

City of Columbia, Missouri

# **Financial Trend Manual Report**

For the Fiscal Year Ended - Sept. 30, 2021



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Mr. De'Carlon Seewood  
City Manager  
City of Columbia  
Columbia, Missouri 65201

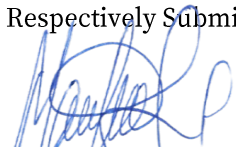
The City of Columbia Trend Manual has been prepared for the FY2017 to FY2021 period. The purpose of this document is to enable the City to better understand the factors that affect the City's financial condition, and to present a clear picture of the City's financial strengths and weaknesses for review by the City Manager, Department Directors, Council members, credit rating agencies, and others. The information included in this document comes from the Financial Management Information Supplement (FMIS), which is not an audited report.

This document summarizes the historical trends for each of the City of Columbia's Funds. This trend manual dissects complex financial information, into simple income statements. Each income statement includes revenue, expenditure, excess (deficiency) of revenues over expenditures, and estimated cash reserve for the fund. Additionally, this document contains the total expenditure trend for each department supported by the General Fund. There are four sections by fund types:

1. Governmental Fund
2. Special Revenue Fund
3. Enterprise Fund, and
4. Internal Services Fund

The main objective of this trend manual is to assist policymakers, including City Manager, Department Directors, and City council members, in making informed financial decisions based on historical evidence. The Trend Manual for FY2017 – FY2021 will look slightly different than prior Trend Manuals, with Community Trends separated from the Financial Trends. It is hopeful that the financial information contained in this manual will provide a more efficient and better tool for analyzing the current financial and economic trends within the City organization.

Respectively Submitted,



Matthew Lue,  
Finance Director



## **GOVERNMENTAL FUND**

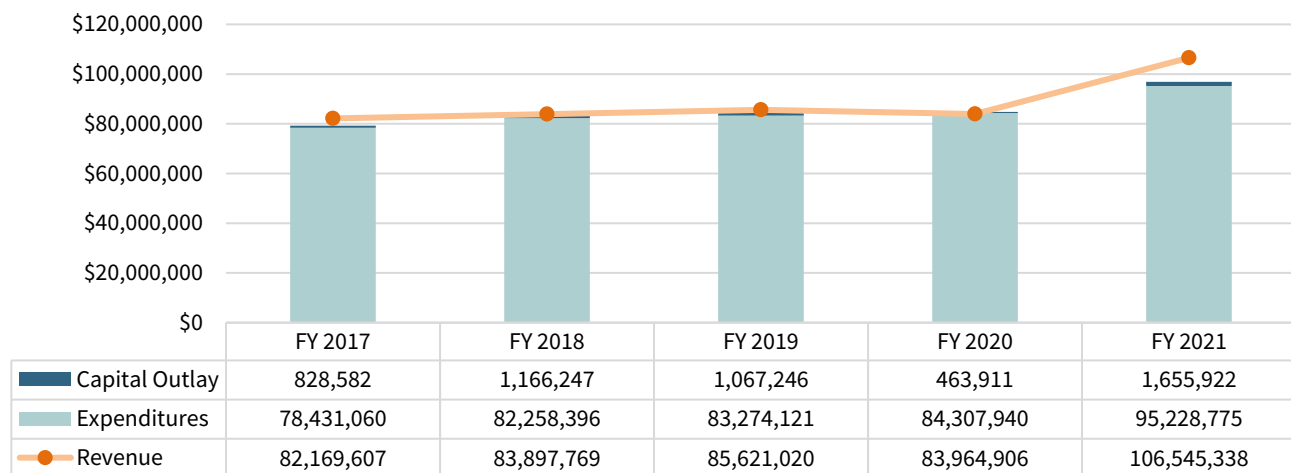
The general fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

## GENERAL FUND

### General Fund

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital outlays (not capital improvements) of the City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Health, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into six separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Payment-in-Lieu-of-Taxes (PILOT), Transfers, Property Taxes, and Other Local Taxes (Gasoline, Telephone, Cable TV, etc.). Fines include corporation court fines, uniform ticket fines, meter fines, and alarm violations. Fees include warrant fees, court fees, and impoundment fees. License and permit charges include business licenses, animal licenses, and liquor licenses. Fees and Service Charges are charged for the City's performance of construction inspections, street and sidewalk resurfacing, animal control, and health services. Miscellaneous Revenues include property sales, photocopies, auction revenues, and Housing Authority Payment-In-Lieu of Taxes as well as other miscellaneous sources of revenue. Grant revenues include the following: federal grants, state grants and county grants. Federal grants consist of mass transit grants from the Department of Transportation, non-motorized grants, police grants, and stimulus grants. State grants cover diverse local service needs and provide funding for health, transportation, conservation, and police needs. County grants have a purpose of providing basic community services and are a reimbursement to the city for a portion of the functions performed by city employees/operations that also benefit the county, which include Joint Communication (911) through (FY 2017), Public Health, Animal Control and notifications of county nuisance abatements. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

**Actual Expenditures & Revenue**



### Revenue Analysis

Over the period shown, total General Fund revenue has increased by around 30%. While the sales tax and property tax revenue increased modestly by 12.8% and 12.6%, respectively, most of the revenue growth is temporary and due to the COVID-related federal grants, which increased by \$8.5 million during the same period. The City did not significantly collect fines during the height of the pandemic. As a result, the City's fine collection decreased by 60%. From FY 2017 to FY 2021, utility (water and electric) related PILOT revenue increased by 5.5%. In recent years, however, it has remained the same. Fees and Service Charges increased by 15% over the period shown. It further increased to over 40% during the last year, indicating an increase in construction-related activities within the City. While there is a slight increase in Licenses and Permits revenue by 3.6%, last year it increased to 10%, indicating that the City is slowly recovering from the pandemic.

In FY 2021, two funds (Facilities Management and Community Relations) moved into the General Fund and their corresponding intragovernmental fees were no longer charged to other General Fund departments. This resulted in increasing intragovernmental fees by \$4.8 million between FY 2020 and FY 2021. During FY 2021, the Transfer In from Other City Funds increased by approximately \$7 million due to moving those two funds into the General Fund and increasing transfers from Transportation Sales Tax to cover additional street and sidewalk maintenance, as well as a \$2 million transfer from Capital Projects to cover the City's contribution to the Missouri River Bridge construction on I-70. Due to the recent fall in the interest rates, the City incurred a significant loss in investment return, which dropped over 100% from FY 2020 to FY 2021.

Other Local Tax is comprised of: Gasoline, Cigarette, Motor Vehicle, Telephone, Natural Gas, Cable, and Boone Electric Gross Receipts Tax. Cigarette and Telephone taxes have been declining due to changing consumer habits. Cable tax appears to have increased but is due to a portion of the tax going to Community Relations until FY 2021. If the amounts from that fund and General Fund were combined, the tax has been declining due to consumers moving away from traditional cable services in favor of streaming services. Miscellaneous Revenue is comprised of antenna rent, insurance reimbursements, external CNG sales, school resource program, and Medicaid reimbursement. A portion of the decrease in FY 2021 was a result of a decrease in Medicaid reimbursements and external CNG sales.

### **Expenditure Analysis**

Total expenditures increased by \$17,625,056 or 22.24% for the period shown. In FY 2019, total expenditures increased by \$0.9 million or 1.10%. This increase occurred mainly in the Transportation area, as Streets and Engineering increased by \$1,029,711 due to amounts encumbered at the end of FY 2018 that were spent in FY 2019 for street maintenance contractual work, and Traffic increased by \$230,026. In FY 2020, total expenditures increased by \$0.4 million or 0.5%. In FY 2021, total expenditures increased by \$12.1 million or 14.29%. Employee wages and benefits (combined) increased by \$4.2 million; miscellaneous contractual increased \$4.7 million, capital outlays increased \$1.2 million, and transfers out to other city funds increased \$1.0 million. Employee wages and benefits increased in FY 2021 as the City made mid-year wage adjustments, including a 2.1% across the board increase for most permanent employees. Miscellaneous contractual increased partially due to a \$2,000,000 payment for construction on the Missouri River Bridge and \$2.5 million in mill overlay costs that were minimal in FY 2020. Capital outlays in FY 2021 increased due to four large vehicles (\$0.8 million) purchased in Streets and Engineering and 15 Police vehicles (\$0.55 million). Transfers out to other City funds increased due to \$157,500 to General Capital Projects for the Municipal Court Dais project and \$300,000 for the Flat Branch Park Expansion, \$300,000 for utility assistance, and \$302,993 for payments to debt service for the 2016 SO bonds for Facilities Management and Community Relations, which were previously Internal Service Funds. More information on expenditure fluctuations can be found on individual department pages.

*As of the end of FY 2021 General Fund's cash above target, excluding non-operating revenue was \$30,602,265.*



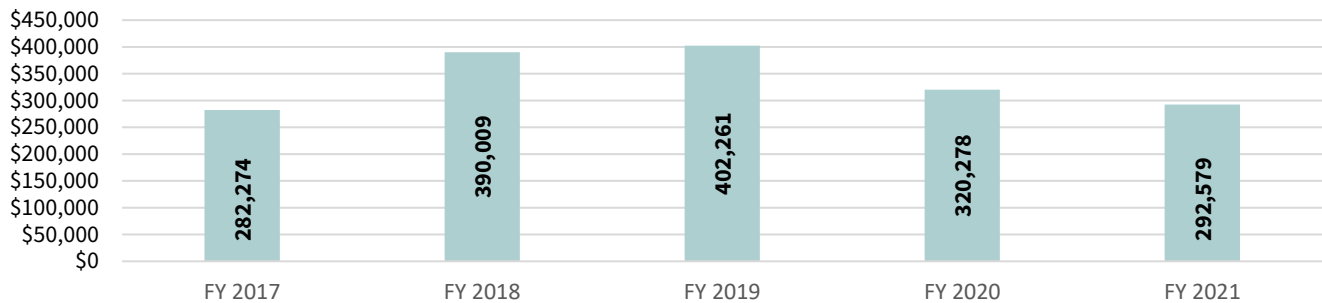
## GENERAL FUND - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Contribution	-	-	-	1,100	-
General Property Taxes	8,124,533	8,402,709	8,546,077	8,947,930	9,146,927
Sales Tax	23,306,189	23,767,086	23,184,765	23,668,382	26,295,876
Other Local Taxes	11,147,263	11,569,757	11,113,026	10,418,850	11,082,329
Payments in Lieu of Taxes (PILOT)	15,859,317	16,507,229	16,888,798	16,784,702	16,726,267
Licenses and Permits	1,064,292	1,044,527	1,087,577	1,002,066	1,102,948
Fines	1,564,042	1,650,908	1,266,756	802,706	630,988
Fees and Service Charges	2,915,824	2,733,689	2,378,122	2,384,529	3,353,317
Intragovernmental Revenue	4,748,750	4,814,756	5,774,864	5,075,091	9,897,968
Revenue from Other Governmental Units	3,228,183	3,546,634	3,429,636	4,059,083	11,705,844
Investment Revenue	(198,858)	184,958	1,769,561	877,266	(61,407)
Miscellaneous	1,589,410	1,133,835	1,199,407	1,651,090	1,353,390
Transfers In from Other City Funds	8,820,662	8,541,680	8,982,431	8,292,111	15,310,890
<b>Total Revenue:</b>	<b>82,169,607</b>	<b>83,897,769</b>	<b>85,621,020</b>	<b>83,964,906</b>	<b>106,545,338</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	36,202,616	37,406,419	37,855,698	40,267,610	43,107,732
Employee Benefits	17,054,283	19,170,371	19,461,490	20,862,071	22,233,804
Construction Materials	1,834,699	1,270,680	1,659,813	1,615,871	1,950,534
Operating Supplies	1,479,160	1,655,265	1,706,592	1,271,620	1,578,171
Maintenance and Equipment	2,262,892	2,039,789	2,506,932	2,349,044	2,445,555
Training and Travel	415,654	582,917	522,797	263,464	265,044
Intragovernmental Charges	8,363,868	8,281,314	8,102,054	7,411,937	6,631,838
Utilities	1,387,165	1,499,450	1,439,631	1,364,707	1,790,470
Services and Misc. Charges	2,058,204	2,246,097	2,171,029	2,368,191	2,927,937
Misc. Contractual	5,231,081	5,629,215	5,678,994	4,635,400	9,367,686
Capital Outlay	828,582	1,166,247	1,067,246	463,911	1,655,922
Transfers Out to Other City Funds	2,141,439	2,476,880	2,169,091	1,898,027	2,930,005
<b>Total Expenditures:</b>	<b>79,259,642</b>	<b>83,424,643</b>	<b>84,341,367</b>	<b>84,771,852</b>	<b>96,884,698</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>2,909,965</b>	<b>473,126</b>	<b>1,279,653</b>	<b>(806,946)</b>	<b>9,660,641</b>
Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	36,110,292	36,930,899	39,386,839	38,465,923	59,332,013
Receivables	6,948,677	6,905,521	7,529,966	8,402,867	18,196,427
GASB 31 Adjustment	1,216,931	2,160,099	1,636,901	1,620,161	2,049,256
Current Liabilities	(5,532,320)	(6,471,686)	(7,449,494)	(8,473,497)	(29,598,491)
<b>Ending Available Cash</b>	<b>38,743,580</b>	<b>39,524,833</b>	<b>41,104,212</b>	<b>40,015,454</b>	<b>49,979,205</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	79,259,642	83,424,643	84,341,367	84,771,852	96,884,698
Debt Service Obligations					
<b>Total Expenses</b>	<b>79,259,642</b>	<b>83,424,643</b>	<b>84,341,367</b>	<b>84,771,852</b>	<b>96,884,698</b>
Cash Reserve Target (20% of total current year expenses)	15,851,928	16,684,929	16,868,273	16,954,370	19,376,940
<b>Cash above/below Target</b>	<b>22,891,652</b>	<b>22,839,904</b>	<b>24,235,939</b>	<b>23,061,084</b>	<b>30,602,265</b>

## CITY CLERK

The City Clerk is a General Fund department, which includes expenses related to the City Clerk's office and the cost of City elections.

### Actual Expenditures



### Analysis

Total expenses increased by \$10,305 or 3.65% for the period shown. The years that show significantly higher expenses are due to election costs. The cost of elections for a given year depends on the number of elections for City issues and the number of entities that have issues on those ballots. This is because election costs are divided among all of the entities with issues on the ballot. The costs are highest when the City is the only entity on the ballot or when the City has an issue on a ballot that will have high voter turnout, such as higher office election years.

In FY 2018, election costs were higher than in FY 2017 as there was an election for a use tax in November 2017 and a council member election in April 2018. There was a water bond election in August 2018; however, the costs for that election were paid for by the Water and Electric Utility. In FY 2019, expenses increased due to the pay package and Intragovernmental Charges. Election costs in 2019 were only for the council member election in April 2019. In FY 2020, an election was held in June due to COVID-19 and was for two wards (usually would occur in April). The election expense was almost \$47,000 lower than FY 2019, which only had one election but was city-wide for Mayor and two wards/Council seats. FY 2020 expenses were also lower due to a position only filled partially through FY 2020.

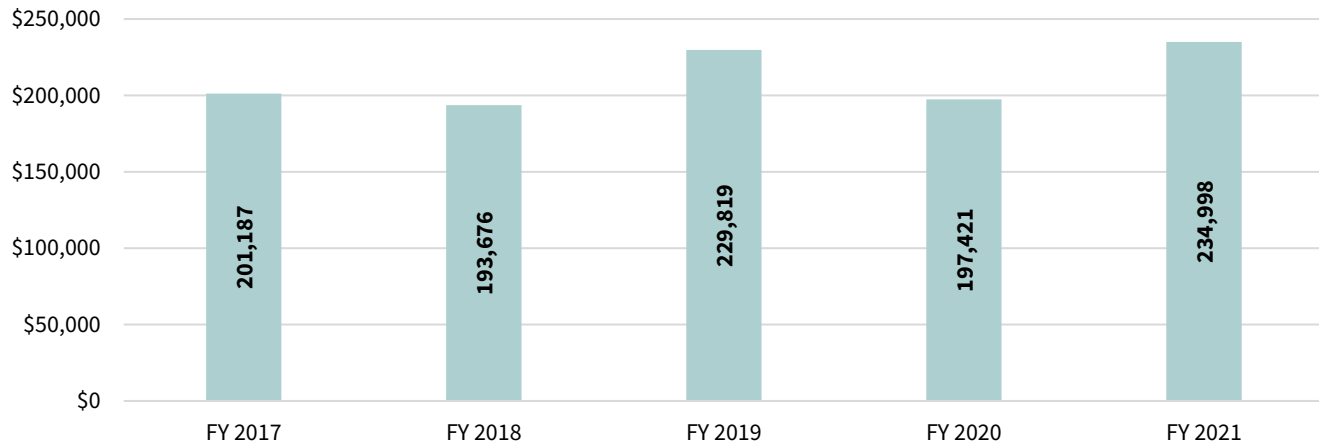
In FY 2021, there was a decrease in expenses primarily due to Employee Wages, Intragovernmental Charges, and Miscellaneous Contractual services. Wages were down due to one less authorized position in FY 2021, which was also only filled for a part of FY 2020. The decrease in Intragovernmental Charges was largely due to the Custodial and Building Maintenance fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation are no longer charged to any departments within the General Fund. Miscellaneous Contractual services in FY 2021 only included the pro-rated cost of one election, which in the City was for two wards/Council seats.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	181,529	199,370	217,447	197,362	192,071
Employee Benefits	50,781	65,849	70,599	63,022	54,255
Construction Materials	-	-	50	50	50
Operating Supplies	942	685	544	469	303
Maintenance and Equipment	308	-	268	-	-
Training and Travel	70	470	-	-	410
Intragovernmental Charges	26,715	26,760	31,050	23,808	17,092
Utilities	1,440	1,440	1,296	858	624
Services and Misc. Charges	1,855	2,070	1,671	1,977	2,014
Misc. Contractual	18,634	93,365	79,337	32,733	25,761
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>282,274</b>	<b>390,009</b>	<b>402,261</b>	<b>320,278</b>	<b>292,579</b>

## CITY COUNCIL

The City Council budget includes expenses related to the City Council as well as various Boards and Commissions. Not all boards and commissions expenses are included in this budget. There are no permanent full-time positions allocated. The City Council also had an amount allocated each year which was called Council Reserve, and that amount was reflected in the City General budget as it takes a vote of the Council to allocate this funding either during the budget process or the following fiscal year.

### Actual Expenditures



### Analysis

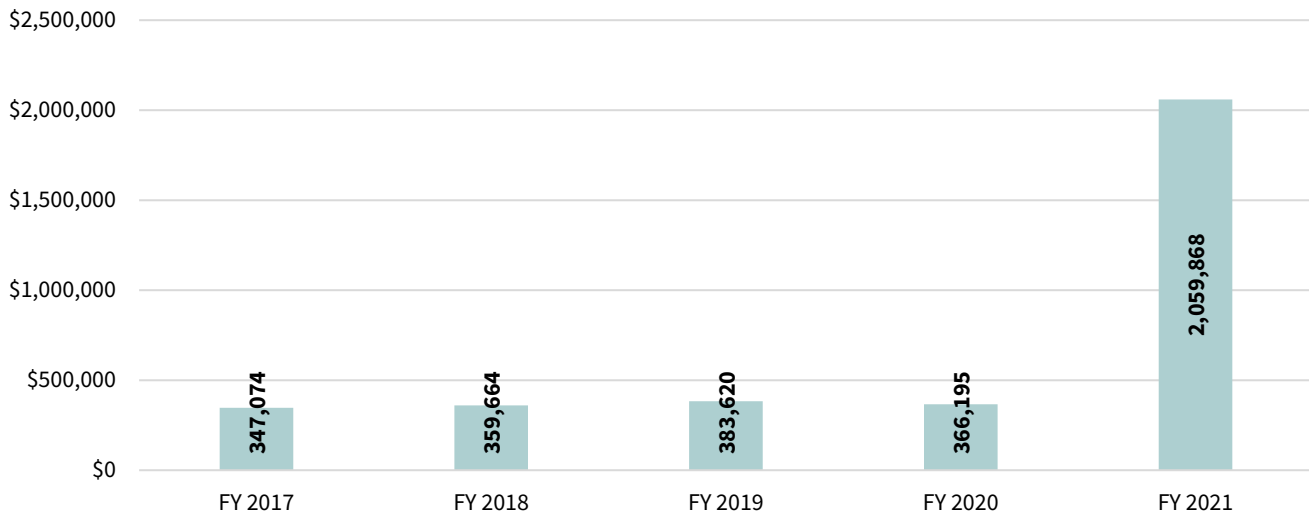
Total expenses increased by \$33,811 or 16.8% over the past five years. In FY 2017, expenses included \$12,000 for an architectural survey of the North Central Columbia Neighborhood, which was funded by a state grant. In FY 2018, expenses were down due to budget cuts and lower Intragovernmental Charges. In FY 2019, expenses included \$19,000 for phase II of a North Central Neighborhood Survey. In FY 2020, expenses decreased \$32,398 (14.1%) due to budget cuts. In FY 2021, expenses increased by \$37,577 (19.0%) due mostly to increases in Miscellaneous Contractual services within Boards and Commissions. There was a decrease in Intragovernmental Charges, which was largely due to the Custodial and Building Maintenance Fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation were no longer charged to any departments within the General Fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	44,311	45,131	45,131	46,091	46,937
Employee Benefits	8,515	8,919	8,976	9,049	9,114
Operating Supplies	10,742	14,342	23,449	13,504	13,588
Maintenance and Equipment	976	-	-	-	35,174
Training and Travel	22,853	29,175	22,048	11,780	5,677
Intragovernmental Charges	50,563	44,674	47,697	45,246	13,108
Utilities	1,938	1,957	1,902	1,662	1,423
Services and Misc. Charges	38,632	36,721	36,672	38,100	39,182
Misc. Contractual	22,657	12,756	43,944	31,989	70,795
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>201,187</b>	<b>193,676</b>	<b>229,819</b>	<b>197,421</b>	<b>234,998</b>

## CITY GENERAL

City General is a General Fund department. This budget includes non-departmental expenses such as TIF fees, council reserve, contingency, and other miscellaneous non-programmed expenses.

### Actual Expenditures



### Analysis

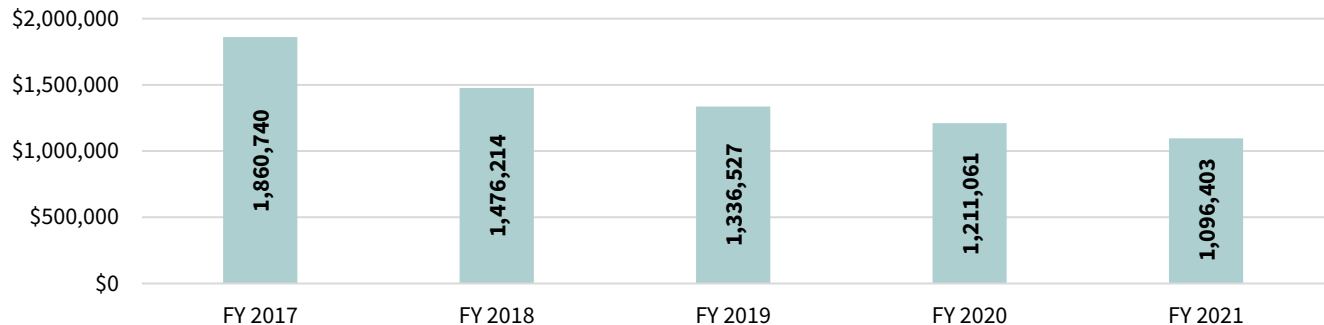
Total expenses over the past five years increased by \$1.71 million. This is primarily due to the structural reporting change of transfers being included within reports after FY 2020. There were minor fluctuations in this budget over the previous four years. In FY 2021, however, Miscellaneous Contractual related expenditures increased mostly due to a \$2,000,000 payment for the construction of the Missouri River Bridge.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	-	-	-	-	-
Employee Benefits	44,150	22,740	25,562	6,662	28,031
Operating Supplies	1,215	-	-	-	-
Maintenance and Equipment	-	2,408	-	-	-
Intragovernmental Charges	263,144	304,907	303,781	287,973	-
Utilities	-	-	-	130	-
Services and Misc. Charges	5,137	4,971	4,930	49,674	(4,423)
Misc. Contractual	33,429	24,638	49,348	21,756	2,036,260
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>347,074</b>	<b>359,664</b>	<b>383,620</b>	<b>366,195</b>	<b>2,059,868</b>

## CITY MANAGER

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

### Actual Expenditures



### Analysis

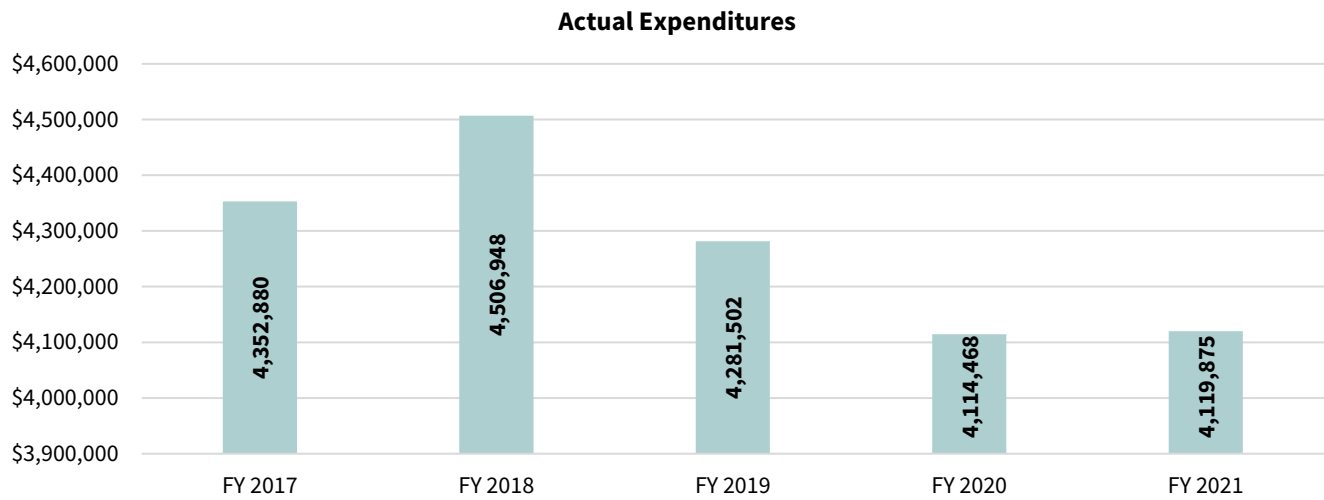
For the period shown, total expenses decreased by \$764,337 or 41.08%. Annual significant increases or decreases are due to several organizational changes within the department.

In FY 2017, City Council voted to use excess General Fund reserves (general sources) to provide a one-time contribution of \$500,000 to the Boys and Girls Club gym project. In FY 2018, expenses were lower due to a one-time \$500,000 contribution to the Boys and Girls Club gym project occurring only in FY 2017. In FY 2019, expenses were lower in personnel costs as an Event Specialist position was transferred to the Convention & Visitors Bureau budget during the year, and there was turnover in the City Manager and Deputy City Manager positions. In FY 2020, Employee Benefits decreased by \$149,895 due to budget cuts. Total expenses for FY 2021 decreased due to budget cuts. This included the elimination of the full-time Assistant to the City Manager position and temporary strategic plan positions. Additional cuts included a reduction to the Journey to Excellence (J2E) budget. FY 2021 also reflects a large decrease in Intragovernmental Charges. This was due to the Custodial and Building Maintenance Fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation were no longer charged to any departments within the General Fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	750,664	756,938	724,596	582,069	461,448
Employee Benefits	200,162	227,694	183,352	175,984	128,658
Construction Materials	-	-	50	50	50
Operating Supplies	11,192	16,432	21,207	17,840	9,355
Maintenance and Equipment	1,954	8,048	1,712	-	-
Training and Travel	14,577	61,874	13,211	12,202	9,681
Intragovernmental Charges	250,995	230,371	180,772	156,338	60,262
Utilities	7,400	8,800	7,488	4,784	4,498
Services and Misc. Charges	64,057	66,661	63,645	59,861	234,373
Misc. Contractual	559,738	99,396	140,493	201,932	188,078
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,860,740</b>	<b>1,476,214</b>	<b>1,336,527</b>	<b>1,211,061</b>	<b>1,096,403</b>

## COMMUNITY DEVELOPMENT

The Community Development Department includes the following divisions: Planning and Zoning, Building and Site Development, Volunteer Programs, and Neighborhood Services.



### Analysis

For the period shown, total expenses decreased by \$233,005 or 5.35%. A significant portion of this decrease is due to changes in how Intragovernmental Charges are calculated - in FY 2021, both Facilities Management and Community Relations were moved to the General Fund, resulting in General Fund departments no longer paying those intragovernmental fees. In FY 2018, expenses increased due to the pay plan approved with the budget, one-time general fund savings allocations for the Energov software implementation, fleet replacements, and the purchase of property on North Eighth Street.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	2,139,446	2,260,696	2,350,435	2,399,591	2,355,555
Employee Benefits	720,490	805,899	824,427	831,372	802,651
Construction Materials	4,483	3,756	4,711	5,286	2,971
Operating Supplies	65,903	80,390	61,413	48,448	51,699
Maintenance and Equipment	23,705	46,182	30,461	27,757	20,434
Training and Travel	30,627	54,409	47,789	7,480	10,646
Intragovernmental Charges	606,524	635,726	643,670	564,439	407,553
Utilities	39,787	39,923	36,753	29,722	32,589
Services and Misc. Charges	170,355	166,956	98,505	192,135	218,597
Misc. Contractual	551,561	341,307	158,485	8,238	217,181
Capital Outlay	-	71,705	24,854	-	-
<b>Total Expenditures:</b>	<b>4,352,880</b>	<b>4,506,948</b>	<b>4,281,502</b>	<b>4,114,468</b>	<b>4,119,875</b>

## COMMUNITY RELATIONS

Community Relations, composed of Communications and Creative Services and the Contact Center, assists 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.

