



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 424.

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 with the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration for (Sewer, Storm Water, and Solid Waste). 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.

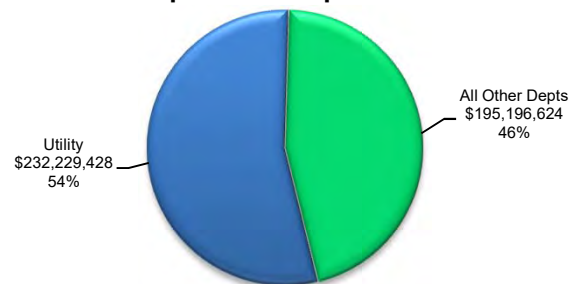
Mid Missouri Solid Waste Management District

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

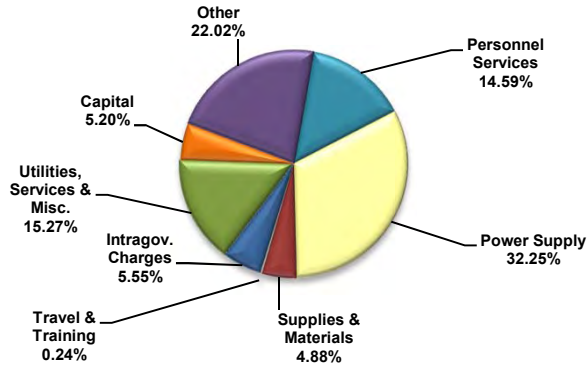
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

Total Utility Expenses vs. All Other Department Expenses

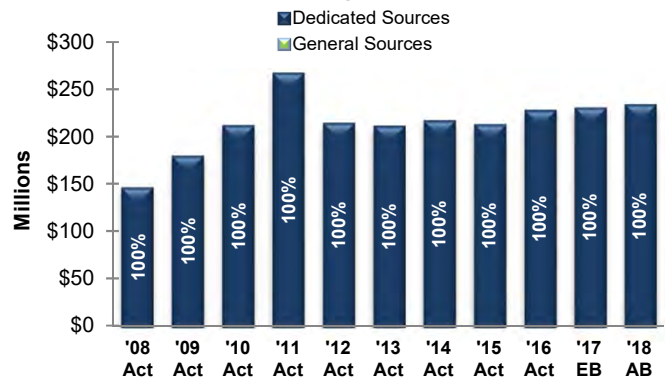


Utility Departments - Summary

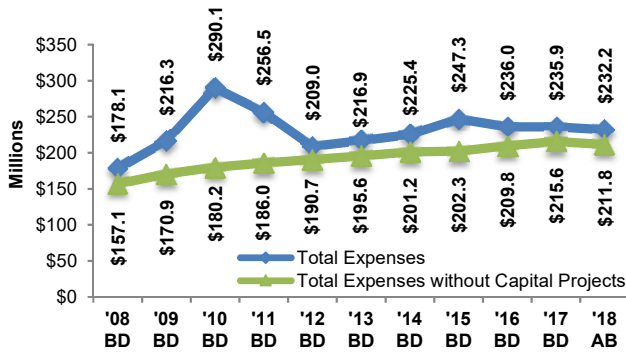
FY 2018 Total Expenses By Category



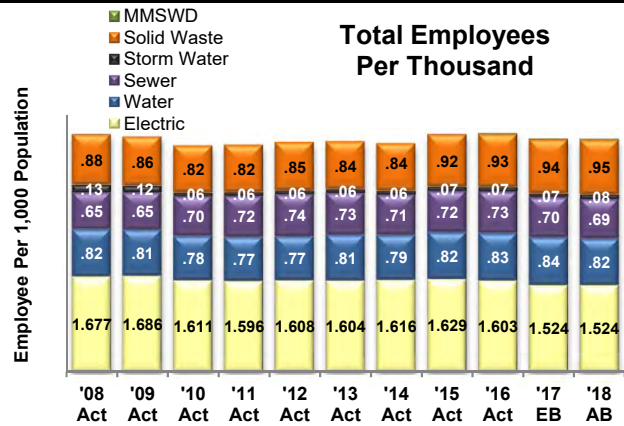
Funding Sources



Budgeted Expense History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

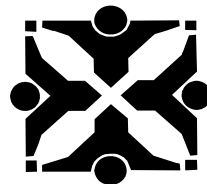
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$34,492,769	\$32,901,313	\$31,782,163	\$33,871,214	\$969,901	2.9%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$9,962,076	\$10,816,201	\$9,602,549	\$11,329,551	\$513,350	4.7%
Travel & Training	\$363,732	\$442,232	\$405,427	\$558,987	\$116,755	26.4%
Intragov. Charges	\$10,646,201	\$12,259,098	\$12,238,185	\$12,896,556	\$637,458	5.2%
Utilities, Services & Misc.	\$30,696,249	\$42,789,677	\$40,040,588	\$35,461,421	(\$7,328,256)	(17.1%)
Capital	\$17,697,757	\$9,490,303	\$9,080,575	\$12,076,625	\$2,586,322	27.3%
Other	\$52,743,320	\$53,084,945	\$53,100,396	\$51,147,074	(\$1,937,871)	(3.7%)
Total	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)
Operating Expenses	\$141,130,836	\$153,223,661	\$146,426,052	\$153,683,489	\$459,828	0.3%
Non-Operating Expenses	\$41,277,047	\$41,951,648	\$41,951,648	\$39,942,616	(\$2,009,032)	(4.8%)
Debt Service	\$11,262,895	\$11,133,297	\$11,148,748	\$11,204,458	\$71,161	0.6%
Capital Additions	\$6,402,377	\$6,464,699	\$6,054,971	\$6,936,625	\$471,926	7.3%
Capital Projects	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(\$2,706,224)	(11.7%)
Total Expenses	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$5,031,323	\$474,603	\$481,908	\$1,110,829	\$636,226	134.1%
Interest	\$3,923,849	\$3,597,390	\$3,656,353	\$3,503,630	(\$93,760)	(2.6%)
Fees and Service Charges	\$199,336,903	\$202,987,143	\$203,212,583	\$208,149,606	\$5,162,463	2.5%
Other Local Revenues	\$2,363,230	\$1,534,458	\$4,035,712	\$1,786,358	\$1,251,900	16.4%
Transfers	\$213,194	\$2,183,266	\$2,186,366	\$246,353	(\$1,936,913)	(88.7%)
Use of Prior Year Sources	\$15,570,470	\$51,368,360	\$41,078,523	\$44,548,891	(\$6,819,469)	(13.3%)
Less: Current Year Surplus	(\$648,043)	\$0	(\$67,736)	\$0	\$0	
Dedicated Sources	\$225,790,926	\$262,145,220	\$254,583,709	\$259,345,667	(\$2,799,553)	(1.1%)
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	3.5%
Total Funding Sources	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)

