/1/16 was \$0. The funded status of the plan is 156.71%. The unfunded Actuarial Accrued Liability (AAL) on 10/1/16 was (\$1,156,531). An OPEB valuation to calculate AAL is required every 2 years; the next calculation is as of 10/1/2018. (GASB Statement 45 requirements have been replaced by GASB Statement 75 for fiscal years beginning after June 15, 2017.)
- The City integrated Affordable Care Act (ACA) mandatory provisions into our health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, elimination of OTC medicines/drugs as eligible expenses for flex spending accounts, preventative care coverage at 100%, uniform summary plan descriptions, and elimination of pre-existing condition exclusions. In 2015, the mandate to offer medical coverage to any employee averaging 30 or more hours per week took effect. The Patient Centered Outcome Fee of \$2.39 per covered member is the required ACA fee the City paid in 2018.
- Completed third annual IRS reporting mandates under the ACA, for tax year 2017. This is required for health coverage provided to employees, COBRA participants and non-Medicare retirees under the City's self-funded medical plan.
- Provided on-site education on employee pensions tailored to employee career stage (early career, mid-career, pre-retirement) with LAGERS in 2018.
- Completed annual employee benefit survey for 2018.
- In FY 2019, **Service recognition** will change from a gift catalog program to lump sum longevity pay and **Retirement recognition** will change from a gift catalog program to a lump sum retirement appreciation gift.
- The new life insurance carrier allowed the City to conduct voluntary life insurance open enrollment in spring of 2018 to provide employees the opportunity to add additional term life insurance coverage for themselves, a spouse/domestic partner, or child(ren).

Highlights/Significant Changes- continued

- Employee wellness programs target the prevention and reduction of high claim chronic health conditions in the medical insurance plan. Programs include: physical activity challenges, nutrition education, exercise classes, discounted ARC memberships, Rally wellness incentive program, and a 24/7 fitness facility in City Hall. Employee Wellness partners with Public Health and Human Services (PHHS) to offer vaccinations to employees. Wellness also partnered with the University of MO nursing/pharmacy students to provide screenings for blood pressure and glucose and offer diabetes education. In support of the strategic plan, Wellness and City U continue to offer financial literacy training to all employees.
- Employee Wellness partners with the Columbia Fire Department to provide quarterly CPR/AED training to interested employees. 112 employees were trained in the first 9 months of FY 2018.
- A Wellness Educator position was replaced with a Training Assistant to combine City U and Employee Wellness resources.
- Coordinated additional medical physicals for the Fire Department and positions requiring a Commercial Driver's license.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- City U provides centralized training to improve employee job performance, capacity and leadership skills. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, Manager's Journey, and other training determined through needs assessments. STAR supervisor training is mandatory for City supervisors; to date 270 supervisors have participated. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS) has had 296 participants to date; 20 have been promoted to supervisory positions.
- Manage and administer citywide college tuition reimbursement program. 14 employees participated in this program in the first 9 months of FY 2018.

Fees and Service Charge Methodology

- Three intragovernmental charges, the Employee Wellness fee, the City University fee and the Insurance Administration fee, are used to charge out costs for those programs to the other city budgets.
- The Employee Wellness fee allocates costs for activities such as Hep shots, flu shots, Tetanus shots, police, fire and DOT physicals, CDL drug testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.
- The Insurance Administration fee recovers the cost of non-claim and premium related costs related to insurance benefits offered to City employees by allocating the costs to departments based on the number of employees.
- The City incurred new bank fees in plan year 2018 for the administration of Health Savings Accounts for employees enrolled in the High Deductible Health Plan. The total cost is approximately \$700 per year.
- Effective October 1, 2018, the 401(a) Plan [Money Purchase Plan] will change to an enhanced recordkeeping and investment platform with Empower. In conjunction with these changes, the listing of available investment funds will change and expand to include funds that do not include certain unnecessary administrative expenses. Plan participants who are currently invested in the funds that will be eliminated because of the higher fees will be notified of the opportunity to choose a different fund to invest in. Plan participants will continue to pay administrative fees, net of investment earnings, calculated pro-rata based on the balance of the account. All administrative fees will be disclosed in quarterly participant statements.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Insurance:					
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.25	0.25	0.25	0.25	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician ++	1.00	1.50	1.50	1.50	
1006 - Sr Admin Support Assistant	0.20	0.20	0.20	0.20	
Total Personnel	2.60	3.10	3.10	3.10	
Employee Wellness:					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4580 - Wellness Educator *	2.00	2.00	1.00	1.00	
4575 - Training Assistant *	0.00	0.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.10	1.10	1.10	1.10	
Total Personnel	3.32	3.32	3.32	3.32	
City University:					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4570 - Training Coordinator	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	0.70	0.70	0.70	0.70	
Total Personnel	1.92	1.92	1.92	1.92	
Department Totals:					
Permanent Full-Time	7.84	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.84	8.34	8.34	8.34	

++ In FY 2018, 0.50 FTE HR Technician position was added to address capacity issues for increased benefit enrollment, administrative work, and ACA reporting requirements. The remaining 0.50 FTE of this position is in the Human Resources budget.

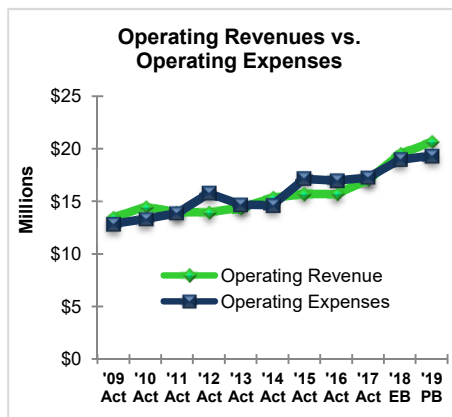
* In FY 2018, 1.00 Wellness Educator was reassigned to a Training Assistant.

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Revenues, Expenses, and Changes in Net Position Employee Benefit Fund

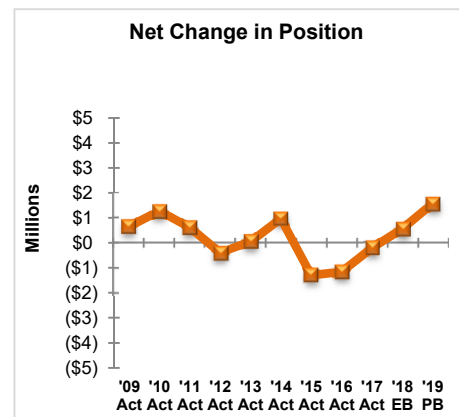
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Fees & Services Charges	\$14,314,301	\$17,022,032	\$16,974,917	\$17,881,600
Misc. Operating Revenue	\$2,732,752	\$2,500,000	\$2,500,000	\$2,750,000
Total Operating Revenues	\$17,047,053	\$19,522,032	\$19,474,917	\$20,631,600
Operating Expenses:				
Personnel Services	\$587,070	\$749,762	\$635,687	\$718,196
Supplies & Materials	\$51,031	\$126,605	\$84,805	\$78,993
Travel & Training	\$28,953	\$82,300	\$55,000	\$82,300
Intragovernmental Charges	\$2,950	\$2,702	\$2,702	\$3,400
Utilities, Services & Other Misc.	\$16,585,597	\$18,064,722	\$18,182,624	\$18,448,640
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$17,255,601	\$19,026,091	\$18,960,818	\$19,331,529
Operating Income (Loss)	(\$208,548)	\$495,941	\$514,099	\$1,300,071
Non-Operating Revenues:				
Investment Revenue	(\$13,268)	\$70,550	\$57,950	\$57,950
Misc. Non-Operating Revenues	\$54,460	\$5,000	\$18,967	\$5,000
Total Non-Operating Revenues	\$41,192	\$75,550	\$76,917	\$62,950
Total Non-Operating Revenues (Expenses)	\$41,192	\$75,550	\$76,917	\$62,950
Income (Loss) Before Transfers	(\$167,356)	\$571,491	\$591,016	\$1,363,021
Transfers In	\$0	\$0	\$0	\$245,000
Transfers Out	(\$32,661)	(\$32,661)	(\$32,661)	(\$32,661)
Total Net Transfers	(\$32,661)	(\$32,661)	(\$32,661)	\$212,339
Change in Net Position	(\$200,017)	\$538,830	\$558,355	\$1,575,360
Net Position - Beginning	\$2,000,626	\$1,800,609	\$1,800,609	\$2,358,964
Net Position - Ending	\$1,800,609	\$2,339,439	\$2,358,964	\$3,934,324

Note: This statement does not include capital addition, capital project, or debt payments.



Operating revenues for FY 2017 fell below operating expenses due to high claims costs. There were budgeted increases for FY 2018 in health insurance rates of 7%, as well as increases charged to other departments for retirement sick hours, employee wellness, City University, and insurance administration. These increases will cause revenues to be above expenses for FY 2018. FY 2019 will see an increase of 3.3% in health insurance premiums received and revenues are projected to be above expenses.

The fund has experienced a decrease in net position for FY 2015 - FY 2017 due to high claims costs and not recovering the cost of non-insurance premium related costs. An insurance administration fee was created to recover non-premium and claim costs and split between the City and employees. This will result in a positive net change for FY 2018 and FY 2019.



Financial Sources and Uses Employee Benefit Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$14,314,301	\$17,022,032	\$16,974,917	\$17,881,600
Misc. Operating Revenues	\$2,732,752	\$2,500,000	\$2,500,000	\$2,750,000
Interest Revenue	(\$13,268)	\$70,550	\$57,950	\$57,950
Less: GASB 31 Adjustment	\$30,525			
Misc. Non-Operating Revenues	\$54,460	\$5,000	\$18,967	\$5,000
Total Financial Sources Before Transfers	\$17,118,770	\$19,597,582	\$19,551,834	\$20,694,550
Transfers In	\$0	\$0	\$0	\$245,000
Total Financial Sources	\$17,118,770	\$19,597,582	\$19,551,834	\$20,939,550
Financial Uses				
Personnel Services	\$587,070	\$749,762	\$635,687	\$718,196
Less: GASB 16 Vacation Liability Adjustment	(\$4,746)			
Less: GASB 68 Pension Adjustment	(\$16,687)			
Supplies & Materials	\$51,031	\$126,605	\$84,805	\$78,993
Travel & Training	\$28,953	\$82,300	\$55,000	\$82,300
Intragovernmental Charges	\$2,950	\$2,702	\$2,702	\$3,400
Utilities, Services & Other Misc.	\$16,585,597	\$18,064,722	\$18,182,624	\$18,448,640
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$32,661	\$32,661	\$32,661	\$32,661
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$17,266,829	\$19,058,752	\$18,993,479	\$19,364,190
Financial Sources Over/(Under) Uses	(\$148,059)	\$538,830	\$558,355	\$1,575,360
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,838,260	\$1,838,260	\$2,396,615
Financial Sources Over/(Under) Uses		\$538,830	\$558,355	\$1,575,360
Current Assets	\$2,939,171			
Less: GASB 31 Pooled Cash Adj	\$104,041			
Less: Current Liabilities	(\$1,204,952)			
Projected Unassigned Cash Reserve	\$1,838,260	\$2,377,090	\$2,396,615	\$3,971,975
Budgeted Operating Expenses w/o Depreciation	\$17,502,223	\$18,986,090	\$18,986,090	\$19,331,529
Add: Operating Transfers to Other Funds	\$32,661	\$32,661	\$32,661	\$32,661
Add: Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0
Add: Principal Payments	\$0	\$0	\$0	\$0
Add: Capital Additions	\$0	\$0	\$0	\$0
Less: Retiree Medicare Premiums (pass through)	(\$439,869)	(\$507,221)	(\$507,221)	(\$516,000)
Less: Cafeteria Plan Claims (pass through)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	(\$2,750,000)
Less: Voluntary Vision Insurance (pass through)	(\$118,000)	(\$79,000)	(\$79,000)	(\$112,000)
Less: Voluntary Optional Coverage (pass through)	(\$130,000)	(\$110,000)	(\$110,000)	(\$134,000)
Total Budgeted Financial Uses	\$14,347,015	\$15,822,530	\$15,822,530	\$15,852,190
	x 25%	x 25%	x 25%	x 25%
Budgeted Cash Reserve Target*	\$3,586,754	\$3,955,633	\$3,955,633	\$3,963,048
Above/(Below) Budgeted Cash Reserve Target	(\$1,748,494)	(\$1,578,543)	(\$1,559,018)	\$8,927

*Due to the significant cost of claims as a percent of the total budget, this fund has a cash reserve target of 25% instead of 20%.

Fee Changes:

Health Insurance	7.0%	7.0%	3.3%
Employee Wellness Base Fee	0.1%	0.1%	0.0%
Insurance Administration Fee	0.0%	0.0%	0.0%

Position Changes:

0.00	0.00	0.00
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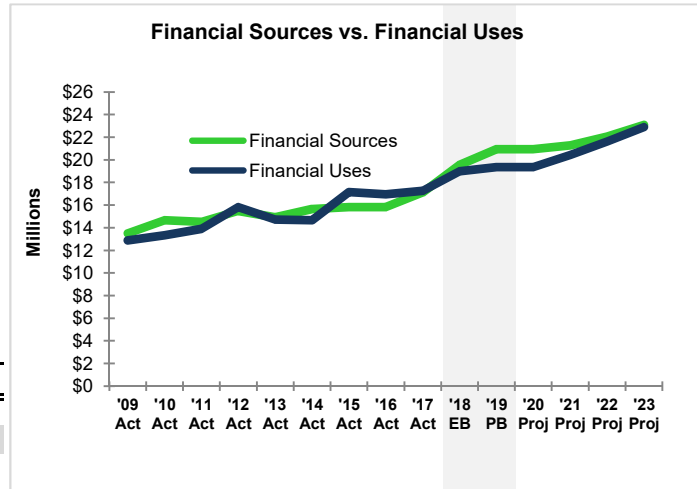
Financial Sources and Uses Employee Benefit Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$18,460,572	\$19,233,969	\$20,277,360	\$21,549,298
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$57,950	\$57,950	\$57,950	\$57,950
\$0	\$0	\$0	\$0
\$5,000	\$5,000	\$5,000	\$5,000
\$21,273,522	\$22,046,919	\$23,090,310	\$24,362,248
\$0	\$0	\$0	\$0
\$21,273,522	\$22,046,919	\$23,090,310	\$24,362,248

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources 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.

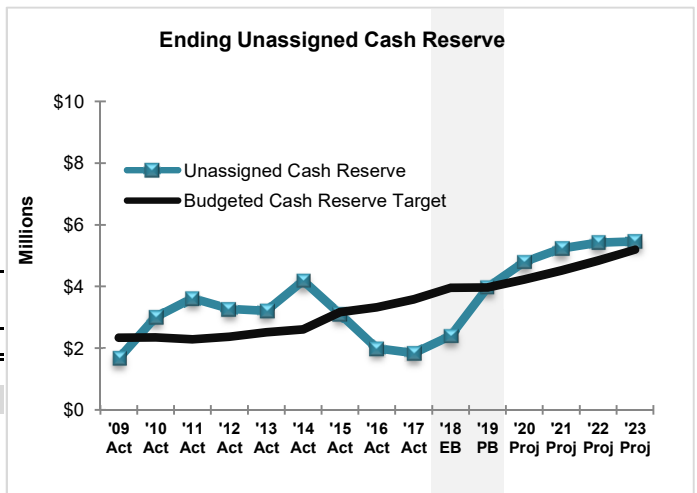
This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

\$729,723	\$741,481	\$753,475	\$813,184
\$81,043	\$83,078	\$93,308	\$95,519
\$82,300	\$82,300	\$82,800	\$82,800
\$4,532	\$6,182	\$5,908	\$8,166
\$19,516,125	\$20,671,667	\$21,930,875	\$23,290,227
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$32,661	\$32,661	\$32,661	\$32,661
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$20,446,384	\$21,617,369	\$22,899,027	\$24,322,557
\$827,138	\$429,550	\$191,283	\$39,691



Financial sources have been below financial uses from FY 2015 to FY 2017. Budgeted increases in health insurance rates and creation of an insurance administration fee in FY 2018 will result in financial sources above uses for FY 2018 and FY 2019.

\$4,799,113	\$5,228,663	\$5,419,946	\$5,459,637
\$20,413,723	\$21,584,708	\$22,866,366	\$24,289,896
\$32,661	\$32,661	\$32,661	\$32,661
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$521,160)	(\$526,372)	(\$531,636)	(\$536,952)
(\$2,750,000)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)
(\$114,240)	(\$116,525)	(\$118,856)	(\$121,233)
(\$135,340)	(\$136,693)	(\$138,060)	(\$139,441)
\$16,925,644	\$18,087,779	\$19,360,475	\$20,774,931
x 25%	x 25%	x 25%	x 25%
\$4,231,411	\$4,521,945	\$4,840,119	\$5,193,733
\$567,702	\$706,718	\$579,827	\$265,904



The ending unassigned cash reserve declined from FY 2014 to FY 2017 and fell below the budgeted cash reserve target in FY 2015 thru FY 2018. Management has put a plan in place to increase insurance administration fees over the next five years to reach full recovery to improve the financial condition of this fund and so cash reserves will be in line with the budgeted cash reserve target.

2.0%	2.5%	3.0%	4.5%
1.0%	2.3%	3.0%	3.0%
60.0%	55.0%	53.0%	33.0%
0.00	0.00	0.00	0.00

Cost Recovery By Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Insurance:	0.0%	7.0%	7.0%	3.3%
Total Financial Sources	\$12,788,555	\$15,058,308	\$15,022,381	\$15,906,428
Total Financial Uses	\$11,855,395	\$13,528,374	\$13,524,111	\$13,533,034
Financial Sources Over/(Under) Uses	\$933,160	\$1,529,934	\$1,498,270	\$2,373,394
Insurance Admin:	\$270/EE	\$270/EE	\$270/EE	0.0%
Position Changes	0.00	0.50	0.00	0.00
Total Financial Sources	\$19,293	\$475,204	\$462,604	\$462,604
Total Financial Uses	\$1,417,732	\$1,372,047	\$1,523,477	\$1,523,889
Financial Sources Over/(Under) Uses	(\$1,398,439)	(\$896,843)	(\$1,060,873)	(\$1,061,285)
Retiree Medicare Supplement				
Total Financial Sources	\$506,192	\$507,221	\$510,000	\$516,000
Total Financial Uses	\$506,928	\$507,221	\$510,000	\$516,000
Financial Sources Over/(Under) Uses	(\$736)	\$0	\$0	\$0
Retirement Sick Hours	0.0%	9.0%	9.0%	3.0%
Total Financial Sources	\$160,270	\$178,800	\$178,800	\$180,840
Total Financial Uses	\$108,539	\$217,525	\$126,225	\$180,840
Financial Sources Over/(Under) Uses	\$51,731	(\$38,725)	\$52,575	\$0
Employee Recognition	\$37/EE	\$37/EE	\$37/EE	\$37/EE
Total Financial Sources	\$53,909	\$55,130	\$55,130	\$55,759
Total Financial Uses	\$33,540	\$55,130	\$55,130	\$59,000
Financial Sources Over/(Under) Uses	\$20,369	\$0	\$0	(\$3,241)
Employee Wellness	0.0%	0.1%	0.1%	0.0%
Position Changes	0.00	0.00	0.00	0.00
Total Financial Sources	\$602,295	\$562,305	\$562,305	\$562,305
Total Financial Uses	\$433,627	\$616,189	\$521,709	\$540,111
Financial Sources Over/(Under) Uses	\$168,668	(\$53,884)	\$40,596	\$22,194
City University	0.0%	2.0%	2.0%	0.0%
Position Changes	0.00	0.00	0.00	0.00
Total Financial Sources	\$255,504	\$260,614	\$260,614	\$260,614
Total Financial Uses	\$178,316	\$262,266	\$232,827	\$261,316
Financial Sources Over/(Under) Uses	\$77,188	(\$1,652)	\$27,787	(\$702)
Cafeteria Plan				
Total Financial Sources	\$2,732,752	\$2,500,000	\$2,500,000	\$2,750,000
Total Financial Uses	\$2,732,752	\$2,500,000	\$2,500,000	\$2,750,000
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Total Fund Summary:				
Total Financial Sources	\$17,118,770	\$19,597,582	\$19,551,834	\$20,939,550
Total Financial Uses	\$17,266,829	\$19,058,752	\$18,993,479	\$19,364,190
Total Financial Sources Over/(Under) Uses	(\$148,059)	\$538,830	\$558,355	\$1,575,360
Projected Ending Unassigned Cash Reserve	\$1,838,260	\$2,377,090	\$2,396,615	\$3,971,975
25% Budgeted Cash Reserve Target	\$3,586,754	\$3,955,633	\$3,955,633	\$3,963,048
Above/(Below) Budgeted Cash Reserve Target	(\$1,748,494)	(\$1,578,543)	(\$1,559,018)	\$8,927

Cost Recovery By Function

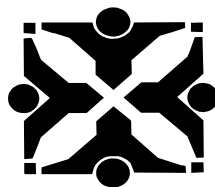
There are a number of different divisions within this fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
2.0%	2.5%	3.0%	4.5%
\$16,225,146	\$16,619,404	\$17,094,172	\$17,801,083
\$14,459,725	\$15,475,346	\$16,581,341	\$17,773,677
\$1,765,421	\$1,144,058	\$512,831	\$27,406
60.0%	55.0%	53.0%	33.0%
0.00	0.00	0.00	0.00
\$702,396	\$1,054,091	\$1,579,396	\$2,079,823
\$1,642,977	\$1,773,603	\$1,914,293	\$2,070,508
(\$940,581)	(\$719,512)	(\$334,897)	\$9,315
\$521,160	\$526,372	\$531,636	\$536,952
\$521,160	\$526,372	\$531,636	\$536,952
\$0	\$0	\$0	\$0
0.3%	0.3%	0.5%	0.6%
\$181,328	\$181,926	\$182,781	\$183,951
\$181,246	\$181,814	\$182,610	\$183,724
\$82	\$112	\$171	\$227
\$37/EE	\$37/EE	\$37/EE	\$37/EE
\$59,738	\$60,335	\$60,938	\$61,548
\$59,590	\$60,186	\$60,788	\$61,396
\$148	\$149	\$150	\$152
1.0%	2.3%	3.0%	3.0%
0.00	0.00	0.00	0.00
\$567,928	\$580,990	\$598,420	\$616,373
\$568,277	\$583,371	\$599,089	\$615,732
(\$349)	(\$2,381)	(\$669)	\$641
2.0%	3.0%	7.0%	13.5%
0.00	0.00	0.00	0.00
\$265,826	\$273,801	\$292,967	\$332,518
\$263,409	\$266,677	\$279,270	\$330,568
\$2,417	\$7,124	\$13,697	\$1,950
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$0	\$0	\$0	\$0
\$21,273,522	\$22,046,919	\$23,090,310	\$24,362,248
\$20,446,384	\$21,617,369	\$22,899,027	\$24,322,557
\$827,138	\$429,550	\$191,283	\$39,691
\$4,799,113	\$5,228,663	\$5,419,946	\$5,459,637
\$4,231,411	\$4,521,945	\$4,840,119	\$5,193,733
\$567,702	\$706,718	\$579,827	\$265,904

- **Insurance:** Revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Bad claims experience years may require use of fund balance.
- **Insurance Administration:** Revenue is budgeted as a fixed cost of \$270 per employee in FY 2019. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs. These fees are expected to increase significantly over the next few years in order to reach full recovery of these fees.
- **Retiree Medicare Supplement:** Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the City's payment to the insurer on the retirees' behalf.
- **Retirement Sick Hours:** Budgeted at \$120 per employee for FY 2019 to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer \$2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account.
- **Employee Recognition:** The City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. **Service recognition** will change from a gift catalog program to lump sum longevity pay in FY 2019. **Retirement recognition** will also change from a gift catalog program to a lump sum retirement appreciation gift. The annual employee recognition picnic is also included in this division. Each department is charged \$37 per permanent employee to fund this program.
- **Employee Wellness:** Offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept to provide vaccinations to employees, as well as drug and alcohol testing for new and federally mandated employees.
- **City U:** The City operates a centralized training program for their employees to cultivate a learning culture.
- **The City Tuition Reimbursement Program:**
 - \$50,000 annual amount available for tuition reimbursement - employees can receive up to \$1,200 per year.
 - Has to be an accredited college / university - undergraduate or graduate credit.
 - C or better grade required.
 - Employees are required to reimburse the City for tuition costs if the employee leaves permanent City employment within twenty-four (24) months following completion of reimbursed coursework.
- **Cafeteria Plan:** This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.
- **401A Plan:** The City has a 401A matching plan available to all employees except police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City paid for all of the administrative fees associated with this plan through FY 2018. Starting in FY 2019, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.

