



Utility Departments



Description

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are dedicated to the department they are generated in. The revenues cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfers, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget. For detailed information on the expenses of the Utility Customer Services Fund, refer to the Supporting Activities Section, located on page 439.

Each of these utility departments pay an intragovernmental charge to the General Fund called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized within the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration. The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the total City rate.

Water and Electric Fund

Water and Electric Utility Fund accounts for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

Sanitary Sewer Utility Fund

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

Solid Waste Utility Fund

Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

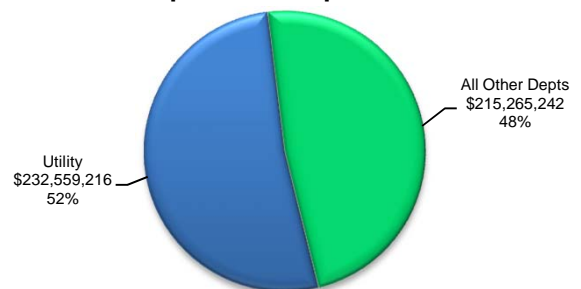
Mid Missouri Solid Waste Management District

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the Solid Waste budget.

Storm Water Utility Fund

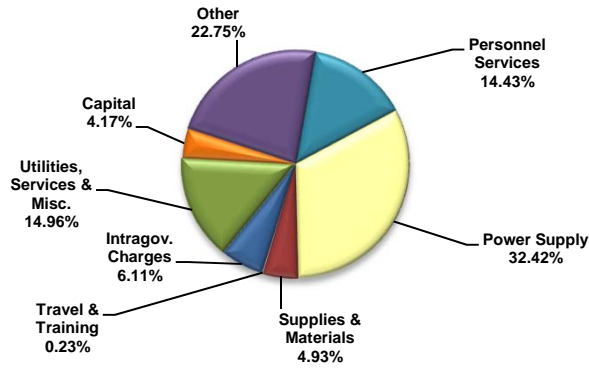
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

Total Utility Expenses vs. All Other Department Expenses

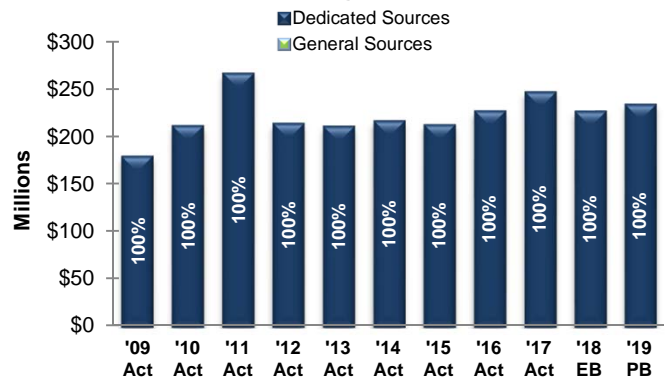


Utility Departments - Summary

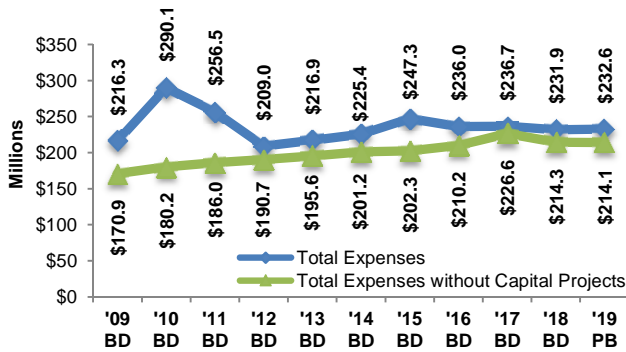
FY 2019 Total Expenses By Category



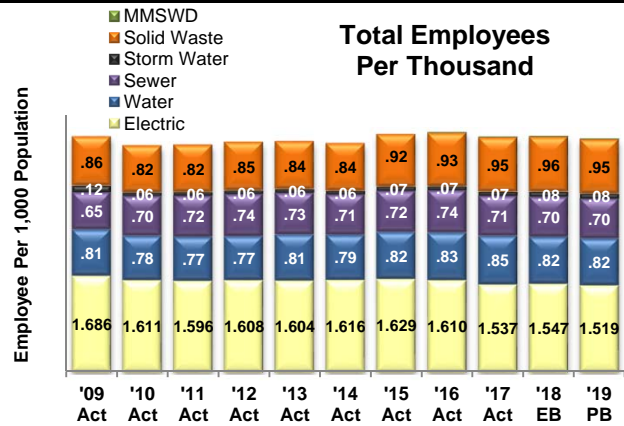
Funding Sources



Budgeted Expense History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

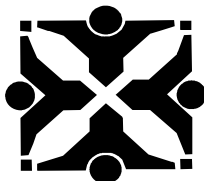
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$33,575,582	\$33,871,214	\$32,350,968	\$33,553,896	(\$317,318)	(0.9%)
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies & Materials	\$9,875,381	\$11,217,348	\$10,244,190	\$11,472,245	\$254,897	2.3%
Travel & Training	\$297,964	\$558,987	\$398,622	\$537,951	(\$21,036)	(3.8%)
Intragov. Charges	\$12,236,621	\$12,896,556	\$12,895,683	\$14,202,285	\$1,305,729	10.1%
Utilities, Services & Misc.	\$51,845,253	\$35,231,984	\$31,728,617	\$34,795,872	(\$436,112)	(1.2%)
Capital	\$10,863,702	\$12,105,787	\$11,778,144	\$9,693,500	(\$2,412,287)	(19.9%)
Other	\$56,388,171	\$51,147,074	\$52,612,150	\$52,908,074	\$1,761,000	3.4%
Total	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%
Operating Expenses	\$149,582,404	\$153,341,849	\$145,765,525	\$155,386,699	\$2,044,850	1.3%
Non-Operating Expenses	\$44,902,652	\$39,942,616	\$41,553,905	\$42,243,714	\$2,301,098	5.8%
Debt Service	\$11,299,273	\$11,204,458	\$11,058,245	\$10,664,360	(\$540,098)	(4.8%)
Capital Additions	\$5,852,206	\$6,965,787	\$6,638,144	\$5,843,500	(\$1,122,287)	(16.1%)
Capital Projects	\$34,053,004	\$20,462,240	\$20,462,240	\$18,420,943	(\$2,041,297)	(10.0%)
Total Expenses	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contrib	\$2,802,793	\$1,110,829	\$1,226,698	\$1,107,460	(\$3,369)	(0.3%)
Interest	(\$183,943)	\$3,503,630	\$3,685,921	\$3,505,873	\$2,243	0.1%
Fees and Service Charges	\$199,294,868	\$208,149,606	\$205,592,037	\$208,526,163	\$376,557	0.2%
Other Local Revenues	\$3,034,166	\$1,786,358	\$1,904,719	\$1,571,130	(\$215,228)	(12.0%)
Transfers	\$3,193,033	\$246,353	\$246,353	\$57,381	(\$188,972)	(76.7%)
Use of Prior Year Sources	\$37,548,622	\$17,120,174	\$14,915,777	\$18,045,424	\$925,250	5.4%
Less: Current Year Surplus	\$0	\$0	(\$2,093,446)	(\$254,215)	(\$254,215)	
Dedicated Sources	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$245,689,539	\$231,916,950	\$225,478,059	\$232,559,216	\$642,266	0.3%

Water & Electric Utility Fund (Enterprise Fund)

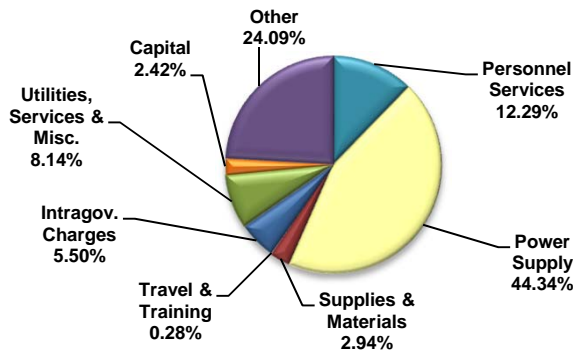
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



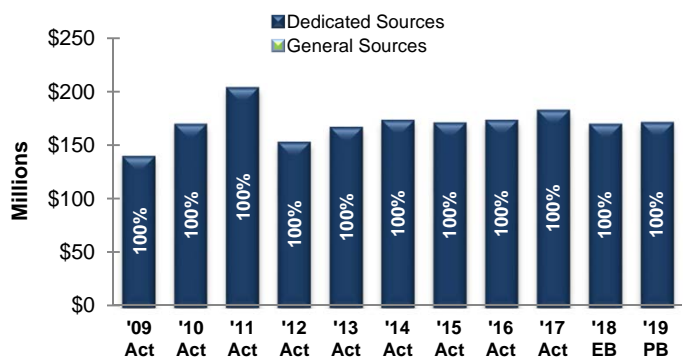
City of Columbia
Columbia, Missouri

Water and Electric Utility - Summary

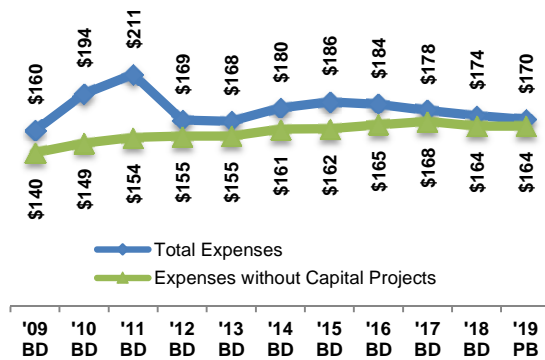
FY 2019 Total Expenses By Category



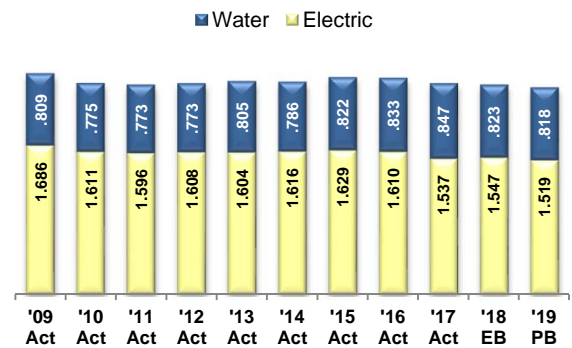
Funding Sources



Budgeted Expense History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

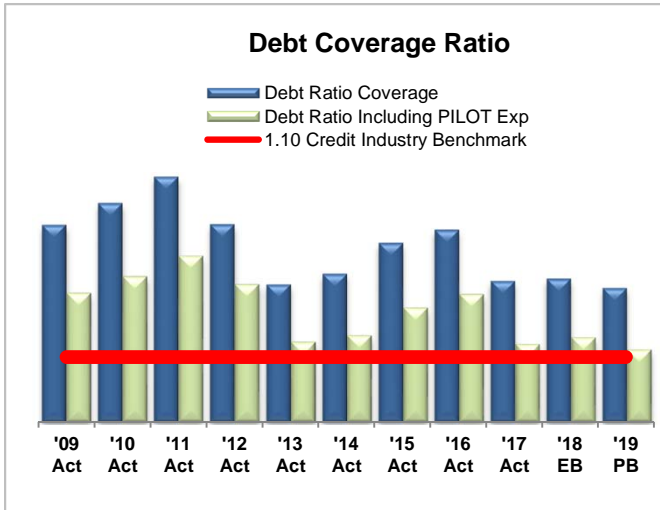
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$21,716,430	\$21,005,160	\$20,290,561	\$20,893,302	(\$111,858)	(0.5%)
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies & Materials	\$4,698,886	\$4,834,715	\$4,451,810	\$5,001,056	\$166,341	3.4%
Travel & Training	\$280,191	\$515,367	\$360,280	\$484,331	(\$31,036)	(6.0%)
Intragov. Charges	\$7,799,596	\$8,424,435	\$8,424,435	\$9,346,479	\$922,044	10.9%
Utilities, Services & Misc.	\$25,291,184	\$16,872,436	\$13,625,229	\$13,848,355	(\$3,024,081)	(17.9%)
Capital	\$6,724,333	\$7,552,587	\$7,504,455	\$4,114,000	(\$3,438,587)	(45.5%)
Other	\$44,304,793	\$39,453,811	\$40,389,814	\$40,956,582	\$1,502,771	3.8%
Total	\$181,422,278	\$173,546,511	\$168,516,269	\$170,039,498	(\$3,507,013)	(2.0%)
Operating Expenses	\$117,760,371	\$122,230,113	\$116,312,000	\$122,668,916	\$438,803	0.4%
Non-Operating Expenses	\$36,414,841	\$31,903,311	\$32,985,627	\$33,793,507	\$1,890,196	5.9%
Debt Service	\$7,807,145	\$7,550,500	\$7,404,187	\$7,163,075	(\$387,425)	(5.1%)
Capital Additions	\$1,712,837	\$2,412,587	\$2,364,455	\$264,000	(\$2,148,587)	(89.1%)
Capital Projects	\$17,727,084	\$9,450,000	\$9,450,000	\$6,150,000	(\$3,300,000)	(34.9%)
Total Expenses	\$181,422,278	\$173,546,511	\$168,516,269	\$170,039,498	(\$3,507,013)	(2.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contributio	\$175,966	\$0	\$1,000	\$0	\$0	
Interest	(\$278,807)	\$1,944,884	\$2,124,932	\$1,944,884	\$0	0.0%
Fees and Service Charges	\$151,130,589	\$160,965,890	\$154,767,023	\$159,073,402	(\$1,892,488)	(1.2%)
Other Local Revenues	\$2,465,336	\$1,501,020	\$1,679,843	\$1,286,120	(\$214,900)	(14.3%)
Transfers	\$3,143,236	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$24,785,958	\$9,134,717	\$9,943,471	\$7,989,307	(\$1,145,410)	(12.5%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$254,215)	(\$254,215)	
Dedicated Sources	\$181,422,278	\$173,546,511	\$168,516,269	\$170,039,498	(\$3,507,013)	(2.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$181,422,278	\$173,546,511	\$168,516,269	\$170,039,498	(\$3,507,013)	0.9%

Water and Electric Bonds

Debt Service Ratios



Debt coverage ratio is **net operating income** (operating revenues plus interest less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure of the entity's ability to meet its annual interest and principal payments. A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

While the 1.10 credit rating benchmark generally only applies to revenue bonds, Water and Electric have both revenue bonds and special obligation bonds. For our analysis, we have included the total bond debt payment (on revenue and special obligation bonds).

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Debt Service Information

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000
 Balance As of 9/30/2018 - \$15,815,000
 Maturity Date - 10/1/2034

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000
 Balance As of 9/30/2018 - \$70,025,000
 Maturity Date - 10/1/2041

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

05/21/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$25,400,000
 Balance As of 9/30/2018 - \$20,275,000
 Maturity Date - 10/1/2033

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

12/13/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$39,955,000
 Balance As of 9/30/2018 - \$35,460,000
 Maturity Date - 09/01/2032

In December of 2012, the City issued \$39,955,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$38,535,000 of the outstanding 2006 Electric Special Obligation Bonds.

Water and Electric Bonds

Debt Service Information

07/07/2014 Water and Electric System Revenue Refunding Bonds (Interest rates: 2.00% - 3.00%)

Original Issue - \$14,180,000
 Balance As of 9/30/2018 - \$9,995,000
 Maturity Date - 10/01/2028

In July of 2014, the City issued \$14,180,000 of Water and Electric System Revenue Refunding Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the \$2,010,000 of the outstanding 2003 Water and Electric Series A Refunding Bonds and the \$12,745,000 of the outstanding 2004 Water and Electric Series A Improvement Bonds.

08/05/2015 Water and Electric System Refunding & Improvement Revenue Bonds (Interest rates: 3.125% - 5.00%)

Original Issue - \$51,280,000
 Balance As of 9/30/2018 - \$44,945,000
 Maturity Date - 10/01/2045

In August 2015, the City issued \$51,280,000 of Water and Electric System Refunding & Improvement Revenue Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues by the Water and Electric system. \$18,065,000 of the bonds were issued to refund \$20,620,000 of the outstanding 2005 Water and Electric Series A Refunding & Improvement Bond. \$33,215,000 of the bonds were issued to provide funding for extending and improving the Electric Utility.

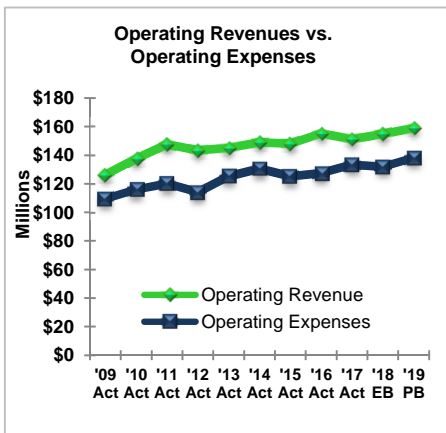
Debt Service Requirements

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2019	\$9,740,000	\$7,160,575	\$16,900,575
2020	\$10,180,000	\$6,737,775	\$16,917,775
2021	\$10,590,000	\$6,331,675	\$16,921,675
2022	\$11,000,000	\$5,930,400	\$16,930,400
2023	\$11,400,000	\$5,549,981	\$16,949,981
2024	\$9,895,000	\$5,190,488	\$15,085,488
2025	\$10,215,000	\$4,874,463	\$15,089,463
2026	\$10,545,000	\$4,552,500	\$15,097,500
2027	\$10,905,000	\$4,207,616	\$15,112,616
2028	\$10,125,000	\$3,854,522	\$13,979,522
2029	\$10,470,000	\$3,507,513	\$13,977,513
2030	\$9,780,000	\$3,155,875	\$12,935,875
2031	\$9,650,000	\$2,808,622	\$12,458,622
2032	\$10,015,000	\$2,450,000	\$12,465,000
2033	\$7,305,000	\$2,071,844	\$9,376,844
2034	\$7,630,000	\$1,765,844	\$9,395,844
2035	\$6,355,000	\$1,469,597	\$7,824,597
2036	\$5,215,000	\$1,213,481	\$6,428,481
2037	\$5,455,001	\$972,569	\$6,427,570
2038	\$2,410,000	\$796,441	\$3,206,441
2039	\$2,515,000	\$688,228	\$3,203,228
2040	\$2,630,000	\$575,881	\$3,205,881
2041	\$2,745,000	\$459,213	\$3,204,213
2042	\$2,865,000	\$337,413	\$3,202,413
2043	\$1,620,000	\$242,800	\$1,862,800
2044	\$1,685,000	\$176,700	\$1,861,700
2045	\$1,750,000	\$108,000	\$1,858,000
2046	\$1,825,000	\$36,500	\$1,861,500
Total	\$196,515,001	\$77,226,516	\$273,741,517

Revenues, Expenses, and Changes in Net Position Water and Electric Utility

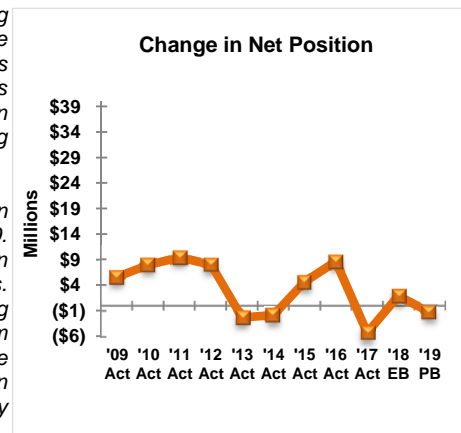
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Fees and Service Charges	\$151,130,589	\$160,965,890	\$154,767,023	\$159,073,402
Total Operating Revenues	\$151,130,589	\$160,965,890	\$154,767,023	\$159,073,402
Operating Expenses:				
Personnel Services	\$20,613,804	\$19,455,160	\$18,740,561	\$19,593,302
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393
Supplies & Materials	\$4,268,530	\$4,834,715	\$4,451,810	\$5,001,056
Travel & Training	\$280,191	\$515,367	\$360,280	\$484,331
Intragovernmental Charges	\$7,799,596	\$8,424,435	\$8,424,435	\$9,346,479
Utilities, Services & Other Misc.	\$14,191,385	\$14,112,436	\$10,865,229	\$12,848,355
Depreciation	\$15,608,709	\$14,973,510	\$15,651,423	\$15,481,177
Total Operating Expenses	\$133,369,080	\$137,203,623	\$131,963,423	\$138,150,093
Operating Income (Loss)	\$17,761,509	\$23,762,267	\$22,803,600	\$20,923,309
Non-Operating Revenues:				
Investment Revenue	(\$278,807)	\$1,944,884	\$2,124,932	\$1,944,884
Revenue From Other Gov't Units	\$0	\$0	\$1,000	\$0
Miscellaneous Revenue	\$2,465,336	\$1,501,020	\$1,679,843	\$1,286,120
Total Non-Operating Revenues	\$2,186,529	\$3,445,904	\$3,805,775	\$3,231,004
Non-Operating Expenses:				
Bond Interest	\$7,798,825	\$7,548,000	\$7,395,132	\$7,160,575
Bank & Paying Agent Fees (Misc. Expense)	\$8,320	\$2,500	\$9,055	\$2,500
Loss on Disposal Assets	\$1,785,623	\$52,000	\$35,449	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$9,592,768	\$7,602,500	\$7,439,636	\$7,215,075
Total Non-Operating Revenues (Expenses)	(\$7,406,239)	(\$4,156,596)	(\$3,633,861)	(\$3,984,071)
Income (Loss) Before Contrib and Transfers	\$10,355,270	\$19,605,671	\$19,169,739	\$16,939,238
Transfers Out - P.I.L.O.T. to General Fund	(\$15,859,318)	(\$16,122,676)	(\$16,543,630)	(\$17,585,334)
Transfers Out - Other	(\$3,161,191)	(\$755,125)	(\$755,125)	(\$674,996)
Total Transfers Out	(\$19,020,509)	(\$16,877,801)	(\$17,298,755)	(\$18,260,330)
Transfers In	\$3,143,236	\$0	\$0	\$0
Capital Contribution	\$175,966	\$0	\$0	\$0
Total Net Transfers and Capital Contrib.	(\$15,701,307)	(\$16,877,801)	(\$17,298,755)	(\$18,260,330)
Change in Net Position	(\$5,346,037)	\$2,727,870	\$1,870,984	(\$1,321,092)
Net Position - Beginning	\$208,039,232	\$202,693,195	\$202,693,195	\$204,564,179
Net Position - Ending	\$202,693,195	\$205,421,065	\$204,564,179	\$203,243,087

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



Operating revenues are above operating expenses for the ten year period shown. There is a gap between the revenues and expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for all ten years except FY 2013, 2014, 2017 and FY 2019. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund. In FY 2017 there was a \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild.



Financial Sources and Uses Water and Electric Utility

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$150,969,311	\$160,759,384	\$154,560,517	\$158,875,758
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$161,278	\$206,506	\$206,506	\$197,644
Investment Revenue	(\$278,807)	\$1,944,884	\$2,124,932	\$1,944,884
Less: GASB 31 Interest Adjustment	\$1,040,967	\$0	\$0	\$0
Revenue From Other Gov't Units	\$0	\$0	\$1,000	\$0
Miscellaneous Revenue	\$2,465,336	\$1,501,020	\$1,679,843	\$1,286,120
Total Financial Sources before Transfers	\$154,358,085	\$164,411,794	\$158,572,798	\$162,304,406
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$154,358,085	\$164,411,794	\$158,572,798	\$162,304,406
Financial Uses				
Personnel Services	\$20,613,804	\$19,455,160	\$18,740,561	\$19,593,302
Less: GASB 16 Vacation Liability Adj	\$169,859	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$1,255,558)	\$0	\$0	\$0
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393
Supplies & Materials	\$4,268,530	\$4,834,715	\$4,451,810	\$5,001,056
Travel & Training	\$280,191	\$515,367	\$360,280	\$484,331
Intragovernmental Charges	\$7,799,596	\$8,424,435	\$8,424,435	\$9,346,479
Utilities, Services & Other Misc.	\$14,191,385	\$14,112,436	\$10,865,229	\$12,848,355
Interest	\$7,798,825	\$7,548,000	\$7,395,132	\$7,160,575
Bank & Paying Agent Fees (Misc. Expense)	\$8,320	\$2,500	\$9,055	\$2,500
Transfers Out	\$19,020,509	\$16,877,801	\$17,298,755	\$18,260,330
Principal Payments	\$7,060,000	\$9,350,000	\$9,350,000	\$9,740,000
Capital Additions	\$1,712,837	\$2,412,587	\$2,364,455	\$264,000
Enterprise Revenues used for Capital Projects	\$10,050,000	\$9,450,000	\$9,450,000	\$5,900,000
Total Financial Uses	\$162,325,163	\$167,871,001	\$162,179,397	\$163,996,321
Financial Sources Over/(Under) Uses	(\$7,967,078)	(\$3,459,207)	(\$3,606,599)	(\$1,691,915.00)
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$34,297,920	\$34,297,920	\$32,691,321
Financial Sources Over/(Under) Uses		(\$3,459,207)	(\$3,606,599)	(\$1,691,915)
Cash and Cash Equivalents	\$51,039,063			
Less: Cash Restricted for Capital Projects *	(\$23,444,894)			
Less: GASB 31 Pooled Cash Adj	\$1,075,182			
Add: Inventory	\$5,628,569			
Ending Unassigned Cash Reserve	\$34,297,920	\$30,838,713	\$32,691,321	\$30,999,406
Budgeted Operating Expenses w/o Depr	\$121,309,713	\$122,571,748	\$122,571,748	\$122,668,916.00
Add: Budgeted Interest Expense	\$7,849,206	\$7,548,000	\$7,548,000	\$7,160,575.00
Add: Budgeted Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500.00
Add: Budgeted Operating Transfers Out	\$16,661,396	\$16,877,801	\$16,877,801	\$18,260,330.00
Add: Budgeted Principal Payments	\$7,060,000	\$9,350,000	\$9,350,000	\$9,740,000.00
Add: Budgeted Capital Additions	\$2,250,000	\$2,383,425	\$2,383,425	\$264,000.00
Add: Budgeted Ent Revenue for CIP	\$7,050,000	\$9,450,000	\$9,450,000	\$5,900,000.00
Total Budgeted Financial Uses	\$162,182,815	\$168,183,474	\$168,183,474	\$163,996,321.00
Less: Ent Rev Budgeted for current year CIP	(\$7,050,000)	(\$9,450,000)	(\$9,450,000)	(\$5,900,000.00)
Financial Uses for Operations	\$155,132,815	\$158,733,474	\$158,733,474	\$158,096,321.00
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$31,026,563	\$31,746,695	\$31,746,695	\$31,619,264
Add: Ent Rev Budgeted for current year CIP	\$7,050,000	\$9,450,000	\$9,450,000	\$5,900,000.00
Budgeted Cash Reserve Target	\$38,076,563	\$41,196,695	\$41,196,695	\$37,519,264.00
Above/(Below) Budgeted Cash Reserve Target	(\$3,778,643)	(\$10,357,982)	(\$8,505,374)	(\$6,519,858)

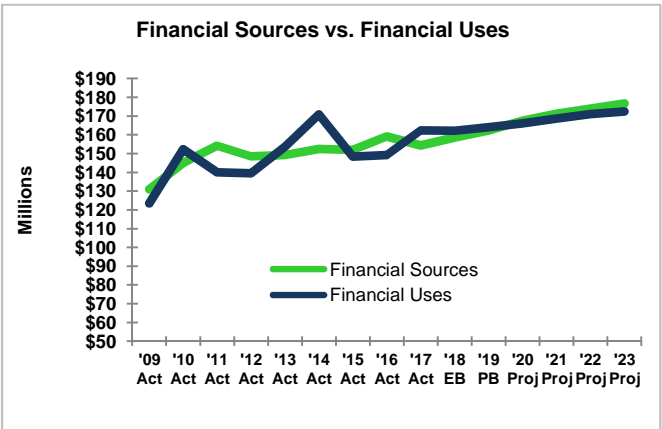
* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

Debt Coverage Ratio Including PILOT Expense	1.14	1.22	1.21	1.17
Rate Increases:				
Water - Operating	2.00%	4.00%	4.00%	1.00%
Water - Voter Approved				
Electric - Operating	2.00%			2.50%
Electric - Voter Approved				

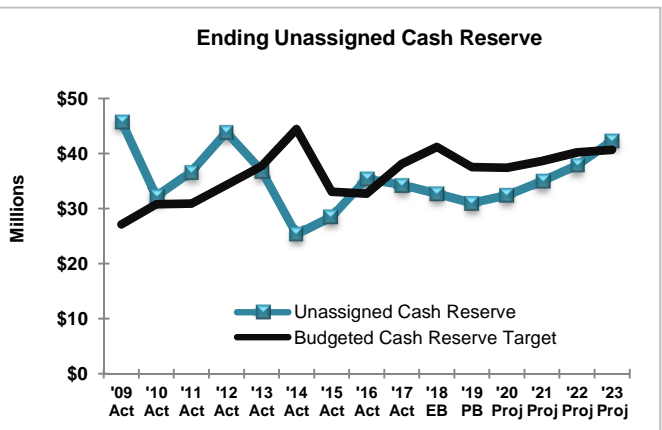
Financial Sources and Uses Water and Electric Utility

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

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



In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A number of operating increases are proposed in both Water and Electric over the next five years in order to improve the financial health of the operations and raise cash reserves to the budgeted cash reserve target.



Unassigned cash reserves have been below the budgeted cash reserve target in FY 2013 to FY 2015 and FY 2017 to FY 2018. FY 2019 through FY 2022 are also projected to be below the budgeted cash reserve target. FY 2019 unassigned cash reserves are projected to be \$6,519,935 below the budgeted cash reserve target.

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$164,061,978	\$167,816,650	\$170,544,310	\$173,319,647
\$0	\$0	\$0	\$0
\$197,644	\$197,644	\$197,644	\$197,644
\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,311,120	\$1,311,120	\$1,311,120	\$1,311,120
\$167,515,626	\$171,270,298	\$173,997,958	\$176,773,295
\$0	\$0	\$0	\$0
\$167,515,626	\$171,270,298	\$173,997,958	\$176,773,295

\$19,621,686	\$19,654,491	\$19,691,763	\$19,518,413
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$75,774,989	\$75,774,989	\$75,774,989	\$75,774,989
\$4,966,380	\$4,993,231	\$5,020,619	\$5,048,555
\$476,488	\$466,087	\$463,747	\$454,165
\$9,628,039	\$9,938,347	\$10,290,713	\$10,698,750
\$13,116,318	\$13,328,994	\$13,546,538	\$13,769,064
\$6,737,775	\$6,331,675	\$5,930,400	\$5,549,982
\$2,500	\$2,500	\$2,500	\$2,500
\$18,963,816	\$19,660,965	\$20,447,057	\$21,092,138
\$10,180,000	\$10,590,000	\$11,000,000	\$11,400,000
\$1,385,175	\$1,867,500	\$1,457,267	\$1,369,340
\$5,250,000	\$6,100,000	\$7,450,000	\$7,700,000
\$166,103,166	\$168,708,779	\$171,075,593	\$172,377,896

\$1,412,460	\$2,561,519	\$2,922,365	\$4,395,399
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\$30,999,406	\$32,411,866	\$34,973,385	\$37,895,750
\$1,412,460	\$2,561,519	\$2,922,365	\$4,395,399

\$32,411,866	\$34,973,385	\$37,895,750	\$42,291,149
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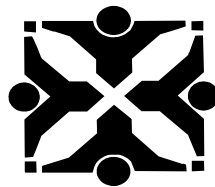
\$123,583,900	\$124,156,139	\$124,788,369	\$125,263,936
\$6,737,775	\$6,331,675	\$5,930,400	\$5,549,982
\$2,500	\$2,500	\$2,500	\$2,500
\$18,963,816	\$19,660,965	\$20,447,057	\$21,092,138
\$10,180,000	\$10,590,000	\$11,000,000	\$11,400,000
\$1,385,175	\$1,867,500	\$1,457,267	\$1,369,340
\$5,250,000	\$6,100,000	\$7,450,000	\$7,700,000
\$166,103,166	\$168,708,779	\$171,075,593	\$172,377,896
(\$5,250,000)	(\$6,100,000)	(\$7,450,000)	(\$7,700,000)
\$160,853,166	\$162,608,779	\$163,625,593	\$164,677,896
x 20%	x 20%	x 20%	x 20%
\$32,170,633	\$32,521,756	\$32,725,119	\$32,935,579
\$5,250,000	\$6,100,000	\$7,450,000	\$7,700,000
\$37,420,633	\$38,621,756	\$40,175,119	\$40,635,579

(\$5,008,767)	(\$3,648,371)	(\$2,279,369)	\$1,655,570
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1.38	1.52	1.61	1.69
2.00%	1.00%	2.00%	2.00%
3.00%	2.00%	1.00%	1.00%

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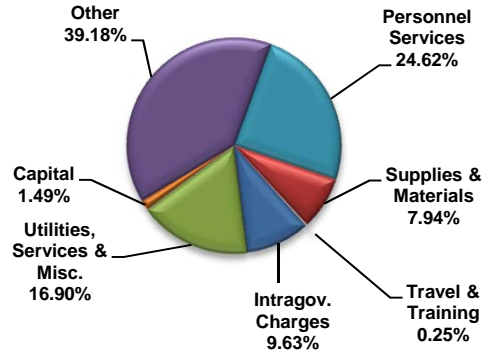
Water Utility Fund (Enterprise Fund)



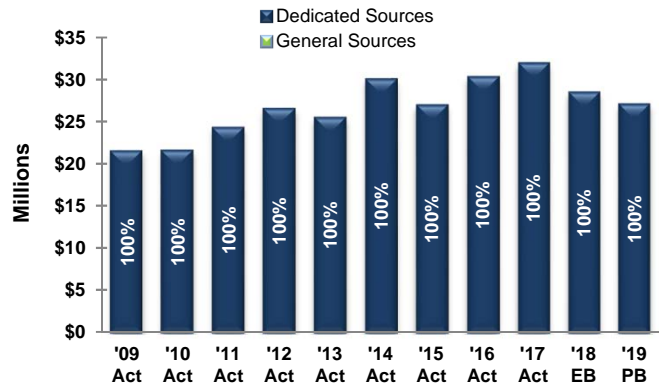
City of Columbia
Columbia, Missouri

Water Utility- Summary

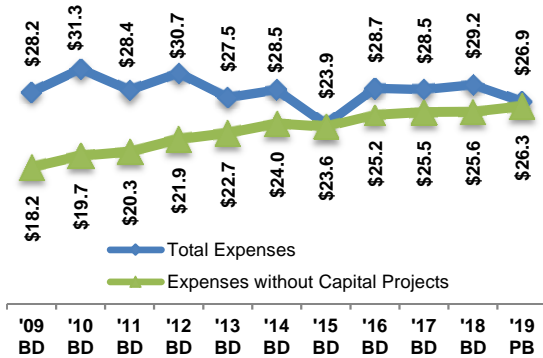
FY 2019 Total Expenses By Category



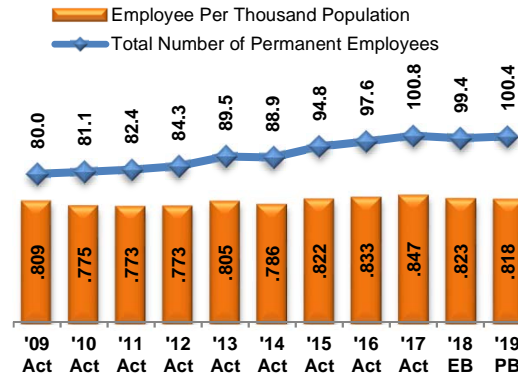
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$6,537,503	\$6,434,013	\$6,229,149	\$6,625,194	\$191,181	3.0%
Supplies & Materials	\$1,869,476	\$2,053,061	\$1,957,749	\$2,136,220	\$83,159	4.1%
Travel & Training	\$23,233	\$67,006	\$47,823	\$67,006	\$0	0.0%
Intragov. Charges	\$2,321,865	\$2,448,141	\$2,448,141	\$2,591,310	\$143,169	5.8%
Utilities, Services & Misc.	\$8,003,628	\$5,825,396	\$4,499,629	\$4,546,898	(\$1,278,498)	(21.9%)
Capital	\$3,189,183	\$3,209,500	\$3,164,505	\$400,000	(\$2,809,500)	(87.5%)
Other	\$9,828,392	\$9,144,066	\$9,963,647	\$10,544,537	\$1,400,471	15.3%
Total	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)
Operating Expenses	\$14,324,670	\$15,617,617	\$13,972,491	\$15,766,628	\$149,011	1.0%
Non-Operating Expenses	\$7,603,739	\$6,879,566	\$7,852,160	\$8,404,968	\$1,525,402	22.2%
Debt Service	\$2,180,343	\$2,264,500	\$2,111,487	\$2,139,569	(\$124,931)	(5.5%)
Capital Additions	\$755,924	\$819,500	\$774,505	\$0	(\$819,500)	(100.0%)
Capital Projects	\$6,908,604	\$3,600,000	\$3,600,000	\$600,000	(\$3,000,000)	(83.3%)
Total Expenses	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contrib	\$175,966	\$0	\$0	\$0	\$0	
Interest	(\$127,384)	\$580,000	\$639,270	\$580,000	\$0	0.0%
Fees and Service Charges	\$25,295,153	\$26,318,239	\$26,084,782	\$26,399,380	\$81,141	0.3%
Other Local Revenues	\$281,621	\$218,000	\$225,682	\$186,000	(\$32,000)	(14.7%)
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$6,147,924	\$2,064,944	\$1,360,909	\$0	(\$2,064,944)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$254,215)	(\$254,215)	
Dedicated Sources	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)

Water Utility - Summary

Fund 550x

Description

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms; the McBaine Water Treatment Plant; the Hillsdale, West Ash and South Pump Stations; elevated water towers; and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 49,200 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has slowed to about 0.5% per year.