Water & Electric Utility Fund (Enterprise Fund)

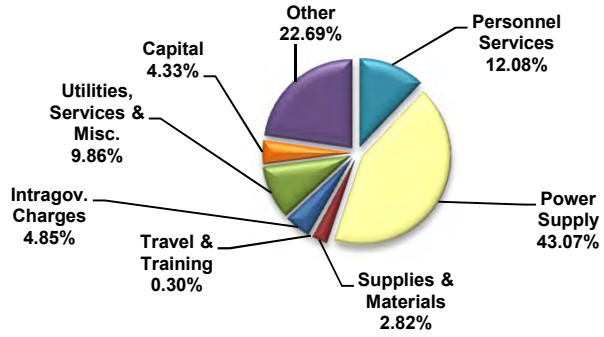
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



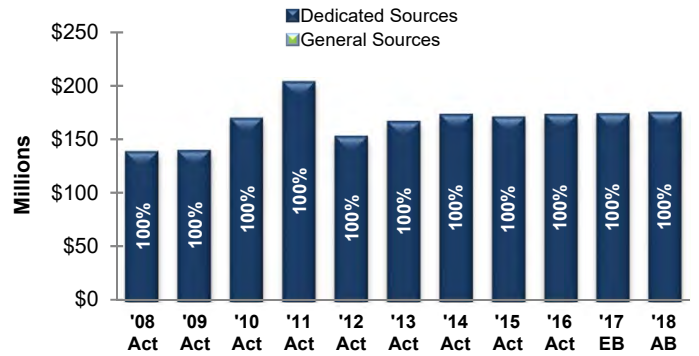
City of Columbia
Columbia, Missouri

Water and Electric Utility - Summary

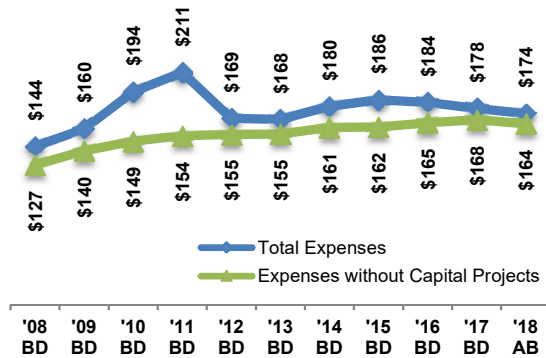
FY 2018 Total Expenses By Category



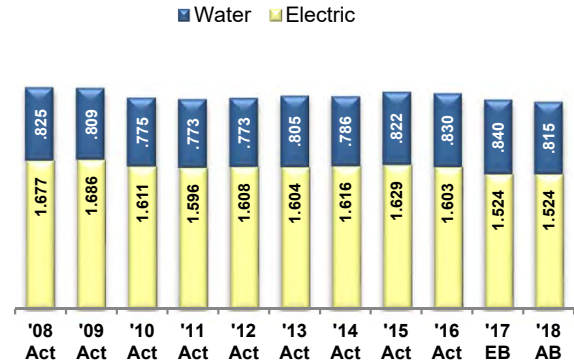
Funding Sources



Budgeted Expense History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$22,704,759	\$20,914,071	\$20,331,540	\$21,005,160	\$91,089	0.4%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$4,761,610	\$5,150,707	\$4,607,227	\$4,910,418	(\$240,289)	(4.7%)
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367	\$112,000	27.8%
Intragov. Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435	\$603,935	7.7%
Utilities, Services & Misc.	\$14,579,456	\$22,829,771	\$20,128,464	\$17,138,368	(\$5,691,403)	(24.9%)
Capital	\$13,380,419	\$5,275,604	\$5,186,604	\$7,523,425	\$2,247,821	42.6%
Other	\$40,768,717	\$41,745,002	\$41,743,702	\$39,453,811	(\$2,291,191)	(5.5%)
Total	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	(2.5%)
Operating Expenses	\$112,365,801	\$124,252,020	\$118,709,559	\$122,571,748	(\$1,680,272)	(1.4%)
Non-Operating Expenses	\$32,565,003	\$33,893,296	\$33,893,296	\$31,903,311	(\$1,989,985)	(5.9%)
Debt Service	\$8,150,280	\$7,851,706	\$7,850,406	\$7,550,500	(\$301,206)	(3.8%)
Capital Additions	\$2,262,671	\$2,250,000	\$2,161,000	\$2,383,425	\$133,425	5.9%
Capital Projects	\$16,749,631	\$10,050,000	\$10,050,000	\$9,450,000	(\$600,000)	(6.0%)
Total Expenses	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	(2.5%)

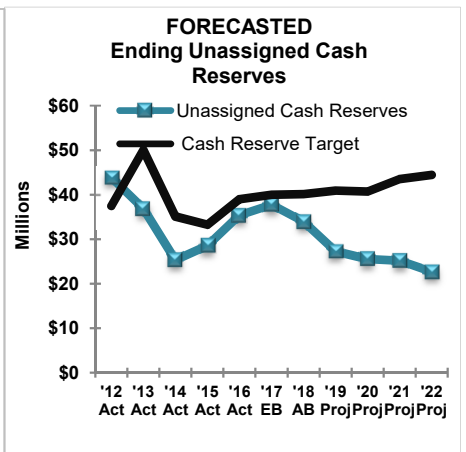
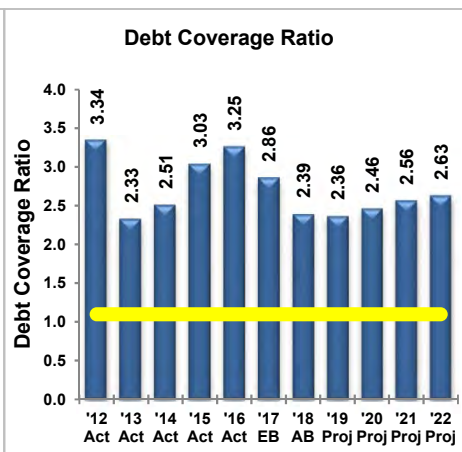
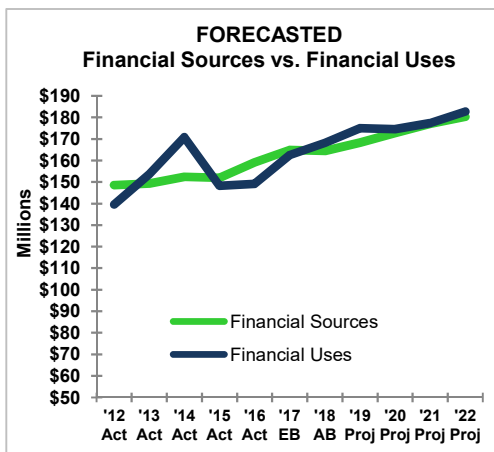
Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contributor	\$2,300,466	\$0	\$0	\$0	\$0	
Interest	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884	(\$93,760)	(4.6%)
Fees and Service Charges	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890	\$1,674,420	1.1%
Other Local Revenues	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020	\$164,400	12.3%
Transfers	\$0	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Use of Prior Year Sources	\$10,414,279	\$39,697,170	\$31,523,409	\$36,563,429	(\$3,133,741)	(7.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$172,093,386	\$204,500,473	\$198,498,087	\$200,975,223	(\$3,525,250)	(1.7%)
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	5.0%
Total Funding Sources	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	0.7%