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Self Insurance Fund (Internal Service Fund)



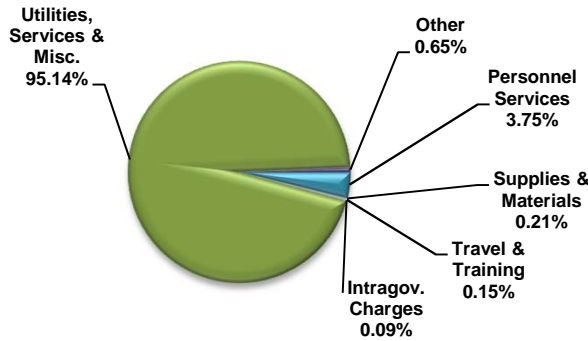
City of Columbia

Columbia, Missouri

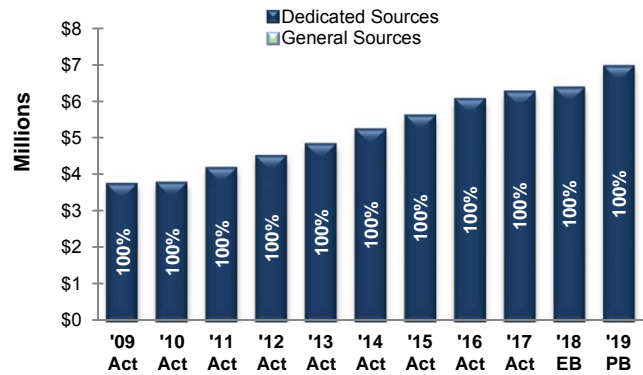
Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690

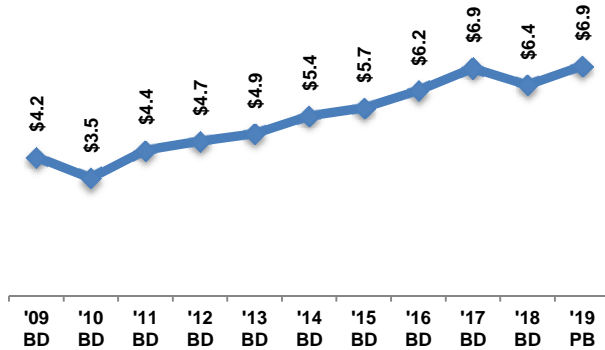
FY 2019 Total Expenses By Category



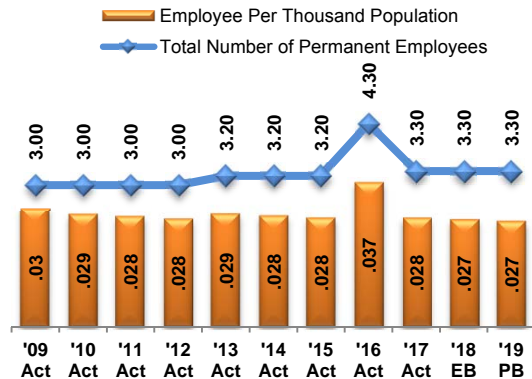
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (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	\$275,024	\$260,652	\$259,381	\$260,077	(\$575)	(0.2%)
Supplies & Materials	\$1,795	\$14,800	\$7,200	\$14,800	\$0	0.0%
Travel & Training	\$2,365	\$10,020	\$7,100	\$10,370	\$350	3.5%
Intragov. Charges	\$354	\$19,782	\$19,782	\$6,574	(\$13,208)	(66.8%)
Utilities, Services & Misc.	\$4,164,581	\$6,005,451	\$5,997,678	\$6,589,470	\$584,019	9.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
Total	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%
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%

Revenues (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	(\$54,129)	\$185,784	\$253,039	\$253,039	\$67,255	36.2%
Fees & Service Charges	\$6,220,365	\$6,220,365	\$6,220,365	\$6,469,172	\$248,807	4.0%
Other Local Revenues	\$42,314	\$0	\$0	\$0	\$0	
Operating Transfers In	\$25,087	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$203,960	\$203,960	
Less: Current Year Surplus	(\$1,744,638)	(\$50,564)	(\$137,383)	\$0	\$50,564	(100.0%)
Dedicated Sources	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,488,999	\$6,355,585	\$6,336,021	\$6,926,171	\$570,586	9.0%

Description

The City of Columbia's Self-Insurance Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the Risk Management Division of the City's Finance Department.

Department Objectives

The Self-insurance Fund, managed by the Risk Management Division, support the departmental objectives by allowing the City to conduct business in an efficient and effective manner through the handling of risk retention, insurance, safety training, and information dissemination. Risk Management is also responsible for monitoring and adherence to applicable federal, state, and local regulations.

Highlights/Significant Changes

- Development of an injury prevention training program to assist supervisors in effective completion of investigation reporting for employee injuries.
- Training offered to City employees in the areas of Cold Weather Safety, Severe Weather Safety/Evacuation, Wellness and Safety Interaction, and Slip, Trip and Fall Prevention. Over 1,200 employees attended these and other safety training sessions.
- Completion of a City wide evacuation program addressing exiting buildings and sheltering within.
- Development of an Inattentive Driving and Personal Electronic Devices policy for City employees.

Highlights/Significant Changes (cont.)

Planned activities include:

- In coordination with city's Information Technology Department, expand prevention training for Network Security & Privacy (cyber liability) exposures.
- Establishment of policies and programs for permit-required confined space, excavation and fall protection.
- Development and implementation of a driving simulator training program to improve the knowledge and capabilities of employees.
- Expansion of Risk Management's Google Site to provide additional resources for City staff.
- Develop a communication tool to provide managers and supervisors updates about claims and litigation linked with their operations/departments.

Fee and Service Charge Methodology

Annually, the City receives an actuarial report which provides claims forecast information used to prepare a long range funding forecast for the fund and calculate the amount that needs to be recovered from the departments for the next year to ensure the fund is properly funded.

The cost of this program is recovered through fees to departments based upon three components:

- 50% of the cost is based on the department's five year claims cost history
- 30% of the cost is based on the department's work comp exposure as determined by industry rates - based on payroll expenses
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles

The five year claims cost history is used to help smooth out the cost of large claims over time. The workers' compensation exposure recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, electric line workers, etc.) than others (such as employees who work in an office). The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

Authorized Personnel

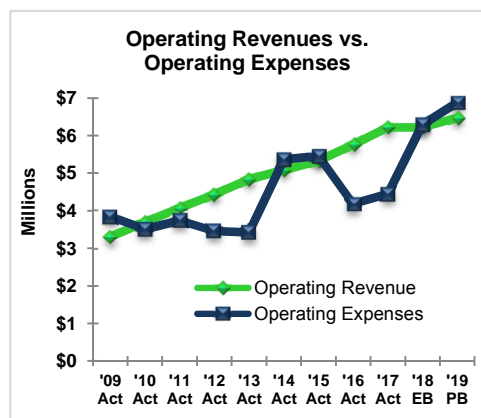
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
6750 - Asst Director, Finance	0.30	0.30	0.30	0.30	
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec.	1.00	1.00	1.00	1.00	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.30	3.30	3.30	3.30	0.00
Permanent Full-Time	3.30	3.30	3.30	3.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.30	3.30	3.30	3.30	0.00

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Statement of Revenues, Expenses, and Changes in Net Position Self Insurance Reserve Fund

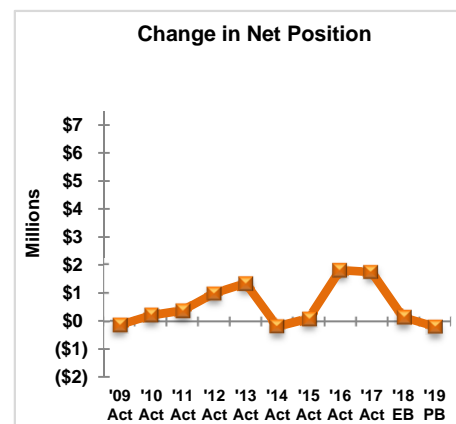
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$6,220,365	\$6,220,365	\$6,220,365	\$6,469,172
Total Operating Revenues	\$6,220,365	\$6,220,365	\$6,220,365	\$6,469,172
Operating Expenses:				
Personnel Services	\$275,024	\$260,652	\$259,381	\$260,077
Supplies & Materials	\$1,795	\$14,800	\$7,200	\$14,800
Travel & Training	\$2,365	\$10,020	\$7,100	\$10,370
Intragovernmental Charges	\$354	\$19,782	\$19,782	\$6,574
Utilities, Services & Other Misc.	\$4,164,581	\$6,005,451	\$5,997,678	\$6,589,470
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$4,444,119	\$6,310,705	\$6,291,141	\$6,881,291
Operating Income (Loss)	\$1,776,246	(\$90,340)	(\$70,776)	(\$412,119)
Non-Operating Revenues:				
Investment Revenue	(\$54,129)	\$185,784	\$253,039	\$253,039
Misc. Non-Operating Revenue	\$42,314	\$0	\$0	\$0
Total Non-Operating Revenues	(\$11,815)	\$185,784	\$253,039	\$253,039
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	(\$11,815)	\$185,784	\$253,039	\$253,039
Income (Loss) Before Transfers	\$1,764,431	\$95,444	\$182,263	(\$159,080)
Transfers In	\$25,087	\$0	\$0	\$0
Transfers Out	(\$44,880)	(\$44,880)	(\$44,880)	(\$44,880)
Net Transfers	(\$19,793)	(\$44,880)	(\$44,880)	(\$44,880)
Change in Net Position	\$1,744,638	\$50,564	\$137,383	(\$203,960)
Net Position - Beginning	\$6,857,922	\$8,602,560	\$8,602,560	\$8,739,943
Net Position - Ending	\$8,602,560	\$8,653,124	\$8,739,943	\$8,535,983

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues exceeded operating expenses by approximately \$1.8 million in FY 2016 due to lower claims costs. FY 2017 reflects operating revenues above operating expenses. In FY 2018 and FY 2019, expenses are higher than revenues due to intentionally lowered fees to use up the excess cash reserve.

The fund experienced a large change in net position for FY 2016 due to low claims costs. The FY 2018 and FY 2019 budgets reflect net changes that are more in line with the financial strategy of this fund.



Financial Sources and Uses
Self Insurance Reserve Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$6,220,365	\$6,220,365	\$6,220,365	\$6,469,172
Interest Revenue	(\$54,129)	\$185,784	\$253,039	\$253,039
Less: GASB 31 Interest Adjustment	\$149,762	\$0	\$0	\$0
Other Local Revenues	\$42,314	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$6,358,312	\$6,406,149	\$6,473,404	\$6,722,211
Transfers In	\$25,087	\$0	\$0	\$0
Total Financial Sources	\$6,383,399	\$6,406,149	\$6,473,404	\$6,722,211
Financial Uses				
Personnel Services	\$275,024	\$260,652	\$259,381	\$260,077
Less: GASB 16 Vacation Liability Adjustment	(\$2,892)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$25,221)	\$0	\$0	\$0
Supplies & Materials	\$1,795	\$14,800	\$7,200	\$14,800
Travel & Training	\$2,365	\$10,020	\$7,100	\$10,370
Intragovernmental Charges	\$354	\$19,782	\$19,782	\$6,574
Utilities, Services & Other Misc.	\$4,164,581	\$6,005,451	\$5,997,678	\$6,589,470
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$44,880	\$44,880	\$44,880	\$44,880
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$4,460,886	\$6,355,585	\$6,336,021	\$6,926,171
Financial Sources Over/(Under) Uses	\$1,922,513	\$50,564	\$137,383	(\$203,960)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$7,477,843	\$7,477,843	\$7,615,226
Financial Sources Over/(Under) Uses		\$50,564	\$137,383	(\$203,960)
Current Assets	\$14,465,593			
Less: GASB 31 Pooled Cash Adj	\$199,454			
Less: Investments <i>(Required to remain self insured)</i>	(\$1,298,440)			
Less: Current Liabilities	(\$2,036,919)			
Less: Non Current Claims Payable	(\$3,851,845)			
Projected Unassigned Cash Reserve	\$7,477,843	\$7,528,407	\$7,615,226	\$7,411,266
Budgeted Cash Reserve Target				
Budgeted Claims	\$4,302,998	\$4,205,131	\$4,205,131	\$4,764,342
Budgeted Insurance Premium	\$1,733,050	\$1,374,500	\$1,374,500	\$1,382,500
Budgeted Cash Reserve Target	\$6,036,048	\$5,579,631	\$5,579,631	\$6,146,842
Above/(Below) Budgeted Cash Reserve Target	\$1,441,795	\$1,948,776	\$2,035,595	\$1,264,424
Fee Changes:	8%	0%	0%	4%
Position Changes:	0.00	0.00	0.00	0.00

Financial Sources and Uses Self Insurance Reserve Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$6,663,247	\$6,863,144	\$7,069,038	\$7,281,109
\$253,039	\$253,039	\$253,039	\$253,039
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$6,916,286	\$7,116,183	\$7,322,077	\$7,534,148
\$0	\$0	\$0	\$0
\$6,916,286	\$7,116,183	\$7,322,077	\$7,534,148

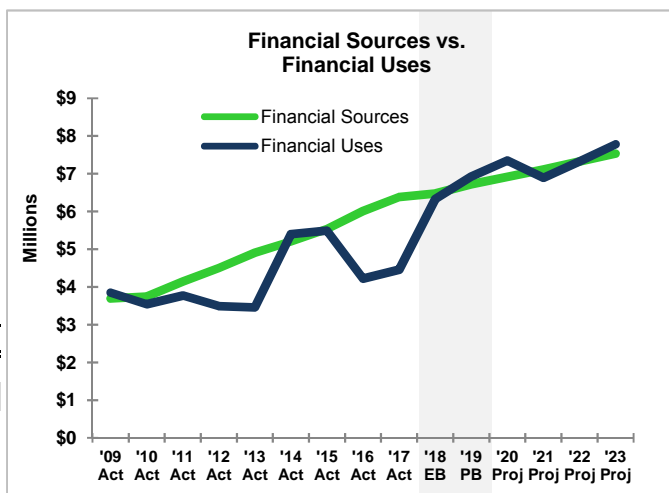
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted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

This statement takes information from the revenues, expenses, and changes in net position 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.

\$265,279	\$270,585	\$275,997	\$281,517
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$14,949	\$15,099	\$15,251	\$15,404
\$10,571	\$10,776	\$10,986	\$11,200
\$7,227	\$8,093	\$9,271	\$10,907
\$7,006,504	\$6,545,311	\$6,965,820	\$7,415,761
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$44,880	\$44,880	\$44,880	\$44,880
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$7,349,410	\$6,894,744	\$7,322,205	\$7,779,669

(\$433,124) \$221,439 (\$128) (\$245,521)

\$7,411,266	\$6,978,142	\$7,199,581	\$7,199,453
(\$433,124)	\$221,439	(\$128)	(\$245,521)



Financial sources exceeded financial uses by approximately \$1.8 million in FY 2016 due to lower claims costs. Rate increases of 3% are projected for FY 2019 to FY 2023.

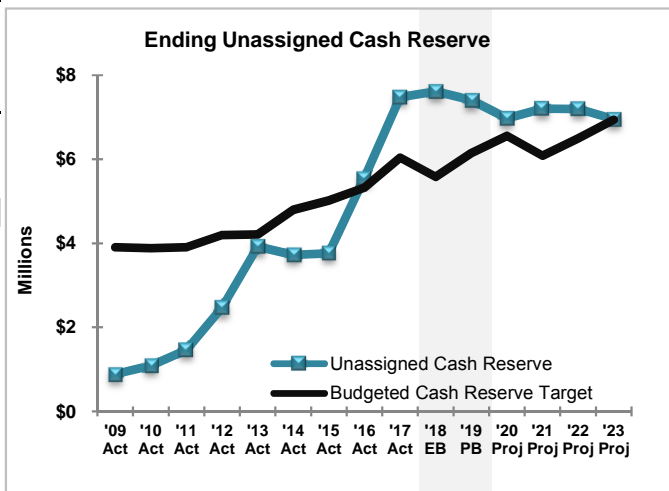
\$6,978,142 \$7,199,581 \$7,199,453 \$6,953,932

\$5,061,191	\$4,469,741	\$4,749,007	\$5,045,721
\$1,494,290	\$1,615,916	\$1,748,281	\$1,892,374
\$6,555,481	\$6,085,657	\$6,497,288	\$6,938,095

\$422,661 \$1,113,924 \$702,165 \$15,836

3% 3% 3% 3%

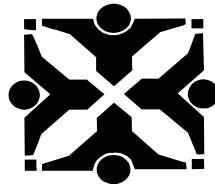
0.00 0.00 0.00 0.00



Ending unassigned cash reserves grew in FY 2016 due to unexpectedly lower claims. Beginning in FY 2018, fees were lowered to use up excess cash reserves and bring it in line with the budgeted cash reserve target. This is expected to continue through the five year forecast.

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Custodial and Building Maintenance Fund (Internal Service Fund)



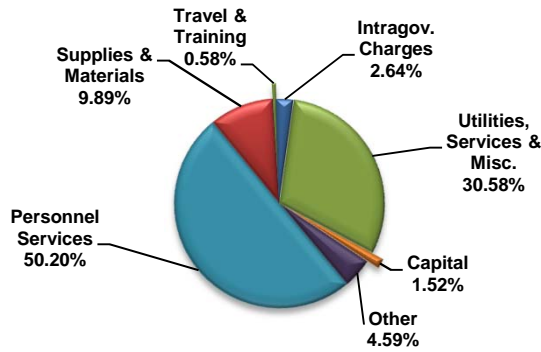
City of Columbia

Columbia, Missouri

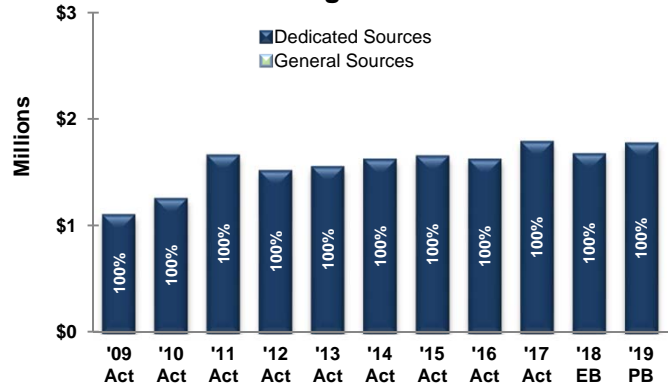
Custodial & Maintenance Services Fund - Summary

Fund 6710

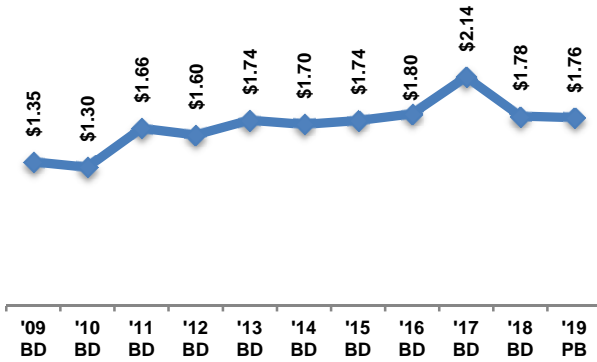
FY 2019 Total Expenses By Category



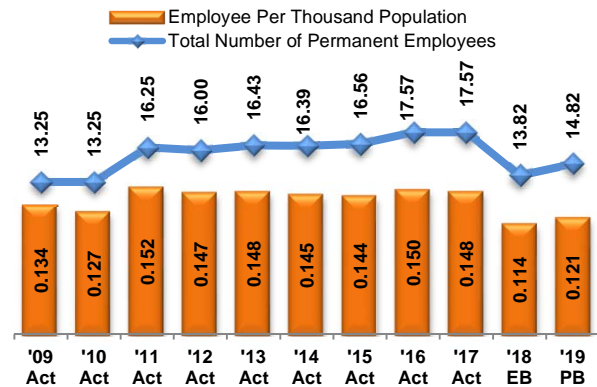
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (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	\$762,534	\$800,626	\$716,908	\$883,618	\$82,992	10.4%
Supplies & Materials	\$182,479	\$191,206	\$168,538	\$174,016	(\$17,190)	(9.0%)
Travel & Training	\$4,925	\$11,275	\$7,704	\$10,203	(\$1,072)	(9.5%)
Intragov. Charges	\$46,184	\$59,480	\$59,480	\$46,501	(\$12,979)	(21.8%)
Utilities, Services & Misc.	\$480,787	\$632,886	\$628,461	\$538,304	(\$94,582)	(14.9%)
Capital	\$0	\$0	\$0	\$26,721	\$26,721	
Other	\$80,733	\$80,734	\$80,734	\$80,734	\$0	0.0%
Total	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)
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%)

Revenues (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Gross Rec. & Other Local Taxes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	(\$7,809)	\$17,056	\$17,056	\$17,056	\$0	0.0%
Fees & Service Charges	\$1,783,579	\$1,503,655	\$1,503,655	\$1,606,454	\$102,799	6.8%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Operating Transfers In	\$150,000	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$255,496	\$141,114	\$136,587	(\$118,909)	(46.5%)
Less: Current Year Surplus	(\$368,128)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)

Description

The Custodial and Maintenance Services Fund provides custodial services to the City Hall, Howard, Gentry, Sanford Kempton (Health), Wabash, Grissum Building, Fleet West, Parking Enforcement, and CDBG, located in the 5th Street Garage. Building maintenance is provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities.

Department Objectives

To provide for functional, safe, healthful and clean facilities at the best cost and to preserve the facilities. Preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

Highlights/Significant Changes

- A mid-year amendment was taken to council to remove 1.75 FTE's in Custodian positions and add 1.00 FTE for Custodian Supervisor.
- FY 2019 will add 1.00 FTE Building Facilities Manager to oversee and implement a long-range maintenance plan developed from the assessment that was completed in FY 2018.
- FY 2018 Custodial had a reduction of (2) (1.00) FTE's and Building Maintenance a reduction of (1.00) FTE. As a result of these cuts, there was a reduction in custodial services offered at these buildings.
- In August of 2015, the Custodial staff assisted the City of Columbia in becoming certified by Green Clean Institute at the Gold Level for implementation of education, products, and practices which affect in positive ways the indoor environment of City Hall and other city buildings. The City was the first municipality in Missouri to achieve the Gold status.
- The buildings served by this department house primarily general fund operations. Custodial charges are charged 70% to the general fund. Building maintenance charges are charged 74% to the general fund.

Fee and Service Charge Methodology

There are three separate intragovernmental charges which are used to recover the cost of the Custodial and Building Maintenance Fund.