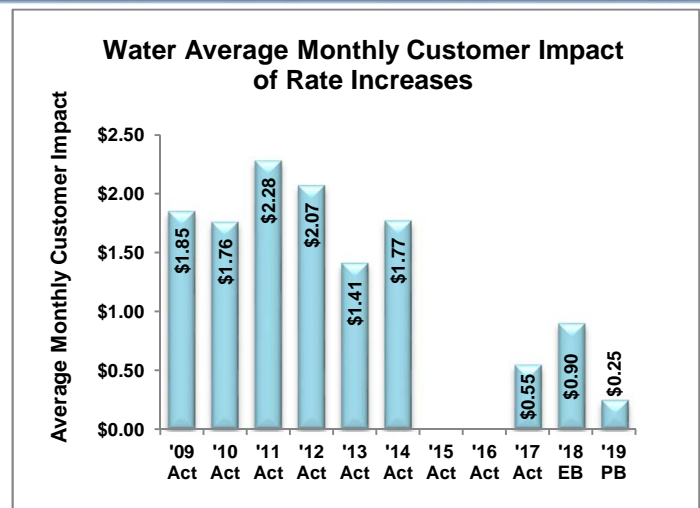
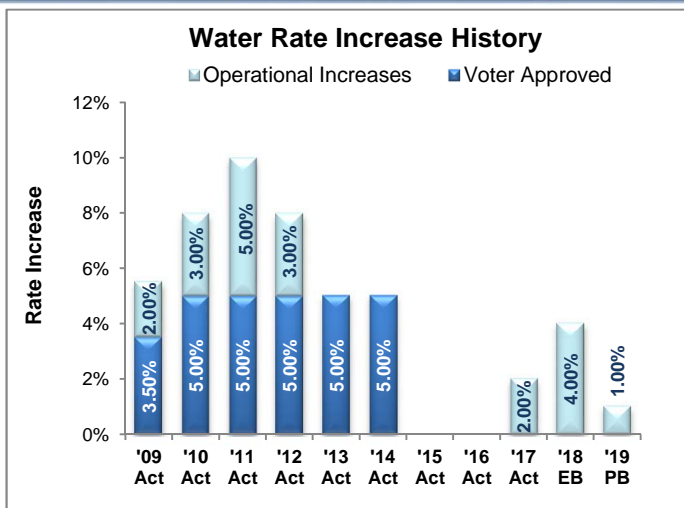
Highlights/Significant Changes

- A proposal to increase rates that will provide a 1% revenue increase is included. This increase is to cover increased operation and maintenance cost. The average monthly customer impact is projected to be \$0.25. The increase is to cover increased operation and maintenance cost and ensure that we have adequate debt coverage (including PILOT expenses) and are able to pay current debt obligations.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration and General	14.20	12.12	12.12	17.42	5.30
Production	20.00	20.00	20.00	20.00	
Distribution	66.55	67.65	67.25	62.95	(4.30)
Total Personnel	100.75	99.77	99.37	100.37	1.00
Permanent Full-Time	100.75	99.77	99.37	100.37	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	100.75	99.77	99.37	100.37	1.00

Rate Increase Information



Water Fund

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Admin & General						
Personnel Services	\$1,006,083	\$1,050,969	\$993,192	\$1,388,539	\$337,570	32.1%
Supplies and Materials	\$20,615	\$44,639	\$36,334	\$44,639	\$0	0.0%
Travel and Training	\$4,658	\$9,864	\$5,084	\$9,864	\$0	0.0%
Intragovernmental Charges	\$2,240,648	\$2,344,310	\$2,344,310	\$2,491,910	\$147,600	6.3%
Utilities, Services, & Misc.	\$341,934	\$663,035	\$343,096	\$702,262	\$39,227	5.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$9,784,082	\$9,144,066	\$9,963,647	\$10,544,537	\$1,400,471	15.3%
Total	\$13,398,020	\$13,256,883	\$13,685,663	\$15,181,751	\$1,924,868	14.5%
Production						
Personnel Services	\$1,192,154	\$1,305,043	\$1,256,529	\$1,340,588	\$35,545	2.7%
Supplies and Materials	\$948,707	\$1,137,026	\$1,075,638	\$1,194,800	\$57,774	5.1%
Travel and Training	\$10,183	\$21,700	\$18,000	\$21,700	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,656,585	\$3,357,132	\$2,480,633	\$2,750,201	(\$606,931)	(18.1%)
Capital	\$0	\$65,500	\$35,911	\$0	(\$65,500)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,807,629	\$5,886,401	\$4,866,711	\$5,307,289	(\$579,112)	(9.8%)
Distribution						
Personnel Services	\$4,041,985	\$3,728,001	\$3,629,428	\$3,896,067	\$168,066	4.5%
Supplies and Materials	\$841,687	\$871,396	\$845,777	\$896,781	\$25,385	2.9%
Travel and Training	\$8,392	\$35,442	\$24,739	\$35,442	\$0	0.0%
Intragovernmental Charges	\$81,217	\$103,831	\$103,831	\$99,400	(\$4,431)	(4.3%)
Utilities, Services, & Misc.	\$929,822	\$945,229	\$815,900	\$894,435	(\$50,794)	(5.4%)
Capital	\$755,924	\$754,000	\$738,594	\$0	(\$754,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$6,659,027	\$6,437,899	\$6,158,269	\$5,822,125	(\$615,774)	(9.6%)
Capital Projects						
Personnel Services	\$297,281	\$350,000	\$350,000	\$0	(\$350,000)	(100.0%)
Supplies and Materials	\$58,467	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$4,075,287	\$860,000	\$860,000	\$200,000	(\$660,000)	(76.7%)
Capital	\$2,433,259	\$2,390,000	\$2,390,000	\$400,000	(\$1,990,000)	(83.3%)
Other	\$44,310	\$0	\$0	\$0	\$0	
Total	\$6,908,604	\$3,600,000	\$3,600,000	\$600,000	(\$3,000,000)	(83.3%)
Department Totals						
Personnel Services	\$6,537,503	\$6,434,013	\$6,229,149	\$6,625,194	\$191,181	3.0%
Supplies and Materials	\$1,869,476	\$2,053,061	\$1,957,749	\$2,136,220	\$83,159	4.1%
Travel and Training	\$23,233	\$67,006	\$47,823	\$67,006	\$0	0.0%
Intragovernmental Charges	\$2,321,865	\$2,448,141	\$2,448,141	\$2,591,310	\$143,169	5.8%
Utilities, Services, & Misc.	\$8,003,628	\$5,825,396	\$4,499,629	\$4,546,898	(\$1,278,498)	(21.9%)
Capital	\$3,189,183	\$3,209,500	\$3,164,505	\$400,000	(\$2,809,500)	(87.5%)
Other	\$9,828,392	\$9,144,066	\$9,963,647	\$10,544,537	\$1,400,471	15.3%
Total	\$31,773,280	\$29,181,183	\$28,310,643	\$26,911,165	(\$2,270,018)	(7.8%)

Water - Production

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration and General					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5135 - Water Quality Compliance Officer	1.00	1.00	1.00	1.00	
5134 - Lab Supervisor ^^	0.00	0.00	0.00	1.00	1.00
5132 - Lab Analyst ^^	0.00	0.00	0.00	1.00	1.00
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5041 - Lab Tech - WL ^^	0.00	0.00	0.00	1.00	1.00
5098/5113 - Engineering Specialist/Engr.	2.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman^ *	1.00	0.50	0.50	0.00	(0.50)
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector ^	3.00	1.50	1.50	1.50	
4996 - Sr. Project Compliance Inspector *	0.00	0.00	0.00	0.50	0.50
4799 - Comm. & Mrkting Manager +	0.08	0.00	0.00	0.00	
4514 - Utility Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.20	0.20	0.20	0.20	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst. Director, Columbia Utilities	0.40	0.40	0.40	0.40	
2408 - Construction Project Supervisor	0.40	0.40	0.40	0.40	
2312 - Water Distribution Tech - WL ^^	0.00	0.00	0.00	1.00	1.00
1215 - Billing Auditor ++	0.00	0.00	0.00	1.30	1.30
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	1.20	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
Total Personnel	14.20	12.12	12.12	17.42	5.30
Permanent Full-Time	14.20	12.12	12.12	17.42	5.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.20	12.12	12.12	17.42	5.30
Production					
2661 - Water Production Manager	1.00	1.00	1.00	1.00	
2645 - Water Production Superintendent	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	6.00	6.00	6.00	6.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic	3.00	3.00	3.00	3.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
Total Personnel	20.00	20.00	20.00	20.00	
Permanent Full-Time	20.00	20.00	20.00	20.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	20.00	20.00	20.00	20.00	

^ In FY 2018 (0.50) FTE Water Inspection Foreman and (1.50) FTE Project Compliance Inspector were reallocated to Electric.

+ In FY 2018, (0.08) FTE Communications and Marketing Manager position was reallocated to Community Relations.

++ In FY 2019, 1.30 FTE Billing Auditor positions were reallocated to the Utility departments.

* In FY 2019, 0.50 FTE Water Inspection Foreman was reclassified to Sr. Project Compliance Inspector.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated from Water Distribution as a result of the Lab moving from Distribution to Engineering.

Water - Distribution

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Distribution					
6106 - Stores Clerk	1.20	1.20	1.20	1.20	
6105 - Stores Superintendent	0.40	0.40	0.40	0.40	
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5134 - Laboratory Supervisor ^^	1.00	1.00	1.00	0.00	(1.00)
5041 - Lab Technician ^^	2.00	2.00	2.00	0.00	(2.00)
4995 - Data Technician	1.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker +++	4.00	3.50	3.50	4.00	0.50
2877 - Lead Meter Reader	0.50	0.50	0.50	0.50	
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader ^~	2.80	2.40	2.40	2.40	
2770 - Electric Services Supt	0.25	0.25	0.25	0.25	
2690 - Water Distribution Manager	1.00	1.00	1.00	1.00	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2616 - Transload Ops Supv ^^	0.40	0.40	0.40	0.00	(0.40)
2319 - Meter Shop Foreman	1.00	0.00	0.00	0.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman +	11.00	12.00	12.00	12.00	
2312 - Wtr Distribution Technician ^^	6.00	6.00	6.00	5.00	(1.00)
2302 - Equipment Operator II	13.40	13.40	13.40	13.40	
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2298 - Equipment Operator III ^^	0.40	0.40	0.40	0.00	(0.40)
2297 - Water Distribution Lead Operator	7.00	7.00	7.00	7.00	
2296 - Water Distribution Operator +	1.00	3.00	3.00	3.00	
1006 - Senior Admin. Support Asst ^	2.40	2.40	2.00	2.00	
Total Personnel	66.55	67.65	67.25	62.95	(4.30)
Permanent Full-Time	66.55	67.65	67.25	62.95	(4.30)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	66.55	67.65	67.25	62.95	(4.30)
Department Totals					
Permanent Full-Time	100.75	99.77	99.37	100.37	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	100.75	99.77	99.37	100.37	1.00

+ In FY 2018, 2.00 FTE Water Distribution Operators were added to the water flushing crew.

^ In FY 2018, (0.40) FTE Meter Reader position (split between Water and Electric) was reassigned to a Services Coordinator position and budgeted 100% in Electric.

^^ In FY 2019, (0.40) FTE Transload Operations Supervisor and (0.40) FTE Equipment Operator III positions were reallocated back to Transload from Water.

+++ In FY 2019, 0.50 FTE Utility Service Worker was reallocated from Electric to Water.

^ During FY 2018, (0.40) FTE of this position was reallocated to Electric.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated to Engineering as a result of the Lab moving from Distribution to Engineering.

Major Projects

This budget provides funding for the following projects:

- Annual Fire Hydrants & Valve Replacements
- Annual Main Relocation for Streets & Highways
- Annual Meter Replacement Program
- Annual New Service Connections/Installs
- Annual Water Main Replacements

Fiscal Impact

The budget includes the major capital improvements that are outlined in our Capital Improvement Program. Any future proposed rate increases do not include capital.

Highlights/Significant Changes

These capital investments in the water system will help insure continued reliable service. A bond proposal will be presented to voters August 7, 2018.

Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Water								
1 Annual Close Loops - W0123 [ID: 586]								
Ent Rev						\$400,000		
Total						\$400,000		
2 Annual Contingency - W0009 [ID: 718]								
Future Ballot	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000		
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000		
3 Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587]								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000		
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000		
4 Annual Main Relctn for Streets & Highways - W0125 [ID: 589]								
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$800,000		
Future Ballot	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000		
Total	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000		
5 Annual Meter Replacement Program - W0231 [ID: 1362]								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000			
Future Ballot						\$1,000,000		
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$1,000,000		
6 Annual New Srvc Connections:Install/Rpl W0128 [ID: 592]								
Connection Fee Revenues	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,000,000		
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,000,000		
7 Annual Water Main Replacements - W0130 [ID: 590]								
Ent Rev						\$2,500,000		
Future Ballot	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$2,500,000		
Total	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$5,000,000		
8 New Elevated Storage [ID: 2031]								
Future Ballot	\$3,000,000						2020	2021
Total	\$3,000,000							
9 New Southeast Pump Station - W0280 [ID: 1989]								
Future Ballot	\$3,200,000						2018	2019
Total	\$3,200,000							
10 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]								
Future Ballot	\$3,000,000		\$10,000,000	\$10,000,000			2019	2021
Total	\$3,000,000		\$10,000,000	\$10,000,000				
11 West Ash Upgrades W0145 [ID: 644]								
Future Ballot	\$3,000,000						2018	2019
Total	\$3,000,000							
12 New Well Platforms - W0279 [ID: 1988]								
Future Ballot				\$1,000,000			2022	2022
Total				\$1,000,000				
13 16" Main - Barberrry to Worley - 4,300 FT - W0244 [ID: 1495]								
Future Ballot						\$1,400,000	2024	2024
Total						\$1,400,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Water								
14 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]							2024	2025
Future Ballot						\$2,500,000		
Total						\$2,500,000		
15 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]							2024	2025
Future Ballot						\$3,000,000		
Total						\$3,000,000		
16 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]							2024	2024
Future Ballot						\$2,000,000		
Total						\$2,000,000		
17 Gibbs Road/Dawn Drive - W0272 [ID: 1934]							2024	2025
Ent Rev						\$1,424,000		
Total						\$1,424,000		
18 Water Treatment Plant Upgrade - Phase 2 [ID: 2122]							2024	2026
Future Ballot						\$35,000,000		
Total						\$35,000,000		

Water Funding Source Summary

Connection Fee Revenues	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,000,000		
Ent Rev	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$4,500,000		
New Funding	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$6,500,000		
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000	\$5,100,000		
Future Ballot	\$13,350,000	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000	\$5,100,000		
Total	\$13,950,000	\$1,750,000	\$11,750,000	\$12,750,000	\$1,750,000	\$11,600,000		

Water Current Capital Projects

1	16" Main-Hwy63 - West Crossing to Stadium-W0229 [ID: 1283]	2019	2020
2	16"Main-BrownStationRd-Route B to Peabody-W0230 [ID: 1284]	2018	2018
3	Annual Differential Payments - W0143 [ID: 642]		
4	Backup Generators for ASR's & Pump Stations W0150 [ID: 649]	2014	2016
5	Broadway Main Replacement Garth to W Blvd - W0141 [ID: 575]	2024	2025
6	Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492]	2020	2023
7	Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]	2017	2018
8	Central Neighborhoods Main Upgrades - W0281 [ID: 2012]	2017	2017
9	Connection Fee Revenues W0002 [ID: 2123]		
10	Construct Warehouse & Enclosed Parking - W0263 [ID: 1695]	2019	2022
11	Contingency - Enterprise Revenue - W0003 [ID: 1865]		
12	Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]	2018	2018
13	Crown Point - Loop to Spring Valley - W0267 [ID: 1929]	2018	2018
14	Deep Well Abandonment - W0249 [ID: 1500]	2013	2014
15	Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]	2010	2015

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Water Current Capital Projects

Water

16	Highway Crossings - W0119 [ID: 604]						2017	2018
17	Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]						2018	2020
18	Main Adjustment-Nifong Blvd Improvements-W0256 [ID: 1507]						2018	2018
19	Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]						2021	2021
20	Replumb Influent Connections at WTP W0211 [ID: 1110]						2014	2016
21	Thilly & Westmount 6" Main - 2,800 FT - W0235 [ID: 1486]						2013	2016
22	Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]						2022	2023
23	Waco Rd - Route B to Rogers - W0252 [ID: 1503]						2022	2023
24	Well & Pump Station Control W0264 [ID: 1887]						2014	2015
25	Well Field Valve Upgrades - W0274 [ID: 1983]						2017	2017
26	Westridge Drive - W Broadway to Rollins - W0268 [ID: 1930]						2016	2016
27	WTP Reclaim Well Modifications - W0275 [ID: 1984]						2017	2017
28	WTP Scada Upgrades - W0278 [ID: 1987]						2017	2017

Water Impact of Capital Projects

Annual Close Loops - W0123 [ID: 586]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Differential Payments - W0143 [ID: 642]

Expansion of system requires additional maintenance

Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Main Relctn for Streets & Highways - W0125 [ID: 589]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual New Srvc Connections:Install/Rpl W0128 [ID: 592]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Annual Water Main Replacements - W0130 [ID: 590]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Backup Generators for ASR's & Pump Stations W0150 [ID: 649]

Increased maintenance requirement

Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]

Incremental impact on operational costs. Three additional wells to maintain.

Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]

Incremental impact on operational costs. An additional ASR well to maintain.

West Ash Upgrades W0145 [ID: 644]

Will provide greater flexibility in operation

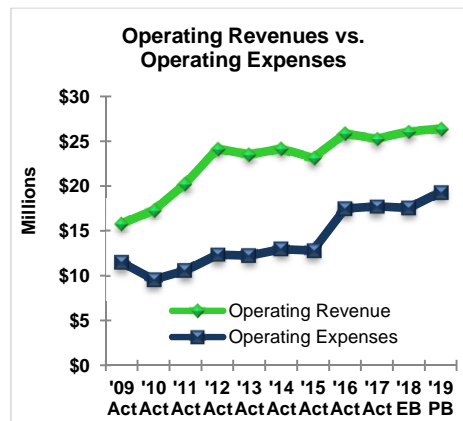
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Revenues, Expenses, and Changes in Net Position Water Utility Fund

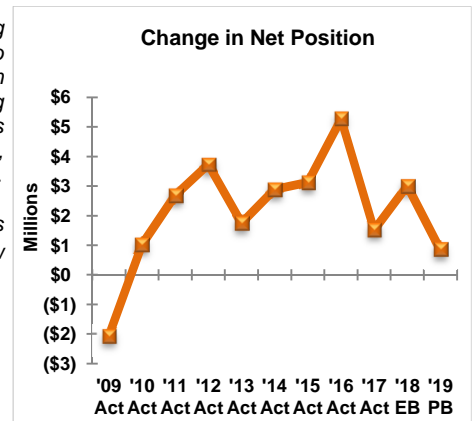
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Fees and Service Charges	\$25,295,153	\$26,318,239	\$26,084,782	\$26,399,380
Total Operating Revenues	\$25,295,153	\$26,318,239	\$26,084,782	\$26,399,380
Operating Expenses:				
Personnel Services	\$6,240,222	\$6,084,013	\$5,879,149	\$6,625,194
Supplies & Materials	\$1,811,009	\$2,053,061	\$1,957,749	\$2,136,220
Travel & Training	\$23,233	\$67,006	\$47,823	\$67,006
Intragovernmental Charges	\$2,321,865	\$2,448,141	\$2,448,141	\$2,591,310
Utilities, Services & Other Misc.	\$3,928,341	\$4,965,396	\$3,639,629	\$4,346,898
Depreciation	\$3,406,141	\$3,063,432	\$3,571,099	\$3,571,099
Total Operating Expenses	\$17,730,811	\$18,681,049	\$17,543,590	\$19,337,727
Operating Income (Loss)	\$7,564,342	\$7,637,190	\$8,541,192	\$7,061,653
Non-Operating Revenues:				
Investment Revenue	(\$127,384)	\$580,000	\$639,270	\$580,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$281,621	\$218,000	\$225,682	\$186,000
Total Non-Operating Revenues	\$154,237	\$798,000	\$864,952	\$766,000
Non-Operating Expenses:				
Bond Interest	\$2,178,739	\$2,262,000	\$2,109,132	\$2,137,069
Bank & Paying Agent Fees (Misc. Expense)	\$1,604	\$2,500	\$2,355	\$2,500
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$14,633	\$0	\$10,449	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,194,976	\$2,264,500	\$2,121,936	\$2,139,569
Total Non-Operating Revenues (Expenses)	(\$2,040,739)	(\$1,466,500)	(\$1,256,984)	(\$1,373,569)
Income (Loss) Before Contrib and Transfers	\$5,523,603	\$6,170,690	\$7,284,208	\$5,688,084
Transfers Out - P.I.L.O.T. to General Fund				
	(\$3,981,315)	(\$3,676,196)	(\$4,130,674)	(\$4,726,660)
Transfers Out - Other				
	(\$201,650)	(\$139,938)	(\$139,938)	(\$107,209)
Total Transfers Out	(\$4,182,965)	(\$3,816,134)	(\$4,270,612)	(\$4,833,869)
Transfers In				
	\$0	\$0	\$0	\$0
Capital Contribution				
	\$175,966	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$4,006,999)	(\$3,816,134)	(\$4,270,612)	(\$4,833,869)
Change in Net Position	\$1,516,604	\$2,354,556	\$3,013,596	\$854,215

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



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs (which are not reflected on the revenues, expenses, and changes in net position statement).

There has been a positive net position for all years shown except FY 2009. With exception of a few years, the net position has been fairly consistent.



Financial Sources and Uses Water Utility Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$25,295,153	\$26,318,239	\$26,084,782	\$26,399,380
Investment Revenue	(\$127,384)	\$580,000	\$639,270	\$580,000
Less: GASB 31 Interest Adjustment	\$316,191	\$0	\$0	\$0
Miscellaneous Revenue	\$281,621	\$218,000	\$225,682	\$186,000
Total Financial Sources before Transfers	\$25,765,581	\$27,116,239	\$26,949,734	\$27,165,380
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$25,765,581	\$27,116,239	\$26,949,734	\$27,165,380
Financial Uses				
Personnel Services	\$6,240,222	\$6,084,013	\$5,879,149	\$6,625,194
Less: GASB 16 Vacation Liability Adj	(\$3,171)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$415,143)	\$0	\$0	\$0
Supplies & Materials	\$1,811,009	\$2,053,061	\$1,957,749	\$2,136,220
Travel & Training	\$23,233	\$67,006	\$47,823	\$67,006
Intragovernmental Charges	\$2,321,865	\$2,448,141	\$2,448,141	\$2,591,310
Utilities, Services & Other Misc.	\$3,928,341	\$4,965,396	\$3,639,629	\$4,346,898
Interest Expense	\$2,178,739	\$2,262,000	\$2,109,132	\$2,137,069
Bank & Paying Agent Fees (Misc. Expense)	\$1,604	\$2,500	\$2,355	\$2,500
Transfers Out	\$4,182,965	\$3,816,134	\$4,270,612	\$4,833,869
Principal Payments	\$2,696,990	\$3,319,910	\$3,319,910	\$3,447,520
Capital Additions	\$755,924	\$819,500	\$774,505	\$0
Enterprise Revenues used for Capital Projects	\$3,000,000	\$3,600,000	\$3,600,000	\$350,000
Total Financial Uses	\$26,722,578	\$29,437,661	\$28,049,005	\$26,537,586
Financial Sources Over/(Under) Uses	(\$956,997)	(\$2,321,422)	(\$1,099,271)	\$627,794
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$4,251,791	\$4,251,791	\$5,152,520
Financial Sources Over/(Under) Uses		(\$2,321,422)	(\$1,099,271)	\$627,794
Cash and Cash Equivalent	\$13,840,471			
Less: Cash Restricted for Capital Projects *	(\$12,010,111)			
Less: GASB 31 Pooled Cash Adj	\$1,340,893			
Add: Inventory	\$1,080,538			
Unassigned Cash Reserve	\$4,251,791	\$1,930,369	\$5,152,520	\$5,780,314
Cash Reserve Target:				
Budgeted Operating Expenses w/o Depreciation	\$15,354,865	\$15,734,151	\$15,734,151	\$15,766,628
Budgeted Operating Transfers to Other Funds	\$3,684,918	\$3,816,134	\$3,816,134	\$4,833,869
Budgeted Interest Expense	\$2,374,000	\$2,262,000	\$2,262,000	\$2,137,069
Budgeted Bank & Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500
Budgeted Principal Payments	\$2,696,990	\$3,319,910	\$3,319,910	\$3,447,520
Budgeted Capital Additions	\$926,000	\$793,000	\$793,000	\$0
Ent Rev Budgeted for Capital Projects	\$3,000,000	\$3,600,000	\$3,600,000	\$350,000
Total Budgeted Financial Uses	\$28,039,273	\$29,527,695	\$29,527,695	\$26,537,586
Less: Ent Rev used for current year CIP	(\$3,000,000)	(\$3,600,000)	(\$3,600,000)	(\$350,000)
Total Budgeted Financial Uses for Operations	\$25,039,273	\$25,927,695	\$25,927,695	\$26,187,586
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$5,007,855	\$5,185,539	\$5,185,539	\$5,237,517
Add: Ent Rev Budgeted for Capital Projects	\$3,000,000	\$3,600,000	\$3,600,000	\$350,000
Total Budgeted Cash Reserve Target	\$8,007,855	\$8,785,539	\$8,785,539	\$5,587,517
Above/(Below) Budgeted Cash Reserve Target	(\$3,756,064)	(\$6,855,170)	(\$3,633,019)	\$192,797

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

Assumptions:

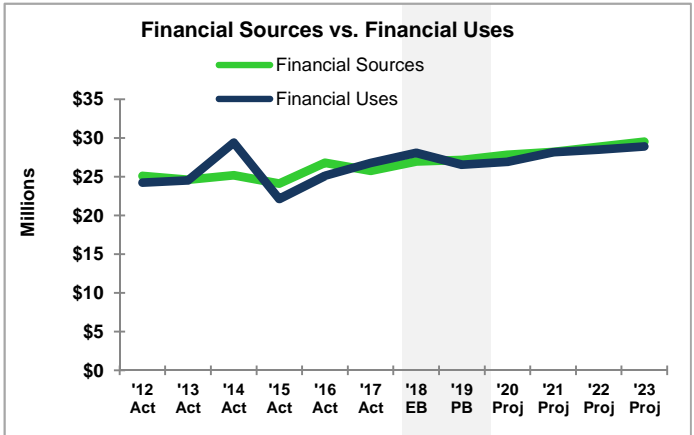
Operating rate increase	2.00%	4.00%	4.00%	1.00%
Voter approved rate increase	2.00%	4.00%	4.00%	1.00%
Debt Coverage Ratio Including PILOT Expense	1.31	1.25	1.49	1.19

Financial Sources and Uses Water Utility Fund

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

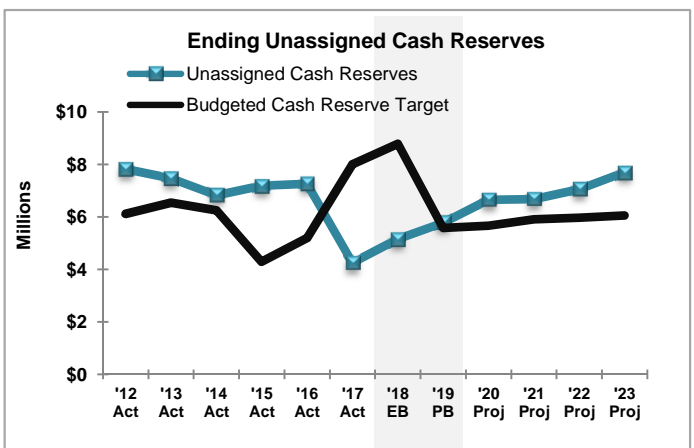
This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$27,032,888	\$27,422,275	\$28,081,458	\$28,757,187
\$580,000	\$580,000	\$580,000	\$580,000
\$0	\$0	\$0	\$0
\$186,000	\$186,000	\$186,000	\$186,000
\$27,798,888	\$28,188,275	\$28,847,458	\$29,523,187
\$0	\$0	\$0	\$0
\$27,798,888	\$28,188,275	\$28,847,458	\$29,523,187
\$6,757,698	\$6,892,852	\$7,030,709	\$6,956,183
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,162,544	\$2,189,395	\$2,216,783	\$2,244,719
\$68,346	\$69,713	\$71,107	\$72,529
\$2,687,038	\$2,789,159	\$2,905,364	\$3,040,360
\$4,232,582	\$4,328,184	\$4,426,312	\$4,527,034
\$2,002,921	\$1,871,718	\$1,737,866	\$1,595,091
\$2,500	\$2,500	\$2,500	\$2,500
\$5,065,808	\$5,319,583	\$5,655,962	\$5,949,829
\$3,592,500	\$3,739,860	\$3,877,220	\$4,034,020
\$0	\$607,000	\$196,767	\$108,840
\$350,000	\$350,000	\$350,000	\$350,000
\$26,921,937	\$28,159,964	\$28,470,590	\$28,881,105



In the years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A number of operating increases, ranging from 1% to 2% are proposed over the next five years in order to keep the debt coverage ratio at the 1.10 credit rating level. Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

\$876,951	\$28,311	\$376,868	\$642,082
\$5,780,314	\$6,657,265	\$6,685,576	\$7,062,444
\$876,951	\$28,311	\$376,868	\$642,082
\$6,657,265	\$6,685,576	\$7,062,444	\$7,704,526



Unassigned cash reserve fell below the budgeted cash reserve target in FY 2017 and is projected to remain below the budgeted cash reserve target in FY 2018. This is due to an increase in capital projects and operating expenses. For the next five years, the cash reserves is projected to be above the target due to a decrease in capital project funding. A ballot is planned in August of 2018 to provide funding for capital project needs. During FY 2018, \$2 million was added to unassigned cash reserve from water tap fees which were moved from restricted to unrestricted cash.

\$15,908,208	\$16,269,303	\$16,650,275	\$16,840,825
\$5,065,808	\$5,319,583	\$5,655,962	\$5,949,829
\$2,002,921	\$1,871,718	\$1,737,866	\$1,595,091
\$2,500	\$2,500	\$2,500	\$2,500
\$3,592,500	\$3,739,860	\$3,877,220	\$4,034,020
\$0	\$607,000	\$196,767	\$108,840
\$350,000	\$350,000	\$350,000	\$350,000
\$26,921,937	\$28,159,964	\$28,470,590	\$28,881,105
(\$350,000)	(\$350,000)	(\$350,000)	(\$350,000)
\$26,571,937	\$27,809,964	\$28,120,590	\$28,531,105
x 20%	x 20%	x 20%	x 20%
\$5,314,387	\$5,561,993	\$5,624,118	\$5,706,221
\$350,000	\$350,000	\$350,000	\$350,000
\$5,664,387	\$5,911,993	\$5,974,118	\$6,056,221
\$992,878	\$773,583	\$1,088,326	\$1,648,305

2.00%	1.00%	2.00%	2.00%
2.00%	1.00%	2.00%	2.00%
1.24	1.19	1.19	1.18

Water Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
System Equity Charge Size of water meter: 5/8" and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-52(c)(1)	09-15-14	\$576	Will not have updated fees until information received from consultant	
		09-15-14	\$576		
		09-15-14	\$1,296		
		09-15-14	\$2,303		
		09-15-14	\$5,182		
		09-15-14	\$9,213		
		09-15-14	\$20,729		
Tap Fee This fee shall be in addition to the system equity charge and meter fee and shall be assessed for each tap made by the department on public water mains. The tap fee will be waived when the only purpose of the tap is for installing a sprinkler system in a structure built before the requirement of fire sprinklers. Meter size: 1" 1 1/2"- 2" or 1" commercial 4" and larger	27-52(c)(2)	10-01-17	\$1,000		
		10-01-17	\$335		
		09-15-14	\$575		
Meter box and appurtenances fee On properties served by public mains Meter size: 5/8" 1"	27-52(c)(3)	09-15-14	\$450		
		09-15-14	\$450		
Meter fee In addition to the system equity charge, each customer who requests service to previously unserved properties, or to properties where a meter of greater size than the previous meter is required. Meter size: 5/8" 3/4" 1"	27-52(c)(4)	09-15-14	\$250		
		09-15-14	\$270		
		09-15-14	\$300		
Water rates inside city limits - residential/commercial multiple-family facilities Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits - All water, beginning with first one hundred (100) cubic feet (1 ccf) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-122(a)	09-16-13	\$2.79		
		09-16-13	\$3.91		
		10-01-17	\$9.75		
		10-01-17	\$14.04		
		10-01-17	\$28.25		
		10-01-17	\$42.00		
		10-01-17	\$147.00		
		10-01-17	\$325.00		
		10-01-17	\$700.00		
		10-01-17	\$700.00		

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019			
			Fee	Fee	Effective Date		
Water rates inside city limits - residential/commercial multiple-family facilities (continued)							
Fire flow charge per month:	27-122(a)(3)			Will not have updated fees until information received from consultant			
- Meter size:							
5/8 and 3/4"		09-16-13	\$1.55				
1"		09-16-13	\$1.64				
1 1/2"		09-16-13	\$2.38				
2"		09-16-13	\$2.56				
3"		09-16-13	\$6.15				
4"		09-16-13	\$9.51				
6"	09-16-13	\$19.03					
Backflow prevention charge per month:	27-122(a)(4)						
- For each backflow device at a customer location		09-15-14	\$2.00				
Commercial							
Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or less per month	27-122.1(a)			Will not have updated fees until information received from consultant			
- All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-122.1(a)(1)	10-01-16	\$2.63				
- Summer water usage		09-16-13	\$3.91				
Minimum charge per month	27-122.1(a)(2)						
- Meter size:							
5/8 and 3/4"		10-01-17	\$9.75				
1"		10-01-17	\$14.04				
1 1/2"		10-01-17	\$28.25				
2"		10-01-17	\$42.00				
3"		10-01-17	\$147.00				
4"		10-01-17	\$325.00				
6"	10-01-17	\$700.00					
Fire flow charge per month:	27-122.1(a)(3)						
- Meter size:							
5/8 and 3/4"		09-16-13	\$1.55				
1"		09-16-13	\$1.64				
1 1/2"		09-16-13	\$2.38				
2"		09-16-13	\$2.56				
3"		09-16-13	\$6.15				
4"		09-16-13	\$9.51				
6"	09-16-13	\$19.03					
Backflow prevention charge per month:	27-122.1(a)(4)						
- For each backflow device at a customer location		09-15-14	\$2.00				
Large Commercial							
Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or more per month during non-summer months	27-122.2(a)(1)			Will not have updated fees until information received from consultant			
- All water, beginning with first one hundred (100) cubic feet (1 ccf)		10-01-16	\$2.45				
- Summer water usage	09-16-13	\$3.91					
Minimum charge per month	27-122.2(a)(2)						
- Meter size:							
1"		10-01-17	\$14.04				
1 1/2"		10-01-17	\$28.25				
2"		10-01-17	\$42.00				
3"		10-01-17	\$147.00				
4"		10-01-17	\$325.00				
6"		10-01-17	\$700.00				
8"	27-122.2(c)	10-01-17	\$1,200.00				

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Large Commercial (continued)					
Fire flow charge per month:	27-122.2(a)(3)			Will not have updated fees until information received from consultant	
- Meter size:					
1"		09-16-13	\$1.64		
1 1/2"		09-16-13	\$2.38		
2"		09-16-13	\$2.56		
3"		09-16-13	\$6.15		
4"		09-16-13	\$9.51		
6"	09-16-13	\$19.03			
Backflow prevention charge per month:	27-122.2(a)(4)				
- For each backflow device at a customer location		09-15-14	\$2.00		
Water temporarily supplied by adjoining water district					
Water furnished to residential or commercial customers	27-122.3(b)(2)				
Minimum charge per month:					
- Meter size:					
5/8 and 3/4"		10-01-17	\$9.75		
1"		10-01-17	\$14.04		
1 1/2"		10-01-17	\$28.25		
2"		10-01-17	\$39.05		
3"		10-01-17	\$71.34		
4"		10-01-17	\$136.81		
6"		10-01-17	\$332.33		
Water rates outside city limits - residential/commercial multiple-family facilities					
Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits	27-123(a)(1)				
- All water, except applicable summer water usage		05-01-16	(\$2.79 x 1.33) x CCF		
- Summer water usage		05-01-16	(\$3.91 x 1.33) x CCF		
Minimum charge per month based on meter size	27-123(a)(2)	10-01-17	Inside City Mtr Charge x 1.33		
Fire flow charge per month:	27-123(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF		
Backflow prevention charge per month:	27-123(a)(4)				
- For each backflow device at a customer location		05-01-16	(\$2.00 x 1.33) x CCF		
Commercial					
Water furnished to commercial customers outside the city limits who use 50,000 cubic fee (500 ccf) or less per month	27-123.1(a)(1)				
- All water, except applicable summer water usage		10-01-16	(\$2.63 x 1.33) x CCF		
Minimum charge per month based on meter size	27-123.1(a)(2)	10-01-17	Inside City Mtr Charge x 1.33		

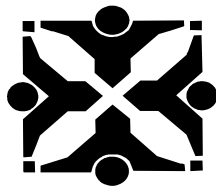
Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Fire flow charge per month:	27-123.1(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF	(\$1.33)	Will not have updated fees until information received from consultant
Backflow prevention charge per mth: per device	27-123.1(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$1.33)	
Large Commercial Water furnished to commercial customers outside the city limits who use 50,000 cubic fee (500 ccf) or more per month during non-summer months					
- All water, except applicable summer water usage	27-123.2(a)(1)	10-01-16	(\$2.45 x 1.33) x CCF	(\$1.33)	
- Summer water usage		05-01-16	(\$3.91 x 1.33) x CCF	(\$1.33)	
Minimum charge per month based on meter size	27-123.2(a)(2)	10-01-17	Inside City Mtr Charge x 1.33	Ins Mtr x	
Fire flow charge per month:	27-123.2(a)(3)	05-01-16	(\$1.64 x 1.33) x CCF	(\$1.33)	
Backflow prevention charge per mth: per device	27-123.2(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$1.33)	
Columbia Regional Airport - All water, except applicable summer water usage	27-123.3(a)(1)	02-15-10	\$4.114	\$	
Minimum charge per month based on meter size	27-123.3(a)(2)	10-01-17	Inside City Meter Charge	Ins M C	
Backflow prevention charge per mth: per device	27-123.3(a)(3)	02-15-10	\$2.00	\$	
Water rates, within former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 outside city limits - Residential/commercial multiple-family facilities Water furnished to residential customers, commercial multiple-family facilities customers, and multiple commercial facilities served with one meter, outside city limits within the former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2					
- All water, except applicable summer water usage	27-124(a)(1)	05-01-16	(\$2.79 x 1.157) x CCF	(\$1.157)	
- Summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$1.157)	
Minimum charge per month based on meter size	27-124(a)(2)	10-01-17	Inside City Mtr Charge x 1.157	Ins Mtr x 1.157	