**Actual Expenditures**



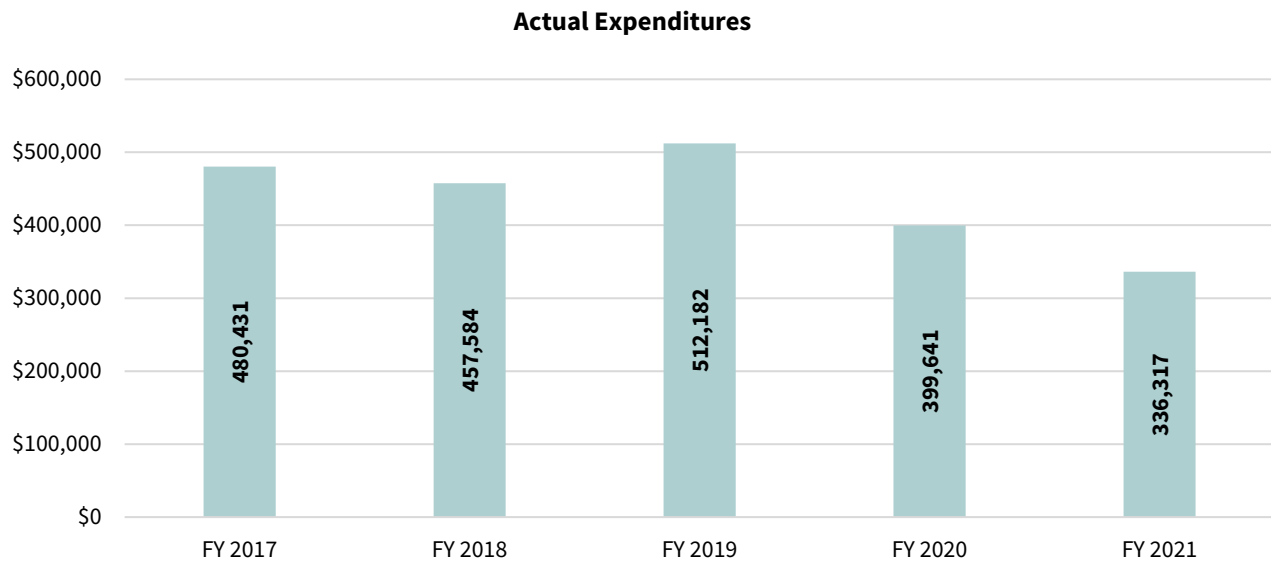
### Analysis

In FY 2021, Community Relations became part of the General Fund. Prior to this, it made up its own fund - the Community Relations Fund. Between FY 2020 and FY 2021, total expenditures decreased by 32%, mainly due to the decrease in the authorized FTE positions from 31.35 to 22.00. More details are on the Community Relations fund page.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	-	-	-	-	931,825
Employee Benefits	-	-	-	-	359,968
Construction Materials	-	-	-	-	-
Operating Supplies	-	-	-	-	41,180
Maintenance and Equipment	-	-	-	-	141,331
Training and Travel	-	-	-	-	1,308
Intragovernmental Charges	-	-	-	-	42,086
Utilities	-	-	-	-	14,040
Services and Misc. Charges	-	-	-	-	141,423
Misc. Contractual	-	-	-	-	56,789
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	-	-	-	-	<b>1,729,951</b>

## CULTURAL AFFAIRS

The Office of Cultural Affairs (OCA) strives to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia. This office includes the following divisions: Administration, Creative Columbia, Diversity Breakfast, and Fundraising.



### Analysis

For the period shown, total expenses decreased by \$144,114 or 30%. A significant factor for this decrease includes budget cuts as well as changes to contracts.

The category with the most significant change over the shown period is Miscellaneous Contractual - this is due to the department no longer receiving a transfer for expenses related to the Maplewood House and Blind Boone House from the Convention & Visitors Bureau (CVB). Beginning in FY 2020, CVB covered those expenses directly. Similar to this, beginning in FY 2020, the department no longer received the transfer for the Columbia Arts Foundation (CAF) - this also began going to CAF directly from CVB.

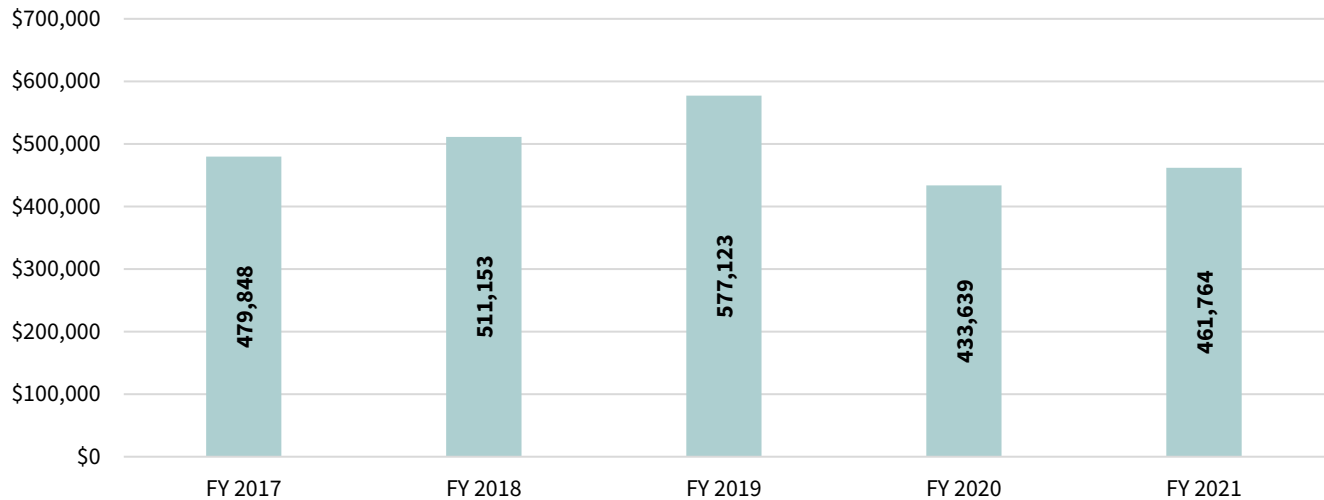
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<b>FY 2020</b>					
Employee Wages	134,029	130,256	147,741	148,322	120,863
Employee Benefits	42,017	44,930	47,856	49,268	36,358
Operating Supplies	6,190	11,760	7,335	2,681	8,672
Maintenance and Equipment	10,655	-	3,260	-	-
Training and Travel	4,082	4,761	5,369	120	208
Intragovernmental Charges	5,608	6,597	7,402	8,932	16,059
Utilities	7,283	11,910	9,735	8,496	8,833
Services and Misc. Charges	12,773	15,136	20,496	45,881	9,697
Misc. Contractual	257,795	232,234	262,988	135,943	135,627
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>480,431</b>	<b>457,584</b>	<b>512,182</b>	<b>399,641</b>	<b>336,317</b>



## ECONOMIC DEVELOPMENT

The Department of Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. Their tasks include working with the various local, regional, and state economic development agencies, as well as educational institutions in an effort to attract new businesses, retain and expand existing businesses, and foster a stronger entrepreneurial ecosystem for business start-ups and emerging technologies. Regional Economic Development Inc. (REDI) provides additional operating funds to the department.

### Actual Expenditures



### Analysis

For the period shown, total expenses decreased by \$18,084 or 3.7%. Beginning in FY 2021, an increased portion of the Economic Development Director's wage and benefits were reallocated to the Airport Fund. Both Airport and Economic Development fall under the purview of the Economic Development Director. Additionally, in FY 2021, the Supplier Diversity Program transitioned to Economic Development from the City Manager's Office. With the move, the Supplier Diversity Program was supported with an established budget, which is reflected with the increases to the Operating Supplies, Services & Misc. Charges, and Misc. Contractual expense categories.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	290,948	305,788	318,699	288,078	274,187
Employee Benefits	74,511	88,235	88,096	81,276	75,051
Operating Supplies	-	-	-	-	1,429
Maintenance and Equipment	1,400	3,903	-	-	153
Training and Travel	-	-	-	-	-
Intragovernmental Charges	50,989	56,498	64,856	49,285	39,844
Utilities	-	-	-	-	-
Services and Misc. Charges	16,000	129	25,072	15,000	59,100
Misc. Contractual	46,000	56,600	80,400	-	12,000
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>479,848</b>	<b>511,153</b>	<b>577,123</b>	<b>433,639</b>	<b>461,764</b>

## FACILITIES MANAGEMENT

Facilities Management, formerly Custodial and Building Maintenance Fund, moved in FY 2021 into the General Fund. The department provides facilities management services for City of Columbia's occupied buildings. This includes Planning, Design, Construction, Building Maintenance, and Custodial Services. Currently, Maintenance & Custodial services are provided for the following buildings: City Hall, Howard, Gentry, Sanford Kimpton (Health), Wabash (Bus Terminal), Grissum Building, Fleet West, and CDBG (located in the 5th Street Garage). In addition, Facilities Management serves the Walton Building, Police station buildings, and other City facilities.

### Actual Expenditures



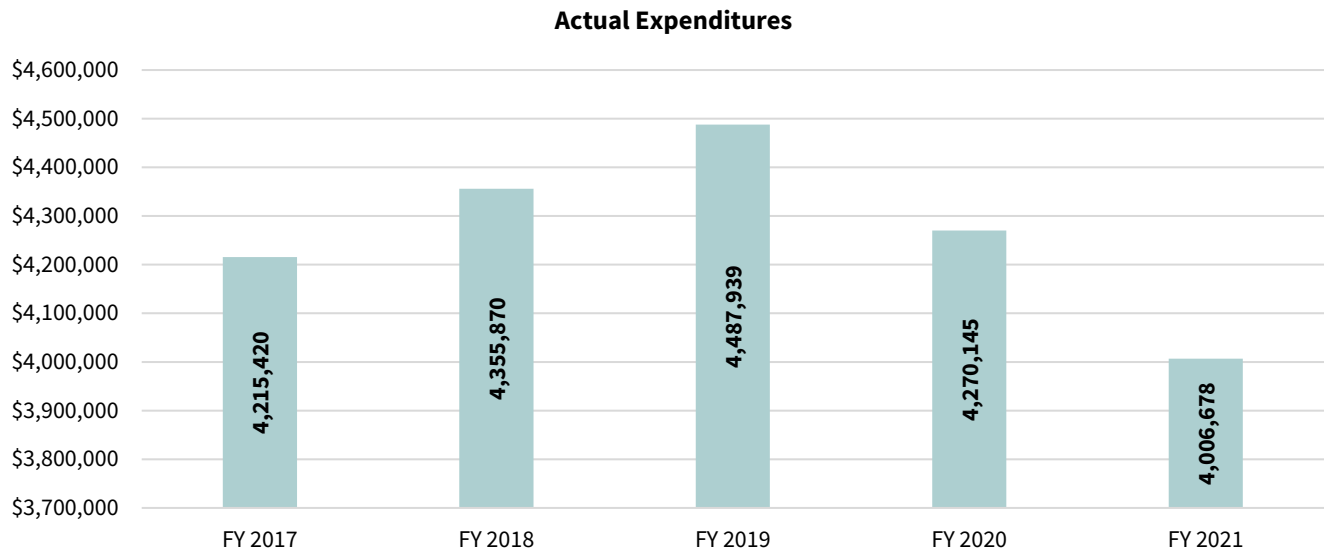
### Analysis

In FY 2021, the Custodial and Building Maintenance Fund was eliminated, the operation moved to the General Fund, and was re-named Facilities Management. It is still an internal service operation, but it will no longer charge fees to General Fund departments. FY 2021 reflects a decrease in expenses due to various budget cuts, primarily due to the removal of one position within custodial services, which led to a 2.3% decrease in the total expenditures between FY 2020 and FY 2021. More details are on the Custodial & Building Maintenance fund page.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	-	-	-	-	642,690
Employee Benefits	-	-	-	-	229,687
Construction Materials	-	-	-	-	80,189
Operating Supplies	-	-	-	-	56,346
Maintenance and Equipment	-	-	-	-	26,395
Training and Travel	-	-	-	-	75
Intragovernmental Charges	-	-	-	-	57,495
Utilities	-	-	-	-	329,488
Services and Misc. Charges	-	-	-	-	275,616
Misc. Contractual	-	-	-	-	100,913
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	-	-	-	-	<b>1,798,893</b>

## FINANCE

The Finance Department is a General Fund department with areas of operation including administration and budgeting, accounting, purchasing, treasury management, risk management and business license.



### Analysis

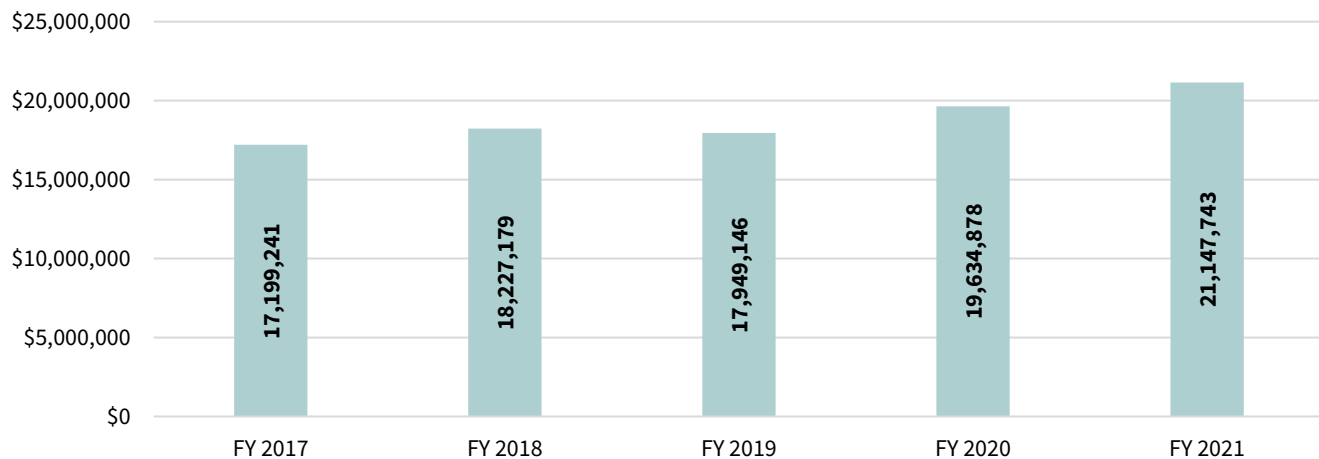
Total expenses decreased by 4.95% or \$208,742 for the period shown. In FY 2018, expenses increased due to the budget's approved pay package. In FY 2019, expenses increased by \$132,069 due to spending of General Fund savings for technology upgrades, increased intragovernmental charges, and expenses related to the COFERS project that could not be capitalized. In FY 2020, expenses decreased by \$217,794, mostly due to travel restrictions and the citywide mandate to cut 10% from division budgets in response to the COVID-19 pandemic and expected revenue shortfalls. FY 2021 reflects a decrease in expenses primarily due to employee wages and intragovernmental charges. Employee wages decreased due to the elimination of positions. These cuts were mandated by anticipated decreased revenues to the General Fund because of COVID-19. The Intragovernmental Charges decrease was largely due to Custodial and Building Maintenance fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation are no longer charged to any departments within the General Fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	2,330,643	2,461,711	2,488,399	2,550,198	2,509,937
Employee Benefits	784,321	906,419	886,304	911,031	895,963
Construction Materials	-	-	14	-	-
Operating Supplies	62,768	63,190	61,355	50,721	51,562
Maintenance and Equipment	30,502	19,448	76,044	11,730	7,805
Training and Travel	17,691	15,186	26,040	12,628	10,650
Intragovernmental Charges	571,618	557,779	582,100	483,336	275,304
Utilities	27,840	28,160	25,812	17,808	17,238
Services and Misc. Charges	220,850	220,652	221,439	181,783	183,732
Misc. Contractual	137,821	83,324	120,431	50,910	54,488
Capital Outlay	31,365	-	-	-	-
<b>Total Expenditures:</b>	<b>4,215,420</b>	<b>4,355,870</b>	<b>4,487,939</b>	<b>4,270,145</b>	<b>4,006,678</b>

## FIRE

The Fire Department is a General Fund department with areas of operation including administration, emergency services, training, and fire marshal. The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials, and other natural or man-made disasters or any other situation that threatens the well-being of our citizens. By also providing emergency medical, public fire education, fire investigation, and code enforcement services to the public, the Department takes an active role in improving the overall safety of our community.

### Actual Expenditures



### Analysis

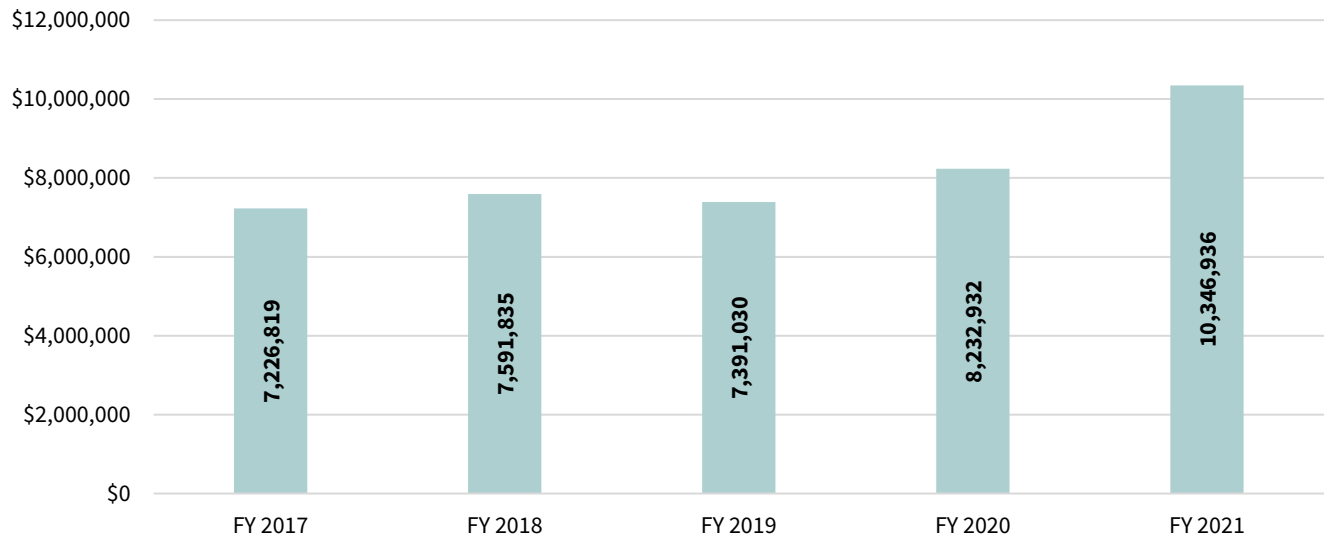
For the five-year period, total expenses increased by \$3.95 million or 23%. In FY 2021, personnel costs account for 87% of the total expenses, and increases come from the addition of positions and changes in salaries and benefits. Expenses increased in FY 2020 over FY 2019 by \$1.68 million due to an increase of \$1.62 million in wages and benefits. This increase was due to three additional firefighters being added, pay plan changes, and pension costs. FY 2020 and FY 2021 both reflect an increase in overtime costs due to staffing issues related to COVID-19 and the protocols put in place within the department and City. FY 2021 reflects an increase in expenses. This increase was primarily due to Employee Wages and Benefits and Intragovernmental Charges. Employee Wages increase was mainly due to an increase in overtime expenses, as mentioned above. The Employee Benefit increase was due to both health insurance and pension cost increases. Intragovernmental Charge increase was due to Information Technology support and maintenance fee increase. Close monitoring is needed for this department as it relies so heavily on General Fund to ensure fire stations are adequately staffed.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	8,702,417	8,982,693	8,999,822	9,919,827	10,459,256
Employee Benefits	5,933,111	6,645,899	6,712,223	7,408,886	7,937,177
Construction Materials	13,825	18,785	18,370	14,320	14,840
Operating Supplies	177,008	237,775	207,644	171,442	246,952
Maintenance and Equipment	481,713	384,643	406,738	476,396	562,953
Training and Travel	24,535	42,989	42,682	47,456	68,238
Intragovernmental Charges	1,406,916	1,365,093	1,102,175	1,047,767	1,289,960
Utilities	205,032	236,814	199,821	195,834	197,855
Services and Misc. Charges	204,996	191,140	198,993	251,247	219,132
Misc. Contractual	49,687	55,833	60,678	59,540	72,931
Capital Outlay	-	65,514	-	42,163	78,449
<b>Total Expenditures:</b>	<b>17,199,241</b>	<b>18,227,179</b>	<b>17,949,146</b>	<b>19,634,878</b>	<b>21,147,743</b>

## HEALTH AND HUMAN SERVICES

Health and Human Services are jointly managed by the City and Boone County. It includes the following divisions: Administration, Community Health Promotion, Animal Control, Environmental Public Health, Community Health, WIC, Social Services, Epidemiology Planning and Evaluation, Human Services, and Mental Health Collaboration.

### Actual Expenditures



### Analysis

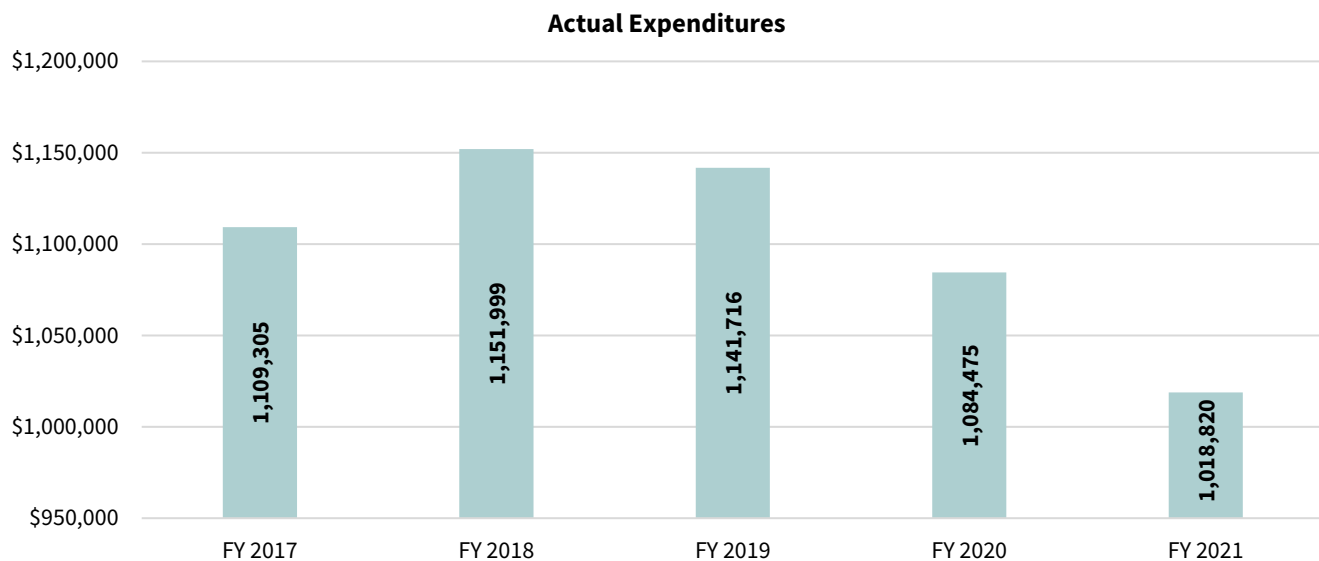
For the period shown, total expenses increased by \$3.12 million, or 43.17%. The most significant increase occurred between FY 2020 and FY 2021 due to the COVID-19 pandemic.

In FY 2021, the department added a large volume of temporary staff to assist with the COVID-19 response - this resulted in increases in Employee Wages and Employee Benefits in FY 2020 and FY 2021. The increase in Miscellaneous Contractual is also primarily due to COVID-19. Additionally, beginning in FY 2021, the department created a Mental Health Co-Responder Division. This division is anticipated to work closely with the Columbia Police Department (CPD) in responding to calls for service involving mental health.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	3,281,275	3,266,775	3,213,065	3,840,792	4,989,649
Employee Benefits	1,071,831	1,153,923	1,120,341	1,385,752	1,662,175
Construction Materials	-	-	275	775	-
Operating Supplies	263,706	248,310	295,768	201,446	293,690
Maintenance and Equipment	144,733	114,087	103,152	164,857	83,117
Training and Travel	58,111	47,673	60,075	21,756	23,261
Intragovernmental Charges	854,467	855,114	778,147	643,191	622,794
Utilities	96,255	105,275	104,482	94,367	98,510
Services and Misc. Charges	227,891	294,411	233,287	221,181	225,869
Misc. Contractual	1,228,549	1,506,267	1,482,439	1,658,815	2,347,872
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>7,226,819</b>	<b>7,591,835</b>	<b>7,391,030</b>	<b>8,232,932</b>	<b>10,346,936</b>

## HUMAN RESOURCES

Human Resources is a General Fund department that assists all departments with classification and compensation, compliance, employee performance, employee relations, labor relations, payroll support, recruitment, and hiring.



### Analysis

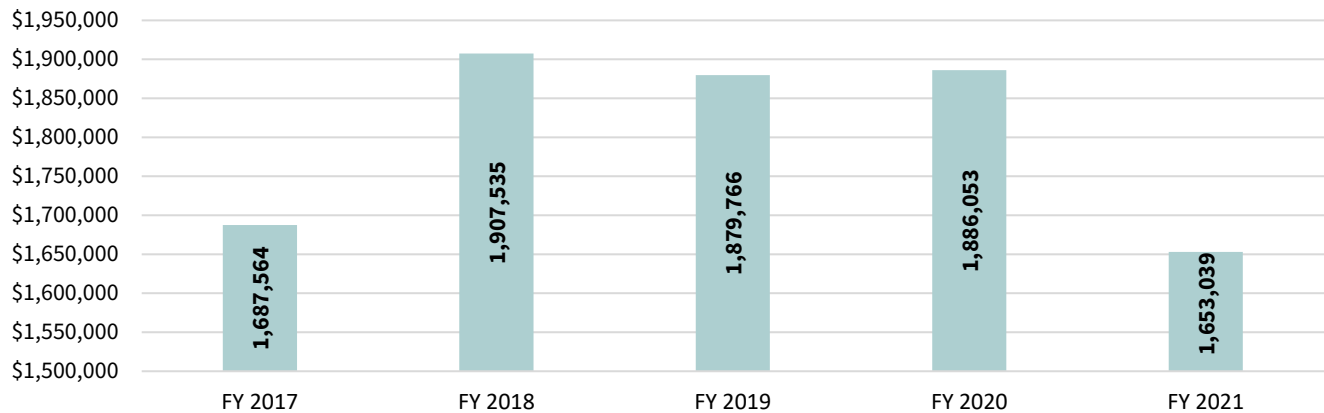
For the period shown, total expenses decreased by 8.16% or \$90,485. In FY 2018, expenses increased due to higher Intragovernmental Charges, Materials, and Training costs. In FY 2020, expenses decreased by \$57,241, largely due to decreased advertising costs (a decrease of \$45,720). In FY 2021, expenses decreased primarily due to lower Intragovernmental Charges. This decrease was largely due to the Custodial and Building Maintenance fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation are no longer charged to any departments within the General Fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	500,393	523,227	546,078	563,971	597,007
Employee Benefits	163,359	188,744	185,354	183,637	188,248
Construction Materials	-	-	100	-	50
Operating Supplies	12,121	16,822	17,082	14,501	16,257
Maintenance and Equipment	-	25,081	13,063	4,613	458
Training and Travel	9,620	19,560	6,728	11,180	5,358
Intragovernmental Charges	233,801	160,492	157,716	148,359	72,617
Utilities	7,440	7,060	5,832	4,056	4,056
Services and Misc. Charges	111,019	140,531	119,296	62,835	86,663
Misc. Contractual	71,551	70,482	90,467	91,322	48,108
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,109,305</b>	<b>1,151,999</b>	<b>1,141,716</b>	<b>1,084,475</b>	<b>1,018,820</b>

## LAW

The Law Department is a General Fund department that is charged with managing all litigation in which the City is an interested party, prosecuting municipal ordinance violations, drafting legislation, approving all contracts, deeds, bonds, and other documents signed in the name of the City, serving as the American with Disabilities Act (ADA) Coordinator and Human Rights Investigator, providing primary staff support for the Citizen Police Review Board, Disabilities Commission and Commission on Human Rights, providing secondary support to the Planning and Zoning Commission and Board of Adjustment, and advising the City Council, City Boards and Commissions, City Manager, and department directors on legal matters.

### Actual Expenditures



### Analysis

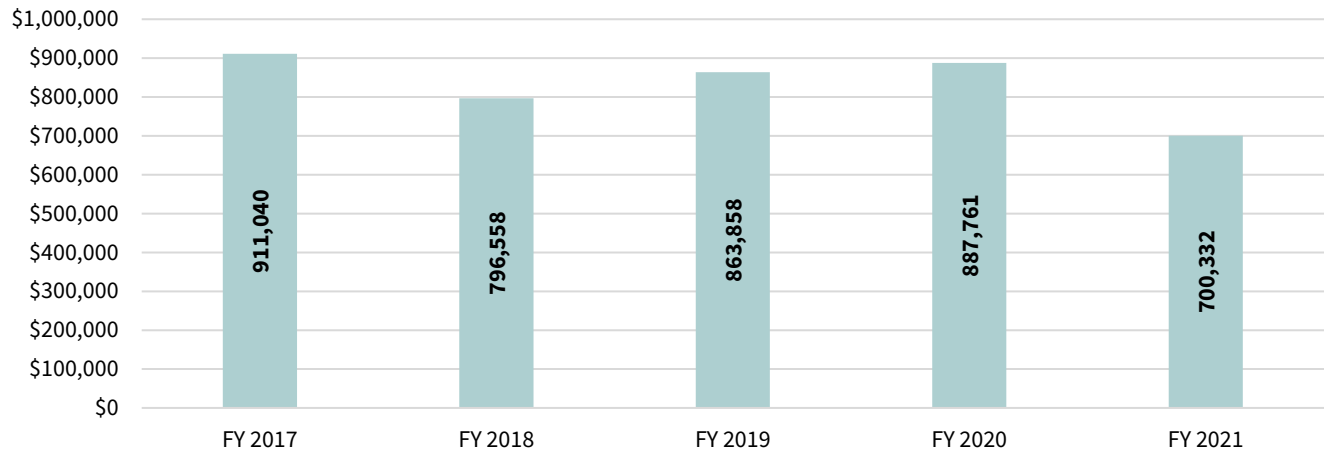
For the period shown, total expenses decreased by \$34,525 or 2.05%. FY 2018 expenses increased by \$219,971 in part due to filling a vacant paralegal position for the full year and the transfer of a position from Municipal Court to the Law Department. The transfer of the position from Municipal Court was required by a Supreme Court mandate related to municipal court operating procedures to separate judiciary functions from executive functions. FY 2021 reflects a decrease in total expenses due to both employee wages and intragovernmental charges. Employee wages decreased due to the elimination of two positions and less temporary position pay. These cuts were mandated by anticipated decreased revenues to the General Fund because of COVID-19. The Intragovernmental Charges decrease was largely due to the Custodial and Building Maintenance fund being eliminated and moved to the General Fund as facilities management. With this move to the general fund, fees for this internal service operation are no longer charged to any departments within the general fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	992,916	1,073,002	1,056,512	1,043,670	951,368
Employee Benefits	294,380	361,540	360,980	350,114	307,889
Operating Supplies	22,508	21,526	25,896	27,999	29,245
Maintenance and Equipment	2,039	2,641	5,363	-	40
Training and Travel	10,246	16,247	22,672	2,129	4,426
Intragovernmental Charges	211,817	199,421	198,768	171,731	91,895
Utilities	8,440	8,600	7,776	5,902	5,928
Services and Misc. Charges	19,075	20,371	14,443	33,610	61,719
Misc. Contractual	126,143	204,187	187,358	250,898	200,528
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,687,564</b>	<b>1,907,535</b>	<b>1,879,766</b>	<b>1,886,053</b>	<b>1,653,039</b>

## MUNICIPAL COURT

The Municipal Court is a General Fund department that includes court and traffic operations. Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges.