- **Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.
- **Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- **Building Utility Charges** are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Building Maintenance	6.82	5.82	5.82	6.82	1.00
Custodial Services	10.75	8.75	8.00	8.00	
Total Personnel	17.57	14.57	13.82	14.82	1.00
Permanent Full-Time	16.07	13.07	13.07	14.07	1.00
Permanent Part-Time	1.50	1.50	0.75	0.75	
Total Permanent	17.57	14.57	13.82	14.82	1.00

Department Totals

Permanent Full-Time	16.07	13.07	13.07	14.07	1.00
Permanent Part-Time	1.50	1.50	0.75	0.75	
Total Permanent	17.57	14.57	13.82	14.82	1.00

Custodial & Maintenance Services

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Building Maintenance						
Personnel Services	\$320,108	\$383,924	\$366,170	\$478,325	\$94,401	24.6%
Supplies and Materials	\$125,258	\$116,921	\$104,003	\$106,200	(\$10,721)	(9.2%)
Travel and Training	\$3,651	\$6,275	\$6,275	\$7,760	\$1,485	23.7%
Intragovernmental Charges	\$31,192	\$44,211	\$44,211	\$32,509	(\$11,702)	(26.5%)
Utilities, Services, & Misc.	\$159,572	\$267,084	\$261,799	\$175,098	(\$91,986)	(34.4%)
Capital	\$0	\$0	\$0	\$26,721	\$26,721	
Other	\$56,646	\$56,647	\$56,647	\$56,647	\$0	0.0%
Total	\$696,427	\$875,062	\$839,105	\$883,260	\$8,198	0.9%
Custodial Services						
Personnel Services	\$442,426	\$416,702	\$350,738	\$405,293	(\$11,409)	(2.7%)
Supplies and Materials	\$57,221	\$74,285	\$64,535	\$67,816	(\$6,469)	(8.7%)
Travel and Training	\$1,274	\$5,000	\$1,429	\$2,443	(\$2,557)	(51.1%)
Intragovernmental Charges	\$14,992	\$15,269	\$15,269	\$13,992	(\$1,277)	(8.4%)
Utilities, Services, & Misc.	\$12,566	\$19,350	\$19,350	\$19,400	\$50	0.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$24,087	\$24,087	\$24,087	\$24,087	\$0	0.0%
Total	\$552,566	\$554,693	\$475,408	\$533,031	(\$21,662)	(3.9%)
Utilities						
Utilities, Services, & Misc.	\$308,649	\$346,452	\$347,312	\$343,806	(\$2,646)	(0.8%)
Total	\$308,649	\$346,452	\$347,312	\$343,806	(\$2,646)	(0.8%)
Department Totals						
Personnel Services	\$762,534	\$800,626	\$716,908	\$883,618	\$82,992	10.4%
Supplies and Materials	\$182,479	\$191,206	\$168,538	\$174,016	(\$17,190)	(9.0%)
Travel and Training	\$4,925	\$11,275	\$7,704	\$10,203	(\$1,072)	(9.5%)
Intragovernmental Charges	\$46,184	\$59,480	\$59,480	\$46,501	(\$12,979)	(21.8%)
Utilities, Services, & Misc.	\$480,787	\$632,886	\$628,461	\$538,304	(\$94,582)	(14.9%)
Capital	\$0	\$0	\$0	\$26,721	\$26,721	
Other	\$80,733	\$80,734	\$80,734	\$80,734	\$0	0.0%
Total	\$1,557,642	\$1,776,207	\$1,661,825	\$1,760,097	(\$16,110)	(0.9%)

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Building Maintenance					
9905 - Deputy City Manager	0.02	0.02	0.02	0.02	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director, Public Works	0.10	0.10	0.10	0.10	
5800 - Asst to the Public Works Director	0.05	0.05	0.05	0.05	
2407 - Building & Grounds Supervisor	0.80	0.80	0.80	0.80	
2397 - Maintenance Asst - 773	1.00	1.00	1.00	1.00	
2394 - Senior Bldg Maint Mechanic-773	2.00	2.00	2.00	2.00	
2390 - Building Maint Mechanic-773 +	2.00	1.00	1.00	1.00	
2385 - Building Facilities Manager *	0.00	0.00	0.00	1.00	1.00
1007 - Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant	0.65	0.65	0.65	0.65	
Total Personnel	6.82	5.82	5.82	6.82	1.00
Permanent Full-Time	6.82	5.82	5.82	6.82	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.82	5.82	5.82	6.82	1.00
Custodial Services					
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2407 - Building & Grounds Supervisor	0.20	0.20	0.20	0.20	
2003 - Custodian-773 +	9.50	7.50	5.75	5.75	
2002 - Custodian Supervisor +	1.00	1.00	2.00	2.00	
Total Personnel	10.75	8.75	8.00	8.00	
Permanent Full-Time	9.25	7.25	7.25	7.25	
Permanent Part-Time	1.50	1.50	0.75	0.75	
Total Permanent	10.75	8.75	8.00	8.00	

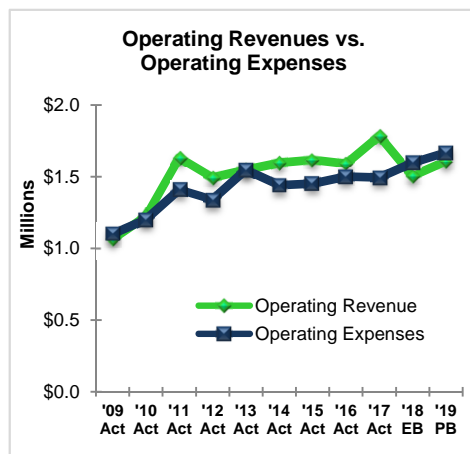
+ In FY 2018, (1.00) FTE Maintenance Mechanic and (2) (1.00) FTE Custodian positions were eliminated due to budget cuts. Mid year FY 2018, (1.75) FTE Custodian positions were deleted and (1.00) FTE Custodian Supervisor was added for night shift duties.

* In FY 2019, 1.00 FTE Building Facilities Manager was added to maintain all City owned facilities.

Revenues, Expenses and Changes in Net Position Custodial and Maintenance Services

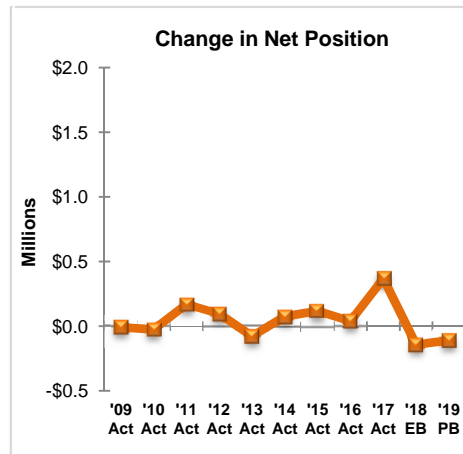
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Building Maintenance User Charges	\$789,736	\$660,635	\$660,635	\$739,282
Custodial User Charges	\$640,759	\$508,122	\$508,122	\$523,366
Utilities User Charges	\$353,084	\$334,898	\$334,898	\$343,806
Total Operating Revenues	\$1,783,579	\$1,503,655	\$1,503,655	\$1,606,454
Operating Expenses:				
Personnel Services	\$762,534	\$800,626	\$716,908	\$883,618
Supplies & Materials	\$182,479	\$191,206	\$168,538	\$174,016
Travel & Training	\$4,925	\$11,275	\$7,704	\$10,203
Intragovernmental Charges	\$46,184	\$59,480	\$59,480	\$46,501
Utilities, Services & Other Misc.	\$480,787	\$632,886	\$628,461	\$538,304
Depreciation	\$15,633	\$15,634	\$15,634	\$15,634
Total Operating Expenses	\$1,492,542	\$1,711,107	\$1,596,725	\$1,668,276
Operating Income (Loss)	\$291,037	(\$207,452)	(\$93,070)	(\$61,822)
Non-Operating Revenues:				
Investment Revenue	(\$7,809)	\$17,056	\$17,056	\$17,056
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	(\$7,809)	\$17,056	\$17,056	\$17,056
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	(\$7,809)	\$17,056	\$17,056	\$17,056
Income (Loss) Before Transfers	\$283,228	(\$190,396)	(\$76,014)	(\$44,766)
Transfers In	\$150,000	\$0	\$0	\$0
Transfers Out	(\$65,100)	(\$65,100)	(\$65,100)	(\$65,100)
Total Transfers	\$84,900	(\$65,100)	(\$65,100)	(\$65,100)
Change in Net Position	\$368,128	(\$255,496)	(\$141,114)	(\$109,866)
Net Position - Beginning	\$1,401,308	\$1,769,436	\$1,769,436	\$1,628,322
Net Position - Ending	\$1,769,436	\$1,513,940	\$1,628,322	\$1,518,456

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues have exceeded operating expenses from FY 2014 to FY 2017 due to turnover and lower utility costs. Estimated 2018 and Proposed FY 2019 operating revenues are projected to be lower than operating expense in order to keep charges low in the general fund.

Most years reflect a positive change in net position. In FY 2018 and 2019, a negative change is budgeted in order to use down some of the excess cash in the fund. The goal of an internal service fund such as this one is to recover costs over time and not to generate significant cash reserves.



Financial Sources and Uses
Custodial and Maintenance Services

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Building Maintenance User Charges	\$789,736	\$660,635	\$660,635	\$739,282
Custodial Charges	\$640,759	\$508,122	\$508,122	\$523,366
Utility User Charges	\$353,084	\$334,898	\$334,898	\$343,806
Interest Revenue	(\$7,809)	\$17,056	\$17,056	\$17,056
Less: GASB 31 Interest Adjustment	\$17,312	\$0	\$0	\$0
Miscellaneous Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,793,082	\$1,520,711	\$1,520,711	\$1,623,510
Transfers In	\$150,000	\$0	\$0	\$0
Total Financial Sources	\$1,943,082	\$1,520,711	\$1,520,711	\$1,623,510
Financial Uses				
Personnel Services	\$762,534	\$800,626	\$716,908	\$883,618
Less: GASB 16 Vacation Liability Adjustment	(\$386)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$66,097)	\$0	\$0	\$0
Supplies & Materials	\$182,479	\$191,206	\$168,538	\$174,016
Travel & Training	\$4,925	\$11,275	\$7,704	\$10,203
Intragovernmental Charges	\$46,184	\$59,480	\$59,480	\$46,501
Utilities, Services & Other Misc.	\$480,787	\$632,886	\$628,461	\$538,304
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$65,100	\$65,100	\$65,100	\$65,100
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$26,721
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,475,526	\$1,760,573	\$1,646,191	\$1,744,463
Financial Sources Over/(Under) Uses	\$467,556	(\$239,862)	(\$125,480)	(\$120,953)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,422,130	\$1,422,130	\$1,296,650
Financial Sources Over/(Under) Uses		(\$239,862)	(\$125,480)	(\$120,953)
Current Assets	\$1,476,454			
Less: GASB 31 Pooled Cash Adj	\$35,586			
Less: Current Liabilities	(\$89,910)			
Projected Unassigned Cash Reserve	\$1,422,130	\$1,182,268	\$1,296,650	\$1,175,697
Budgeted Operating Expenses w/o Depreciation	\$1,812,326	\$1,595,473	\$1,595,473	\$1,652,642
Add: Budgeted Operating Transfers to Other Funds	\$65,100	\$65,100	\$65,100	\$65,100
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$26,721
Total Budgeted Financial Uses	\$1,877,426	\$1,660,573	\$1,660,573	\$1,744,463
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$375,485	\$332,115	\$332,115	\$348,893
Above/(Below) Budgeted Cash Reserve Target	\$1,046,645	\$850,153	\$964,535	\$826,804

Financial Sources and Uses Custodial and Maintenance Services

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$833,815	\$887,220	\$944,253	\$1,013,450
\$541,684	\$560,643	\$580,266	\$600,575
\$347,948	\$352,161	\$356,447	\$360,807
\$17,056	\$17,056	\$17,056	\$17,056
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,740,503	\$1,817,080	\$1,898,022	\$1,991,888
\$0	\$0	\$0	\$0
\$1,740,503	\$1,817,080	\$1,898,022	\$1,991,888

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve 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, expenses and changes in net position 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.

\$946,341	\$965,268	\$984,572	\$1,004,263
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$178,336	\$184,469	\$190,883	\$197,588
\$10,295	\$10,389	\$10,483	\$10,578
\$50,240	\$54,971	\$61,133	\$69,373
\$552,328	\$568,115	\$614,258	\$631,611
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$65,100	\$65,100	\$65,100	\$65,100
\$0	\$0	\$0	\$0
\$16,000	\$0	\$20,250	\$80,250
\$0	\$0	\$0	\$0
\$1,818,640	\$1,848,312	\$1,946,679	\$2,058,763

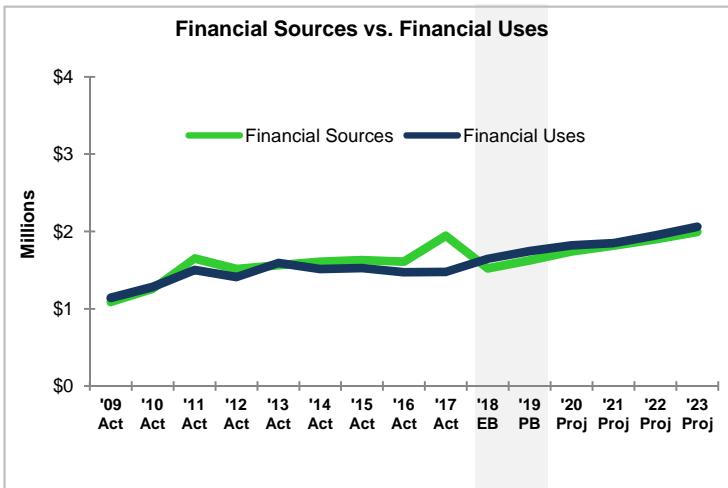
(\$78,137) (\$31,232) (\$48,657) (\$66,875)

\$1,175,697	\$1,097,560	\$1,066,328	\$1,017,671
(\$78,137)	(\$31,232)	(\$48,657)	(\$66,875)

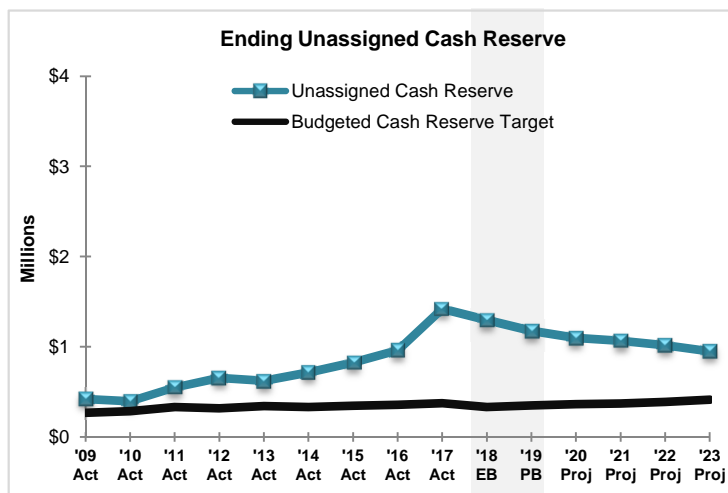
\$1,097,560 \$1,066,328 \$1,017,671 \$950,796

\$1,737,540	\$1,783,212	\$1,861,329	\$1,913,413
\$65,100	\$65,100	\$65,100	\$65,100
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$16,000	\$0	\$20,250	\$80,250
\$1,818,640	\$1,848,312	\$1,946,679	\$2,058,763
x 20%	x 20%	x 20%	x 20%
\$363,728	\$369,662	\$389,336	\$411,753

\$733,832 \$696,666 \$628,335 \$539,043



Financial sources are budgeted below financial uses for FY 2018 through FY 2023 in order to use down some excess unassigned cash reserves.



Unassigned cash reserves increased from FY 2010 to FY 2017 due to employee turnover and lower utility costs. Management plans to use down excess reserves over the next few years to bring cash reserves in line with the budgeted cash reserve target.

Custodial & Maintenance Services Fund

Fund 6710

Cost Recovery by Function

	Actual FY 2017	Adjusted FY 2018	Estimated FY 2018	Proposed FY 2019
Building Maintenance Services				
<i>Position Changes</i>	0.00	(1.00)	0.00	1.00
<i>Fee Increases to Departments</i>	22.00%	(17.72%)	(17.72%)	5.00%
Financial Sources: Maintenance	\$944,114	\$671,001	\$671,448	\$749,847
Financial Uses: Maintenance	\$679,797	\$859,428	\$823,471	\$867,626
Financial Sources Over/(Under) Uses	\$264,317	(\$188,427)	(\$152,023)	(\$117,779)

In the past few years the City has renovated many of the downtown campus buildings. Over the next five years, there is a need to hire a Building Facilities Manager to develop and implement a facilities maintenance plan to ensure all of the various buildings and other structures owned by the City are properly maintained. City maintenance crews currently provide routine maintenance in thirteen of the facilities. This five year forecast reflects a centralization of facility maintenance within this department. As a first step, a city wide building assessment is being funded in FY 2018 and a Building Facilities Manager will be hired in FY 2019.

Custodial Services				
<i>Position Changes</i>	0.00	(2.00)	(0.75)	0.00
<i>Fee Increases to Departments</i>	6.50%	(20.70%)	(20.70%)	3.00%
Financial Sources: Custodial	\$643,896	\$514,812	\$514,365	\$529,857
Financial Uses: Custodial	\$487,080	\$554,693	\$475,408	\$533,031
Financial Sources Over/(Under) Uses	\$156,816	(\$39,881)	\$38,957	(\$3,174)

Custodial services are currently provided to eight buildings.

Building Utilities				
<i>Position Changes</i>	0.00	0.00	0.00	0.00
<i>Fee Increases to Departments</i>	9.00%	(5.17%)	(5.17%)	2.66%
Financial Sources: Utility	\$355,072	\$334,898	\$334,898	\$343,806
Financial Uses: Utility	\$308,649	\$346,452	\$347,312	\$343,806
Financial Sources Over/(Under) Uses	\$46,423	(\$11,554)	(\$12,414)	\$0

Total Custodial and Maintenance				
Total Financial Sources	\$1,943,082	\$1,520,711	\$1,520,711	\$1,623,510
Total Financial Uses	\$1,475,526	\$1,760,573	\$1,646,191	\$1,744,463
Financial Sources Over/(Under) Uses	\$467,556	(\$239,862)	(\$125,480)	(\$120,953)

Beginning Unassigned Cash Reserve		\$1,422,130	\$1,422,130	\$1,296,650
Financial Sources Over/(Under) Uses		(239,862)	(125,480)	(120,953)
Current Assets	\$1,476,454			
Less: GASB 31 Pooled Cash Adjustment	\$35,586			
Less: Current Liabilities	(\$89,910)			
Projected Ending Unassigned Cash Reserve	\$1,422,130	\$1,182,268	\$1,296,650	\$1,175,697

Total Budgeted Financial Uses	\$1,877,426	\$1,660,573	\$1,660,573	\$1,744,463
x Cash Reserve Percent	x20%	x20%	x20%	x20%
Budgeted Cash Reserve Target	\$375,485	\$332,115	\$332,115	\$348,893

Above/(Below) Budgeted Cash Reserve Target	\$1,046,645	\$850,153	\$964,535	\$826,804
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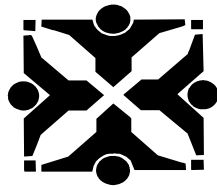
Cost Recovery by Function

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
0.00	0.00	0.00	0.00
7.00%	7.00%	7.00%	8.00%
\$844,538	\$897,891	\$955,140	\$1,024,259
\$924,595	\$936,085	\$1,015,017	\$1,076,013
(\$80,057)	(\$38,194)	(\$59,877)	(\$51,754)
0.00	0.00	0.00	0.00
3.50%	3.50%	3.50%	3.50%
\$548,017	\$567,028	\$586,435	\$606,822
\$546,097	\$560,066	\$575,215	\$621,943
\$1,920	\$6,962	\$11,220	(\$15,121)
0.00	0.00	0.00	0.00
1.20%	1.21%	1.22%	1.22%
\$347,948	\$352,161	\$356,447	\$360,807
\$347,948	\$352,161	\$356,447	\$360,807
\$0	\$0	\$0	\$0
\$1,740,503	\$1,817,080	\$1,898,022	\$1,991,888
\$1,818,640	\$1,848,312	\$1,946,679	\$2,058,763
(\$78,137)	(\$31,232)	(\$48,657)	(\$66,875)
\$1,175,697	\$1,097,560	\$1,066,328	\$1,017,671
(\$78,137)	(\$31,232)	(\$48,657)	(\$66,875)
\$1,097,560	\$1,066,328	\$1,017,671	\$950,796
\$1,818,640	\$1,848,312	\$1,946,679	\$2,058,763
x20%	x20%	x20%	x20%
\$363,728	\$369,662	\$389,336	\$411,753
\$733,832	\$696,666	\$628,335	\$539,043

- Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.
- Building Utility Charges** are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

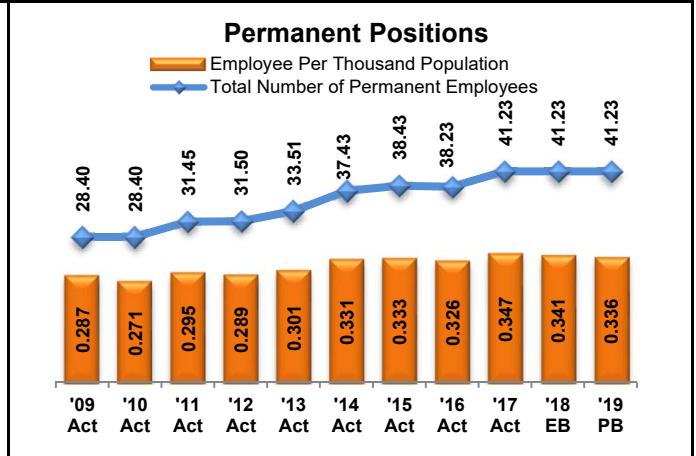
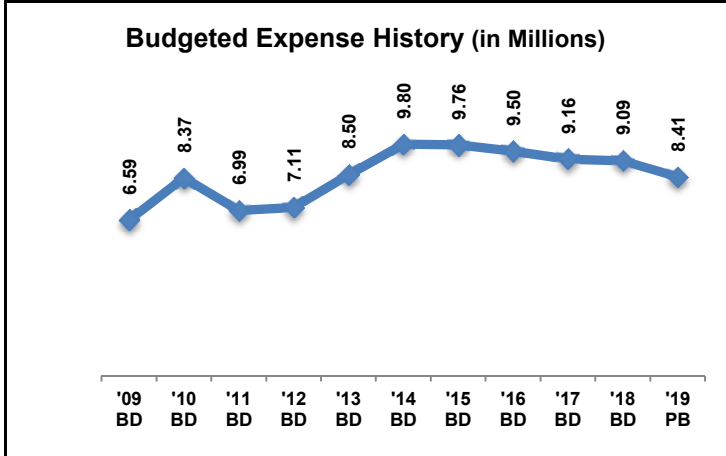
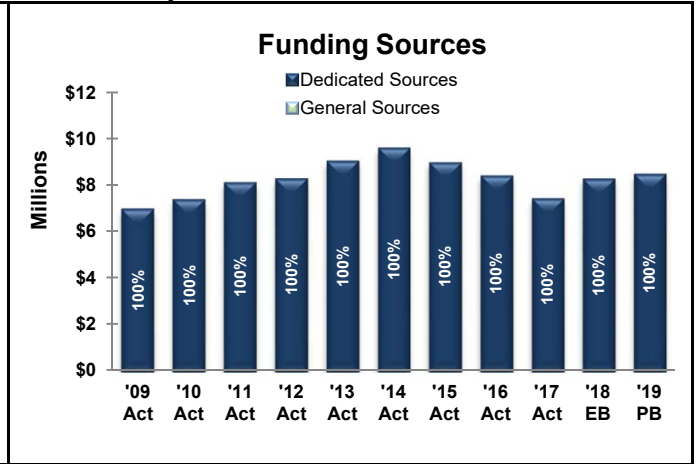
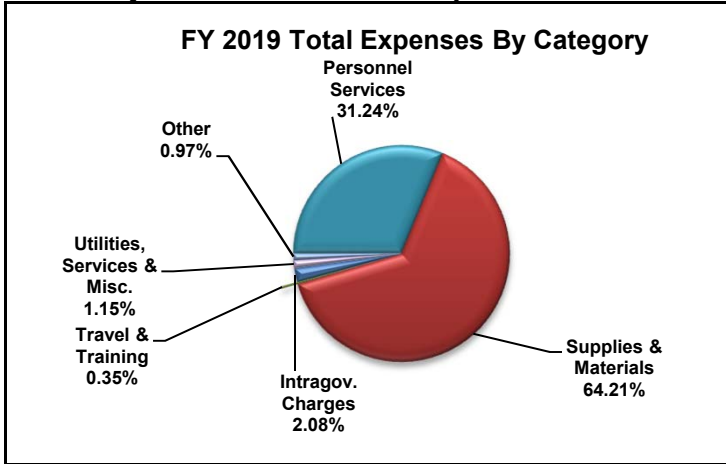
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Fleet Operations Fund (Internal Service Fund)



City of Columbia

Columbia, Missouri



Expenses (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	\$2,301,339	\$2,633,707	\$2,465,662	\$2,627,902	(\$5,805)	(0.2%)
Supplies & Materials	\$4,588,432	\$6,081,809	\$5,385,949	\$5,400,426	(\$681,383)	(11.2%)
Travel & Training	\$2,801	\$29,538	\$29,538	\$29,538	\$0	0.0%
Intragov. Charges	\$180,476	\$146,257	\$146,257	\$174,642	\$28,385	19.4%
Utilities, Services & Misc.	\$78,800	\$122,122	\$100,780	\$96,889	(\$25,233)	(20.7%)
Capital	\$5,156	\$0	\$0	\$0	\$0	0.0%
Other	\$380,956	\$81,531	\$84,230	\$81,531	\$0	0.0%
Total	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)
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	0.0%
Capital Additions	\$5,156	\$0	\$0	\$0	\$0	0.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
Total Expenses	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)

Revenues (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Gross Rec. & Other Loc. Txns	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Revenue	(\$7,180)	\$19,218	\$15,356	\$15,356	(\$3,862)	(20.1%)
Fees & Service Charges	\$7,306,478	\$9,366,910	\$8,257,042	\$8,260,551	(\$1,106,359)	(11.8%)
Other Local Revenues	\$64,336	\$58,365	\$62,744	\$61,165	\$2,800	4.8%
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	0.0%
Use of Prior Year Sources	\$174,326	\$0	\$0	\$73,856	\$73,856	0.0%
Less: Current Year Surplus	\$0	(\$349,529)	(\$122,726)	\$0	\$349,529	(100.0%)
Dedicated Sources	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
Total Funding Sources	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)

Description

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City of Columbia's fleet.