Water and Electric Fund - Summary

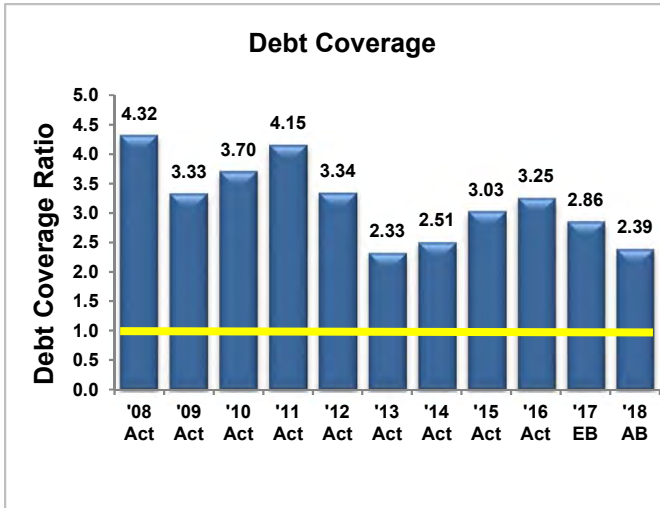
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884
Fees and Service Charges	\$160,965,890	\$165,138,637	\$169,542,290	\$173,800,684	\$177,035,698
Other Local Revenues	\$1,501,020	\$1,275,120	\$1,275,120	\$1,275,120	\$1,275,120
Total Financial Sources Before Transfer:	\$164,411,794	\$168,358,641	\$172,762,294	\$177,020,688	\$180,255,702
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$164,411,794	\$168,358,641	\$172,762,294	\$177,020,688	\$180,255,702
Financial Uses					
Operating Expenses	\$137,545,258	\$142,443,460	\$145,415,269	\$148,254,700	\$150,716,345
Less: Depreciation	(\$14,973,510)	(\$15,272,981)	(\$15,578,440)	(\$15,890,009)	(\$16,207,808)
Transfers Out	\$16,877,801	\$17,305,001	\$17,929,966	\$18,563,461	\$19,145,155
Interest Expense	\$7,548,000	\$8,600,859	\$8,156,168	\$7,727,058	\$7,301,596
Bank and Paying Agent Fees	\$2,500	\$11,500	\$11,500	\$11,500	\$11,500
Principal Payments	\$9,350,000	\$10,167,856	\$10,629,746	\$11,062,756	\$11,496,943
Capital Additions	\$2,383,425	\$522,000	\$347,500	\$361,325	\$810,000
Ent Rev. used for Capital Projects	\$9,450,000	\$8,350,000	\$7,590,000	\$7,300,000	\$9,447,000
Enterprise Rev. Transferred to Bond Reser	\$0	\$2,900,000	\$0	\$0	\$0
Total Financial Uses	\$168,183,474	\$175,027,695	\$174,501,709	\$177,390,791	\$182,720,731
Financial Sources Over/(Under) Uses	(\$3,771,680)	(\$6,669,054)	(\$1,739,415)	(\$370,103)	(\$2,465,029)
Beginning Unassigned Cash Reserve	\$37,710,724	\$33,939,044	\$27,269,990	\$25,530,575	\$25,160,472
Financial Sources Over/(Under) Uses	(\$3,771,680)	(\$6,669,054)	(\$1,739,415)	(\$370,103)	(\$2,465,029)
Ending Unassigned Cash Reserve	\$33,939,044	\$27,269,990	\$25,530,575	\$25,160,472	\$22,695,443
Total Expense Uses	\$168,183,474	\$175,027,695	\$174,501,709	\$177,390,791	\$182,720,731
Less: Ent Rev used for current year CIP	(\$9,450,000)	(\$8,350,000)	(\$7,590,000)	(\$7,300,000)	(\$9,447,000)
Operational Expenses	\$158,733,474	\$166,677,695	\$166,911,709	\$170,090,791	\$173,273,731
20% Guideline for Operational Expenses	\$31,746,695	\$33,335,539	\$33,382,342	\$34,018,158	\$34,654,746
Add: Ent Rev for next year CIP	\$8,350,000	\$7,590,000	\$7,300,000	\$9,447,000	\$9,786,000
Cash Reserve Target	\$40,096,695	\$40,925,539	\$40,682,342	\$43,465,158	\$44,440,746
Above/(Below) Cash Reserve Target	(\$6,157,651)	(\$13,655,549)	(\$15,151,767)	(\$18,304,686)	(\$21,745,303)
Debt Coverage Ratio	1.40	1.44	1.43	1.49	1.49
Rate Increases:					
Water - Operating	4.00%	3.50%	4.00%	3.00%	4.00%
Water - Voter Approved	4.00%	3.50%	4.00%	3.00%	4.00%
Electric - Operating			1.00%	2.00%	1.00%
Electric - Voter Approved	0.00%	2.00%	2.00%	2.00%	1.00%



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.

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 9/30/2017 - \$16,435,000

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 9/30/2017 - \$72,755,000

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 9/30/2017 - \$21,180,000

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 9/30/2017 - \$37,455,000

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 9/30/2017 - \$10,780,000

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 9/30/2017 - \$47,260,000

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.

Water and Electric Bonds

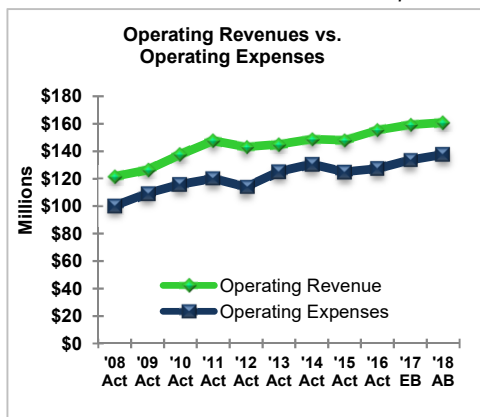
Debt Service Requirements

<u>Fiscal Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2017	\$7,060,000	\$7,848,750	\$14,908,750
2018	\$9,350,000	\$7,547,625	\$16,897,625
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	<u>\$212,925,001</u>	<u>\$92,622,891</u>	<u>\$305,547,892</u>