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Fire flow charge per month:	27-124(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.157) x CCF	Will not have updated fees until information received from consultant
Backflow prevention charge per mth: per device	27-124(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$1.157) x CCF	
Commercial Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply Districts No.1 and No. 2 who use 50,000 cubic feet (500 ccf) or less per month average during nonsummer months	27-124.1				
- All water, except applicable summer water usage	27-124.1(a)(1)	10-01-16	(\$2.63 x 1.157) x CCF	(\$1.157) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$1.157) x CCF	
Minimum charge per month based on meter size	27-124.1(a)(2)	10-01-17	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	
Fire flow charge per month:	27-124.1(a)(3)	5/1/1916	(\$1.55 x 1.157) x CCF	(\$1.157) x CCF	
Backflow prevention charge per mth: per device	27-124.1(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$1.157) x CCF	
Large Commercial Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply District No. 1, who use more than 50,000 cubic feet per month average during nonsummer months	27-124.2				
- All water, except applicable summer water usage	27-124.2(a)(1)	10-01-16	(\$2.45 x 1.157) x CCF	(\$1.157) x CCF	
- Summer water usage			(\$3.91 x 1.157) x CCF	(\$1.157) x CCF	
Minimum charge per month based on meter size	27-124.2(a)(2)	10-01-17	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	
Fire flow charge per month:	27-124.2(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.157) x CCF	
Backflow prevention charge per mth: per device	27-124.2(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$1.157) x CCF	

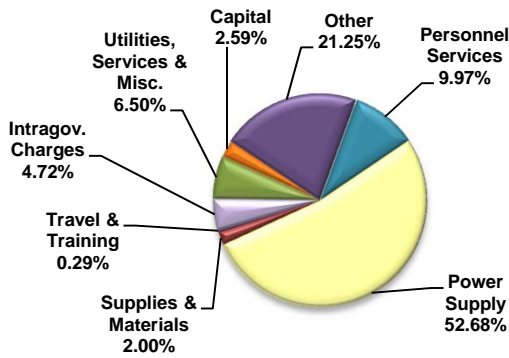
Electric Utility Fund (Enterprise Fund)



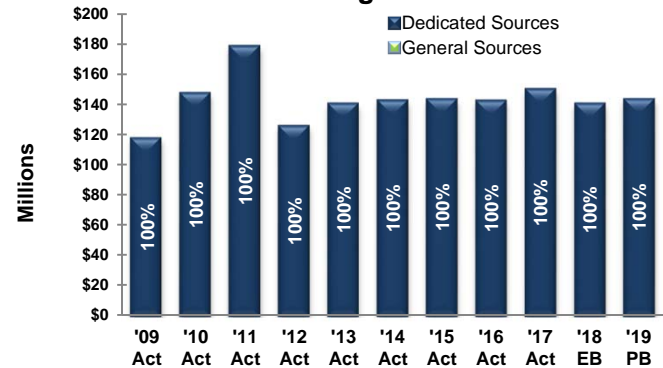
City of Columbia
Columbia, Missouri

Electric Utility- Summary

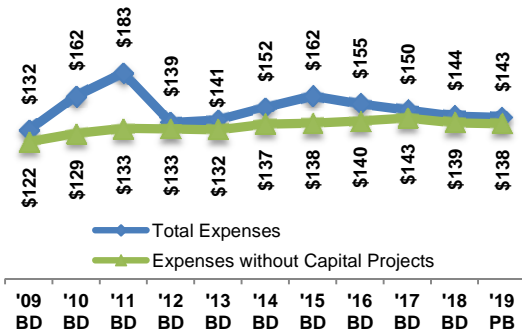
FY 2019 Total Expenditures By Category



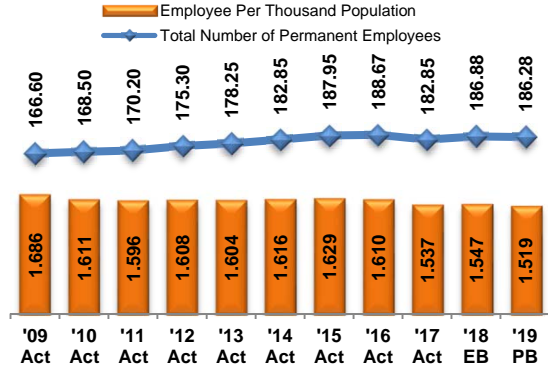
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$15,178,927	\$14,571,147	\$14,061,412	\$14,268,108	(\$303,039)	(2.1%)
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies & Materials	\$2,829,410	\$2,781,654	\$2,494,061	\$2,864,836	\$83,182	3.0%
Travel & Training	\$256,958	\$448,361	\$312,457	\$417,325	(\$31,036)	(6.9%)
Intragov. Charges	\$5,477,731	\$5,976,294	\$5,976,294	\$6,755,169	\$778,875	13.0%
Utilities, Services & Misc.	\$17,287,556	\$11,047,040	\$9,125,600	\$9,301,457	(\$1,745,583)	(15.8%)
Capital	\$3,535,150	\$4,343,087	\$4,339,950	\$3,714,000	(\$629,087)	(14.5%)
Other	\$34,476,401	\$30,309,745	\$30,426,167	\$30,412,045	\$102,300	0.3%
Total	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)
Operating Expenses	\$103,435,701	\$106,612,496	\$102,339,509	\$106,902,288	\$289,792	0.3%
Non-Operating Expenses	\$28,811,102	\$25,023,745	\$25,133,467	\$25,388,539	\$364,794	1.5%
Debt Service	\$5,626,802	\$5,286,000	\$5,292,700	\$5,023,506	(\$262,494)	(5.0%)
Capital Additions	\$956,913	\$1,593,087	\$1,589,950	\$264,000	(\$1,329,087)	(83.4%)
Capital Projects	\$10,818,480	\$5,850,000	\$5,850,000	\$5,550,000	(\$300,000)	(5.1%)
Total Expenses	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contrib	\$0	\$0	\$1,000	\$0	\$0	
Interest	(\$151,423)	\$1,364,884	\$1,485,662	\$1,364,884	\$0	0.0%
Fees and Service Charges	\$125,835,436	\$134,647,651	\$128,682,241	\$132,674,022	(\$1,973,629)	(1.5%)
Other Local Revenues	\$2,183,715	\$1,283,020	\$1,454,161	\$1,100,120	(\$182,900)	(14.3%)
Transfers	\$3,143,236	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$18,638,034	\$7,069,773	\$8,582,562	\$7,989,307	\$919,534	13.0%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)

Description

The Electric Utility provides the citizens of Columbia with a safe, reliable and cost effective electric supply. This requires the Department to operate and maintain the electric generating and distribution system to serve over 50,200 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers is about 1.0% per year. In addition to retail sales to customers, the Electric Utility receives revenues as a transmission owning member of the Midcontinent Independent System Operator (MISO) and by providing dark fiber services to customer groups defined by the State of Missouri.

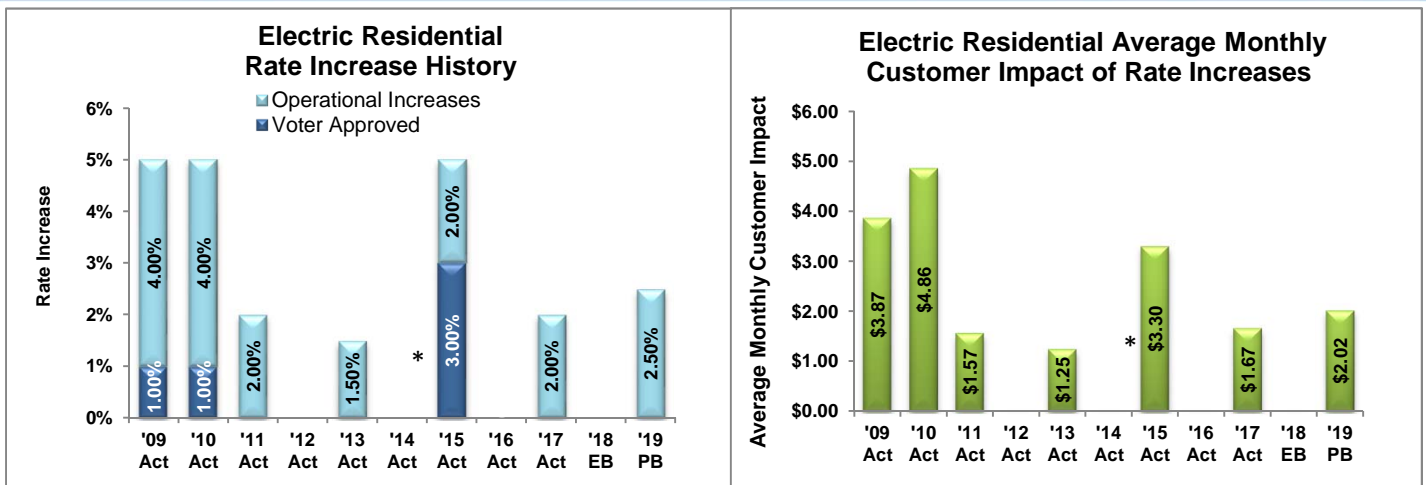
Highlights/Significant Changes

- A proposal to increase rates that will provide a 2.5% revenue increase is included. This increase is to ensure that we have adequate debt coverage (including PILOT Exp) and are able to pay current debt obligations. The average monthly customer impact is projected to be \$2.02.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration and General	34.40	37.13	37.13	41.03	3.90
Production	42.50	42.50	42.50	39.20	(3.30)
Transmission and Distribution	105.95	106.85	107.25	106.05	(1.20)
Total Personnel	182.85	186.48	186.88	186.28	(0.60)
Permanent Full-Time	182.10	185.73	186.13	185.53	(0.60)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	182.85	186.48	186.88	186.28	(0.60)

Rate Increase Information



* 3% voter approved rate increase effective 6/1/15

* \$2.03 of \$3.30 rate increase effective 6/1/15

Electric Utility - Summary

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Admin & General						
Personnel Services	\$3,032,882	\$3,293,028	\$3,073,017	\$3,124,396	(\$168,632)	(5.1%)
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$98,771	\$214,323	\$100,604	\$244,706	\$30,383	14.2%
Travel and Training	\$77,271	\$115,929	\$85,537	\$116,577	\$648	0.6%
Intragovernmental Charges	\$5,444,826	\$5,599,141	\$5,599,141	\$6,376,722	\$777,581	13.9%
Utilities, Services, & Misc.	\$2,283,270	\$3,635,159	\$2,301,511	\$3,509,209	(\$125,950)	(3.5%)
Capital	\$44,495	\$0	\$0	\$0	\$0	
Other	\$34,400,918	\$30,272,759	\$30,389,181	\$30,375,059	\$102,300	0.3%
Total	\$45,382,433	\$43,130,339	\$41,548,991	\$43,746,669	\$616,330	1.4%
Production						
Personnel Services	\$2,422,910	\$2,811,002	\$2,587,643	\$2,685,489	(\$125,513)	(4.5%)
Power Supply	\$70,001,325	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies and Materials	\$635,944	\$965,181	\$831,000	\$892,580	(\$72,601)	(7.5%)
Travel and Training	\$24,378	\$123,748	\$74,748	\$123,748	\$0	
Intragovernmental Charges	\$578	\$578	\$578	\$578	\$0	
Utilities, Services, & Misc.	\$4,454,855	\$1,898,319	\$1,558,706	\$1,655,076	(\$243,243)	(12.8%)
Capital	\$140,469	\$357,662	\$354,525	\$255,000	(\$102,662)	(28.7%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$77,680,459	\$81,044,490	\$78,876,885	\$81,007,864	(\$36,626)	(0.0%)
Transmission and Distribution						
Personnel Services	\$8,917,790	\$7,267,117	\$7,200,752	\$7,158,223	(\$108,894)	(1.5%)
Power Supply	\$605,540	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,722,806	\$1,602,150	\$1,562,457	\$1,727,550	\$125,400	7.8%
Travel and Training	\$155,309	\$208,684	\$152,172	\$177,000	(\$31,684)	(15.2%)
Intragovernmental Charges	\$32,327	\$376,575	\$376,575	\$377,869	\$1,294	0.3%
Utilities, Services, & Misc.	\$3,524,919	\$3,613,562	\$3,365,383	\$3,337,172	(\$276,390)	(7.6%)
Capital	\$771,949	\$1,235,425	\$1,235,425	\$9,000	(\$1,226,425)	(99.3%)
Other	\$36,986	\$36,986	\$36,986	\$36,986	\$0	
Total	\$15,767,626	\$14,340,499	\$13,929,750	\$12,823,800	(\$1,516,699)	(10.6%)
Capital Projects						
Personnel Services	\$805,345	\$1,200,000	\$1,200,000	\$1,300,000	\$100,000	8.3%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$371,889	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$7,024,512	\$1,900,000	\$1,900,000	\$800,000	(\$1,100,000)	(57.9%)
Capital	\$2,578,237	\$2,750,000	\$2,750,000	\$3,450,000	\$700,000	25.5%
Other	\$38,497	\$0	\$0	\$0	\$0	
Total	\$10,818,480	\$5,850,000	\$5,850,000	\$5,550,000	(\$300,000)	(5.1%)
Department Totals						
Personnel Services	\$15,178,927	\$14,571,147	\$14,061,412	\$14,268,108	(\$303,039)	(2.1%)
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393	\$507,393	0.7%
Supplies and Materials	\$2,829,410	\$2,781,654	\$2,494,061	\$2,864,836	\$83,182	3.0%
Travel and Training	\$256,958	\$448,361	\$312,457	\$417,325	(\$31,036)	(6.9%)
Intragovernmental Charges	\$5,477,731	\$5,976,294	\$5,976,294	\$6,755,169	\$778,875	13.0%
Utilities, Services, & Misc.	\$17,287,556	\$11,047,040	\$9,125,600	\$9,301,457	(\$1,745,583)	(15.8%)
Capital	\$3,535,150	\$4,343,087	\$4,339,950	\$3,714,000	(\$629,087)	(14.5%)
Other	\$34,476,401	\$30,309,745	\$30,426,167	\$30,412,045	\$102,300	0.3%
Total	\$149,648,998	\$144,365,328	\$140,205,626	\$143,128,333	(\$1,236,995)	(0.9%)

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

Administration and General	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
9905 - Deputy City Manager *	0.18	0.23	0.23	0.23	
5132 - Lab Analyst *	0.00	0.00	0.00	1.00	1.00
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer #	7.75	8.75	8.75	8.75	
5041 - Lab Tech - WL *	0.00	0.00	0.00	2.00	2.00
5006 - Water Inspn Foreman - WL * +	0.00	0.50	0.50	0.00	(0.50)
5003 - Engineering Technician *	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician *	0.50	0.50	0.50	0.50	
4998 - Project Compliance Inspector *	0.00	1.50	1.50	1.50	
4996 - Sr. Project Compliance Inspector * +	0.00	0.00	0.00	0.50	0.50
4803 - Graphic Artist *	0.40	0.40	0.40	0.00	(0.40)
4799 - Comm & Mrkting Manager *	0.32	0.00	0.00	0.00	
4521 - Energy Technician ^	3.00	3.00	3.00	3.00	
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	5.80	5.80	5.80	5.80	
4502 - Senior Rate Analyst *	0.80	0.80	0.80	0.80	
4501 - Rate Analyst	1.80	1.80	1.80	1.80	
4500 - Energy Market Analyst *	1.00	1.00	1.00	1.00	
2990 - Director, Columbia Utilities	0.45	0.45	0.45	0.45	
2980 - Asst. Director, Columbia Utilities	1.20	1.20	1.20	1.20	
2408 - Construction Project Supervisor	0.60	0.60	0.60	0.60	
1215 - Billing Auditor *	0.00	0.00	0.00	1.30	1.30
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.80	1.80	1.80	1.80	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
Total Personnel	34.40	37.13	37.13	41.03	3.90
Permanent Full-Time	33.65	36.38	36.38	40.28	3.90
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	34.40	37.13	37.13	41.03	3.90

* Reallocations 1.73 1.73 3.90
 ^ Positions Deleted 0.00 0.00 0.00
 # Positions Added 1.00 1.00 0.00

+ Reassignments:

5006 Water Inspection Foreman to 4996 Sr. Project Compliance Inspector

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Production					
7695 - Columbia Energy Center Supvsr	1.00	1.00	1.00	1.00	
7694 - Bio Gas Plant Supervisor	1.00	1.00	1.00	1.00	
7693 - Bio Gas Plant Technician	1.00	1.00	1.00	1.00	
7692 - Columbia Energy Center Tech.	1.00	1.00	1.00	1.00	
6106 - Stores Clerk - WL ++	1.00	1.00	1.00	1.00	
5040 - Lab Technician - 773 **	2.00	2.00	2.00	0.00	(2.00)
2695 - Lead Power Plant Operator	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator	10.00	10.00	10.00	10.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt. **	1.00	1.00	1.00	0.70	(0.30)
2635 - Asst. Power Production Supt.	2.00	2.00	2.00	2.00	
2631 - Associate Power Plant Oper ** ++	4.00	4.00	4.00	3.00	(1.00)
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Associate Utility Maint. Mech - W&L	4.00	4.00	4.00	4.00	
2421 - Sr Utility Maint Mechanic - W&L	2.00	2.00	2.00	2.00	
2325 - Instrument Technician - WL ++	0.00	0.00	0.00	2.00	2.00
2324 - Instrument Technician-773 ++	2.00	2.00	2.00	0.00	(2.00)
2303 - Equipment Operator III-773 ++	1.00	1.00	1.00	0.00	(1.00)
2302 - Equipment Operator II - WL ++	0.00	0.00	0.00	1.00	1.00
2300 - Equipment Operator II-773 ++	1.00	1.00	1.00	0.00	(1.00)
2298 - Equipment Operator III - WL ++	0.00	0.00	0.00	1.00	1.00
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
Total Personnel	42.50	42.50	42.50	39.20	(3.30)
Permanent Full-Time	42.50	42.50	42.50	39.20	(3.30)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	42.50	42.50	42.50	39.20	(3.30)
** Reallocations		0.00	0.00	(3.30)	
Positions Deleted		0.00	0.00	0.00	
Positions Added		0.00	0.00	0.00	

++ Reassignments:

- 2324 Instrument Technician 773 to 2325 Instrument Technician-WL.
- 2300 Equipment Operator II 773 to 2302 Equipment Operator II-WL.
- 2303 Equipment Operator III 773 to 2298 Equipment Operator III-WL.
- 2422 Associate Power Plant Operator to 5132 Lab Analyst (Admin)

Electric Utility

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Transmission and Distribution					
6106 - Stores Clerk - WL	1.80	1.80	1.80	1.80	
6105 - Stores Superintendent	0.60	0.60	0.60	0.60	
6104 - Storeroom Asst 773	1.00	1.00	1.00	1.00	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2888 - NERC Compliance Offcr	2.00	2.00	2.00	2.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker ***	3.00	3.50	3.50	3.00	(0.50)
2879 - Services Coordinator	0.00	1.00	1.00	1.00	
2877 - Lead Meter Reader	0.50	0.50	0.50	0.50	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2870 - Meter Reader	4.20	3.60	3.60	3.60	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2803 - Lead Elec. Meter Rpr Worker	2.00	2.00	2.00	2.00	
2801 - Elec. Meter Rpr Worker - WL	2.00	2.00	2.00	2.00	
2781 - Lead Consulting Utility Forester	1.00	1.00	1.00	1.00	
2780 - Consulting Utility Forester	1.00	1.00	1.00	1.00	
2770 - Elec. Services Superintendent.	0.75	0.75	0.75	0.75	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2706 - Line Foreman	12.00	12.00	12.00	12.00	
2703/2701 Journeyman Linewrkr/App Linewrkr	29.00	29.00	29.00	29.00	
2635 - Asst. Power Production Supt.	1.00	1.00	1.00	1.00	
2616 - Transload Ops Supv ***	0.60	0.60	0.60	0.10	(0.50)
2434 - Utility Locator Supervisor	1.00	1.00	1.00	1.00	
2432 - Utility Locator Foreman	1.00	1.00	1.00	1.00	
2431 - Utility Locator	3.00	3.00	3.00	3.00	
2640 - NERC Certified BAO	10.00	10.00	10.00	10.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt ***	0.00	0.00	0.00	0.30	0.30
2335 - Substation Technician Foreman	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II	3.60	3.60	3.60	3.60	
2301 - Equipment Operator I	0.60	0.60	0.60	0.60	
2298 - Equipment Operator III ***	2.60	2.60	2.60	2.10	(0.50)
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant ***	1.60	1.60	2.00	2.00	
Total Personnel	105.95	106.85	107.25	106.05	(1.20)
Permanent Full-Time	105.95	106.85	107.25	106.05	(1.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	105.95	106.85	107.25	106.05	(1.20)
*** Reallocations		0.90	1.30	(1.20)	
Positions Deleted		0.00	0.00	0.00	
### Positions Added		0.00	0.00	0.00	
+++ Reassignments:					
Department Totals					
Permanent Full-Time	182.10	185.73	186.13	185.53	(0.60)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	182.85	186.48	186.88	186.28	(0.60)
Department Totals					
Reallocations		2.63	3.03	(0.60)	
Positions Deleted		0.00	0.00	0.00	
Positions Added		1.00	1.00	0.00	
Total Change		3.63	4.03	(0.60)	

Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
 - Commercial Expansion
 - Distribution Transformers and Capacitor Replacement
 - Fiber Optic Cable
 - New Electric Connections
 - Relocation of Distribution Lines
 - Replacement of Existing Overhead
 - Replacement of Existing Underground
 - Residential Expansion
 - Street Light Additions
 - Substation Feeder Extension
 - Replacement of Existing Transmission
 - Underground Conversion
- Distribution Automation
- Mercury Vapor Streetlight Replacement
- Truman Solar Feeders
- Reconfiguration of Substation Feeders

Highlights/Goals

Projects authorized by voters in the April 2015 ballot proposal are included in this budget.

Fiscal Impact

This includes the major capital improvements that are outlined in our Capital Improvement Program.

- 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 will be necessary to ensure bond funds are spent within the required time period.

Electric

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Electric								
1 Annual Bond Contingency - E0009 [ID: 557]								
2015 Electric Bond		\$900,000						
Total		\$900,000						
2 Annual Commercial Expansion - E0117 [ID: 556]								
Ent Rev	\$600,000	\$600,000	\$600,000	\$800,000	\$800,000	\$3,200,000		
Total	\$600,000	\$600,000	\$600,000	\$800,000	\$800,000	\$3,200,000		
3 Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]								
2015 Electric Bond		\$2,400,000						
Ent Rev			\$1,000,000	\$1,000,000	\$1,000,000	\$4,000,000		
PYA 2015 Ballot	\$1,600,000							
Total	\$1,600,000	\$2,400,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,000,000		
4 Annual Ent Rev Contingency - E0003 [ID: 1359]								
Ent Rev				\$500,000	\$500,000	\$1,000,000		
Total				\$500,000	\$500,000	\$1,000,000		
5 Annual Fiber Optic Cable - E0082 [ID: 560]								
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$300,000		
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$300,000		
6 Annual New Electric Connections - E0053 [ID: 563]								
Ent Rev	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000		
Total	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000		
7 Annual Relocation of Distribution Lines - E0199 [ID: 1847]								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$600,000		
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$600,000		
8 Annual Replace Circuit Breakers - E0153 [ID: 1109]								
2015 Electric Bond		\$500,000						
Ent Rev			\$250,000	\$250,000	\$250,000	\$1,000,000		
PYA 2015 Ballot	\$250,000							
Total	\$250,000	\$500,000	\$250,000	\$250,000	\$250,000	\$1,000,000		
9 Annual Replacement of Existing Overhead - E0118 [ID: 651]								
2015 Electric Bond								
Ent Rev		\$500,000	\$500,000	\$500,000	\$600,000	\$2,400,000		
Total		\$500,000	\$500,000	\$500,000	\$600,000	\$2,400,000		
10 Annual Replacement of Existing UG System - E0107 [ID: 562]								
2015 Electric Bond		\$750,000						
Ent Rev	\$50,000	\$50,000	\$200,000	\$200,000	\$200,000	\$800,000		
PYA 2015 Ballot	\$500,000							
Total	\$550,000	\$800,000	\$200,000	\$200,000	\$200,000	\$800,000		
11 Annual Residential Expansion - E0116 [ID: 564]								
Ent Rev	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000		
Total	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000		
12 Annual Street Light Additions - E0052 [ID: 565]								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$150,000		
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$150,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Electric								
13 Annual Substation Feeder Additions - E0115 [ID: 566]								
Ent Rev	\$100,000	\$600,000	\$600,000	\$600,000	\$800,000	\$3,200,000		
Total	\$100,000	\$600,000	\$600,000	\$600,000	\$800,000	\$3,200,000		
14 Annual Transmission System Replacement - E0101 [ID: 567]								
2015 Electric Bond		\$300,000						
Ent Rev	\$50,000	\$50,000	\$200,000	\$200,000	\$200,000	\$800,000		
PYA 2015 Ballot	\$200,000							
Total	\$250,000	\$350,000	\$200,000	\$200,000	\$200,000	\$800,000		
15 Annual Underground Conversion - E0027 [ID: 555]								
Ent Rev	\$300,000	\$500,000	\$500,000	\$500,000	\$800,000	\$2,400,000		
Total	\$300,000	\$500,000	\$500,000	\$500,000	\$800,000	\$2,400,000		
16 Distribution Automation - E0200 [ID: 1893]								
Ent Rev	\$150,000						2017	2019
Total	\$150,000							
17 Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]								
Ent Rev	\$50,000						2014	2019
Total	\$50,000							
18 MPP Decommissioning - E0208 [ID: 2102]								
Ent Rev			\$300,000	\$300,000	\$300,000			
Total			\$300,000	\$300,000	\$300,000			
19 Replace Switchgear at Substations - E0189 [ID: 1773]								
2015 Electric Bond		\$350,000						
Ent Rev				\$350,000		\$350,000		
Total		\$350,000		\$350,000		\$350,000		
20 Substation Transformer Replacement - E0192 [ID: 1776]								
2015 Electric Bond		\$600,000						
Ent Rev				\$300,000	\$300,000	\$900,000		
PYA 2015 Ballot	\$600,000							
Total	\$600,000	\$600,000		\$300,000	\$300,000	\$900,000		
21 Brushwood Lake Road Loop Closure - E0185 [ID: 1602]								
Unfunded			\$750,000				2021	2021
Total			\$750,000					
22 Landfill Gas Generator #4 - E0175 [ID: 1584]								
2015 Electric Bond		\$1,600,000					2018	2018
PYA 2015 Ballot	\$1,600,000							
Total	\$1,600,000	\$1,600,000						
23 Mill Creek Sub Transmisn Connect to 2 Subs-E0148 [ID: 1050]								
2015 Electric Bond		\$8,000,000					2011	2020
Total		\$8,000,000						
24 Reconfiguration of Substation Feeders-E0201 [ID: 1894]								
2015 Electric Bond		\$4,300,000					2016	2020
Ent Rev	\$1,000,000	\$1,000,000						
Total	\$1,000,000	\$5,300,000						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Electric								
25 Truman Solar Feeders - E0205 [ID: 2088]							2018	2019
Ent Rev	\$1,400,000							
Total	\$1,400,000							
26 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]							2016	2019
2015 Electric Bond		\$4,300,000						
Total		\$4,300,000						
27 Warehouse & Enclosed Equipment Parking - E0176 [ID: 1593]							2020	2021
Unfunded			\$4,400,000					
Total			\$4,400,000					
28 Black Start Generation at CEC - E0207 [ID: 2100]							2022	2023
Future Ballot					\$1,000,000			
Total					\$1,000,000			
29 Black Start Generation at MPP - E0206 [ID: 2101]							2021	2022
Future Ballot				\$1,000,000				
Total				\$1,000,000				
30 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689]							2021	2022
Unfunded			\$2,450,000					
Total			\$2,450,000					
31 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690]							2022	2023
Unfunded				\$1,500,000				
Total				\$1,500,000				
32 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837]							2020	2022
2015 Electric Bond		\$5,000,000						
Unfunded				\$5,000,000				
Total		\$5,000,000		\$5,000,000				
33 McBaine Substation Upgrades - E0196 [ID: 1840]							2024	2024
Unfunded						\$2,500,000		
Total						\$2,500,000		
34 Mill Creek & McBaine Interconnection - E0195 [ID: 1839]							2024	2024
Unfunded						\$10,000,000		
Total						\$10,000,000		

Electric Funding Source Summary

2015 Electric Bond		\$29,000,000						
Ent Rev	\$5,550,000	\$4,900,000	\$5,750,000	\$7,100,000	\$7,350,000	\$26,850,000		
New Funding	\$5,550,000	\$33,900,000	\$5,750,000	\$7,100,000	\$7,350,000	\$26,850,000		
PYA 2015 Ballot	\$4,750,000							
Prior Year Funding	\$4,750,000					\$0		

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Electric Funding Source Summary								
Future Ballot				\$1,000,000	\$1,000,000			
Future Ballot				\$1,000,000	\$1,000,000	\$0		
Unfunded			\$7,600,000	\$6,500,000				
Unfunded			\$7,600,000	\$6,500,000		\$0		
Total	\$10,300,000	\$33,900,000	\$13,350,000	\$14,600,000	\$8,350,000	\$26,850,000		

Electric Current Capital Projects								
1	Annual System Relay Upgrade - E0145 [ID: 984]							
2	College Undergrounding-Univ to Bouchelle - E0179 [ID: 1596]						2016	2017
3	Downtown Streetlights - E0180 [ID: 1597]						2014	2016
4	Future Substation Transformer - E0184 [ID: 1601]						2019	2019
5	More's Lake Restoration - E0204 [ID: 1982]						2016	2017
6	New South Side 161/13.8 Kv Substation - E0121 [ID: 551]						2014	2020
7	Power Plant Substation Upgrades - E0151 [ID: 1056]						2016	2019
8	Replace Measurement & Data Acquisition Sys - E0159 [ID: 1203]						2014	2016
9	Replace UG electric, Keene & Lansing - E0168 [ID: 1391]						2016	2017
10	Substation Upgrades-Grnstn & Perche - E0194 [ID: 1838]						2015	2020

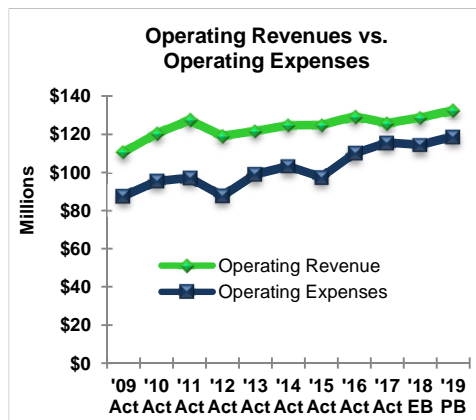
Electric Impact of Capital Projects	
Annual Commercial Expansion - E0117 [ID: 556]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Fiber Optic Cable - E0082 [ID: 560]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual New Electric Connections - E0053 [ID: 563]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Replacement of Existing UG System - E0107 [ID: 562]	Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.
Annual Residential Expansion - E0116 [ID: 564]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Street Light Additions - E0052 [ID: 565]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Substation Feeder Additions - E0115 [ID: 566]	Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Annual Underground Conversion - E0027 [ID: 555]	Long-term could reduce maintenance
More's Lake Restoration - E0204 [ID: 1982]	W&L ceased using lake for ash handling in September 2015.
New South Side 161/13.8 Kv Substation - E0121 [ID: 551]	Additional substation to maintain may require additional staff.

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Revenues, Expenses, and Changes in Net Position Electric Utility Fund

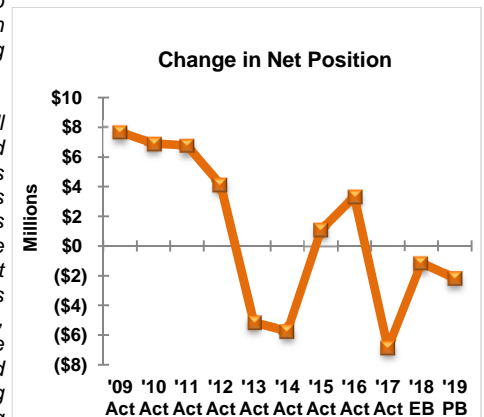
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Fees and Service Charges	\$125,674,158	\$134,441,145	\$128,475,735	\$132,476,378
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$161,278	\$206,506	\$206,506	\$197,644
Total Operating Revenues	\$125,835,436	\$134,647,651	\$128,682,241	\$132,674,022
Operating Expenses:				
Personnel Services	\$14,373,582	\$13,371,147	\$12,861,412	\$12,968,108
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393
Supplies & Materials	\$2,457,521	\$2,781,654	\$2,494,061	\$2,864,836
Travel & Training	\$256,958	\$448,361	\$312,457	\$417,325
Intragovernmental Charges	\$5,477,731	\$5,976,294	\$5,976,294	\$6,755,169
Utilities, Services & Other Misc.	\$10,263,044	\$9,147,040	\$7,225,600	\$8,501,457
Depreciation	\$12,202,568	\$11,910,078	\$12,080,324	\$11,910,078
Total Operating Expenses	\$115,638,269	\$118,522,574	\$114,419,833	\$118,812,366
Operating Income (Loss)	\$10,197,167	\$16,125,077	\$14,262,408	\$13,861,656
Non-Operating Revenues:				
Investment Revenue	(\$151,423)	\$1,364,884	\$1,485,662	\$1,364,884
Revenue From Other Gov't Units	\$0	\$0	\$1,000	\$0
Miscellaneous Revenue	\$2,183,715	\$1,283,020	\$1,454,161	\$1,100,120
Total Non-Operating Revenues	\$2,032,292	\$2,647,904	\$2,940,823	\$2,465,004
Non-Operating Expenses:				
Bond Interest	\$5,620,086	\$5,286,000	\$5,286,000	\$5,023,506
Bank & Paying Agent Fees (Misc. Expense)	\$6,716	\$0	\$6,700	\$0
Loss on Disposal Assets	\$1,770,990	\$52,000	\$25,000	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$7,397,792	\$5,338,000	\$5,317,700	\$5,075,506
Total Non-Operating Revenues (Expenses)	(\$5,365,500)	(\$2,690,096)	(\$2,376,877)	(\$2,610,502)
Income (Loss) Before Contributions and Transfers	\$4,831,667	\$18,815,173	\$16,639,285	\$16,472,158
Transfers Out - P.I.L.O.T. to General Fund	(\$11,878,003)	(\$12,446,480)	(\$12,412,956)	(\$12,858,674)
Transfers Out - Other	(\$2,959,541)	(\$615,187)	(\$615,187)	(\$567,787)
Total Transfers Out	(\$14,837,544)	(\$13,061,667)	(\$13,028,143)	(\$13,426,461)
Transfers In	\$3,143,236	\$0	\$0	\$0
Capital Contributions	\$0	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$11,694,308)	(\$13,061,667)	(\$13,028,143)	(\$13,426,461)
Change in Net Position	(\$6,862,641)	\$373,314	(\$1,142,612)	(\$2,175,307)

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



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for all years shown except FY 2013 and FY 2014 and FY 2017 to FY 2019. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund. In FY 2017 the net loss is due to an increase in purchased power costs, and \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild. FY 2018 and 2019 net loss is due to lower revenues being projected. FY 2019 includes a 2.5% operating rate increase.