### Actual Expenditures



### Analysis

For the period shown, total expenses decreased by \$210,708 or 23.13%. In FY 2018, expenses decreased due to turnover in the department and the reduction of 2.25 FTE. A 1.00 FTE Probation and Collection Officer was reassigned to a 0.75 FTE Court Services Analyst, one Sr. Administrative Assistant was reallocated to Law, and one Sr. Administrative Assistant position was eliminated. FY 2019 expenses increased due to the mid-year addition of three positions to adopt new Supreme Court rules, purchase of office furniture, and video systems equipment with prior year general fund savings. In FY 2021, expenses decreased primarily due to Employee Wages and Intragovernmental Charges. Employee Wages decreased due to the elimination of two positions. These cuts were mandated by anticipated decreased revenues to the General Fund due to COVID-19. The Intragovernmental charges decreased largely due to the Custodial and Building Maintenance fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation are no longer charged to any departments within the General Fund.

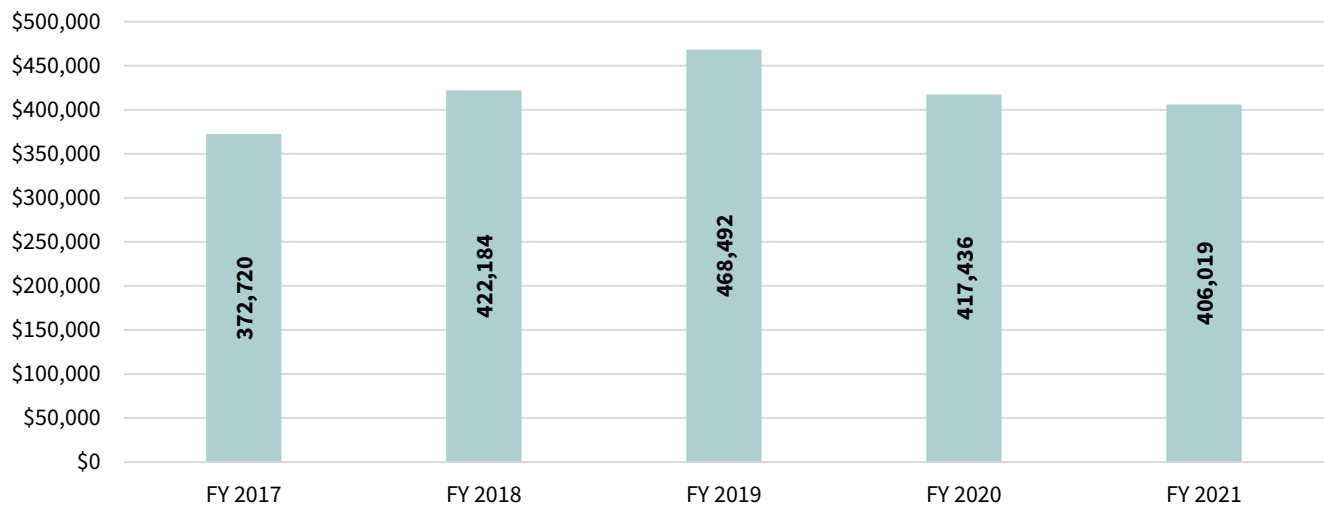
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	472,920	437,574	453,856	519,083	424,701
Employee Benefits	170,548	154,567	168,218	198,576	164,411
Construction Materials	-	-	115	-	-
Operating Supplies	18,606	18,360	73,728	25,426	12,487
Maintenance and Equipment	11,104	5,905	3,072	-	-
Training and Travel	8,366	5,050	4,928	2,608	3,361
Intragovernmental Charges	183,048	127,606	123,687	107,947	62,301
Utilities	11,839	12,180	9,031	6,889	6,292
Services and Misc. Charges	27,054	31,812	18,692	27,115	26,029
Misc. Contractual	7,554	3,503	1,925	117	750
Capital Outlay	-	-	6,605	-	-
<b>Total Expenditures:</b>	<b>911,040</b>	<b>796,558</b>	<b>863,858</b>	<b>887,761</b>	<b>700,332</b>



## OFFICE OF SUSTAINABILITY

The Office of Sustainability is a General Fund department that relies on dedicated sources of funding. Originally, the Office of Sustainability was accounted for in a Special Revenue Fund. In FY 2017, this division was moved from the City Manager's Office under General Fund to a separate budget to improve coordination of citywide sustainability efforts. The office is responsible for facilitating the implementation of the City of Columbia's Climate Action and Adaptation Plan (CAAP). This is accomplished through support of internally-staffed CAAP teams; education and information programming; and partnerships with community organizations.

### Actual Expenditures



### Analysis

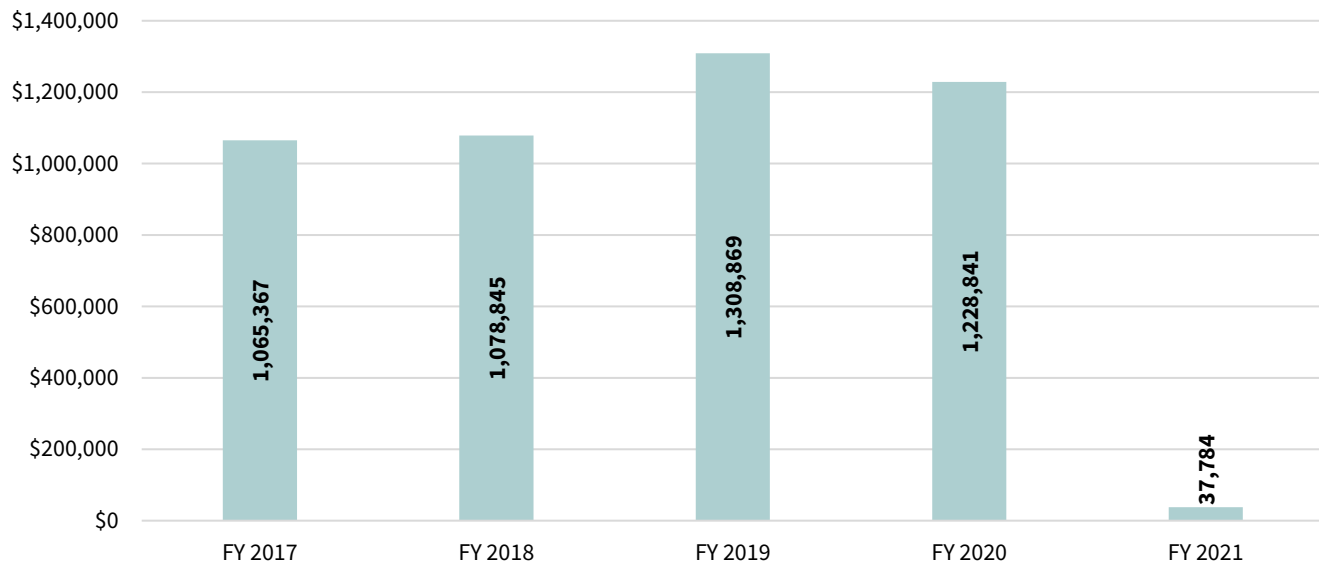
For the period shown, total expenses increased by \$33,299 or 8.93%. Expenses increased in FY 2018 and FY 2019 due to the development of the Climate Action and Adaptation Plan. These expenses were paid with prior year general fund savings. In FY 2020, expenses decreased due to budget cuts. FY 2021 reflects a decrease in Employee Wages and Travel and Training related-expenses. These reductions are both due to budget cuts and vacant positions.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	265,182	272,125	273,863	275,766	258,071
Employee Benefits	83,798	95,064	94,578	95,399	91,148
Construction Materials	-	-	-	147	357
Operating Supplies	9,661	7,533	25,680	3,744	4,129
Maintenance and Equipment	518	674	1,039	973	2,217
Training and Travel	4,214	7,274	6,827	4,986	27
Intragovernmental Charges	5,068	13,966	12,628	25,148	27,231
Utilities	2,029	2,189	2,649	2,353	2,138
Services and Misc. Charges	2,250	2,640	3,900	5,350	6,107
Misc. Contractual	-	20,718	47,326	3,570	14,594
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>372,720</b>	<b>422,184</b>	<b>468,492</b>	<b>417,436</b>	<b>406,019</b>

## PARKING ENFORCEMENT AND TRAFFIC

The Parking Enforcement and Traffic Control budget is a General Fund budget that is responsible for administering City parking ordinances via parking control enforcement in the central business district streets, parking lots and garages, residential parking by permit only areas, and metered streets near the University of Missouri. Parking Enforcement is also responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. The Traffic Division fabricates, installs and maintains traffic control and street signs, stripes pavement, paints curbs/crosswalks/symbols, and provides traffic signal maintenance.

**Actual Expenditures**



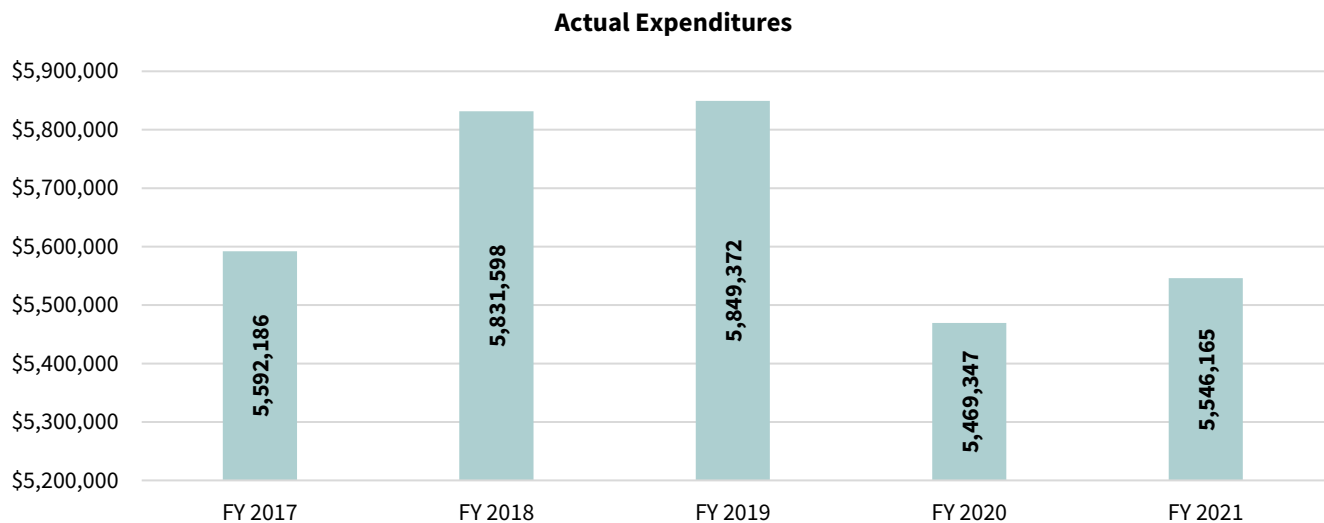
### Analysis

Beginning FY 2021, Parking Enforcement & Traffic was split between Streets & Engineering and the Columbia Police Department (CPD). The expenses that are reflected in the FY 2021 column are due to encumbrances from FY 2020 not being moved into the updated account.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	467,465	446,297	495,575	474,780	323
Employee Benefits	168,937	201,108	207,183	200,716	453
Construction Materials	246,151	232,379	402,635	356,154	-
Operating Supplies	19,302	22,274	27,248	16,757	2,698
Maintenance and Equipment	59,751	50,754	38,117	63,556	20,280
Training and Travel	2,803	2,855	7,865	266	-
Intragovernmental Charges	55,651	80,997	85,997	72,532	-
Utilities	7,419	10,158	7,697	7,424	2,674
Services and Misc. Charges	16,672	24,174	17,706	24,416	10,952
Misc. Contractual	1,908	7,849	1,096	3,102	404
Capital Outlay	19,307	-	17,749	9,139	-
<b>Total Expenditures:</b>	<b>1,065,367</b>	<b>1,078,845</b>	<b>1,308,869</b>	<b>1,228,841</b>	<b>37,784</b>

## PARKS AND RECREATION

Parks and Recreation - General Fund operations accounts for the Parks and Recreation program areas that do not have revenue-producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the CARE program.



### Analysis

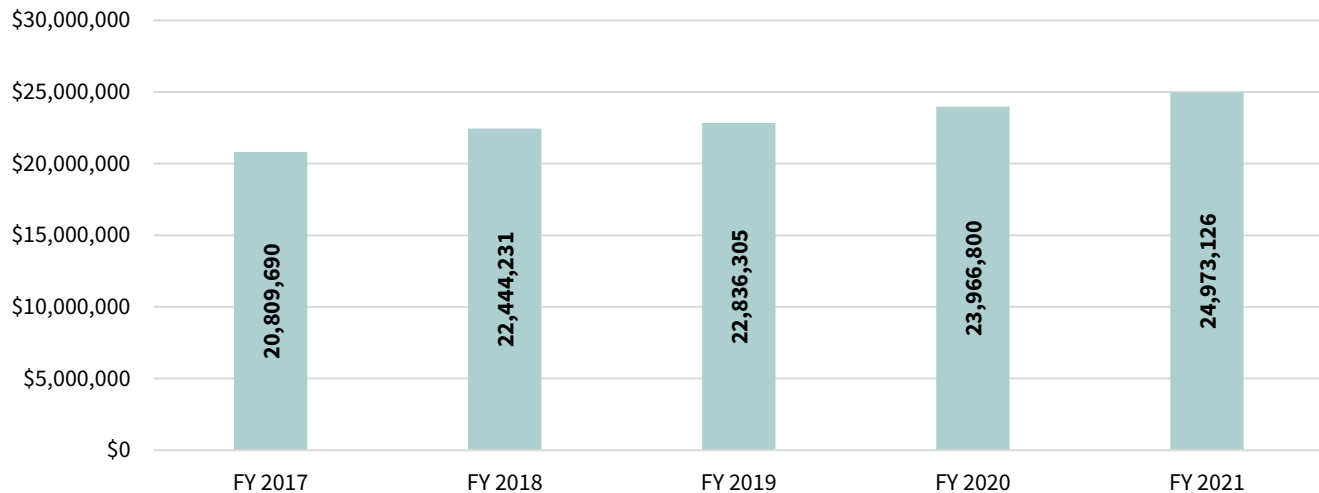
Total expenses decreased by \$46,021 or 0.82% for the period shown. In FY 2018, total expenses increased as two neighborhood outreach specialists were added to the CARE program, funded by one-time General Fund savings. In FY 2020, total expenses decreased due to budget cuts. Capital Outlay increased in FY 2020 due to fleet replacements needed for the department. FY 2021 expenses increased primarily due to Construction Materials and Intragovernmental Charges. Intragovernmental Charges increase was due to Self-insurance and Information Technology support and maintenance fees.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	2,774,375	2,855,518	2,850,877	2,572,616	2,610,154
Employee Benefits	814,443	887,773	881,561	823,434	827,183
Construction Materials	259,347	265,092	229,469	217,307	295,225
Operating Supplies	281,944	281,428	294,668	224,857	234,917
Maintenance and Equipment	268,697	280,532	293,793	230,597	281,645
Training and Travel	15,153	14,291	20,685	12,019	12,659
Intragovernmental Charges	552,051	584,967	602,380	560,557	624,033
Utilities	227,763	268,397	262,746	250,449	275,393
Services and Misc. Charges	171,080	151,567	173,021	209,967	209,826
Misc. Contractual	145,294	158,459	194,797	138,593	97,358
Capital Outlay	82,040	83,576	45,377	228,951	77,772
<b>Total Expenditures:</b>	<b>5,592,186</b>	<b>5,831,598</b>	<b>5,849,372</b>	<b>5,469,347</b>	<b>5,546,165</b>

## POLICE

The Police Department is a General Fund department with areas of operation including administration, operations, special services, and investigative operations support. The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with other municipal programs, operating in a participative, team-based environment to deliver quality community-oriented services in a proactive and efficient manner.

### Actual Expenditures



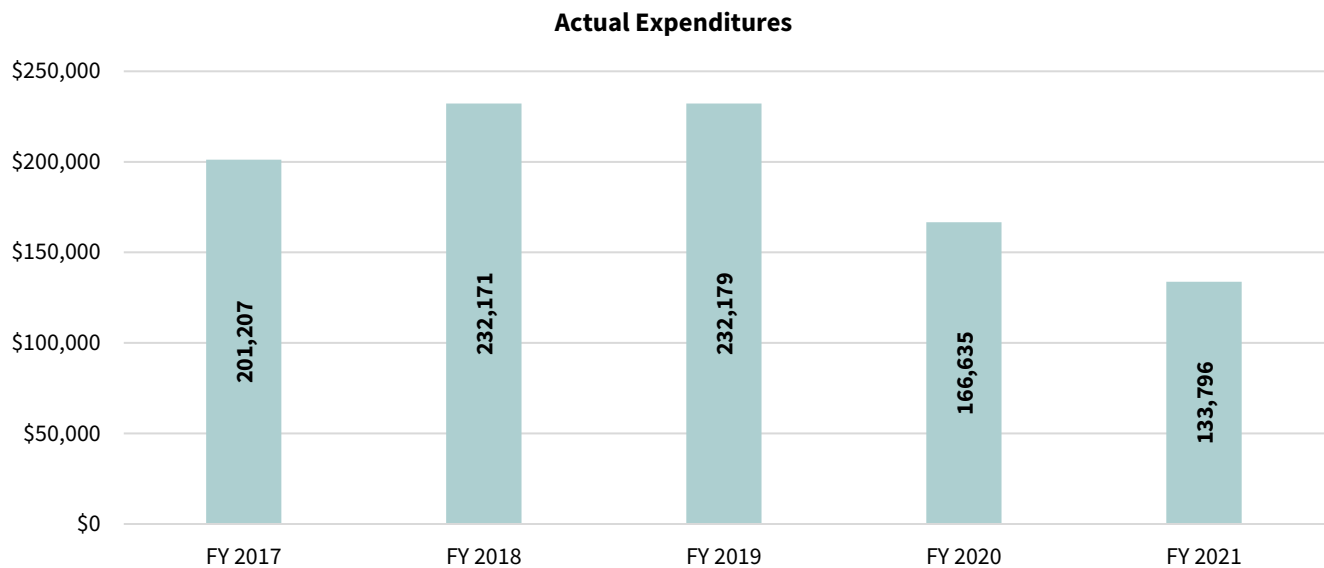
### Analysis

For the period shown, total expenses increased by \$4.16 million or 20%. In FY 2018, the majority of the increase in expenses was due to three civilian positions that were added as well as increased pension costs. In order to consolidate all commissioned officers into the Police Department, two parks positions and nine Airport positions were reallocated to Police in FY 2020. The Airport transferred funds to cover the cost of their positions that were transferred. This was the reason for the increase in expenses reflected in FY 2020. FY 2021 reflects an increase in expenses primarily due to Employee Wages and Benefits and Capital Outlay. The increase in employee wages and benefits was the addition of six positions, increased health insurance, and pension costs. Capital Outlay related expenses increase was due to multiple fleet replacements needed for the department.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	10,550,513	11,073,544	11,166,513	12,371,313	12,534,776
Employee Benefits	5,658,353	6,429,143	6,674,816	7,155,157	7,395,035
Construction Materials	-	116	171	300	61
Operating Supplies	359,242	433,116	384,681	304,523	355,029
Maintenance and Equipment	776,442	689,531	857,583	848,839	765,581
Training and Travel	161,260	217,339	206,977	110,999	90,022
Intragovernmental Charges	2,171,037	2,231,724	2,382,044	2,208,853	2,305,485
Utilities	242,502	236,891	231,939	209,602	223,669
Services and Misc. Charges	453,986	570,345	552,476	603,517	541,189
Misc. Contractual	92,840	77,244	56,301	48,236	67,236
Capital Outlay	343,517	485,237	322,805	105,462	695,043
<b>Total Expenditures:</b>	<b>20,809,690</b>	<b>22,444,231</b>	<b>22,836,305</b>	<b>23,966,800</b>	<b>24,973,126</b>

## PUBLIC WORKS ADMINISTRATION

Public Works Administration is a General Fund department. This budget provides the management for all of the divisions and functions of the Public Works Department, including Transit, Airport, Parking, Facilities Management, Fleet Operations, Public Improvements, and right-of-way acquisition.



### Analysis

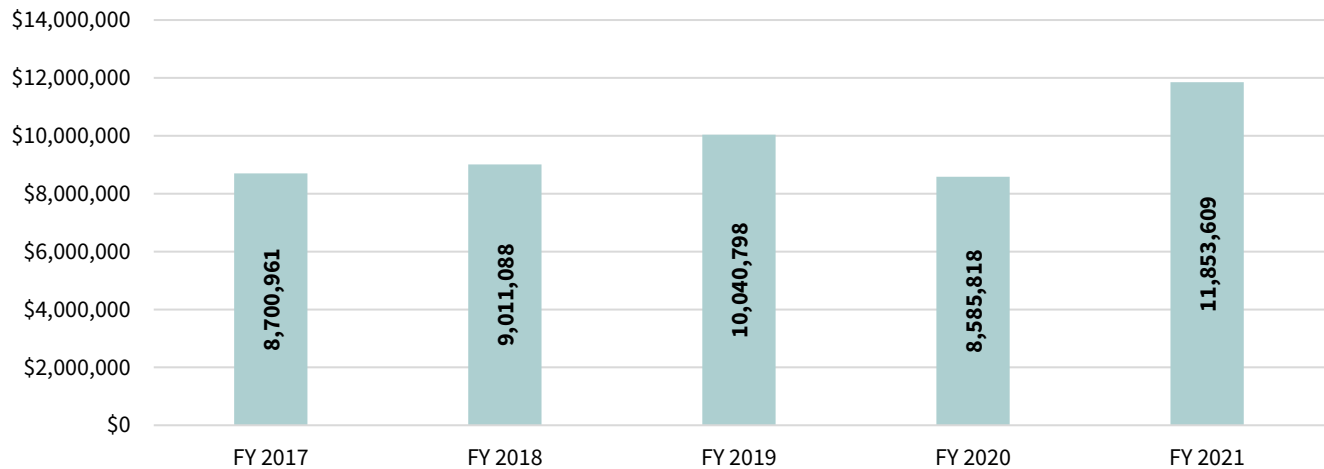
Total expenses decreased by \$67,411 or 33.5% for the period shown. These decreases are due to several organizational changes. In FY 2018, expenses increased due to the reallocation of the Director of Public Works and the Assistant to the Public Works Director from a portion of their salary being charged to the Airport and changed to Public Works Administration. In FY 2020, expenses decreased due to budget cuts. FY 2021 reflects a large decrease in Intragovernmental Charges. This was due to the Custodial and Building Maintenance Fund being eliminated and moved to the General Fund as Facilities Management. With this move to the General Fund, fees for this internal service operation are no longer charged to any departments within the General Fund.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	78,407	102,899	94,974	80,766	72,243
Employee Benefits	26,323	29,022	27,721	27,247	22,969
Operating Supplies	4,361	10,969	6,218	1,923	2,526
Maintenance and Equipment	389	12,816	4,153	1,498	105
Training and Travel	4,799	8,960	6,090	492	1,892
Intragovernmental Charges	77,311	58,372	55,892	47,847	27,871
Utilities	5,764	5,779	4,983	3,535	3,240
Services and Misc. Charges	3,845	3,342	2,584	3,298	2,951
Misc. Contractual	8	12	29,563	28	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures:</b>	<b>201,207</b>	<b>232,171</b>	<b>232,179</b>	<b>166,635</b>	<b>133,796</b>

## STREETS AND ENGINEERING

The Streets and Engineering budget is a General Fund budget that provides street maintenance, street lighting, snow removal, street cleaning, mowing of right-of-ways, utility service cut repairs, survey, design, contract administration, and construction inspection of capital projects for the Public Works Department.

### Actual Expenditures



### Analysis

For the period shown, expenditures have increased by \$3.15 million, or 36.23%. Also, during this timeframe, the number of lane miles maintained by Streets & Engineering has increased by 88.78 miles. In FY 2019, expenses increased due to the reallocation of positions from the Airport and the Non-Motorized Grant into this budget, pay plan costs adopted in the budget, and a one-time transfer mid-year from the Transportation Sales Tax Fund to increase street maintenance funding. Starting in FY 2021, the operating transfer to Streets & Engineering from Transportation Sales Tax increased by \$2 million due to COVID-related federal monies that both the Airport and Transit Funds received. This increased transfer is planned to continue until FY 2024, which will keep the expenditures for pavement preservation within approximately \$450,000 annually. The Pavement Management Program study indicates that to maintain a PASER rating of 7.0 for the system, a similar amount of funds is annually required, which is also the City's Strategic Plan Reliable Infrastructure Goal 1. In FY 2021, two Supporting Activity funds were moved into the General Fund - this caused Intragovernmental Charges for Streets and Engineering to decrease as they were no longer paying Community Relations or Facilities Management fees.

Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	2,245,184	2,212,874	2,412,114	2,393,317	2,674,670
Employee Benefits	744,254	851,480	893,575	905,487	1,017,382
Construction Materials	1,310,893	750,552	1,003,853	1,021,483	1,556,742
Operating Supplies	151,674	170,353	172,675	145,337	146,108
Maintenance and Equipment	448,004	393,136	669,112	518,226	497,868
Training and Travel	26,645	34,804	22,810	5,364	17,147
Intragovernmental Charges	785,391	740,249	741,292	758,648	578,848
Utilities	471,952	513,917	519,690	520,839	561,981
Services and Misc. Charges	289,109	302,466	364,202	341,245	378,191
Misc. Contractual	1,875,504	2,581,043	2,591,618	1,897,677	3,620,013
Capital Outlay	352,353	460,215	649,858	78,196	804,658
Debt Service	-	-	-	-	-
<b>Total Expenditures:</b>	<b>8,700,961</b>	<b>9,011,088</b>	<b>10,040,798</b>	<b>8,585,818</b>	<b>11,853,609</b>



## SPECIAL REVENUE FUND

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Non-Motorized Grant Fund** - to account for federal grant monies reserved for non-motorized transportation projects. Mid MO Solid

**Waste Management District Fund** - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administrated by the City per council approved agreement with the District.

**Transportation Sales Tax Fund** - to account for city enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges and airports to the extent of tax revenues.

**Convention and Tourism Fund** - to account for the 5% tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism and economic development in the City of Columbia. Twenty percent is to be used for planning and constructing airport terminal improvements.

**Community Development Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

**Public Improvement Fund** - to account for and disburse monies the City receives from the city sales tax and development fees. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks. Development fees are restricted to construction of collector and arterial streets.

**Capital Improvement Sales Tax Fund** - to account for the 1/4 cent sales tax approved by voters in 2015 to be collected until December 2025 for funding of capital improvement projects.

**Park Sales Tax Fund** - to account for the city-enacted 1/4 percent (to be reduced to 1/8 percent in 2026) sales tax and expenditures for funding of local parks.

**Stadium TDD's Fund** - to account for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall and Stadium Corridor

## CAPITAL IMPROVEMENT SALES TAX

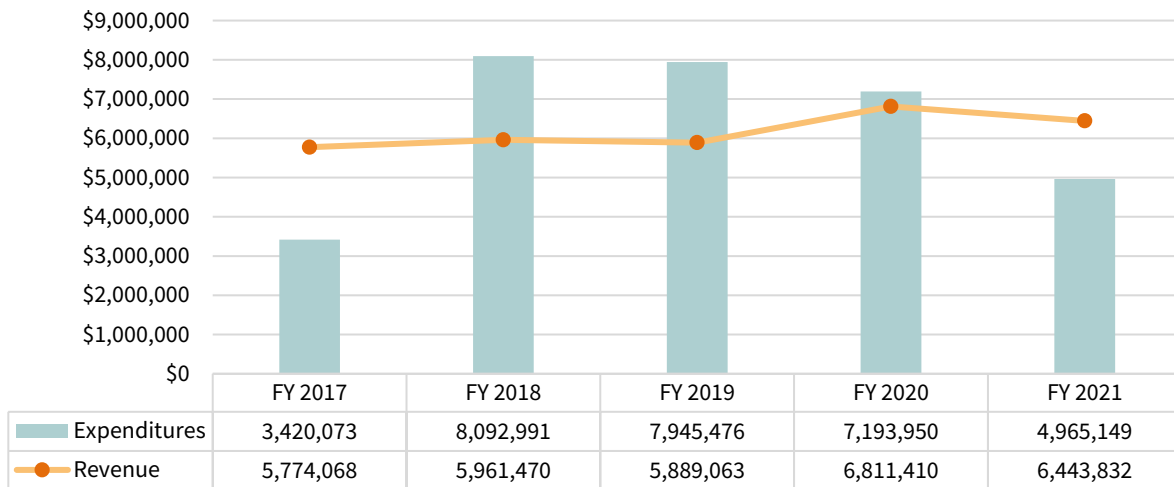
### Capital Improvement Sales Tax Fund

Expenses for the fiscal year 2021 Capital Improvement Sales Tax Fund consist solely of transfers. Annually, as a part of the budget process, the capital projects are identified for the next year that will use this funding, and an operating transfer is made from this fund to the capital projects fund for those projects. As with all of our capital projects, the entire construction cost of a project must be appropriated before a construction contract can be awarded even though the actual construction may take more than one year to complete.

### Dedicated Funding Sources

All of the funding generated is dedicated and must be used to fund capital projects for Public Safety and Transportation. It cannot be used to fund operating costs.

**Actual Expenditures & Revenue**



### Analysis

Over the past five years, expenses have varied from year to year due to the amount of funding needed for capital projects each year. The current Capital Improvement Sales Tax extension will fund projects through FY 2025 before another extension will need to be presented to the voters.

Total Capital Improvement Sales Tax revenue increased in the period shown by nearly \$670,000, or 11.6%. Public Safety and Streets & Sidewalk capital project needs are higher than the tax is currently generating and this is creating a backlog of projects. The City needs to identify additional funding sources to adequately fund these increasing capital project needs.

Cash reserve amounts vary from year to year and are directly impacted by the amount of capital project transfers that are required in a given year. This is a normal occurrence with this type of fund as sales tax receipts are accumulated over time and then transferred out to fund a capital project. All of the construction costs must be appropriated for a project before a construction contract can be awarded. In FY 2018 the cash reserves increased due to lower capital project transfers out and in 2021 cash reserves have decreased significantly due to higher capital project transfers out.