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

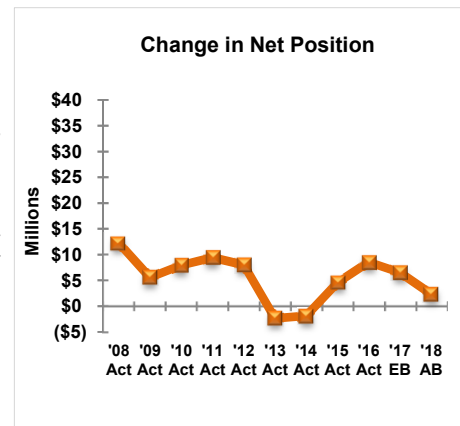
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890
Total Operating Revenues	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890
Operating Expenses:				
Personnel Services	\$20,893,364	\$19,364,071	\$18,781,540	\$19,455,160
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$4,751,157	\$5,150,707	\$4,607,227	\$4,910,418
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367
Intragovernmental Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435
Utilities, Services & Other Misc.	\$10,822,855	\$17,355,375	\$14,654,068	\$14,378,368
Depreciation	\$15,069,433	\$14,973,510	\$14,973,510	\$14,973,510
Total Operating Expenses	\$127,435,234	\$139,225,530	\$133,683,069	\$137,545,258
Operating Income (Loss)	\$27,777,659	\$20,065,940	\$25,508,901	\$23,420,632
Non-Operating Revenues:				
Investment Revenue	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020
Total Non-Operating Revenues	\$4,165,748	\$3,375,264	\$5,646,139	\$3,445,904
Non-Operating Expenses:				
Bond Interest	\$8,145,631	\$7,849,206	\$7,849,206	\$7,548,000
Bank & Paying Agent Fees (Misc. Expense)	\$4,649	\$2,500	\$1,200	\$2,500
Loss on Disposal Assets	\$761,565	\$52,000	\$52,000	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$8,911,845	\$7,903,706	\$7,902,406	\$7,602,500
Total Non-Operating Revenues (Expenses)	(\$4,746,097)	(\$4,528,442)	(\$2,256,267)	(\$4,156,596)
Income (Loss) Before Contrib and Transfers	\$23,031,562	\$15,537,498	\$23,252,634	\$19,264,036
Transfers Out - P.I.L.O.T. to General Fund	(\$15,746,363)	(\$15,750,595)	(\$15,750,595)	(\$16,122,676)
Transfers Out - Other	(\$987,642)	(\$3,117,191)	(\$3,117,191)	(\$755,125)
Total Transfers Out	(\$16,734,005)	(\$18,867,786)	(\$18,867,786)	(\$16,877,801)
Transfers In	\$0	\$2,136,569	\$2,136,569	\$0
Capital Contribution	\$2,300,466	\$0	\$0	\$0
Total Net Transfers and Capital Contrib.	(\$14,433,539)	(\$16,731,217)	(\$16,731,217)	(\$16,877,801)
Change in Net Position	\$8,598,023	(\$1,193,719)	\$6,521,417	\$2,386,235
Net Position - Beginning	\$199,441,209	\$208,039,232	\$208,039,232	\$214,560,649
Net Position - Ending	\$208,039,232	\$206,845,513	\$214,560,649	\$216,946,884

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 and FY 2014. 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.



Financial Sources and Uses Water and Electric Utility

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$155,048,263	\$159,130,192	\$159,030,692	\$160,759,384
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Investment Revenue	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884
Less: GASB 31 Interest Adjustment	(\$202,843)	\$0	\$0	\$0
Miscellaneous Revenue	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020
Total Financial Sources before Transfers	\$159,175,798	\$162,666,734	\$164,838,109	\$164,411,794
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$159,175,798	\$162,666,734	\$164,838,109	\$164,411,794
Financial Uses				
Personnel Services	\$20,893,364	\$19,364,071	\$18,781,540	\$19,455,160
Less: GASB 16 Vacation Liability Adj	(\$1,071,486)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$857,589)	\$0	\$0	\$0
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$4,751,157	\$5,150,707	\$4,607,227	\$4,910,418
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367
Intragovernmental Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435
Utilities, Services & Other Misc.	\$10,822,855	\$17,355,375	\$14,654,068	\$14,378,368
Interest	\$8,145,631	\$7,849,206	\$7,849,206	\$7,548,000
Bank & Paying Agent Fees (Misc. Expense)	\$4,649	\$2,500	\$1,200	\$2,500
Transfers Out	\$16,734,005	\$16,661,396	\$16,661,396	\$16,877,801
Principal Payments	\$7,030,000	\$7,060,000	\$7,060,000	\$9,350,000
Capital Additions	\$2,262,671	\$2,250,000	\$2,161,000	\$2,383,425
Enterprise Revenues used for Capital Projects	\$4,600,000	\$10,050,000	\$10,050,000	\$9,450,000
Total Financial Uses	\$149,213,682	\$168,125,122	\$162,492,361	\$168,183,474
Financial Sources Over/(Under) Uses	\$9,962,116	(\$5,458,388)	\$2,345,748	(\$3,771,680)

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 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.

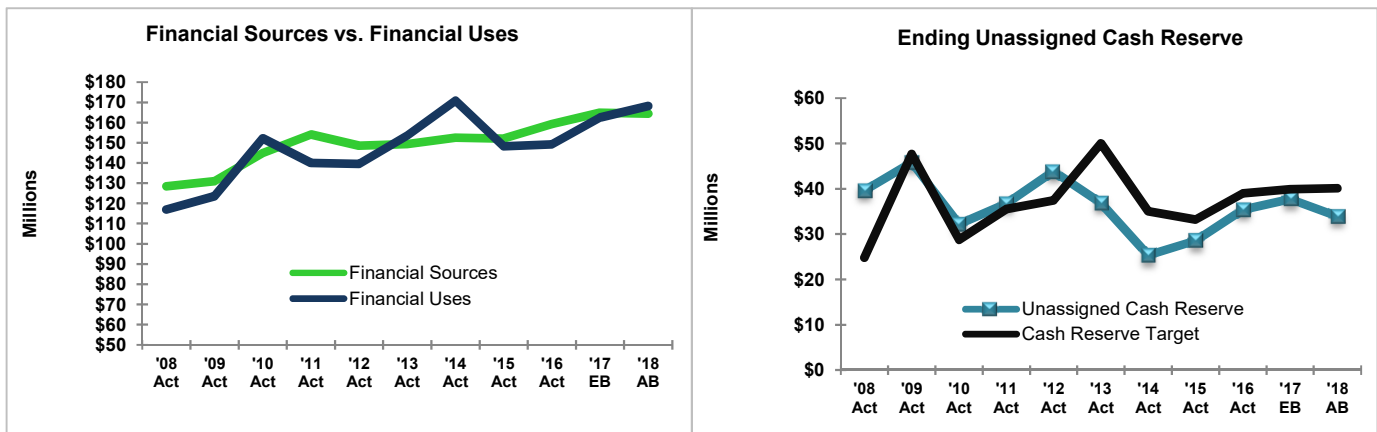
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Water and Electric Utility