Financial Sources and Uses Electric Utility Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Fees and Service Charges	\$125,674,158	\$134,441,145	\$128,475,735	\$132,476,378
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$161,278	\$206,506	\$206,506	\$197,644
Investment Revenue	(\$151,423)	\$1,364,884	\$1,485,662	\$1,364,884
Less: GASB 31 Interest Adjustment	\$724,776	\$0	\$0	\$0
Revenue From Other Gov't Units	\$0	\$0	\$1,000	\$0
Miscellaneous Revenue	\$2,183,715	\$1,283,020	\$1,454,161	\$1,100,120
Total Financial Sources before Transfers	\$128,592,504	\$137,295,555	\$131,623,064	\$135,139,026
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$128,592,504	\$137,295,555	\$131,623,064	\$135,139,026
Financial Uses				
Personnel Services	\$14,373,582	\$13,371,147	\$12,861,412	\$12,968,108
Less: GASB 16 Vacation Liability Adjustment	\$173,030	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$840,415)	\$0	\$0	\$0
Power Supply	\$70,606,865	\$74,888,000	\$73,469,685	\$75,395,393
Supplies & Materials	\$2,457,521	\$2,781,654	\$2,494,061	\$2,864,836
Travel & Training	\$256,958	\$448,361	\$312,457	\$417,325
Intragovernmental Charges	\$5,477,731	\$5,976,294	\$5,976,294	\$6,755,169
Utilities, Services & Other Misc.	\$10,263,044	\$9,147,040	\$7,225,600	\$8,501,457
Interest Expense	\$5,620,086	\$5,286,000	\$5,286,000	\$5,023,506
Bank & Paying Agent Fees (Misc. Expense)	\$6,716	\$0	\$6,700	\$0
Transfers Out	\$14,837,544	\$13,061,667	\$13,028,143	\$13,426,461
Principal Payments	\$4,363,010	\$6,030,090	\$6,030,090	\$6,292,480
Capital Additions	\$956,913	\$1,593,087	\$1,589,950	\$264,000
Enterprise Revenues used for Capital Projects	\$7,050,000	\$5,850,000	\$5,850,000	\$5,550,000
Enterprise Rev. Transferred to Bond Reserve	\$0	\$0	\$0	\$0
Total Financial Uses	\$135,602,585	\$138,433,340	\$134,130,392	\$137,458,735
Financial Sources Over/(Under) Uses	(\$7,010,081)	(\$1,137,785)	(\$2,507,328)	(\$2,319,709)
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$30,046,129	\$30,046,129	\$27,538,801
Financial Sources Over/(Under) Uses		(\$1,137,785)	(\$2,507,328)	(\$2,319,709)
Cash and Cash Equivalent	\$37,198,592			
Less: Cash Restricted for Capital Projects *	(\$11,434,783)			
Less: GASB 31 Pooled Cash Adj	(\$265,711)			
Add: Inventory	\$4,548,031			
Unassigned Cash Reserve	\$30,046,129	\$28,908,344	\$27,538,801	\$25,219,092
Cash Reserve Target				
Budgeted Operating Expenses w/o Depreciation	\$105,954,848	\$106,837,597	\$106,837,597	\$106,902,288
Budgeted Operating Transfers to Other Funds	\$12,976,478	\$13,061,667	\$13,061,667	\$13,426,461
Budgeted Interest Expense	\$5,475,206	\$5,286,000	\$5,286,000	\$5,023,506
Budgeted Principal Payments	\$4,363,010	\$6,030,090	\$6,030,090	\$6,292,480
Budgeted Capital Additions	\$1,324,000	\$1,590,425	\$1,590,425	\$264,000
Ent Rev Budgeted for Capital Projects	\$4,050,000	\$5,850,000	\$5,850,000	\$5,550,000
Total Budgeted Financial Uses	\$134,143,542	\$138,655,779	\$138,655,779	\$137,458,735
Less: Ent Rev used for current year CIP	(\$4,050,000)	(\$5,850,000)	(\$5,850,000)	(\$5,550,000)
Total Financial Uses for Operations	\$130,093,542	\$132,805,779	\$132,805,779	\$131,908,735
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$26,018,708	\$26,561,156	\$26,561,156	\$26,381,747
Add: Ent Rev used for current year CIP	\$4,050,000	\$5,850,000	\$5,850,000	\$5,550,000
Total Budgeted Cash Reserve Target	\$30,068,708	\$32,411,156	\$32,411,156	\$31,931,747
Above/(Below) Budgeted Cash Reserve Target	(\$22,579)	(\$3,502,812)	(\$4,872,355)	(\$6,712,655)

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

Operating Rate increase	2.00%			2.50%
Debt Coverage Ratio Including PILOT Expense	1.07	1.22	1.10	1.18

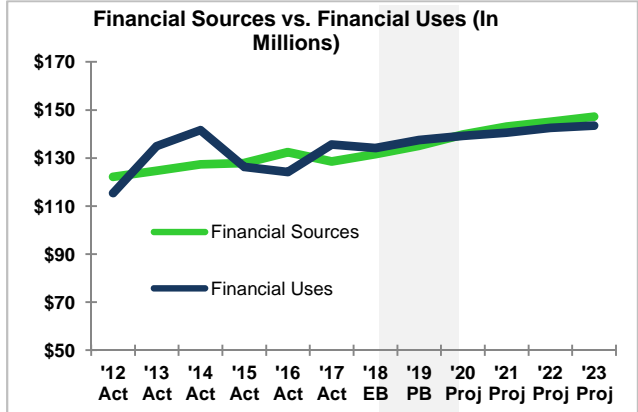
Financial Sources and Uses Electric Utility Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$137,029,090	\$140,394,375	\$142,462,852	\$144,562,460
\$0	\$0	\$0	\$0
\$197,644	\$197,644	\$197,644	\$197,644
\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,125,120	\$1,125,120	\$1,125,120	\$1,125,120
\$139,716,738	\$143,082,023	\$145,150,500	\$147,250,108
\$0	\$0	\$0	\$0
\$139,716,738	\$143,082,023	\$145,150,500	\$147,250,108

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

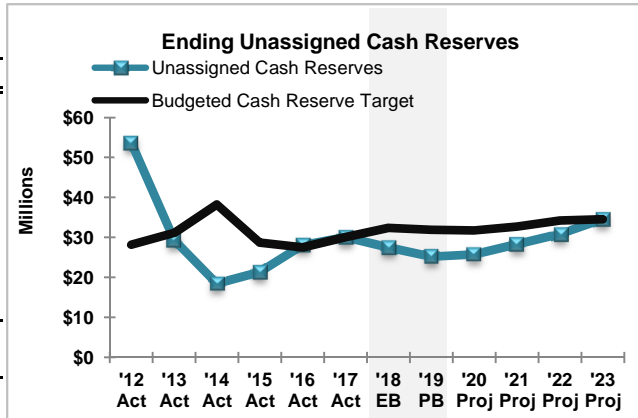
This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

\$12,863,988	\$12,761,639	\$12,661,054	\$12,562,230
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$75,774,989	\$75,774,989	\$75,774,989	\$75,774,989
\$2,803,836	\$2,803,836	\$2,803,836	\$2,803,836
\$408,142	\$396,374	\$392,640	\$381,636
\$6,941,001	\$7,149,188	\$7,385,349	\$7,658,390
\$8,883,736	\$9,000,810	\$9,120,226	\$9,242,030
\$4,734,854	\$4,459,957	\$4,192,534	\$3,954,891
\$0	\$0	\$0	\$0
\$13,898,008	\$14,341,382	\$14,791,095	\$15,142,309
\$6,587,500	\$6,850,140	\$7,122,780	\$7,365,980
\$1,385,175	\$1,260,500	\$1,260,500	\$1,260,500
\$4,900,000	\$5,750,000	\$7,100,000	\$7,350,000
\$0	\$0	\$0	\$0
\$139,181,229	\$140,548,815	\$142,605,003	\$143,496,791



In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A series of operating rate increases are proposed for FY 2019 - FY 2023 ranging from 1% to 3% (shown below) in order to improve the financial health of the operation and raise reserves up to the budgeted cash reserve target by FY 2023.

\$535,509	\$2,533,208	\$2,545,497	\$3,753,317
\$25,219,092	\$25,754,601	\$28,287,809	\$30,833,306
\$535,509	\$2,533,208	\$2,545,497	\$3,753,317
\$25,754,601	\$28,287,809	\$30,833,306	\$34,586,623



For the years shown, unassigned cash reserve has been below the budgeted cash reserve target for FY 2014 - FY 2017 and is projected to be below the budgeted cash reserve target for FY 2018 - FY 2022. As the five year forecast projects, the department has made significant cuts to get the fund more in line with the budgeted cash reserve target. Previous bond issues have been refinanced. While this will result in interest savings over the life of the bond issues, there will be several years when debt service costs will be higher amounts. There will also be a second sale of the current bond authority and the \$3 million reserve requirement will come from enterprise funds. Operating rate increases are planned for the next five years to raise cash reserves up to the budgeted cash reserve target by FY 2023.

\$107,675,692	\$107,886,836	\$108,138,094	\$108,423,111
\$13,898,008	\$14,341,382	\$14,791,095	\$15,142,309
\$4,734,854	\$4,459,957	\$4,192,534	\$3,954,891
\$6,587,500	\$6,850,140	\$7,122,780	\$7,365,980
\$1,385,175	\$1,260,500	\$1,260,500	\$1,260,500
\$4,900,000	\$5,750,000	\$7,100,000	\$7,350,000
\$139,181,229	\$140,548,815	\$142,605,003	\$143,496,791
(\$4,900,000)	(\$5,750,000)	(\$7,100,000)	(\$7,350,000)
\$134,281,229	\$134,798,815	\$135,505,003	\$136,146,791
x 20%	x 20%	x 20%	x 20%
\$26,856,246	\$26,959,763	\$27,101,001	\$27,229,358
\$4,900,000	\$5,750,000	\$7,100,000	\$7,350,000
\$31,756,246	\$32,709,763	\$34,201,001	\$34,579,358
(\$6,001,645)	(\$4,421,954)	(\$3,367,695)	\$7,265

3.00%
1.46

2.00%
1.70

1.00%
1.83

1.00%
1.96

Electric Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Secondary metering If a residential customer requests that a non-standard electric meter be installed, the customer shall pay a nonrefundable fee	27-95(b)	06-16-14	\$75	\$75	
Request for meter test If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for residential meters	27-97(b)	10-01-16	\$65	\$65	
If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for commercial and industrial meters	27-97(b)	10-01-16	\$120	\$120	
Temporary electric service The charge for a single phase, 3 wire, up to one hundred (100) amperes, temporary electric service	27-100(a)	09-19-94	\$75	\$75	
Residential Service Rate Monthly rate charge:	27-112				
Customer charge	27-112(c)(1)	10-01-16	\$15.91	\$16.31	10-01-18
Non-standard electric meter customer charge	27-112(c)(1)	10-01-16	\$21.01	\$21.54	10-01-18
Energy Charge Summer:	27-112(c)(2)				
First 300 kwh		10-01-16	7.67 cents per kwh	7.86 cents per kwh	10-01-18
Next 450 kwh		10-01-16	10.00 cents per kwh	10.25 cents per kwh	10-01-18
Next 1,250 kwh		10-01-16	13.63 cents per kwh	13.97 cents per kwh	10-01-18
All remaining kwh		10-01-16	14.74 cents per kwh	15.11 cents per kwh	10-01-18
Nonsummer:	27-112(c)(2)				
First 300 kwh		10-01-16	7.67 cents per kwh	7.86 cents per kwh	10-01-18
Next 450 kwh		10-01-16	10.00 cents per kwh	10.25 cents per kwh	10-01-18
All remaining kwh		10-01-16	11.55 cents per kwh	11.84 cents per kwh	10-01-18

Electric Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Residential Service Rate (continued)					
Except when the customer has permanently installed in a living area a minimum of five (5) kilowatts of utility-approved electric space heating equipment which is the sole source of comfort heating (except decorative fireplaces) for the area(s) to be heated, the rate per kwh for the non-summer season will be					
First 300 kwh	27-112(c)(2)	10-01-16	7.67 cents per kwh	7.86 cents per kwh	10-01-18
Next 450 kwh		10-01-16	10.00 cents per kwh	10.25 cents per kwh	10-01-18
All remaining kwh		10-01-16	9.61 cents per kwh	9.85 cents per kwh	10-01-18
Minimum monthly customer charge	27-112(d)	10-01-16	\$15.91	\$16.31	10-01-18
Minimum monthly customer charge for customers with a non-standard electric meter	27-112(d)	10-01-16	\$21.01	\$21.54	10-01-18
Residential heat pump rate					
Monthly rate charge:					
Customer charge	27-113(c)	10-01-16	\$15.91	\$16.31	10-01-18
Non-standard electric meter customer charge		10-01-16	\$21.01	\$21.54	10-01-18
First 300 kwh		10-01-16	7.67 cents per kwh	7.86 cents per kwh	10-01-18
Next 450 kwh	10-01-16	10-01-16	10.00 cents per kwh	10.25 cents per kwh	10-01-18
All kwh above 750 kwh	10-01-16	10-01-16	9.11 cents per kwh	9.34 cents per kwh	10-01-18
Small general service rate					
Monthly rate charge:					
Customer charge:					
Single-phase service	27-114(c)(1)	10-01-16	\$15.91	\$16.51	10-01-18
Three-phase service	27-114(c)(1)	10-01-16	\$26.22	\$27.20	10-01-18

Electric Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Small General Service Rate (continued)					
Energy charge: Summer	27-114(c)(2)	10-01-16	8.16 cents per kwh	8.47 cents per kwh	10-01-18
First 500 kwh					
Next 1,000 kwh					
All remaining kwh	27-114(c)(2)	10-01-16	10.4 cents per kwh	10.79 cents per kwh	10-01-18
Nonsummer					
First 500 kwh					
All remaining kwh	27-114(d)	10-01-16	14.35 cents per kwh	14.89 cents per kwh	10-01-18
Space heating					
First 500 kwh					
Next 1,000 kwh	27-114(e)	10-01-16	8.16 cents per kwh	8.47 cents per kwh	10-01-18
All remaining kwh					
High efficiency heat pumps					
First 500 kwh	27-114(f)	10-01-16	10.4 cents per kwh	10.79 cents per kwh	10-01-18
Next 1,000 kwh					
All remaining kwh					
High efficiency heat pumps	27-114(e)	10-01-16	9.59 cents per kwh	9.93 cents per kwh	10-01-18
First 500 kwh					
Next 1,000 kwh					
All remaining kwh	27-114(f)	10-01-16	8.16 cents per kwh	8.47 cents per kwh	10-01-18
High efficiency heat pumps					
First 500 kwh					
Next 1,000 kwh	27-114(l)	10-01-16	10.4 cents per kwh	10.79 cents per kwh	10-01-18
All remaining kwh					
High efficiency heat pumps					
First 500 kwh	27-114(l)(1)	10-01-16	9.04 cents per kwh	9.36 cents per kwh	10-01-18
Next 1,000 kwh					
All remaining kwh					
Minimum bill	27-114(f)	10-01-16	\$15.91	\$16.51	10-01-18
Single-phase service					
Three-phase service					
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate	27-114(l)	10-01-16	\$26.22	\$27.20	10-01-18
Customer charge					
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate					
Customer charge	27-114(l)(1)	10-01-16	\$45.90	\$47.05	10-01-18

Electric Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Small General Service Rate (continued)					
Demand charge:	27-114(l)(2)	10-01-16	All kw at \$15.91 per kw	All kw at	10-01-18
Summer				\$16.31 per kw	
Non-summer		10-01-16	All kw at \$12.75 per kw	All kw at \$13.07 per kw	10-01-18
Energy charge:	27-114(l)(3)	10-01-16	All kwh at 5.74 cents per kwh	All kwh at	10-01-18
Summer				5.88 cents per kwh	
Non-summer				All kwh at 5.13 cents per kwh	
Interruptible service rate					
Application: The interruptible service rate shall apply to identifiable load where the service is supplied at one (1) point of delivery and measured through one (1) meter. At the time of interruption the meter reading for that period should register zero.	27-115(b)				
Customers with auxiliary power connected to the interruptible load will be allowed up to one (1) percent of the interruptible kilowatt load on the meter before the charge for the auxiliary load will be billed.	27-115(b)	06-07-1999	\$36.40/ kilowatt	\$36.40/ kilowatt	
Monthly Rate Charge per kilowatt hour	27-115(c)				
- Customer charge (per month)	27-115(c)(1)				
Summer		10-01-16	\$61.20	\$61.20	
Non-Summer		10-01-16	\$61.20	\$61.20	
- Demand charge (per kilowatt)	27-115(c)(2)				
Summer		10-01-16	10.28	10.28	
Non-Summer		10-01-16	8.23	8.23	
- Energy charge (per kilowatt hour)	27-115(c)(3)				
Summer		10-01-16	0.0478	0.0478	
Non-Summer		10-01-16	0.0447	0.0447	

Electric Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Large general service					
Monthly rate charge:					
- Customer charge	27-116(c)(1)	10-01-16	\$45.90/month	\$46.13/month	10-01-18
Demand Charge	27-116(c)(2)				
- Minimum demand charge - 25 kw or less					
Summer		10-01-16	\$367.20	\$369.04	10-01-18
Non-Summer		10-01-16	\$275.40	\$276.78	10-01-18
- All additional kw (per kw)					
Summer		10-01-16	\$15.91	\$15.99	10-01-18
Non-Summer		10-01-16	\$12.75	\$12.81	10-01-18
Energy charge	27-116(c)(3)				
- All kwh (per kwh)					
Summer		10-01-16	\$0.057	\$0.0577	10-01-18
Non-Summer		10-01-16	\$0.050	\$0.0503	10-01-18
Thermal storage rider					
Energy charge: Midnight to 6:00 am	27-116(m)	05-15-17			
Summer			0.04592 per kWh	0.04592 per kWh	
Non-Summer			0.0400 per kWh	0.0400 per kWh	
Industrial service rate					
Monthly rate charge:					
- Customer charge	27-117(c)(1)	10-01-16	\$153.00/month	\$161.45/month	10-01-18
Demand Charge					
- Minimum demand charge - 750 kw or less	27-117(c)(2)				
Summer		10-01-16	\$15,835.50	\$16,705.93	10-01-18
Non-Summer		10-01-16	\$12,622.50	\$13,316.74	10-01-18
- All additional kw (per kw)					
Summer		10-01-16	\$21.11	\$22.27	10-01-18
Non-Summer		10-01-16	\$16.83	\$17.76	10-01-18
Energy charge	27-117(c)(3)				
- All kwh (per kwh)					
Summer		10-01-16	\$0.048	\$0.0509	10-01-18
Non-Summer		10-01-16	\$0.041	\$0.0435	10-01-18
Thermal storage rider					
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(k)	10-01-16	3.76 cents per kwh	3.76 cents per kwh	
Thermal storage rider					
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(k)		3.37 cents per kwh	3.37 cents per kwh	

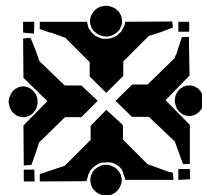
Electric Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Data transfer and communication equipment structure rate					
Monthly rate charge per kilowatt hour - Customer charge, per month - Cost per kWh	27-119(c)	10-01-16 10-01-16	\$10.85 9.44 cents per kWh	\$10.85 9.44 cents per kWh	
Minimum monthly bill for single or three phase service		10-01-16	\$10.85/month	\$10.85/month	
Small power producer/cogenerator rate					
Capacity Payment	27-120 27-120(c)(1)	10-01-16	\$4.60 per kW with a total annual payment of \$55.20 per Kw	\$4.60 per kW with a total annual payment of \$55.20 per Kw	
Energy	27-120(c)(2)	10-01-16	\$0.03 per kWh	\$0.03 per kWh	
Replaced with Lumen Rates, Effective 10/1/2016					
Outdoor area lighting (dusk to dawn) rate					
Required for private street lighting or for outdoor area (dusk to dawn) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121(c)				
- Wood pole		10-01-16	Lumen Rates	Lumen Rates	
- Aluminum pole		10-01-16	Lumen Rates	Lumen Rates	
- Steel pole		10-01-16	Lumen Rates	Lumen Rates	
Outdoor area lighting	27-121(d)				
Size of lamp:					
100 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates	
100 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates	
100 watt high pressure sodium decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates	
175 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates	
175 watt mercury vapor decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates	
250 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates	
250 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates	
400 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates	
400 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates	
700 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates	

Electric Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Special outdoor lighting					
Monthly rate charge per kilowatt hour - Customer charge	27-121.1 27-121.1(c)	10-01-16	\$56.10	\$56.10	
- Cost per Kwh	27-121.1(c)	10-01-16	12.74 cents per kwh	12.74 cents per kwh	
Minimum monthly bill		10-01-16	\$56.10	\$56.10	
Off-Peak Discount - Industrial Service Rate					
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(l)	10-01-16	3.86 cents per kwh	3.86 cents per kwh	
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(l)	10-01-16	3.46 cents per kwh	3.46 cents per kwh	
Outdoor area lighting (Lumen Range) rate					
Required for private street lighting or for outdoor area (lumen range) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121 (?)				
- Wood pole		10-01-16	Actual cost of pole on that date	Actual cost of pole on that date	
- Aluminum pole		10-01-16			
- Steel pole		10-01-16			
Outdoor area lighting Size of lumens:	27-121(?)				
7,000 lumens to 11,000 lumens		10-01-16	\$6.00/mo/light	\$6.00/mo/light	
25,000 lumens to 30,000 lumens		10-01-16	\$12.97/mo/light	\$12.97/mo/light	
42,000 lumens to 52,000 lumens		10-01-16	\$15.57/mo/light	\$15.57/mo/light	
7,000 lumens to 11,000 lumens Post-Top Luminaire		10-01-16	\$9.72/light	\$9.72/light	

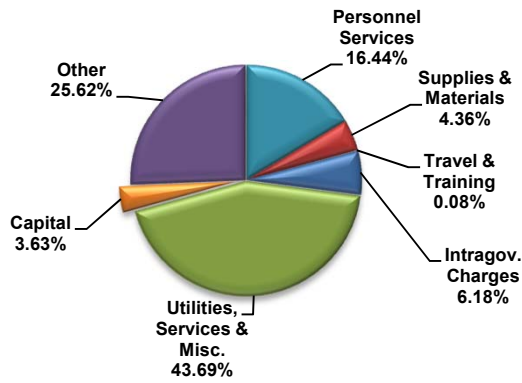
Sewer Utility Fund (Enterprise Fund)



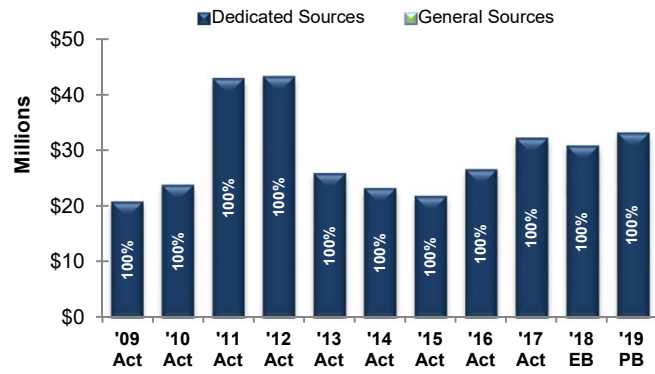
*City of Columbia
Columbia, Missouri*

Sewer Utility - Summary

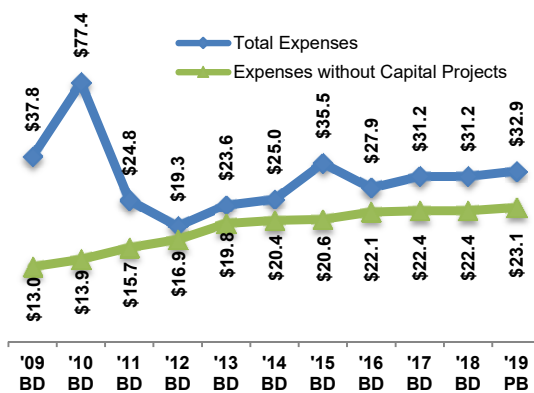
FY 2019 Total Expenses By Category



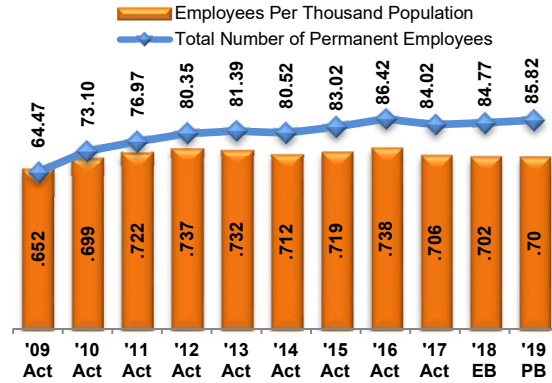
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$5,152,980	\$5,370,348	\$5,106,946	\$5,403,651	\$33,303	0.6%
Supplies & Materials	\$1,158,476	\$1,582,265	\$1,521,021	\$1,432,091	(\$150,174)	(9.5%)
Travel & Training	\$6,826	\$19,122	\$20,147	\$27,122	\$8,000	41.8%
Intragov. Charges	\$1,758,934	\$1,919,407	\$1,919,407	\$2,031,632	\$112,225	5.8%
Utilities, Services & Misc.	\$14,756,292	\$12,631,036	\$12,275,268	\$14,355,702	\$1,724,666	13.7%
Capital	\$457,961	\$1,121,700	\$1,099,380	\$1,192,500	\$70,800	6.3%
Other	\$8,638,653	\$8,565,383	\$8,565,383	\$8,418,771	(\$146,612)	(1.7%)
Total	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%
Operating Expenses	\$11,209,790	\$12,669,878	\$11,990,489	\$13,509,255	\$839,377	6.6%
Non-Operating Expenses	\$5,326,452	\$5,172,517	\$5,172,517	\$5,154,383	(\$18,134)	(0.4%)
Debt Service	\$3,208,762	\$3,392,866	\$3,392,866	\$3,264,388	(\$128,478)	(3.8%)
Capital Additions	\$457,961	\$1,121,700	\$1,099,380	\$1,192,500	\$70,800	6.3%
Capital Projects	\$11,727,157	\$8,852,300	\$8,852,300	\$9,740,943	\$888,643	10.0%
Total Expenses	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contrib	\$2,422,450	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.0%
Interest	\$193,326	\$1,221,834	\$1,141,880	\$1,141,880	(\$79,954)	(6.5%)
Fees and Service Charges	\$24,446,433	\$23,189,222	\$23,933,344	\$24,051,946	\$862,724	3.7%
Other Local Revenues	\$171,766	\$14,500	\$14,679	\$16,672	\$2,172	15.0%
Transfers	\$0	\$0	\$0	\$0	\$0	0%
Use of Prior Year Sources	\$4,696,147	\$5,783,705	\$4,417,649	\$6,650,971	\$867,266	15.0%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	0%
Dedicated Sources	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%
General Sources	\$0	\$0	\$0	\$0	\$0	0%
Total Funding Sources	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%

Description

The Sewer Utility is charged with the responsibility to protect the public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater within a regional area including Columbia. This is achieved by engineering review of proposed and existing facilities and through effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 49,423 Sewer Utility customers.

Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharged to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

Highlights/Significant Changes

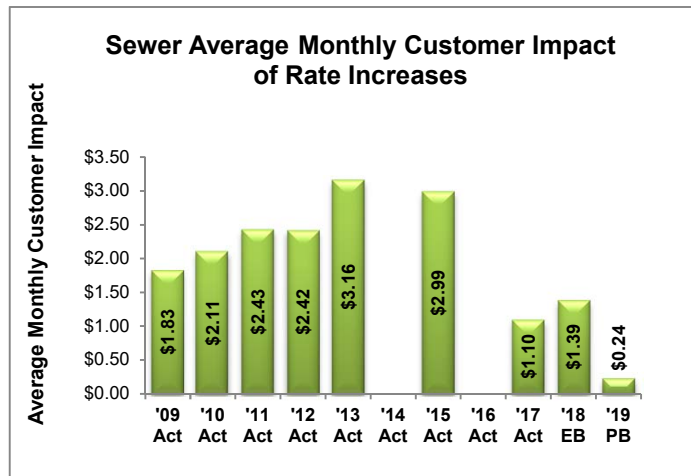
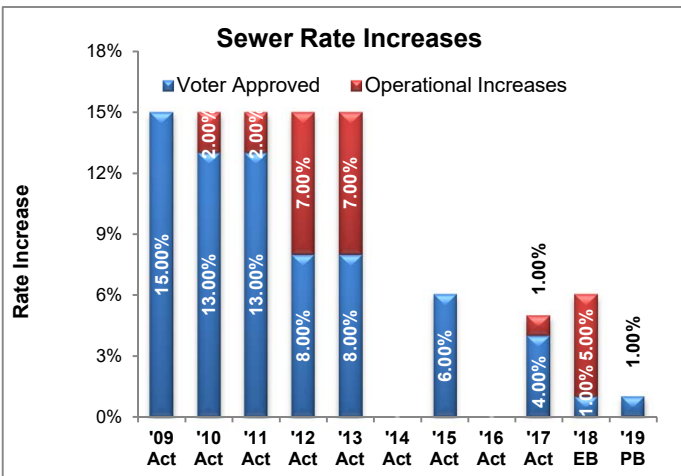
Strategic Priority: Infrastructure - Connecting the Community

- In FY 2019 sewer rates are proposed to increase by 1% for voter approved bond projects and costs from the 2013 ballot measure.
- In FY 2019 the Sewer and Storm Water Utilities will seek approval from City Council for the Wastewater and Storm Water Integrated Master Plan and begin the implementation. This will require a voter approved ballot issue, which includes future rate increases, to implement the plan.
- A 0.80 FTE Senior Project Compliance Inspector position has been added for FY 2019 to perform contract management and regulatory compliance activities on capital projects.
- The Sewer Utility will begin design of the WWTP Phase 2 Improvements - Digester Complex project. The Sewer Utility will continue the construction of Private Common Collector Elimination projects.

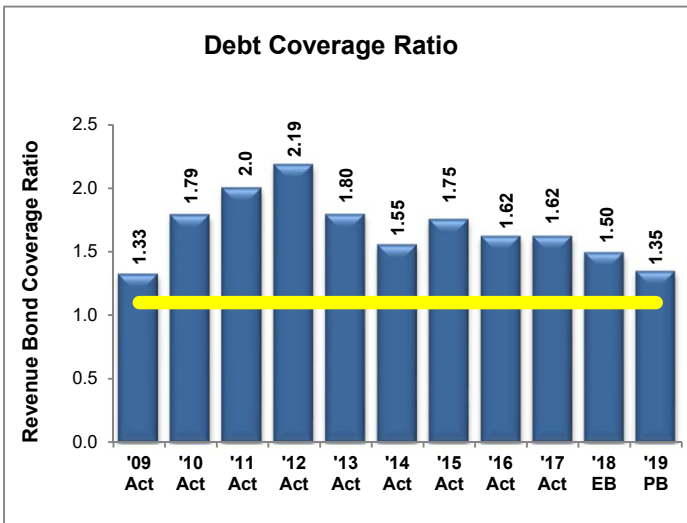
Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration	4.32	4.07	4.07	4.32	0.25
Engineering	12.80	12.80	12.80	13.60	0.80
Treatment Plant/Field O & M	44.00	44.00	44.00	44.00	
Line Maintenance	22.90	23.90	23.90	23.90	
Total Personnel	84.02	84.77	84.77	85.82	1.05
Permanent Full-Time	83.27	84.77	84.77	85.82	1.05
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	84.02	84.77	84.77	85.82	1.05

Rate Increase Information



Debt Coverage Ratios



Debt coverage ratio is **net operating income** (operating revenues plus interest income less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administration						
Personnel Services	\$390,844	\$374,941	\$362,090	\$387,493	\$12,552	3.3%
Supplies and Materials	\$23,047	\$22,693	\$21,773	\$26,930	\$4,237	18.7%
Travel and Training	\$748	\$3,108	\$3,108	\$3,108	\$0	0.0%
Intragovernmental Charges	\$1,233,343	\$1,340,851	\$1,340,851	\$1,446,676	\$105,825	7.9%
Utilities, Services, & Misc.	\$835,719	\$201,968	\$199,014	\$241,326	\$39,358	19.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,333,117	\$6,489,873	\$6,489,873	\$6,343,261	(\$146,612)	(2.3%)
Total	\$8,816,818	\$8,433,434	\$8,416,709	\$8,448,794	\$15,360	0.2%
Engineering						
Personnel Services	\$1,138,785	\$1,110,775	\$1,014,030	\$1,179,607	\$68,832	6.2%
Supplies and Materials	\$15,787	\$31,828	\$26,880	\$40,502	\$8,674	27.3%
Travel and Training	\$3,639	\$4,416	\$4,416	\$7,416	\$3,000	67.9%
Intragovernmental Charges	\$90,499	\$100,355	\$100,355	\$91,502	(\$8,853)	(8.8%)
Utilities, Services, & Misc.	\$311,730	\$830,235	\$825,326	\$898,074	\$67,839	8.2%
Capital	\$0	\$68,000	\$68,000	\$36,000	(\$32,000)	(47.1%)
Other	\$14,524	\$32,850	\$32,850	\$32,850	\$0	0.0%
Total	\$1,574,964	\$2,178,459	\$2,071,857	\$2,285,951	\$107,492	4.9%
Treatment Plant/Field O&M						
Personnel Services	\$2,334,710	\$2,563,449	\$2,473,031	\$2,520,404	(\$43,045)	(1.7%)
Supplies and Materials	\$857,708	\$1,211,835	\$1,183,978	\$1,016,018	(\$195,817)	(16.2%)
Travel and Training	\$2,349	\$6,623	\$8,623	\$11,623	\$5,000	75.5%
Intragovernmental Charges	\$224,147	\$269,382	\$269,382	\$231,188	(\$38,194)	(14.2%)
Utilities, Services, & Misc.	\$1,877,831	\$2,633,347	\$2,291,288	\$3,097,580	\$464,233	17.6%
Capital	\$457,961	\$641,200	\$618,880	\$791,500	\$150,300	23.4%
Other	\$215,086	\$182,492	\$182,492	\$182,492	\$0	0.0%
Total	\$5,969,792	\$7,508,328	\$7,027,674	\$7,850,805	\$342,477	4.6%
Line Maintenance						
Personnel Services	\$1,127,227	\$1,321,183	\$1,257,795	\$1,316,147	(\$5,036)	(0.4%)
Supplies and Materials	\$256,747	\$315,909	\$288,390	\$348,641	\$32,732	10.4%
Travel and Training	\$90	\$4,975	\$4,000	\$4,975	\$0	0.0%
Intragovernmental Charges	\$210,945	\$208,819	\$208,819	\$262,266	\$53,447	25.6%
Utilities, Services, & Misc.	\$273,895	\$113,186	\$107,340	\$377,779	\$264,593	233.8%
Capital	\$0	\$412,500	\$412,500	\$365,000	(\$47,500)	(11.5%)
Other	\$1,972,487	\$1,860,168	\$1,860,168	\$1,860,168	\$0	0.0%
Total	\$3,841,391	\$4,236,740	\$4,139,012	\$4,534,976	\$298,236	7.0%
Capital Projects						
Personnel Services	\$161,414	\$0	\$0	\$0	\$0	
Supplies and Materials	\$5,187	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$11,457,117	\$8,852,300	\$8,852,300	\$9,740,943	\$888,643	10.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$103,439	\$0	\$0	\$0	\$0	
Total	\$11,727,157	\$8,852,300	\$8,852,300	\$9,740,943	\$888,643	10.0%
Department Totals						
Personnel Services	\$5,152,980	\$5,370,348	\$5,106,946	\$5,403,651	\$33,303	0.6%
Supplies and Materials	\$1,158,476	\$1,582,265	\$1,521,021	\$1,432,091	(\$150,174)	(9.5%)
Travel and Training	\$6,826	\$19,122	\$20,147	\$27,122	\$8,000	41.8%
Intragovernmental Charges	\$1,758,934	\$1,919,407	\$1,919,407	\$2,031,632	\$112,225	5.8%
Utilities, Services, & Misc.	\$14,756,292	\$12,631,036	\$12,275,268	\$14,355,702	\$1,724,666	13.7%
Capital	\$457,961	\$1,121,700	\$1,099,380	\$1,192,500	\$70,800	6.3%
Other	\$8,638,653	\$8,565,383	\$8,565,383	\$8,418,771	(\$146,612)	(1.7%)
Total	\$31,930,122	\$31,209,261	\$30,507,552	\$32,861,469	\$1,652,208	5.3%

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5107- Engin & Operations Manager	0.80	0.80	0.80	0.80	
4501 - Rate Analyst *	0.50	0.50	0.50	0.45	(0.05)
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst Director, Columbia Utilities ^^	0.80	0.55	0.55	0.55	
1215 - Billing Auditor **	0.00	0.00	0.00	0.30	0.30
1006 - Senior Admin. Support Assistant	1.90	1.90	1.90	1.90	
Total Personnel	4.32	4.07	4.07	4.32	0.25
Permanent Full-Time	4.32	4.07	4.07	4.32	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.32	4.07	4.07	4.32	0.25
Engineering					
5109 - Engineering Supervisor	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.00	5.00	5.00	5.00	
5003 - Engineering Technician ^	4.00	3.00	3.00	3.00	
4998 - Project Compliance Inspector	3.00	3.00	3.00	3.00	
4996 - Sr. Project Compliance Inspector ***	0.00	0.00	0.00	0.80	0.80
2438 - Sewer Technician ^	0.00	1.00	1.00	1.00	
Total Personnel	12.80	12.80	12.80	13.60	0.80
Permanent Full-Time	12.05	12.80	12.80	13.60	0.80
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	12.80	12.80	12.80	13.60	0.80
Treatment Plant/Field O&M					
SLUDGE MANAGEMENT:					
2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	2.00	2.00	2.00	2.00	
2591 - Sewer Supervisor	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	3.00	3.00	3.00	3.00	
FIELD OPERATIONS:					
2885 - Wetlands Lead Operator-773	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
WWT OPERATIONS:					
2606 - Asst WWTP Superintendent	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	

^ In FY 2018, 1.00 Engineering Technician was reassigned to a Sewer Technician.

^^ In FY 2018, 0.25 FTE Asst. Director, Columbia Utilities was reallocated to Solid Waste.

* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

** In FY 2019, 0.30 FTE Billing Auditor was reallocated from Utility Customer Service to Sewer.

*** In FY 2019, 0.80 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Treatment Plant/Field O&M - (cont)					
WWT MAINTENANCE:					
2607 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	1.00	1.00	1.00	1.00	
2003 - Custodian-773	2.00	2.00	2.00	2.00	
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
Total Personnel	44.00	44.00	44.00	44.00	
Permanent Full-Time	44.00	44.00	44.00	44.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	44.00	44.00	44.00	44.00	
Line Maintenance					
2884 - Jet Lead Operator-773 ^	3.00	4.00	4.00	4.00	
2430 - Sewer Maintenance Supt.	0.90	0.90	0.90	0.90	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	2.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773	13.00	13.00	13.00	13.00	
Total Personnel	22.90	23.90	23.90	23.90	
Permanent Full-Time	22.90	23.90	23.90	23.90	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.90	23.90	23.90	23.90	
Total Department					
Permanent Full-Time	83.27	84.77	84.77	85.82	1.05
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	84.02	84.77	84.77	85.82	1.05

^ In FY 2018, 1.00 FTE Jet Lead Operator was added to meet operations maintenance requirements and Integrated Management Plan recommendations.

Major Projects

Voters approved a \$32.3 million revenue bond issue in November 2013 which provides funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination (PCCE), economic development sewer extensions.

Fiscal Impact

In FY 2019 sewer rates are proposed to increase by 1% for voter approved bond projects and costs from the 2013 ballot measure.