Highlights/Significant Changes

- For FY 2019 there were no changes in labor rates, parts markup, or fuel markup.
- The Landfill Fleet repair facility opened October 1, 2017. This allowed the Solid Waste fleet to be moved to that location and service to be performed there as well.
- Currently, 13% of the City's fleet is CNG powered. The City's contractually required monthly CNG consumption was achieved in April 2015. Revenue from public consumption of CNG was first realized in May 2015 and should continue to grow. Fleet Operations will continue to work with commercial stakeholders to expand CNG consumption at the station. The City has a goal of diversifying the fleet to 15% CNG powered. Several large fleets have switched to CNG as their primary fuel and are using the City station as their main fueling location.

Fee and Service Charge Methodology

Fleet operations charges other City departments for the types of supplies and services provided. Unlike the other supporting activity departments, these fees are not reflected in the intragovernmental charge category. Fleet utilizes a mark-up system to recover the overhead costs of their operation and charges are assessed as the services are used.

Fuel: Fleet operations pays for the fuel purchased at the Grissum Building and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the departments is less than what they would pay at a retail fueling station.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a markup to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category). No change in parts markup for FY 2019.

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). No change in labor rate for FY 2019.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
9905 - Deputy City Manager	0.03	0.03	0.03	0.03	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6100 - Stores Clerk-773	5.00	5.00	5.00	5.00	
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773	23.00	23.00	23.00	23.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	7.00	7.00	7.00	7.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	2.00	2.00	2.00	2.00	
1006 - Senior Admin. Support Asst.	1.05	1.05	1.05	1.05	
Total Personnel	41.23	41.23	41.23	41.23	
Permanent Full-Time	41.23	41.23	41.23	41.23	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.23	41.23	41.23	41.23	

Budget Detail

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Fleet Operations:						
Personnel Services	\$2,301,339	\$2,633,707	\$2,465,662	\$2,627,902	(\$5,805)	(0.2%)
Supplies and Materials	\$4,588,432	\$6,081,809	\$5,385,949	\$5,400,426	(\$681,383)	(11.2%)
Travel and Training	\$2,801	\$29,538	\$29,538	\$29,538	\$0	0.0%
Intragovernmental Charges	\$180,476	\$146,257	\$146,257	\$174,642	\$28,385	19.4%
Utilities, Services, & Misc.	\$78,800	\$122,122	\$100,780	\$96,889	(\$25,233)	(20.7%)
Capital	\$5,156	\$0	\$0	\$0	\$0	
Other	\$380,956	\$81,531	\$84,230	\$81,531	\$0	0.0%
Total	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)

Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$0	\$0	

Department Totals						
Personnel Services	\$2,301,339	\$2,633,707	\$2,465,662	\$2,627,902	(\$5,805)	(0.2%)
Supplies and Materials	\$4,588,432	\$6,081,809	\$5,385,949	\$5,400,426	(\$681,383)	(11.2%)
Travel and Training	\$2,801	\$29,538	\$29,538	\$29,538	\$0	0.0%
Intragovernmental Charges	\$180,476	\$146,257	\$146,257	\$174,642	\$28,385	19.4%
Utilities, Services, & Misc.	\$78,800	\$122,122	\$100,780	\$96,889	(\$25,233)	(20.7%)
Capital	\$5,156	\$0	\$0	\$0	\$0	
Other	\$380,956	\$81,531	\$84,230	\$81,531	\$0	0.0%
Total	\$7,537,960	\$9,094,964	\$8,212,416	\$8,410,928	(\$684,036)	(7.5%)

Major Projects

Fiscal Impact

- In the other General Government capital project section, there is funding for renovations for the Grissum Building which is a 2015 Capital Improvement Sales Tax funded project.

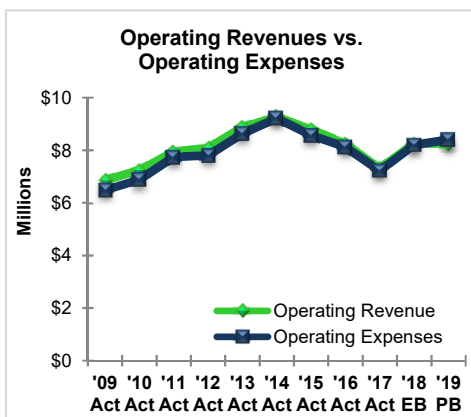
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Revenues, Expenses and Changes in Net Position

Fleet Operations

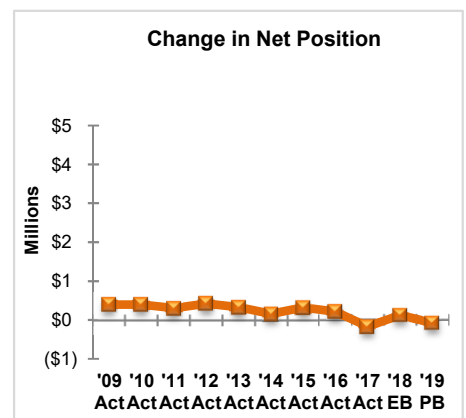
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$7,306,478	\$9,366,910	\$8,257,042	\$8,260,551
Total Operating Revenues	\$7,306,478	\$9,366,910	\$8,257,042	\$8,260,551
Operating Expenses:				
Personnel Services	\$2,301,339	\$2,633,707	\$2,465,662	\$2,627,902
Supplies & Materials	\$4,588,432	\$6,081,809	\$5,385,949	\$5,400,426
Travel & Training	\$2,801	\$29,538	\$29,538	\$29,538
Intragovernmental Charges	\$180,476	\$146,257	\$146,257	\$174,642
Utilities, Services & Other Misc.	\$78,800	\$122,122	\$100,780	\$96,889
Depreciation	\$66,915	\$76,648	\$76,648	\$76,648
Total Operating Expenses	\$7,218,763	\$9,090,081	\$8,204,834	\$8,406,045
Operating Income (Loss)	\$87,715	\$276,829	\$52,208	(\$145,494)
Non-Operating Revenues:				
Investment Revenue	(\$7,180)	\$19,218	\$15,356	\$15,356
Misc. Non-Operating Revenue	\$64,336	\$58,365	\$62,744	\$61,165
Total Non-Operating Revenues	\$57,156	\$77,583	\$78,100	\$76,521
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$0	\$0	\$2,699	\$0
Total Non-Operating Expenses	\$0	\$0	\$2,699	\$0
Total Non-Operating Revenues (Expenses)	\$57,156	\$77,583	\$75,401	\$76,521
Income (Loss) Before Transfers	\$144,871	\$354,412	\$127,609	(\$68,973)
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - CIP	(\$309,158)	\$0	\$0	\$0
Transfers Out - Other	(\$4,883)	(\$4,883)	(\$4,883)	(\$4,883)
Total Transfers Out	(\$314,041)	(\$4,883)	(\$4,883)	(\$4,883)
Total Transfers	(\$314,041)	(\$4,883)	(\$4,883)	(\$4,883)
Change in Net Position	(\$169,170)	\$349,529	\$122,726	(\$73,856)
Net Position - Beginning	\$4,243,868	\$4,074,698	\$4,074,698	\$4,197,424
Net Position - Ending	\$4,074,698	\$4,424,227	\$4,197,424	\$4,123,568

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for all years. As a part of the annual budget process, the financial health of the fund is examined and changes are made in fuel, parts, and labor rates as needed.

There has been a positive net change in position for all years shown except FY 2017 and FY 2019. In FY 2017 a facility was built at the landfill for better efficiency. In FY 2019 there were no fee increases in order to use down excess cash reserves. The goal for an internal service fund such as this fund is to recover costs over time and to not generate a significant cash reserve.



Financial Sources and Uses Fleet Operations

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$7,306,478	\$9,366,910	\$8,257,042	\$8,260,551
Interest Revenue	(\$7,180)	\$19,218	\$15,356	\$15,356
Less: GASB 31 Interest Adjustment	\$13,768	\$0	\$0	\$0
Other Local Revenues	\$64,336	\$58,365	\$62,744	\$61,165
Total Financial Sources Before Transfers	\$7,377,402	\$9,444,493	\$8,335,142	\$8,337,072
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Total Financial Sources	\$7,377,402	\$9,444,493	\$8,335,142	\$8,337,072
Financial Uses				
Personnel Services	\$2,301,339	\$2,633,707	\$2,465,662	\$2,627,902
Less: GASB 16 Vacation Liability Adj	\$10,838	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$116,687)	\$0	\$0	\$0
Supplies & Materials	\$4,588,432	\$6,081,809	\$5,385,949	\$5,400,426
Travel & Training	\$2,801	\$29,538	\$29,538	\$29,538
Intragovernmental Charges	\$180,476	\$146,257	\$146,257	\$174,642
Utilities, Services & Other Misc.	\$78,800	\$122,122	\$100,780	\$96,889
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$4,883	\$4,883	\$4,883	\$4,883
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$5,156	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$7,056,038	\$9,018,316	\$8,133,069	\$8,334,280
Financial Sources Over/(Under) Uses	\$321,364	\$426,177	\$202,073	\$2,792
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,876,427	\$1,876,427	\$2,078,500
Financial Sources Over/(Under) Uses		\$426,177	\$202,073	\$2,792
Current Assets	\$2,208,681			
Less: GASB 31 Pooled Cash Adj	\$94,120			
Less: Current Liabilities	(\$426,374)			
Projected Unassigned Cash Reserve	\$1,876,427	\$2,302,604	\$2,078,500	\$2,081,292
Budgeted Operating Expenses w/o Depreciation	\$9,234,839	\$9,327,189	\$9,327,189	\$8,329,397
Budgeted Operating Transfers to Other Funds	\$4,883	\$4,883	\$4,883	\$4,883
Budgeted Interest Expense	\$0	\$0	\$0	\$0
Budgeted Principal Payments	\$0	\$0	\$0	\$0
Budgeted Capital Additions	\$69,280	\$0	\$0	\$0
Total Budgeted Financial Uses	\$9,309,002	\$9,332,072	\$9,332,072	\$8,334,280
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,861,800	\$1,866,414	\$1,866,414	\$1,666,856
Above/(Below) Budgeted Cash Reserve Target	\$14,627	\$436,190	\$212,086	\$414,436
Fee Changes:				
Labor	\$60	\$56	\$56	\$56
Fuel	5%	5%	5%	5%
Parts	26%	25%	25%	25%
Position Changes:				
	3.00	0.00	0.00	0.00

Financial Sources and Uses Fleet Operations

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$8,398,051	\$8,542,426	\$8,758,113	\$8,957,185
\$15,356	\$15,356	\$15,356	\$15,356
\$0	\$0	\$0	\$0
\$60,165	\$60,165	\$60,165	\$60,165
\$8,473,572	\$8,617,947	\$8,833,634	\$9,032,706
\$0	\$0	\$0	\$0
\$8,473,572	\$8,617,947	\$8,833,634	\$9,032,706

\$2,680,460	\$2,734,069	\$2,788,750	\$2,844,525
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$5,507,926	\$5,623,426	\$5,744,701	\$5,872,040
\$29,538	\$29,538	\$29,538	\$29,538
\$186,878	\$201,999	\$221,253	\$246,475
\$97,586	\$98,292	\$99,010	\$99,738
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$4,883	\$4,883	\$4,883	\$4,883
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$8,507,271	\$8,692,207	\$8,888,135	\$9,097,199

(\$33,699)	(\$74,260)	(\$54,501)	(\$64,493)
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\$2,081,292	\$2,047,593	\$1,973,333	\$1,918,832
(\$33,699)	(\$74,260)	(\$54,501)	(\$64,493)

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$2,047,593	\$1,973,333	\$1,918,832	\$1,854,339
\$8,502,388	\$8,687,324	\$8,883,252	\$9,092,316
\$4,883	\$4,883	\$4,883	\$4,883
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$8,507,271	\$8,692,207	\$8,888,135	\$9,097,199
x 20%	x 20%	x 20%	x 20%
\$1,701,454	\$1,738,441	\$1,777,627	\$1,819,440

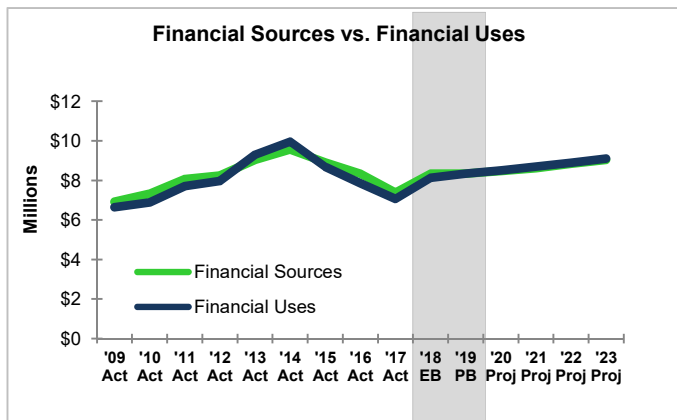
\$346,139	\$234,892	\$141,205	\$34,899
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\$56	\$56	\$57	\$58
5%	5%	5%	5%
25%	25%	26%	26%

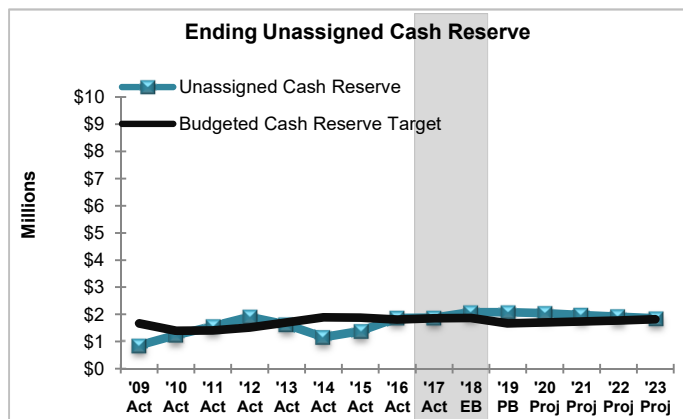
0.00	0.00	0.00	0.00
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The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management 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, expenses and changes in net position 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.



Financial sources have exceeded financial uses from FY 2015 to FY 2019.



Unassigned cash reserves rose above the budgeted cash reserve target in FY 2016 as management adjusted rates to increase cash to the target level after several large capital project costs were incurred in previous years to build a fleet management building for Parks and Recreation, purchase land for a CNG facility, and replace the city's accounting software.

Cost Recovery By Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Labor				
Labor Rate/Hour:	\$60	\$56	\$56	\$56
positions added	3.00	0.00	0.00	0.00
Financial Sources	\$2,003,138	\$2,164,165	\$2,164,165	\$2,164,165
Financial Uses	\$1,646,618	\$1,975,280	\$1,849,247	\$1,970,927
Financial Sources Over/(Under) Uses	\$356,520	\$188,885	\$314,918	\$193,238
Fuel				
Fuel Markup:	5%	5%	5%	5%
Financial Sources	\$1,978,960	\$3,127,000	\$2,250,726	\$2,390,000
Financial Uses	\$1,716,909	\$2,499,129	\$1,965,453	\$2,100,000
Financial Sources Over/(Under) Uses	\$262,051	\$627,871	\$285,273	\$290,000
OWA (Outside Work Authorizations)				
Financial Sources	\$1,185,428	\$972,551	\$943,292	\$972,551
Financial Uses	\$1,184,801	\$972,314	\$943,292	\$972,551
Financial Sources Over/(Under) Uses	\$627	\$237	\$0	\$0
Parts				
Parts Markup:	26%	25%	25%	25%
Financial Sources	\$2,148,170	\$3,085,659	\$2,917,024	\$2,750,000
Financial Uses	\$1,581,336	\$2,468,527	\$2,333,619	\$2,200,000
Financial Sources Over/(Under) Uses	\$566,834	\$617,132	\$583,405	\$550,000
Pool Billing				
Financial Sources	\$17,499	\$55,700	\$20,000	\$20,000
Financial Uses	\$31,731	\$77,942	\$43,140	\$47,427
Financial Sources Over/(Under) Uses	(\$14,232)	(\$22,242)	(\$23,140)	(\$27,427)
Overhead				
Financial Sources	\$44,207	\$39,418	\$39,935	\$40,356
Financial Uses	\$894,643	\$1,025,124	\$998,318	\$1,043,375
Financial Sources Over/(Under) Uses	(\$850,436)	(\$985,706)	(\$958,383)	(\$1,003,019)
Total Budget				
Financial Sources	\$7,377,402	\$9,444,493	\$8,335,142	\$8,337,072
Financial Uses	\$7,056,038	\$9,018,316	\$8,133,069	\$8,334,280
Financial Sources Over/(Under) Uses	\$321,364	\$426,177	\$202,073	\$2,792
Projected Ending Unassigned Cash Reserve	\$1,876,427	\$2,302,604	\$2,078,500	\$2,081,292
20% Budgeted Cash Reserve Target	\$1,861,800	\$1,866,414	\$1,866,414	\$1,666,856
Above/(Below) Budgeted Cash Reserve Target	\$14,627	\$436,190	\$212,086	\$414,436

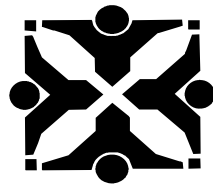
Cost Recovery By Function

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$56 0.00	\$56 0.00	\$57 0.00	\$58 0.00
\$2,164,165	\$2,164,165	\$2,202,790	\$2,241,415
\$2,010,345	\$2,050,552	\$2,091,563	\$2,133,394
\$153,820	\$113,613	\$111,227	\$108,021
5%	5%	5%	5%
\$2,389,000	\$2,389,000	\$2,389,000	\$2,389,000
\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
\$289,000	\$289,000	\$289,000	\$289,000
\$972,551	\$972,551	\$972,551	\$972,551
\$972,551	\$972,551	\$972,551	\$972,551
\$0	\$0	\$0	\$0
25%	25%	26%	26%
\$2,887,500	\$3,031,875	\$3,208,937	\$3,369,384
\$2,310,000	\$2,425,500	\$2,546,775	\$2,674,114
\$577,500	\$606,375	\$662,162	\$695,270
\$20,000	\$20,000	\$20,000	\$20,000
\$45,855	\$46,829	\$47,852	\$48,926
(\$25,855)	(\$26,829)	(\$27,852)	(\$28,926)
\$40,356	\$40,356	\$40,356	\$40,356
\$1,068,520	\$1,096,775	\$1,129,394	\$1,168,214
(\$1,028,164)	(\$1,056,419)	(\$1,089,038)	(\$1,127,858)
\$8,473,572	\$8,617,947	\$8,833,634	\$9,032,706
\$8,507,271	\$8,692,207	\$8,888,135	\$9,097,199
(\$33,699)	(\$74,260)	(\$54,501)	(\$64,493)
\$2,047,593	\$1,973,333	\$1,918,832	\$1,854,339
\$1,701,454	\$1,738,441	\$1,777,627	\$1,819,440
\$346,139	\$234,892	\$141,205	\$34,899

- **Labor:** Labor costs include the billable hours of mechanics (approx 1560 per year per employee). The City's labor rate is below our main competitors in the city.
- **Fuel:** Fleet Operations pays for the fuel purchased at the Grissum Building and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account is charged for these purchases. A markup on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the department is less than what they would pay at a retail fueling station.
- **OWA:** Outside Work Authorizations (OWA) occurs when fleet/equipment is sent outside of Fleet Operations to be repaired. This may occur due to warranty work, equipment needing expertise City staff does not currently have, or needing equipment repaired in a timeframe current Fleet staffing levels are not able to meet.
- **Pool Billing:** The City maintains a fleet of 18 vehicles/equipment which can be rented to departments on a per day charge.
- **Overhead:** Includes unbillable labor hours (vacation, sick leave), intragovernmental charges, materials & supplies, and utilities & service costs. The labor, fuel, and parts rates are set to recover amounts above actual costs in order to cover overhead costs.