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$35,364,976	\$35,364,976	\$37,710,724
Financial Sources Over/(Under) Uses		(\$5,458,388)	\$2,345,748	(\$3,771,680)
Cash and Cash Equivalents	\$49,256,229			
Less: Cash Restricted for Capital Projects *	(\$20,237,803)			
Less: GASB 31 Pooled Cash Adj	\$34,215			
Add: Inventory	\$6,312,335			
Ending Unassigned Cash Reserve	\$35,364,976	\$29,906,588	\$37,710,724	\$33,939,044
Cash Reserve Target:				
Total Financial Uses	\$149,213,682	\$168,125,122	\$162,492,361	\$168,183,474
Less: Ent Rev used for current year CIP	(\$4,600,000)	(\$10,050,000)	(\$10,050,000)	(\$9,450,000)
Financial Uses for Operations	\$144,613,682	\$158,075,122	\$152,442,361	\$158,733,474
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$28,922,736	\$31,615,024	\$30,488,472	\$31,746,695
Add: Next Year Capital Projects Ent Revenue	\$10,050,000	\$9,450,000	\$9,450,000	\$8,350,000
Cash Reserve Target	\$38,972,736	\$41,065,024	\$39,938,472	\$40,096,695
Above/(Below) Cash Reserve Target	(\$3,607,760)	(\$11,158,436)	(\$2,227,748)	(\$6,157,651)

* 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.



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.

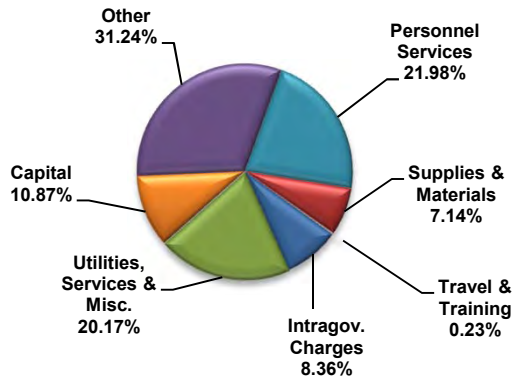
Unassigned cash reserves have been below the cash reserve target in FY 2013. FY 2018 unassigned cash reserves are projected to be \$6,157,651 below the cash reserve target.

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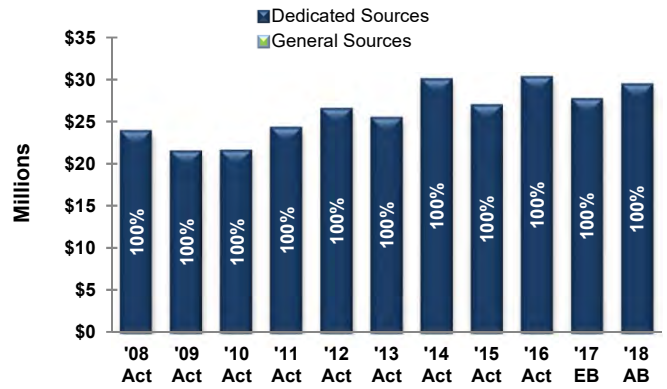
Water Utility Fund (Enterprise Fund)

Water Utility- Summary

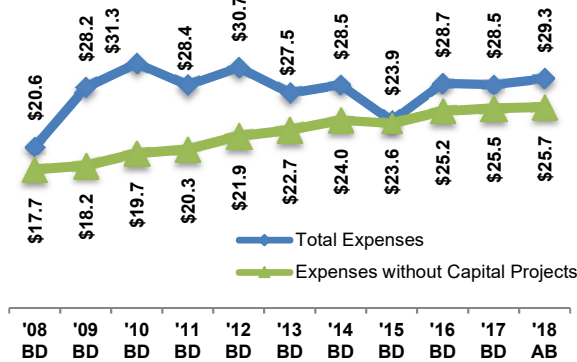
FY 2018 Total Expenses By Category



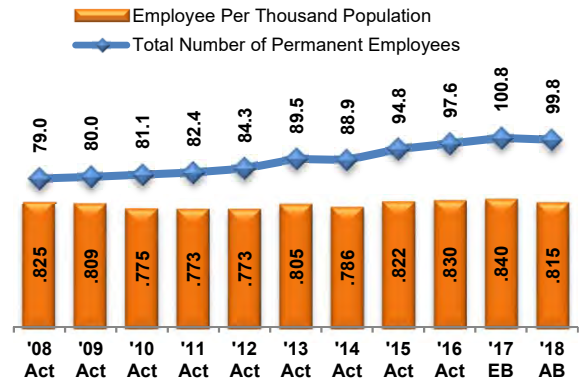
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,760,636	\$6,443,019	\$6,279,984	\$6,434,013	(\$9,006)	(0.1%)
Supplies & Materials	\$2,031,769	\$2,062,388	\$1,946,817	\$2,090,942	\$28,554	1.4%
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006	\$0	0.0%
Intragov. Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141	\$105,364	4.5%
Utilities, Services & Misc.	\$6,412,910	\$5,785,071	\$5,125,656	\$5,904,049	\$118,978	2.1%
Capital	\$3,330,072	\$2,701,604	\$2,668,504	\$3,183,000	\$481,396	17.8%
Other	\$9,523,938	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Operating Expenses	\$14,371,562	\$15,475,865	\$14,500,825	\$15,734,151	\$258,286	1.7%
Non-Operating Expenses	\$7,188,730	\$6,748,350	\$6,748,350	\$6,879,566	\$131,216	1.9%
Debt Service	\$2,306,939	\$2,376,500	\$2,375,200	\$2,264,500	(\$112,000)	(4.7%)
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000	(\$133,000)	(14.4%)
Capital Projects	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Total Expenses	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$2,299,716	\$0	\$0	\$0	\$0	
Interest	\$702,679	\$673,760	\$673,760	\$580,000	(\$93,760)	(13.9%)
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239	\$976,548	3.9%
Other Local Revenues	\$279,514	\$188,000	\$226,375	\$218,000	\$30,000	16.0%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$999,548	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$30,136,954	\$54,730,166	\$53,351,101	\$56,387,456	\$1,657,290	3.0%
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	3.5%
Total Funding Sources	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

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 48,900 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 4% revenue increase is included. This increase is to cover increased operation and maintenance cost. The average monthly customer impact is projected to be \$0.90.