Highlights/Significant Changes

- The CIP projects to be completed by the end of FY 2018 include FY18 Sewer Main Rehabilitation Project, Upper Hinkson Outfall Extension, College Avenue Sewer Replacement, PCCE #24 St. James and St. Joseph, PCCE #39 Hubbell Drive, Phase 1 and 2 of PCCE #8 Thilly, Lathrop & Westmount, and Phase 1 of PCCE #3 Stewart, Ridge, & Medavista.
- The CIP projects that are anticipated to be completed or under construction in FY 2019 include Upper Merideth Stream Bank Stabilization, Phase 3 and 4 of PCCE #8 Thilly, Lathrop & Westmount, Phase 2 of PCCE #3 Stewart, Ridge, & Medavista, Phase 1 of PCCE #16 Bingham Road & West Ridgeley, and Columbia Country Club Sewer Replacement.
- Other CIP projects that are or will be in design and easement acquisition during FY 2019 include future phases of PCCE # 16 - Bingham Rd & West Ridgeley Rd and PCCE #3 Stewart, Ridge & Medavista, PCCE #18 Spring Valley Road, Woodrail Sewer Replacement Project, PCCE #27 Grace Ellen, WWTP Phase 2 Improvements - Digester Complex project.
- The Sewer Utility will begin another \$2.7 million sewer main and manhole rehabilitation and I & I project by "no-dig" methods where feasible in FY 2019 as part of the ongoing effort to reduce inflow and infiltration and rehabilitate our aging infrastructure.
- The Inflow and Infiltration (I&I) Reduction Program continues to identify public and private defects in the sanitary sewer system. Rehabilitation work to eliminate defects in the Flat Branch sub-basin is being addressed as part of the FY 2018 rehabilitation projects and will continue in FY 2019.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Sewer								
1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]								
2014 Ballot	\$140,000							
Future Ballot				\$140,000	\$140,000	\$700,000		
Total	\$140,000			\$140,000	\$140,000	\$700,000		
2 Annual Inflow & Infiltration Program - SW251 [ID: 1718]								
2014 Ballot	\$2,466,000							
Ent Rev		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
Total	\$2,466,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
3 Annual Private Common Collectors - SW112 [ID: 752]								
2014 Ballot	\$276,300							
Future Ballot				\$276,300	\$276,300	\$1,381,500		
Total	\$276,300			\$276,300	\$276,300	\$1,381,500		
4 Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]								
2014 Ballot	\$700,000							
Ent Rev		\$350,000	\$700,000	\$200,000	\$200,000	\$1,000,000		
Future Ballot				\$500,000	\$500,000	\$2,500,000		
Total	\$700,000	\$350,000	\$700,000	\$700,000	\$700,000	\$3,500,000		
5 Annual Sewer System Improvements - SW183 [ID: 750]								
2014 Ballot	\$500,000							
Ent Rev		\$250,000	\$250,000	\$250,000				
Future Ballot				\$500,000	\$500,000	\$2,500,000		
Total	\$500,000	\$250,000	\$250,000	\$750,000	\$500,000	\$2,500,000		
6 Court and Hickory Street Sewer Relocation - SW505 [ID: 1890] 2015 2020								
Ent Rev		\$450,000						
Total		\$450,000						
7 Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060] 2015 2019								
BCRSD	\$125,609	\$125,609	\$125,609	\$125,609	\$125,609			
Total	\$125,609	\$125,609	\$125,609	\$125,609	\$125,609			
8 Hwy 63 Connector south of I-70 - SW516 [ID: 2041] 2018 2019								
Ent Rev	\$200,000							
Total	\$200,000							
9 North Grindstone Outfall Ext. Phase III SW214 [ID: 732] 2019 2020								
2014 Ballot	\$1,140,000							
Ent Rev		\$260,000						
Total	\$1,140,000	\$260,000						
10 PCCE # 3 - Stewart & Medavista - SW198 [ID: 780] 2012 2018								
Ent Rev	\$270,000	\$200,000	\$100,000					
Total	\$270,000	\$200,000	\$100,000					
11 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241] 2010 2017								
Ent Rev	\$220,000							
Total	\$220,000							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Sewer								
12 PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]							2013	2018
Ent Rev	\$350,000	\$300,000	\$200,000					
Total	\$350,000	\$300,000	\$200,000					
13 PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]							2017	2021
Ent Rev		\$327,200	\$232,800					
Total		\$327,200	\$232,800					
14 PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]							2019	2020
Ent Rev		\$360,000						
PYA Ballot	\$35,000							
Total	\$35,000	\$360,000						
15 Tupelo-larch Sewer Replacement - SW513 [ID: 2043]							2018	2019
Ent Rev	\$135,000							
Total	\$135,000							
16 WWTP - Digester Complex Improvements - SW508 [ID: 1303]							2017	2019
Ent Rev	\$2,000,000							
Total	\$2,000,000							
17 WWTP Improvement Project Phase I - SW194 [ID: 791]							2008	2010
2008 Ballot	\$1,218,034							
Total	\$1,218,034							
18 PCCE #21 - Stanford - SW507 [ID: 1912]							2017	2022
Future Ballot				\$95,000				
Total				\$95,000				
19 PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]							2022	2023
Future Ballot				\$25,000	\$250,000			
Total				\$25,000	\$250,000			
20 PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]							2019	2022
Future Ballot				\$160,000				
PYA Ballot	\$20,000							
Total	\$20,000			\$160,000				
21 PCCE #29 - East Sunset Lane - SW522 [ID: 1909]							2019	2022
Future Ballot				\$250,000				
PYA Ballot	\$25,000							
Total	\$25,000			\$250,000				
22 PCCE #31 - Oakwood Court [ID: 1907]							2022	2023
Future Ballot				\$20,000	\$150,000			
Total				\$20,000	\$150,000			
23 PCCE #33 - Lyon Street - SW523 [ID: 1906]							2019	2022
Future Ballot				\$85,000				
PYA Ballot	\$10,000							
Total	\$10,000			\$85,000				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Sewer								
24 PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]							2022	2023
Future Ballot				\$60,000	\$550,000			
Total				\$60,000	\$550,000			
25 PCCE #35 - Richmond Avenue [ID: 1904]							2022	2023
Future Ballot				\$15,000	\$140,000			
Total				\$15,000	\$140,000			
26 Sewer District #171 - Crites Lane - SW263 [ID: 1361]							2020	2022
Future Ballot				\$72,438				
Total				\$72,438				
27 Sewer District - Hillcreek Road [ID: 1370]							2022	2023
Future Ballot				\$74,756	\$436,407			
Total				\$74,756	\$436,407			
28 South Providence Sewer Replacement [ID: 2099]							2021	2022
Ent Rev			\$42,500	\$382,500				
Total			\$42,500	\$382,500				
29 Upper Southwest Outfall Relief [ID: 800]							2022	2023
Future Ballot				\$40,000	\$360,000			
Total				\$40,000	\$360,000			
30 WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]							2022	2023
Future Ballot				\$200,000	\$1,800,000			
Total				\$200,000	\$1,800,000			
31 WWTP SCADA System Replacement [ID: 2044]							2023	2023
Future Ballot					\$2,000,000			
Total					\$2,000,000			
32 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]							2024	2025
Future Ballot						\$2,250,000		
Total						\$2,250,000		
33 B-9 Relief Sewer - Garth & Vandiver [ID: 795]							2024	2025
Future Ballot						\$750,000		
Total						\$750,000		
34 Calvert Drive Sewer Relocation - SW252 [ID: 1698]							2022	2025
Future Ballot						\$220,000		
Total						\$220,000		
35 FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]							2024	2025
Future Ballot						\$3,862,251		
Total						\$3,862,251		
36 Haystack Acres Pump Station Interceptor SW230 [ID: 1304]							2024	2027
Ent Rev						\$700,000		
Total						\$700,000		
37 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]							2023	2024
Future Ballot					\$67,560	\$741,760		
Total					\$67,560	\$741,760		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Sewer

38 Upper Bear Creek Sewer Replacement [ID: 1529]						2023	2024
Future Ballot					\$56,300	\$544,730	
Total					\$56,300	\$544,730	
39 WWTP I&I Storage [ID: 2045]						2023	2024
Future Ballot					\$1,500,000	\$13,500,000	
Total					\$1,500,000	\$13,500,000	

Sewer Funding Source Summary

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

Sewer Current Capital Projects

1	Again Street 1105 Property Acquisition - SW509 [ID: 2002]	2016	2017
2	College Avenue Sewer Replacement - SW512 [ID: 2042]	2018	2018
3	Columbia Country Club - SW515 [ID: 2050]	2018	2018
4	FBRS - Elm & 6th Street #3- SW257 [ID: 1863]	2014	2016
5	FBRS - Stadium to Elm #1- SW256 [ID: 1862]	2014	2016
6	FBRS to Turner Relief Sewer #2- SW250 [ID: 1793]	2014	2016
7	FY2016 Sewer Main Rehab [ID: 2016]	2017	2017
8	FY2017 Sewer Main and Manhole Rehabilitation [ID: 2056]	2016	2017
9	Hominy Branch Outfall relief Sewer SW210 [ID: 797]	2009	2011
10	North Garth Sewer Replacement [ID: 2018]	2017	2019
11	North Grindstone Creek Bank Stabilization SW244 [ID: 1530]	2013	2016
12	PCCE #18 - Spring Valley Road SW241 [ID: 1365]	2017	2018
13	PCCE #20 - Ridgemont - SW248 [ID: 1369]	2015	2016
14	PCCE #22 - Shannon Place - SW502 [ID: 1603]	2016	2018
15	PCCE #24 - St. James & St. Joseph - SW253 [ID: 1604]	2015	2017
16	PCCE #27 - Grace Ellen - SW254 [ID: 1606]	2016	2018
17	PCCE #39 Hubbell Drive Sewer Improvement - SW500 [ID: 1886]	2014	2017
18	SD #172 Northland Drive - SW506 [ID: 1977]	2016	2018
19	Sewer District #170 - S. Bethel Church Road SW232 [ID: 1158]	2011	2016
20	Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]	2012	2017

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Sewer Current Capital Projects

Sewer

21	Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]						2013	2018
22	Woodrail Sewer Replacement Project -SW247 [ID: 1528]						2016	2017
23	WWTP Engineering Addition - SW264 [ID: 1972]						2015	2016

Sewer Impact of Capital Projects

Annual Inflow & Infiltration Program - SW251 [ID: 1718]

Reduce I&I, lower treatment costs and reduce SSOs and sewer backups

Annual Private Common Collectors - SW112 [ID: 752]

Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system

B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]

Needs evaluation to determine if improvement will reduce the incidence of mostly wet weather SSOs due to capacity issues.

B-9 Relief Sewer - Garth & Vandiver [ID: 795]

Needs evaluation to determine if relief sewer will reduce the incidence of mostly wet weather SSOs due to capacity issues.

Calvert Drive Sewer Relocation - SW252 [ID: 1698]

Eliminate sewer main from under a building.

College Avenue Sewer Replacement - SW512 [ID: 2042]

Update failing infrastructure

Columbia Country Club - SW515 [ID: 2050]

Update failing infrastructure

Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]

Reduce maintenance and inflow and infiltration.

Cow Branch Outfall [ID: 725]

Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost

FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]

none

FBRS - Elm & 6th Street #3- SW257 [ID: 1863]

None

FBRS - Stadium to Elm #1- SW256 [ID: 1862]

None

FBRS to Turner Relief Sewer #2- SW250 [ID: 1793]

none

FY2016 Sewer Main Rehab [ID: 2016]

This project will reduce I&I and sanitary sewer overflows and basement backups.

Haystack Acres Pump Station Interceptor SW230 [ID: 1304]

Eliminating the two pump stations will reduce operational cost by \$15,000 per year.

Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]

Increase maintenance and operations costs.

Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]

Add \$12,000/yr to maintain and operate sewer

Hominy Branch Outfall relief Sewer SW210 [ID: 797]

Add \$11,000/yr to operate & maintain sewer

Hwy 63 Connector south of I-70 - SW516 [ID: 2041]

Reduce frequency of cleaning required.

Little Bonne Femme Outfall [ID: 2040]

Increased operations and maintenance cost.

Little Bonne Femme Regional Pump Station [ID: 729]

Add \$100,000/yr to operate and maintain new sewer lines & pump stations

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Sewer Impact of Capital Projects

Sewer

- Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]
Needs to be evaluated to determine whether or not this project will reduce incidence of wet weather SSOs.
- Mill Creek Trunk Sewer [ID: 2046]
Increased operations and maintenance costs.
- North Garth Sewer Replacement [ID: 2018]
Reduce maintenance.
- North Grindstone Outfall Ext. Phase III SW214 [ID: 732]
Increase maintenance and operation costs.
- PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #17 - Wilson Street / Ross Street SW226 [ID: 1341]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #18 - Spring Valley Road SW241 [ID: 1365]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #20 - Ridgmont - SW248 [ID: 1369]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #21 - Stanford - SW507 [ID: 1912]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #22 - Shannon Place - SW502 [ID: 1603]
Update failing infrastructure
- PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #24 - St. James & St. Joseph - SW253 [ID: 1604]
Update failing infrastructure
- PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #27 - Grace Ellen - SW254 [ID: 1606]
update failing infrastructure
- PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #29 - East Sunset Lane - SW522 [ID: 1909]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #31 - Oakwood Court [ID: 1907]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #33 - Lyon Street - SW523 [ID: 1906]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #35 - Richmond Avenue [ID: 1904]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #38 - North Eighth Street [ID: 1903]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.

D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Sewer Impact of Capital Projects

Sewer

PCCE #41 - W Stewart Road & West Blvd [ID: 1901]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
Rocky Fork Outfall Sewer [ID: 733]								
Add \$34,000/yr to maintain and operate sewer								
SD #172 Northland Drive - SW506 [ID: 1977]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers								
Sewer District #171 - Crites Lane - SW263 [ID: 1361]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers.								
Sewer District - Hillcreek Road [ID: 1370]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers.								
South Providence Sewer Replacement [ID: 2099]								
Reduction in cleaning frequency for maintenance.								
Tupelo-larch Sewer Replacement - SW513 [ID: 2043]								
Reduce incidence of wet weather SSOs.								
Upper Bear Creek Sewer Replacement [ID: 1529]								
Reduce potential for mostly wet weather SSOs due to capacity issues.								
Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]								
Eliminate a pump station, simplifying maintenance. Additional \$27,810 to maintain and operate sewer.								
Upper Southwest Outfall Relief [ID: 800]								
Reduce potential for mostly wet weather SSOs due to capacity issues.								
WWTP - Digester Complex Improvements - SW508 [ID: 1303]								
Reduce maintenance.								
WWTP Engineering Addition - SW264 [ID: 1972]								
Reduction in budget for utilities, custodial services, etc. Will allow for increased interaction between design and operations/maintenance personnel.								
WWTP I&I Storage [ID: 2045]								
Reduce the incidence of wet weather SSOs.								
WWTP Improvement Project Phase I - SW194 [ID: 791]								
Add \$500,000/yr to operate and maintain expanded facility. Will need to add at least (2) employees when the plant opens.								
WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]								
Significantly reduce manual labor maintenance. Increase to mechanical maintenance.								
WWTP SCADA System Replacement [ID: 2044]								
Improved operations and maintenance.								

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

06/01/99 Sanitary Sewerage System Series A (Interest rate: 3.625% - 5.25%)

Original Issue - \$3,730,000
Balance As of 9/30/2018 - \$445,000
Maturity Date - 1/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

12/01/99 Sanitary Sewerage System Series B (Interest rate: 4.125% - 6.00%)

Original Issue - \$1,420,000
Balance As of 9/30/2018 - \$170,000
Maturity Date - 7/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$1,420,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

11/01/00 Sanitary Sewerage System Series B (Interest rate: 4.35% - 5.625%)

Original Issue - \$2,445,000
Balance As of 9/30/2018 - \$435,000
Maturity Date - 7/1/2021

In 2000, the City participated in the State Revolving Loan Program to issue \$2,445,000 in bonds. Voters approved the issuance of the Bonds in November of 1997.

05/01/02 Sanitary Sewerage System Series A (Interest rates: 3.00% - 5.375%)

Original Issue - \$2,230,000
Balance As of 9/30/2018 - \$645,000
Maturity Date - 1/1/2023

In 2002, the City participated in the State Revolving Loan Program to issue \$2,230,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000
Balance As of 9/30/2018 - \$1,250,000
Maturity Date - 1/1/2024

In 2003, the City participated in the State Revolving Loan Program to issue \$3,620,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000
Balance As of 9/30/2018 - \$265,000
Maturity Date - 1/1/2025

In 2004, the City participated in the State Revolving Loan Program to issue \$650,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

11/01/06 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$915,000
Balance As of 9/30/2018 - \$415,000
Maturity Date - 7/1/2026

In November 2006, the City participated in the State Revolving Loan Program to issue \$915,000 in bonds. Voters approved the issuance of these bonds in November 2003.

11/01/07 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$1,800,000
Balance As of 9/30/2018 - \$985,000
Maturity Date - 1/1/2028

In November 2007, the City participated in the State Revolving Loan Program to issue \$1,800,000 in bonds. Voters approved the issuance of these bonds in November 2003.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

09/29/09 Sanitary Sewerage System Taxable Revenue Bonds (Build America Bonds/Direct Subsidy) (Interest rates: 5.44% - 6.02%)

Original Issue - \$10,405,000

Balance As of 9/30/2018 - \$10,405,000

Maturity Date - 10/1/2034

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds. The bonds were issued for the purpose of constructing, improving, and extending the City-owned sanitary sewer utility. Voters authorized the issuance of \$18,500,000 of sanitary sewer system revenue bonds in 2003, of which \$9,526,000 remained and was allocated to this issue. The remaining \$879,000 was from 2008 voter approval of \$77,000,000.

01/14/10 Sanitary Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program - ARRA) (Interest rates: 1.49%)

Original Issue - \$59,335,000

Balance As of 9/30/2018 - \$43,780,700

Maturity Date - 7/1/2032

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds. The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008. * The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

03/29/12 Sewerage System Revenue Bonds (Interest rates: .35% - 3.75%)

Original Issue - \$9,365,000

Balance As of 9/30/2018 - \$7,620,000

Maturity Date - 10/01/2036

In March 2012, the City issued \$9,365,000 of Sewerage System Revenue bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000.

05/21/12 Special Obligation Refunding Bonds, Series 2012 B (Interest rate: 2.00%)

Original Issue - \$1,465,000

Balance As of 9/30/2018 - \$515,000

Maturity Date - 10/01/2020

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

03/31/15 Sanitary Sewerage System Revenue Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$18,200,000

Balance As of 9/30/2018 - \$16,510,000

Maturity Date - 10/01/2035

In March 2015, the City issued \$18,200,000 of Sewerage System Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000. (\$7,421,000) and a 2013 voter approval of \$32,340,000 (\$10,779,000).

12/8/15 Sanitary Sewerage Special Obligation Revenue Refunding Bonds (Interest rates 2.00%-5.00%)

Original Issue - \$4,710,000

Balance As of 9/30/2018 - \$3,590,000

Maturity Date - 2/1/2026

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issued, \$4,710,000 was to currently refund the outstanding portion, \$4,710,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds Series 2006, sewer portion.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

4/19/17 Sanitary Sewerage Systems Revenue Bonds (Interest rates:2.00%-5.00%)

Original Issue - \$15,790,000

Balance As of 9/30/2018 - \$15,790,000

Maturity Date - 10/01/2037

In April of 2017, the City issued \$15,790,000 of Sewerage Systems Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2013 voter approval of \$32,340,000 .

Proposed FY 2019 Sanitary Sewerage Systems Revenue Bonds (Anticipated Interest rate: 3.75%)

Original Issue - \$6,500,000

Balance As of 9/30/2018 - \$0

Maturity Date - 10/01/2039

During FY 2019, the City is planning on issuing \$6,500,000 of Sewerage Systems Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2013 voter approval of \$32,340,000 and \$1.2 million from 2008 voter approved (that was not reimbursed from the state).

Debt Service Requirements

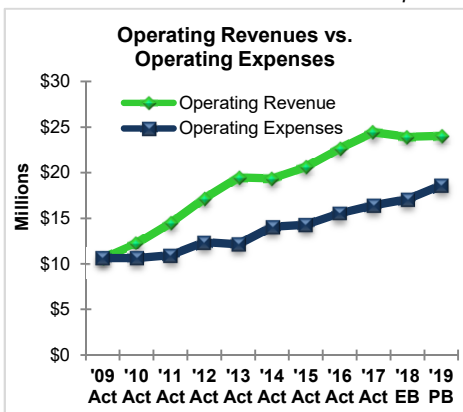
Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$5,738,920	\$2,924,388	\$8,663,308
2020	\$6,098,004	\$3,003,176	\$9,101,180
2021	\$5,962,504	\$2,827,653	\$8,790,157
2022	\$5,788,519	\$2,660,525	\$8,449,044
2023	\$5,951,061	\$2,501,737	\$8,452,798
2024	\$5,989,942	\$2,341,063	\$8,331,005
2025	\$6,045,575	\$2,174,993	\$8,220,568
2026	\$6,222,673	\$2,009,475	\$8,232,148
2027	\$6,526,449	\$1,843,082	\$8,369,531
2028	\$6,696,818	\$1,668,145	\$8,364,964
2029	\$6,883,995	\$1,482,505	\$8,366,501
2030	\$7,072,895	\$1,286,111	\$8,359,006
2031	\$7,263,634	\$1,084,561	\$8,348,195
2032	\$7,471,127	\$878,695	\$8,349,823
2033	\$4,051,493	\$678,900	\$4,730,394
2034	\$4,195,049	\$511,819	\$4,706,869
2035	\$4,344,114	\$336,804	\$4,680,918
2036	\$3,113,706	\$195,501	\$3,309,207
2037	\$1,968,845	\$109,559	\$2,078,404
2038	\$1,484,551	\$50,265	\$1,534,817
2039	\$450,847	\$16,907	\$467,754
Total	<u>\$109,320,723</u>	<u>\$30,585,867</u>	<u>\$139,906,584</u>

Statement of Revenues, Expenses, and Changes in Fund Net Position Sanitary Sewer Utility Fund

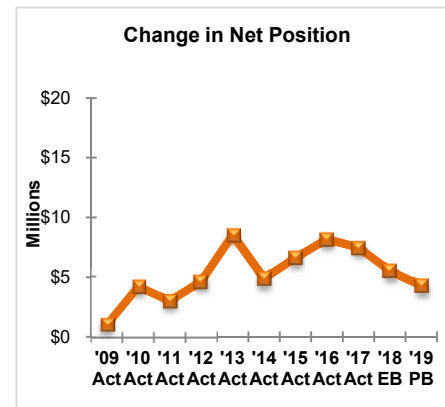
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Sewer Charges	\$19,304,787	\$19,319,208	\$20,076,980	\$20,328,443
M.U. Sewer Charges	\$1,419,354	\$1,504,515	\$1,504,515	\$1,519,560
Sharecropping	\$16,536	\$13,900	\$17,518	\$17,500
BCRSD Wholesale Revenue	\$935,508	\$992,099	\$999,129	\$1,009,120
Sewer Connection Fees	\$2,543,706	\$1,250,000	\$1,138,160	\$1,000,000
Other Misc. Operating Revenues	\$226,542	\$109,500	\$197,042	\$177,323
Total Operating Revenues	\$24,446,433	\$23,189,222	\$23,933,344	\$24,051,946
Operating Expenses:				
Personnel Services	\$4,991,566	\$5,370,348	\$5,106,946	\$5,403,651
Supplies & Materials	\$1,153,289	\$1,582,265	\$1,521,021	\$1,432,091
Travel & Training	\$6,826	\$19,122	\$20,147	\$27,122
Intragovernmental Charges	\$1,758,934	\$1,919,407	\$1,919,407	\$2,031,632
Utilities, Services & Other Misc.	\$3,299,175	\$3,778,736	\$3,422,968	\$4,614,759
Depreciation	\$5,226,145	\$5,119,334	\$5,119,334	\$5,119,334
Total Operating Expenses	\$16,435,935	\$17,789,212	\$17,109,823	\$18,628,589
Operating Income (Loss)	\$8,010,498	\$5,400,010	\$6,823,521	\$5,423,357
Non-Operating Revenues:				
Investment Revenue	\$193,326	\$1,221,834	\$1,141,880	\$1,141,880
Misc. Non-Operating Revenue	\$171,766	\$14,500	\$14,679	\$16,672
Total Non-Operating Revenues	\$365,092	\$1,236,334	\$1,156,559	\$1,158,552
Non-Operating Expenses:				
Interest Expense	\$2,710,589	\$3,052,866	\$3,052,866	\$2,924,388
Bank & Paying Agent Fees	\$498,173	\$340,000	\$340,000	\$340,000
Loss on Disposal Assets	\$50,383	\$17,899	\$17,899	\$17,899
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,259,145	\$3,410,765	\$3,410,765	\$3,282,287
Total Non-Operating Revenues (Expenses)	(\$2,894,053)	(\$2,174,431)	(\$2,254,206)	(\$2,123,735)
Income (Loss) Before Contrib and Transfers	\$5,116,445	\$3,225,579	\$4,569,315	\$3,299,622
Capital Contribution	\$2,422,450	\$1,000,000	\$1,000,000	\$1,000,000
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$49,924)	(\$35,284)	(\$35,284)	(\$17,150)
Total Net Transfers and Capital Contribution	\$2,372,526	\$964,716	\$964,716	\$982,850
Change in Net Position	\$7,488,971	\$4,190,295	\$5,534,031	\$4,282,472
Total Net Position - Beginning	\$168,298,980	\$175,787,951	\$175,787,951	\$181,321,982
Total Net Position - Ending	\$175,787,951	\$179,978,246	\$181,321,982	\$185,604,454

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



Operating revenues are above operating expenses as this excess revenue is needed to fund capital projects and principal payments that are not included on this statement.

The fund has experienced a positive net change in position for the entire period from FY 2009 to FY 2019.



Financial Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Sewer Charges	\$19,304,787	\$19,319,208	\$20,076,980	\$20,328,443
M.U. Sewer Charges	\$1,419,354	\$1,504,515	\$1,504,515	\$1,519,560
Sharecropping	\$16,536	\$13,900	\$17,518	\$17,500
BCRSD Wholesale Revenue	\$935,508	\$992,099	\$999,129	\$1,009,120
Sewer Connection Fees	\$2,543,706	\$1,250,000	\$1,138,160	\$1,000,000
Other Misc. Operating Revenues	\$226,542	\$109,500	\$197,042	\$177,323
Interest Revenue	\$193,326	\$1,221,834	\$1,141,880	\$1,141,880
Less: GASB 31 Interest Adjustment	\$588,316			
Other Local Revenues	\$171,766	\$14,500	\$14,679	\$16,672
Total Financial Sources Before Transfers	\$25,399,841	\$24,425,556	\$25,089,903	\$25,210,498
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$25,399,841	\$24,425,556	\$25,089,903	\$25,210,498
Financial Uses				
Personnel Services	\$4,991,566	\$5,370,348	\$5,106,946	\$5,403,651
Less: GASB 16 Vacation Liability Adjustment	\$12,445			
Less: GASB 68 Pension Adjustment	(\$346,811)			
Supplies & Materials	\$1,153,289	\$1,582,265	\$1,521,021	\$1,432,091
Travel & Training	\$6,826	\$19,122	\$20,147	\$27,122
Intragovernmental Charges	\$1,758,934	\$1,919,407	\$1,919,407	\$2,031,632
Utilities, Services & Other Misc.	\$3,299,175	\$3,778,736	\$3,422,968	\$4,614,759
Interest Expense	\$2,710,589	\$3,052,866	\$3,052,866	\$2,924,388
Bank & Paying Agent Fees	\$498,173	\$340,000	\$340,000	\$340,000
Transfers Out	\$49,924	\$35,284	\$35,284	\$17,150
Principal Payments	\$5,557,000	\$5,695,000	\$5,695,000	\$5,738,900
Capital Additions	\$457,961	\$1,121,700	\$1,099,380	\$1,192,500
Enterprise Revenues used for Capital Projects	\$4,811,043	\$1,020,000	\$1,020,000	\$3,175,000
Total Financial Uses	\$24,960,114	\$23,934,728	\$23,233,019	\$26,897,193
Financial Sources Over/(Under) Uses	\$439,727	\$490,828	\$1,856,884	(\$1,686,695)
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$12,247,870	\$12,247,870	\$14,104,754
Financial Sources Over/(Under) Uses		\$490,828	\$1,856,884	(\$1,686,695)
Cash and Cash Equivalents	\$18,600,017			
Less: Cash Restricted for Capital Projects *	(\$7,722,395)			
Less: GASB 31 Pooled Cash Adjustment	\$1,363,631			
Add: Inventory	\$6,617			
Projected Unassigned Cash Reserve	\$12,247,870	\$12,738,698	\$14,104,754	\$12,418,059
Cash Reserve Target				
Budgeted Operating Expenses w/o Depr	\$12,041,346	\$12,669,878	\$12,669,878	\$13,509,255
Add: Budgeted Interest Expense	\$2,713,817	\$3,052,866	\$3,052,866	\$2,924,388
Add: Budgeted Bank and Paying Agent Fees	\$340,000	\$340,000	\$340,000	\$340,000
Add: Budgeted Operating Transfers Out	\$49,924	\$35,284	\$35,284	\$17,150
Add: Budgeted Principal Payments	\$5,557,000	\$5,695,000	\$5,695,000	\$5,738,900
Add: Budgeted Capital Additions	\$847,500	\$1,121,700	\$1,121,700	\$1,192,500
Add: Budgeted Ent Revenue for CIP	\$4,811,043	\$1,020,000	\$1,020,000	\$3,175,000
Total Budgeted Financial Uses	\$26,360,630	\$23,934,728	\$23,934,728	\$26,897,193
Less: Ent Revenue used for current year CIP	(\$4,811,043)	(\$1,020,000)	(\$1,020,000)	(\$3,175,000)
Total Financial Uses for Operations	\$21,549,587	\$22,914,728	\$22,914,728	\$23,722,193
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,309,917	\$4,582,946	\$4,582,946	\$4,744,439
Add: Ent Rev for current year CIP	\$4,811,043	\$1,020,000	\$1,020,000	\$3,175,000
Budgeted Cash Reserve Target	\$9,120,960	\$5,602,946	\$5,602,946	\$7,919,439
Above/(Below) Budgeted Cash Reserve Target	\$3,126,910	\$7,135,752	\$8,501,808	\$4,498,620

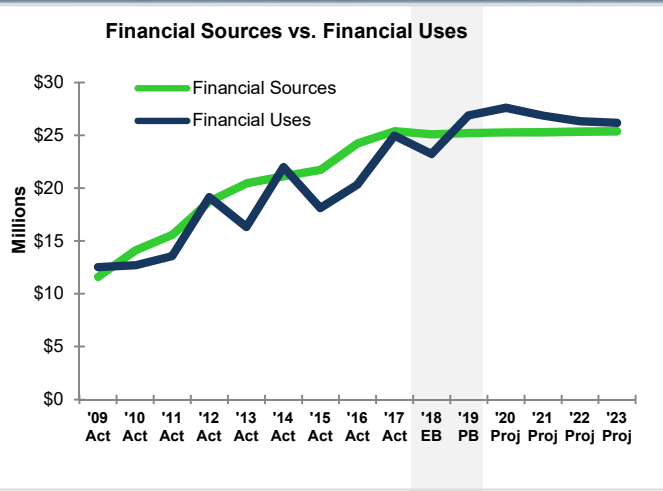
* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets.

This amount must be subtracted in order to calculate the current assets related to operations only.

Rate Increases	5.00%	6.00%	6.00%	1.00%
Debt Coverage Ratio	1.74	1.34	1.50	1.35

**Financial Sources and Uses
Sanitary Sewer Utility Fund**

Projected FY 2020	Projected FY 2021	Projected 2022	Projected FY 2023
\$20,369,100	\$20,409,838	\$20,450,658	\$20,491,559
\$1,522,599	\$1,525,644	\$1,528,696	\$1,531,753
\$17,535	\$17,570	\$17,605	\$17,640
\$1,011,138	\$1,013,161	\$1,015,187	\$1,017,217
\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
\$177,414	\$177,504	\$177,595	\$177,687
\$1,141,880	\$1,141,880	\$1,141,880	\$1,141,880
\$16,672	\$16,672	\$16,672	\$16,672
\$25,256,338	\$25,302,269	\$25,348,293	\$25,394,408
\$0	\$0	\$0	\$0
\$25,256,338	\$25,302,269	\$25,348,293	\$25,394,408

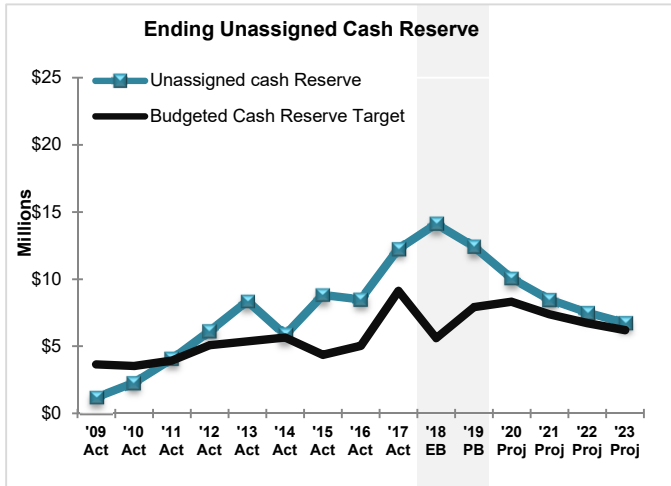


In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2019, financial sources include a 1% voter approved rate increase.

When the IMP is developed, a rate increase will be needed. No rate increase for IMP have been budgeted.

Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be slightly above the budgeted cash reserve target for FY 2019.

\$5,619,797	\$5,844,589	\$6,078,372	\$6,321,507
\$1,462,809	\$1,499,380	\$1,536,864	\$1,575,286
\$27,122	\$27,122	\$27,122	\$27,122
\$2,127,300	\$2,229,642	\$2,339,165	\$2,456,447
\$4,776,513	\$4,945,441	\$5,120,793	\$5,302,829
\$3,003,176	\$2,827,653	\$2,660,525	\$2,501,737
\$350,200	\$360,706	\$371,527	\$382,673
\$17,150	\$20,400	\$56,150	\$33,313
\$6,098,004	\$5,962,504	\$5,788,519	\$5,951,061
\$640,000	\$631,200	\$518,500	\$422,000
\$3,497,200	\$2,525,300	\$1,832,500	\$1,200,000
\$27,619,271	\$26,873,937	\$26,330,037	\$26,173,975
(\$2,362,933)	(\$1,571,668)	(\$981,744)	(\$779,567)



Ending unassigned cash reserves have been above the budgeted cash reserve target since FY 2011. Excess cash reserves are being used down in future years on capital projects which include several improvements at the waste water treatment plant. During FY 2019 the department will seek approval from the City Council for the waste water and storm water integrated master plan. A ballot will need to be approved in order to implement the plan. The project costs and required rate increases to implement the plan are not included in this forecast.