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GIS (Geospatial Information Services) Fund (Internal Service Fund)

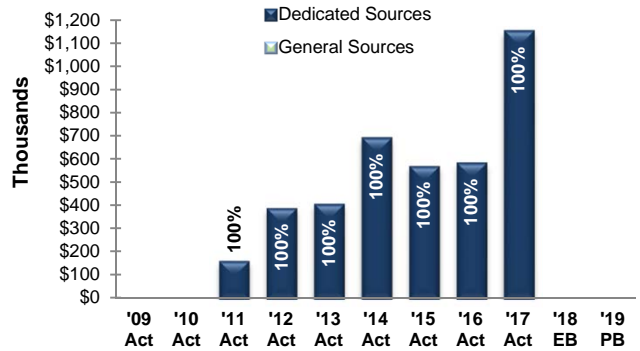


*City of Columbia
Columbia, Missouri*

FY 2019 Total Expenses By Category

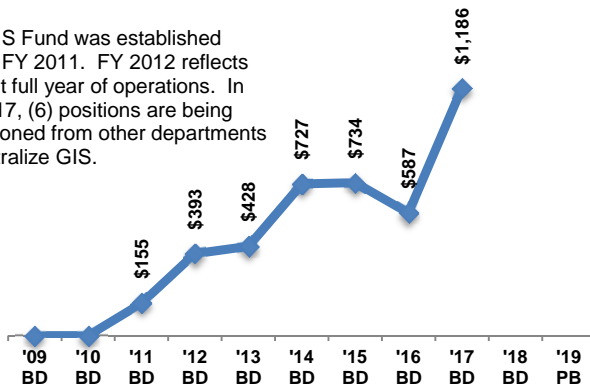
In FY 2018, the GIS Fund was moved into the IT Fund as it's own division.

Funding Sources



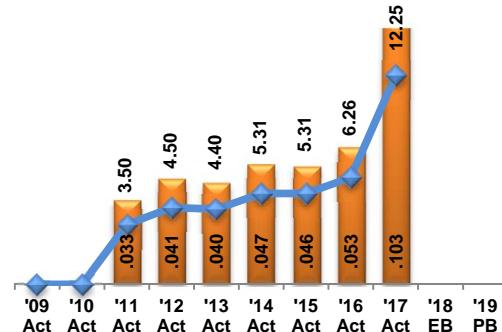
Budgeted Expenses (in Thousands)

The GIS Fund was established during FY 2011. FY 2012 reflects the first full year of operations. In FY 2017, (6) positions are being transitioned from other departments to centralize GIS.



Permanent Positions

Employee Per Thousand Population
Total Number of Permanent Employees



Expenditures (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	\$875,438	\$0	\$0	\$0	\$0	
Supplies & Materials	\$18,762	\$0	\$0	\$0	\$0	
Travel & Training	\$30,125	\$0	\$0	\$0	\$0	
Intragov. Charges	\$3,879	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$66,237	\$0	\$0	\$0	\$0	
Capital	\$5,649	\$0	\$0	\$0	\$0	
Other	\$5,367	\$0	\$0	\$0	\$0	
Total	\$1,005,457	\$0	\$0	\$0	\$0	
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	

Revenues (Where the Money Comes From)

Interest Revenue	(\$2,559)	\$0	\$0	\$0	\$0	
Fees & Service Charges	\$1,012,122	\$0	\$0	\$0	\$0	
Other Local Revenues	\$4,160	\$0	\$0	\$0	\$0	
Grants	\$135,883	\$0	\$0	\$0	\$0	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$144,149)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,005,457	\$0	\$0	\$0	\$0	
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,005,457	\$0	\$0	\$0	\$0	

Description

The City Geospatial Information Services (GIS) Office is responsible for developing, coordinating, and supporting the use of geospatial technologies across all City departments. By providing a City Geographic Information System, the GIS Office affects higher levels of data standardization and performance, while increasing the amount of data and level of data documentation.

As a result, the accessibility and efficiency of access to data and information is improved and duplication of efforts is reduced. City Departments and employees are thus more connected through the use of the same data, which aids business units across the City in meeting their missions and addressing strategic priorities.

Department/Objective Goals

Facilitate coordination around GIS and related projects by increasing communication and collaboration between departments, organizations outside the City, and citizens; so that the City information and GIS resources are used appropriately, effectively, efficiently, and transparently.

Provide GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes.

Maintain the integrity, accuracy, and security of the City of Columbia's GIS data so that the City can access, update, and analyze relevant and data in useful and valuable ways.

Highlights/Significant Changes

- In FY 2018 the GIS operation was moved into the Information Technology fund budget.

Fee and Service Charge Methodology

GIS Office charges a fee to City users based on the number of network computers in each department. Fees will cover the budget of the GIS Office.

Authorized Personnel

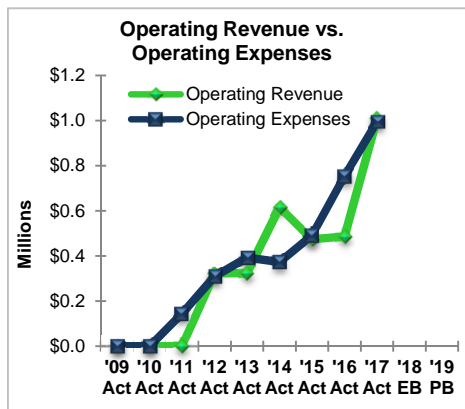
	<u>Actual FY 2017</u>	<u>Adj. Budget FY 2018</u>	<u>Estimated FY 2018</u>	<u>Proposed FY 2019</u>	<u>Position Changes</u>
9905 - Deputy City Manager	0.00	0.00	0.00	0.00	
5003 - Engineering Tech	2.00	0.00	0.00	0.00	
2190 - GIS Technician	2.00	0.00	0.00	0.00	
2185 - GIS Supervisor	1.00	0.00	0.00	0.00	
2180- GIS Specialist	1.00	0.00	0.00	0.00	
2175 - GIS Analyst	3.00	0.00	0.00	0.00	
2174 - GIS Planning Analyst	0.50	0.00	0.00	0.00	
2160 - Addressing Specialist	0.75	0.00	0.00	0.00	
2150 - GIS Enterprise Systems Admin.	1.00	0.00	0.00	0.00	
2125 - City-Wide Geospatial Services Mgr.	1.00	0.00	0.00	0.00	
Total Personnel	12.25	0.00	0.00	0.00	
Permanent Full-Time	11.75	0.00	0.00	0.00	
Permanent Part-Time	0.50	0.00	0.00	0.00	
Total Permanent	12.25	0.00	0.00	0.00	

In FY 2018 all positions were moved to Information Technology Fund.

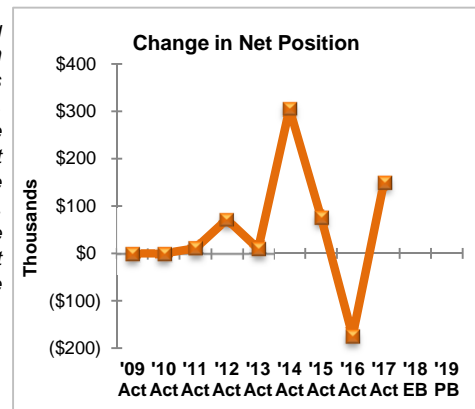
Revenues, Expenses and Changes in Net Position GIS Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$1,012,122	\$0	\$0	\$0
Total Operating Revenues	\$1,012,122	\$0	\$0	\$0
Operating Expenses:				
Personnel Services	\$875,438	\$0	\$0	\$0
Supplies & Materials	\$18,762	\$0	\$0	\$0
Travel & Training	\$30,125	\$0	\$0	\$0
Intragovernmental Charges	\$3,879	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$66,237	\$0	\$0	\$0
Depreciation	\$1,255	\$0	\$0	\$0
Total Operating Expenses	\$995,696	\$0	\$0	\$0
Operating Income (Loss)	\$16,426	\$0	\$0	\$0
Non-Operating Revenues:				
Investment Revenue	(\$2,559)	\$0	\$0	\$0
Revenue From Other Gov. Units	\$135,883	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$4,160	\$0	\$0	\$0
Total Non-Operating Revenues	\$137,484	\$0	\$0	\$0
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$4,112	\$0	\$0	\$0
Total Non-Operating Expenses	\$4,112	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$133,372	\$0	\$0	\$0
Income (Loss) Before Transfers	\$149,798	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Total Transfers	\$0	\$0	\$0	\$0
Change in Net Position	\$149,798	\$0	\$0	\$0
Net Position - Beginning	\$402,518	\$0	\$0	\$0
Net Position - Ending	\$552,316	\$0	\$0	\$0

Note: This statement does not include capital additions, capital project expenses or debt principal payments.

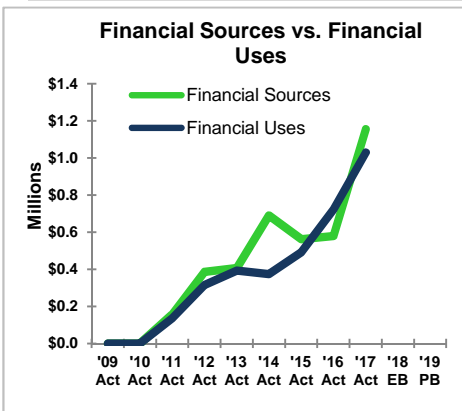


In FY 2011, the fund was started by transferring funds from the City Manager and Information Technology departments. In FY 2018, GIS was moved into the IT Fund as a separate division. In years where operating revenues are above operating expenses and there is a positive net change in position, funds from departments are being accumulated to pay for special projects. In years where operating expenses are above operating revenues and there is a negative net change in position, there was a use of these accumulated funds for a special project.

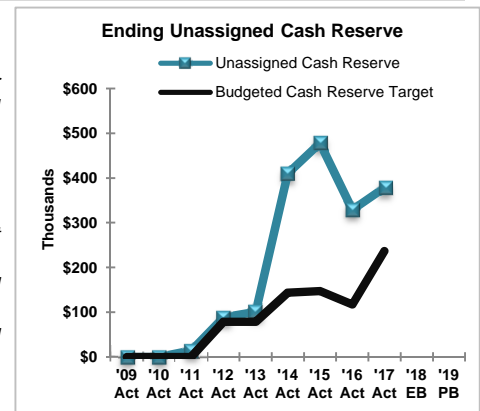


**Financial Sources and Uses
GIS Fund**

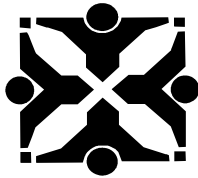
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Interest Revenue	(\$2,559)	\$0	\$0	\$0
Less: GASB 31 Interest Adjustment	\$5,258	\$0	\$0	\$0
Grant Revenue	\$135,883	\$0	\$0	\$0
Fees and Service Charges	\$1,012,122	\$0	\$0	\$0
Miscellaneous Revenues	\$4,160	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,154,864	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,154,864	\$0	\$0	\$0
Financial Uses				
Personnel Services	\$875,438	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	(\$2,698)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$30,626	\$0	\$0	\$0
Supplies & Materials	\$18,762	\$0	\$0	\$0
Travel & Training	\$30,125	\$0	\$0	\$0
Intragovernmental Charges	\$3,879	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$66,237	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$5,649	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,028,018	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$126,846	\$0	\$0	\$0
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Financial Sources Over/(Under) Uses		\$0	\$0	\$0
Current Assets	\$486,817			
Less: GASB 31 Pooled Cash Adj	\$4,168			
Less: Current Liabilities	(\$43,129)			
Less: Funds Set Aside for GIS projects	(\$69,400)			
Projected Ending Unassigned Cash Reserve	\$378,456	\$0	\$0	\$0
Budgeted Oper Exp w/o Depreciation				
Add: Budgeted Operating Transfers to Other Funds	\$1,165,086	\$0	\$0	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$18,000	\$0	\$0	\$0
Total Budgeted Financial Uses	\$1,183,086	\$0	\$0	\$0
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$236,617	\$0	\$0	\$0
Above/(Below) Budgeted Cash Reserve Target	\$141,839	\$0	\$0	\$0



For the period shown, financial sources were above financial uses until FY 2016. In FY 2016, there was a payment for a special project (Lidar topos for aerial imagery and mapping) which caused the total uses to be above the total sources. The graph shows that in FY 2014 and FY 2015, the GIS fee charged to departments was higher than the uses in order to begin building up balances to fund these projects. In FY 2016, the expenses for the project were incurred. It is a common practice for funds such as this one to build up balances over time and then use down the balance to pay for a large project. In FY 2018 the GIS budget is being moved to the Information Technology Fund.



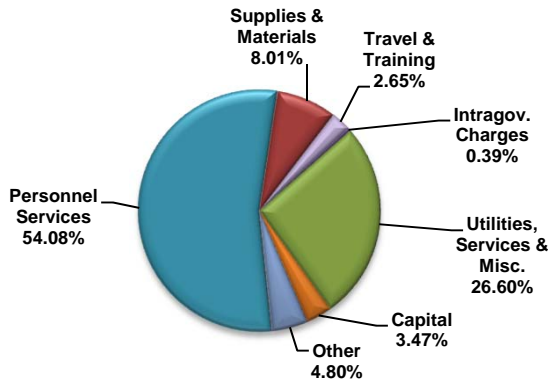
Information Technology Fund (Internal Service Fund)



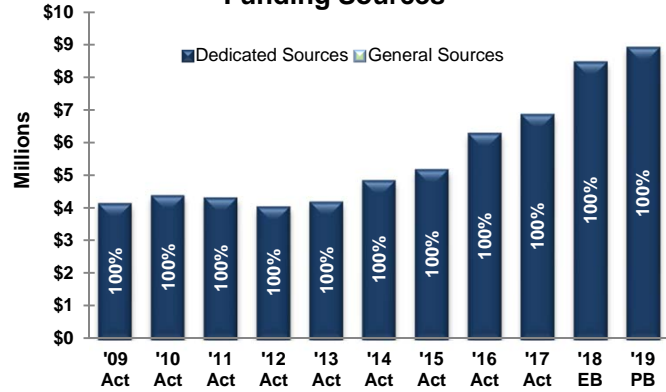
*City of Columbia
Columbia, Missouri*

Information Technology Fund (Internal Service Fund)

FY 2019 Total Expenses By Category

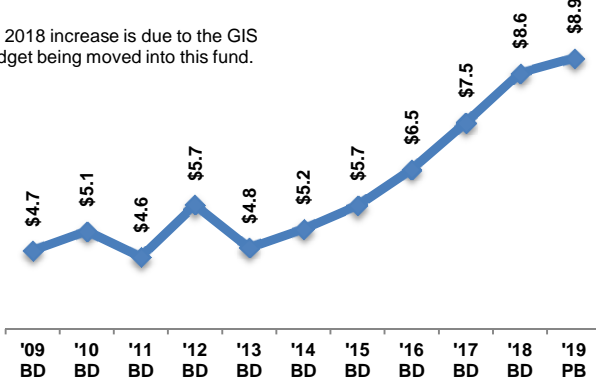


Funding Sources

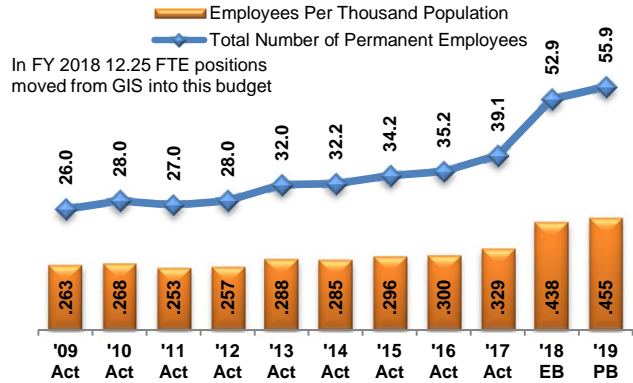


Budgeted Expense History (in Millions)

FY 2018 increase is due to the GIS budget being moved into this fund.



Permanent Positions



Expenditures (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	\$3,378,572	\$4,370,271	\$4,459,847	\$4,805,778	\$435,507	10.0%
Supplies & Materials	\$673,456	\$771,528	\$769,621	\$711,750	(\$59,778)	(7.7%)
Travel & Training	\$113,210	\$165,168	\$165,168	\$235,708	\$70,540	42.7%
Intragov. Charges	\$9,010	\$34,310	\$34,310	\$34,301	(\$9)	(0.0%)
Utilities, Services & Misc.	\$1,654,857	\$2,007,342	\$2,002,266	\$2,363,310	\$355,968	17.7%
Capital	\$486,945	\$788,400	\$573,400	\$308,500	(\$479,900)	(60.9%)
Other	\$498,687	\$426,467	\$426,467	\$426,467	\$0	0.0%
Total	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%
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	0.0%
Total Expenses	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%

Revenues (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	\$145,205	\$157,683	\$157,683	\$121,856	(\$35,827)	(22.7%)
Interest Revenue	(\$17,863)	\$38,596	\$38,596	\$38,596	\$0	0.0%
Fees & Service Charges	\$6,554,607	\$7,765,417	\$7,765,417	\$8,313,353	\$547,936	7.1%
Other Local Revenues	\$11,458	\$2,725	\$2,725	\$1,725	(\$1,000)	(36.7%)
Operating Transfers In	\$141,566	\$0	\$0	\$0	\$0	0.0%
Use of Prior Year Sources	\$0	\$599,065	\$466,658	\$410,284	(\$188,781)	(31.5%)
Less: Current Year Surplus	(\$20,236)	\$0	\$0	\$0	\$0	0.0%
Dedicated Sources	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
Total Funding Sources	\$6,814,737	\$8,563,486	\$8,431,079	\$8,885,814	\$322,328	3.8%

Description

The Information Technology (IT) Department is responsible for the design, implementation, maintenance and support of the City's computing resources. In addition, IT provides application development, telephone, and GIS services. The department supports more than 1,300 users across all City departments. IT's wide area and wireless networks connects over 1,800 devices in more than 60 locations to 500+ servers in four data centers.

Highlights/Significant Changes (cont.)

- FY 2019 priorities include the implementation of a new licensing, permitting, and code enforcement system, adding additional functionality to the utility billing and financial systems, implementation of a new Police records management system, begin planning a new CoMo.Gov website, implement an automated gate arm system for City parking garages, implement new processes to improve employee expense reimbursement, upgrade cooling and power systems in main datacenter, begin implementing IT Service Management (ITSM), implement an array of new software to identify and classify data to improve security, continue implementation of a disaster recovery facility, implement a new Interactive Voice Response (IVR) system and implement a fault tolerant phone system.

Department Objectives/Goals

IT's vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

Highlights/Significant Changes

- 2017 Digital Cities Survey Award Winner
- Implemented Citizen Transparency to allow easy public access via the web to City data
- Implemented on-line chat feature for CoMo.Gov
- Developed additional mobile apps to improve citizen & visitor engagement
- Cooperatively completed migration of 911 Computer Aided Dispatch (CAD) system to Boone County
- Upgraded the GIS Consortium network between Boone County, Boone Electric and the City of Columbia
- Donated 40 computers to the Homes for Computers program
- Added Spanish version to Food Handlers website
- Implemented a new emergency phone solution for parking garages saving over \$27,000/yr
- Deployed new System Control and Data Acquisition (SCADA) systems for City Electric Utility
- Implemented Police Officer Scheduling System
- Improved security through user training, new endpoint security, vulnerability/ log monitoring and correlation
- Deployed new conference room technology
- Implemented electronic time entry for exempt employees, including a mobile app
- Implemented software to aid in the update of the 10-year snapshot of the Natural Resource Inventory
- Implemented a new electronic physical access control system
- Improved infrastructure monitoring, performance and capacity

Fee and Service Charge Methodology

The Information Technology Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

Telephone Charges: Information Technology pays all of the phone bills (excluding cell phones) for departments and bills the departments a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. Departments are charged based upon the number of department network users.

Computer Replacement Fees: The IT Department purchases replacement business class computers, workstation computers, laptops, tablets, and monitors for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, four years for laptops and tablets, and seven years for monitors. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, laptops, tablets, and monitors they have. Upon replacement by departments, laptops, tablets, and dedicated function computer equipment now have the ability to be on an automatic replacement plan as well.

GIS Fees: GIS Office charges a fee to City users based on the number of network computers in each department. Services and resources provided to departments include GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes. Staff facilitate GIS-related projects to increase communication and collaboration between departments, organizations outside the City, and citizens; so that City information and GIS resources are used appropriately, effectively, efficiently, and transparently. GIS staff acquire new data and maintain the integrity, accuracy, and security of existing GIS data so that City and the public can access, update, and analyze relevant data in useful and valuable ways. Fee will cover the budget of the GIS Office.

Authorized Personnel (continued)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
9905 - Deputy City Manager	0.10	0.10	0.10	0.10	
7960 - Asst. Director, Info. Technology	1.00	1.00	1.00	1.00	
7950 - Director, Information Technology	1.00	1.00	1.00	1.00	
7942 - Project Leader ** ^^	1.00	1.00	2.00	3.00	1.00
7940 - PMO Manager	1.00	1.00	1.00	1.00	
7931 - Technical Trainer	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7929 - Infrastructure Supervisor ^^	0.00	0.00	0.00	1.00	1.00
7928 - Junior System Administrator ^^	2.00	2.00	2.00	3.00	1.00
7927 - Systems Administrator	5.00	5.00	5.00	5.00	
7926 - Information Technology Manager	3.00	3.00	3.00	3.00	
7924 - Database Administrator	2.00	2.00	2.00	2.00	
7922 - Systems Analyst	8.00	8.00	8.00	8.00	
7920 - Computer Support Technician-773	6.00	6.00	6.00	6.00	
7919 - Cyber Security Analyst	2.00	2.00	2.00	2.00	
7918 - Network Engineer	2.00	2.00	2.00	2.00	
7913 - Help Desk Supervisor	1.00	1.00	1.00	1.00	
6102 - Stores Clerk	1.00	1.00	1.00	1.00	
5003 - Engineering Tech *	0.00	2.00	2.00	2.00	
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
2190 - GIS Tech *	0.00	2.00	2.00	2.00	
2185 - GIS Supervisor * ^	0.00	2.00	2.00	2.00	
2180 - GIS Specialist *	0.00	1.00	1.00	1.00	
2175 - GIS Analyst *	0.00	3.00	3.00	3.00	
2174 - GIS Planning Analyst * ++	0.00	0.50	0.00	0.00	
2173 - GIS Data Analyst ++	0.00	0.00	1.00	1.00	
2160 - Addressing Specialist *	0.00	0.75	0.75	0.75	
2125 - Geospatial Services Manager *	0.00	1.00	1.00	1.00	
Total Personnel	39.10	51.35	52.85	55.85	3.00
Permanent Full-Time	39.10	51.35	52.85	55.85	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	39.10	51.35	52.85	55.85	3.00

* In FY 2018 12.25 FTE GIS positions were moved to the Information Technology Fund

^ In FY 2018, (1.00) FTE GIS Ent Systems Administrator was reassigned to a GIS Supervisor

++ During FY 2018, (0.50) FTE GIS Planning Analyst was reassigned to 1.00 FTE GIS Data Analyst.

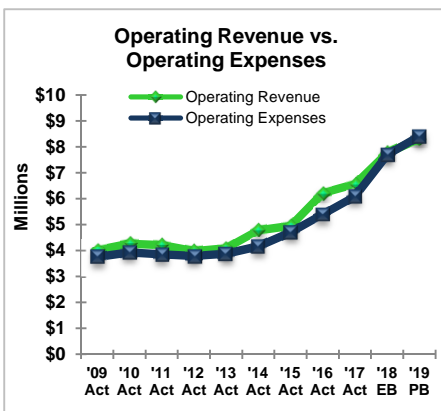
** During FY 2018, 1.00 FTE Project Leader was added to this budget.

^^ In FY 2019, (3) 1.00 FTE positions were added to ensure North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) compliance. The cost of these positions will be paid by the Electric fund.