*As of the end of FY 2021 Capital Improvement Sales Tax Fund's cash above target, excluding non-operating revenue was \$2,886,331.*



## CAPITAL IMPROVEMENT SALES TAX - INCOME STATEMENT

<b>Revenue</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Sales Tax	5,814,207	5,920,500	5,772,941	5,777,920	6,444,270
Investment Revenue	(36,948)	41,922	116,957	36,042	(438)
Miscellaneous	(3,191)	(952)	(835)	(2,552)	-
Transfers In from Other City Funds	-	-	-	1,000,000	-
<b>Total Revenue:</b>	<b>5,774,068</b>	<b>5,961,470</b>	<b>5,889,063</b>	<b>6,811,410</b>	<b>6,443,832</b>
<b>Expenditures</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Intragovernmental Charges	23,573	21,991	169,585	-	-
Services and Misc. Charges	-	-	-	-	-
Transfers Out to Other City Funds	3,396,500	8,071,000	7,775,891	7,193,950	4,965,149
<b>Total Expenditures:</b>	<b>3,420,073</b>	<b>8,092,991</b>	<b>7,945,476</b>	<b>7,193,950</b>	<b>4,965,149</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>2,353,995</b>	<b>(2,131,521)</b>	<b>(2,056,413)</b>	<b>(382,540)</b>	<b>1,478,683</b>

<b>Estimated Cash Reserve</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Cash and Cash Equivalents	5,828,710	3,686,594	1,582,094	1,186,447	2,528,462
Receivables	832,343	846,837	894,924	908,032	1,044,700
GASB 31 Adjustment	233,150	320,020	297,067	296,381	306,199
Current Liabilities	-	-	-	-	-
<b>Ending Available Cash</b>	<b>6,894,203</b>	<b>4,853,451</b>	<b>2,774,085</b>	<b>2,390,860</b>	<b>3,879,361</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	3,420,073	8,092,991	7,945,476	7,193,950	4,965,149
Debt Service Obligations	-	-	-	-	-
<b>Total Expenses</b>	<b>3,420,073</b>	<b>8,092,991</b>	<b>7,945,476</b>	<b>7,193,950</b>	<b>4,965,149</b>
Cash Reserve Target (20% of total current year expenses)	684,015	1,618,598	1,589,095	1,438,790	993,030
<b>Cash above/below Target</b>	<b>6,210,188</b>	<b>3,234,853</b>	<b>1,184,990</b>	<b>952,070</b>	<b>2,886,331</b>

## PARK SALES TAX

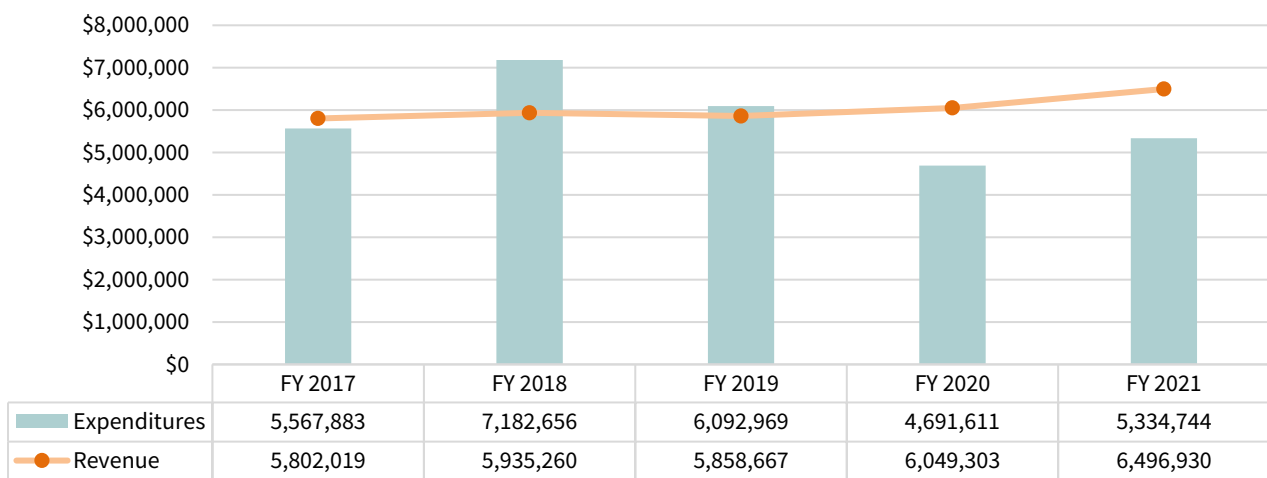
### Park Sales Tax

The Parks Sales Tax (PST) Fund transfers funds from the permanent parks sales tax to the General Fund to support parks operations, to the Recreation Services Fund to support those operations, and funds from the temporary parks sales tax to the Capital Projects Fund and Recreation Services Fund to fund voter approved capital projects. The PST was originally approved by voters in November 2000 and the temporary 1/8<sup>th</sup> cent parks sales tax is taken to voters to be extended every five or six years with the latest extension approved in November 2021. The approved November 2021 ballot issue asked voters to renew the temporary park sales tax for 10 more years.

### Dedicated Funding Sources

The parks sales tax is a dedicated funding source that can only be used to fund parks and recreation related expenses.

**Actual Expenditures & Revenue**



### Analysis

Over the past five years, total expenditures decreased by \$233,139 or 4.13% and PST receipts increased \$630,157 or 10.84%. In FY 2019, all of the permanent parks tax (103.88%) has been allocated between the General Fund and the Recreation Services Fund. Also in FY 2019, intragovernmental charges increased due to G&A charges. The methodology in the calculation was changed for FY 2020, which reduced the amount charged to PST for the following fiscal years. Reserves have declined over the past five years due to lower growth in tax receipts, increased capital project funding, and increases in subsidies to both the general fund and the recreation services fund. FY 2021 reflects an increase in reserves due to a growth in tax receipts. Transfers to General Fund and Recreation Services also increased from FY 2020 to FY 2021 due to an increase in operations.

*As of the end of FY 2021 Park Sales Tax Fund's cash above target, excluding non-operating revenue was \$2,440,069.*

## PARK SALES TAX - INCOME STATEMENT

<b>Revenue</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Sales Tax	5,814,113	5,920,620	5,772,941	5,802,920	6,444,270
Investment Revenue	(8,903)	15,592	13,138	12,550	(245)
Miscellaneous	(3,190)	(952)	(835)	(2,552)	-
Transfers In from Other City Funds	-	-	73,422	236,384	52,906
<b>Total Revenue:</b>	<b>5,802,019</b>	<b>5,935,260</b>	<b>5,858,667</b>	<b>6,049,303</b>	<b>6,496,930</b>
<b>Expenditures</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Intragovernmental Charges	38,862	28,771	110,550	1,833	-
Services and Misc. Charges	-	-	-	-	-
Transfers Out to Other City Funds	5,529,021	7,153,885	5,982,419	4,689,778	5,334,744
<b>Total Expenditures:</b>	<b>5,567,883</b>	<b>7,182,656</b>	<b>6,092,969</b>	<b>4,691,611</b>	<b>5,334,744</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>234,136</b>	<b>(1,247,396)</b>	<b>(234,302)</b>	<b>1,357,692</b>	<b>1,162,186</b>

<b>Estimated Cash Reserve</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Cash and Cash Equivalents	1,395,683	137,185	-	1,192,343	2,217,853
Receivables	828,513	839,615	892,019	907,847	1,044,522
GASB 31 Adjustment	229,397	236,305	236,348	236,099	244,643
Current Liabilities	-	-	(149,521)	-	-
<b>Ending Available Cash</b>	<b>2,453,593</b>	<b>1,213,105</b>	<b>978,846</b>	<b>2,336,289</b>	<b>3,507,018</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	5,567,883	7,182,656	6,092,969	4,691,611	5,334,744
Debt Service Obligations	-	-	-	-	-
<b>Total Expenses</b>	<b>5,567,883</b>	<b>7,182,656</b>	<b>6,092,969</b>	<b>4,691,611</b>	<b>5,334,744</b>
Cash Reserve Target (20% of total current year expenses)	1,113,577	1,436,531	1,218,594	938,322	1,066,949
<b>Cash above/below Target</b>	<b>1,340,016</b>	<b>(223,426)</b>	<b>(239,748)</b>	<b>1,397,967</b>	<b>2,440,069</b>

## PUBLIC IMPROVEMENT FUND

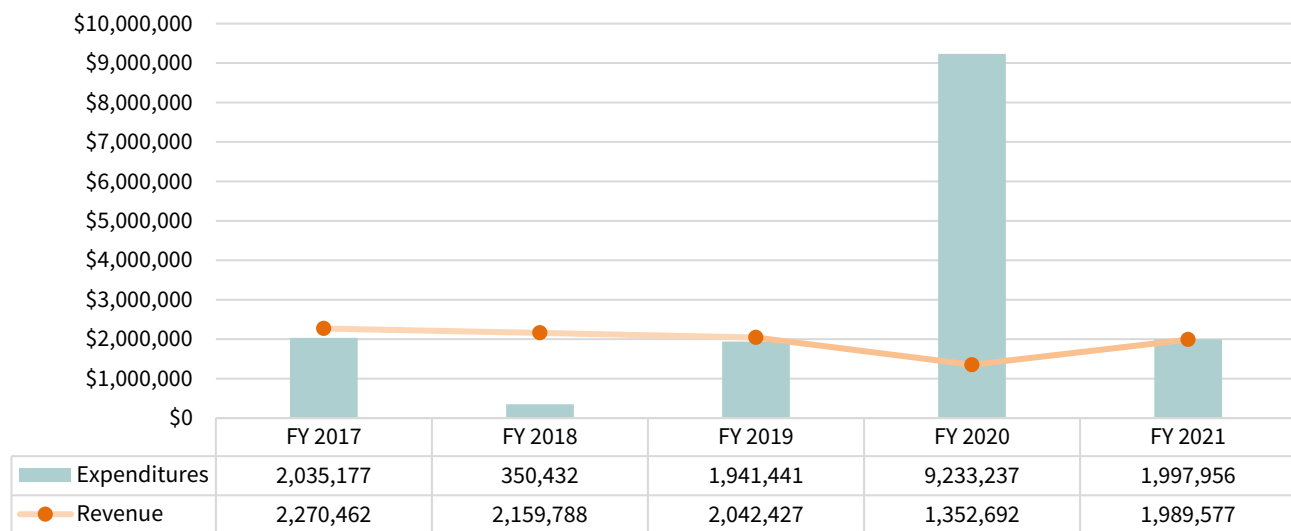
### Public Improvement Fund

Expenses for the Public Improvement Fund consist primarily of transfers and a small charge for General and Administrative charges associated with the investment and accounting activities of the fund, which changed in FY 2021. Annually, as a part of the budget process, capital projects that will be funded for the next year are identified and operating transfers are made from this fund to the capital projects fund for those projects that will be funded with either development fees or the 2% of the 1% general sales tax beginning in FY 2020 (in prior years, it was 4.1% of the 1% general sales tax). The total expenses for a year can vary from the revenue received for the year due to capital project funding needs. With a special revenue fund such as Public Improvement Fund, balances are often accumulated over time and then used down in a particular year to fund a large capital project(s), which occurred in FY 2020.

### Dedicated Funding Sources

The Public Improvement Fund is a special revenue fund that accounts for two specific funding sources – a part of the 1% general sales tax that the City allocates to capital projects and development fees collected on new construction within the City. It has been a long-standing practice of allocating a portion of this 1% sales tax to help fund capital project needs for General Fund departments such as Public Safety, Administration, and Transportation. Development fees, which are collected on new construction within the City, are restricted to funding the construction of arterial and collector streets. In FY 2005, voters approved an increase in development fees from \$0.10 per square foot in FY 2005 to \$0.50 per square foot as a part of the 2005 transportation ballot issue. The increases were phased in over five years.

**Actual Expenditures & Revenue**



### Analysis

Over the past five years, total expenses have varied from year to year based on the amount of capital project funding required. All of the construction costs for a project must be appropriated before a construction contract can be awarded even though the actual construction can take more than one year. Reserves reflect an overall increase over the past five years with most of the reserves coming from development charges. The City built up these reserves to fund several large capital projects that were approved on the 2015 ballot, including Discovery Parkway, Gans to New Haven, Nifong - Providence to Forum 4 Lane, and Forum Blvd - Chapel Hill to Woodrail (4 lane). Transfers were done for many of these expenses in FY 2020.

*As of the end of FY 2021 Public Improvement Fund's cash above target, excluding non-operating revenue was \$2,290,305.*

## PUBLIC IMPROVEMENT FUND - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Sales Tax	996,406	1,016,111	991,215	482,865	536,651
Fees and Service Charges	1,319,207	1,115,087	631,131	831,716	1,267,119
Investment Revenue	(44,604)	28,752	420,225	38,464	(7,571)
Miscellaneous	(548)	(162)	(143)	(352)	-
Transfers In from Other City Funds	-	-	-	-	193,378
<b>Total Revenue:</b>	<b>2,270,462</b>	<b>2,159,788</b>	<b>2,042,427</b>	<b>1,352,692</b>	<b>1,989,577</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Intragovernmental Charges	132,891	109,561	15,760	1,833	-
Services and Misc. Charges	-	-	-	-	-
Misc. Contractual	-	-	-	-	-
Transfers In From Other City Funds	1,902,286	240,871	1,925,681	9,231,404	1,997,956
<b>Total Expenditures:</b>	<b>2,035,177</b>	<b>350,432</b>	<b>1,941,441</b>	<b>9,233,237</b>	<b>1,997,956</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>235,285</b>	<b>1,809,356</b>	<b>100,986</b>	<b>(7,880,545)</b>	<b>(8,379)</b>

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	507,365	1,214,223	677,872	1,085,693	897,979
Receivables	155,765	165,293	171,499	1,283,618	1,462,952
GASB 31 Adjustment	211,264	439,543	313,153	312,210	328,965
Current Liabilities	-	-	-	-	-
<b>Ending Available Cash</b>	<b>874,394</b>	<b>1,819,059</b>	<b>1,162,524</b>	<b>2,681,521</b>	<b>2,689,896</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	2,035,177	350,432	1,941,441	9,233,237	1,997,956
Debt Service Obligations	-	2,290,305	-	-	-
<b>Total Expenses</b>	<b>2,035,177</b>	<b>2,640,737</b>	<b>1,941,441</b>	<b>9,233,237</b>	<b>1,997,956</b>
Cash Reserve Target (20% of total current year expenses)	407,035	528,147	388,288	1,846,647	399,591
<b>Cash above/below Target</b>	<b>467,359</b>	<b>1,290,912</b>	<b>774,236</b>	<b>834,874</b>	<b>2,290,305</b>

## CONVENTION & VISITORS BUREAU

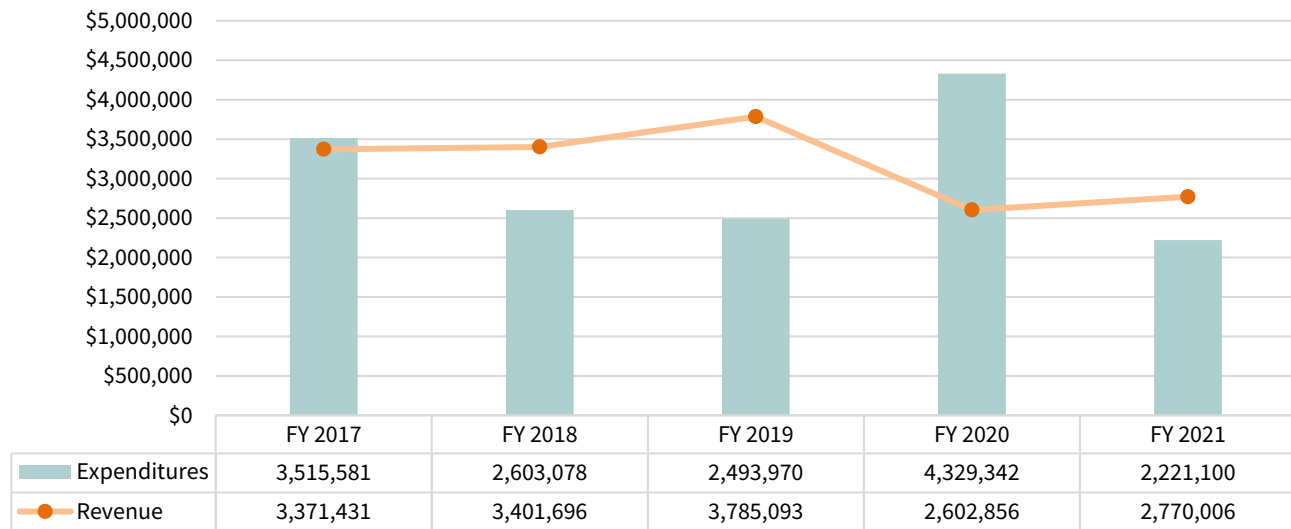
### Tourism

The Convention and Visitor’s Bureau promotes Columbia as a meeting, leisure group tour and sports destination through direct solicitations, tradeshow attendance, advertising, marketing, and public relations.

### Dedicated Funding Sources

All of the funding is considered to be dedicated to tourism related expenses and cannot be allocated for other purposes. The primary funding source for Convention and Visitors Bureau is other local taxes (hotel/motel tax). The City has a 5% hotel/motel tax of which 2% is designated for the enhancement or development of festivals, events, and attractions. The original hotel/motel tax was 2% and was dedicated to operating costs. In FY 1999, an additional 2% hotel/motel tax was passed with 1% going toward operations and 1% to be used for tourism development funds. At the end of FY 2016, an additional 1% temporary hotel/motel tax (effective Jan. 1, 2017) was passed to help fund airport improvements and is expected to sunset after 23 years. The other dedicated funding sources include interest revenue, grants (state grants for marketing), and miscellaneous revenues (reimbursement from the Chamber of Commerce for shared expenses at the Walton Building, sponsorships, and certified tourism ambassador training).

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses decreased \$1.29 million, or 36.82%. Revenue also decreased during this period by roughly \$600,000, or 17.84%.

In FY 2017, expenses increased in Publishing and Advertising due to a state grant received to increase tourism to the City and a one-time transfer of \$1,000,000 to the Capital Projects Fund to help fund the Sports Field House capital project. In FY 2018 and FY 2019, expenses decreased as there were no significant transfers to the Capital Projects Fund. In FY 2020, expenses increased due to transfers to the Airport of \$1,959,429. This was again the cause of the decrease in FY 2021, as there were no significant transfers for capital projects.

*As of the end of FY 2021 Convention & Visitors Bureau Fund's cash above target, excluding non-operating revenue was \$509,553.*

## CONVENTION & VISITORS BUREAU - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Other Local Taxes	3,227,138	3,296,867	3,413,675	2,194,844	2,601,760
Fees and Service Charges	454	3,046	2,926	1,696	700
Revenue from Other Governmental Units	123,984	61,585	92,141	275,283	135,418
Investment Revenue	(25,121)	13,266	230,520	112,035	6,089
Miscellaneous	40,977	26,932	23,810	18,998	26,039
Transfers In from Other City Funds	4,000	-	22,021	-	-
<b>Total Revenue:</b>	<b>3,371,431</b>	<b>3,401,696</b>	<b>3,785,093</b>	<b>2,602,856</b>	<b>2,770,006</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	471,236	507,079	505,467	604,884	575,655
Employee Benefits	145,670	173,974	171,284	206,880	206,575
Construction Materials	-	-	-	-	-
Operating Supplies	20,848	31,129	23,337	11,512	9,011
Maintenance and Equipment	21,976	5,303	3,052	3,058	1,942
Training and Travel	16,017	18,327	18,376	11,739	1,628
Intragovernmental Charges	217,729	228,141	270,446	196,819	168,905
Utilities	24,268	24,840	22,893	20,629	19,811
Services and Misc. Charges	1,162,998	988,684	846,257	799,150	834,595
Misc. Contractual	212,518	216,825	401,990	400,723	249,503
Transfers Out to Other City Funds	1,222,320	408,776	230,869	2,073,949	153,474
<b>Total Expenditures:</b>	<b>3,515,581</b>	<b>2,603,078</b>	<b>2,493,970</b>	<b>4,329,342</b>	<b>2,221,100</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(144,149)</b>	<b>798,618</b>	<b>1,291,123</b>	<b>(1,726,486)</b>	<b>548,906</b>

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	430,267	1,084,359	1,218,683	718,618	621,720
Receivables	170,688	103,159	125,936	144,954	188,027
GASB 31 Adjustment	97,649	204,127	130,088	127,842	144,026
Current Liabilities	-	-	-	-	-
<b>Ending Available Cash</b>	<b>698,604</b>	<b>1,391,645</b>	<b>1,474,707</b>	<b>991,414</b>	<b>953,773</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	3,515,581	2,603,078	2,493,970	4,329,342	2,221,100
Debt Service Obligations					
<b>Total Expenses</b>	<b>3,515,581</b>	<b>2,603,078</b>	<b>2,493,970</b>	<b>4,329,342</b>	<b>2,221,100</b>
Cash Reserve Target (20% of total current year expenses)	703,116	520,616	498,794	865,868	444,220
<b>Cash above/below Target</b>	<b>(4,512)</b>	<b>871,029</b>	<b>975,913</b>	<b>125,546</b>	<b>509,553</b>

## COMMUNITY DEVELOPMENT BLOCK GRANTS & HOME

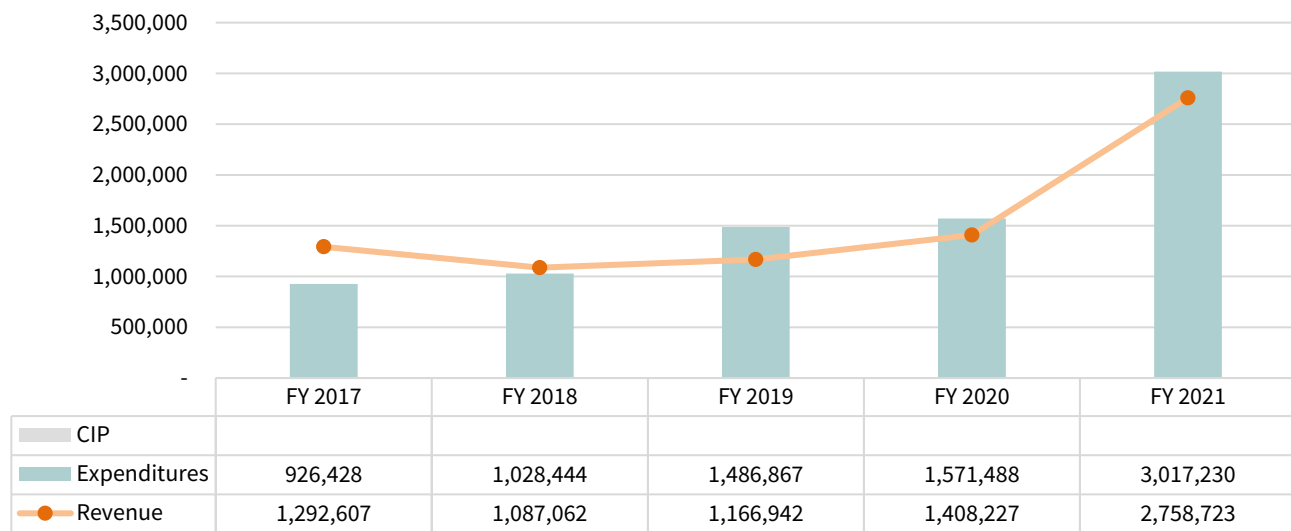
### Community Development Block Grant and HOME

The Community Development Block Grant (CDBG) and Home Program administer the Community Development Block Grant (CDBG) and HOME Investment Partnership programs by coordinating applications for the use of these funds with the Department of Housing and Urban Development (HUD), other city departments, and outside organizations.

### Dedicated Funding Sources

All of the revenues in this fund are considered to be dedicated and cannot be allocated to any other purpose. The dedicated funding sources for this fund include grants (federal block grant and NBRH Stabilization block grants and HOME block grants), interest revenue (for funds that are invested prior to being spent), and miscellaneous revenues (energy audits and program income).

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses increased approximately \$2.09 million, or 226%. Revenues also increased by \$1.46 million, or 113%. This is due to increased spending and revenues resulting from the COVID-19 pandemic.

The amount of grant funding awarded can vary from year to year based on the funding allocated to the program by the federal government. Expenditures of funds are dependent upon congressional budget approval, HUD’s timeliness in awarding grant funds and completion of projects and drawdown of funds. Variations in expenses are also impacted by multi-year projects and the size and scope of projects completed within a fiscal year.

The federal budget follows the City’s fiscal year of Oct. 1 through Sept. 30, however the City typically does not receive a full release of funds from HUD until August or September of the fiscal for which the funds are allocated. The City must expend sufficient CDBG funds in order to maintain no more than 1.5 times its annual allocation, and this threshold is tested on November 1<sup>st</sup> of each year. The City must commit HOME funds to eligible projects through a formal agreement within 2 years of receiving grant funds and projects must be completed within 4 years of the initial funding commitment date.

*As of the end of FY 2021 CDGB Fund’s cash below target, excluding non-operating revenue was \$970,791.*



## COMMUNITY DEVELOPMENT BLOCK GRANTS & HOME - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenue from Other Governmental Units	1,260,685	1,074,442	1,156,112	1,397,378	2,748,473
Investment Revenue	11,222	12,219	10,429	9,523	10,249
Miscellaneous	20,700	400	400	1,326	-
Transfers In from Other City Funds	-	-	-	-	-
<b>Total Revenue:</b>	<b>1,292,607</b>	<b>1,087,062</b>	<b>1,166,942</b>	<b>1,408,227</b>	<b>2,758,723</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	179,092	175,388	189,863	197,504	187,204
Employee Benefits	64,219	65,200	70,996	76,502	74,819
Operating Supplies	2,188	1,139	1,611	5,708	2,787
Maintenance and Equipment	-	480	432	179	2,405
Training and Travel	6,057	7,507	6,398	2,648	900
Intragovernmental Charges	-	-	-	-	-
Utilities	5,266	5,993	5,630	4,842	4,667
Services and Misc. Charges	63,402	(8,912)	20,913	15,886	17,125
Misc. Contractual	524,641	660,835	1,145,593	1,149,262	2,569,822
Capital Outlay	-	-	-	-	-
Transfers Out to Other City Funds	81,563	120,815	45,432	118,956	157,501
<b>Total Expenditures:</b>	<b>926,428</b>	<b>1,028,444</b>	<b>1,486,867</b>	<b>1,571,488</b>	<b>3,017,230</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>366,179</b>	<b>58,617</b>	<b>(319,925)</b>	<b>(163,262)</b>	<b>(258,507)</b>

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	4,100	283,269	37,752	-	-
Receivables	-	-	-	-	-
GASB 31 Adjustment	-	-	-	-	-
Current Liabilities	(25,001)	(53,880)	(20,816)	(300,367)	(367,345)
<b>Ending Available Cash</b>	<b>(20,901)</b>	<b>229,389</b>	<b>16,936</b>	<b>(300,367)</b>	<b>(367,345)</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	926,428	1,028,444	1,486,867	1,571,488	3,017,230
Debt Service Obligations	-	-	-	-	-
<b>Total Expenses</b>	<b>926,428</b>	<b>1,028,444</b>	<b>1,486,867</b>	<b>1,571,488</b>	<b>3,017,230</b>
Cash Reserve Target (20% of total current year expenses)	185,286	205,689	297,373	314,298	603,446
<b>Cash above/below Target</b>	<b>(206,187)</b>	<b>23,700</b>	<b>(280,437)</b>	<b>(614,665)</b>	<b>(970,791)</b>

## GENERAL CAPITAL PROJECTS

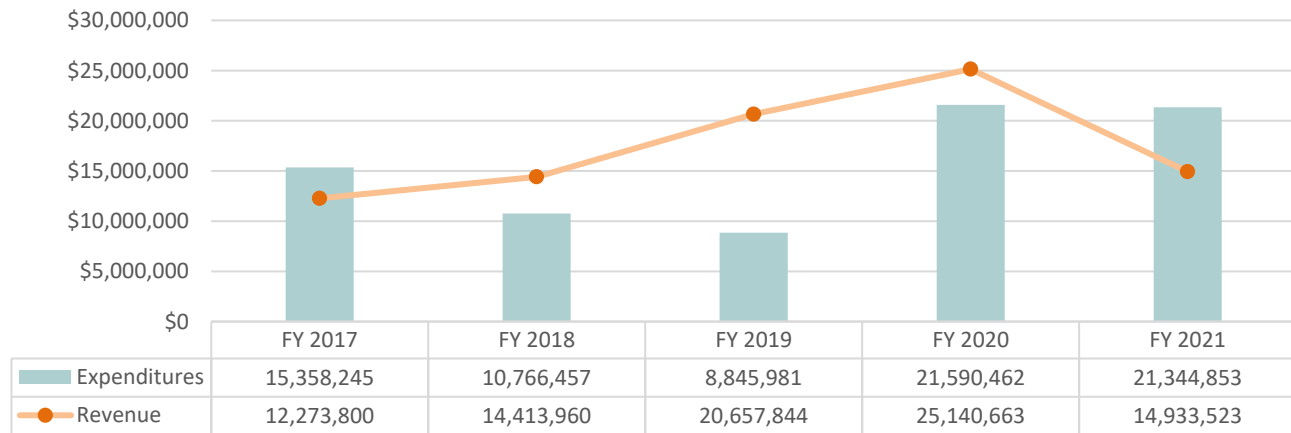
### General Capital Projects

General Government projects include projects that are associated with Streets & Sidewalks, Parks & Recreation, and Public Safety. These projects are completely funded by dedicated funding source transfers from special revenue sources such as the Public Improvement Fund.

### Dedicated Funding Sources

All of the funding is dedicated funding and include transfers from special revenue sources such as the Public Improvement Fund, bond proceeds, and other local revenues.

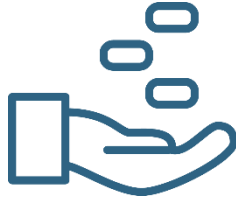
**Actual Expenditures & Revenue**



### Analysis

Expenses vary from year to year, dependent on the projects scheduled and funded for that fiscal year. It is customary to have years of lower or higher expenses depending on the number and cost of projects funded.