\$12,418,059	\$10,055,126	\$8,483,458	\$7,501,714
(\$2,362,933)	(\$1,571,668)	(\$981,744)	(\$779,567)
\$10,055,126	\$8,483,458	\$7,501,714	\$6,722,147
\$14,013,541	\$14,546,174	\$15,102,316	\$15,683,191
\$3,003,176	\$2,827,653	\$2,660,525	\$2,501,737
\$350,200	\$360,706	\$371,527	\$382,673
\$17,150	\$20,400	\$56,150	\$33,313
\$6,098,004	\$5,962,504	\$5,788,519	\$5,951,061
\$640,000	\$631,200	\$518,500	\$422,000
\$3,497,200	\$2,525,300	\$1,832,500	\$1,200,000
\$27,619,271	\$26,873,937	\$26,330,037	\$26,173,975
(\$3,497,200)	(\$2,525,300)	(\$1,832,500)	(\$1,200,000)
\$24,122,071	\$24,348,637	\$24,497,537	\$24,973,975
x 20%	x 20%	x 20%	x 20%
\$4,824,414	\$4,869,727	\$4,899,507	\$4,994,795
\$3,497,200	\$2,525,300	\$1,832,500	\$1,200,000
\$8,321,614	\$7,395,027	\$6,732,007	\$6,194,795
\$1,733,512	\$1,088,431	\$769,707	\$527,352

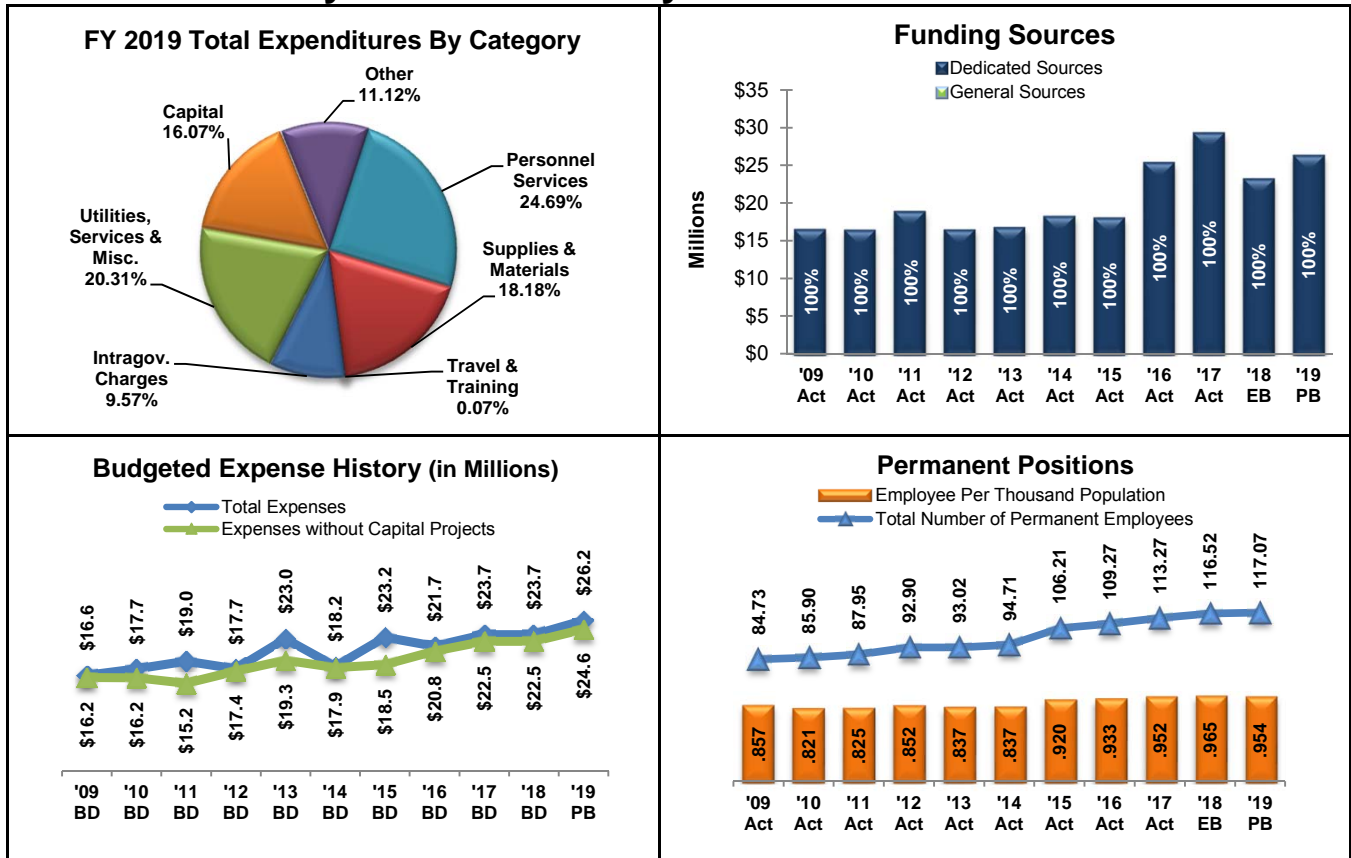
0.00%	0.00%	0.00%	0.00%
1.23	1.22	1.21	1.15

Sanitary Sewer Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Sewer service charge rates					
Residential Base Charge	22-263(b)(1)	10-01-17	\$12.25	\$12.37	10-01-18
Non-residential Base Charge	22-263(b)(1)				
Water meter size:					
- 3/4"		10-01-17	\$18.39	\$18.57	10-01-18
- 1"		10-01-17	\$30.64	\$30.95	10-01-18
- 1 1/2"		10-01-17	\$61.27	\$61.88	10-01-18
- 2"		10-01-17	\$98.03	\$99.01	10-01-18
- 3"		10-01-17	\$196.07	\$198.03	10-01-18
- 4"		10-01-17	\$306.35	\$309.41	10-01-18
- 6"		10-01-17	\$612.71	\$618.84	10-01-18
- 8"		10-01-17	\$980.33	\$990.13	10-01-18
- 10"		10-01-17	\$1,409.22	\$1,423.31	10-01-18
- 12"		10-01-17	\$2,634.64	\$2,660.99	10-01-18
Volume Charge	22-263(b)(1)	10-01-17	\$2.52/Ccf	\$2.55/Ccf	10-01-18
Extra strength charge	22-263(b)(2)	10-01-17	\$0.321	\$0.324	10-01-18
Unit charge for BOD in dollars per pound; of which \$ 0.216 represents the user charge portion and \$ 0.108 represents capital charges					
Unit charge for suspended solids in dollars per pound; of which \$0.149 represents the user charge portion and \$0.073 represents capital charges		10-01-17	\$0.220	\$0.222	10-01-18
Connection Fees					
Water meter size:	22-264(b)				
- 5/8"		10-01-17	\$2,400	\$2,400	
- 3/4"		10-01-17	\$3,600	\$3,600	
- 1"		10-01-17	\$6,000	\$6,000	
- 1 1/2"		10-01-17	\$12,000	\$12,000	
- 2"		10-01-17	\$19,200	\$19,200	
- 3"		10-01-17	\$38,400	\$38,400	
- 4"		10-01-17	\$60,000	\$60,000	
- 6"		10-01-17	\$120,000	\$120,000	
- 8"		10-01-17	\$192,000	\$192,000	
- 10"		10-01-17	\$276,000	\$276,000	
- 12"		10-01-17	\$516,000	\$516,000	
Sewer Extension permit					
Application for sanitary sewer extension permits	22-271(c)	06-21-10	\$300	\$300	
Hauled Liquid Waste					
Waste activated sludge from package wastewater treatment plants and stabilization pond sludge	13-192(b)(1)	10-01-17	\$0.048/gallon	\$0.049/gallon	10-01-18
Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater	13-192(b)(2)	10-01-17	\$0.091/gallon	\$0.092/gallon	10-01-18
Treatment service availability	13-192(b)(3)	10-01-17	\$12.25/load	\$12.37/load	10-01-18

Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$6,131,569	\$6,724,545	\$6,275,598	\$6,464,478	(\$260,067)	(3.9%)
Supplies & Materials	\$3,872,944	\$4,549,451	\$4,034,996	\$4,760,597	\$211,146	4.6%
Travel & Training	\$8,715	\$16,900	\$13,600	\$17,400	\$500	3.0%
Intragov. Charges	\$2,395,176	\$2,271,975	\$2,271,102	\$2,505,171	\$233,196	10.3%
Utilities, Services & Misc.	\$10,536,225	\$4,462,135	\$4,569,476	\$5,317,552	\$855,417	19.2%
Capital	\$3,426,810	\$3,139,000	\$2,882,808	\$4,209,000	\$1,070,000	34.1%
Other	\$2,792,636	\$2,514,388	\$3,040,372	\$2,911,584	\$397,196	15.8%
Total	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%
Operating Expenses	\$19,507,344	\$16,870,006	\$16,009,772	\$17,510,198	\$640,192	3.8%
Non-Operating Expenses	\$2,509,270	\$2,253,296	\$2,779,180	\$2,674,687	\$421,391	18.7%
Debt Service	\$283,366	\$261,092	\$261,192	\$236,897	(\$24,195)	(9.3%)
Capital Additions	\$3,426,810	\$3,139,000	\$2,882,808	\$4,209,000	\$1,070,000	34.1%
Capital Projects	\$3,437,285	\$1,155,000	\$1,155,000	\$1,555,000	\$400,000	34.6%
Total Expenses	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change	% Change
Grants and Capital Contrib	\$115,958	\$0	\$108,123	\$0	\$0	
Interest	(\$85,853)	\$276,086	\$400,000	\$400,000	\$123,914	44.9%
Fees and Service Charges	\$21,751,762	\$21,595,607	\$24,460,033	\$22,368,769	\$773,162	3.6%
Other Local Revenues	\$354,400	\$269,838	\$208,027	\$265,338	(\$4,500)	(1.7%)
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$7,027,808	\$1,536,863	\$0	\$3,151,675	\$1,614,812	105.1%
Less: Current Year Surplus	\$0	\$0	(\$2,088,231)	\$0	\$0	
Dedicated Sources	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%

Description

This utility is dedicated to the management of resources for the protection of public health. Human resources are managed to provide efficient refuse and recycling collection, material recovery, and disposal services utilizing sound engineering practices. Natural resources are managed through education, refuse and recycling management for the protection of the environment. There are over 48,350 Solid Waste Utility accounts served by the City.

Department Objectives

To provide an efficient collection, material recovery, and disposal service while protecting the environment.

Highlights/Significant Changes

- No residential or commercial rate increases proposed for FY 2019.
- Landfill fees per ton are proposed to increase by \$3.00 or 5.77%.

Strategic Priority: Operational Excellence

- Food waste collection and composting program continues to grow as more customers participate in the food waste program.

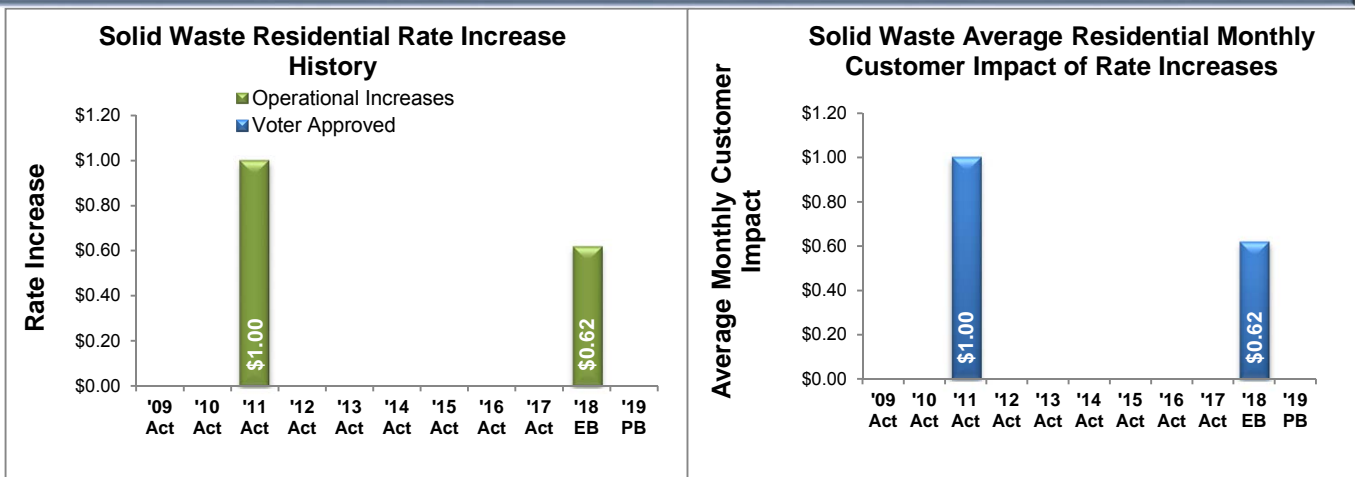
Highlights/Significant Changes (cont.)

- The Utility has transitioned 27 heavy-duty collection vehicles to Compressed Natural Gas (CNG) which is approximately 50% of the heavy-duty collection vehicles. Fuel cost savings continue to be realized with CNG vehicles.
- Additional improvements were made to the landfill gas collection system.
- Recycling services in the CID continue to grow as more customers participate in recycling.
- Utility added 3.00 FTE positions in FY 2018 (1.00 FTE in Residential Recycling, 1.00 FTE in Commercial Trash & 1.00 FTE in Solid Waste Administration). An additional 0.50 FTE is planned for FY 2019.
- Commercial recycling continues to transition rear loading cardboard containers to front load cardboard containers. This change allows the utility to increase front loading cardboard collection routes which are more efficient and a safer collection method.
- A cost of service study is planned for FY 2020 and rates will be adjusted once that information is received.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration	9.02	10.27	10.27	10.32	0.05
Commercial	19.40	22.00	22.00	21.51	(0.49)
Residential	31.20	25.20	25.20	22.95	(2.25)
Landfill	18.25	18.25	18.25	18.25	
University	3.10	2.30	2.30	2.64	0.34
Recycling	32.30	38.50	38.50	41.40	2.90
Total Personnel	113.27	116.52	116.52	117.07	0.55
Permanent Full-Time	111.02	114.77	114.77	115.32	0.55
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	113.27	116.52	116.52	117.07	0.55

Rate Increase Information



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administration						
Personnel Services	\$729,730	\$801,759	\$787,043	\$792,410	(\$9,349)	(1.2%)
Supplies and Materials	\$23,898	\$20,532	\$24,083	\$32,206	\$11,674	56.9%
Travel and Training	\$4,035	\$8,000	\$8,000	\$8,500	\$500	6.3%
Intragovernmental Charges	\$1,423,281	\$1,335,611	\$1,335,611	\$1,461,006	\$125,395	9.4%
Utilities, Services, & Misc.	\$157,459	\$178,562	\$163,067	\$168,431	(\$10,131)	(5.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$609,873	\$565,096	\$697,131	\$675,160	\$110,064	19.5%
Total	\$2,948,276	\$2,909,560	\$3,014,935	\$3,137,713	\$228,153	7.8%
Commercial						
Personnel Services	\$1,064,678	\$1,346,387	\$1,175,961	\$1,305,599	(\$40,788)	(3.0%)
Supplies and Materials	\$906,991	\$1,070,657	\$816,597	\$1,136,694	\$66,037	6.2%
Travel and Training	\$949	\$1,000	\$0	\$1,000	\$0	0.0%
Intragovernmental Charges	\$209,422	\$199,569	\$199,569	\$233,040	\$33,471	16.8%
Utilities, Services, & Misc.	\$384,737	\$514,916	\$297,147	\$540,144	\$25,228	4.9%
Capital	\$1,685,684	\$1,215,000	\$1,201,079	\$1,769,500	\$554,500	45.6%
Other	\$439,840	\$305,000	\$498,320	\$468,546	\$163,546	53.6%
Total	\$4,692,301	\$4,652,529	\$4,188,673	\$5,454,523	\$801,994	17.2%
Residential						
Personnel Services	\$1,367,915	\$1,298,087	\$1,042,744	\$692,687	(\$605,400)	(46.6%)
Supplies and Materials	\$949,849	\$1,212,082	\$1,083,584	\$1,524,471	\$312,389	25.8%
Travel and Training	\$410	\$600	\$0	\$600	\$0	0.0%
Intragovernmental Charges	\$316,610	\$333,338	\$333,338	\$375,949	\$42,611	12.8%
Utilities, Services, & Misc.	\$360,121	\$388,955	\$376,304	\$442,059	\$53,104	13.7%
Capital	\$1,175,081	\$355,000	\$249,238	\$495,000	\$140,000	39.4%
Other	\$153,121	\$133,710	\$283,906	\$213,317	\$79,607	59.5%
Total	\$4,323,107	\$3,721,772	\$3,369,114	\$3,744,083	\$22,311	0.6%
Landfill						
Personnel Services	\$940,305	\$1,119,184	\$1,045,425	\$1,103,208	(\$15,976)	(1.4%)
Supplies and Materials	\$847,475	\$1,013,014	\$1,027,841	\$682,683	(\$330,331)	(32.6%)
Travel and Training	\$1,780	\$3,700	\$3,500	\$3,700	\$0	0.0%
Intragovernmental Charges	\$117,784	\$116,413	\$116,413	\$117,641	\$1,228	1.1%
Utilities, Services, & Misc.	\$6,034,991	\$1,785,494	\$2,183,251	\$2,188,836	\$403,342	22.6%
Capital	\$249,896	\$1,197,000	\$1,126,986	\$862,000	(\$335,000)	(28.0%)
Other	\$1,019,326	\$1,026,570	\$1,031,028	\$1,050,000	\$23,430	2.3%
Total	\$9,211,557	\$6,261,375	\$6,534,444	\$6,008,068	(\$253,307)	(4.0%)
University						
Personnel Services	\$194,919	\$144,476	\$171,229	\$149,888	\$5,412	3.7%
Supplies and Materials	\$122,442	\$147,963	\$110,246	\$174,580	\$26,617	18.0%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$21,842	\$16,913	\$16,913	\$22,283	\$5,370	31.8%
Utilities, Services, & Misc.	\$46,333	\$41,334	\$33,739	\$42,772	\$1,438	3.5%
Capital	\$27,283	\$47,000	\$42,329	\$245,000	\$198,000	421.3%
Other	\$40,992	\$35,968	\$53,983	\$46,135	\$10,167	28.3%
Total	\$453,811	\$433,654	\$428,439	\$680,658	\$247,004	57.0%
Recycling						
Personnel Services	\$1,801,305	\$2,014,652	\$2,053,196	\$2,420,686	\$406,034	20.2%
Supplies and Materials	\$865,826	\$1,085,203	\$972,645	\$1,209,963	\$124,760	11.5%
Travel and Training	\$1,541	\$3,600	\$2,100	\$3,600	\$0	0.0%
Intragovernmental Charges	\$306,237	\$270,131	\$269,258	\$295,252	\$25,121	9.3%
Utilities, Services, & Misc.	\$304,479	\$397,874	\$360,968	\$380,310	(\$17,564)	(4.4%)
Capital	\$288,866	\$325,000	\$263,176	\$837,500	\$512,500	157.7%
Other	\$529,484	\$448,044	\$476,004	\$458,426	\$10,382	2.3%
Total	\$4,097,738	\$4,544,504	\$4,397,347	\$5,605,737	\$1,061,233	23.4%

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Capital Projects						
Personnel Services	\$32,717	\$0	\$0	\$0	\$0	
Supplies and Materials	\$156,463	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$3,248,105	\$1,155,000	\$1,155,000	\$1,555,000	\$400,000	34.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,437,285	\$1,155,000	\$1,155,000	\$1,555,000	\$400,000	34.6%
Department Totals						
Personnel Services	\$6,131,569	\$6,724,545	\$6,275,598	\$6,464,478	(\$260,067)	(3.9%)
Supplies and Materials	\$3,872,944	\$4,549,451	\$4,034,996	\$4,760,597	\$211,146	4.6%
Travel and Training	\$8,715	\$16,900	\$13,600	\$17,400	\$500	3.0%
Intragovernmental Charges	\$2,395,176	\$2,271,975	\$2,271,102	\$2,505,171	\$233,196	10.3%
Utilities, Services, & Misc.	\$10,536,225	\$4,462,135	\$4,569,476	\$5,317,552	\$855,417	19.2%
Capital	\$3,426,810	\$3,139,000	\$2,882,808	\$4,209,000	\$1,070,000	34.1%
Other	\$2,792,636	\$2,514,388	\$3,040,372	\$2,911,584	\$397,196	15.8%
Total	\$29,164,075	\$23,678,394	\$23,087,952	\$26,185,782	\$2,507,388	10.6%

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration:					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
4501 - Rate Analyst *	0.50	0.50	0.50	0.45	(0.05)
2990 - Director, Columbia Utilities	0.10	0.10	0.10	0.10	
2980- Asst Director, Columbia Utilities ^^	0.30	0.55	0.55	0.55	
2209 - Recovery Superintendent	1.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
2003 - Custodian - 773 ^	0.00	1.00	1.00	1.00	
1215 - Billing Auditor **	0.00	0.00	0.00	0.10	0.10
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst.	3.00	3.00	3.00	3.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	9.02	10.27	10.27	10.32	0.05
Permanent Full-Time	9.02	10.27	10.27	10.32	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.02	10.27	10.27	10.32	0.05

^ In FY 2018, 1.00 FTE Custodian Position was added.

^^ In FY 2018, 0.25 FTE Assistant Director, Columbia Utilities was reallocated from Sewer to Solid Waste.

* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

** In FY 2019, 0.10 FTE Billing Auditor was reallocated from Utility Customer Service to Solid Waste.

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Commercial:					
2222 - Container Maint Technician ^^	0.00	3.00	3.00	3.00	
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II ^	0.90	1.90	1.90	1.90	
2216 - Solid Waste Supervisor I ^	1.00	0.00	0.00	0.00	
2214 - Senior Refuse Collector-773 *	13.10	13.10	13.10	13.14	0.04
2213 - Refuse Collector II - 773 ***	0.00	3.00	3.00	2.47	(0.53)
2211 - Refuse Collector-773	3.40	0.00	0.00	0.00	
Total Personnel	19.40	22.00	22.00	21.51	(0.49)
Permanent Full-Time	18.65	21.75	21.75	21.26	(0.49)
Permanent Part-Time	0.75	0.25	0.25	0.25	
Total Permanent	19.40	22.00	22.00	21.51	(0.49)
Residential:					
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II	1.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773 ~	5.20	12.20	12.20	13.12	0.92
2213 - Refuse Collector II - 773 # ***	0.00	11.00	11.00	7.83	(3.17)
2211 - Refuse Collector-773	24.00	0.00	0.00	0.00	
Total Personnel	31.20	25.20	25.20	22.95	(2.25)
Permanent Full-Time	31.20	25.20	25.20	22.95	(2.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	31.20	25.20	25.20	22.95	(2.25)
Landfill:					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773 *	10.00	10.00	10.00	9.00	(1.00)
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
2220 - Traffic Control Operator - 773	1.00	1.00	1.00	1.00	
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II	1.00	1.00	1.00	1.00	
2216 - Solid Waste Supervisor I *	0.00	0.00	0.00	1.00	1.00
2207 - Landfill Superintendent	1.00	1.00	1.00	1.00	
1201 - Cashier	1.75	1.75	1.75	1.75	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	18.25	18.25	18.25	18.25	
Permanent Full-Time	17.50	17.50	17.50	17.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	18.25	18.25	18.25	18.25	
University:					
2217 - Solid Waste Supervisor II	0.10	0.10	0.10	0.10	
2214 - Senior Refuse Collector - 773 ~	1.20	1.20	1.20	1.74	0.54
2213 - Refuse Collector II - 773 # ***	0.00	1.00	1.00	0.80	(0.20)
2211 - Refuse Collector-773	1.80	0.00	0.00	0.00	
Total Personnel	3.10	2.30	2.30	2.64	0.34
Permanent Full-Time	3.10	2.30	2.30	2.64	0.34
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.10	2.30	2.30	2.64	0.34

^ In FY 2018 (3) 1.00 FTE Solid Waste Supervisor I was reassigned to a Solid Waste Supervisor II

^^ In FY 2018, (2) 1.00 FTE Sr Refuse Collectors were reassigned to Container Maintenance Technicians

~ In FY 2018 (18) Refuse Collector - 773 positions were reassigned to Sr Refuse Collector - 773 and (2) positions were added

In FY 2018 Refuse Collector - 773 was reassigned to Refuse Collector I - 773 and Refuse Collector II - 773

* In FY 2019, 1.00 FTE Equipment Operator III was reclassified to 1.00 FTE Solid Waste Supervisor I

** In FY 2019, 0.50 FTE Senior Refuse Collector was added, and 0.46 was reallocated to other divisions within Solid Waste Utility Fund.

*** In FY 2019, these positions were reallocated to the Recycling division of Solid Waste.

Authorized Personnel By Division - (continued)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Recycling:					
2299 - Equipment Operator I-773	3.00	3.00	3.00	3.00	
2217 - Solid Waste Supervisor II ^	1.00	3.00	3.00	3.00	
2216 - Solid Waste Supervisor I ^	3.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773 ~ *	7.00	17.00	17.00	16.00	(1.00)
2213 - Refuse Collector II-773	0.00	0.00	0.00	3.90	3.90
2211 - Refuse Collector-773	3.80	0.00	0.00	0.00	
2210 - Material Handler-773	14.00	14.00	14.00	14.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	32.30	38.50	38.50	41.40	2.90
Permanent Full-Time	31.55	37.75	37.75	40.65	2.90
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	32.30	38.50	38.50	41.40	2.90
Department Totals					
Permanent Full-Time	111.02	114.77	114.77	115.32	0.55
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	113.27	116.52	116.52	117.07	0.55

^ In FY 2018 (3) 1.00 FTE Solid Waste Supervisor I was reassigned to a Solid Waste Supervisor II

^^ In FY 2018, (2) Sr Refuse Collectors were reassigned to Container Maintenance Technicians

~ In FY 2018 (18) Refuse Collector - 773 positions were reassigned to Sr Refuse Collector - 773 and (2) positions were added

In FY 2018 Refuse Collector - 773 was reassigned to Refuse Collector I - 773 and Refuse Collector II - 773

* In FY 2019, 3.90 FTE Senior Refuse Collectors were reallocated from other divisions within Solid Waste

Major Projects

- Bioreactor Landfill Disposal Cell # 6: This project began construction in the fall of 2017 and was completed in August of 2018. This is the last disposal cell to be constructed within the permitted area at the Columbia Landfill.
- Leachate Storage and Handling project: This project was constructed as part of the Bioreactor Cell #6 project and was completed in August 2018. The project will address MDNR regulatory compliance limits for the leachate that the Landfill sends to the Columbia Wastewater Treatment Facility.
- Landfill Wetlands project: This project was constructed at the Columbia Landfill as part of the Sewer Utility's Upper Hinkson Outfall Extension Project and was completed in July 2018. This project will provide additional polishing and pollutant removal of storm water discharges from the on site sedimentation basins.

CIP projects scheduled for fiscal year 2019:

- Construct improvements to the fueling station at the existing Landfill Fueling station to accommodate collection vehicles that will be stored on site now that operations has relocated to the new Administration and Collection facility.
- Construct improvements to the Landfill security gate in order to maintain proper security measures for the Landfill site while allowing collections and administrative staff to enter and exit the landfill during the early morning and evening hours when the Landfill is closed to the public.
- Landfill Expansion Permitting is scheduled to begin in FY 2019. This is a multi-year project to get authority for new bioreactor landfill disposal area within the footprint of the City's existing Landfill property. The project involves extensive subsurface and geotechnical evaluations, public involvement and community outreach, landfill conceptual design, land permit application, and necessary regulatory support to get approvals from MDNR.

Fiscal Impact

Minimal impact on operations.

- Bioreactor Cell #6 will allow the landfill to stay in business which is critical to the financial health of the utility.
- Landfill tonnage rates are proposed to increase by 5.77% in FY 2019.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Solid Waste								
1 Annual Landfill Gas Recovery Project - RF031 [ID: 883]								2014
Ent Rev				\$100,000	\$100,000	\$600,000		
PYA Ent Rev								
Total				\$100,000	\$50,000	\$600,000		
2 Household Hazardous Waste Collectin Facility RF069 [ID: 882]								2020 2021
Ent Rev		\$50,000	\$300,000					
Total		\$50,000	\$300,000					
3 Landfill Employee Parking Lot [ID: 2097]								2021 2021
Ent Rev			\$140,000					
Total			\$140,000					
4 Landfill Expansion Permitting - RF061 [ID: 1585]								2017 2021
Ent Rev	\$400,000	\$200,000						
Total	\$400,000	\$200,000						
5 North Route B Recycling Drop-Off Site [ID: 2092]								2020 2020
Ent Rev		\$150,000						
Total		\$150,000						
6 Small Vehicle Drop-Off Facility - RF070 [ID: 2093]								2019 2020
Ent Rev	\$30,000	\$300,000						
Total	\$30,000	\$300,000						
7 Vehicle Storage Shelters - RF064 [ID: 2035]								2019 2019
Ent Rev	\$625,000							
Total	\$625,000							
8 Vehicle Wash Bay - RF065 [ID: 2033]								2019 2019
Ent Rev	\$500,000							
Total	\$500,000							
9 West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]								2019 2019
PYA Ent Rev	\$150,000							
Total	\$150,000							
10 Landfill Heavy Equipment Storage Shelter [ID: 2096]								2021 2022
Ent Rev			\$50,000	\$450,000				
Total			\$50,000	\$450,000				
11 Landfill Scale House Relocation & Road Improvement [ID: 2095]								2022 2023
Ent Rev				\$250,000	\$2,250,000			
Total				\$250,000	\$2,250,000			
12 Bioreactor Landfill Cell #7 [ID: 1944]								2024 2027
Ent Rev						\$9,000,000		
Total						\$9,000,000		
13 Material Recovery Facility Expansion Phase 2 [ID: 1551]								2022 2024
Ent Rev			\$300,000	\$350,000				
Future Bond						\$10,500,000		
Total			\$300,000	\$350,000		\$10,500,000		

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Solid Waste Funding Source Summary								
Ent Rev	\$1,555,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$600,000		
New Funding	\$1,555,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$600,000		
PYA Ent Rev	\$150,000							
Prior Year Funding	\$150,000					\$0		
Future Bond						\$10,500,000		
Future Funding						\$10,500,000		
Total	\$1,705,000	\$700,000	\$790,000	\$1,150,000	\$2,350,000	\$11,100,000		

Solid Waste Current Capital Projects								
1	912 E Walnut (SW Collection Site) [ID: 2110]						2018	2018
2	Bioreactor Landfill Cell #6 - RF059 [ID: 1522]						2016	2017
3	CID Special Project - RF067 [ID: 2055]						2018	2018
4	Collection and Admin Relocation-Landfill RF048 [ID: 1250]						2013	2016
5	Landfill Fuel Station Pump Addition - RF060 [ID: 1995]						2017	2017
6	Landfill Gate Improvements - RF066 [ID: 2054]						2018	2018
7	Landfill Wetlands - RF057 [ID: 1788]						2014	2017
8	Leachate Storage & Handling - RF051 [ID: 1778]						2016	2017
9	LF Operations Center Building Improvements - RF063 [ID: 2036]						2018	2019
10	LF Station Facility Improvements Phs2 - RF062 [ID: 2034]						2018	2019
11	Material Recovery Facility Phase 1 - RF055 [ID: 884]						2017	2018

Solid Waste Impact of Capital Projects								
Annual Landfill Gas Recovery Project - RF031 [ID: 883]								
Gas recovery system required in order for the landfill to meet State and Federal regulations.								
Bioreactor Landfill Cell #6 - RF059 [ID: 1522]								
Project is necessary in order to provide sufficient airspace to continue refuse disposal operations at the Columbia Landfill.								
Bioreactor Landfill Cell #7 [ID: 1944]								
Continued disposal services for city collections as well as regional waste disposal.								
Bioreactor Landfill Cell #8 [ID: 2037]								
Allow landfilling operations to continue.								
Bioreactor Landfill Cell #9 [ID: 2038]								
Allow landfilling operations to continue.								
Landfill Employee Parking Lot [ID: 2097]								
Improve employee safety								
Landfill Expansion Permitting - RF061 [ID: 1585]								
Preparation for future operation								
Landfill Fuel Station Pump Addition - RF060 [ID: 1995]								
Daily use by route trucks once collections relocates to the site								
Landfill Scale House Relocation & Road Improvement [ID: 2095]								
Improve vehicular safety and improve reliability of scale house by providing redundant inbound and outbound scales								
Landfill Wetlands - RF057 [ID: 1788]								
Help maintain regulatory compliance; improve water quality.								
Leachate Storage & Handling - RF051 [ID: 1778]								
Attain clean water regulatory compliance for WWTP; provide feed water for bioreactor operation.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Solid Waste Impact of Capital Projects

Solid Waste

LF Station Facility Improvements Phs2 - RF062 [ID: 2034]

Allow for fueling at vehicles during inclement weather.

Material Recovery Facility Expansion Phase 2 [ID: 1551]

Expansion and modernization of facility for anticipated growth.

North Route B Recycling Drop-Off Site [ID: 2092]

Improve recycling drop-off service for the north-east side of Columbia

Vehicle Storage Shelters - RF064 [ID: 2035]

Covered parking & block heater outlets for collection vehicles.

Vehicle Wash Bay - RF065 [ID: 2033]

All SW Ops to routinely wash equipment & vehicles

West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]

Improve recycling drop-off service for the west side of Columbia.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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Solid Waste System Bonds

Debt Service Information

05/21/12 Special Obligation Refunding Bonds, Series 2012C (Interest rate: 2.00%)

Original Issue - \$2,650,000

Balance As of 9/30/2018 - \$945,000

Maturity Date - 2/1/2021

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$2,650,000 was to currently refund the outstanding portion, \$2,630,000 of the City's Special Obligation Bonds, Series 2001B.

12/08/15 Solid Waste System Special Oblig. Refunding Bonds (Interest Rates: 2.00%-5.00%)

Original Issue - \$1,235,000

Balance As of 9/30/2018 - \$665,000

Maturity Date - 2/1/2026

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issue, \$1,235,000 was to currently refund the outstanding portion of, \$1,235,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 solid waste portions.

4/19/17 Solid Waste System Special Oblig. Bonds (Interest Rates: 3.00%-3.375%)

Original Issue - \$5,520,000

Balance As of 9/30/2018 - \$5,315,000

Maturity Date - 2/1/2037

In April 2017, the City issued \$5,520,000 of Special Obligation Revenue Bonds. These bonds were issued to fund the construction of Landfill Cell #6

Debt Service Requirements

Special Obligation and Refunding Solid Waste Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$590,000	\$195,498	\$785,498
2020	\$610,000	\$179,125	\$789,125
2021	\$625,000	\$162,175	\$787,175
2022	\$310,000	\$149,350	\$459,350
2023	\$320,000	\$140,725	\$460,725
2024	\$330,000	\$131,719	\$461,719
2025	\$335,000	\$122,328	\$457,328
2026	\$360,000	\$112,419	\$472,419
2027	\$270,000	\$103,219	\$373,219
2028	\$275,000	\$95,044	\$370,044
2029	\$285,000	\$86,644	\$371,644
2030	\$295,000	\$77,944	\$372,944
2031	\$300,000	\$69,019	\$369,019
2032	\$310,000	\$59,869	\$369,869
2033	\$320,000	\$50,219	\$370,219
2034	\$330,000	\$40,063	\$370,063
2035	\$340,000	\$29,381	\$369,381
2036	\$355,000	\$18,088	\$373,088
2037	\$365,000	\$6,159	\$371,159
Total	<u>\$6,925,000</u>	<u>\$1,828,988</u>	<u>\$8,753,988</u>

Solid Waste Utility Fund

Loans Between Funds

04/05/10 Loan from Designated Loan Fund for Waco Road Land Acquisition

Original Issue - \$1,025,000
 Balance As of 9/30/2018- \$233,132
 Maturity Date - 09/30/2020
 Ordinance #020590

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$114,628	\$6,024	\$120,652
2020	\$118,504	\$2,149	\$120,653
	<u>\$233,132</u>	<u>\$8,173</u>	<u>\$241,305</u>

10/01/15 Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

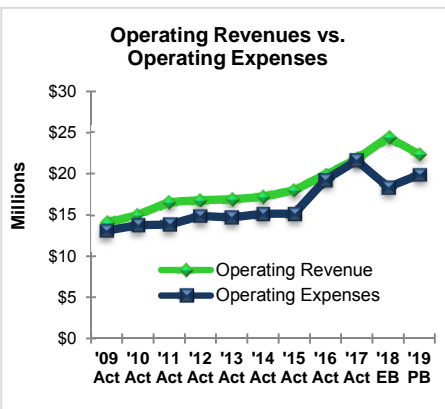
Original Issue - \$2,500,000
 Balance As of 9/30/2018 - \$1,876,317
 Maturity Date - 09/30/2025

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$221,429	\$35,071	\$256,500
2020	\$226,463	\$30,038	\$256,501
2021	\$231,611	\$24,889	\$256,500
2022	\$236,876	\$19,624	\$256,500
2023	\$242,261	\$14,239	\$256,500
2024	\$247,769	\$8,732	\$256,501
2025	\$253,401	\$3,099	\$256,500
	<u>\$1,659,810</u>	<u>\$135,692</u>	<u>\$1,795,502</u>

Statement of Revenues, Expenses, and Changes in Fund Net Position Solid Waste Utility Fund

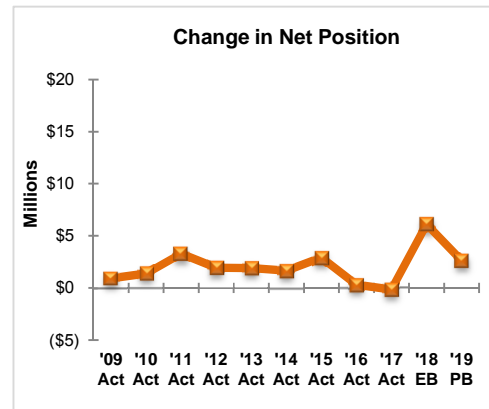
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Commercial Charges	\$4,404,819	\$4,372,994	\$4,978,078	\$4,885,266
Residential Charges	\$8,750,168	\$9,289,504	\$9,655,281	\$9,658,481
Roll-Off Service Charges	\$1,852,333	\$1,739,854	\$1,663,915	\$1,722,805
Landfill Fees	\$3,963,920	\$3,962,496	\$6,127,152	\$4,186,358
University Fees	\$912,066	\$1,000,000	\$722,332	\$700,000
Recycling	\$1,604,238	\$1,000,200	\$1,099,572	\$1,000,200
Other Misc. Operating Revenues	\$264,218	\$230,559	\$213,703	\$215,659
Total Operating Revenues	\$21,751,762	\$21,595,607	\$24,460,033	\$22,368,769
Operating Expenses:				
Personnel Services	\$6,098,852	\$6,724,545	\$6,275,598	\$6,464,478
Supplies & Materials	\$3,716,481	\$4,549,451	\$4,034,996	\$4,760,597
Travel & Training	\$8,715	\$16,900	\$13,600	\$17,400
Intragovernmental Charges	\$2,395,176	\$2,271,975	\$2,271,102	\$2,505,171
Utilities, Services & Other Misc.	\$7,288,120	\$3,307,135	\$3,414,476	\$3,762,552
Depreciation	\$2,116,825	\$1,956,750	\$2,357,596	\$2,375,817
Total Operating Expenses	\$21,624,169	\$18,826,756	\$18,367,368	\$19,886,015
Operating Income (Loss)	\$127,593	\$2,768,851	\$6,092,665	\$2,482,754
Non-Operating Revenues:				
Investment Revenue	(\$85,853)	\$276,086	\$400,000	\$400,000
Revenue From Other Gov't Units	\$115,958	\$0	\$108,123	\$0
Misc. Non-Operating Revenue	\$354,400	\$269,838	\$208,027	\$265,338
Total Non-Operating Revenues	\$384,505	\$545,924	\$716,150	\$665,338
Non-Operating Expenses:				
Interest Expense	\$181,897	\$261,092	\$261,092	\$236,597
Bank & Paying Agent Fees	\$101,469	\$0	\$100	\$300
Loss on Disposal Assets	\$85,002	\$0	\$125,038	\$0
Total Non-Operating Expenses	\$368,368	\$261,092	\$386,230	\$236,897
Total Non-Operating Revenues (Expenses)	\$16,137	\$284,832	\$329,920	\$428,441
Income (Loss) Before Contrib and Transfers	\$143,730	\$3,053,683	\$6,422,585	\$2,911,195
Capital Contribution	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$307,443)	(\$296,546)	(\$296,546)	(\$298,870)
Total Net Transfers and Capital Contrib	(\$307,443)	(\$296,546)	(\$296,546)	(\$298,870)
Change in Net Position	(\$163,713)	\$2,757,137	\$6,126,039	\$2,612,325
Total Net Position - Beginning	\$26,863,566	\$26,699,853	\$26,699,853	\$32,825,892
Total Net Position - Ending	\$26,699,853	\$29,456,990	\$32,825,892	\$35,438,217

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



Operating revenues have exceeded operating expenses for the period from FY 2009 to FY 2019. This is necessary to fund capital projects. In FY 2019, there are increases for landfill fees.