Revenues, Expenses and Changes in Net Position Information Technology Fund

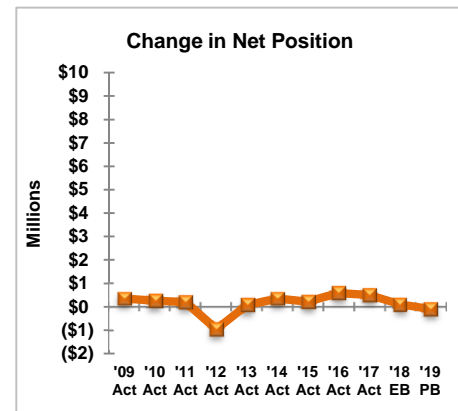
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$6,554,607	\$7,765,417	\$7,765,417	\$8,313,353
Total Operating Revenues	\$6,554,607	\$7,765,417	\$7,765,417	\$8,313,353
Operating Expenses:				
Personnel Services	\$3,378,572	\$4,370,271	\$4,459,847	\$4,805,778
Supplies & Materials	\$673,456	\$771,528	\$769,621	\$711,750
Travel & Training	\$113,210	\$165,168	\$165,168	\$235,708
Intragovernmental Charges	\$9,010	\$34,310	\$34,310	\$34,301
Utilities, Services & Other Misc.	\$1,654,857	\$2,007,342	\$2,002,266	\$2,363,310
Depreciation	\$256,931	\$264,178	\$264,178	\$264,178
Total Operating Expenses	\$6,086,036	\$7,612,797	\$7,695,390	\$8,415,025
Operating Income (Loss)	\$468,571	\$152,620	\$70,027	(\$101,672)
Non-Operating Revenues:				
Investment Revenue	(\$17,863)	\$38,596	\$38,596	\$38,596
Revenue from Other Gov. Units	\$145,205	\$157,683	\$157,683	\$121,856
Misc. Non-Operating Revenue	\$11,458	\$2,725	\$2,725	\$1,725
Total Non-Operating Revenues	\$138,800	\$199,004	\$199,004	\$162,177
Non-Operating Expenses:				
Interest Expense	\$47	\$94	\$94	\$94
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$9,514	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$9,561	\$94	\$94	\$94
Total Non-Operating Revenues (Expenses)	\$129,239	\$198,910	\$198,910	\$162,083
Income (Loss) Before Transfers	\$597,810	\$351,530	\$268,937	\$60,411
Transfers In	\$141,566	\$0	\$0	\$0
Transfers Out	(\$232,195)	(\$162,195)	(\$162,195)	(\$162,195)
Total Transfers	(\$90,629)	(\$162,195)	(\$162,195)	(\$162,195)
Change in Net Position	\$507,181	\$189,335	\$106,742	(\$101,784)
Net Position - Beginning	\$3,462,026	\$3,969,207	\$4,158,542	\$4,265,284
Net Position - Ending	\$3,969,207	\$4,158,542	\$4,265,284	\$4,163,500

Note: This statement does not include capital additions, capital project expenses or debt principal payments.



For the period shown, operating revenues have been above operating expenses for all years except FY 2019. A portion of the user fees include an amount to add/replace capital items (which are not reflected on the Revenues, Expenses and Changes in Net Position Statement).

For the period shown, there was a negative change in position in FY 2012 due to a \$1 million transfer to the COFERS capital project to provide some of the funding for the project. In FY 2018 and FY 2019 City Manager approved budget cuts and reduced user fees kept the change in net position from increasing.



Financial Sources and Uses Information Technology Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Interest	(\$17,863)	\$38,596	\$38,596	\$38,596
Less GASB 31 Adjustment	\$39,238	\$0	\$0	\$0
User Charges	\$6,554,607	\$7,765,417	\$7,765,417	\$8,313,353
Miscellaneous Revenues	\$156,663	\$160,408	\$160,408	\$123,581
Total Financial Sources Before Transfers	\$6,732,645	\$7,964,421	\$7,964,421	\$8,475,530
Transfers In	\$141,566	\$0	\$0	\$0
Total Financial Sources	\$6,874,211	\$7,964,421	\$7,964,421	\$8,475,530
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,378,572	\$4,370,271	\$4,459,847	\$4,805,778
Less: GASB 16 Vacation Liability Adjustment	\$10,906	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$97,147)	\$0	\$0	\$0
Supplies & Materials	\$673,456	\$771,528	\$769,621	\$711,750
Travel & Training	\$113,210	\$165,168	\$165,168	\$235,708
Intragovernmental Charges	\$9,010	\$34,310	\$34,310	\$34,301
Utilities, Services & Other Misc.	\$1,654,857	\$2,007,342	\$2,002,266	\$2,363,310
Interest Expense	\$47	\$94	\$94	\$94
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$232,195	\$162,195	\$162,195	\$162,195
Principal Payments *	\$10,132	\$0	\$0	\$0
Capital Additions	\$486,945	\$788,400	\$573,400	\$308,500
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,472,183	\$8,299,308	\$8,166,901	\$8,621,636
Financial Sources Over/(Under) Uses	\$402,028	(\$334,887)	(\$202,480)	(\$146,106)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$2,926,854	\$2,926,854	\$3,172,230
Beginning GIS Cash Reserve brought to IT		\$447,856	\$447,856	\$0
Financial Sources Over/(Under) Uses		(\$334,887)	(\$202,480)	(\$146,106)
Current Assets	\$3,435,834	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$94,920	\$0	\$0	\$0
Less: Current Liabilities	(\$603,900)	\$0	\$0	\$0
Projected Ending Cash and Other Reserves	\$2,926,854	\$3,039,823	\$3,172,230	\$3,026,124
Less: Cash Set Aside for GIS Special Projects		\$71,600	\$61,200	\$71,600
Less: Cash Set Aside for Computer Replacements	\$400,222	\$296,117	\$296,117	\$375,813
Unassigned Cash Reserve	\$2,526,632	\$2,672,106	\$2,814,913	\$2,578,711
Cash Reserve Target				
Budgeted Oper Exp w/o Depreciation	\$6,325,523	\$7,535,844	\$7,535,844	\$8,150,847
Add: Budgeted Operating Transfers to Other Funds	\$232,195	\$162,195	\$162,195	\$162,195
Add: Budgeted Interest Expense	\$47	\$94	\$94	\$94
Add: budgeted Principal Payments	\$10,132	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$444,504	\$580,000	\$580,000	\$308,500
Total Budgeted Financial Uses	\$7,012,401	\$8,278,133	\$8,278,133	\$8,621,636
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,402,480	\$1,655,627	\$1,655,627	\$1,724,327
Above/(Below) Budgeted Cash Reserve Target	\$1,124,152	\$1,016,479	\$1,159,286	\$854,384

* For lease/purchase of two servers. The lease ended in February 2017.

Fee Changes

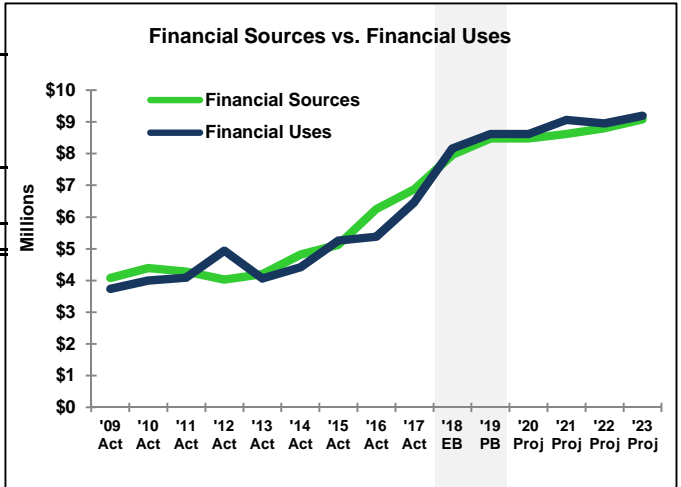
IT Support Base Fee	0.00%	-4.86%	-4.86%	-4.75%
GIS Base Fee	0.00%	33.14%	33.14%	0.00%
Computer Replacement Fee	0.00%	5.00%	5.00%	5.00%
Telephone Fees	\$40.00	\$40.00	\$40.00	\$36.00

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve 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, Expenses and Changes in Net Position 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.

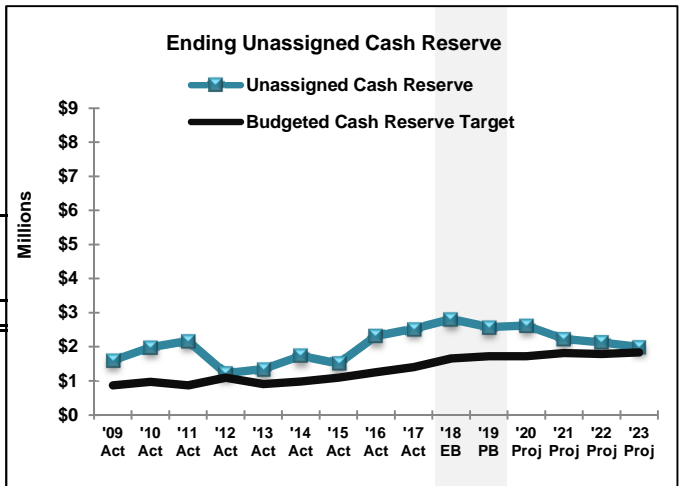
Financial Sources and Uses Information Technology Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$38,596	\$38,596	\$38,596	\$38,596
\$0	\$0	\$0	\$0
\$8,455,609	\$8,683,846	\$8,961,978	\$9,314,214
\$125,058	\$78,565	\$80,102	\$81,669
\$8,619,263	\$8,801,007	\$9,080,676	\$9,434,479
\$0	\$0	\$0	\$0
\$8,619,263	\$8,801,007	\$9,080,676	\$9,434,479
\$5,100,424	\$5,222,248	\$5,346,903	\$5,474,466
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$685,084	\$724,920	\$660,757	\$678,011
\$237,823	\$239,968	\$242,147	\$244,363
\$41,704	\$52,325	\$67,695	\$90,085
\$2,370,578	\$2,384,828	\$2,412,319	\$2,453,492
\$94	\$94	\$94	\$94
\$0	\$0	\$0	\$0
\$162,195	\$162,195	\$162,195	\$162,195
\$0	\$0	\$0	\$0
\$460,000	\$160,000	\$300,000	\$300,000
\$0	\$0	\$0	\$0
\$9,057,902	\$8,946,578	\$9,192,110	\$9,402,706
(\$438,639)	(\$145,571)	(\$111,434)	\$31,773



In FY 2012 there was a \$1 million transfer to the COFERS capital project to provide some of the funding for the project which resulted in financial uses over financial sources. Financial uses are projected to be over financial sources for FY 2019 to FY 2022 in order to use down excess cash reserves.

\$3,026,124	\$2,587,485	\$2,441,914	\$2,330,479
\$0	\$0	\$0	\$0
(\$438,639)	(\$145,571)	(\$111,434)	\$31,773
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,587,485	\$2,441,914	\$2,330,479	\$2,362,253
\$1	\$9,201	\$18,401	\$27,601
\$361,802	\$308,158	\$318,888	\$312,581
\$2,225,682	\$2,124,555	\$1,993,190	\$2,022,071
\$8,435,613	\$8,624,289	\$8,729,821	\$8,940,417
\$162,195	\$162,195	\$162,195	\$162,195
\$94	\$94	\$94	\$94
\$0	\$0	\$0	\$0
\$460,000	\$160,000	\$300,000	\$300,000
\$9,057,902	\$8,946,578	\$9,192,110	\$9,402,706
x 20%	x 20%	x 20%	x 20%
\$1,811,580	\$1,789,316	\$1,838,422	\$1,880,541
\$414,102	\$335,239	\$154,768	\$141,529



For the period shown, the ending unassigned cash reserve have been above the budgeted cash reserve target for all years. Funding was built up from FY 2009 until FY 2012 when cash reserves above the cash reserve target were transferred to the COFERS capital project to help pay for the citywide financial software project. In FY 2018, the GIS operation was moved into the IT Fund. In FY 2018 to FY 2022, cash is being used down by charging less fees than needed to cover expenses.

0.00%	4.00%	4.50%	5.00%
0.00%	0.00%	3.00%	9.00%
0.00%	0.00%	0.00%	0.00%
\$36.00	\$36.00	\$36.00	\$36.00

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 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 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 balances to fund capital project costs.

Cost Recovery By Function

	Actual FY 2017	BWAT FY 2018	Estimated FY 2018	Proposed FY 2019
IT Support and Maintenance:				
<i>Increase to Departments</i>		(4.9%)	(4.9%)	(4.8%)
Position Changes	1.90	1.50	0.00	0.00
Financial Sources	\$5,775,287	\$5,620,546	\$5,620,546	\$6,245,203
Financial Uses	\$5,865,345	\$5,812,270	\$5,760,143	\$6,502,042
Sources Over/(Under) Uses	(\$90,058)	(\$191,724)	(\$139,597)	(\$256,839)
Computer Replacement Program:				
<i>Increase Needed:</i>		5.0%	5.0%	(5.0%)
Financial Sources	\$412,499	\$387,745	\$387,745	\$421,716
Financial Uses	\$243,088	\$491,850	\$491,850	\$342,020
Sources Over/(Under) Uses	\$169,411	(\$104,105)	(\$104,105)	\$79,696
Telephone:				
<i>Telephone Cost per Month:</i>		\$40.00	\$40.00	\$36.00
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$686,425	\$688,800	\$688,800	\$588,370
Financial Uses	\$449,991	\$681,726	\$679,520	\$529,157
Sources Over/(Under) Uses	\$236,434	\$7,074	\$9,280	\$59,213
GIS:				
<i>Increases Needed:</i>		33.1%	33.1%	0.0%
Position Changes	5.99	0.50	0.00	0.00
Financial Sources	\$1,154,864	\$1,267,330	\$1,267,330	\$1,220,241
Financial Uses	\$1,028,018	\$1,313,462	\$1,235,388	\$1,248,417
Sources Over/(Under) Uses	\$126,846	(\$46,132)	\$31,942	(\$28,176)
Total Department:				
Total Financial Sources	\$6,874,211	\$7,964,421	\$7,964,421	\$8,475,530
Total Financial Uses by Function	\$6,558,424	\$8,299,308	\$8,166,901	\$8,621,636
Less: GASB 68 Adj for Pensions	(\$97,147)			
Less: GASB 16 Adj for Vacation Liab	\$10,906			
Total Financial Uses	\$6,472,183	\$8,299,308	\$8,166,901	\$8,621,636
Total Sources Over/(Under) Uses	\$402,028	(\$334,887)	(\$202,480)	(\$146,106)
Projected Ending Cash and Other Res	\$2,926,854	\$3,039,823	\$3,172,230	\$3,026,124
Less: Balance of GIS Special Projects		\$71,600	\$61,200	\$28,801
Less: Balance of Computer Replacements	\$400,222	\$296,117	\$296,117	\$375,813
Projected Ending Unassigned Cash Reserve	\$2,526,632	\$2,672,106	\$2,814,913	\$2,621,510
Budgeted Cash Reserve Target (20% Fin. Uses)	\$1,402,480	\$1,655,627	\$1,655,627	\$1,724,327
Cash Above/(Below) Budgeted Cash Reserve Target	\$1,124,152	\$1,016,479	\$1,159,286	\$897,183

Cost Recovery By Function

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
0.0%	4.0%	4.5%	5.0%
0.00	0.00	0.00	0.00
\$6,351,540	\$6,565,058	\$6,809,039	\$7,086,732
\$6,820,608	\$6,721,773	\$6,995,929	\$7,151,294
(\$469,068)	(\$156,715)	(\$186,890)	(\$64,562)
0.0%	0.0%	0.0%	0.0%
\$421,716	\$421,716	\$421,716	\$421,716
\$435,727	\$475,360	\$410,986	\$428,023
(\$14,011)	(\$53,644)	\$10,730	(\$6,307)
\$36.00	\$36.00	\$36.00	\$36.00
0.00	0.00	0.00	0.00
\$614,952	\$620,136	\$625,320	\$630,504
\$538,678	\$543,640	\$548,644	\$553,691
\$76,274	\$76,496	\$76,676	\$76,813
0.0%	0.0%	3.0%	9.0%
0.00	0.00	0.00	0.00
\$1,231,055	\$1,194,097	\$1,224,601	\$1,295,527
\$1,262,889	\$1,205,805	\$1,236,551	\$1,269,698
(\$31,834)	(\$11,708)	(\$11,950)	\$25,829
\$8,619,263	\$8,801,007	\$9,080,676	\$9,434,479
\$9,057,902	\$8,946,578	\$9,192,110	\$9,402,706
\$9,057,902	\$8,946,578	\$9,192,110	\$9,402,706
(\$438,639)	(\$145,571)	(\$111,434)	\$31,773
\$2,587,485	\$2,441,914	\$2,330,479	\$2,362,253
\$1	\$9,201	\$18,401	\$27,601
\$361,802	\$308,158	\$318,888	\$312,581
\$2,225,682	\$2,124,555	\$1,993,190	\$2,022,071
\$1,811,580	\$1,789,316	\$1,838,422	\$1,880,541
\$414,102	\$335,239	\$154,768	\$141,530

The Information Technology Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. Departments are charged based upon the number of department network users.

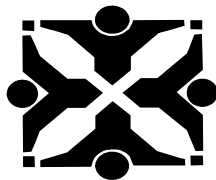
Computer Replacement Fees: The IT Department purchases replacement business class computers, workstation computers, laptops, tablets, and monitors for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, four years for laptops and tablets, and seven years for monitors. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, laptops, tablets, and monitors they have. Upon replacement by departments, laptops, tablets, and dedicated function computer equipment now have the ability to be on an automatic replacement plan as well.

Telephone Charges: Information Technology pays all of the phone bills (excluding cell phones) for departments and bills the departments a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

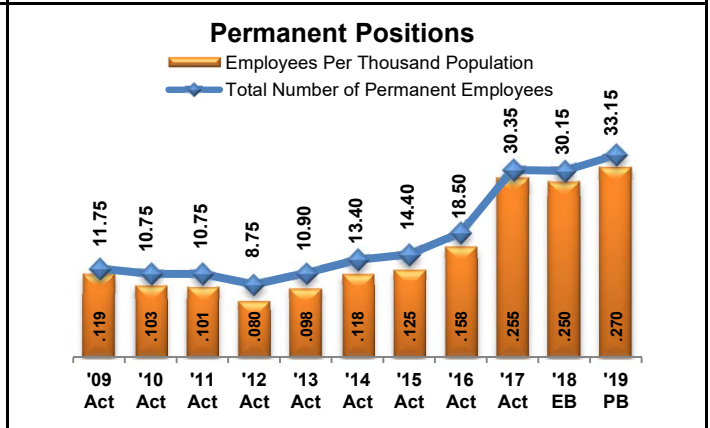
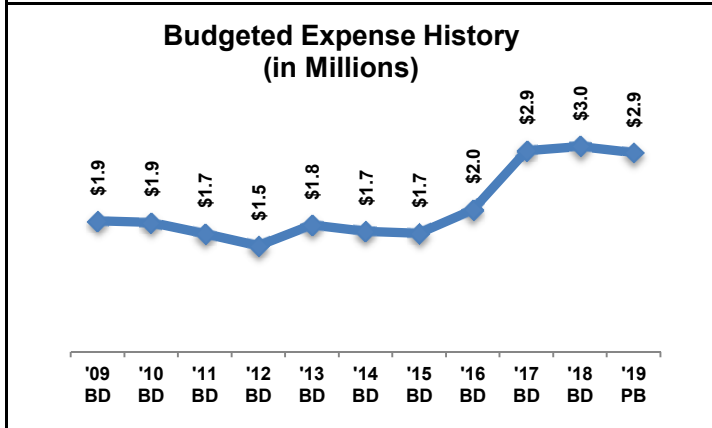
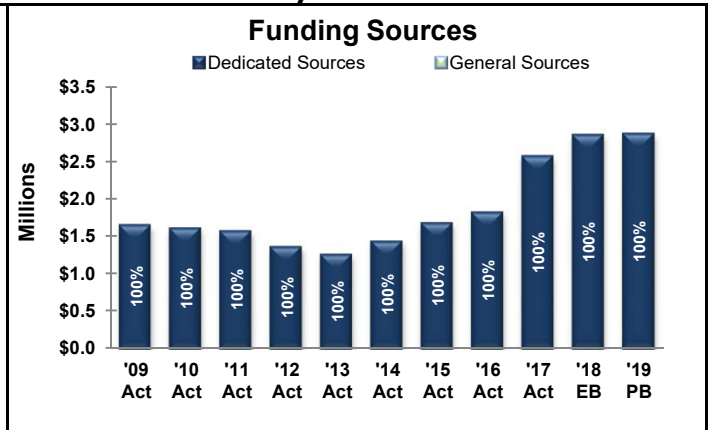
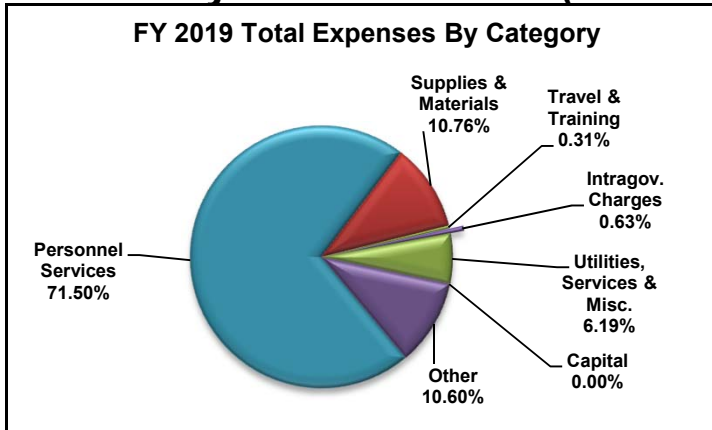
GIS Fees: GIS Office charges a fee to City users based on the number of network computers in each department. Services and resources provided to departments include GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes. Staff facilitate GIS-related projects to increase communication and collaboration between departments, organizations outside the City, and citizens; so that City information and GIS resources are used appropriately, effectively, efficiently, and transparently. GIS staff acquire new data and maintain the integrity, accuracy, and security of existing GIS data so that City and the public can access, update, and analyze relevant data in useful and valuable ways. Fee will cover the budget of the GIS Office.

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Community Relations Fund (Internal Service Fund)



*City of Columbia
Columbia, Missouri*



Expenditures (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	\$1,605,102	\$1,967,423	\$1,912,027	\$2,044,937	\$77,514	3.9%
Supplies & Materials	\$340,695	\$334,676	\$297,260	\$307,882	(\$26,794)	(8.0%)
Travel & Training	\$11,094	\$8,900	\$5,900	\$9,000	\$100	1.1%
Intragov. Charges	\$21,104	\$19,990	\$19,990	\$18,111	(\$1,879)	(9.4%)
Utilities, Services & Misc.	\$224,295	\$316,276	\$304,251	\$176,997	(\$139,279)	(44.0%)
Capital	\$31,336	\$0	\$0	\$0	\$0	
Other	\$309,233	\$303,171	\$303,171	\$303,171	\$0	0.0%
Total	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)
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%)

Revenues (Where the Money Comes From)

Gross Receipts Tax *	\$591,828	\$550,000	\$550,000	\$550,000	\$0	0.0%
Interest Revenue	(\$9,787)	\$28,110	\$28,110	\$28,110	\$0	0.0%
Fees & Service Charges	\$1,925,642	\$1,916,474	\$1,899,799	\$2,151,468	\$234,994	12.3%
Other Local Revenues	\$243	\$0	\$0	\$0	\$0	
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
Use of Prior Year Sources	\$0	\$405,852	\$314,690	\$80,520	(\$325,332)	(80.2%)
Less: Current Year Surplus	(\$15,067)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)

* Cable Franchise Fees

Description

Over its history, the Public Communications Department has helped the City Council, City Manager and City agencies with internal and external communications. In recent years the department's duties have expanded while it has focused more strategically on building citizen trust through effective listening and compassionate response. In keeping with this change, this office was organized into a Community Relations Department, with a new department director reporting to the City Manager. The department houses most customer service functions: Communications and Marketing; Utility Customer Service; the Contact Center; Media and Event Services; and the Document Support Center.