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Contribution	-	-	146,722	-	280,340
Revenue from Other Governmental Units	4,584,422	3,192,535	6,507,941	4,557,568	4,703,500
Investment Revenue	(58,728)	428,519	1,918,209	1,292,514	364,186
Miscellaneous	541,483	200,053	46,648	737,407	138,423
Transfers In from Other City Funds	7,206,623	10,592,853	12,038,324	18,553,174	9,447,074
<b>Total Revenue:</b>	<b>12,273,800</b>	<b>14,413,960</b>	<b>20,657,844</b>	<b>25,140,663</b>	<b>14,933,523</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	382,469	329,577	268,492	368,887	332,323
Employee Benefits	114,256	102,177	83,879	112,761	101,754
Construction Materials	859,179	431,008	745,525	851,231	930,968
Operating Supplies	6,669	11,458	8,433	12,941	8,960
Maintenance and Equipment	32,648	-	-	-	-
Training and Travel	-	-	-	-	-
Utilities	2,078	-	-	-	1,430
Services and Misc. Charges	1,071,981	1,283,034	1,236,334	350,734	408,138
Misc. Contractual	10,430,133	7,671,348	5,654,017	15,073,011	17,488,618
Capital Outlay	1,916,267	303,855	698,688	426,788	4,757
Transfers Out to Other City Funds	542,566	634,000	150,614	4,394,108	2,067,906
<b>Total Expenditures:</b>	<b>15,358,245</b>	<b>10,766,457</b>	<b>8,845,981</b>	<b>21,590,462</b>	<b>21,344,853</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(3,084,445)</b>	<b>3,647,504</b>	<b>11,811,862</b>	<b>3,550,201</b>	<b>(6,411,330)</b>



## ENTERPRISE FUND

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

**Electric Utility Fund** - to account for the provision of electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

**Water Utility Fund** - to account for the provision of water service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

**Sanitary Sewer Utility Fund** - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

**Regional Airport Fund** - to account for all the expenses incurred and revenues received by operations at the Columbia Regional Airport.

**Public Transportation Fund** - to account for all the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transportation System.

**Solid Waste Fund** - to account for the provision of solid waste collection and operation of the landfill.

**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**Recreation Services Fund** - to account for revenues and expenses for various recreational services provided by the Parks and Recreation Department for which participants are charged fees.

**Railroad Fund** - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern main line in Centralia, Missouri to the City of Columbia.

**Storm Water Utility Fund** - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

**Transload Fund** - to account for revenues and expenses associated with the operation and maintenance of the Transload facility.

## RAILROAD & CAPITAL IMPROVEMENT PROJECTS

### Railroad

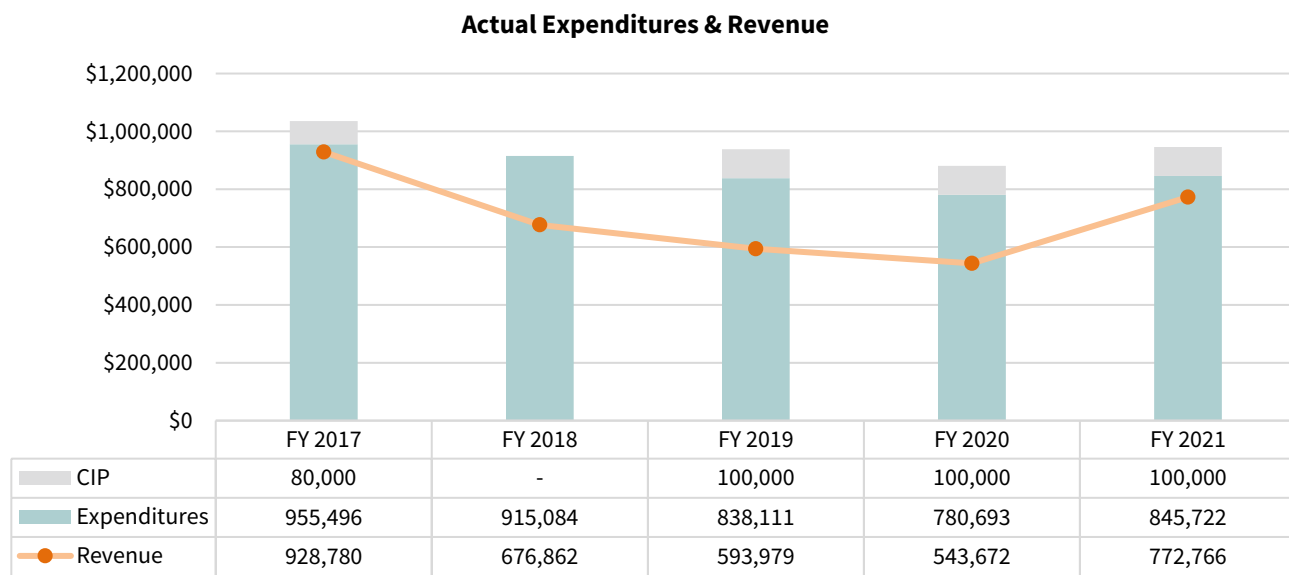
The Railroad Fund is an enterprise fund that is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT). All of the funding for this fund is dedicated and comes from switching fees, rail car storage, a subsidy from the utilities, and other miscellaneous revenues.

### Capital Improvement Projects (CIP) & Capital Outlay

Railroad has a significant amount of infrastructure that must be maintained and funds four annual maintenance projects with enterprise revenue.

### Dedicated Funding Sources

All of the funding for this fund is dedicated and comes from switching fees, rail car storage, a subsidy from the utilities, and other miscellaneous revenues.



### Analysis

For the period shown, total expenses without capital projects decreased \$109,774, or 11.49%. Revenues for this period are also down, roughly \$156,000 or 16.8%, due to one-time grant funding for CIP projects.

In FY 2018, expenses decreased due to decreases in temporary help and equipment rentals.

Fluctuation in actual expenses for Employee Wages & Benefits are due to staff vacancies as the Fund has a total of three FTE positions budgeted for the period shown.

Currently, the Railroad Fund is subsidized through transfers from Water, Electric, Sewer, and Storm Water. For FY 2019 and FY 2020, that subsidy was provided by the Transload Fund. The goal of this subsidy is to keep Railroad right at their cash reserve target.

*As of the end of FY 2021 Railroad Capital Project Fund's cash above target, excluding non-operating revenue was \$145,233.*

## RAILROAD & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	464,536	368,089	326,630	316,304	423,722
Revenue from Other					
Governmental Units -Capital Projects	120,278	80,000	148,037	-	-
Investment Revenue	(2,453)	1,683	18,855	8,752	208
Miscellaneous- Operating	(804)	6,333	150	-	-
Miscellaneous- Capital Projects	-	-	-	-	-
Transfers In from Other City Funds -Operating	307,223	217,131	100,307	218,617	348,836
Transfers In from Other City Funds- Capital Projects	40,000	-	-	-	-
<b>Total Revenue:</b>	<b>928,780</b>	<b>673,236</b>	<b>593,979</b>	<b>543,672</b>	<b>772,766</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	171,395	169,272	137,278	111,734	143,750
Employee Benefits	86,839	87,698	68,143	66,857	77,209
Construction Materials	8,575	5,604	1,519	5,159	1,547
Operating Supplies	20,299	20,298	18,395	15,802	15,832
Maintenance and Equipment	16,592	13,369	9,732	7,713	15,021
Training and Travel	-	-	38	38	40
Intragovernmental Charges	59,168	57,148	72,051	42,456	59,444
Utilities	12,183	12,939	12,343	12,238	12,603
Services and Misc. Charges	111,518	102,024	102,228	101,523	117,728
Depreciation	451,073	428,078	404,292	408,130	396,677
Debt Service*	17,854	15,028	12,092	9,042	5,872
<b>Total Expenditures:</b>	<b>955,496</b>	<b>911,457</b>	<b>838,111</b>	<b>780,693</b>	<b>845,722</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(26,716)</b>	<b>(238,222)</b>	<b>(244,131)</b>	<b>(237,021)</b>	<b>(72,956)</b>
Cash Restricted to CIP**	80,000	-	100,000	100,000	100,000

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	314,950	451,660	276,454	269,733	427,944
Receivables	64,182	45,765	58,680	67,601	80,896
GASB 31 Adjustment	8,620	20,158	14,901	14,731	17,218
Current Liabilities	(106,962)	(120,880)	(130,289)	(150,242)	(153,914)
Next Year CIP	-	(100,000)	(100,000)	(100,000)	(100,000)
<b>Ending Available Cash</b>	<b>280,790</b>	<b>296,703</b>	<b>119,746</b>	<b>101,823</b>	<b>272,144</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	566,569	468,351	521,726	463,521	543,173
Debt Service Obligations	91,383	91,382	91,382	91,383	91,383
<b>Total Expenses</b>	<b>657,952</b>	<b>559,733</b>	<b>613,108</b>	<b>554,904</b>	<b>634,556</b>
Cash Reserve Target (20% of total current year expenses)	131,590	111,947	122,622	110,981	126,911
<b>Cash above/below Target</b>	<b>149,200</b>	<b>184,756</b>	<b>(2,876)</b>	<b>(9,158)</b>	<b>145,233</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## TRANSLOAD & CAPITAL IMPROVEMENT PROJECTS

### Transload

The Transload Facility Fund is an enterprise fund that is responsible for operating and maintaining the Transload facility. The Transload facility provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

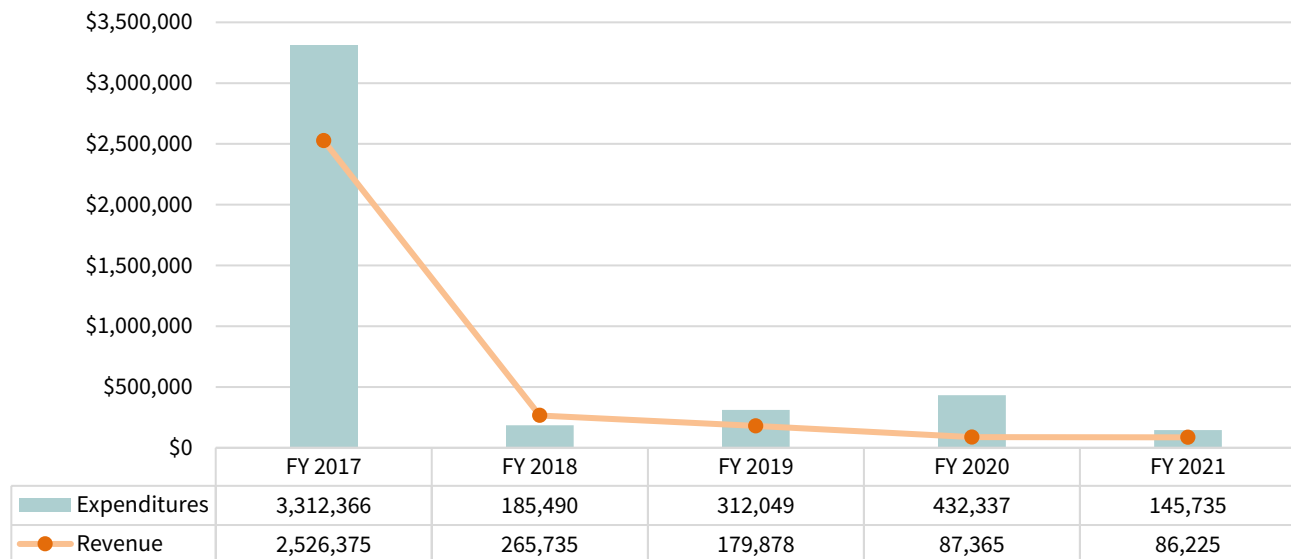
### Capital Improvement Projects (CIP) & Capital Outlay

There were no CIP and capital outlay related expenses in recent years.

### Dedicated Funding Sources

All of the funding for this fund is dedicated and comes from other utility charges such as warehousing, handling in-and-out rail, handling in-and-out truck and trucking services.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, Revenues and Expenditures have both decreased significantly. Revenues and expenditures decreased \$2.44 million or 96.58% and \$3.17 million or 95.6%, respectively. Expenditures decrease was due to one-time transfer to the electric fund in FY 2017. In FY 2017, the Transload Facility was transferred to the Electric Fund due to low activity. Electric will utilize the facility as part of its storeroom operations and Transload will rent floor space from Electric and utilize personnel time when needed. In FY 2018, in response to lower customer demand, the operation allocated staff to other functions within Water and Electric to lower their expenses. Due to decreased revenue, in FY 2021 additional personnel was moved from Transload to Electric. In FY 2019 and FY 2020, Transload provided an operating subsidy to Railroad via a transfer. Beginning in FY 2021, Transload ceased to provide this subsidy due to a low fund balance. The subsidy was taken on by the Water, Electric, Sewer, and Storm Water utilities.

*As of the end of FY 2021 Transload Capital Project Fund's cash above target, excluding non-operating revenue was \$67,652.*

## TRANSLOAD & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	322,923	263,670	158,687	81,251	85,921
Investment Revenue	(2,939)	2,065	21,192	6,114	304
Transfers In from Other City Funds - Operating	2,206,390	-	-	-	-
<b>Total Revenue:</b>	<b>2,526,375</b>	<b>265,735</b>	<b>179,878</b>	<b>87,365</b>	<b>86,225</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	46,548	80,697	95,952	99,079	43,375
Employee Benefits	52,519	26,040	34,532	35,225	17,533
Operating Supplies	1,521	554	586	369	335
Maintenance and Equipment	-	-	-	49	-
Intragovernmental Charges	-	544	-	3,599	6,675
Utilities	-	-	-	-	-
Services and Misc. Charges	68,542	77,656	80,672	75,400	77,817
Transfers Out to Other City Funds	3,143,236	-	100,307	218,617	-
<b>Total Expenditures:</b>	<b>3,312,366</b>	<b>185,490</b>	<b>312,049</b>	<b>432,337</b>	<b>145,735</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(785,991)</b>	<b>80,245</b>	<b>(132,171)</b>	<b>(344,972)</b>	<b>(59,510)</b>

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	497,898	554,534	446,329	103,087	43,371
Receivables	48,579	73,176	49,849	48,037	45,100
GASB 31 Adjustment	5,900	18,526	12,792	12,780	12,915
Current Liabilities	(6,186)	(7,175)	(7,810)	(7,730)	(4,587)
Next Year CIP	-	-	-	-	-
<b>Ending Available Cash</b>	<b>546,191</b>	<b>639,061</b>	<b>501,160</b>	<b>156,174</b>	<b>96,799</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	3,312,366	185,490	312,049	432,337	145,735
Debt Service Obligations	-	-	-	-	-
<b>Total Expenses</b>	<b>3,312,366</b>	<b>185,490</b>	<b>312,049</b>	<b>432,337</b>	<b>145,735</b>
Cash Reserve Target (20% of total current year expenses)	662,473	37,098	62,410	86,467	29,147
<b>Cash above/below Target</b>	<b>(116,282)</b>	<b>601,963</b>	<b>438,750</b>	<b>69,707</b>	<b>67,652</b>

## WATER UTILITY & CAPITAL IMPROVEMENT PROJECTS

### Water Utility

The Water Fund is an enterprise revenue fund department that renders services to the general public on a user-charged basis. The water utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems.

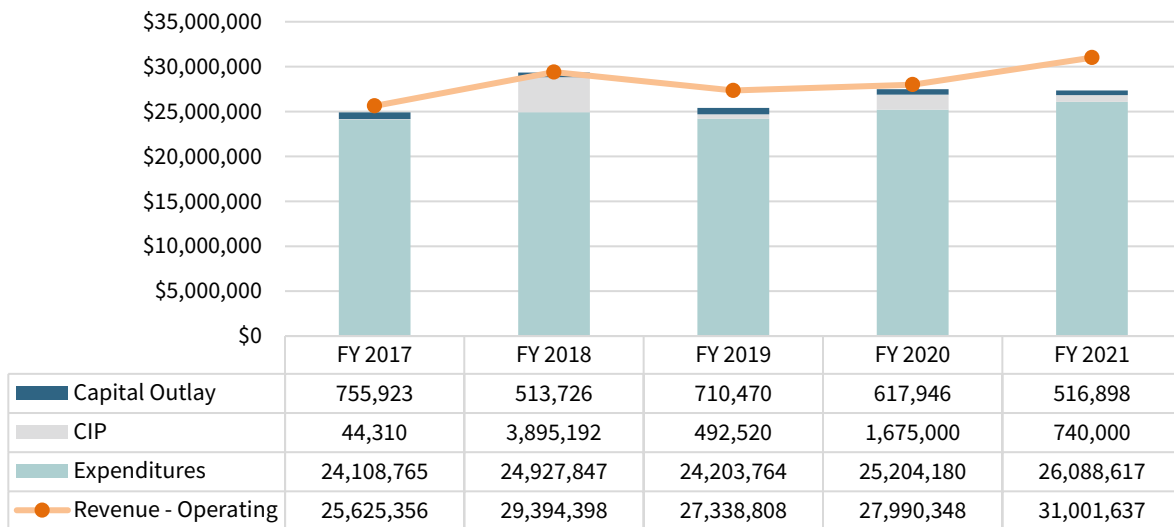
### Capital Improvement Projects (CIP) & Capital Outlay

Funding for the Water CIP program is a combination of revenue bonds and enterprise revenue. This varies based on the size and timing of projects. A bond proposal was approved by voters on Aug. 7, 2018. FY 2018 and FY 2020 reflect water main upgrades and replacements. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

All of the revenues received are dedicated to the department. The dedicated revenues include fees and service charges for water and electric, grant revenue, interest revenue, miscellaneous revenue (auction revenue from fleet items being replaced, fiber optics, and other non-utility income), transfers, and capital contributions. Capital project funding is approved by voters through ballot issues or funded with enterprise revenues.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenditures without capital projects increased \$1.3 million or 6.44% and total revenues reflect an increase of \$5.4 million or 20.98%. In FY 2018, expenses increased due to higher PILOT payments to the General Fund due to the water treatment plant being annexed into the City limits. In FY 2019, expenses decreased due to lower personnel costs, which resulted from a high vacancy rate, lower electric expenses at the water treatment plant, and lower contractual service costs for hauling lime softening residuals and well maintenance due to flooding. In FY 2020 expenses increased due to contractual services for hauling lime softening residuals and well maintenance that were not done in FY 2019 due to flooding. FY 2021 revenues reflects a transfer in from the Utility Customer Service fund, which was eliminated and reallocated into the various Utility department budgets. Also in FY 2021, services and miscellaneous charges and miscellaneous contractual reflect an increase for lime sludge hauling, and street repairs after work done on water lines.

*As of the end of FY 2021 Water Utility Fund's cash above target, excluding non-operating revenue was \$2,614,390.*



## WATER UTILITY & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	25,295,153	26,941,092	25,900,847	26,202,239	27,386,063
Revenue from Other Governmental Units-Operating	-	-	-	16,570	11,267
Investment Revenue	(127,383)	158,771	1,236,623	702,959	84,551
Miscellaneous -Operating	281,620	511,392	201,339	308,203	347,212
Miscellaneous -Capital Projects	-	(56,456)	-	-	-
Contribution	175,966	1,783,143	-	760,378	952,600
Misc. Non Cash Revenue	-	-	-	-	1,777,186
Transfers In from Other City Funds-Operating	-	-	-	-	442,758
<b>Total Revenue:</b>	<b>25,625,356</b>	<b>29,337,942</b>	<b>27,338,808</b>	<b>27,990,348</b>	<b>31,001,637</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	4,325,422	4,471,751	4,393,899	4,417,078	4,356,833
Employee Benefits	1,914,817	1,687,984	1,492,939	2,321,437	1,748,681
Construction Materials	546,177	540,529	471,008	408,202	807,567
Operating Supplies	997,371	1,078,278	1,006,533	1,020,274	1,040,069
Maintenance and Equipment	267,460	345,735	381,676	325,364	311,756
Training and Travel	23,233	40,270	40,304	20,657	12,085
Intragovernmental Charges	2,321,864	2,448,141	2,571,695	2,370,776	2,218,974
Utilities	1,475,856	1,501,439	1,450,877	1,408,022	1,462,882
Services and Misc. Charges	2,466,978	2,405,056	1,392,667	2,021,701	2,992,343
Misc. Contractual	138	141,641	-	-	535,071
Depreciation	3,406,141	3,590,100	3,783,315	3,798,960	3,853,561
Debt Service*	2,180,343	2,110,356	2,439,769	2,331,323	1,871,894
Transfers Out to Other City Funds	201,650	154,082	107,209	99,286	211,082
PILOT	3,981,315	4,412,484	4,671,873	4,661,099	4,665,820
<b>Total Expenditures:</b>	<b>24,108,765</b>	<b>24,927,847</b>	<b>24,203,764</b>	<b>25,204,180</b>	<b>26,088,617</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>1,516,591</b>	<b>4,410,095</b>	<b>3,135,045</b>	<b>2,786,168</b>	<b>4,913,020</b>
Cash Restricted to CIP**	44,310	3,895,192	492,520	1,675,000	740,000
Capital Outlay	755,923	513,726	710,470	617,946	516,898

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	1,830,360	2,228,514	7,654,262	8,334,114	9,069,227
Receivables	3,725,814	3,960,931	3,191,783	3,261,378	3,234,279
GASB 31 Adjustment	1,340,893	1,831,864	1,395,232	1,384,467	1,535,342
Current Liabilities	(2,239,166)	(2,518,369)	(1,951,034)	(2,103,236)	(2,176,397)
Next Year CIP	(3,895,192)	(492,520)	(1,675,000)	(740,000)	(3,675,000)
<b>Ending Available Cash</b>	<b>762,709</b>	<b>5,010,420</b>	<b>8,615,243</b>	<b>10,136,723</b>	<b>7,987,451</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	19,263,570	19,716,201	18,672,540	19,655,423	20,699,953
Debt Service Obligations	4,877,333	5,430,266	5,887,289	5,923,823	6,165,352
<b>Total Expenses</b>	<b>24,140,904</b>	<b>25,146,467</b>	<b>24,559,829</b>	<b>25,579,247</b>	<b>26,865,305</b>
Cash Reserve Target (20% of total current year expenses)	4,828,181	5,029,293	4,911,966	5,115,849	5,373,061
<b>Cash above/below Target</b>	<b>(4,065,472)</b>	<b>(18,873)</b>	<b>3,703,277</b>	<b>5,020,874</b>	<b>2,614,390</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## ELECTRIC UTILITY & CAPITAL IMPROVEMENT PROJECTS

### Electric Utility

The Electric Fund is an enterprise fund that renders services to the general public on a user-charged basis. The electric utility provides citizens with a safe, reliable, and cost-effective electricity supply. The department operates and maintains the electric generating and distribution system to serve over 52,000 customers.

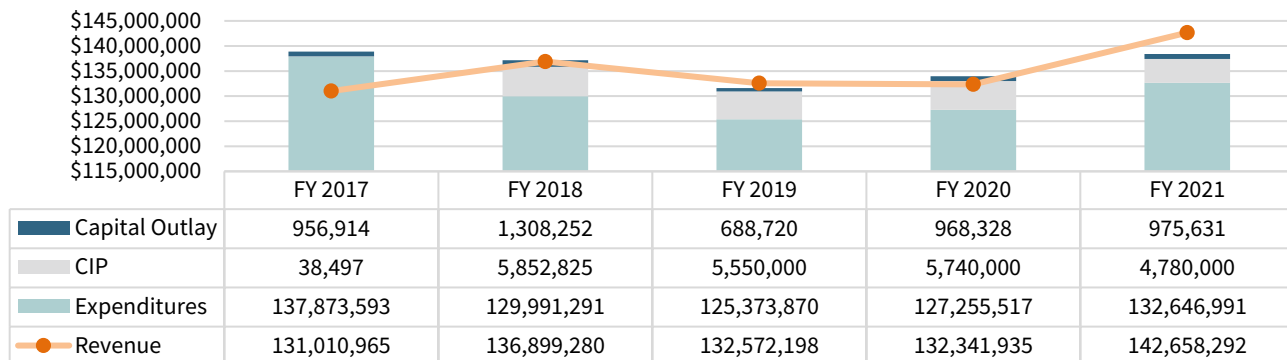
### Capital Improvement Projects (CIP) & Capital Outlay

Funding for the Electric CIP program is a combination of revenue bonds and enterprise revenue. This will vary based on the size and timing of projects. The last multi-year revenue bond was passed by voters in April 2015. Due to the significant delay in the major substation and transmission projects and the requirement to spend down funds from the bond sale, transfers between enterprise funded projects and bond funded projects may be necessary to ensure bond funds are spent within the required period. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

All of the revenues received are dedicated to the department. The dedicated revenues include fees and service charges for electric, interest revenue, miscellaneous revenue (auction revenue from fleet items being replaced, fiber optics, and other non-utility income), and transfers.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses without capital projects decreased \$5.4 million or 4.29% while revenues have increased \$11.6 million or 8.89%.

In FY 2017, expenses increased due to a \$1.4 million increase in purchased power costs, a \$1.174 million increase in intragovernmental charges, and a \$4 million increase in contracts with \$2.7 of that total related to the Columbia Energy Center rebuild, which will not be recurring. In FY 2018, there was a \$0.5 million increase in purchased power and a \$2.7 million drop in non-recurring contracts due to the Columbia Energy Center rebuild, which occurred in FY 2017. In FY 2019, expenses decreased in purchased power costs due to lower natural gas prices and a lower amount of power purchased from the market. In FY 2020, expenses increased due to more personnel time worked on maintenance versus capital projects, increased tree trimming, integrated electric resources and master plan process, and generator work at the landfill gas plant. FY 2021 revenues reflects an increase in Purchased Power expenses (\$6.1 million) due to energy costs related to higher natural gas prices and large dollar annual contracts. Also in FY 2021, the Utility Customer Service (UCS) fund was eliminated and the reserves were reallocated to the various utility departments, which is reflected in transfers from other city funds.

*As of the end of FY 2021 Electric Utility Fund's cash above target, excluding non-operating revenue was \$27,918,287.*

## ELECTRIC UTILITY & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	125,835,437	134,635,876	128,490,037	128,949,588	136,322,477
Revenue from Other Governmental Units -Operating	-	4,000	-	5,200	2,777
Investment Revenue	(151,423)	502,125	2,677,291	1,609,039	293,055
Miscellaneous -Operating	2,183,715	1,779,154	1,376,510	1,778,108	1,459,554
Miscellaneous -Capital Projects	-	(21,876)	28,360	-	116
Misc. Non Cash Revenue	-	-	-	-	3,536,479
Transfers In from Other City Funds -Operating	3,143,236	-	-	-	1,043,833
<b>Total Revenue:</b>	<b>131,010,965</b>	<b>136,899,280</b>	<b>132,572,198</b>	<b>132,341,935</b>	<b>142,658,292</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	10,175,163	9,765,557	10,070,198	10,807,844	10,629,023
Employee Benefits	4,198,403	3,501,476	3,310,091	4,518,041	3,956,258
Construction Materials	1,052,857	931,923	642,395	787,621	494,331
Operating Supplies	732,470	800,877	817,605	662,407	742,304
Maintenance and Equipment	672,196	544,806	790,876	790,718	906,057
Training and Travel	256,958	324,149	282,056	263,239	134,588
Intragovernmental Charges	5,477,731	5,976,294	6,709,716	6,698,989	6,129,170
Utilities	434,673	491,674	470,647	419,501	388,763
Services and Misc. Charges	11,214,450	6,177,618	5,281,251	6,864,512	8,415,818
Misc. Contractual	384,914	81,730	-	-	235,322
Purchased Power	70,606,865	71,064,762	66,810,307	65,604,440	71,754,229
Depreciation	12,202,568	12,114,338	12,154,712	12,053,340	11,984,373
Debt Service*	5,626,802	5,482,092	5,248,237	5,092,650	4,039,302
Transfers Out to Other City Funds	2,959,541	639,249	568,823	568,612	777,008
PILOT (Payment in Lieu Of Tax)	11,878,003	12,094,745	12,216,956	12,123,603	12,060,447
<b>Total Expenditures:</b>	<b>137,873,593</b>	<b>129,991,291</b>	<b>125,373,870</b>	<b>127,255,517</b>	<b>132,646,991</b>
Excess (Deficiency) of Revenue over Expenditures	<b>(6,862,628)</b>	<b>6,907,989</b>	<b>7,198,328</b>	<b>5,086,418</b>	<b>10,011,301</b>
Cash Restricted to CIP**	38,497	5,852,825	5,550,000	5,740,000	4,780,000
Capital Outlay	956,914	1,308,252	688,720	968,328	975,631

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	25,763,809	27,731,884	40,256,616	48,435,747	56,844,593
Receivables	18,553,606	20,046,460	15,735,606	14,942,790	13,945,278
GASB 31 Adjustment	(265,711)	872,287	48,687	25,245	357,559
Current Liabilities	(8,741,682)	(8,014,985)	(9,029,814)	(8,190,995)	(9,115,007)
Next Year CIP	(5,852,825)	(5,550,000)	(5,740,000)	(4,780,000)	(8,450,000)
<b>Ending Available Cash</b>	<b>29,457,197</b>	<b>35,085,646</b>	<b>41,271,095</b>	<b>50,432,787</b>	<b>53,582,423</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	119,230,146	113,664,962	108,622,526	111,050,592	117,594,534
Debt Service Obligations	9,989,812	11,512,182	11,540,717	11,680,150	10,726,148
<b>Total Expenses</b>	<b>129,219,958</b>	<b>125,177,145</b>	<b>120,163,244</b>	<b>122,730,742</b>	<b>128,320,682</b>
Cash Reserve Target (20% of total current year expenses)	25,843,992	25,035,429	24,032,649	24,546,148	25,664,136
<b>Cash above/below Target</b>	<b>3,613,205</b>	<b>10,050,217</b>	<b>17,238,446</b>	<b>25,886,639</b>	<b>27,918,287</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## RECREATION SERVICES & CAPITAL IMPROVEMENT PROJECTS

### Recreation Services

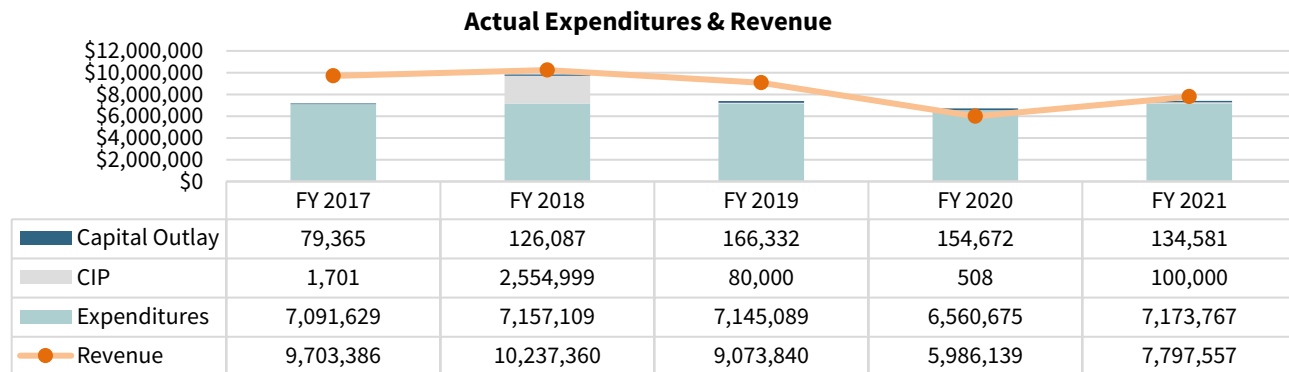
The Recreation Services Fund is an enterprise fund with areas of operation including park services, recreation, and the Recreation Center. This fund includes the Recreation Services Division and those costs in the Parks Services Division that are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development.