The fund has experienced a positive change in net position for the entire period from FY 2009 to FY 2019, except for FY 2017. The income is used to fund capital projects and ensure the financial stability of the fund.



Financial Sources and Uses Solid Waste Utility Fund

Financial Sources	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Commercial Charges	\$4,404,819	\$4,372,994	\$4,978,078	\$4,885,266
Residential Charges	\$8,750,168	\$9,289,504	\$9,655,281	\$9,658,481
Roll-Off Service Charges	\$1,852,333	\$1,739,854	\$1,663,915	\$1,722,805
Landfill Fees	\$3,963,920	\$3,962,496	\$6,127,152	\$4,186,358
University Fees	\$912,066	\$1,000,000	\$722,332	\$700,000
Recycling	\$1,604,238	\$1,000,200	\$1,099,572	\$1,000,200
Other Misc. Operating Revenues	\$264,218	\$230,559	\$213,703	\$215,659
Interest Revenue	(\$85,853)	\$276,086	\$400,000	\$400,000
Less: GASB 31 Interest Adjustment	\$235,835			
Grants	\$115,958	\$0	\$108,123	\$0
Other Local Revenues	\$354,400	\$269,838	\$208,027	\$265,338
Total Financial Sources Before Transfers	\$22,372,102	\$22,141,531	\$25,176,183	\$23,034,107
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$22,372,102	\$22,141,531	\$25,176,183	\$23,034,107
Financial Uses of Unrestricted Cash				
Personnel Services	\$6,098,852	\$6,724,545	\$6,275,598	\$6,464,478
Less: GASB 16 Vacation Liability Adjustment	\$17,879			
Less: GASB 68 Pension Adjustment	(\$374,890)			
Supplies & Materials	\$3,716,481	\$4,549,451	\$4,034,996	\$4,760,597
Travel & Training	\$8,715	\$16,900	\$13,600	\$17,400
Intragovernmental Charges	\$2,395,176	\$2,271,975	\$2,271,102	\$2,505,171
Utilities, Services & Other Misc.	\$7,288,120	\$3,307,135	\$3,414,476	\$3,762,552
Interest Expense	\$181,897	\$261,092	\$261,092	\$236,597
Bank & Paying Agent Fees	\$101,469	\$0	\$100	\$300
Transfers Out	\$307,443	\$296,546	\$296,546	\$298,870
Principal Payments	\$365,000	\$902,386	\$902,386	\$926,057
Capital Additions	\$3,426,810	\$3,139,000	\$2,882,808	\$4,209,000
Enterprise Revenues used for Capital Projects	\$645,000	\$1,890,000	\$1,890,000	\$1,555,000
Total Financial Uses	\$24,177,952	\$23,359,030	\$22,242,704	\$24,736,022
Financial Sources Over/(Under) Uses	(\$1,805,850)	(\$1,217,499)	\$2,933,479	(\$1,701,915)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$6,065,604	\$6,065,604	\$8,999,083
Financial Sources Over/(Under) Uses		(\$1,217,499)	\$2,933,479	(\$1,701,915)
Cash and cash equivalents	\$7,643,488			
Less: Cash Restricted for Capital Projects	(\$2,467,927)			
Less: GASB 31 Pooled Cash Adjustment	\$600,548			
Plus: Inventory	\$289,495			
Projected Unassigned Cash Reserve	\$6,065,604	\$4,848,105	\$8,999,083	\$7,297,168
Budgeted Operating Expenses w/o Depr	\$15,788,293	\$16,870,005	\$16,870,005	\$17,510,198
Add: Budgeted Interest Expense	\$227,774	\$261,092	\$261,092	\$236,597
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$300
Add: Budgeted Operating Transfers Out	\$307,443	\$296,546	\$296,546	\$298,870
Add: Budgeted Principal Payments	\$1,032,201	\$902,386	\$902,386	\$926,057
Add: Budgeted Capital Additions	\$2,788,300	\$3,139,000	\$3,139,000	\$4,209,000
Add: Budgeted Ent Revenue for CIP	\$645,000	\$1,155,000	\$1,155,000	\$1,555,000
Total Budgeted Financial Uses	\$20,789,011	\$22,624,029	\$22,624,029	\$24,736,022
Less: Ent Rev Budgeted for current year CIP	(\$645,000)	(\$1,155,000)	(\$1,155,000)	(\$1,555,000)
Operational Expenses	\$20,144,011	\$21,469,029	\$21,469,029	\$23,181,022
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,028,802	\$4,293,806	\$4,293,806	\$4,636,204
Add: Ent Rev Budgeted for current year CIP	\$645,000	\$1,155,000	\$1,155,000	\$1,555,000
Budgeted Cash Reserve Target	\$4,673,802	\$5,448,806	\$5,448,806	\$6,191,204
Cash Above/(Below) Budgeted Cash Reserve Target	\$1,391,802	(\$600,701)	\$3,550,277	\$1,105,964

Rate Increases: (FY 2020 Cost of Service Study - Future rates will be adjusted after that information is received)

Residential	0.00%	0.00%	0.00%	0.00%
Commercial	Rebalanced	Rebalanced	Rebalanced	0.00%
Landfill	2.50%	13.63%	13.63%	5.77%

Debt Coverage Ratio:

4.62	6.36	11.26	6.69
662			

Financial Sources and Uses Solid Waste Utility Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$4,885,266	\$4,885,266	\$4,885,266	\$4,885,266
\$9,754,276	\$9,851,029	\$9,948,749	\$10,047,446
\$1,757,261	\$1,792,406	\$1,828,254	\$1,864,820
\$4,488,071	\$4,799,111	\$5,121,498	\$5,454,978
\$714,000	\$728,280	\$742,846	\$757,703
\$1,000,200	\$1,000,200	\$1,000,200	\$1,000,200
\$217,736	\$219,834	\$221,954	\$224,097
\$400,000	\$400,000	\$400,000	\$400,000
\$0	\$0	\$0	\$0
\$262,655	\$262,655	\$262,655	\$262,655
\$23,479,464	\$23,938,781	\$24,411,422	\$24,897,164
\$0	\$0	\$0	\$0
\$23,479,464	\$23,938,781	\$24,411,422	\$24,897,164

\$6,703,669	\$6,971,816	\$7,250,689	\$7,540,716
\$4,795,612	\$4,831,502	\$4,868,290	\$4,905,997
\$17,400	\$17,400	\$17,400	\$17,400
\$2,652,012	\$2,808,963	\$2,977,367	\$3,158,133
\$3,861,996	\$3,964,566	\$4,070,465	\$4,179,807
\$211,312	\$187,064	\$168,974	\$154,964
\$309	\$318	\$328	\$338
\$298,870	\$302,084	\$337,438	\$307,314
\$954,967	\$856,611	\$546,876	\$562,261
\$3,286,222	\$2,905,945	\$2,411,236	\$3,104,584
\$700,000	\$790,000	\$1,150,000	\$2,350,000
\$23,482,369	\$23,636,270	\$23,799,063	\$26,281,514

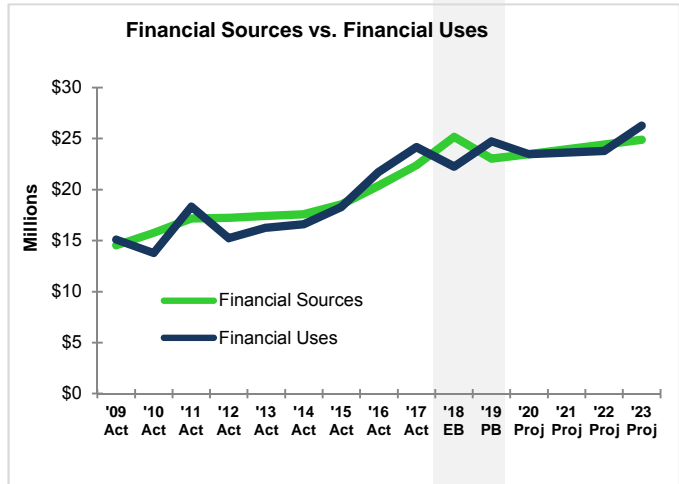
(\$2,905)	\$302,511	\$612,359	(\$1,384,350)
\$7,297,168	\$7,294,263	\$7,596,774	\$8,209,132
(\$2,905)	\$302,511	\$612,359	(\$1,384,350)

\$7,294,263	\$7,596,774	\$8,209,132	\$6,824,783
\$18,030,689	\$18,594,248	\$19,184,211	\$19,802,053
\$211,312	\$187,064	\$168,974	\$154,964
\$309	\$318	\$328	\$338
\$298,870	\$302,084	\$337,438	\$307,314
\$954,967	\$856,611	\$546,876	\$562,261
\$3,286,222	\$2,905,945	\$2,411,236	\$3,104,584
\$700,000	\$790,000	\$1,150,000	\$2,350,000
\$23,482,369	\$23,636,270	\$23,799,063	\$26,281,514
(\$700,000)	(\$790,000)	(\$1,150,000)	(\$2,350,000)
\$22,782,369	\$22,846,270	\$22,649,063	\$23,931,514
x 20%	x 20%	x 20%	x 20%
\$4,556,474	\$4,569,254	\$4,529,813	\$4,786,303
\$700,000	\$790,000	\$1,150,000	\$2,350,000
\$5,256,474	\$5,359,254	\$5,679,813	\$7,136,303

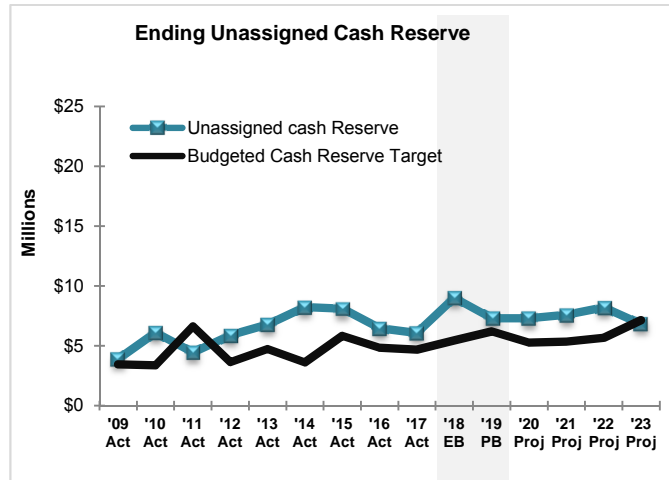
\$2,037,789	\$2,237,520	\$2,529,319	(\$311,520)
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
5.47%	5.16%	4.92%	4.69%
9.58	9.47	15.98	15.65

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

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



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2019, financial sources include an increase to landfill rates. A cost of service study is planned for FY 2020 and rates will be adjusted once that information is received.



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be above the budgeted cash reserve target for FY 2019. The five year forecast includes increasing capital project amounts. Landfill Scale House Relocation and Road Improvement for \$2.25 million in FY 2023 will cause the cash reserves to fall below the budgeted cash reserve target. A cost of service study is planned for FY 2020 and rates will be adjusted after that in order to get the cash reserve up to the budgeted cash reserve target.

Solid Waste Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Residential Customers Residential service shall consist of the removal of refuse, in bags or disposable containers or in centralized containers set for grouped residential units as approved by the director, once weekly. The fees for such service shall be as follows:					
Residences, per month, per residential unit (single-family, duplex, apartment up to four (4) units)	22-159 (a)	10-01-17	\$16.04	\$16.04	
Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service	22-159 (a)	10-01-17	50%	50%	
Grouped residential units having centralized collection containers, per unit, per month	22-159 (a)	10-01-17	\$15.26	\$15.26	
Major appliance pickup Pickup of major appliances at curbside equipped for use of refrigerants, per appliance					
Pickup of appliances at curbside not requiring refrigerants, per appliance	22-159(l)	10-01-17	\$22.75	\$22.75	
Pickup of appliances at curbside not requiring refrigerants, per appliance	22-159(l)	10-01-17	\$15.19	\$15.19	
Special pickup of unlawfully placed material The city may remove refuse that is untimely placed or allowed to remain at the curb or edge of the roadway in violation of subsection (f) of this section. The city may remove yard waste that is improperly deposited at curbside for pickup in violation of section 22-158(b)(3). The fee for material removal service under this subsection shall be as follows:					
Special pickup	22-159(m)	05-04-09	\$50	\$50	
Apartments in excess of four units per structure Collection methods and rates. The following collection methods and rates shall apply to apartment complexes with more than four (4) units per structure:					
The occupant, tenant or lessee of each apartment unit per month for pickup from bulk containers.	22-160(b) 22-160(b)(1)	10-01-17	\$15.26	\$15.26	
Commercial Service Commercial collection methods and rates. The following refuse collection methods and rates shall apply to commercial customers as approved by the director					
Commercial hand pickup	22-161(b) 22-161(b)(1)				
The service charge for hand pickup of businesses or commercial places, boarding and rooming houses, fraternities and sororities, per collection minute	22-161(b)(1)(a)	10-01-17	\$3.14	\$3.14	

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Commercial Service (continued) Or a minimum of five (5) minutes per occurrence	22-161(b)(1)(a)	10-01-17	\$15.70	\$15.70	
Bulk Storage Container Collection:	22-161(b)(2)				
Front Loader Collection:					
Cubic Yards/ # of Collections per Week					
2 cu yard/ 1 collection per week		10-01-17	\$86.87	\$86.87	
2 cu yard/ 2 collections per week		10-01-17	\$139.62	\$139.62	
2 cu yard/ 3 collections per week		10-01-17	\$204.79	\$204.79	
2 cu yard/ 4 collections per week		10-01-17	\$282.37	\$282.37	
2 cu yard/ 5 collections per week		10-01-17	\$372.37	\$372.37	
2 cu yard/ 6 collections per week		10-01-17	\$474.78	\$474.78	
2 cu yard/ extra collection (each)		10-01-17	\$100.00	\$100.00	
4 cu yard/ 1 collection per week		10-01-17	\$100.72	\$100.72	
4 cu yard/ 2 collections per week		10-01-17	\$180.55	\$180.55	
4 cu yard/ 3 collections per week		10-01-17	\$281.07	\$281.07	
4 cu yard/ 4 collections per week		10-01-17	\$402.28	\$402.28	
4 cu yard/ 5 collections per week		10-01-17	\$544.19	\$544.19	
4 cu yard/ 6 collections per week		10-01-17	\$706.75	\$706.75	
4 cu yard/ extra collection (each)		10-01-17	\$160.00	\$160.00	
6 cu yard/ 1 collection per week		10-01-17	\$118.80	\$118.80	
6 cu yard/ 2 collections per week		10-01-17	\$221.95	\$221.95	
6 cu yard/ 3 collections per week		10-01-17	\$349.93	\$349.93	
6 cu yard/ 4 collections per week		10-01-17	\$502.72	\$502.72	
6 cu yard/ 5 collections per week		10-01-17	\$680.36	\$680.36	
6 cu yard/ 6 collections per week		10-01-17	\$882.83	\$882.83	
6 cu yard/ extra collection (each)		10-01-17	\$202.00	\$202.00	
8 cu yard/ 1 collection per week		10-01-17	\$135.81	\$135.81	
8 cu yard/ 2 collections per week		10-01-17	\$268.10	\$268.10	
8 cu yard/ 3 collections per week		10-01-17	\$433.47	\$433.47	
8 cu yard/ 4 collections per week		10-01-17	\$631.97	\$631.97	
8 cu yard/ 5 collections per week		10-01-17	\$863.57	\$863.57	
8 cu yard/ 6 collections per week		10-01-17	\$1,128.27	\$1,128.27	
8 cu yard/ extra collection (each)		10-01-17	\$265.00	\$265.00	
Rear Loader Collection:					
Cubic Yards/ # of Collections per Week					
2 cu yard/ 1 collection per week		10-01-17	\$101.35	\$101.35	
2 cu yard/ 2 collections per week		10-01-17	\$158.24	\$158.24	
2 cu yard/ 3 collections per week		10-01-17	\$227.55	\$227.55	
2 cu yard/ 4 collections per week		10-01-17	\$309.27	\$309.27	
2 cu yard/ 5 collections per week		10-01-17	\$403.40	\$403.40	
2 cu yard/ 6 collections per week		10-01-17	\$509.95	\$509.95	
2 cu yard/ extra collection (each)		10-01-17	\$106.00	\$106.00	
4 cu yard/ 1 collection per week		10-01-17	\$113.86	\$113.86	
4 cu yard/ 2 collections per week		10-01-17	\$199.89	\$199.89	
4 cu yard/ 3 collections per week		10-01-17	\$306.62	\$306.62	
4 cu yard/ 4 collections per week		10-01-17	\$434.04	\$434.04	
4 cu yard/ 5 collections per week		10-01-17	\$582.15	\$582.15	
4 cu yard/ 6 collections per week		10-01-17	\$750.93	\$750.93	
4 cu yard/ extra collection (each)		10-01-17	\$168.00	\$168.00	
6 cu yard/ 1 collection per week		10-01-17	\$132.59	\$132.59	
6 cu yard/ 2 collections per week		10-01-17	\$252.22	\$252.22	
6 cu yard/ 3 collections per week		10-01-17	\$402.88	\$402.88	
6 cu yard/ 4 collections per week		10-01-17	\$584.56	\$584.56	
6 cu yard/ 5 collections per week		10-01-17	\$797.30	\$797.30	
6 cu yard/ 6 collections per week		10-01-17	\$1,041.07	\$1,041.07	
6 cu yard/ extra collection (each)		10-01-17	\$244.00	\$244.00	

Solid Waste Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Commercial Service (continued)					
8 cu yard/ 1 collection per week		10-01-17	\$148.16	\$148.16	
8 cu yard/ 2 collections per week		10-01-17	\$299.03	\$299.03	
8 cu yard/ 3 collections per week		10-01-17	\$491.27	\$491.27	
8 cu yard/ 4 collections per week		10-01-17	\$724.90	\$724.90	
8 cu yard/ 5 collections per week		10-01-17	\$999.92	\$999.92	
8 cu yard/ 6 collections per week		10-01-17	\$1,316.32	\$1,316.32	
8 cu yard/ extra collection (each)		10-01-17	\$317.00	\$317.00	
Roll cart - 1 collection per week		10-01-17	\$25.34	\$25.34	
Roll cart - 2 collection per week		10-01-17	\$39.56	\$39.56	
Roll cart - 3 collection per week		10-01-17	\$56.89	\$56.89	
Roll cart - 4 collection per week		10-01-17	\$77.32	\$77.32	
Roll cart - 5 collection per week		10-01-17	\$100.85	\$100.85	
Roll cart - 6 collection per week		10-01-17	\$127.49	\$127.49	
Roll cart - extra collection (each)		10-01-17	\$27.00	\$27.00	
Front loading construction dumpsters: Set fee	22-161(d)	10-01-17	\$91.08	\$91.08	
Collection service from the dumpster shall be made upon					
Minimum monthly charge		10-01-17	\$134.78	\$134.78	
Roll of containers:					
Full-sized compactor style roll-off containers; per collection	22-161(e)(1)	10-01-17	\$98.51 + \$52.00/ton	\$98.51 + \$55.00/ton	10-01-18
Minimum monthly charge	22-161(e)(1)	10-01-17	\$98.51	\$98.51	
Full-sized non-compacted roll-off containers; per collection	22-161(e)(2)	10-01-17	\$98.51 + \$52.00/ton	\$98.51 + \$55.00/ton	10-01-18
Minimum monthly charge	22-161(e)(2)	10-01-17	\$98.51	\$98.51	
Mini-sized compactor style roll-off containers; per collection	22-161(e)(3)	10-01-17	\$70.03 + \$52.00/ton	\$70.03 + \$55.00/ton	10-01-18
Minimum monthly charge	22-161(e)(3)	10-01-17	\$70.03	\$70.03	
Mini-sized non-compacted style roll-off containers; per collection	22-161(e)(4)	10-01-17	\$70.03 + \$52.00/ton	\$70.03 + \$55.00/ton	10-01-18
Minimum monthly charge	22-161(e)(4)	10-01-17	\$70.03	\$70.03	
Recycling Bulk Storage Container Collection:					
Clean Old Corrugated Cardboard Only	22-161	10-01-16	80% of Rear Load	80% of Rear Load	
Clean Mixed Fiber Material	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Clean Aluminum, Metal, or Plastic	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Clean Food Waste Compost	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Glass or Mixed Fiber Material with Containers	22-161	10-01-16	100% of Rear Load	100% of Rear Load	

Solid Waste Fees/Charges/Fines

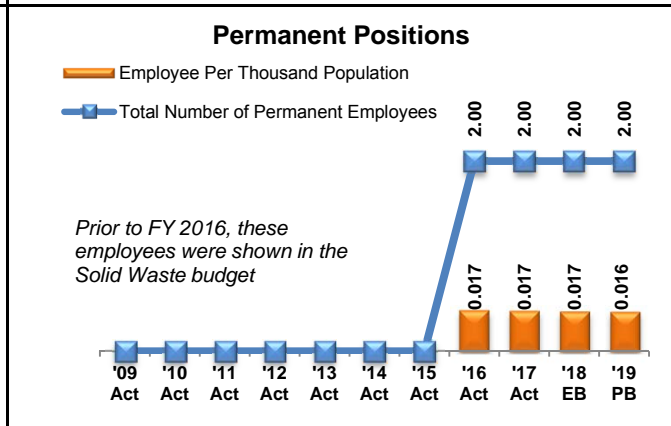
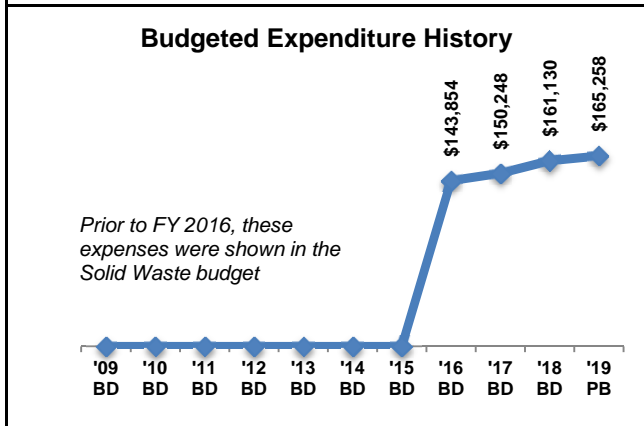
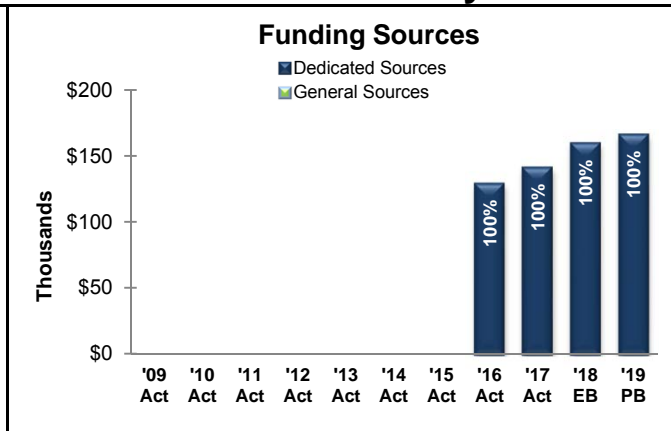
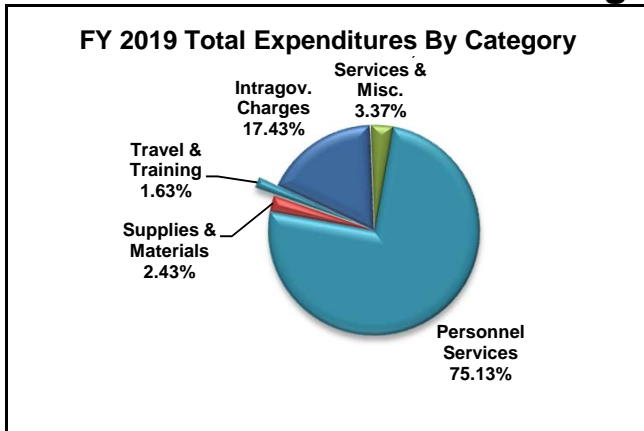
			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Landfill and disposal areas					
Rates for landfill. Landfill fees shall be determined by weight unless scales are temporarily out of commission. The current state solid waste tonnage fee will be added to all rates where applicable except the "per ton" rate, set forth in subsection (1) below, which includes that fee. Charges for use of the landfill shall be determined by weight or volume as follows:					
Per ton, or any fraction thereof	22-163(a)				
Minimum fee	22-163(a)(1)	10-01-17	\$52.00	\$55.00	10-01-18
		10-01-17	\$25.00	\$25.00	
Automobiles, each	22-163(a)(2)	10-01-17	\$25.00	\$25.00	
Minimum fee		10-01-17	\$25.00	\$25.00	
Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each	22-163(a)(3)	10-01-17	\$132.74	\$140.40	10-01-18
Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each	22-163(a)(4)	10-01-17	\$265.56	\$280.89	10-01-18
Compactor trucks and compactor roll-off boxes, per cubic yard capacity	22-163(a)(6)	10-01-17	\$23.17	\$24.51	10-01-18
Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit	22-163(a)(7)	10-01-16	\$25	\$25	
Grease trap waste disposed at the landfill per ton or any fraction thereof	22-163(a)(12)	10-01-17	\$24.80	\$27.86	10-01-18
Major appliances delivered to a designated location at the landfill:	22-163(a)(11)				
Appliances equipped for use of refrigerants, per appliance		10-01-17	\$22.75	\$22.75	
Appliances not requiring refrigerant, per appliance		10-01-17	\$15.19	\$15.19	

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Community Improvement District Solid Waste rates:					
The following monthly rates shall apply to the categories and classifications as established by this article and shall be billed and collected as provided for by the procedures of Chapter 27, Article II:					
Category:					
Restaurant -					
Classification I		05-18-15	\$360.63	\$360.63	
Classification II		05-18-15	\$178.21	\$178.21	
Classification III		05-18-15	\$59.41	\$59.41	
Retail -					
Classification I		05-18-15	\$166.97	\$166.97	
Classification II		05-18-15	\$83.49	\$83.49	
Classification III		05-18-15	\$27.01	\$27.01	
Office -					
Classification I		05-18-15	\$137.71	\$137.71	
Classification II		05-18-15	\$68.05	\$68.05	
Classification III		05-18-15	\$22.68	\$22.68	
Church -					
Classification I		05-18-15	\$92.34	\$92.34	
Classification II		05-18-15	\$45.37	\$45.37	
Classification III		05-18-15	\$14.58	\$14.58	
Production/industrial -					
Classification I		05-18-15	\$941.28	\$941.28	
Classification II		05-18-15	\$304.44	\$304.44	
Classification III		05-18-15	\$156.88	\$156.88	
Bank -					
Classification I		05-18-15	\$145.81	\$145.81	
Classification II		05-18-15	\$72.90	\$72.90	
Classification III		05-18-15	\$24.30	\$24.30	
Lodging -					
Classification I		05-18-15	\$577.54	\$577.54	
Classification II		05-18-15	\$286.21	\$286.21	
Classification III		05-18-15	\$97.11	\$97.11	
Printing/production/silk/screening -					
Classification I		05-18-15	\$119.21	\$119.21	
Classification II		05-18-15	\$99.68	\$99.68	
Classification III		05-18-15	\$80.14	\$80.14	
Residential -					
Classification I		05-18-15	\$18.67	\$18.67	
Classification II		05-18-15	\$18.67	\$18.67	
Classification III		05-18-15	\$18.67	\$18.67	

**Mid-Missouri Solid Waste
Management District (MMSWMD)
(Special Revenue Fund)**

Mid-Missouri Solid Waste Management District - Summary



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$104,711	\$123,307	\$122,635	\$124,166	\$859	0.7%
Supplies & Materials	\$4,009	\$4,900	\$3,270	\$4,020	(\$880)	(18.0%)
Travel & Training	\$1,205	\$1,200	\$1,200	\$2,700	\$1,500	125.0%
Intragov. Charges	\$28,041	\$26,313	\$26,313	\$28,806	\$2,493	9.5%
Utilities, Services & Misc.	\$2,297	\$5,410	\$5,410	\$5,566	\$156	2.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
Operating Expenses	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants and Capital Contrib	\$88,419	\$110,829	\$117,575	\$107,460	(\$3,369)	(3.0%)
Interest	\$349	\$3,948	\$115	\$115	(\$3,833)	(97.1%)
Transfers	\$46,697	\$46,353	\$46,353	\$57,381	\$11,028	23.8%
Use of Prior Year Sources	\$4,798	\$0	\$0	\$302	\$302	
Less: Current Year Surplus	\$0	\$0	(\$5,215)	\$0	\$0	
Dedicated Sources	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$140,263	\$161,130	\$158,828	\$165,258	\$4,128	2.6%

Description

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of waste reduction and recycling for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage.

Department Objectives

Coordinate and provide technical assistance and educational materials and programs for waste reduction. Monitor grant awards to assure compliance with MDNR requirements.

Highlights/Significant Changes

- The MMSWMD hosted two district grant workshops in July of 2017 to assist potential grantees in understanding the grant process as well as provided assistance with completing a grant application.
- The MMSWMD supported local governments by organizing and funding an opportunity to dispose of illegally dumped tires from public property and roadways.

Highlights/Significant Changes (cont.)

- The MMSWMD provided free student led waste audits for regional schools and awarded small dollar sponsorships for waste reduction projects.
- The MMSWMD partnered with the City of Columbia to begin hosting quarterly Fix-it-Fairs. This event brings together volunteers with repair skills with participants interested in learning how to fix their broken household items.
- The MMSWMD awarded \$268,641.78 in grant funding for regional waste reduction projects during FY 2018.
- The MMSWMD, along with the University of Missouri, Boone County, and City of Columbia Public Works and Neighborhood Services, sponsored a one day collection event on June 2, 2018 for scrap tires, electronic waste, appliances and household hazardous waste.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
2208 - Solid Waste District Admin.	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	

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**Statement of Revenues, Expenditures, and Changes in Fund Balance
Mid-Missouri Solid Waste Management District**

	<u>Actual FY 2017</u>	<u>Adj. Budget FY 2018</u>	<u>Estimated FY 2018</u>	<u>Proposed FY 2019</u>
Revenues				
Grant Revenues	\$88,419	\$110,829	\$117,575	\$107,460
Interest	\$349	\$3,948	\$115	\$115
Total Revenues	\$88,768	\$114,777	\$117,690	\$107,575
Expenditures				
Personnel Services	\$104,711	\$123,307	\$122,635	\$124,166
Supplies & Materials	\$4,009	\$4,900	\$3,270	\$4,020
Travel & Training	\$1,205	\$1,200	\$1,200	\$2,700
Intragovernmental Charges	\$28,041	\$26,313	\$26,313	\$28,806
Utilities, Services & Other Misc.	\$2,297	\$5,410	\$5,410	\$5,566
Total Expenditures	\$140,263	\$161,130	\$158,828	\$165,258
Excess (Deficiency of Revenues Over Expenditures	(\$51,495)	(\$46,353)	(\$41,138)	(\$57,683)
Other Financing Sources (Uses):				
Transfers In	\$46,697	\$46,353	\$46,353	\$57,381
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$46,697	\$46,353	\$46,353	\$57,381
Net Change in Fund Balance	(\$4,798)	\$0	\$5,215	(\$302)
Fund Balance - Beginning	\$4,284	(\$514)	(\$514)	\$4,701
Fund Balance - Ending	(\$514)	(\$514)	\$4,701	\$4,399

Financial Sources and Uses
Mid-Missouri Solid Waste Management District

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
Grants	\$88,419	\$110,829	\$117,575	\$107,460
Interest Revenue	\$349	\$3,948	\$115	\$115
Less: GASB 31 Interest Adjustment	\$248			
Total Financial Sources Before Transfers	\$89,016	\$114,777	\$117,690	\$107,575
Transfers In	\$46,697	\$46,353	\$46,353	\$57,381
Total Financial Sources	\$135,713	\$161,130	\$164,043	\$164,956
Financial Uses				
Personnel Services	\$104,711	\$123,307	\$122,635	\$124,166
Less: GASB 16 Vacation Liability Adjustment	\$0			
Less: GASB 68 Pension Adjustment	\$0			
Supplies & Materials	\$4,009	\$4,900	\$3,270	\$4,020
Travel & Training	\$1,205	\$1,200	\$1,200	\$2,700
Intragovernmental Charges	\$28,041	\$26,313	\$26,313	\$28,806
Utilities, Services & Other Misc.	\$2,297	\$5,410	\$5,410	\$5,566
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$140,263	\$161,130	\$158,828	\$165,258
Financial Sources Over/(Under) Uses	(\$4,550)	\$0	\$5,215	(\$302)

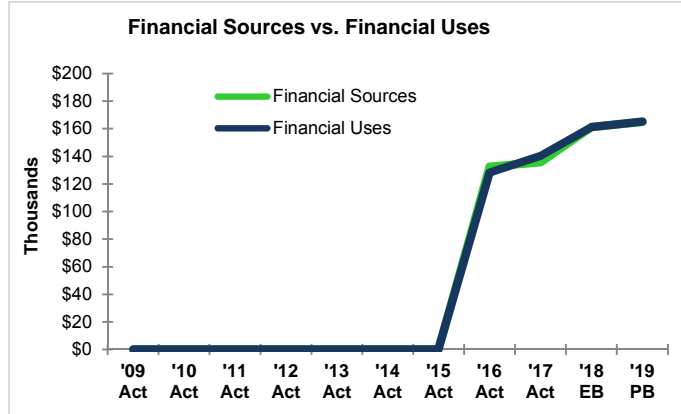
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$0	\$0	\$5,215
Financial Sources Over/(Under) Uses		\$0	\$5,215	(\$302)
Cash and Cash Equivalent	\$0			
Less: GASB 31 Pooled Cash Adjustment	\$0			
Projected Unassigned Cash Reserve	\$0	\$0	\$5,215	\$4,913

Cash Reserve Target

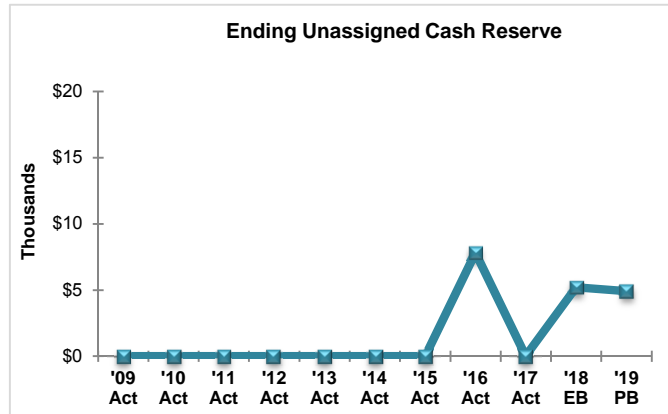
This is a special revenue fund which utilizes grant funds and transfers from the solid waste utility. There is no budgeted cash reserve target for this fund.

Financial Sources and Uses Mid-Missouri Solid Waste Management District

- For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.
- The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.
- This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.
- A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs. For Special Revenue Funds, no budgeted cash reserve target is used.



For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.



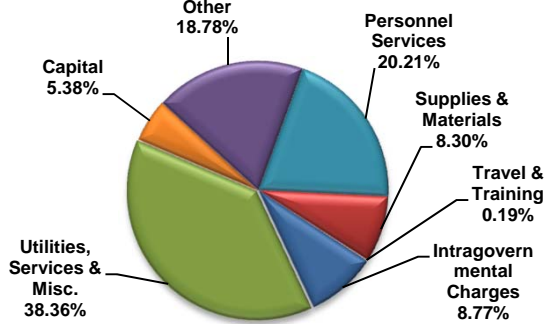
For Special Revenue Funds, no budgeted cash reserve target is used. When there is a positive Ending Unassigned Cash Reserve, it is typically a timing issue between when the expense is incurred and reimbursement received.