Department Objectives

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services while integrating more modern technologies where feasible.

Highlight/Significant Changes

FY 2019

- Community Relations will implement RAVE Mobile Safety Software to notify both internal and external customers of critical safety messages. For example: boil advisories, active shooter events and additional messaging will be available to the public and internal audiences via email, text or voice as decided by the customer.
- Community Relations will complete a citywide Strategic Communications plan which will provide guidance for strategic messaging and message channels to all departments.
- Contact Center will complete its development phase by implementing partnerships with other departments.
- Contact Center will work with software experts to explore the interconnective possibilities of Tyler Incident Management with Munis, GovQA, Advanced Utilities and E-MetroTel.
- The Contact Center will continue adding multiple channels of communication, and enhancing citizen/employee interactions. New ways to enhance citizen engagement through marketing and an awareness campaign will be explored.

Highlight/Significant Changes (cont.)

FY 2019 (cont.)

- The Document Support Center will explore adding additional revenue producing services including utility bill processes, bulk mailing and enhanced printing.

FY 2018

- Community Relations implemented a revised citywide Open Records policy as well as the GovQA software as the preferred intake, processing and reporting tool for all records request received by the City of Columbia.
- Community Relations began oversight of Utility Customer Services bringing the majority of customer focused services under the umbrella of Community Relations.
- Community Relations finalized and began implementation of a citywide Visual Identity System (updated brand identity).
- City Channel added closed captioning to its live meeting stream and cable broadcast, including Columbia City Council, Planning and Zoning Commission, and Board of Adjustment.
- Contact Center added additional channels for submission of information and service requests.
- Contact Center began heavy marketing of 874-CITY and established partnerships with Office of Cultural Affairs, Conventions and Visitors Bureau, Public Health and Human Services, Utility Customer Service, City Administration, and Municipal Court.
- Reorganization of the department incorporated Utility Customer Service with the Contact Center to enhance customer experience.

Fee and Service Charge Methodology

The cost of the various Community Relations divisions is offset by Cable Franchise Gross Receipt Taxes as well as charges to departments for postage, print shop services, and video production services. The remaining costs of this fund are recovered through a Community Relations Fee.

The departments are charged based on their percent of total usage of City Channel and Contact Center services.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Public Communications Office	9.75	11.15	10.62	14.62	4.00
Document Support Services	1.60	1.60	1.62	1.62	
City Channel	3.40	4.00	4.20	4.20	
Event Services	2.60	2.00	2.05	2.05	
Contact Center	13.00	13.00	11.66	10.66	(1.00)
Total Personnel	30.35	31.75	30.15	33.15	3.00
Permanent Full-Time	29.20	30.60	29.00	32.00	3.00
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	30.35	31.75	30.15	33.15	3.00

Community Relations Fund

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Community Relations Office						
Personnel Services	\$674,776	\$844,609	\$844,532	\$975,917	\$131,308	15.5%
Supplies and Materials	\$150,130	\$165,940	\$130,940	\$139,115	(\$26,825)	(16.2%)
Travel and Training	\$875	\$0	\$0	\$1,000	\$1,000	
Intragovernmental Charges	\$18,127	\$10,999	\$10,999	\$9,095	(\$1,904)	(17.3%)
Utilities, Services, & Misc.	\$120,807	\$217,340	\$205,340	\$88,028	(\$129,312)	(59.5%)
Capital	\$22,880	\$0	\$0	\$0	\$0	
Other	\$59,525	\$53,169	\$53,169	\$53,169	\$0	0.0%
Total	\$1,047,120	\$1,292,057	\$1,244,980	\$1,266,324	(\$25,733)	(2.0%)
Document Support Services						
Personnel Services	\$84,790	\$85,143	\$85,124	\$88,527	\$3,384	4.0%
Supplies and Materials	\$126,636	\$131,406	\$130,990	\$131,951	\$545	0.4%
Travel and Training	\$251	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$155	\$503	\$503	\$514	\$11	2.2%
Utilities, Services, & Misc.	\$22,826	\$28,505	\$28,480	\$29,720	\$1,215	4.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$50,818	\$50,818	\$50,818	\$50,818	\$0	0.0%
Total	\$285,476	\$296,375	\$295,915	\$301,530	\$5,155	1.7%
The City Channel						
Personnel Services	\$193,320	\$277,261	\$242,774	\$278,736	\$1,475	0.5%
Supplies and Materials	\$22,637	\$17,845	\$17,845	\$17,966	\$121	0.7%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$2,629	\$3,415	\$3,415	\$3,684	\$269	7.9%
Utilities, Services, & Misc.	\$35,807	\$32,771	\$32,771	\$33,013	\$242	0.7%
Capital	\$8,456	\$0	\$0	\$0	\$0	
Other	\$112,371	\$112,666	\$112,666	\$112,666	\$0	0.0%
Total	\$375,220	\$443,958	\$409,471	\$446,065	\$2,107	0.5%
Event Services						
Personnel Services	\$185,514	\$151,781	\$151,765	\$158,490	\$6,709	4.4%
Supplies and Materials	\$17,532	\$13,685	\$13,685	\$13,850	\$165	1.2%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$918	\$918	\$676	(\$242)	(26.4%)
Utilities, Services, & Misc.	\$3,840	\$6,840	\$6,840	\$6,456	(\$384)	(5.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$206,886	\$173,224	\$173,208	\$179,472	\$6,248	3.6%
Contact Center						
Personnel Services	\$466,702	\$608,629	\$587,832	\$543,267	(\$65,362)	(10.7%)
Supplies and Materials	\$23,760	\$5,800	\$3,800	\$5,000	(\$800)	(13.8%)
Travel and Training	\$9,968	\$8,900	\$5,900	\$8,000	(\$900)	(10.1%)
Intragovernmental Charges	\$193	\$4,155	\$4,155	\$4,142	(\$13)	(0.3%)
Utilities, Services, & Misc.	\$41,015	\$30,820	\$30,820	\$19,780	(\$11,040)	(35.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$86,519	\$86,518	\$86,518	\$86,518	\$0	0.0%
Total	\$628,157	\$744,822	\$719,025	\$666,707	(\$78,115)	(10.5%)
Department Totals						
Personnel Services	\$1,605,102	\$1,967,423	\$1,912,027	\$2,044,937	\$77,514	3.9%
Supplies and Materials	\$340,695	\$334,676	\$297,260	\$307,882	(\$26,794)	(8.0%)
Travel and Training	\$11,094	\$8,900	\$5,900	\$9,000	\$100	1.1%
Intragovernmental Charges	\$21,104	\$19,990	\$19,990	\$18,111	(\$1,879)	(9.4%)
Utilities, Services, & Misc.	\$224,295	\$316,276	\$304,251	\$176,997	(\$139,279)	(44.0%)
Capital	\$31,336	\$0	\$0	\$0	\$0	
Other	\$309,233	\$303,171	\$303,171	\$303,171	\$0	0.0%
Total	\$2,542,859	\$2,950,436	\$2,842,599	\$2,860,098	(\$90,338)	(3.1%)

Community Relations Fund

Authorized Personnel By Division

Community Relations Office	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9940 - Web Content Editor ^^^	0.00	0.00	0.00	1.00	1.00
9926 - Community Relations Director ^^	1.00	1.00	0.44	0.44	
9901 - Assistant City Manager	0.25	0.25	0.25	0.25	
4810 - Marketing Specialist + ***	1.20	1.20	1.20	2.00	0.80
4803 - Graphic Artist + **	0.60	1.25	1.25	1.65	0.40
4801 - Community Relations Spec *** + ^ **	4.85	5.20	5.20	7.00	1.80
4799 - Comms & Marketing Mgr *** *	0.60	1.00	1.00	1.00	
1006 - Sr Admin Support Asst +	0.25	0.25	0.28	0.28	
Total Personnel	9.75	11.15	10.62	14.62	4.00
Permanent Full-Time	9.1	10.5	9.97	13.97	4.00
Permanent Part-Time	0.65	0.65	0.65	0.65	
Total Permanent	9.75	11.15	10.62	14.62	4.00

* In FY 2018, 0.40 FTE Communications and Marketing Manager position was reallocated from Water and Electric into Community Relations.

^In FY 2018, 1.00 FTE Community Relations Specialist position was added to this budget. This position will be completely dedicated to and funded by the Water and Electric budgets. In FY 2019, 1.40 FTE Community Relations Specialist was reallocated to this budget from the Police Department and 0.40 FTE from Convention and Tourism..

** In FY 2018, 0.65 FTE Community Relations Specialist position was reassigned to a Graphic Artist.

+ In FY 2018, 0.25 FTE Sr. Admin Support Asst. was reallocated to the City Manager's Office; 0.28 FTE was reassigned as Sr. Admin Support Assistant from a Customer Service Rep II in Contact Center.

^^ During FY 2018, 0.56 FTE Community Relations Director was reallocated to other Community Relations divisions and Utility Customer Service.

*** In FY 2019, these positions were reallocated to Community Relations in order to centralize the communication function citywide.

^^^ In FY 2019, 1.00 FTE Web Content Editor was added in order to transition and maintain various websites.

Document Support Services

9928 - Community Relations Asst. Director +	0.00	0.00	0.10	0.10	
9926 - Community Relations Director ^^	0.00	0.00	0.02	0.02	
7810 - Document Support Services Clerk	1.50	1.50	1.50	1.50	
6505 - Business Services Manager +	0.10	0.10	0.00	0.00	
Total Personnel	1.60	1.60	1.62	1.62	
Permanent Full-Time	1.10	1.10	1.12	1.12	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	1.60	1.60	1.62	1.62	

^^ During FY 2018, 0.02 FTE Community Relations Director was reallocated from the Community Relations Office.

+ During FY 2018, 0.10 FTE Community Relations Asst. Director was reallocated to Document Support Services to manage operations. 0.10 FTE Business Services Manager was reallocated to Finance.

Community Relations Fund

Authorized Personnel By Division (Cont.)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
The City Channel					
9934 - Video Engineering Specialist	0.20	0.50	0.50	0.50	
9932 - Videographer ^^ +	2.00	3.00	3.00	0.00	(3.00)
9932 - Video Producer +	0.00	0.00	0.00	3.00	3.00
9926 - Community Relations Director *	0.00	0.00	0.05	0.05	
9924 - Media and Event Services Manager	0.20	0.50	0.50	0.50	
4803 - Graphic Artist ^^	1.00	0.00	0.00	0.00	
1006 - Sr Admin Support Asst	0.00	0.00	0.15	0.15	
Total Personnel	3.40	4.00	4.20	4.20	
Permanent Full-Time	3.40	4.00	4.20	4.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.40	4.00	4.20	4.20	
^^ In FY 2018 1.00 FTE Graphic Artist was reassigned to a Videographer.					
* In FY 2018, .05 FTE Community Relations Director was reallocated from the Community Relations Office.					
+ In FY 2019, 3.00 FTE Videographers were retitled to Video Producer.					
Event Services					
9934 - Video Engineering Specialist	0.80	0.50	0.50	0.50	
9933 - Audio Visual Technician	1.00	1.00	1.00	1.00	
9926 - Community Relations Director *	0.00	0.00	0.05	0.05	
9924 - Media and Event Services Manager	0.80	0.50	0.50	0.50	
Total Personnel	2.60	2.00	2.05	2.05	
Permanent Full-Time	2.60	2.00	2.05	2.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.60	2.00	2.05	2.05	
Contact Center					
9928 - Community Relations Asst. Director *	0.00	0.00	0.35	0.35	
9926 - Community Relations Director *	0.00	0.00	0.09	0.09	
1385 - Contact Center Supervisor ++	1.00	1.00	1.00	1.00	
1380 - Contact Center Manager *	1.00	1.00	0.00	0.00	
1213 - Customer Service Rep II +++ * ^	11.00	11.00	10.00	9.00	(1.00)
1006 - Sr Admin Support Asst *	0.00	0.00	0.22	0.22	
Total Personnel	13.00	13.00	11.66	10.66	(1.00)
Permanent Full-Time	13.00	13.00	11.66	10.66	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.00	13.00	11.66	10.66	(1.00)
Department Totals					
Permanent Full-Time	29.20	30.60	29.00	32.00	3.00
Permanent Part-Time	1.15	1.15	1.15	1.15	
Total Permanent	30.35	31.75	30.15	33.15	3.00

* During FY 2018, a reorganization of the Community Relations department resulted in reassigning the Contact Center Manager to the Community Relations Asst. Director. Also as a result of the reorganization, (1.00) FTE CSR II was reassigned to a 1.00 FTE Sr. ASA.

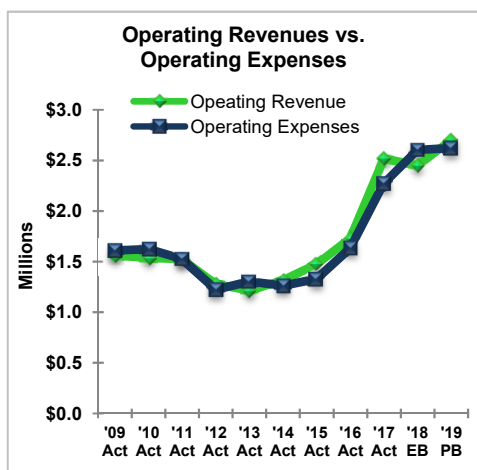
^ In FY 2019, (1.00) FTE Customer Service Rep II was deleted in order to fund a 1.00 FTE Web Content Editor position.

Revenues, Expenses, and Changes in Net Position Community Relations Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$1,925,642	\$1,916,474	\$1,899,799	\$2,151,468
Gross Receipts Tax	\$591,828	\$550,000	\$550,000	\$550,000
Total Operating Revenues	\$2,517,470	\$2,466,474	\$2,449,799	\$2,701,468
Operating Expenses:				
Personnel Services	\$1,605,102	\$1,967,423	\$1,912,027	\$2,044,937
Supplies & Materials	\$340,695	\$334,676	\$297,260	\$307,882
Travel & Training	\$11,094	\$8,900	\$5,900	\$9,000
Intragovernmental Charges	\$21,104	\$19,990	\$19,990	\$18,111
Utilities, Services & Other Misc.	\$224,295	\$316,276	\$304,251	\$176,997
Depreciation	\$71,339	\$65,278	\$65,278	\$65,278
Total Operating Expenses	\$2,273,629	\$2,712,543	\$2,604,706	\$2,622,205
Operating Income (Loss)	\$243,841	(\$246,069)	(\$154,907)	\$79,263
Non-Operating Revenues:				
Investment Revenue	(\$9,787)	\$28,110	\$28,110	\$28,110
Misc. Non-Operating Revenue	\$243	\$0	\$0	\$0
Total Non-Operating Revenues	(\$9,544)	\$28,110	\$28,110	\$28,110
Non-Operating Expenses:				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	(\$9,544)	\$28,110	\$28,110	\$28,110
Income (Loss) Before Transfers	\$234,297	(\$217,959)	(\$126,797)	\$107,373
Transfers In	\$50,000	\$50,000	\$50,000	\$50,000
Transfers Out	(\$237,894)	(\$237,893)	(\$237,893)	(\$237,893)
Total Transfers	(\$187,894)	(\$187,893)	(\$187,893)	(\$187,893)
Change in Net Position	\$46,403	(\$405,852)	(\$314,690)	(\$80,520) +
Net Position - Beginning	\$2,154,507	\$2,200,910	\$2,200,910	\$1,886,220
Net Position - Ending	\$2,200,910	\$1,795,058	\$1,886,220	\$1,805,700

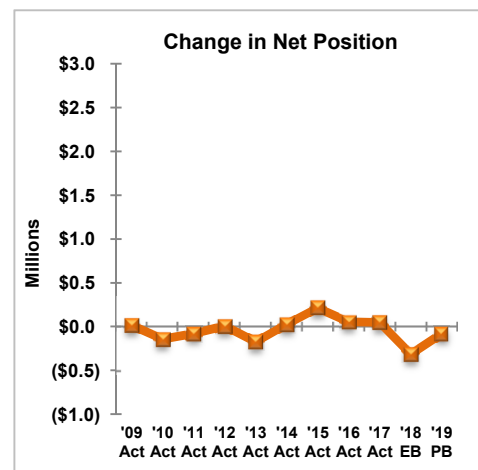
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for most of the period shown. Fees charged to departments have increased over time to ensure the operating revenue was sufficient to cover the operating expenses.

For FY 2019, operating revenues are budgeted to be below operating expenses in an effort to minimize costs to departments and use down excess cash reserves.



Financial Sources and Uses Community Relations Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
User Charges	\$1,925,642	\$1,916,474	\$1,899,799	\$2,151,468
Gross Receipts & Other Local Taxes	\$591,828	\$550,000	\$550,000	\$550,000
Interest Revenue	(\$9,787)	\$28,110	\$28,110	\$28,110
Less: GASB 31 Interest Adjustment	\$19,903	\$0	\$0	\$0
Miscellaneous Revenues	\$243	\$0	\$0	\$0
Total Financial Sources before Transfers	\$2,527,829	\$2,494,584	\$2,477,909	\$2,729,578
Transfers In	\$50,000	\$50,000	\$50,000	\$50,000
Total Financial Sources	\$2,577,829	\$2,544,584	\$2,527,909	\$2,779,578

Financial Uses				
Personnel Services	\$1,605,102	\$1,967,423	\$1,912,027	\$2,044,937
Less: GASB 16 Vacation Liability Adjustment	(\$20,274)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$37,578	\$0	\$0	\$0
Supplies & Materials	\$340,695	\$334,676	\$297,260	\$307,882
Travel & Training	\$11,094	\$8,900	\$5,900	\$9,000
Intragovernmental Charges	\$21,104	\$19,990	\$19,990	\$18,111
Utilities, Services & Other Misc.	\$224,295	\$316,276	\$304,251	\$176,997
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$237,894	\$237,893	\$237,893	\$237,893
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$31,336	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$2,488,824	\$2,885,158	\$2,777,321	\$2,794,820

Financial Sources Over/(Under) Uses	\$89,005	(\$340,574)	(\$249,412)	(\$15,242)
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Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,719,792	\$1,719,792	\$1,470,380
Financial Sources Over/(Under) Uses		(\$340,574)	(\$249,412)	(\$15,242)
Current Assets	\$1,794,035			
Less: GASB 31 Pooled Cash Adj	\$57,172			
Less: Current Liabilities	(\$131,415)			
Projected Ending Unassigned Cash Reserve	\$1,719,792	\$1,379,218	\$1,470,380	\$1,455,138

Budgeted Oper Exp w/o Depreciation	\$2,559,189	\$2,527,265	\$2,527,265	\$2,556,927
Add: Budgeted Oper Transfers to Other Funds	\$237,894	\$237,893	\$237,893	\$237,893
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$6,375	\$0	\$0	\$0
Total Budgeted Financial Uses	\$2,803,458	\$2,765,158	\$2,765,158	\$2,794,820
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$560,692	\$553,032	\$553,032	\$558,964

Above/(Below) Budgeted Cash Reserve Target	\$1,159,100	\$826,186	\$917,348	\$896,174
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Increase in Community Relations Fee

10%

7%

7%

7%

Increase in FTEs

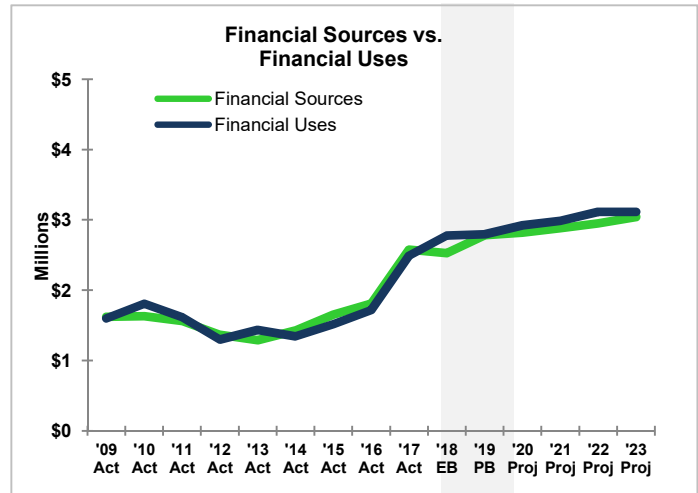
1.00
Public Comm
Spec - 100% to
Utilities

1.00
Public Comm
Spec

0.00
Add Web
Content Editor &
Delete Contact
Center CSR II

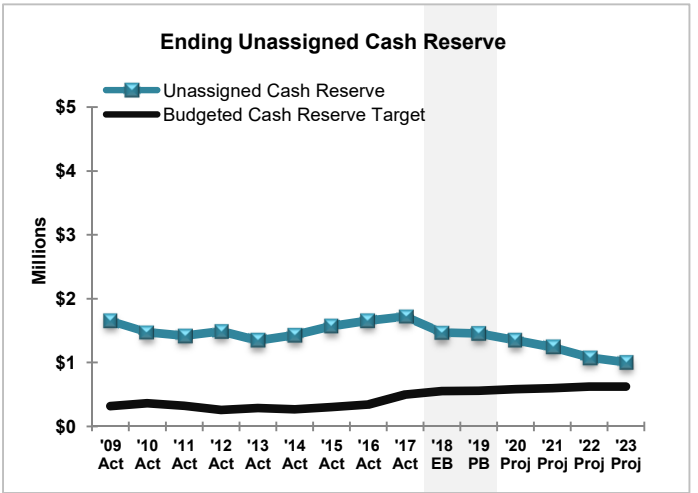
**Financial Sources and Uses
Community Relations Fund**

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$2,228,281	\$2,325,586	\$2,429,511	\$2,549,011
\$511,500	\$475,695	\$442,396	\$411,428
\$28,110	\$28,110	\$28,110	\$28,110
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,767,891	\$2,829,391	\$2,900,017	\$2,988,549
\$50,000	\$50,000	\$50,000	\$50,000
\$2,817,891	\$2,879,391	\$2,950,017	\$3,038,549



For FY 2018 and FY 2019, financial uses are projected to be above financial sources in order to use up some of the excess cash reserves in this fund. This will also result in the unassigned cash reserve decreasing as well.

\$2,154,193	\$2,224,071	\$2,267,645	\$2,312,091
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$312,435	\$311,757	\$319,602	\$323,972
\$9,050	\$9,103	\$9,158	\$9,216
\$22,789	\$29,493	\$39,179	\$53,255
\$176,123	\$174,791	\$174,300	\$177,178
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$237,893	\$237,893	\$237,893	\$237,893
\$0	\$0	\$0	\$0
\$11,097	\$0	\$65,000	\$1,000
\$0	\$0	\$0	\$0
\$2,923,580	\$2,987,108	\$3,112,777	\$3,114,605



The Community Relations Fund is an internal service fund so the long-term goal is to have an unassigned cash reserve at or just slightly above the budgeted cash reserve target. That would ensure the financial health of the fund and minimize the charges to the departments served by this operation. Over the next five years charges to other departments will be minimized and the unassigned cash reserve will be brought more in line with the budgeted cash reserve target. Please refer to the five year forecast earlier in this section for more details.

Unassigned cash reserve is above budgeted cash reserve target for all years. Unassigned cash reserve above budgeted cash reserve target will be decreasing as excess cash reserves are spent down over the next five years.