### Capital Improvement Projects (CIP) & Capital Outlay

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the department collects recreation user fees, which are dedicated to capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

Dedicated funding sources include user fees for the services they offer (which cover about 48% of the costs of the non-capital projects), interest revenue and subsidies from the General Fund and the Parks Sales Tax.



### Analysis

For the period shown, total expenses without capital projects increased \$82,138 or 1.16% and total revenues decreased \$1.9 million or 19.64%.

FY 2017 expenses decreased in utilities due to the installation of LED fixtures at the ARC. FY 2018 personnel expenses reflect an increase due to the pay plan adopted with the budget and utilities reflect a \$40,000 increase due to FY 2017 utilities that were charged to FY 2018 due to issues with the new utility software. FY 2019 total expenses, including capital projects, include construction contract payments for major, large dollar capital improvement projects such as the Columbia Sports Fieldhouse and the MU Health Care Pavilion. In FY 2020, expenses and revenue decreased due to the impacts of COVID-19; facility closings and program cancellations. Despite the challenges faced in 2020, facilities were able to operate with adjustments. Management closely monitored the decline in revenue and reduced expenses (i.e. temporary salaries, program supplies, equipment replacement) accordingly to minimize the impact on the fund balance. FY 2021 reflects an increase in Intragovernmental Charges, with the majority of the increase in IT support and maintenance. Also in FY 2021, revenue from other governmental units reflects an increase due to state revenue for a capital improvement project. Even though the revenues were increased over FY 2020 due to COVID-19 impacts, management continues to monitor expenditures until facilities can fully open.

*As of the end of FY 2021 Recreation Services Fund's cash above target, excluding non-operating revenue was \$735,443.*

## RECREATION SERVICES & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	4,595,415	4,486,022	4,458,235	3,233,810	3,911,598
Revenue from Other Governmental Units -Operating	7,328	6,622	6,391	23,986	14
Revenue from Other Governmental Units -Capital Projects	-	-	75,000	-	300,000
Investment Revenue	(33,772)	(23,589)	293,766	73,399	3,695
Miscellaneous -Operating	45,543	85,333	751,837	66,263	309,540
Miscellaneous -Capital Projects	495,000	41,861	86,500	-	10,000
Misc. Non Cash Revenue	-	-	-	-	463,182
Transfers In from Other City Funds -Operating	2,463,872	2,421,111	2,422,111	2,427,681	2,439,527
Transfers In from Other City Funds -Capital Projects	2,130,000	3,220,000	980,000	161,000	360,000
<b>Total Revenue:</b>	<b>9,703,386</b>	<b>10,237,360</b>	<b>9,073,840</b>	<b>5,986,139</b>	<b>7,797,556</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	2,761,642	2,886,556	2,868,595	2,579,779	2,681,099
Employee Benefits	766,456	673,632	645,590	783,678	702,898
Construction Materials	182,508	204,651	164,941	163,094	154,587
Operating Supplies	345,922	357,983	364,246	298,252	351,719
Maintenance and Equipment	548,565	482,139	522,229	528,401	390,185
Training and Travel	6,868	10,881	6,857	6,617	7,240
Intragovernmental Charges	720,729	662,742	694,702	488,308	576,812
Utilities	650,933	783,252	699,588	662,144	777,493
Services and Misc. Charges	177,632	165,293	176,325	119,412	373,426
Misc. Contractual	209,996	203,480	234,646	158,910	189,971
Depreciation	719,449	726,500	728,476	719,290	934,353
Debt Service*	928	-	38,894	52,306	33,983
Transfers Out to Other City Funds	-	-	-	485	-
<b>Total Expenditures:</b>	<b>7,091,629</b>	<b>7,157,109</b>	<b>7,145,089</b>	<b>6,560,675</b>	<b>7,173,767</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>2,611,758</b>	<b>3,080,251</b>	<b>1,928,751</b>	<b>(574,536)</b>	<b>623,789</b>
Cash Restricted to CIP**	1,701	2,554,999	80,000	508	100,000
Capital Outlay	79,365	126,087	166,332	154,672	134,581

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	2,362,618	2,448,067	2,935,183	2,744,560	2,772,228
Receivables	12734	25432	33670	50912	3507
GASB 31 Adjustment	(390,949)	(169,200)	(236,863)	(237,692)	(226,090)
Current Liabilities	(323,211)	(353,914)	(398,721)	(386,829)	(475,227)
Next Year CIP	2,554,999	80,000	508	100,000	-
<b>Ending Available Cash</b>	<b>4,216,191</b>	<b>2,030,385</b>	<b>2,333,777</b>	<b>2,270,951</b>	<b>2,074,418</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	6,450,615	6,556,696	6,544,051	5,943,751	6,324,873
Debt Service Obligations	98,619	-	788,290	150,722	370,000
<b>Total Expenses</b>	<b>6,549,235</b>	<b>6,556,696</b>	<b>7,332,341</b>	<b>6,094,473</b>	<b>6,694,873</b>
Cash Reserve Target	1,309,847	1,311,339	1,466,468	1,218,895	1,338,975
<b>Cash above/below Target</b>	<b>2,906,344</b>	<b>719,046</b>	<b>867,309</b>	<b>1,052,056</b>	<b>735,443</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## PUBLIC TRANSPORTATION & CAPITAL IMPROVEMENT PROJECTS

### Public Transportation

The Transit Fund includes the fixed route, paratransit, and university shuttle areas of operation.

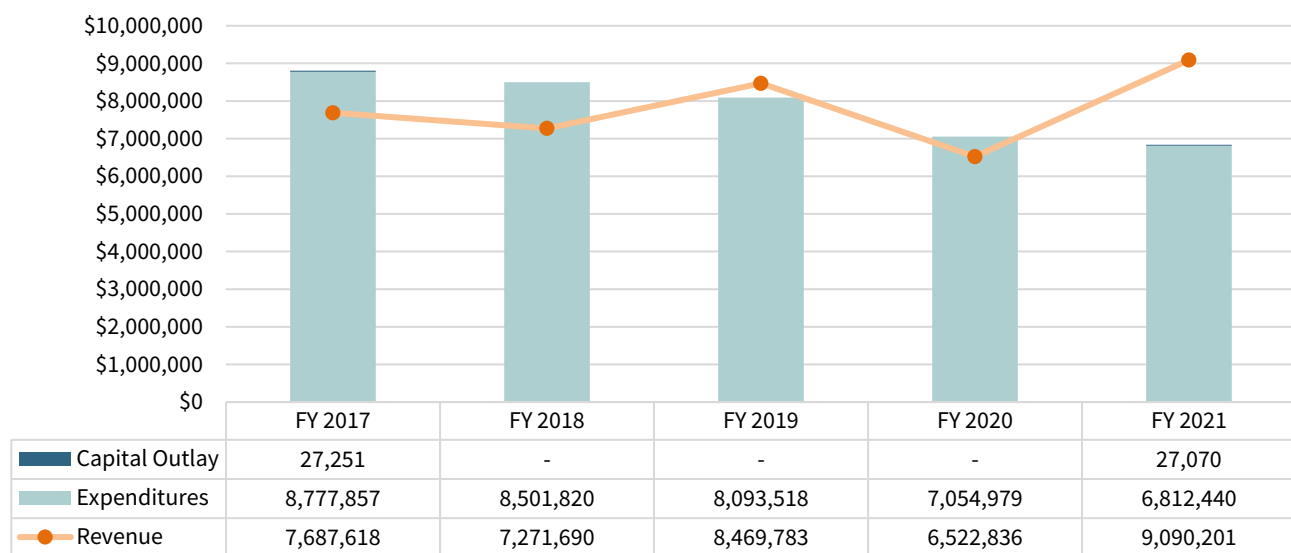
### Capital Improvement Projects (CIP) & Capital Outlay

Public Transit CIP is primarily funded through Federal Transit Administration (FTA) grants, with matching funds provided via Transportation Sales Tax. Major projects during this period include annual bus replacement. Capital outlay includes any one-time spending on a tangible asset over \$5,000.

### Dedicated Funding Sources

All of the funding for this fund is considered to be dedicated and cannot be used to support other departments. Dedicated funding sources for this fund include fees and service charges, federal grants, operating transfers, interest revenue, capital contributions, and other local revenues. The fees and service charges assessed are not intended to cover the full cost of providing the service. Federal grant funds from the Federal Transit Administration (FTA) help fund operating costs. Operating transfers come primarily from the Transportation Sales Tax, the Convention & Visitors Bureau (CVB), and the Parking Fund. Interest revenues are received from the investment of the fund's cash. Other local revenues include miscellaneous and auction revenues.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses without capital projects decreased by approximately \$1.96 million or 22.39%. During this same period, revenues increased roughly \$1.4 million, or 18.24% -- this increase is due to increased federal funding provided through the CARES Act. Due to increased federal funding resulting from the COVID-19 pandemic, the annual operating transfer from Transportation Sales Tax was significantly reduced in FY 2021.

Beginning in FY 2021, Transit implemented a fare-free public transportation pilot program. As a result, transfers from other City funds were reduced in FY 2021, including transfers from Parking and CVB.

*As of the end of FY 2021 Public Transportation Fund's cash above target, excluding non-operating revenue was \$516,023.*

## PUBLIC TRANSPORTATION & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	1,877,796	1,719,586	1,651,740	1,195,776	955,396
Revenue from Other Governmental Units -Operating	2,471,663	2,220,640	2,595,594	2,294,573	4,189,619
Revenue from Other Governmental Units -Capital Projects	(22,016)	-	840,259	32,949	2,411,690
Investment Revenue	(5,176)	22,586	77,510	68,651	(11,012)
Miscellaneous -Operational	101,313	214,002	158,255	101,174	40,901
Miscellaneous -Capital Projects	-	-	29,986	9,965	15,029
Misc. Non Cash Revenue	-	-	-	-	797,526
Transfers In from Other City Funds -Operating	2,790,060	2,819,146	3,116,440	2,600,846	329,223
Transfers In from Other City Funds -Capital Projects	473,977	275,731	-	218,904	361,829
<b>Total Revenue:</b>	<b>7,687,618</b>	<b>7,271,690</b>	<b>8,469,784</b>	<b>6,522,837</b>	<b>9,090,201</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	2,756,144	2,624,065	2,592,685	2,326,190	2,253,161
Employee Benefits	1,177,393	1,025,758	981,797	1,149,878	912,985
Construction Materials	4,372	355	9,973	12	2,257
Operating Supplies	564,058	626,970	508,934	285,879	288,667
Maintenance and Equipment	887,399	818,249	695,676	559,973	499,006
Training and Travel	2,977	2,000	2,214	773	2,348
Intragovernmental Charges	1,167,016	1,258,485	1,389,789	1,268,934	980,180
Utilities	59,043	90,200	118,004	78,547	103,945
Services and Misc. Charges	563,723	524,807	359,238	226,425	865,751
Misc. Contractual	273,207	141,905	178,288	69,618	8,783
Depreciation	1,244,212	1,282,237	1,209,396	1,044,655	893,062
Debt Service*	76,783	105,259	45,229	41,800	-
Transfers Out to Other City Funds	1,530	1,530	2,295	2,295	2,295
<b>Total Expenditures:</b>	<b>8,777,857</b>	<b>8,501,820</b>	<b>8,093,518</b>	<b>7,054,979</b>	<b>6,812,440</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(1,090,239)</b>	<b>(1,230,130)</b>	<b>376,265</b>	<b>(532,142)</b>	<b>2,277,761</b>
Cash Restricted to CIP**	-	-	-	-	-
Capital Outlay	27,251	-	-	-	27,070

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	754,116	-	1,586,663	53,967	1,250,797
Receivables	1,310,793	2,219,169	430,409	2,245,357	724,008
GASB 31 Adjustment	37,565	68,639	33,337	32,016	51,719
Current Liabilities	(806,336)	(1,228,703)	(554,326)	(371,108)	(346,619)
Next Year CIP	-	-	-	-	-
<b>Ending Available Cash</b>	<b>1,296,138</b>	<b>1,059,105</b>	<b>1,496,083</b>	<b>1,960,232</b>	<b>1,679,905</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	7,462,553	7,057,640	6,958,310	6,167,194	5,819,412
Debt Service Obligations	267,412	363,047	207,308	-	-
<b>Total Expenses</b>	<b>7,729,965</b>	<b>7,420,687</b>	<b>7,165,618</b>	<b>6,167,194</b>	<b>5,819,412</b>
Cash Reserve Target (20% of total current year expenses)	1,545,993	1,484,137	1,433,124	1,233,439	1,163,882
<b>Cash above/below Target</b>	<b>(249,855)</b>	<b>(425,032)</b>	<b>62,959</b>	<b>726,793</b>	<b>516,023</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## REGIONAL AIRPORT & CAPITAL IMPROVEMENT PROJECTS

### Columbia Regional Airport

The Columbia Regional Airport provides safe and usable facilities for the operation of commercial, general aviation, and military aircraft. It offers access to the national air transportation system and promotes regional economic growth. The Airport Fund includes divisions for administration, airfield areas, terminal areas, public safety, and snow removal areas of operation.

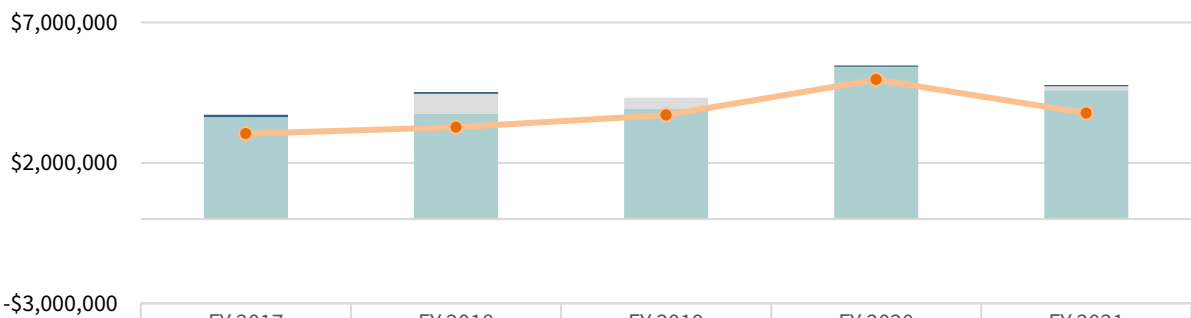
### Capital Improvement Projects (CIP) & Capital Outlay

Major capital projects for the Airport during the period shown include the planning and construction of the new terminal. The bulk of this spending occurred in FY 2020, with CARES Act development funding expediting the timeline. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

Dedicated funding sources for this fund include fees and service charges, operating grants, operating transfers, interest revenue, capital contributions, and other local revenues. An operating transfer comes from the Transportation Sales Tax - this is a one-half-cent sales tax for transportation purposes serving capital and operating needs for the Airport, Transit, and Streets & Engineering budgets. Interest revenues are received from investment of the fund's cash. Capital contributions include FAA (Federal Aviation Administration) grant funding, Missouri Department of Transportation (MoDOT) and transportation sales tax matching funds for capital projects.

**Actual Expenditures & Revenue**



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Capital Outlay	83,652	63,234	-	43,227	41,998
CIP	-	712,030	383,172	-	146,513
Expenditures	3,629,532	3,747,163	3,932,668	5,424,132	4,584,138
Revenue - Operating	3,038,786	3,269,672	3,702,235	4,962,656	3,769,239

### Analysis

For the period shown, expenditures, including transfers and capital projects, have increased roughly 26%, or \$954,606. Total revenue has also increased approximately 31%, or \$3.5 million, though a significant portion of this increase is due to CARES Act funding for the new terminal capital project. CARES Act funds are being utilized towards Airport operations for a period of four years (2020 - 2024) - this will offset the annual Transportation Sales Tax transfer.

Beginning in FY 2020, the division of airport security was moved from the Airport to the Columbia Police Department (CPD). This led to an overall decrease in personnel costs, but an increase in transfers out as the cost to cover these positions moved from Airport to CPD. Beginning in FY 2021, the cost to cover airport security was added to Airport's intragovernmental charges, which is reflected in the increase from FY 2020 to FY 2021.

*As of the end of FY 2021 Airport Fund's cash above target, excluding non-operating revenue was \$2,093,825.*



## REGIONAL AIRPORT & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	962,111	1,328,421	1,451,574	1,097,963	967,882
Revenue from Other Governmental Units -Operating	193,800	(14,460)	116,051	2,099,420	2,257,178
Revenue from Other Governmental Units -Capital Projects	7,884,504	6,338,464	5,272,930	3,061,348	10,959,653
Investment Revenue	(12,442)	6,653	217,616	230,290	59,248
Miscellaneous -Operating	27,727	59,696	40,411	27,910	56,442
Miscellaneous -Capital Projects	-	-	-	-	-
Misc. Non Cash Revenue	-	-	-	-	109,032
Contribution	-	-	-	412,400	84,067
Transfers In from Other City Funds -Operating	1,867,590	1,889,361	1,876,583	1,094,673	235,389
Transfers In from Other City Funds -Capital Projects	438,728	3,040,995	2,604,977	6,797,716	145,390
<b>Total Revenue</b>	<b>11,362,017</b>	<b>12,649,131</b>	<b>11,580,142</b>	<b>14,821,720</b>	<b>14,874,282</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	924,380	892,400	831,412	360,497	404,374
Employee Benefits	372,701	294,809	285,846	257,698	131,418
Construction Materials	27,821	59,258	71,044	65,351	66,355
Operating Supplies	56,082	51,632	56,780	47,548	47,246
Maintenance and Equipment	96,302	104,045	78,035	103,625	93,313
Training and Travel	21,628	24,881	22,190	11,819	3,647
Intragovernmental Charges	401,553	381,811	466,683	288,583	981,487
Utilities	133,550	163,071	167,429	155,174	148,316
Services and Misc. Charges	508,742	627,747	739,043	504,665	536,694
Misc. Contractual	65,965	78,421	108,678	56,293	91,644
Depreciation	1,016,857	1,066,064	1,073,463	1,103,373	1,641,860
Debt Service*	3,951	3,024	2,065	169,663	289,751
Transfers Out to Other City Funds	-	-	30,000	2,299,843	148,033
<b>Total Expenditures</b>	<b>3,629,532</b>	<b>3,747,163</b>	<b>3,932,668</b>	<b>5,424,132</b>	<b>4,584,138</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>7,732,485</b>	<b>8,901,968</b>	<b>7,647,474</b>	<b>9,397,588</b>	<b>10,290,144</b>
Cash Restricted to CIP**	-	712,030	383,172	-	146,513
Capital Outlay	83,652	63,234	-	43,227	41,998

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	1,595,205	781,124	1,128,231	1,886,299	1,885,344
Receivables	217,648	238,441	264,377	466,662	643,084
GASB 31 Adjustment	192,902	273,965	194,231	183,751	262,284
Current Liabilities	(783,779)	(214,482)	(174,044)	(118,554)	(111,080)
Next Year CIP	(712,030)	(383,172)	-	(146,513)	-
<b>Ending Available Cash</b>	<b>509,946</b>	<b>695,876</b>	<b>1,412,795</b>	<b>2,271,645</b>	<b>2,679,632</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	2,692,377	2,730,100	2,856,017	4,188,277	2,650,525
Debt Service Obligations	30,000	30,000	30,000	30,000	278,508
<b>Total Expenses</b>	<b>2,722,376</b>	<b>2,760,101</b>	<b>2,886,017</b>	<b>4,218,277</b>	<b>2,929,033</b>
Cash Reserve Target (20% of total next year expenses)	544,475	552,020	577,203	843,655	585,807
<b>Cash above/below Target</b>	<b>(34,529)</b>	<b>143,856</b>	<b>835,592</b>	<b>1,427,990</b>	<b>2,093,825</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## SANITARY SEWER & CAPITAL IMPROVEMENT PROJECTS

### Sanitary Sewer

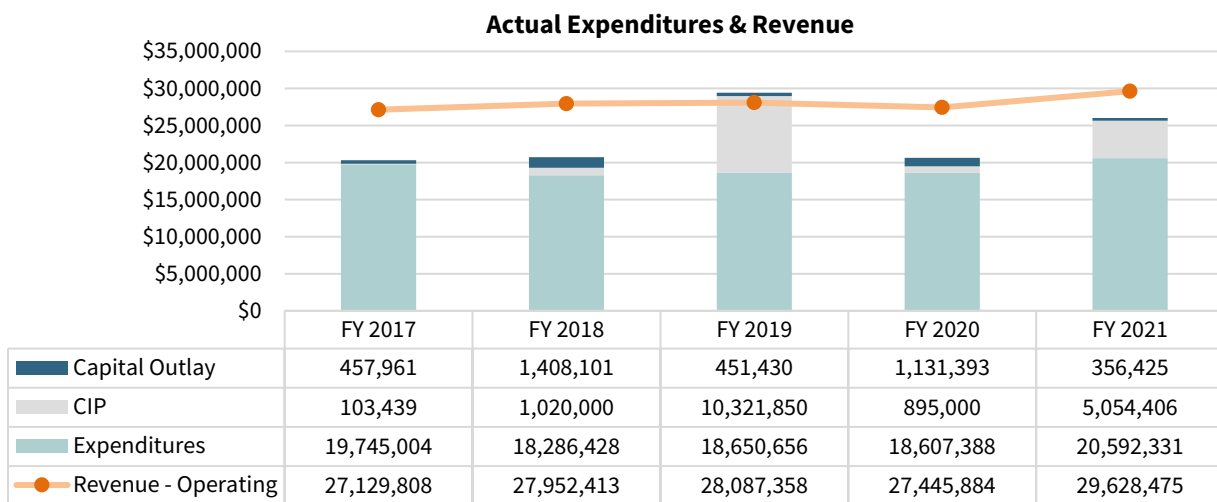
The Sewer Utility is charged with the responsibility to protect public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater for properties within the City of Columbia corporate limits and areas outside the City that can be feasibly connected to the City's system. The areas of operation include administration, engineering, wastewater treatment plant, field operations and maintenance, and line maintenance.

### Capital Improvement Projects (CIP) & Capital Outlay

Voters approved a \$32.3 million revenue bond issue in November 2013 that provides funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination (PCCE), and economic development sewer extensions. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

All funding sources for Sewer are considered to be dedicated funding sources. The primary funding source is sewer charges that are part of the monthly City utility bills. Other dedicated sources include investment revenue, miscellaneous revenue (auction revenue from fleet items being replaced), transfers, and capital contributions. Capital projects are funded through voter approved ballot issues and enterprise revenue funds. A combination of revenue and special obligation bonds are used to finance the capital projects approved by the voters.



### Analysis

For the period shown, total expenditures increased \$847,327 or 4.29% and revenues increased \$2.4 million or 8.79%. In FY 2017, expenses increased due to the major maintenance plan. Reflected in FY 2018, capital outlays includes approximately \$500,000 (trucks) and \$442,359 (instruments and apparatus). For the period shown, capital improvement projects fluctuate from year to year. Expenditures without Capital Projects had a much smaller fluctuation. Revenues are above operating expenses for the period shown. This excess revenue will continue to help fund capital projects over time. Sewer rates have been adjusted, as necessary, to pay for the debt costs associated with voter approved ballot issues as well as increases in operating costs. In FY 2021, depreciation expenses and intragovernmental charges made up of approximately 80% of the increase in expenses.

*As of the end of FY 2021 Sanitary Sewer Fund's cash above target, excluding non-operating revenue was \$9,046,093.*

## SANITARY SEWER & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Non Cash Contribution	-	-	-	-	2,576,293
Fees and Service Charges	24,446,432	24,018,005	23,613,201	24,067,766	25,336,835
Revenue from Other Governmental Units -Operating	-	-	-	42,911	-
Investment Revenue	193,326	627,498	2,212,616	1,039,848	140,815
Miscellaneous -Operating	67,600	187,760	49,693	107,832	207,694
Miscellaneous -Capital Projects	104,167	-	-	-	-
Contribution	2,422,450	3,119,150	2,211,849	2,187,526	-
Misc. Non Cash Revenue	-	-	-	-	1,083,473
Transfers In from Other City Funds -Operating	-	-	-	-	283,365
<b>Total Revenue:</b>	<b>27,233,975</b>	<b>27,952,413</b>	<b>28,087,358</b>	<b>27,445,884</b>	<b>29,628,475</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	3,464,622	3,505,592	3,595,790	3,632,521	3,374,026
Employee Benefits	1,526,945	1,303,785	1,267,987	1,608,929	1,299,402
Construction Materials	547,843	399,791	446,211	427,008	424,060
Operating Supplies	146,154	159,197	175,523	137,124	161,475
Maintenance and Equipment	459,292	521,729	410,981	311,192	343,198
Training and Travel	6,826	9,959	18,099	4,602	9,826
Intragovernmental Charges	1,758,934	1,920,032	2,001,767	1,872,839	2,442,926
Utilities	1,033,730	1,036,063	1,161,816	1,206,388	1,141,105
Services and Misc. Charges	1,658,048	645,601	376,705	653,123	2,268,351
Misc. Contractual	657,780	364,846	474,033	340,963	556,864
Depreciation	5,226,145	5,195,203	5,655,078	5,901,843	6,253,232
Debt Service*	3,208,762	3,179,871	3,049,517	2,503,041	2,235,622
Transfers Out to Other City Funds	49,924	44,760	17,150	7,815	82,246
<b>Total Expenditures:</b>	<b>19,745,004</b>	<b>18,286,428</b>	<b>18,650,656</b>	<b>18,607,388</b>	<b>20,592,331</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>7,488,972</b>	<b>9,665,984</b>	<b>9,436,702</b>	<b>8,838,496</b>	<b>9,036,144</b>
Cash Restricted to CIP**	103,439	1,020,000	10,321,850	895,000	5,054,406
Capital Outlay	457,961	1,408,101	451,430	1,131,393	356,425

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	10,877,622	14,030,616	10,727,253	15,198,427	17,652,158
Receivables	1,913,980	1,938,123	1,325,938	1,555,598	1,037,718
GASB 31 Adjustment	1,363,631	2,362,078	1,781,209	1,765,432	1,932,012
Current Liabilities	(680,298)	(615,277)	(617,671)	(679,432)	(560,980)
Next Year CIP	(1,020,000)	(10,321,850)	(895,000)	(5,054,406)	(7,045,000)
<b>Ending Available Cash</b>	<b>12,454,935</b>	<b>7,393,690</b>	<b>12,321,729</b>	<b>12,785,619</b>	<b>13,015,908</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	11,717,675	11,213,464	10,387,610	11,278,848	11,547,629
Debt Service Obligations	8,765,762	8,874,871	8,788,417	8,377,041	8,301,446
<b>Total Expenses</b>	<b>20,483,437</b>	<b>20,088,335</b>	<b>19,176,027</b>	<b>19,655,888</b>	<b>19,849,075</b>
Cash Reserve Target (20% of total current year expenses)	4,096,687	4,017,667	3,835,205	3,931,178	3,969,815
<b>Cash above/below Target</b>	<b>8,358,247</b>	<b>3,376,023</b>	<b>8,486,524</b>	<b>8,854,441</b>	<b>9,046,093</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## PARKING UTILITY & CAPITAL IMPROVEMENT PROJECTS

### Parking

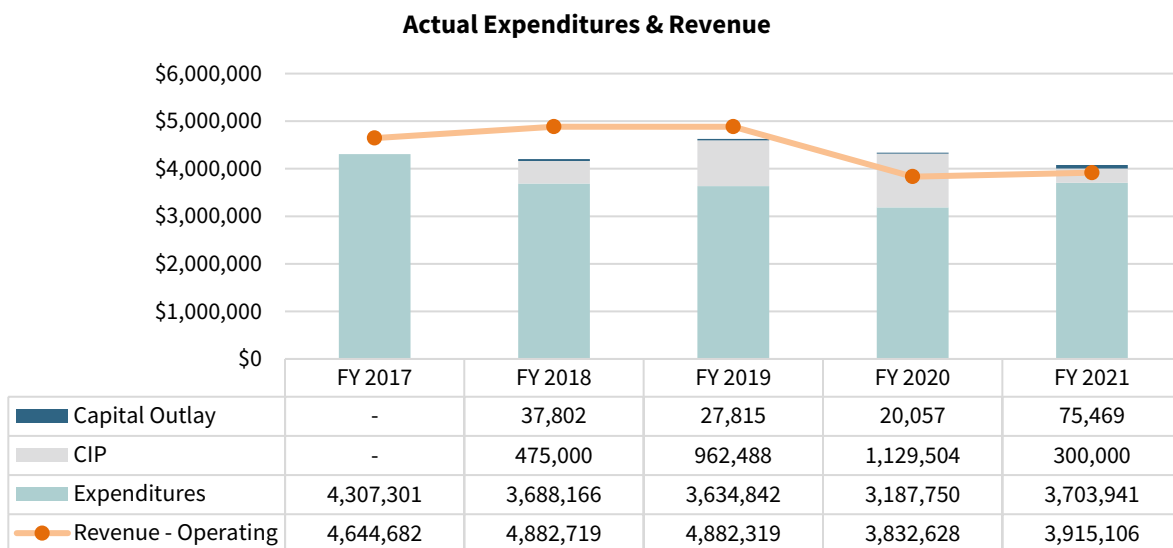
The Parking Fund is an enterprise fund that operates, maintains and administers six parking facilities, six surface lots as well as on-street parking meters. This department is also responsible for the collection of income from the parking facilities, collection and data preparation of parking and parking facility studies, and installation and maintenance of the parking meters, gates, attendant buildings and other facilities.

### Capital Improvement Projects (CIP) & Capital Outlay

Capital Improvement Projects (CIP) for the Parking Utility are funded through enterprise revenue. Major CIP during this period include major maintenance and upgrade projects, as well as building assessments. Capital outlay includes any one-time spending on a tangible asset costing over \$5,000.

### Dedicated Funding Sources

All of the funding sources for this budget are considered to be dedicated funding sources. Dedicated funding for this department primarily comes from parking fees for meters, garages, and reserved lots.



### Analysis

For the period shown, total expenses without capital projects decreased approximately \$600,000, or 14%. This is primarily due to reductions in Equipment & Maintenance and Debt Service. Maintenance & Equipment was higher in FY 2017 due to the replacement of high maintenance, aging parking meters.

In FY 2021, Intragovernmental Charges increased substantially due to the department paying the Columbia Police Department (CPD) for the cost of Parking Enforcement, payments to Streets & Engineering for parking space maintenance, and an increased General & Administrative fee for costs that were previously not recovered.

Total revenue has already decreased during the period shown, by approximately \$737,000 or 15.85%. This is largely due to the temporary suspension of parking enforcement downtown due to COVID-19, as well as a pilot program in which select parking spots downtown were designated solely for curbside pick-up or carry out. Both of these changes were made in effort to assist local businesses downtown and their customers during the pandemic.