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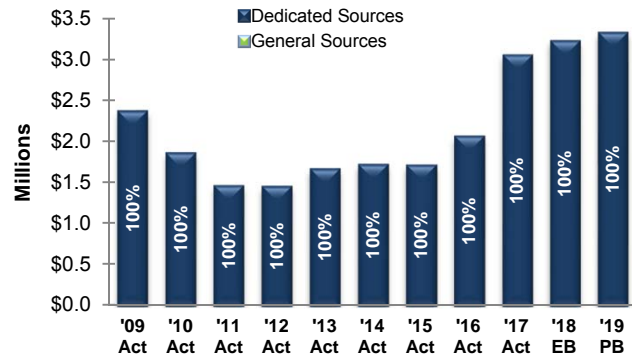
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

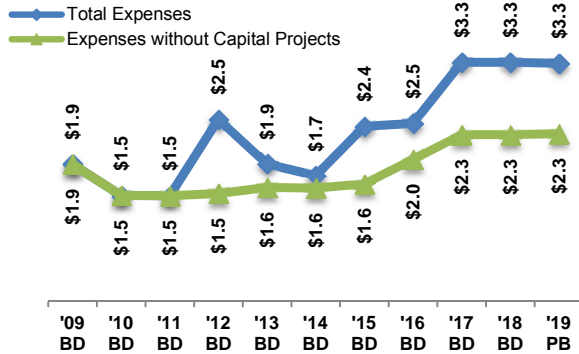
FY 2019 Total Expenditures By Category



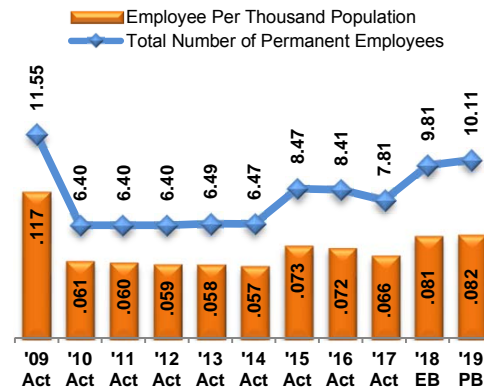
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$469,892	\$647,854	\$555,228	\$668,299	\$20,445	3.2%
Supplies & Materials	\$141,066	\$246,017	\$233,093	\$274,481	\$28,464	11.6%
Travel & Training	\$1,027	\$6,398	\$3,395	\$6,398	\$0	0.0%
Intragovernmental Charges	\$254,874	\$254,426	\$254,426	\$290,197	\$35,771	14.1%
Utilities, Services & Misc.	\$1,259,255	\$1,260,967	\$1,253,234	\$1,268,697	\$7,730	0.6%
Capital	\$254,598	\$292,500	\$291,501	\$178,000	(\$114,500)	(39.1%)
Other	\$652,089	\$613,492	\$616,581	\$621,137	\$7,645	1.2%
Total	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)
Operating Expenses	\$964,636	\$1,410,722	\$1,294,436	\$1,533,072	\$122,350	8.7%
Non-Operating Expenses	\$652,089	\$613,492	\$616,581	\$621,137	\$7,645	1.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$254,598	\$292,500	\$291,501	\$178,000	(\$114,500)	(39.1%)
Capital Projects	\$1,161,478	\$1,004,940	\$1,004,940	\$975,000	(\$29,940)	(3.0%)
Total Expenses	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	(\$12,958)	\$56,878	\$18,994	\$18,994	(\$37,884)	(66.6%)
Fees and Service Charges	\$1,966,084	\$2,398,887	\$2,431,637	\$3,032,046	\$633,159	26.4%
Other Local Revenues	\$42,664	\$1,000	\$2,170	\$3,000	\$2,000	200.0%
Transfers	\$3,100	\$200,000	\$200,000	\$0	(\$200,000)	(100.0%)
Use of Prior Year Sources	\$1,033,911	\$664,889	\$554,657	\$253,169	(\$411,720)	(61.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)

Storm Water Utility Fund - Summary

Fund 558x

Description

The Storm Water Utility operates through funding approved by voters in April 1993 and increased by voters in 2015. Funding sources include development charges on new construction and monthly Storm Water Utility charges for all properties. The Storm Water Utility was established to provide funding for the implementation of storm water management projects and maintenance of existing storm water drainage facilities. In 2002, the Storm Water Utility began funding projects, education and outreach activities to address storm water quality and meet regulatory requirements.

Department Objectives

- Assure the movement of emergency vehicles during storm runoff events.
- Protect the public from rapidly flowing storm water runoff or flash floods.
- Minimize losses and property damage resulting from uncontrolled storm water runoff.
- Establish requirements for construction of storm water management facilities in newly developed areas.
- Comply with requirements of the Municipal Separate Storm Sewer System (MS4) permit.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- FY 2019 reflects a 25% storm water monthly rate increase approved by voters in April 2015. FY 2020 will reflect a 20% rate increase which is the last year of the voter approved rate increases.
- The FY 2019 CIP includes funding for construction of one Capital Improvement Project and the Engineering for one additional Capital Improvement Project with construction to be funded in a future fiscal year.
- In FY 2019 the Sewer and Storm Water Utilities will seek approval from City Council for the Wastewater and Storm Water Integrated Master Plan and begin the implementation. This will require a voter approved rate increase to fund this plan.
- A 0.20 FTE Senior Project Compliance Inspector position has been added for FY 2019 to perform contract management and regulatory compliance activities for capital projects.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration/Engineering	0.61	2.71	2.71	3.01	0.30
Field Operations	7.20	7.10	7.10	7.10	
Total Personnel	7.81	9.81	9.81	10.11	0.30
Permanent Full-Time	7.81	9.81	9.81	10.11	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.81	9.81	9.81	10.11	0.30

Rate Increase Information

Storm Water Residential Rate Increase History

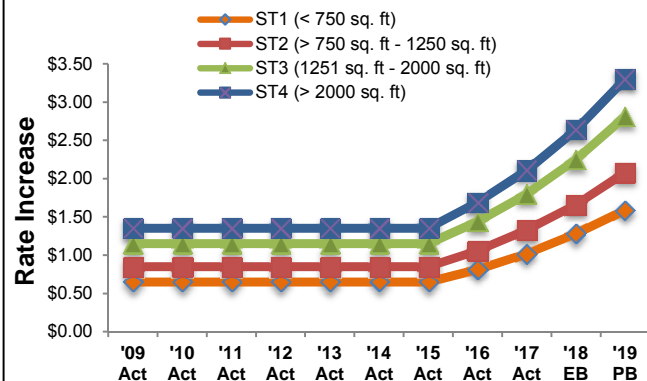
Current rates for FY 2018 are as follows:

ST1	\$1.27/month/unit	residential < 750 sq. feet
ST2	\$1.66/month/unit	residential 751 - 1250 sq. feet
ST3	\$2.25/month/unit	residential 1251 - 2000 sq. feet
ST4	\$2.64/month/unit	residential over 2000 sq. feet

Proposed rates for FY 2019 are as follows:

ST1	\$1.59/month/unit	residential < 750 sq. feet
ST2	\$2.08/month/unit	residential 751 - 1250 sq. feet
ST3	\$2.81/month/unit	residential 1251 - 2000 sq. feet
ST4	\$3.30/month/unit	residential over 2000 sq. feet

Storm Water Residential Average Monthly Customer Impact



Budget Detail By Division

	<u>Actual FY 2017</u>	<u>Adj. Budget FY 2018</u>	<u>Estimated FY 2018</u>	<u>Proposed FY 2019</u>	<u>\$ Change 19/18B</u>	<u>% Change 19/18B</u>
Admin/Education/Engineering						
Personnel Services	\$54,541	\$259,337	\$207,069	\$280,821	\$21,484	8.3%
Supplies and Materials	\$28,541	\$41,437	\$38,937	\$33,736	(\$7,701)	(18.6%)
Travel and Training	\$1,027	\$5,648	\$2,645	\$5,648	\$0	0.0%
Intragovernmental Charges	\$192,353	\$192,166	\$192,166	\$223,236	\$31,070	16.2%
Utilities, Services, & Misc.	\$97,805	\$59,260	\$64,949	\$62,350	\$3,090	5.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$118,681	\$108,514	\$111,603	\$116,159	\$7,645	7.0%
Total	\$492,948	\$666,362	\$617,369	\$721,950	\$55,588	8.3%
Field Operations						
Personnel Services	\$397,517	\$388,517	\$348,159	\$387,478	(\$1,039)	(0.3%)
Supplies and Materials	\$108,019	\$204,580	\$194,156	\$240,745	\$36,165	17.7%
Travel and Training	\$0	\$750	\$750	\$750	\$0	0.0%
Intragovernmental Charges	\$62,521	\$62,260	\$62,260	\$66,961	\$4,701	7.6%
Utilities, Services, & Misc.	\$22,312	\$196,767	\$183,345	\$231,347	\$34,580	17.6%
Capital	\$254,598	\$292,500	\$291,501	\$178,000	(\$114,500)	(39.1%)
Other	\$533,408	\$504,978	\$504,978	\$504,978	\$0	0.0%
Total	\$1,378,375	\$1,650,352	\$1,585,149	\$1,610,259	(\$40,093)	(2.4%)
Capital Projects						
Personnel Services	\$17,834	\$0	\$0	\$0	\$0	
Supplies and Materials	\$4,506	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,139,138	\$1,004,940	\$1,004,940	\$975,000	(\$29,940)	(3.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,161,478	\$1,004,940	\$1,004,940	\$975,000	(\$29,940)	(3.0%)
Department Totals						
Personnel Services	\$469,892	\$647,854	\$555,228	\$668,299	\$20,445	3.2%
Supplies and Materials	\$141,066	\$246,017	\$233,093	\$274,481	\$28,464	11.6%
Travel and Training	\$1,027	\$6,398	\$3,395	\$6,398	\$0	0.0%
Intragovernmental Charges	\$254,874	\$254,426	\$254,426	\$290,197	\$35,771	14.1%
Utilities, Services, & Misc.	\$1,259,255	\$1,260,967	\$1,253,234	\$1,268,697	\$7,730	0.6%
Capital	\$254,598	\$292,500	\$291,501	\$178,000	(\$114,500)	(39.1%)
Other	\$652,089	\$613,492	\$616,581	\$621,137	\$7,645	1.2%
Total	\$3,032,801	\$3,321,654	\$3,207,458	\$3,307,209	(\$14,445)	(0.4%)

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Admin/Education/Engineering					
9905 - Deputy City Manager	0.06	0.06	0.06	0.06	
5109 - Engineering Supervisor	0.20	0.20	0.20	0.20	
5107 - Engin & Operations Manager	0.20	0.20	0.20	0.20	
5098/5113 - Eng Spec/Engineer ^	0.00	1.00	1.00	1.00	
4501 - Rate Analyst *	0.00	0.00	0.00	0.10	0.10
4996 - Sr. Project Compliance Inspector +	0.00	0.00	0.00	0.20	0.20
2990 - Director, Columbia Utilities	0.05	0.05	0.05	0.05	
2980 - Asst Dir, Columbia Utilities	0.00	0.10	0.10	0.10	
2582 - Storm Water MS4 Technician ^	0.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst.	0.10	0.10	0.10	0.10	
Total Personnel	0.61	2.71	2.71	3.01	0.30
Permanent Full-Time	0.61	2.71	2.71	3.01	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.61	2.71	2.71	3.01	0.30
Field Operations					
2980 - Asst Director, City Utilities	0.10	0.00	0.00	0.00	
2884 - Jet Lead Operator-773	1.00	1.00	1.00	1.00	
2585 - Storm Water Supervisor	1.00	1.00	1.00	1.00	
2430 - Sewer Maint Supt	0.10	0.10	0.10	0.10	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	4.00	4.00	4.00	4.00	
Total Personnel	7.20	7.10	7.10	7.10	
Permanent Full-Time	7.20	7.10	7.10	7.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.20	7.10	7.10	7.10	
Department Totals					
Permanent Full-Time	7.81	9.81	9.81	10.11	0.30
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.81	9.81	9.81	10.11	0.30

^ In FY 2018, 1.00 FTE Eng Specialist/Engineer was added to work on capital projects and 1.00 FTE Storm Water MS4 Technician was added to work on the Integrated Management Plan recommendations.

* In FY 2019, 0.10 FTE Rate Analyst was reallocated from Sewer and Solid Waste to Storm Water.

+ In FY 2019, 0.20 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

Major Projects

- Storm water system improvements at 9th and Elm Street and Hitt and Elm Street funded by the Storm Water Utility were completed in FY 2018 with the Flat Branch Relief Sewer project. Improvements addressed failing infrastructure in the downtown area.
- Construction of the Manor Drive storm water improvements were completed in FY 2018.
- Construction of the Sinclair Road at Mill Creek culvert replacement was completed in FY 2018. This project replaced failing infrastructure and improved the culvert to reduce the incidence of street flooding.
- Design of the Quail Drive storm water improvement project is anticipated for FY 2019. This project will address flooding and failing infrastructure issues.
- Construction of the Garth at Oak Tower Infrastructure Improvements is expected to begin in FY 2019.
- Support of the Collaborative Adaptive Management process through the funding of CAM projects as recommended by the Stakeholders and approved by Council. The El Chaparral Riparian Restoration project was recommended by the Stakeholders and approved by Council in early FY 2018. Construction of the project will be completed in FY 2018.
- Construction of Hirth Avenue Storm Water improvement project is expected to be completed in FY 2019. It will reduce incidence of structure flooding.

Fiscal Impact

FY 2019 reflects a 25% storm water monthly rate increase approved by voters in April 2015. This rate increase will fund construction of these projects.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Storm Water								
1 Annual CAM Projects - SS114 [ID: 1611]								
Ent Rev			\$30,000	\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$30,000						
Total	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000		
2 Annual Downtown Tree Planters - SS115 [ID: 1621]								
Ent Rev			\$25,000	\$25,000	\$25,000	\$125,000		
Ent Rev - 2015 Ballot		\$25,000						
Total		\$25,000	\$25,000	\$25,000	\$25,000	\$125,000		
3 Annual Floodplain Mapping - SS116 [ID: 1614]								
Ent Rev			\$50,000	\$50,000	\$50,000	\$250,000		
Ent Rev - 2015 Ballot		\$50,000						
Total		\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		
4 Annual Mitigation Bank Program - SS133 [ID: 1866]								
Ent Rev			\$30,000	\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$30,000						
Total	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000		
5 Annual Projects - SS017 [ID: 839]								
Ent Rev			\$125,000	\$125,000	\$125,000	\$625,000		
Ent Rev - 2015 Ballot	\$125,000	\$125,000						
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000		
6 Annual Property Acquisition - SS118 [ID: 1726]								
Ent Rev	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		
Total	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		
7 Garth @ Oak Tower SS110 [ID: 819] 2017 2019								
Ent Rev - 2015 Ballot	\$635,000							
Total	\$635,000							
8 Greenwood South - SS140 [ID: 1631] 2018 2020								
Ent Rev - 2015 Ballot		\$100,000						
Total		\$100,000						
9 Hickman & 6th & 7th - SS134 [ID: 1618] 2020 2021								
Ent Rev - 2015 Ballot		\$130,000	\$670,000					
Total		\$130,000	\$670,000					
10 Hirth Ave - SS142 [ID: 2070] 2017 2019								
Ent Rev	\$50,000							
Total	\$50,000							
11 Quail Drive - SS067 [ID: 821] 2019 2020								
Ent Rev - 2015 Ballot	\$100,000	\$470,000						
Total	\$100,000	\$470,000						
12 Rockhill Rd [ID: 873] 2020 2021								
Ent Rev			\$600,000					
Ent Rev - 2015 Ballot		\$124,000						
Total		\$124,000	\$600,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Storm Water								
13 Alan Lane [ID: 870]							2022	2022
Ent Rev - 2015 Ballot		\$66,000		\$275,000				
Total		\$66,000		\$275,000				
14 Capri Estates Drainage [ID: 828]							2020	2022
Ent Rev - 2015 Ballot		\$50,000		\$200,000				
Total		\$50,000		\$200,000				
15 Nebraska Avenue [ID: 1616]							2022	2023
Ent Rev - 2015 Ballot				\$120,000	\$500,000			
Total				\$120,000	\$500,000			
16 Vandiver/Sylvan Storm Drainage [ID: 826]							2022	2023
Ent Rev - 2015 Ballot				\$600,000	\$500,000			
Total				\$600,000	\$500,000			
17 Worley Again East Phase I [ID: 1629]							2022	2023
Ent Rev - 2015 Ballot				\$60,000	\$240,000			
Total				\$60,000	\$240,000			
18 Braemore Drainage [ID: 817]							2022	2024
Ent Rev				\$30,000		\$270,000		
Total				\$30,000		\$270,000		
19 Calvert Drive - SS117 [ID: 1612]							2023	2025
Ent Rev					\$100,000	\$600,000		
Total					\$100,000	\$600,000		
20 Royal Lytham - Fallwood - SS090 [ID: 815]							2023	2024
Ent Rev					\$50,000	\$350,000		
Total					\$50,000	\$350,000		
21 Seventh and Locust [ID: 1374]							2023	2024
Ent Rev - 2015 Ballot					\$50,000	\$270,000		
Total					\$50,000	\$270,000		
22 Sexton Road at Jackson [ID: 824]							2023	2024
Ent Rev					\$30,000	\$315,000		
Total					\$30,000	\$315,000		
23 Sexton/McBaine Drainage [ID: 825]							2024	2024
Ent Rev						\$280,000		
Total						\$280,000		

Storm Water

Annual and 5 Year Capital Projects

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Storm Water Funding Source Summary								
Ent Rev	\$75,000	\$50,000	\$910,000	\$340,000	\$490,000	\$3,085,000		
Ent Rev - 2015 Ballot	\$900,000	\$1,200,000	\$670,000	\$1,255,000	\$1,290,000	\$270,000		
New Funding	\$975,000	\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000	\$3,355,000		
Total	\$975,000	\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000	\$3,355,000		

Storm Water Current Capital Projects

1	Again Street 1105 Property Acquisition - SS135 [ID: 2003]						2016	2017
2	Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]						2018	2019
3	CAM - Forum Nature Area - SS113 [ID: 1811]						2013	2014
4	Downtown Tree Planter 2015 - SS127 [ID: 1970]						2015	2016
5	E Nifong Culvert Rehab - SS124 [ID: 1869]						2016	2016
6	El CHaparral Riparian Restoration [ID: 2074]						2017	2017
7	Hinkson Bacteria Assessment - SS126 [ID: 1947]						2015	2015
8	Hitt and Elm SS099 [ID: 1373]						2011	2015
9	Kelly Detention Retrofit - SS108 [ID: 1420]						2023	2023
10	Lynn Street Cottages Storm Water Management SS141 [ID: 2053]						2017	2018
11	Manor Drive - SS129 [ID: 1915]						2016	2017
12	Mill Creek - 307 W Alhambra - SS136 [ID: 2008]						2017	2018
13	Nifong & Bethel Drainage Project - SS105 [ID: 1475]						2013	2017
14	Ninth and Elm Storm Drain Replacement - SS121 [ID: 1889]						2015	2016
15	Rollins Rd at Rock Creek - SS130 [ID: 1364]						2016	2016
16	Sinclair Culvert at Mill Creek - SS131 [ID: 1914]						2016	2018
17	Worley Street 1104 - SS137 [ID: 2010]						2016	2017

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]	Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Alan Lane [ID: 870]	Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]	none
Bourn Avenue [ID: 1623]	Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Braemore Drainage [ID: 817]	Reduce street flooding frequency and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Bray/Longwell Drainage [ID: 818]	Reduce maintenance calls and flooding issues.
Calvert Drive - SS117 [ID: 1612]	Increase in regular landscape or cleaning maintenance for water quality improvements installations.
Capri Estates Drainage [ID: 828]	Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Crestridge Drive Culvert Replacement [ID: 2047]	Reduce street flooding and maintenance calls.
East Downtown [ID: 1613]	Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

El Chaparral Riparian Restoration [ID: 2074]

Some maintenance while trees establish, periodic cleaning of drainage pipe inlet and outlet.

Flat Branch System Inventory Model [ID: 1609]

Provide planning information.

Garth @ Oak Tower SS110 [ID: 819]

None

Garth-Jewell [ID: 1617]

Upgrade failing infrastructure.

Gillespie Bridge Road [ID: 1628]

Reduce flooding and regular maintenance issues for cleaning debris.

Grasslands-Brandon Drainage [ID: 830]

Reduce street flooding issue. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Greenwood South - SS140 [ID: 1631]

Reduce flooding issues and regular maintenance issues concerning sinkholes, erosion, failing pipes and inlets.

Greenwood Stewart Phase 2 SS093 [ID: 1615]

Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Hickman & 6th & 7th - SS134 [ID: 1618]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Hinkson Avenue [ID: 1206]

Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Hinkson Bacteria Assessment - SS126 [ID: 1947]

none

Hirth Ave - SS142 [ID: 2070]

None to minimal

Hitt and Elm SS099 [ID: 1373]

Less maintenance. Will avert emergency repair.

Kelly Detention Retrofit - SS108 [ID: 1420]

Increased maintenance to remove captured pollutants.

Lakshire Estates Lake Modification [ID: 1622]

Will need to negotiate maintenance requirements with homeowners.

Leawood Subdivision [ID: 1627]

Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.

Manor Drive - SS129 [ID: 1915]

Replacing existing system, maintenance will be similar or less.

Martinshire Drive [ID: 820]

Reduce flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Mary Jane Jamesdale [ID: 1619]

Reduction in street flooding and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Mill Creek Detention Retrofits [ID: 1625]

Will require maintenance agreement with homeowners association so they will maintain.

Mill Creek Phase 3 - SS111 [ID: 1620]

Reduction in street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Nebraska Avenue [ID: 1616]

Reduce street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Nifong & Bethel Drainage Project - SS105 [ID: 1475]

Reduce flooding issues. Increase in landscape maintenance during establishment.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

Ninth and Elm Storm Drain Replacement - SS121 [ID: 1889]

Replace failed drainage system

Old Plank Storm Drainage - South Side [ID: 833]

Reduction in flooding issues.

Parkade Blvd and Plaza [ID: 1630]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Pear Tree Circle Storm Drainage [ID: 834]

Reduce flooding issues. Increase to numbers of structures and pipes to be maintained.

Proctor Drive [ID: 871]

Reduction in street flooding issues.

Quail Drive - SS067 [ID: 821]

Reduce flooding issues and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Rangeline Street Smith Street [ID: 1478]

Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.

Rockhill Rd [ID: 873]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.

Rockingham - E. Briarwood [ID: 1626]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Rollins Rd at Rock Creek - SS130 [ID: 1364]

Less maintenance. Will avert emergency repair

Rollins/Cowan/Ridge Drainage [ID: 872]

Reduction in flooding issues and traditional structural maintenance.

Royal Lytham - Fallwood - SS090 [ID: 815]

Reduction in flooding issues and maintenance calls. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Sappington Drainage [ID: 823]

Reduce flooding issues regular maintenance issues concerning sinkholes, failing pipes and inlets.

Seventh and Locust [ID: 1374]

Reduction in street flooding issues and street maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Sexton Road at Jackson [ID: 824]

Reduction street flooding issues and traditional structural maintenance.

Sexton/McBaine Drainage [ID: 825]

Reduction in street flooding issues.

Sinclair Culvert at Mill Creek - SS131 [ID: 1914]

Upgraded box will require less maintenance due to clogging.

Sixth & Elm Storm Drain Replacement - SS109 [ID: 1532]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.

Stewart Park Drainage [ID: 835]

Reduce flooding and erosion issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Vandiver/Sylvan Storm Drainage [ID: 826]

Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Wayne Road [ID: 837]

Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.

West Worley Storm System Replacement - SS119 [ID: 1882]

Reduce potential for pavement failure.

Wilson Ross - SS112 [ID: 1608]

Reduce maintenance calls and street flooding.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

Woodland-Northridge Drainage [ID: 838]

Reduce flooding and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

Worley Again East Phase I [ID: 1629]

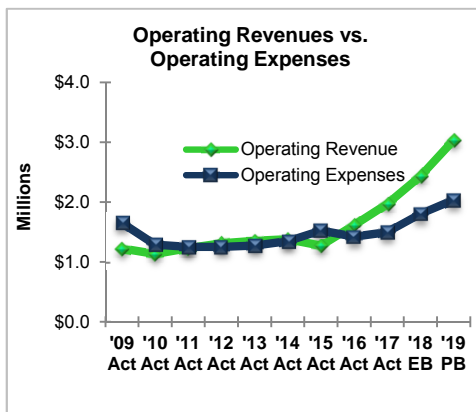
Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

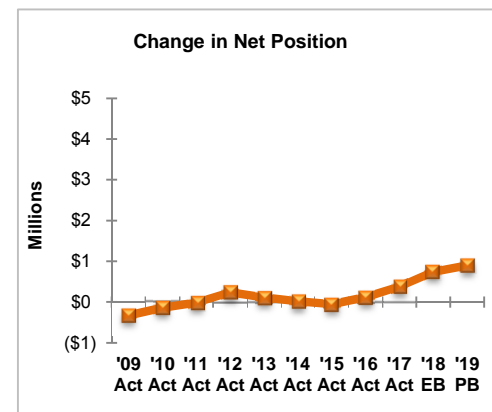
Revenues, Expenses, and Changes in Fund Net Position Storm Water Utility Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
User Charges	\$1,966,084	\$2,398,887	\$2,431,637	\$3,032,046
Total Operating Revenues	\$1,966,084	\$2,398,887	\$2,431,637	\$3,032,046
Operating Expenses:				
Personnel Services	\$452,058	\$647,854	\$555,228	\$668,299
Supplies & Materials	\$136,560	\$246,017	\$233,093	\$274,481
Travel & Training	\$1,027	\$6,398	\$3,395	\$6,398
Intragovernmental Charges	\$254,874	\$254,426	\$254,426	\$290,197
Utilities, Services & Other Misc.	\$120,117	\$256,027	\$248,294	\$293,697
Depreciation	\$533,408	\$504,978	\$508,067	\$504,978
Total Operating Expenses	\$1,498,044	\$1,915,700	\$1,802,503	\$2,038,050
Operating Income (Loss)	\$468,040	\$483,187	\$629,134	\$993,996
Non-Operating Revenues:				
Rev. from other governmental units	\$0	\$0	\$0	\$0
Investment Revenue	(\$12,958)	\$56,878	\$18,994	\$18,994
Misc. Non-Operating Revenue	\$42,664	\$1,000	\$2,170	\$3,000
Total Non-Operating Revenues	\$29,706	\$57,878	\$21,164	\$21,994
Non-Operating Expenses:				
Loss On Disposal Assets	\$14,893	\$0	\$0	\$0
Total Non-Operating Expenses	\$14,893	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$14,813	\$57,878	\$21,164	\$21,994
Income (Loss) Before Contributions and Transfers	\$482,853	\$541,065	\$650,298	\$1,015,990
Transfer In - CDBG for CIP	\$0	\$200,000	\$200,000	\$0
Transfers In - Other	\$3,100	\$0	\$0	\$0
Capital Contribution	\$0	\$0	\$0	\$0
Total Transfers In and Capital Contributions	\$3,100	\$200,000	\$200,000	\$0
Transfers Out	(\$103,788)	(\$108,514)	(\$108,514)	(\$116,159)
Total Net Transfers and Capital Contributions	(\$100,688)	\$91,486	\$91,486	(\$116,159)
Change in Net Position	\$382,165	\$632,551	\$741,784	\$899,831
Total Net Position - Beginning	\$10,465,513	\$10,847,678	\$10,847,678	\$11,589,462
Total Net Position - Ending	\$10,847,678	\$11,480,229	\$11,589,462	\$12,489,293



Operating revenues began to sharply rise after FY 2015 due to voter approved utility rate increases. The additional revenue will be used for capital additions and projects.

Due to the increase in fund revenue, the fund has experienced a positive change in net position after FY 2015. The income is being used for capital additions and projects.



Financial Sources and Uses Storm Water Utility Fund

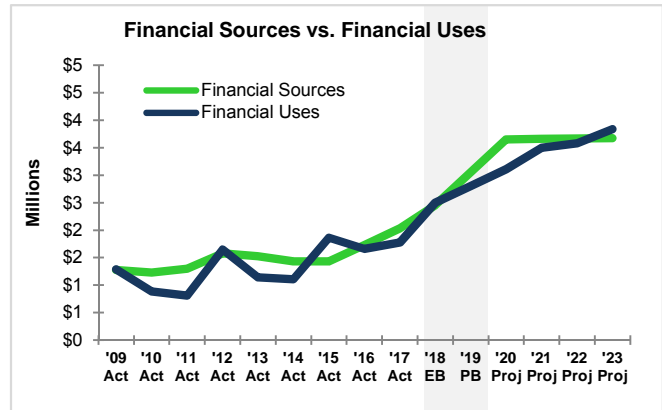
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources				
User Charges	\$1,966,084	\$2,398,887	\$2,431,637	\$3,032,046
Interest Revenue	(\$12,958)	\$56,878	\$18,994	\$18,994
Less: GASB 31 Interest Adjustment	\$31,952			
Other Local Revenues	\$42,664	\$1,000	\$2,170	\$3,000
Total Financial Sources Before Transfers	\$2,027,742	\$2,456,765	\$2,452,801	\$3,054,040
Transfers In - Other	\$3,100	\$0	\$0	\$0
Total Financial Sources	\$2,030,842	\$2,456,765	\$2,452,801	\$3,054,040
Financial Uses				
Personnel Services	\$452,058	\$647,854	\$555,228	\$668,299
Less: GASB 16 Vacation Liability Adjustment	\$8,066			
Less: GASB 68 Pension Adjustment	(\$37,064)			
Supplies & Materials	\$136,560	\$246,017	\$233,093	\$274,481
Travel & Training	\$1,027	\$6,398	\$3,395	\$6,398
Intragovernmental Charges	\$254,874	\$254,426	\$254,426	\$290,197
Utilities, Services & Other Misc.	\$120,117	\$256,027	\$248,294	\$293,697
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$103,788	\$108,514	\$108,514	\$116,159
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$254,598	\$292,500	\$291,501	\$178,000
Enterprise Revenues used for Capital Projects	\$480,221	\$804,940	\$804,940	\$975,000
Total Financial Uses	\$1,774,245	\$2,616,676	\$2,499,391	\$2,802,231
Financial Sources Over/(Under) Uses	\$256,597	(\$159,911)	(\$46,590)	\$251,809
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,401,252	\$1,401,252	\$1,354,662
Financial Sources Over/(Under) Uses		(\$159,911)	(\$46,590)	\$251,809
Cash and cash equivalents	\$2,647,805			
Less: Cash Restricted for Capital Projects *	(\$1,352,587)			
Less: GASB 31 Pooled Cash Adjustment	\$106,034			
Plus: Inventory	\$0			
Projected Unassigned Cash Reserve	\$1,401,252	\$1,241,341	\$1,354,662	\$1,606,471
Budgeted Operating Expenses w/o Depr	\$1,109,374	\$1,410,728	\$1,410,728	\$1,533,072
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$103,788	\$108,514	\$108,514	\$116,159
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$158,000	\$292,500	\$292,500	\$178,000
Add: Budgeted Ent Revenue for CIP	\$334,021	\$1,004,940	\$1,004,940	\$975,000
Total Budgeted Financial Uses	\$1,705,183	\$2,816,682	\$2,816,682	\$2,802,231
Less: Ent Rev Budgeted for current year CIP	(\$334,021)	(\$1,004,940)	(\$1,004,940)	(\$975,000)
Operational Expenses	\$1,371,162	\$1,811,742	\$1,811,742	\$1,827,231
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$274,232	\$362,348	\$362,348	\$365,446
Add: Ent Rev Budgeted for Current year CIP	\$334,021	\$1,004,940	\$1,004,940	\$975,000
Budgeted Cash Reserve Target	\$608,253	\$1,367,288	\$1,367,288	\$1,340,446
Above/(Below) Budgeted Cash Reserve Target	\$792,999	(\$125,947)	(\$12,626)	\$266,025

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

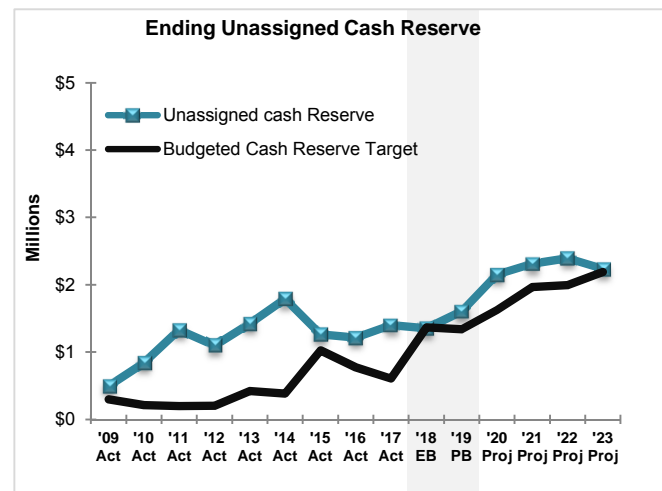
**Financial Sources and Uses
Storm Water Utility Fund**

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

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



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2019, financial sources include a 25% voter approved rate increase. The last voter approved increase of 20% will occur in FY 2020. Voter approved rate increases will be required to implement the Integrated Master Plan and these have not been included in this forecast.



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be above the budgeted cash reserve target for FY 2019 through FY 2023. Over the next five years, cash reserves will be used down to fund capital projects. The projects and required rate increases to fund the integrated management plan are not yet included in future years.

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$3,631,564	\$3,638,688	\$3,645,825	\$3,652,977
\$18,994	\$18,994	\$18,994	\$18,994
\$3,000	\$3,000	\$3,000	\$3,000
\$3,653,558	\$3,660,682	\$3,667,819	\$3,674,971
\$0	\$0	\$0	\$0
\$3,653,558	\$3,660,682	\$3,667,819	\$3,674,971

\$695,031	\$722,832	\$751,745	\$781,815
\$280,728	\$287,746	\$294,940	\$302,313
\$6,398	\$6,398	\$6,398	\$6,398
\$304,355	\$319,486	\$335,665	\$352,974
\$302,523	\$311,622	\$321,002	\$330,673
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$116,159	\$116,159	\$116,159	\$113,709
\$0	\$0	\$0	\$0
\$152,928	\$157,516	\$162,242	\$167,109
\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000
\$3,108,122	\$3,501,759	\$3,583,151	\$3,834,991

\$545,436 \$158,923 \$84,668 (\$160,020)

\$1,606,471	\$2,151,907	\$2,310,830	\$2,395,498
\$545,436	\$158,923	\$84,668	(\$160,020)

\$2,151,907 \$2,310,830 \$2,395,498 \$2,235,478

\$1,589,035	\$1,648,084	\$1,709,750	\$1,774,173
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$116,159	\$116,159	\$116,159	\$113,709
\$0	\$0	\$0	\$0
\$152,928	\$157,516	\$162,242	\$167,109
\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000
\$3,108,122	\$3,501,759	\$3,583,151	\$3,834,991
(\$1,250,000)	(\$1,580,000)	(\$1,595,000)	(\$1,780,000)
\$1,858,122	\$1,921,759	\$1,988,151	\$2,054,991
x 20%	x 20%	x 20%	x 20%
\$371,624	\$384,352	\$397,630	\$410,998
\$1,250,000	\$1,580,000	\$1,595,000	\$1,780,000
\$1,621,624	\$1,964,352	\$1,992,630	\$2,190,998
\$530,283	\$346,478	\$402,868	\$44,480

Storm Water Utility Fund

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Storm Water Development charge Storm water development charge for issuance of building permit for new construction Category: - Single-family residences; duplexes - Multiple-family buildings; offices; schools; churches.... - Commercial; industrial; use categories not listed above...	26-170	02-15-1993	\$0.09 per sq. ft of total floor area of new construction	\$0.09 per sq. ft of total floor area of new construction	
		02-15-1993	\$0.16 per sq. ft of total floor area of new construction	\$0.16 per sq. ft of total floor area of new construction	
		02-15-1993	\$0.195 per sq. ft of total floor area of new construction	\$0.195 per sq. ft of total floor area of new construction	
Storm water utility charge Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft. Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 sq. ft. to 1,250 sq. ft. Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft. Single-family residence having a main floor area more than 2,000 sq. ft. All non-residential uses of developed land	12A-148	10-01-17	\$1.27 per unit	\$1.59 per unit	10-01-18
		10-01-17	\$1.66 per unit	\$2.08 per unit	10-01-18
		10-01-17	\$2.25 per unit	\$2.81 per unit	10-01-18
		10-01-17	\$2.64 per unit	\$3.30 per unit	10-01-18
		10-01-17	\$7.81 or \$0.078 per 100 sq. feet impervious area, whichever is greater	\$9.77 or \$0.098 per 100 sq. feet impervious area, whichever is greater	10-01-18
Billing practices Mixed Multiple-family and Nonresidential use. Where a parcel of land or single structure is developed with both multiple-family and nonresidential uses, the storm water utility charge shall be billed to the owner or single entity representing multiple owners. The director, in determining the billing category of land to use for the monthly storm water utility charge, shall compute the charge by comparing the total number of multiple family units charge to the total non-residential uses charge and shall apply whichever charge is greater	12A-151(d)	09-21-15			

Glossary & Acronyms

- Accrual Basis of Accounting** - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.
- Account Number** - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.
- Adopted Budget** - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.
- Anticipated Expenditures and Revenues** - The expenditures or revenues that are expected by the close of the budget year/fiscal year.
- Appropriation** - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.
- Assessed Valuation** - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.
- Balanced Budget** - a budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists.
- Bond** - a debt security, under which the issuer owes the holders a debt and is obliged to pay them interest or to repay the principal at a later date, termed the maturity date.
- Budget** - The financial plan for the operation of the City for the fiscal year.
- Budgetary Control** - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
- Capital** - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.
- Capital Projects Fund** - This fund was established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements within the general government funds.
- Debt Service Fund** - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.
- Deficit** - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.
- Department** - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.
- Depreciation** - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water Utility, Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, and Storm Water Utility.

Expendable Trust Fund - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

Expenditure - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

Fiscal Year - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

Fund - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

Fund Equity - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP - Generally Accepted Accounting Principals

General Fund - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Economic Development, Finance, Fire, Police, Health, Joint Communications, Emergency Management, Community Services, Divisions of Public Works (Administration and Engineering, Streets, Traffic, and Protective Inspection), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

General Obligation Bonds - Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Internal Service Funds - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Fleet Operations, Custodial and Maintenance Services, Finance Utility Customer Service, Information Technologies, GIS Fund, Public Communications, Employee Benefit Fund, and Self-Insurance Reserve Fund.

Intragovernmental Charges - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

Major Fund - funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

Net Assets - A funds total assets less all liabilities.

Net Income - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

Net-Working Capital - The total of all current assets less the total of all current liabilities.

Non-Expendable Trust Funds - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

Non-Operating Expenses - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses.

Non-Operating Revenues - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

Operating Budget - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

Property Tax - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proposed Budget - The recommended City budget submitted by the City Manager to the City Council in late July each year.

Retained Earnings - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

Revenues - Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Obligation Bonds - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Cultural Affairs Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Special Road District Tax Fund, and Public Improvement Fund.

Subsidy - Legally authorized subsidy from a fund receiving revenue to the fund through which the resources are to be expended.

Supplementals - A list of requests by each department which include computers, all other equipment, vehicles, trucks (capital items) and personnel. Requests are listed in priority order and then reviewed and amended by the City Manager and the Department Director based on the budget year's spending limitations.

Transfer - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These funds are used to account for assets held by the government in a trustee capacity. Trust Funds are composed of two main types, Non-Expendable and Expendable. The only Budgeted Trust Fund is the Contributions Fund.

User Charges or Fees - The payment of a charge or fee for direct receipt of a service such as; admission into a swimming pool, health services or police and fire services.

Utility Charges - applied based on the consumption of a commodity - charges for sewer, water and publicly provided electricity etc.

ACA - Affordable Care Act

CAFR - Comprehensive Annual Financial Report

GIS - Geospatial Information Systems

PIOs - Public Information Specialists