Strategic Priority - Operational Excellence

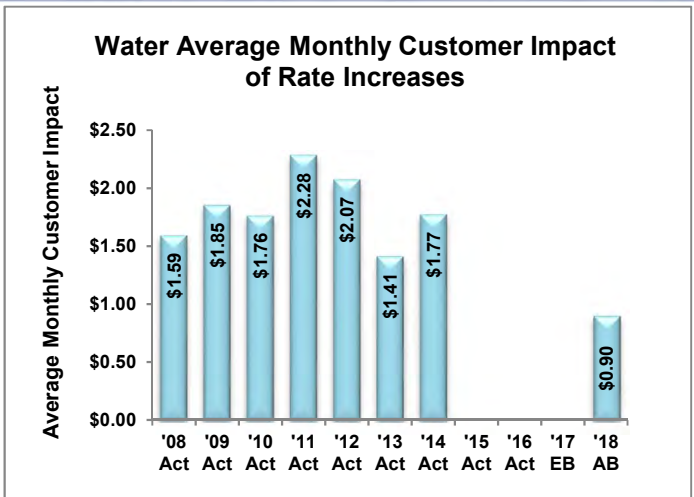
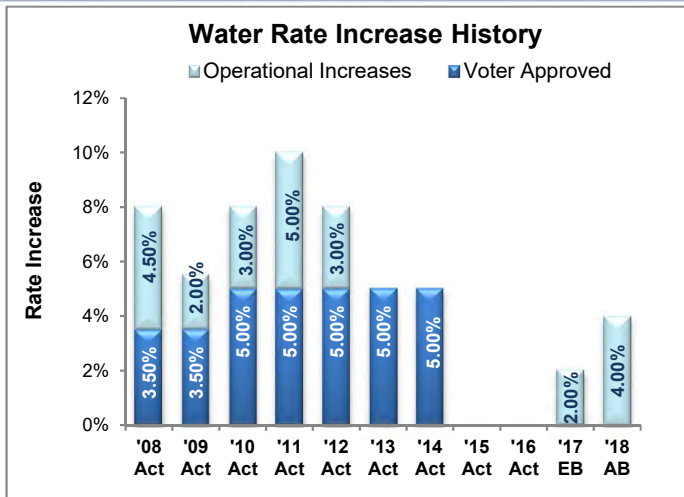
- Adds (2) Water Distribution Operator position to water distribution. These positions will fill out a crew for compliance with regulations in regard to the annual flushing program.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General	14.12	14.20	14.20	12.12	(2.08) *
Production	23.50	20.00	20.00	20.00	
Distribution	60.00	66.55	66.55	67.65	1.10
Total Personnel	97.62	100.75	100.75	99.77	(0.98)
Permanent Full-Time	97.62	100.75	100.75	99.77	(0.98)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	97.62	100.75	100.75	99.77	(0.98)

* Positions reallocated to Electric

Rate Increase Information

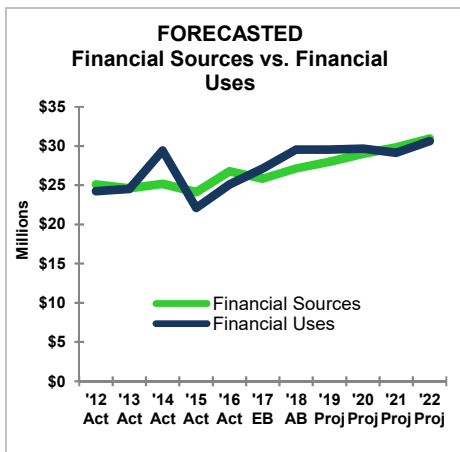


Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000
Fees and Service Charges	\$26,318,239	\$27,250,527	\$28,294,148	\$29,108,173	\$30,226,100
Other Local Revenues	\$218,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Financial Sources Before Transfers	\$27,116,239	\$27,980,527	\$29,024,148	\$29,838,173	\$30,956,100
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$27,116,239	\$27,980,527	\$29,024,148	\$29,838,173	\$30,956,100
Financial Uses					
Operating Expenses	\$18,797,583	\$19,775,746	\$20,450,161	\$20,837,165	\$20,791,908
Less: Depreciation	(\$3,063,432)	(\$3,124,701)	(\$3,187,195)	(\$3,250,939)	(\$3,315,957)
Transfers Out	\$3,816,134	\$4,010,529	\$4,226,764	\$4,436,949	\$4,679,132
Interest Expense	\$2,262,000	\$2,137,070	\$2,002,921	\$1,871,718	\$1,737,865
Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Principal Payments	\$3,319,910	\$3,447,520	\$3,592,500	\$3,739,860	\$3,877,220
Capital Additions	\$793,000	\$295,000	\$0	\$0	\$440,000
Ent Rev. used for Capital Projects	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000
Total Financial Uses	\$29,527,695	\$29,543,664	\$29,677,651	\$29,137,253	\$30,609,668
Financial Sources Over/(Under) Uses	(\$2,411,456)	(\$1,563,137)	(\$653,503)	\$700,920	\$346,432
Beginning Unassigned Cash Reserve	\$5,952,648	\$3,541,192	\$1,978,055	\$1,324,552	\$2,025,472
Financial Sources Over/(Under) Uses	(\$2,411,456)	(\$1,563,137)	(\$653,503)	\$700,920	\$346,432
Ending Unassigned Cash Reserve	\$3,541,192	\$1,978,055	\$1,324,552	\$2,025,472	\$2,371,904
Total Expenditures Uses	\$29,527,695	\$29,543,664	\$29,677,651	\$29,137,253	\$30,609,668
Less: Ent Rev used for current year CIP	(\$3,600,000)	(\$3,000,000)	(\$2,590,000)	(\$1,500,000)	(\$2,397,000)
Operational Expenses	\$25,927,695	\$26,543,664	\$27,087,651	\$27,637,253	\$28,212,668
20% Guideline for Operational Expenses	\$5,185,539	\$5,308,733	\$5,417,530	\$5,527,451	\$5,642,534
Add: Ent Rev for next year CIP	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$2,486,000
Cash Reserve Target	\$8,185,539	\$7,898,733	\$6,917,530	\$7,924,451	\$8,128,534
Above/(Below) Cash Reserve Target	(\$4,644,347)	(\$5,920,678)	(\$5,592,978)	(\$5,898,979)	(\$5,756,630)

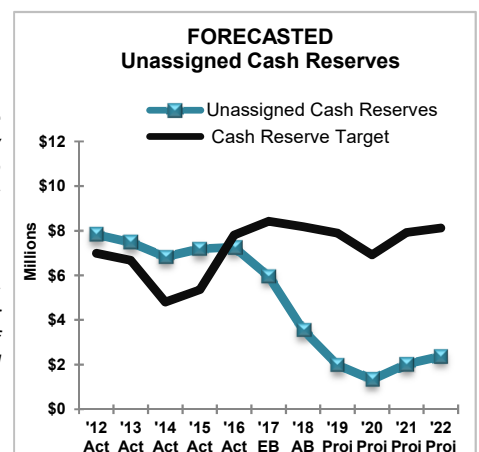
Assumptions:

Operating rate increase	4.00%	3.50%	4.00%	3.00%	4.00%
Voter approved rate increase	4.00%	3.50%	4.00%	3.00%	4.00%



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.