*As of the end of FY 2021 Parking Utility Fund's cash above target, excluding non-operating revenue was \$407,552.*

## PARKING UTILITY & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	4,444,758	4,601,209	4,566,705	3,734,516	3,708,230
Investment Revenue	199,177	263,547	315,172	96,691	10,819
Miscellaneous -Operating	747	17,963	441	1,421	33,676
Miscellaneous -Capital Projects	9,401	5,362	309,077	3,439	1,228
Misc. Non Cash Revenue	-	-	-	-	162,380
<b>Total Revenue:</b>	<b>4,654,083</b>	<b>4,888,081</b>	<b>5,191,396</b>	<b>3,836,067</b>	<b>3,916,334</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	398,022	375,858	415,308	416,521	462,103
Employee Benefits	179,879	150,923	151,328	195,039	184,841
Construction Materials	23,143	29,738	26,557	59,992	34,406
Operating Supplies	32,878	26,870	26,245	18,873	17,605
Maintenance and Equipment	584,559	231,908	26,869	83,819	49,614
Training and Travel	6,268	6,236	9,765	2,392	2,647
Intragovernmental Charges	278,484	240,828	330,629	292,137	924,794
Utilities	163,642	159,657	133,474	128,745	141,916
Services and Misc. Charges	177,002	72,922	238,050	54,902	92,468
Misc. Contractual	88,364	151,795	130,538	110,560	282,697
Depreciation	1,008,355	1,007,839	1,013,914	1,019,611	1,069,406
Debt Service*	946,057	913,230	834,152	491,561	416,153
Transfers Out to Other City Funds	420,649	320,363	298,013	313,598	25,290
<b>Total Expenditures:</b>	<b>4,307,301</b>	<b>3,688,166</b>	<b>3,634,842</b>	<b>3,187,750</b>	<b>3,703,941</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>346,782</b>	<b>1,199,915</b>	<b>1,556,554</b>	<b>648,318</b>	<b>212,393</b>
Cash Restricted to CIP**	-	475,000	962,488	1,129,504	300,000
Capital Outlay	-	37,802	27,815	20,057	75,469

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	1,205,804	2,011,086	1,790,088	1,416,672	1,412,358
Receivables	104,423	90,504	90,622	124,787	150,020
GASB 31 Adjustment	385,660	517,633	457,214	456,091	467,897
Current Liabilities	(386,431)	(543,282)	(308,195)	(350,551)	(352,124)
Next Year CIP	(475,000)	(962,488)	(1,129,504)	(300,000)	(535,000)
<b>Ending Available Cash</b>	<b>834,456</b>	<b>1,113,453</b>	<b>900,225</b>	<b>1,346,999</b>	<b>1,143,151</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	2,262,889	1,804,900	1,814,591	1,696,635	2,260,216
Debt Service Obligations	1,960,468	1,954,924	2,319,566	1,386,561	1,417,780
<b>Total Expenses</b>	<b>4,223,356</b>	<b>3,759,824</b>	<b>4,134,157</b>	<b>3,083,196</b>	<b>3,677,996</b>
Cash Reserve Target (20% of total current year expenses)	844,671	751,965	826,831	616,639	735,599
<b>Cash above/below Target</b>	<b>(10,215)</b>	<b>361,488</b>	<b>73,394</b>	<b>730,360</b>	<b>407,552</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## SOLIDWASTE & CAPITAL IMPROVEMENT PROJECTS

### Solid Waste

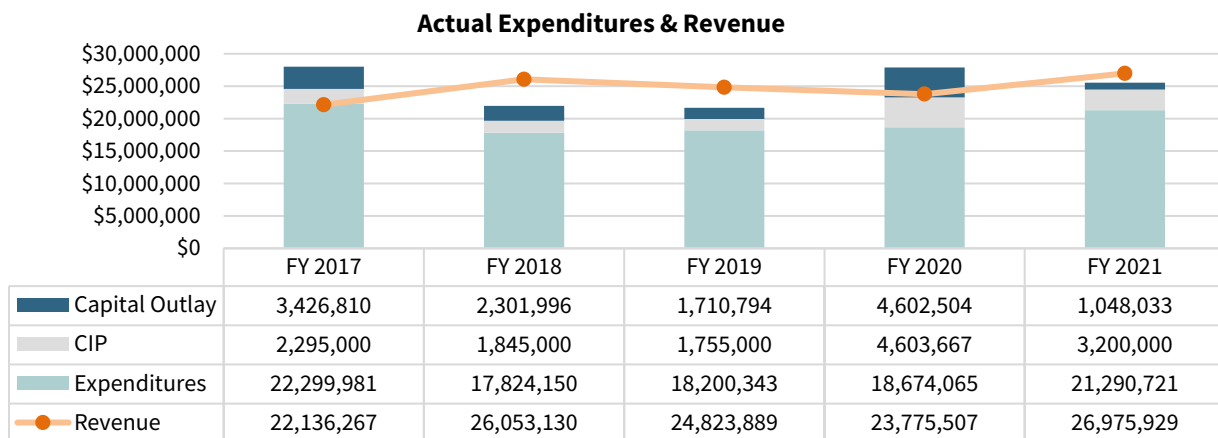
The Solid Waste Fund is dedicated to the management of resources for the protection of public health. The areas of operation include administration, commercial, residential, landfill, and recycling.

### Capital Improvement Projects (CIP) & Capital Outlay

Capital projects are funded primarily through revenues generated by user charges. FY 2020 reflects an increase in capital projects due to a couple of multi-year major projects including landfill expansion permitting (continuation since FY 2019) and a new bioreactor landfill disposal area within the footprint of the City's existing landfill property. In FY 2020, capital outlay increased and a large part of this was for trucks that were ordered in FY 2019 and not received until FY 2020. This was \$2,325,000 in FY 2020. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

All of the revenues received are dedicated to the department and cannot be used to fund other departments. The primary funding source is fees and service charges for residential and commercial trash, landfill and recycling. Other revenues include investment revenue, grant revenue, and miscellaneous revenues (auction revenues from the sale of fleet items being replaced). Capital projects are funded primarily through revenues generated by user charges. In FY 2016, Mid Missouri Solid Waste Management District (MMSWMD) was removed from this fund and established in a separate special revenue fund.



### Analysis

For the period shown, total expenses decreased \$1.0 million or 4.53% and total revenues increased \$4.8 million or 21.86%. To comply with GASB 18 standards, an accounting adjustment was required in FY 2016 and FY 2017 to account for landfill closure and post closure care costs. This resulted in a substantial increase in utilities, services, and miscellaneous expenses for these years. An adjustment will be made each year moving forward; however, the annual adjustments needed will be substantially lower than the initial amounts. FY 2021 reflects an increase in expenses primarily due to the reversal of budget cuts, which included the suspension of curbside recycling due to personnel shortages, and intragovernmental charges. The intragovernmental charge increase is from the General and Administrative fees (G&A) recovery of additional general and administrative amounts from Solid Waste. FY 2021 reflects a transfer in from the Utility Customer Service fund, which was eliminated and reallocated into the various Utility department budgets. Fees and Service charges also increased in FY 2021 over the previous years in areas of commercial, recycling sold and refuse charges.

*As of the end of FY 2021 Solidwaste Fund's cash above target, excluding non-operating revenue was \$10,062,999.*

## SOLIDWASTE & CAPITAL IMPROVEMENT PROJECTS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	21,971,670	25,646,707	23,644,579	22,892,486	24,926,232
Revenue from Other Governmental Units -Operational	115,958	20,999	(680)	11,571	47,853
Investment Revenue	(85,853)	110,407	909,730	469,919	35,948
Miscellaneous -Operational	134,492	275,017	270,260	401,532	74,289
Misc. Non Cash Revenue	-	-	-	-	1,608,243
Transfers In from Other City Funds -Operational	-	-	-	-	283,365
<b>Total Revenue:</b>	<b>22,136,267</b>	<b>26,053,130</b>	<b>24,823,889</b>	<b>23,775,507</b>	<b>26,975,929</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	4,237,568	4,334,785	4,691,689	4,728,685	4,912,279
Employee Benefits	1,861,284	1,650,793	1,611,456	2,095,202	1,893,816
Construction Materials	277,307	235,763	314,942	248,269	287,271
Operating Supplies	933,741	1,292,260	990,691	827,618	1,004,438
Maintenance and Equipment	2,505,433	2,353,789	2,752,310	2,202,406	3,129,753
Training and Travel	8,715	18,452	9,976	952	2,976
Intragovernmental Charges	2,395,176	2,271,527	2,455,947	2,361,608	3,451,768
Utilities	208,106	211,211	206,864	212,772	198,418
Services and Misc. Charges	6,787,052	2,199,231	1,674,683	1,947,953	2,024,335
Misc. Contractual	377,964	577,767	933,096	906,617	853,268
Depreciation	2,116,825	2,121,608	2,031,724	2,676,426	3,022,985
Debt Service*	283,367	251,297	226,743	204,333	178,911
Transfers Out to Other City Funds	307,443	305,668	300,224	261,223	330,503
<b>Total Expenditures:</b>	<b>22,299,981</b>	<b>17,824,150</b>	<b>18,200,343</b>	<b>18,674,065</b>	<b>21,290,721</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(163,715)</b>	<b>8,228,980</b>	<b>6,623,546</b>	<b>5,101,443</b>	<b>5,685,208</b>
Cash Restricted to CIP**	2,295,000	1,845,000	1,755,000	4,603,667	3,200,000
Capital Outlay	3,426,810	2,301,996	1,710,794	4,602,504	1,048,033

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	5,175,561	10,059,325	15,129,209	13,444,456	15,634,481
Receivables	2,727,687	2,167,742	1,822,924	2,036,088	1,859,822
GASB 31 Adjustment	600,548	1,062,526	769,516	761,632	877,824
Current Liabilities	(1,739,465)	(802,769)	(854,418)	(1,335,964)	(1,125,202)
Next Year CIP	(1,845,000)	(1,755,000)	(4,603,667)	(3,200,000)	(3,150,000)
<b>Ending Available Cash</b>	<b>4,919,331</b>	<b>10,731,824</b>	<b>12,263,564</b>	<b>11,706,212</b>	<b>14,096,925</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	23,241,597	17,615,073	17,592,290	20,126,205	19,125,655
Debt Service Obligations	648,367	1,153,683	1,152,800	1,159,300	1,043,976
<b>Total Expenses</b>	<b>23,889,964</b>	<b>18,768,756</b>	<b>18,745,089</b>	<b>21,285,505</b>	<b>20,169,631</b>
Cash Reserve Target (20% of total current year expenses)	4,777,993	3,753,751	3,749,018	4,257,101	4,033,926
<b>Cash above/below Target</b>	<b>141,338</b>	<b>6,978,073</b>	<b>8,514,546</b>	<b>7,449,111</b>	<b>10,062,999</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.

## STORMWATER CAPITAL PROJECT

### Storm Water

The Storm Water Fund has the objectives to assure the movement of emergency vehicles during storm runoff events to protect the public from rapidly flowing storm water runoff or flash floods, to minimize losses and property damage resulting from uncontrolled storm water runoff, and to establish requirements for construction of storm water quality and quantity management facilities in newly developed areas. Storm Water has the following areas of operation: administration, engineering, and field operations.

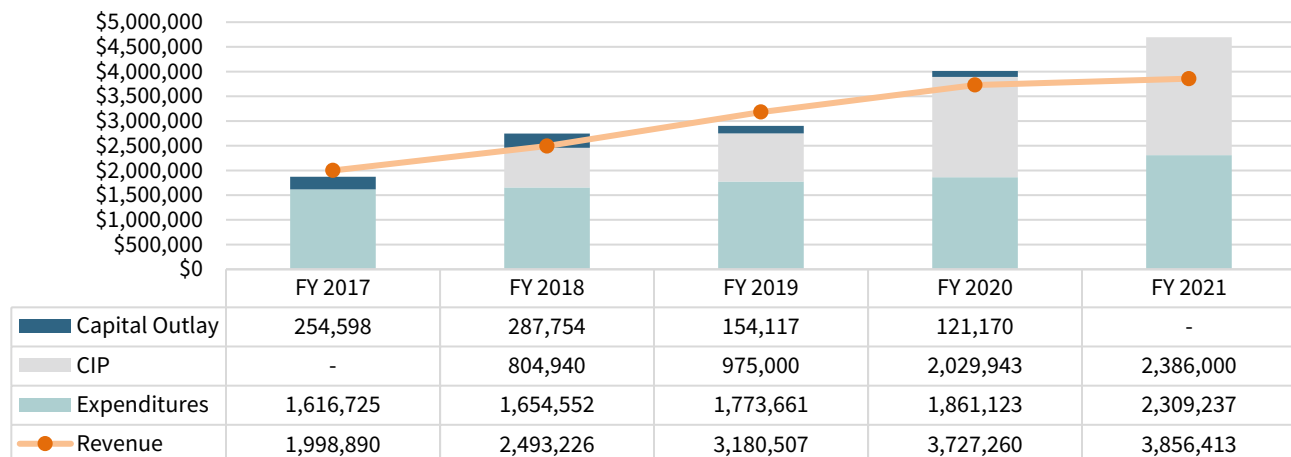
### Capital Improvement Projects (CIP) & Capital Outlay

Major capital projects during the period shown include various culvert and failing infrastructure replacements. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

The revenues received are dedicated to the department. Primary operating revenue comes from utility charges collected as part of the monthly City utility bill. The Storm Water Utility operates through funding originally approved by voters in April 1993, with an increase approved by voters in April 2015. Funding sources include development charges on new construction and Storm Water Utility charges on existing improved properties.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses without capital projects increased by \$692,512 or 42.83% and fees and service charges increased by \$1.7 million or 87.49%.

In April 2015, a ballot measure was approved that increased fees to allow for the backlog of maintenance and capital projects to be constructed. Fees were increased over the next five years with the last increase in FY 2020. FY 2021 had an increase in Services and Misc. Charges due to loss on disposal of assets and contractual work for stormwater maintenance. The fund balance has continued to build up and will be used for future capital projects and maintenance.

*As of the end of FY 2021 Stormwater Fund's cash above target, excluding non-operating revenue was \$1,260,623.*



## STORMWATER CAPITAL PROJECT - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	1,966,084	2,387,544	3,001,643	3,613,993	3,686,147
Investment Revenue	(12,958)	17,736	156,699	93,811	11,063
Miscellaneous -Operating	42,664	22,225	21,034	19,457	981
Misc. Non Cash Revenue	-	-	-	-	140,511
Transfers In from Other City Funds -Operational	-	-	-	-	17,710
Transfers In from Other City Funds -Capital Projects	3,100	65,721	1,132	-	-
<b>Total Revenue:</b>	<b>1,998,890</b>	<b>2,493,226</b>	<b>3,180,507</b>	<b>3,727,260</b>	<b>3,856,413</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	305,867	354,447	410,752	389,615	410,974
Employee Benefits	146,190	123,379	143,324	180,574	154,837
Construction Materials	89,906	89,662	66,806	57,957	40,495
Operating Supplies	30,043	21,704	19,265	10,882	12,916
Maintenance and Equipment	16,612	31,469	24,329	26,298	33,773
Training and Travel	1,027	3,049	1,258	210	467
Intragovernmental Charges	254,874	254,426	286,305	188,985	159,467
Utilities	2,765	14,405	11,600	8,046	6,555
Services and Misc. Charges	116,622	54,306	52,825	72,550	473,314
Misc. Contractual	15,623	60,324	53,863	187,756	279,706
Depreciation	533,408	537,537	586,138	600,566	598,672
Transfers Out to Other City Funds	103,788	109,845	117,198	137,685	138,060
<b>Total Expenditures:</b>	<b>1,616,725</b>	<b>1,654,552</b>	<b>1,773,661</b>	<b>1,861,123</b>	<b>2,309,237</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>382,165</b>	<b>838,673</b>	<b>1,406,846</b>	<b>1,866,137</b>	<b>1,547,176</b>
Cash Restricted to CIP**	-	804,940	975,000	2,029,943	2,386,000
Capital Outlay	254,598	287,754	154,117	121,170	-

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	1,295,218	1,381,454	2,787,888	3,152,622	3,477,267
Receivables	188,990	249,624	242,581	281,825	234,244
GASB 31 Adjustment	106,034	169,977	116,338	114,263	140,827
Current Liabilities	(65,125)	(52,860)	(57,828)	(49,225)	(58,674)
Next Year CIP	(804,940)	(975,000)	(2,029,943)	(2,386,000)	(2,275,000)
<b>Ending Available Cash</b>	<b>720,177</b>	<b>773,195</b>	<b>1,059,036</b>	<b>1,113,485</b>	<b>1,518,664</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	1,323,022	1,404,770	1,329,922	1,353,307	1,290,203
Debt Service Obligations	-	-	-	-	-
<b>Total Expenses</b>	<b>1,323,022</b>	<b>1,404,770</b>	<b>1,329,922</b>	<b>1,353,307</b>	<b>1,290,203</b>
Cash Reserve Target (20% of total current year expenses)	264,604	280,954	265,984	270,661	258,041
<b>Cash above/below Target</b>	<b>455,573</b>	<b>492,241</b>	<b>793,052</b>	<b>842,824</b>	<b>1,260,623</b>

\*Interest & Fiscal Agent Fees only.

\*\*Includes adjustments made during the fiscal year.



## INTERNAL SERVICES

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

**Custodial and Maintenance Services Fund** - to account for the provision of custodial services and building maintenance used by other City departments. In FY21, this fund was eliminated. The operation was moved to the General Fund and renamed as Facilities Management.

**Utility Customer Services Fund** - to account for utility accounts receivable, billing and customer services for Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities. In FY21, this fund was eliminated. The operation will be split among the various utility fund budgets.

**Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

**Community Relations Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations. In FY21, this fund was eliminated. The operation was moved to the General Fund and intragovernmental charges were eliminated for General Fund departments.

**Fleet Operations Fund** - to account for operating a maintenance facility for automotive equipment, and for fuel used by City departments.

**Self-Insurance Reserve Fund** - to account for the reserves established and held in trust for the City's self-insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims.

**Employee Benefit Fund** - to account for the City of Columbia's self-insurance program for health, disability and life insurance for covered City employees. Other employee benefits accounted for in this fund include retirement sick leave, medical services, service awards, and cafeteria plan and employee health/wellness.

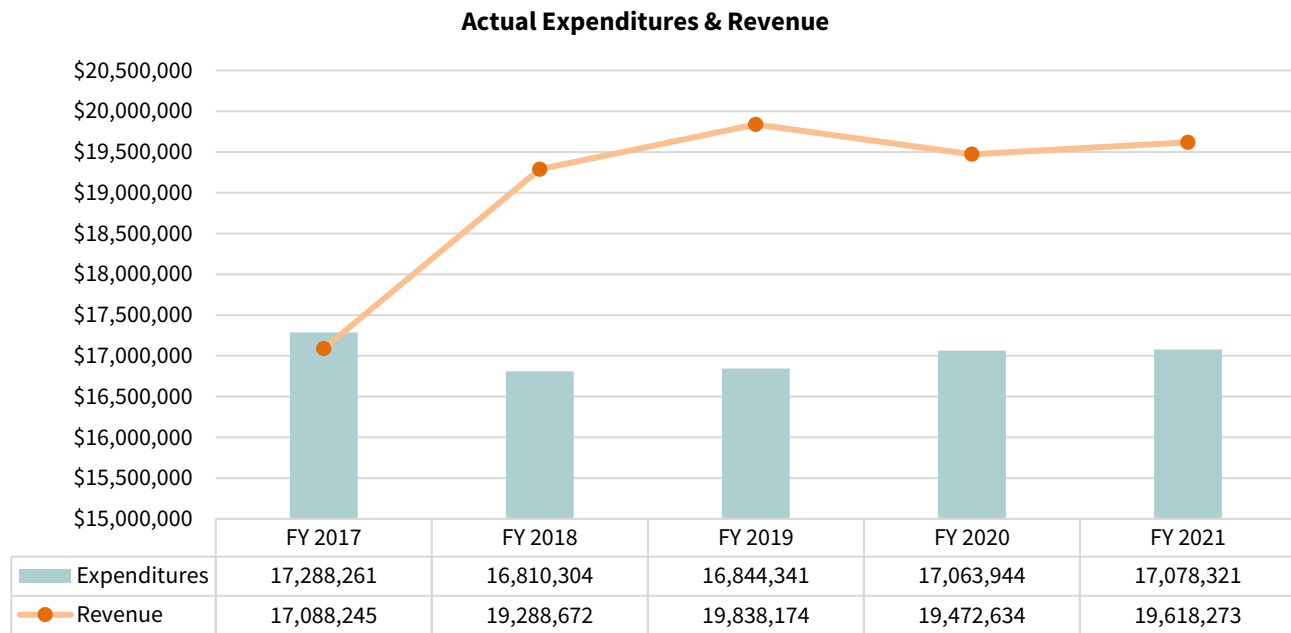
## EMPLOYEE BENEFIT

### Employee Benefit

The Employee Benefit Fund is an internal service fund that accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life and long-term disability, voluntary benefits, 401(a) and 457(b), Post Employment Health Plan, Cafeteria Plan, City University, Employee Wellness, and Employee Recognition programs for City employees and retirees.

### Dedicated Funding Sources

Dedicated funding sources include fees and service charges (insurance premiums for employee and retiree health insurance premiums, and intragovernmental charges to other city departments for employee wellness, City University, and insurance administration).



### Analysis

Total expenses decreased by \$209,940 or 1.21% for the period shown. Operating revenues for FY 2017 fell below operating expenses due to high claims costs. In FY 2018, medical premiums increased 7% and the city began charging departments an insurance administration fee to help cover the personnel and other expenses which occur in the fund but are not recovered through premium costs. This will result in a positive net change for FY 2018 and beyond. There were budgeted fee increases for FY 2018 to FY 2021.

*As of the end of FY 2021 Employee Benefit Fund's cash above target, excluding non-operating revenue was \$9,724,367.*

## EMPLOYEE BENEFIT - INCOME STATEMENT

<b>Revenue</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Fees and Service Charges	14,314,301	16,396,198	16,561,353	16,580,566	19,421,879
Investment Revenue	(13,268)	7,576	256,463	164,754	19,423
Miscellaneous	2,787,212	2,884,898	2,775,359	2,727,314	63,196
Misc. Non Cash Revenue	-	-	-	-	113,775
Transfers In from Other City Funds	-	-	245,000	-	-
<b>Total Revenue</b>	<b>17,088,245</b>	<b>19,288,672</b>	<b>19,838,174</b>	<b>19,472,634</b>	<b>19,618,273</b>
<b>Expenditures</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Employee Wages	371,841	389,714	394,794	425,123	421,308
Employee Benefits	215,229	225,767	201,045	259,094	221,203
Construction Materials	-	-	-	-	-
Operating Supplies	45,693	80,416	59,058	67,694	55,061
Maintenance and Equipment	5,338	9,511	2,433	322	3,045
Training and Travel	28,953	22,918	41,467	31,999	36,250
Intragovernmental Charges	2,950	2,702	3,355	3,285	3,989
Utilities	3,840	4,460	4,064	3,120	3,120
Services and Misc. Charges	15,987,356	15,637,526	15,781,064	15,914,435	16,014,109
Misc. Contractual	594,401	404,630	324,401	326,210	287,576
Transfers Out to Other City Funds	32,661	32,661	32,661	32,661	32,661
<b>Total Expenditures</b>	<b>17,288,261</b>	<b>16,810,304</b>	<b>16,844,341</b>	<b>17,063,944</b>	<b>17,078,321</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(200,017)</b>	<b>2,478,368</b>	<b>2,993,833</b>	<b>2,408,690</b>	<b>2,539,952</b>

<b>Estimated Cash Reserve</b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
Cash and Cash Equivalents	2,526,833	4,708,332	7,767,210	10,464,159	12,720,847
Receivables	412,338	440,770	420,450	233,183	424,522
GASB 31 Adjustment	104,041	182,723	101,031	97,771	135,776
Current Liabilities	(262,870)	(161,841)	(148,115)	(212,174)	(141,114)
<b>Ending Available Cash</b>	<b>2,780,342</b>	<b>5,169,984</b>	<b>8,140,576</b>	<b>10,582,939</b>	<b>13,140,031</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	17,288,261	16,810,304	16,844,341	17,063,944	17,078,321
Debt Service Obligations					
<b>Total Expenses</b>	<b>17,288,261</b>	<b>16,810,304</b>	<b>16,844,341</b>	<b>17,063,944</b>	<b>17,078,321</b>
Cash Reserve Target (20% of total current year expenses)	3,457,652	3,362,061	3,368,868	3,412,789	3,415,664
<b>Cash above/below Target</b>	<b>(677,310)</b>	<b>1,807,923</b>	<b>4,771,708</b>	<b>7,170,150</b>	<b>9,724,367</b>

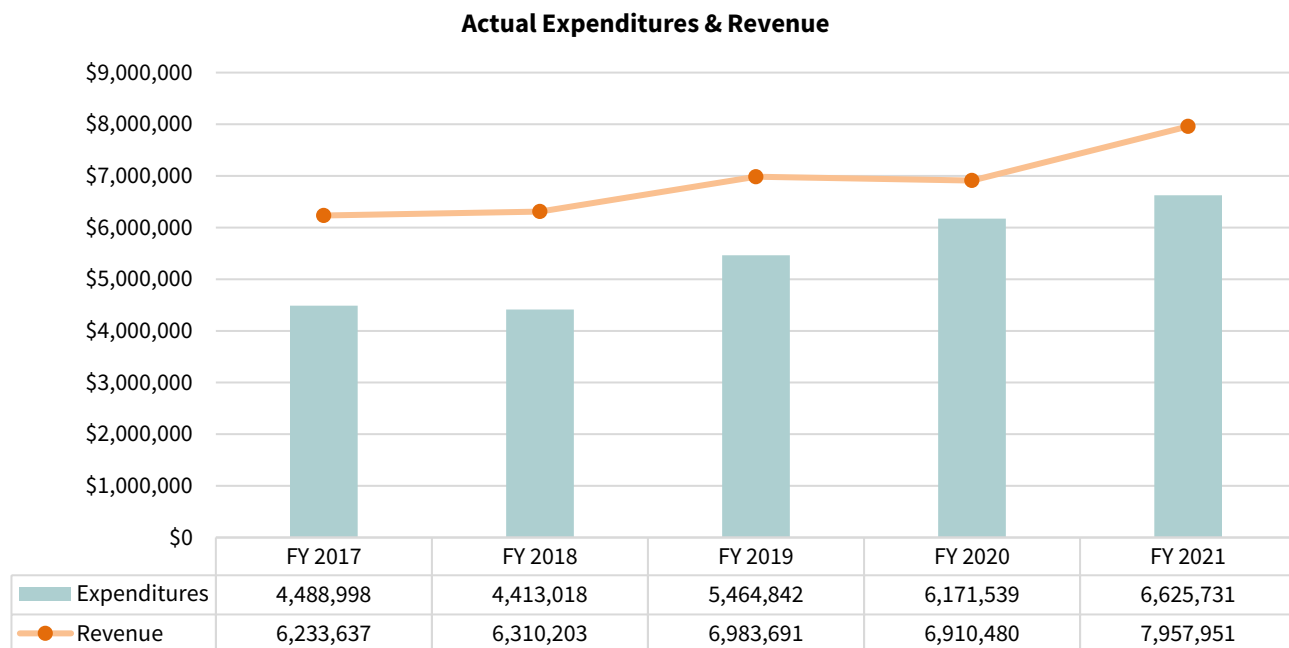
## SELF-INSURANCE RESERVE

### Self-Insurance Fund

The Self Insurance Fund is an internal service fund that accounts for the transactions and reserves associated with the City's self-insurance program. This program provides coverage for the city workers' compensation and property and casualty claims.

### Dedicated Funding Sources

The primary dedicated funding source is self-insurance charges that are charged to each fund based on three components: 50% of the cost is based on the department's Five-year claims cost history, 30% is based on the department's workers' compensation exposure as determined by industry standards and rates based on job duties, and 20% is based on the department's vehicle exposure which is determined by the number and types of vehicles. All of the funding sources for this fund are considered to be dedicated.



### Analysis

Over the period shown, total expenses increased by \$2.14 million or 47.6%. The largest expense in this budget is for claims and the amount each year is dependent on the size and number of claims in a given year. This can cause significant fluctuations from year to year.

In FY 2018, insurance premiums were rebid at a lower cost and claims were \$1.8 million below budget. In FY 2019, there was an increase of \$980,000 in claims costs, but the costs were still below the budgeted amount, which is based on an actuarial study that is prepared each year. The increase in expenditures for both FY 2020 and FY 2021 is due to insurance premiums and damage claims. Total charges to departments were intentionally reduced in FY 2020 and FY 2021 to use up excess cash reserves. In those same fiscal years, insurance recovery revenue increased, causing a positive net position and adding to the fund balance.