(\$105,689)	(\$107,717)	(\$162,760)	(\$76,056)
\$1,455,138	\$1,349,449	\$1,241,732	\$1,078,972
(\$105,689)	(\$107,717)	(\$162,760)	(\$76,056)
\$1,349,449	\$1,241,732	\$1,078,972	\$1,002,916
\$2,674,590	\$2,749,215	\$2,809,884	\$2,875,712
\$237,893	\$237,893	\$237,893	\$237,893
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$11,097	\$0	\$65,000	\$1,000
\$2,923,580	\$2,987,108	\$3,112,777	\$3,114,605
x 20%	x 20%	x 20%	x 20%
\$584,716	\$597,422	\$622,555	\$622,921
\$764,733	\$644,310	\$456,417	\$379,995

8%	9%	9%	10%
0.00	0.00	0.00	0.00

Cost Recovery By Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Community Relations Office (Non-PIO Related)				
Increase in Community Relations Fees	10%	7%	7%	7%
Position Changes		1.00	1.00	0.00
Financial Sources	\$652,187	\$628,110	\$628,110	\$628,110
Financial Uses	\$774,017	\$870,266	\$823,189	\$651,740
Sources Over/(Under) Uses	<u>(\$121,830)</u>	<u>(\$242,156)</u>	<u>(\$195,079)</u>	<u>(\$23,630)</u>
Print Shop and Mailroom				
Position Changes		0.00	0.02	0.00
Financial Sources	\$165,260	\$209,373	\$192,698	\$195,222
Financial Uses	\$283,733	\$295,349	\$294,889	\$300,504
Sources Over/(Under) Uses	<u>(\$118,473)</u>	<u>(\$85,976)</u>	<u>(\$102,191)</u>	<u>(\$105,282)</u>
City Channel				
Position Changes		0.60	0.80	0.00
Financial Sources	\$0	\$0	\$0	\$0
Financial Uses	\$311,597	\$379,706	\$345,219	\$381,813
Sources Over/(Under) Uses	<u>(\$311,597)</u>	<u>(\$379,706)</u>	<u>(\$345,219)</u>	<u>(\$381,813)</u>
Event Services				
Position Changes		0.00	0.05	0.00
Financial Sources	\$0	\$0	\$0	\$0
Financial Uses	\$210,129	\$173,224	\$173,208	\$179,472
Sources Over/(Under) Uses	<u>(\$210,129)</u>	<u>(\$173,224)</u>	<u>(\$173,208)</u>	<u>(\$179,472)</u>
Contact Center				
Position Changes		0.00	(1.34)	(1.00)
Financial Sources	\$840,501	\$672,402	\$672,402	\$685,850
Financial Uses	\$625,179	\$744,822	\$719,025	\$666,707
Sources Over/(Under) Uses	<u>\$215,322</u>	<u>(\$72,420)</u>	<u>(\$46,623)</u>	<u>\$19,143</u>
Total Budget				
Financial Sources	\$1,657,948	\$1,509,885	\$1,493,210	\$1,509,182
Financial Uses	\$2,204,655	\$2,463,367	\$2,355,530	\$2,180,236
Financial Sources Over/(Under) Uses	<u>(\$546,707)</u>	<u>(\$953,482)</u>	<u>(\$862,320)</u>	<u>(\$671,054)</u>
Projected Ending Unassigned Cash Reserve	<u>\$1,719,792</u>	<u>\$1,379,218</u>	<u>\$1,470,380</u>	<u>\$1,455,138</u>
20% Budgeted Cash Reserve Target	\$560,692	\$553,032	\$553,032	\$558,964
Above/(Below) Budgeted Cash Reserve Target	\$1,159,100	\$826,186	\$917,348	\$896,174

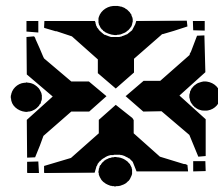
Cost Recovery By Function

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
8% 0.50	9% 0.50	9% 0.00	10% 0.00
\$589,610	\$553,805	\$520,506	\$489,538
\$730,212	\$768,955	\$787,190	\$807,295
(\$140,602)	(\$215,150)	(\$266,684)	(\$317,757)
0.00	0.00	0.00	0.00
\$195,222	\$195,222	\$195,222	\$195,222
\$298,414	\$303,151	\$301,461	\$303,314
(\$103,192)	(\$107,929)	(\$106,239)	(\$108,092)
0.00	0.00	0.00	0.00
\$0	\$0	\$0	\$0
\$413,522	\$410,215	\$487,144	\$431,196
(\$413,522)	(\$410,215)	(\$487,144)	(\$431,196)
0.00	0.00	0.00	0.00
\$0	\$0	\$0	\$0
\$183,055	\$186,834	\$190,870	\$196,253
(\$183,055)	(\$186,834)	(\$190,870)	(\$196,253)
0.00	0.00	0.00	0.00
\$706,426	\$727,619	\$749,448	\$771,931
\$680,022	\$687,230	\$702,775	\$720,344
\$26,404	\$40,389	\$46,673	\$51,587
\$1,491,258	\$1,476,646	\$1,465,176	\$1,456,691
\$2,305,224	\$2,356,385	\$2,469,440	\$2,458,401
(\$813,966)	(\$879,739)	(\$1,004,264)	(\$1,001,710)
\$1,349,449	\$1,241,732	\$1,078,972	\$1,002,916
\$584,716	\$597,422	\$622,555	\$622,921
\$764,733	\$644,310	\$456,417	\$379,995

- **Community Relations Office:** Costs of the Community Relations office are offset by Cable Franchise Gross Receipt Taxes, Community Relations Fees for Public Information Officers assigned to various departments, and Community Relations Fees charged to departments that use video production services.
- **Print Shop and Mailroom:** Departments that use the print shop and mailroom are charged to recover the costs of postage and printing.
- **City Channel:** Funded by the base Community Relations fee
- **Event Services:** Funded by the base Community Relations fee
- **Contact Center:** The contact center costs are recovered by Community Relations fees charged to the departments based on their Contact Center services usage.

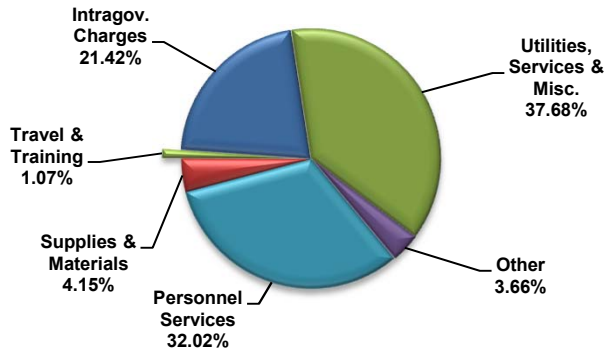
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Utility Customer Services Fund (Internal Service Fund)

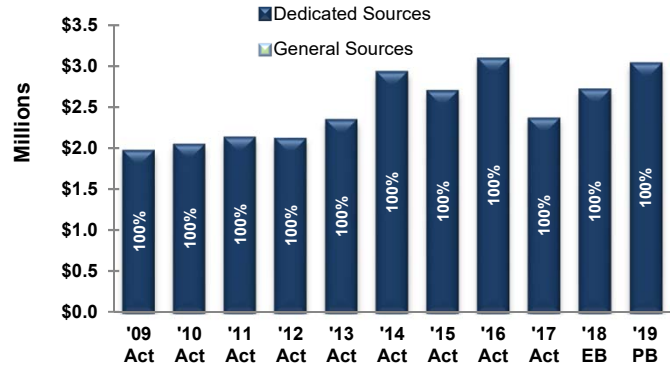


*City of Columbia
Columbia, Missouri*

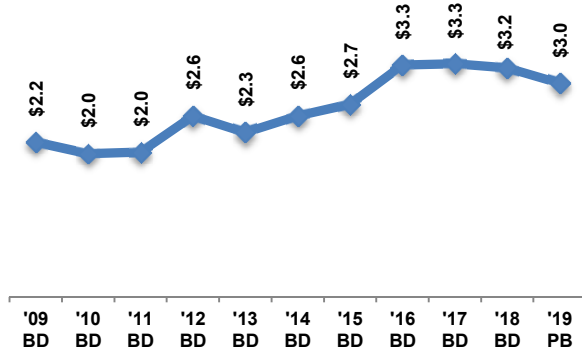
FY 2019 Total Expenses By Category



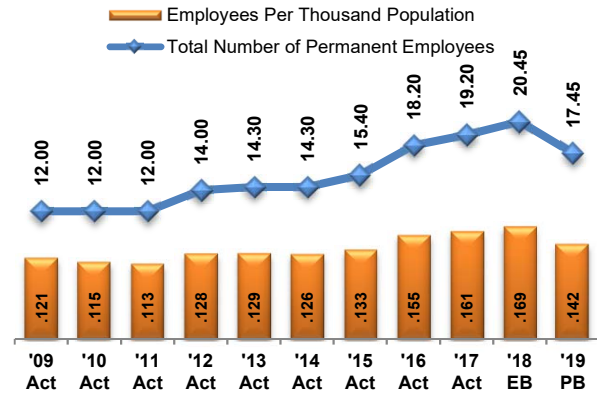
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (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	\$919,628	\$1,055,512	\$1,007,197	\$967,839	(\$87,673)	(8.3%)
Supplies & Materials	\$48,244	\$132,415	\$132,415	\$125,300	(\$7,115)	(5.4%)
Travel & Training	\$1,919	\$26,200	\$26,200	\$32,200	\$6,000	22.9%
Intragov. Charges	\$357,437	\$423,121	\$423,121	\$647,521	\$224,400	53.0%
Utilities, Services & Misc.	\$616,259	\$1,500,976	\$1,017,067	\$1,138,997	(\$361,979)	(24.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$108,000	\$102,688	\$102,688	\$110,717	\$8,029	7.8%
Total	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)
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%)

Revenues (Where the Money Comes From)

Interest Revenue	(\$8,417)	\$24,300	\$24,300	\$24,300	\$0	0.0%
Fees & Service Charges	\$2,384,700	\$2,609,610	\$2,519,610	\$2,609,609	(\$1)	(0.0%)
Other Local Revenues	(\$21,900)	\$400,200	\$40,200	\$370,200	(\$30,000)	(7.5%)
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$206,802	\$124,578	\$18,465	(\$188,337)	(91.1%)
Less: Current Year Surplus	(\$302,896)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,051,487	\$3,240,912	\$2,708,688	\$3,022,574	(\$218,338)	(6.7%)

Description

The Utility Customer Services Division (UCS) is the primary interface for the public as it relates to utility services offered by the City. Those services include billing related activities for the City's electric, water, sewer, refuse, and storm water enterprise activities. UCS staff handles all inquiries and service order requests from customers and related City departments in an efficient and customer-friendly manner. UCS strives to facilitate customer focused communication ensuring the information provided by the City is completed in a professional, accurate, and timely manner.

Highlights/Significant Changes (cont.)

- Purchasing will issue an RFP for an external collection agency and UCS will maintain timely enforcement of collections.
- With the incorporation of UCS and the Contact Center, focus on customer experience will become one of the top priorities. Continued efforts will be made to review and improve policies for consistency for all customers to ensure customer service standards are met for a customer-focused government.

Department Objective/Goals

Create a customer focused experience to connect, inform, and engage utility customers with their local municipal utility service; ensure open communication for internal and external customers for open and responsive information regarding utilities services and modern technology.

Fee and Service Charge Methodology

Columbia Utilities, consisting of Water, Electric, Sewer, Refuse, and Storm Water are charged back the cost of running the Utility Customer Services operation.

The cost of investigation is divided equally between the refuse and sewer operations. The remaining expenses are allocated to the utility departments based on a combination of a weighted factor and the number of utility accounts.

The weighted factor takes into account the complexity of the rate structure, the dollar volume, and whether or not the service is metered.

Highlights/Significant Changes

- UCS completed the implementation of the new billing system software (Advanced Utilities) and continues to enhance its performance.
- UCS will implement two additional software products (APOGEE and CIS LINK) to enhance the customer experience.
- Continue to maintain current practices for collection of cycle 99 (non-metered) accounts, utilizing the agreements with the public water supply districts.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
9928 - Community Relations Asst. Director *	0.00	0.00	0.55	0.55	
9926 - Community Relations Director *	0.00	0.00	0.35	0.35	
2980 - Assistant Director, Columbia Util	0.20	0.20	0.20	0.20	
1220 - Utility Customer Services Mngr *	1.00	1.00	0.00	0.00	
1215 - Billing Auditor ^	3.00	3.00	3.00	0.00	(3.00)
1214 - Utility Customer Services Supr. *	1.00	1.00	2.00	2.00	
1213 - Customer Service Rep II	7.00	7.00	7.00	7.00	
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
1006 - Sr Administrative Support Asst. *	0.00	0.00	0.35	0.35	
Total Personnel	19.20	19.20	20.45	17.45	(3.00)
Permanent Full-Time	19.20	19.20	20.45	17.45	(3.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	19.20	19.20	20.45	17.45	(3.00)

* During FY 2018, a reorganization resulted in allocating 0.55 of the Community Relations Asst. Director and 0.35 of the Community Relations Director to UCS. The reorganization also resulted in reassigning 1.00 UCS Manager to a UCS Supervisor, as well as 0.35 Sr. ASA position is now allocated to UCS.

^ In FY 2019, (3) (1.00) FTE Billing Auditor positions were reallocated to the various Utilities due to a reorganization which moved three positions under the purview of the Assistant Water and Electric Director.

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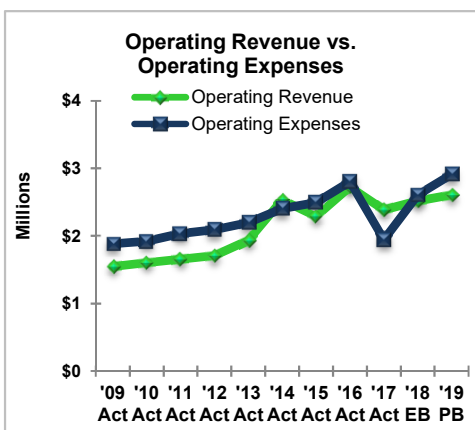
Revenues, Expenses, and Changes in Net Position

Utility Customer Services Fund

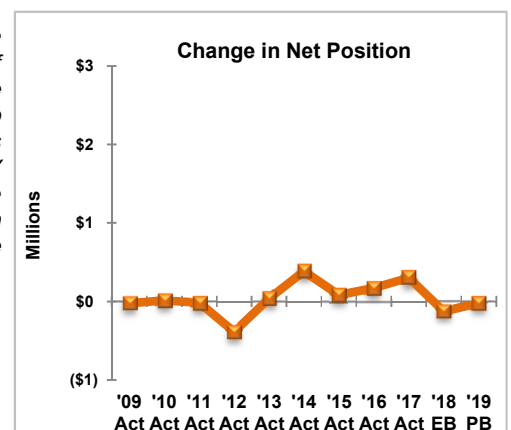
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$2,384,700	\$2,609,610	\$2,519,610	\$2,609,609
Total Operating Revenues	\$2,384,700	\$2,609,610	\$2,519,610	\$2,609,609
Operating Expenses:				
Personnel Services	\$919,628	\$1,055,512	\$1,007,197	\$967,839
Supplies & Materials	\$48,244	\$132,415	\$132,415	\$125,300
Travel & Training	\$1,919	\$26,200	\$26,200	\$32,200
Intragovernmental Charges	\$357,437	\$423,121	\$423,121	\$647,521
Utilities, Services & Other Misc.	\$616,259	\$1,500,976	\$1,017,067	\$1,138,997
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$1,943,487	\$3,138,224	\$2,606,000	\$2,911,857
Operating Income (Loss)	\$441,213	(\$528,614)	(\$86,390)	(\$302,248)
Non-Operating Revenues:				
Investment Revenue	(\$8,417)	\$24,300	\$24,300	\$24,300
Misc. Non-Operating Revenues	(\$21,900)	\$400,200	\$40,200	\$370,200
Total Non-Operating Revenues	(\$30,317)	\$424,500	\$64,500	\$394,500
Non-Operating Expenses:				
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	(\$30,317)	\$424,500	\$64,500	\$394,500
Income (Loss) Before Transfers	\$410,896	(\$104,114)	(\$21,890)	\$92,252
Transfers:				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - General Fund (Util. Asst. Position)	(\$20,593)	(\$15,281)	(\$15,281)	(\$23,310)
Transfers Out - 2016 S.O. Bond Fund (lease pmt DBBG)	(\$87,407)	(\$87,407)	(\$87,407)	(\$87,407)
Total Transfers	(\$108,000)	(\$102,688)	(\$102,688)	(\$110,717)
Change in Net Position	\$302,896	(\$206,802)	(\$124,578)	(\$18,465) +
Net Position - Beginning	\$1,276,463	\$1,579,359	\$1,579,359	\$1,454,781
Net Position - Ending	\$1,579,359	\$1,372,557	\$1,454,781	\$1,436,316

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

Note: Net Income Statements do not include capital addition or capital project expenditures.



For the period shown, there was a negative change in net position for most of the period of FY 2009 through FY 2012. In FY 2012, there was a \$300,000 transfer of excess cash to help fund the COFERS software project. There was a positive net change for FY 2013 through FY 2017. Fees to user departments will be adjusted over the next few years to build cash reserves back up to the budgeted cash reserve target.

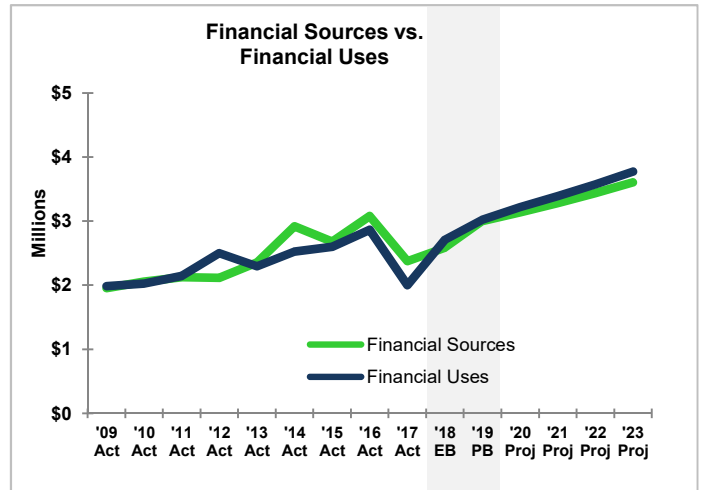


Financial Sources and Uses
Utility Customer Services Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
User Charges	\$2,384,700	\$2,609,610	\$2,519,610	\$2,609,609
Interest	(\$8,417)	\$24,300	\$24,300	\$24,300
Less: GASB 31 Interest Adjustment	\$17,885	\$0	\$0	\$0
Miscellaneous Revenues	(\$21,900)	\$400,200	\$40,200	\$370,200
Total Financial Sources Before Transfers	\$2,372,268	\$3,034,110	\$2,584,110	\$3,004,109
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,372,268	\$3,034,110	\$2,584,110	\$3,004,109
Financial Uses				
Personnel Services	\$919,628	\$1,055,512	\$1,007,197	\$967,839
Less: GASB 16 Vacation Liability Adjustment	\$6,897	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$59,422)	\$0	\$0	\$0
Supplies & Materials	\$48,244	\$132,415	\$132,415	\$125,300
Travel & Training	\$1,919	\$26,200	\$26,200	\$32,200
Intragovernmental Charges	\$357,437	\$423,121	\$423,121	\$647,521
Utilities, Services & Other Misc.	\$616,259	\$1,500,976	\$1,017,067	\$1,138,997
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$108,000	\$102,688	\$102,688	\$110,717
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,998,962	\$3,240,912	\$2,708,688	\$3,022,574
Financial Sources Over/(Under) Uses	\$373,306	(\$206,802)	(\$124,578)	(\$18,465)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,451,543	\$1,451,543	\$1,326,965
Financial Sources Over/(Under) Uses		(\$206,802)	(\$124,578)	(\$18,465)
Current Assets	\$1,507,175			
Less: GASB 31 Pooled Cash Adj	\$39,843			
Less: Current Liabilities	(\$95,475)			
Projected Unassigned Cash Reserve	\$1,451,543	\$1,244,741	\$1,326,965	\$1,308,500
Budgeted Oper Exp w/o Depreciation	\$3,190,149	\$3,125,693	\$3,125,693	\$2,911,857
Add: Budgeted Oper Transfers to Other Funds	\$108,000	\$102,688	\$102,688	\$110,717
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$3,298,149	\$3,228,381	\$3,228,381	\$3,022,574
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$659,630	\$645,676	\$645,676	\$604,515
Above/(Below) Budgeted Cash Reserve Target	\$791,913	\$599,065	\$681,289	\$703,985
Fee Increase		12.00%	12.00%	0.00%
Increase in FTE		0.00	0.00	0.00

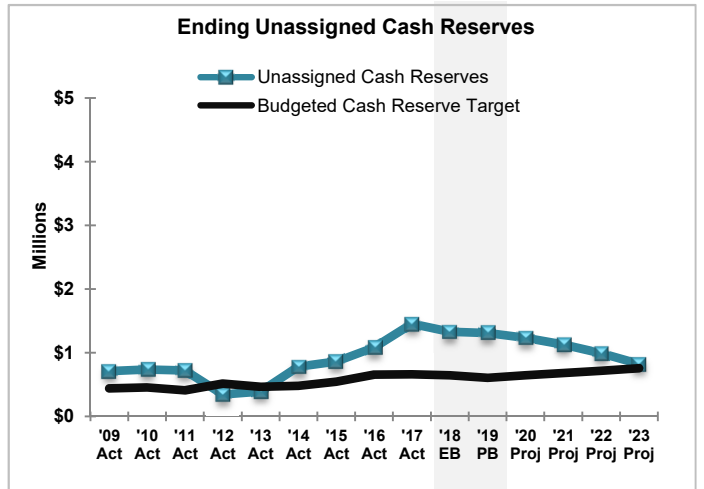
Financial Sources and Uses
Utility Customer Services Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$2,745,884	\$2,890,336	\$3,043,455	\$3,205,761
\$24,300	\$24,300	\$24,300	\$24,300
\$0	\$0	\$0	\$0
\$370,200	\$370,200	\$370,200	\$370,200
\$3,140,384	\$3,284,836	\$3,437,955	\$3,600,261
\$0	\$0	\$0	\$0
<u>\$3,140,384</u>	<u>\$3,284,836</u>	<u>\$3,437,955</u>	<u>\$3,600,261</u>



FY 2012, uses were above sources due to a use of \$300,000 of excess cash to help fund the COFERS software project.

\$987,196	\$1,006,940	\$1,027,079	\$1,047,621
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$130,600	\$142,310	\$155,147	\$169,222
\$28,820	\$31,702	\$34,872	\$38,360
\$693,938	\$744,586	\$800,253	\$862,017
\$1,267,069	\$1,352,035	\$1,444,955	\$1,546,596
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$110,717	\$110,717	\$110,717	\$110,717
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$3,218,340	\$3,388,290	\$3,573,023	\$3,774,532



For the period shown, cash reserves were above the budgeted cash reserve target for most of the ten year period. Management made a decision to use down some of these excess reserves by charging the utilities less than UCS's operating costs for a period of time. In FY 2012, there was a \$300,000 transfer of excess cash to help fund the COFERS software project and the cash reserves fell below the budgeted cash reserve target for FY 2012 and FY 2013. From FY 2014 through FY 2017 the cash reserves were above the budgeted cash reserve target.

(\$77,956)	(\$103,454)	(\$135,068)	(\$174,271)
\$1,308,500	\$1,230,544	\$1,127,090	\$992,022
(\$77,956)	(\$103,454)	(\$135,068)	(\$174,271)

<u>\$1,230,544</u>	<u>\$1,127,090</u>	<u>\$992,022</u>	<u>\$817,751</u>
\$3,107,623	\$3,277,573	\$3,462,306	\$3,663,815
\$110,717	\$110,717	\$110,717	\$110,717
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$3,218,340	\$3,388,290	\$3,573,023	\$3,774,532
x 20%	x 20%	x 20%	x 20%
\$643,668	\$677,658	\$714,605	\$754,906
\$586,876	\$449,432	\$277,418	\$62,844

6.00%	6.00%	6.00%	6.00%
0.00	0.00	0.00	0.00

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