Unassigned cash reserve is below the cash reserve target starting in FY 2016 and continues through FY 2022. The City plans to take a water ballot issue to the voters in FY 2018 which if passed, would provide funding for future capital projects and improve the cash reserve level.



Water Fund

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Admin & General						
Personnel Services	\$937,956	\$1,135,404	\$1,057,848	\$1,050,969	(\$84,435)	(7.4%)
Supplies and Materials	\$21,228	\$26,326	\$23,315	\$44,639	\$18,313	69.6%
Travel and Training	\$649	\$9,864	\$8,900	\$9,864	\$0	0.0%
Intragovernmental Charges	\$1,750,290	\$2,261,560	\$2,240,647	\$2,344,310	\$82,750	3.7%
Utilities, Services, & Misc.	\$509,427	\$702,090	\$460,690	\$685,077	(\$17,013)	(2.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$9,495,669	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$12,715,219	\$13,260,094	\$12,914,950	\$13,278,925	\$18,831	0.1%
Production						
Personnel Services	\$1,171,242	\$1,303,203	\$1,237,769	\$1,305,043	\$1,840	0.1%
Supplies and Materials	\$1,112,534	\$1,122,800	\$1,032,000	\$1,162,800	\$40,000	3.6%
Travel and Training	\$4,371	\$21,700	\$15,000	\$21,700	\$0	0.0%
Intragovernmental Charges	\$52,818	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,794,190	\$3,359,706	\$3,175,145	\$3,384,713	\$25,007	0.7%
Capital	\$0	\$28,000	\$28,000	\$39,000	\$11,000	39.3%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,135,155	\$5,835,409	\$5,487,914	\$5,913,256	\$77,847	1.3%
Distribution						
Personnel Services	\$4,037,608	\$3,654,412	\$3,634,367	\$3,728,001	\$73,589	2.0%
Supplies and Materials	\$887,554	\$913,262	\$891,502	\$883,503	(\$29,759)	(3.3%)
Travel and Training	\$12,939	\$35,442	\$27,000	\$35,442	\$0	0.0%
Intragovernmental Charges	\$256,562	\$81,217	\$81,217	\$103,831	\$22,614	27.8%
Utilities, Services, & Misc.	\$822,194	\$848,879	\$615,425	\$974,259	\$125,380	14.8%
Capital	\$972,017	\$898,000	\$864,900	\$754,000	(\$144,000)	(16.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$6,988,874	\$6,431,212	\$6,114,411	\$6,479,036	\$47,824	0.7%
Capital Projects						
Personnel Services	\$613,830	\$350,000	\$350,000	\$350,000	\$0	0.0%
Supplies and Materials	\$10,453	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,287,099	\$874,396	\$874,396	\$860,000	(\$14,396)	(1.6%)
Capital	\$2,358,055	\$1,775,604	\$1,775,604	\$2,390,000	\$614,396	34.6%
Other	\$28,269	\$0	\$0	\$0	\$0	
Total	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Department Totals						
Personnel Services	\$6,760,636	\$6,443,019	\$6,279,984	\$6,434,013	(\$9,006)	(0.1%)
Supplies and Materials	\$2,031,769	\$2,062,388	\$1,946,817	\$2,090,942	\$28,554	1.4%
Travel and Training	\$17,959	\$67,006	\$50,900	\$67,006	\$0	0.0%
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141	\$105,364	4.5%
Utilities, Services, & Misc.	\$6,412,910	\$5,785,071	\$5,125,656	\$5,904,049	\$118,978	2.1%
Capital	\$3,330,072	\$2,701,604	\$2,668,504	\$3,183,000	\$481,396	17.8%
Other	\$9,523,938	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

Water - Production

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	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	
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5098/5113 - Engineering Specialist/Engr.	2.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman^	1.00	1.00	1.00	0.50	(0.50)
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Tech *	0.60	0.00	0.00	0.00	
4998 - Project Compliance Inspector ^- **	1.00	3.00	3.00	1.50	(1.50)
4800 - Comm. and Mrkting Supv. ***	0.20	0.00	0.00	0.00	
4799 - Comm. & Mrkting Manager *** +	0.00	0.08	0.08	0.00	(0.08)
4518 - Energy Services Superintendent ^^	0.20	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 +++	0.40	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	
2185 - GIS Supervisor ^	0.20	0.00	0.00	0.00	
2180 - GIS Specialist ^	0.40	0.00	0.00	0.00	
2175 - GIS Analyst ^	0.20	0.00	0.00	0.00	
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	14.12	14.20	14.20	12.12	(2.08)
Permanent Full-Time	14.12	14.20	14.20	12.12	(2.08)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.12	14.20	14.20	12.12	(2.08)
Production					
5134 - Laboratory Supervisor	1.00	0.00	0.00	0.00	
5041 - Lab Technician	2.00	0.00	0.00	0.00	
2690 - Water Distribution Manager	0.50	0.00	0.00	0.00	
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	23.50	20.00	20.00	20.00	
Permanent Full-Time	23.50	20.00	20.00	20.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.50	20.00	20.00	20.00	

* In FY 2017, 0.60 FTE Assoc. Eng. Tech was reallocated to Electric.

** In FY 2017, 1.00 FTE Project Compliance Inspector was reallocated from Electric.

*** In FY 2017, Comm. and Marketing Supervisor position was reassigned to a Communication and Marketing Manager and 0.12 FTE was reallocated to Community Relations to centralize the public information function.

^ In FY 2017, 0.20 FTE GIS Supervisor, 0.40 GIS Specialist, and 0.20 GIS Analyst positions were moved to the GIS department due to a reorganization to centralize this function citywide.

^^ In FY 2017, Electric Services Superintendent position was eliminated.

+++ Position was reassigned in FY 2017

^- 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.