*As of the end of FY 2021 Self Insurance Fund's cash above target, excluding non-operating revenue was \$17,217,254.*

## SELF-INSURANCE RESERVE - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	6,220,365	6,220,365	6,220,367	6,095,960	5,974,041
Investment Revenue	(54,130)	41,831	696,009	352,838	24,873
Miscellaneous	42,314	48,007	67,315	461,682	1,915,384
Misc. Non Cash Revenue	-	-	-	-	43,653
Transfers In from Other City Funds	25,087	-	-	-	-
<b>Total Revenue:</b>	<b>6,233,637</b>	<b>6,310,203</b>	<b>6,983,691</b>	<b>6,910,480</b>	<b>7,957,951</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	187,525	195,983	209,296	215,155	201,100
Employee Benefits	87,499	65,768	61,914	79,739	68,575
Operating Supplies	1,026	868	697	440	689
Maintenance and Equipment	769	23,148	617	1,928	590
Training and Travel	2,365	3,398	4,984	(408)	2,864
Intragovernmental Charges	354	19,782	6,355	5,783	5,679
Utilities	1,920	1,880	1,728	1,248	1,248
Services and Misc. Charges	3,972,532	3,846,946	4,941,522	5,642,427	6,107,014
Misc. Contractual	190,128	210,366	192,850	180,346	193,091
Depreciation	-	-	-	-	-
Transfers Out to Other City Funds	44,880	44,880	44,880	44,880	44,880
<b>Total Expenditures:</b>	<b>4,488,998</b>	<b>4,413,018</b>	<b>5,464,842</b>	<b>6,171,539</b>	<b>6,625,731</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>1,744,638</b>	<b>1,897,185</b>	<b>1,518,848</b>	<b>738,941</b>	<b>1,332,220</b>

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	13,144,096	15,327,571	16,311,463	17,130,451	18,200,046
Receivables	23,057	34,299	37,578	24,278	16,880
GASB 31 Adjustment	199,454	550,623	342,862	336,939	396,792
Current Liabilities	(126,230)	(43,735)	(89,125)	(50,815)	(71,318)
<b>Ending Available Cash</b>	<b>13,240,377</b>	<b>15,868,758</b>	<b>16,602,778</b>	<b>17,440,853</b>	<b>18,542,400</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	4,488,998	4,413,018	5,464,842	6,171,539	6,625,731
Debt Service Obligations					
<b>Total Expenses</b>	<b>4,488,998</b>	<b>4,413,018</b>	<b>5,464,842</b>	<b>6,171,539</b>	<b>6,625,731</b>
Cash Reserve Target (20% of total current year expenses)	897,800	882,604	1,092,968	1,234,308	1,325,146
<b>Cash above/below Target</b>	<b>12,342,577</b>	<b>14,986,154</b>	<b>15,509,810</b>	<b>16,206,545</b>	<b>17,217,254</b>

## CUSTODIAL & BUILDING MAINTENANCE

### Custodial & Building Maintenance

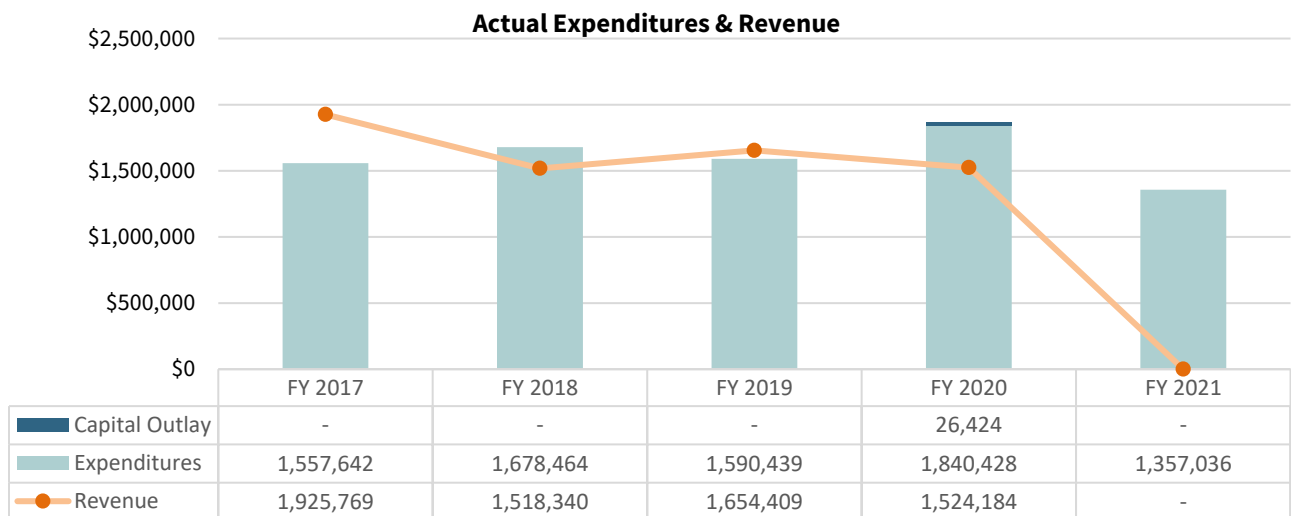
The Custodial and Building Maintenance Fund is an internal service fund that provides custodial services to city buildings downtown, along with the Sanford Kimpton (Health), Wabash and Grissum Buildings. Building maintenance services are provided to these facilities as well as the Walton Building, police building, and other city facilities. For downtown City buildings that have multiple departments in them, there is also the allocation of utility bill charges to the various departments in those buildings on the basis of square feet utilized. In FY 2021, the Custodial and Building Maintenance Fund was eliminated and the operation moves to the General Fund and renamed Facilities Management. It is still an internal service operation, but it no longer charges fees to General Fund departments as it is now located in that fund.

### Capital Improvement Projects (CIP) & Capital Outlay

There were no CIP and capital outlay related expenses in recent years, except for one vehicle purchase in FY 2020. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

Dedicated funding sources include custodial charges, building maintenance charges, utility charges, interest revenue, and miscellaneous revenue. All funding is considered to be dedicated to this fund.



### Analysis

In FY 2021, the Custodial and Building Maintenance Fund was eliminated. The operations were moved to the General Fund and renamed Facilities Management to more accurately describe their functions. Now that the operation is in the General Fund, there will no longer be charges to General Fund departments for these services. There was a transfer of \$1,357,036 to the General Fund.

## CUSTODIAL & BLDG MAINTENANCE - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Intragovernmental Revenue	1,783,578	1,492,586	1,580,851	1,495,895	-
Investment Revenue	(7,809)	7,881	57,539	27,242	-
Miscellaneous	-	17,873	16,019	1,046	-
Transfers In from Other City Funds	150,000	-	-	-	-
<b>Total Revenue:</b>	<b>1,925,769</b>	<b>1,518,340</b>	<b>1,654,409</b>	<b>1,524,184</b>	<b>-</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	501,522	500,112	603,914	658,056	-
Employee Benefits	261,012	249,526	213,134	323,329	-
Construction Materials	109,920	107,044	86,666	76,544	-
Operating Supplies	49,495	74,702	64,634	61,590	-
Maintenance and Equipment	23,064	19,735	17,132	24,599	-
Training and Travel	4,925	3,565	5,374	4,888	-
Intragovernmental Charges	46,184	59,480	45,139	54,308	-
Utilities	322,257	324,856	336,905	330,669	-
Services and Misc. Charges	98,954	82,534	58,990	155,255	-
Misc. Contractual	59,576	178,671	82,018	71,661	-
Depreciation	15,633	13,140	11,433	14,428	-
Transfers Out to Other City Funds	65,100	65,100	65,100	65,100	1,357,036
<b>Total Expenditures:</b>	<b>1,557,642</b>	<b>1,678,464</b>	<b>1,590,439</b>	<b>1,840,428</b>	<b>1,357,036</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>368,127</b>	<b>(160,124)</b>	<b>63,970</b>	<b>(316,244)</b>	<b>(1,357,036)</b>
Capital Outlay	-	-	-	26,424	-



## FLEET OPERATIONS

### Fleet Operations

Fleet operations provide preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City.

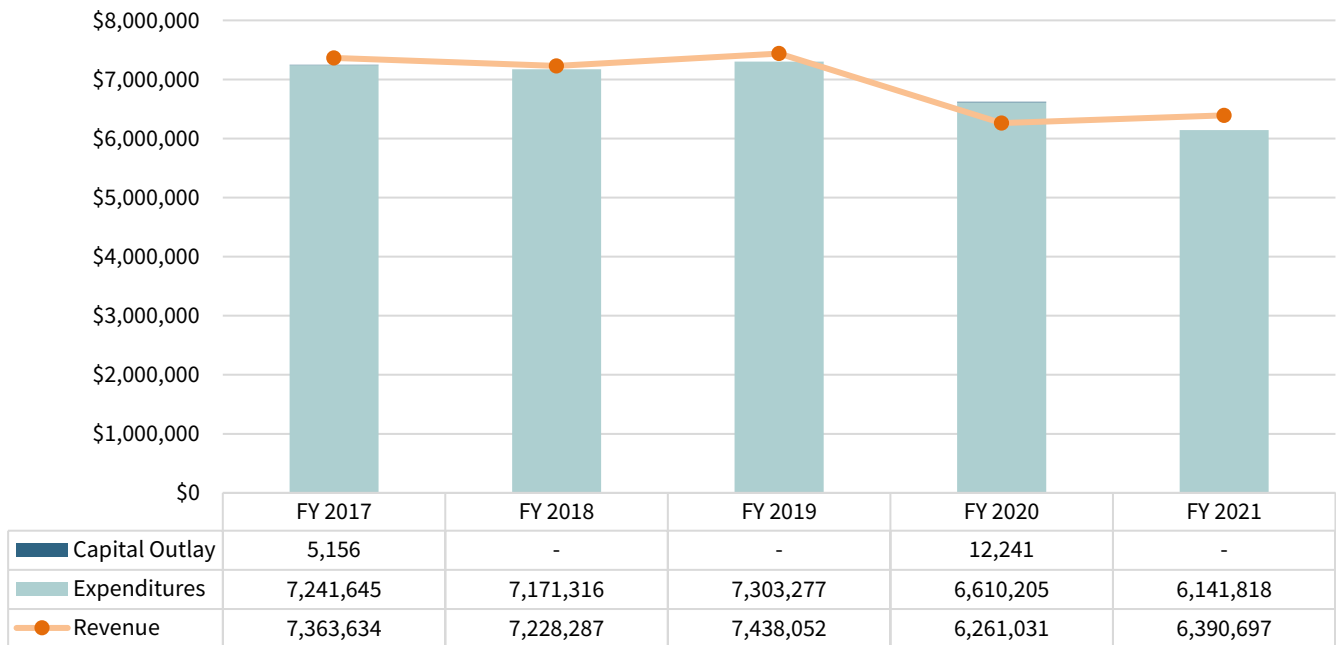
### Capital Improvement Projects (CIP) & Capital Outlay

Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

Fleet operations charge 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 for fuel, parts and labor to recover the overhead costs of their operation and charges are assessed as the services are used. All of the funding sources for this fund are considered to be dedicated.

**Actual Expenditures & Revenue**



### Analysis

For the period shown, total expenses without capital projects decreased \$1.1 million or 15.19%. Parts and outside work expenses decreased in FY 2020 and FY 2021 due to lower sales. Fees and Service Charges related revenues decreased by \$1.46 million or 19.98% over the period shown. In FY 2021, there were no fee increases budgeted in order to use down excess cash reserves.

*As of the end of FY 2021 Fleet Operation Fund's cash below target, excluding non-operating revenue was \$916,902.*

## FLEET OPERATIONS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fees and Service Charges	7,306,477	7,117,542	7,283,924	6,181,407	5,846,401
Revenue from Other Governmental Units	-	-	-	1,884	-
Investment Revenue	(7,180)	(1,546)	38,760	17,951	3,172
Miscellaneous	64,336	112,292	115,369	59,789	48,763
Misc. Non Cash Revenue	-	-	-	-	492,361
Transfers In From Other City Funds	-	-	-	-	-
<b>Total Revenue:</b>	<b>7,363,634</b>	<b>7,228,287</b>	<b>7,438,052</b>	<b>6,261,031</b>	<b>6,390,697</b>
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	1,629,274	1,719,731	1,722,058	1,666,049	1,631,726
Employee Benefits	672,065	649,307	625,580	774,113	617,435
Construction Materials	197	708	2,382	346	460
Operating Supplies	40,774	20,759	23,816	16,742	21,904
Maintenance and Equipment	4,547,461	4,445,788	4,584,714	3,821,143	3,541,452
Training and Travel	2,801	6,125	10,356	1,163	2,520
Intragovernmental Charges	180,476	144,269	166,640	201,338	184,956
Utilities	61,728	79,396	59,116	52,386	52,226
Services and Misc. Charges	6,496	17,687	31,958	6,226	17,792
Misc. Contractual	10,576	19,184	11,786	13,504	13,542
Depreciation	66,915	63,479	59,988	52,311	52,922
Transfers Out to Other City Funds	22,883	4,883	4,883	4,883	4,883
<b>Total Expenditures:</b>	<b>7,241,645</b>	<b>7,171,316</b>	<b>7,303,277</b>	<b>6,610,205</b>	<b>6,141,818</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>121,988</b>	<b>56,971</b>	<b>134,775</b>	<b>(349,174)</b>	<b>248,879</b>
Cash Restricted to CIP	-	-	-	-	-
Capital Outlay	5,156	-	-	12,241	-

Estimated Cash Reserve	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cash and Cash Equivalents	1,092,520	1,372,319	1,471,462	1,288,114	670,803
Receivables	36,607	18,755	8,928	8,461	16,772
GASB 31 Adjustment	94,120	118,042	105,459	105,693	106,181
Current Liabilities	(445,148)	(544,129)	(616,756)	(654,110)	(495,058)
<b>Ending Available Cash</b>	<b>778,099</b>	<b>964,987</b>	<b>969,093</b>	<b>748,158</b>	<b>298,698</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	7,179,886	7,103,061	7,216,742	6,570,135	6,078,000
Debt Service Obligations					
<b>Total Expenses</b>	<b>7,179,886</b>	<b>7,103,061</b>	<b>7,216,742</b>	<b>6,570,135</b>	<b>6,078,000</b>
Cash Reserve Target (20% of total current year expenses)	1,435,977	1,420,612	1,443,348	1,314,027	1,215,600
<b>Cash above/below Target</b>	<b>(657,878)</b>	<b>(455,625)</b>	<b>(474,255)</b>	<b>(565,869)</b>	<b>(916,902)</b>

## INFORMATION TECHNOLOGY

### Information Technology

The Information Technology (IT) department is responsible for the design, implementation and maintenance of the City’s computing resources, application development, telephone services, and project management across the city. Beginning in FY 2018, Geospatial Information Services (GIS) was also housed in the IT Fund.

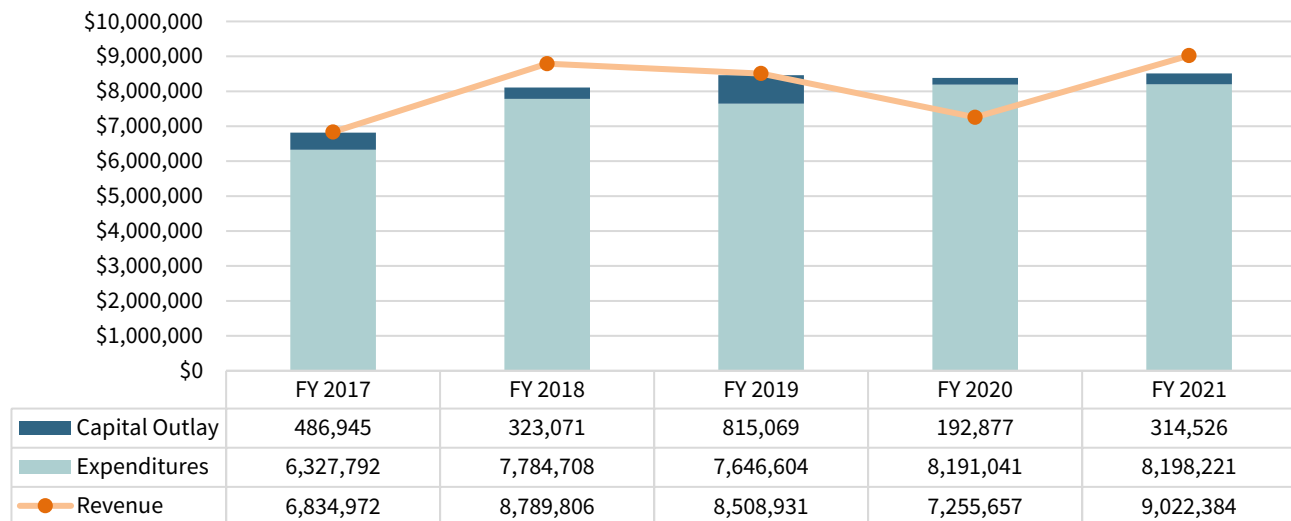
### Capital Improvement Projects (CIP) & Capital Outlay

Capital outlay includes any one-time spending on a tangible asset above \$5,000. Over the period shown, there have been several different capital items purchased such as disaster recovery equipment, software upgrades and funding for a data center cooling project.

### Dedicated Funding Sources

Dedicated funding sources include charges to departments for computer services, computer replacements, telephones, GIS services, grants, interest, and miscellaneous revenue. All of the revenue for this fund is considered to be dedicated.

**Actual Expenditures & Revenue**



### Analysis

For the past five years, total expenses increased \$1.87 million or 29.56% due to several organizational changes. In FY 2018, expenses increased due to the reallocation of the GIS Fund (which includes 12.25 positions) into the IT Fund. FY 2019 reflects three new positions that are dedicated to Electric Utility to ensure compliance with North American Reliability Corporation Critical Infrastructure Protection (NERC/CIP). This is paid for by Electric through an increase in IT fees as shown in the increase in user charges revenues. FY 2020 includes pay plan costs, including a move to minimum adjustment for some employees. This is reflected in the increase in employee wages and benefits for FY 2020. User fees were reduced in FY 2020 to help improve the financial condition of departments after the negative impacts of COVID-19 on many department revenues, which decreased the fund balance. FY 2021 reflects the user fees charged to departments back to a full years cost.

*As of the end of FY 2021 Information Technology Fund's cash above target, excluding non-operating revenue was \$2,295,421.*

## INFORMATION TECHNOLOGY - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	6,554,607	7,760,319	8,281,426	6,917,678	8,144,878
Revenue from Other Governmental Units	145,205	176,668	60,788	112,007	142,688
Investment Revenue	(17,863)	4,191	155,889	87,521	6,040
Miscellaneous	11,458	96,710	10,829	8,952	1,817
Misc. Non Cash Revenue	-	-	-	-	709,961
Transfers In from Other City Funds	141,566	751,918	-	129,500	17,000
<b>Total Revenue:</b>	<b>6,834,972</b>	<b>8,789,806</b>	<b>8,508,931</b>	<b>7,255,657</b>	<b>9,022,384</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	2,513,507	3,381,212	3,347,722	3,678,313	3,682,182
Employee Benefits	865,065	1,071,848	1,042,159	1,337,820	1,184,109
Construction Materials	12,873	-	-	-	-
Operating Supplies	8,920	13,301	9,492	15,060	2,147
Maintenance and Equipment	651,662	738,825	830,259	510,009	608,357
Training and Travel	113,210	126,305	178,798	124,717	85,477
Intragovernmental Charges	9,010	34,310	33,688	29,985	34,990
Utilities	271,665	263,380	231,396	201,842	212,686
Services and Misc. Charges	1,163,346	1,420,216	1,229,876	1,538,406	1,650,254
Misc. Contractual	229,360	273,073	165,379	123,632	91,626
Depreciation	256,931	300,043	415,640	469,061	484,197
Debt Service*	47	-	-	-	-
Transfers Out to Other City Funds	232,195	162,195	162,195	162,195	162,195
<b>Total Expenditures:</b>	<b>6,327,792</b>	<b>7,784,708</b>	<b>7,646,604</b>	<b>8,191,041</b>	<b>8,198,221</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>507,180</b>	<b>1,005,098</b>	<b>862,328</b>	<b>(935,384)</b>	<b>824,162</b>
Capital Outlay	486,945	323,071	815,069	192,877	314,526

<b>Estimated Cash Reserve</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Cash and Cash Equivalents	3,286,936	3,930,778	4,366,720	3,858,272	4,193,270
Receivables	11,575	41,861	40,824	55,625	45,102
GASB 31 Adjustment	94,920	193,922	137,437	135,406	149,945
Current Liabilities	(639,587)	(562,599)	(580,506)	(616,479)	(496,316)
<b>Ending Available Cash</b>	<b>2,753,844</b>	<b>3,603,962</b>	<b>3,964,475</b>	<b>3,432,824</b>	<b>3,892,001</b>
Expenditures excluding Depreciation, Interest Expense, and Loss on Disposal	6,548,246	7,804,441	8,046,033	7,914,857	7,982,899
Debt Service Obligations	10,179	-	-	-	-
<b>Total Expenses</b>	<b>6,558,425</b>	<b>7,804,441</b>	<b>8,046,033</b>	<b>7,914,857</b>	<b>7,982,899</b>
Cash Reserve Target	1,311,685	1,560,888	1,609,207	1,582,971	1,596,580
<b>Cash above/below Target</b>	<b>1,442,159</b>	<b>2,043,074</b>	<b>2,355,268</b>	<b>1,849,853</b>	<b>2,295,421</b>

## COMMUNITY RELATIONS

### Community Relations

The Community Relations Department helps the City Council, City Manager and City agencies with internal and external communications. The service areas include the Community Relations Office, Document Support Services, The City Channel, Event Services, and the Contact Center. In FY 2021, the Community Relations Fund was eliminated and the operation moved to the General Fund. It is still an internal service operation, but it will no longer charge fees to General Fund departments as it is now located in that fund.

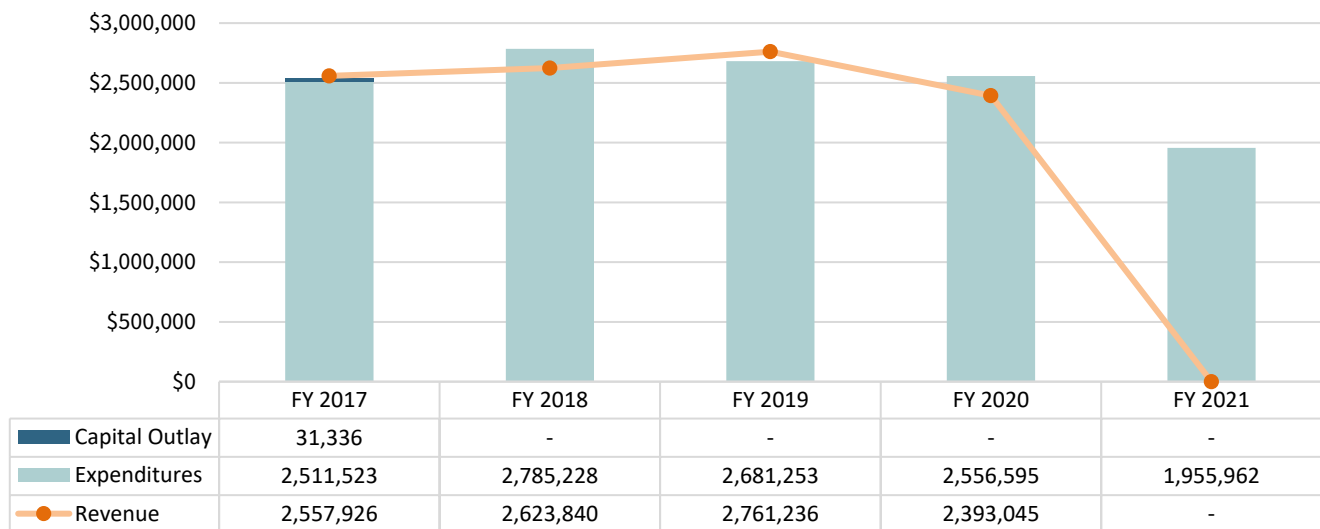
### Capital Improvement Projects (CIP) & Capital Outlay

There were no CIP and capital outlay related expenses in recent years, except audio-visual equipment and software purchases in FY 2017. Capital outlay includes any one-time spending on a tangible asset above \$5,000.

### Dedicated Funding Sources

All of the funding sources are dedicated and cannot be allocated to another department. The largest dedicated funding source is fees and service charges, which includes a fee charged to all of the user departments to support this budget as well as printing and postage charges for items the document support services area processes. Other dedicated sources include a portion of the cable franchise fees received, an operating transfer (from Electric for the printing of the City Source newsletter that is sent to all utility customers), interest revenue, and miscellaneous revenue.

**Actual Expenditures & Revenue**



### Analysis

In FY 2021, the Community Relations Fund was eliminated and the operation was moved into the General Fund. Now that the operation is in the General Fund, there will no longer be charges to General Fund departments for these services. There was a transfer of \$1,955,962 to the General Fund.

## COMMUNITY RELATIONS - INCOME STATEMENT

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Other Local Taxes	591,828	606,475	526,222	479,477	-
Intragovernmental Revenue	1,925,642	1,921,285	2,113,667	1,823,963	-
Revenue from Other Governmental Units	-	-	-	1,678	-
Investment Revenue	(9,787)	8,260	67,894	34,296	-
Miscellaneous	243	37,819	3,453	3,631	-
Transfers In from Other City Funds	50,000	50,000	50,000	50,000	-
<b>Total Revenue:</b>	<b>2,557,926</b>	<b>2,623,840</b>	<b>2,761,236</b>	<b>2,393,045</b>	-
Expenditures	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Employee Wages	1,213,098	1,329,185	1,424,315	1,314,805	-
Employee Benefits	392,004	515,501	479,034	612,289	-
Construction Materials	-	-	-	-	-
Operating Supplies	149,695	153,283	138,872	61,375	-
Maintenance and Equipment	191,001	173,603	153,861	130,302	-
Training and Travel	11,094	5,994	8,245	451	-
Intragovernmental Charges	21,104	19,990	17,979	16,685	-
Utilities	22,560	28,320	27,612	15,703	-
Services and Misc. Charges	27,676	40,530	48,409	38,248	-
Misc. Contractual	174,060	213,068	97,362	96,371	-
Depreciation	71,339	67,861	47,668	32,473	-
Transfers Out to Other City Funds	237,894	237,894	237,894	237,893	1,955,962
<b>Total Expenditures:</b>	<b>2,511,523</b>	<b>2,785,228</b>	<b>2,681,253</b>	<b>2,556,595</b>	<b>1,955,962</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>46,403</b>	<b>(161,388)</b>	<b>79,983</b>	<b>(163,550)</b>	<b>(1,955,962)</b>
Capital Outlay	31,336	-	-	-	-

## UTILITY CUSTOMER SERVICE

### Utility Customer Service

Utility Customer Services (UCS) is the primary interface for the public as it relates to utility services offered by the City. They handle all inquiries and service order requests from customers and related City departments.

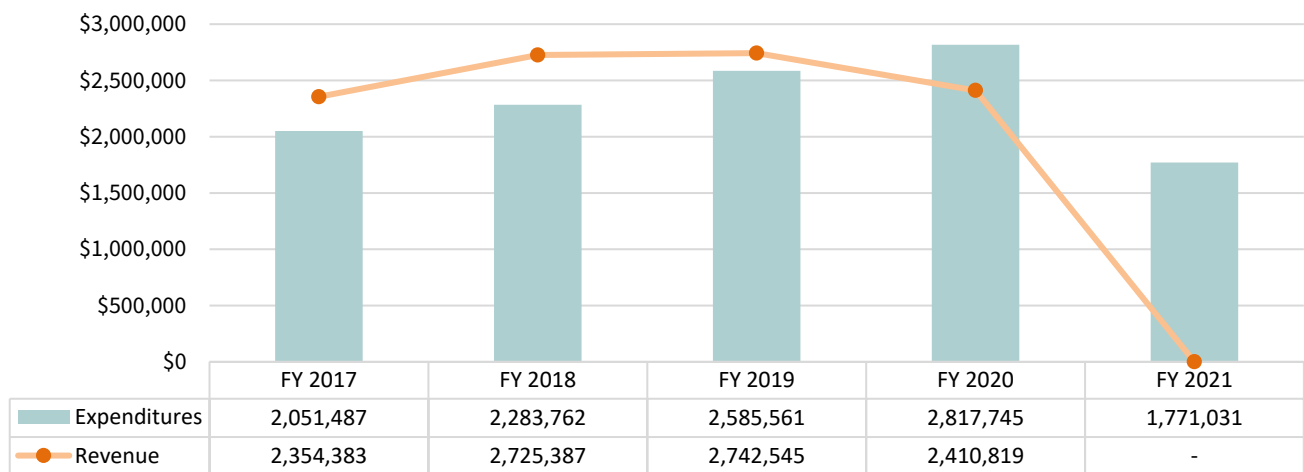
### Capital Improvement Projects (CIP) & Capital Outlay

There were no CIP related expenses in recent years.

### Dedicated Funding Sources

All of the funding sources are dedicated and cannot be allocated to another department. Dedicated funding sources include fees and service charges (the amounts charged to water, electric, sewer, solid waste, and storm water for the services UCS provides, collection fees, and convenience fees), other local revenues (penalties paid on late utility payments), and interest revenue.

**Actual Expenditures & Revenue**



### Analysis

In FY 2021, the Utility Customer Service Fund was eliminated and the operation was divided between the various utility fund budgets (Water, Electric, Sewer, Solid Waste, and Storm Water). There was a transfer of \$1,771,031 to the utility funds.

## UTILITY CUSTOMER SERVICE - INCOME STATEMENT

<b>Revenue</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Fees and Service Charges	294,871	313,015	316,163	235,509	-
Intragovernmental Revenue	2,089,829	2,340,610	2,340,609	1,979,000	-
Revenue from Other Governmental Units	-	-	-	1,304	-
Investment Revenue	(8,417)	4,671	82,513	40,766	-
Miscellaneous	(21,900)	16,533	3,260	154,240	-
Transfers In from Other City Funds	-	50,558	-	-	-
<b>Total Revenue</b>	<b>2,354,383</b>	<b>2,725,387</b>	<b>2,742,545</b>	<b>2,410,819</b>	<b>-</b>
<b>Expenditures</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Employee Wages	623,162	673,504	676,607	680,926	-
Employee Benefits	296,466	256,169	288,202	317,556	-
Construction Materials	-	1,695	-	106	-
Operating Supplies	45,334	104,667	108,442	112,799	-
Maintenance and Equipment	2,910	3,971	2,590	3,980	-
Training and Travel	1,919	5,972	25,673	15,324	-
Intragovernmental Charges	357,437	423,121	647,160	447,963	-
Utilities	12,760	14,160	10,908	7,176	-
Services and Misc. Charges	86,559	196,197	240,504	433,160	-
Misc. Contractual	516,940	463,591	474,758	558,347	-
Depreciation	-	-	-	-	-
Transfers Out to Other City Funds	108,000	140,714	110,717	240,407	1,771,031
<b>Total Expenditures</b>	<b>2,051,487</b>	<b>2,283,762</b>	<b>2,585,561</b>	<b>2,817,745</b>	<b>1,771,031</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>302,896</b>	<b>441,625</b>	<b>156,984</b>	<b>(406,926)</b>	<b>(1,771,031)</b>



# ACRONYMS

ARC	Activity & Recreation Center
ARPA	American Rescue Plan Act
CAAP	Climate Action and Adaptation Plan
CAF	Columbia Arts Foundation
CARE	Career Awareness Related Experience
CARES Act	Coronavirus Aid, Relief and Economic Security
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CIST	Capital Improvement Sales Tax
COFERS	Columbia Financial Enterprise Resource System
COLT	Columbia Terminal Railroad
CPD	Columbia Police Department
CVB	Convention and Visitors Bureau
CNG	Compressed Natural Gas
FAA	Federal Aviation Administration
FTA	Federal Transit Administration
FTE	Full Time Equivalent
GASB	Governmental Accounting Standards Board
G&A	General and Administrative
GIS	Geospatial Information Services
HOME	HOME Investment Partnership Program
HUD	Department of Housing and Urban Development
IAFF	International Association of Fire Fighters
IT	Information Technology
LED	Light Emitting Diode
MMSWMD	Mid Missouri Solid Waste Management District
MoDOT	Missouri Department of Transportation
NBRH	Neighborhood Stabilization Program
NERC/CIP	North American Electric Reliability Corporation/Critical Infrastructure Protection
PASER	Pavement Surface Evaluation and Rating
PCCE	Private Common Collector Elimination
PIF	Public Improvement Fund
PILOT	Payment in Lieu of Taxes
PST	Parks Sales Tax
REDI	Regional Economic Development Inc.
TIF	Tax Increment Financing
TST	Transportation Sales Tax
UCS	Utility Customer Services
WIC	Women, Infant, and Children



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