Water - Distribution

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Distribution					
6106 - Stores Clerk *	0.00	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	
6102 - Stores Clerk *	1.20	0.00	0.00	0.00	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5134 - Laboratory Supervisor ****	0.00	1.00	1.00	1.00	
5041 - Lab Technician ****	0.00	2.00	2.00	2.00	
5004 - Sr Engineering Technician **	1.00	0.00	0.00	0.00	
4995 - Data Technician **	0.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker ^^ ***	4.50	4.00	4.00	3.50	(0.50)
2877 - Lead Meter Reader ***	0.40	0.50	0.50	0.50	
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader ^-	2.80	2.80	2.80	2.40	(0.40)
2770 - Electric Services Supt ***	0.00	0.25	0.25	0.25	
2690 - Water Distribution Manager ****	0.50	1.00	1.00	1.00	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2616 - Transload Ops Supv ++	0.00	0.40	0.40	0.40	
2319 - Meter Shop Foreman **	1.00	1.00	1.00	1.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman +	10.00	11.00	11.00	11.00	
2312 - Wtr Distribution Technician	6.00	6.00	6.00	6.00	
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 ++	0.00	0.40	0.40	0.40	
2297 - Water Distribution Lead Operator	7.00	7.00	7.00	7.00	
2296 - Water Distribution Operator +	0.00	1.00	1.00	3.00	2.00
1006 - Senior Admin. Support Asst ++	2.00	2.40	2.40	2.40	
Total Personnel	60.00	66.55	66.55	67.65	1.10
Permanent Full-Time	60.00	66.55	66.55	67.65	1.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	60.00	66.55	66.55	67.65	1.10
Department Totals					
Permanent Full-Time	97.62	100.75	100.75	99.77	(0.98)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	97.62	100.75	100.75	99.77	(0.98)

* In FY 2017, 6102-Stores Clerk was reassigned to 6106 Stores Clerk.

** In FY 2017, 1.00 FTE Sr. Eng. Tech was reassigned to Data Technician.

*** In FY 2017, 0.50 FTE Utility Service Worker was reallocated to Electric, 0.10 FTE Lead Meter Reader was reallocated from Electric, 0.25 FTE Electric Services Supt was reallocated from Electric, 0.50 FTE Water Distribution Manager was reallocated from Water Production.

**** In FY 2017, 1.00 FTE Laboratory Supv, 2.00 FTE Lab Technicians, and 0.50 FTE Water Distribution Manager were reallocated from Water Production to Water Distribution.

+ In FY 2017 1.00 FTE Water Distribution Foreman and 1.00 FTE Water Distribution Operator were added to establish a basic water flushing crew. In FY 2018 2.00 FTE Water Distribution Operators were added to the water flushing crew.

++ In FY 2017 0.40 FTE Equipment Operator III, and 0.40 FTE Sr ASA, and 0.40 FTE Transload Ops Supv were reallocated from the Transload budget.

^^ In FY 2018, 0.50 FTE Utility Service Worker

^- In FY 2018, one meter reader position (split between Water and Electric) was reassigned to a Services Coordinator position and budgeted 100% in Electric.

Major Projects

This budget provides funding for the following projects:

- Annual Main Relocation for Streets & Highways
- Annual Main Replacements
- Annual New Service Connections/Installs
- Annual Meter Replacement Program
- West Ash Pump Station Upgrades
- Business Loop 70 Main Replacement - Phase 6A
- Lime Softening Residual Discharge Pipe Permit Process
- Nifong Blvd Main Adjustments for Road Improvements
- Crown Point Main - Loop to Spring Valley
- Country Club Dr Main Upgrade - Phase 2
- New Southeast Pump Station - Initial Engineering

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 is anticipated to be finalized and presented to voters during Fiscal Year 2018.

Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
1 Annual Close Loops - W0123 [ID: 586]								
Ent Rev		\$100,000	\$100,000	\$100,000	\$100,000	\$500,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$500,000		
2 Annual Contingency - W0009 [ID: 718]								
Future Ballot		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
3 Annual Differential Payments - W0143 [ID: 642]								
Ent Rev		\$100,000		\$100,000		\$300,000		
Total		\$100,000		\$100,000		\$300,000		
4 Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587]								
Ent Rev		\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000		
Total		\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000		
5 Annual Main Relctn for Streets & Highways - W0125 [ID: 589]								
Ent Rev	\$500,000		\$200,000	\$200,000	\$200,000	\$2,200,000		
Future Ballot		\$500,000	\$300,000	\$300,000	\$300,000	\$300,000		
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
6 Annual Meter Replacement Program - W0231 [ID: 1362]								
Ent Rev						\$4,000,000		
Future Ballot		\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000		
PYA Ballot	\$1,000,000							
Total	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,500,000		
7 Annual New Srvc Connections:Install/Rpl W0128 [ID: 592]								
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
8 Annual Water Main Replacements - W0130 [ID: 590]								
Ent Rev	\$400,000					\$4,000,000		
Future Ballot		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$2,000,000		
Total	\$400,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$6,000,000		
9 Contingency - Enterprise Revenue - W0003 [ID: 1865]								
Ent Rev						\$400,000		
Total						\$400,000		
10 Deep Well Abandonment - W0249 [ID: 1500]								
Total							2013	2014
11 ASR #3 - Conversion of Existing Deep Well - W0140 [ID: 581]								
Ent Rev		\$600,000					2019	2019
Total		\$600,000						
12 Booster Chlorination at ASR's - W0238 [ID: 1489]								
Future Ballot		\$330,000	\$330,000				2019	2020
Total		\$330,000	\$330,000					
13 Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]								
Ent Rev	\$520,000						2017	2018
Total	\$520,000							

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
14 Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]							2018	2018
Ent Rev	\$560,000							
Total	\$560,000							
15 Crown Point - Loop to Spring Valley - W0267 [ID: 1929]							2018	2018
Ent Rev	\$420,000							
Total	\$420,000							
16 Garth Main Replacement - 2,800 FT - W0247 [ID: 1498]							2019	2019
Future Ballot		\$840,000						
Total		\$840,000						
17 Highway Crossings - W0119 [ID: 604]							2017	2018
Ent Rev		\$100,000	\$100,000					
Total		\$100,000	\$100,000					
18 Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]							2016	2020
Ent Rev	\$100,000	\$1,000,000	\$1,000,000					
Total	\$100,000	\$1,000,000	\$1,000,000					
19 Loop Closure, Charles St - Business Loop - W0240 [ID: 1491]							2019	2019
Future Ballot		\$480,000						
Total		\$480,000						
20 Main Adjustment-Forum Blvd Improvements-W0253 [ID: 1504]							2019	2019
PYA - various		\$45,000						
Total		\$45,000						
21 New Southeast Pump Station - W0280 [ID: 1989]							2018	2019
Ent Rev	\$300,000							
Future Ballot		\$3,200,000						
Total	\$300,000	\$3,200,000						
22 Parkade Blvd Main Replacement -3,600 FT- W0246 [ID: 1497]							2020	2020
Future Ballot			\$856,800					
Total			\$856,800					
23 Proctor Dr - Bear Creak to Creasy Springs-W0257 [ID: 1508]							2019	2020
Future Ballot		\$400,000	\$592,500					
Total		\$400,000	\$592,500					
24 Replace Alluvial Wells #2 AND #7 - W0276 [ID: 1985]							2020	2020
Future Ballot			\$1,200,000					
Total			\$1,200,000					
25 Stadium Crossing @ Audubon - W0250 [ID: 1501]							2019	2019
Future Ballot		\$115,600						
Total		\$115,600						
26 West Ash Upgrades W0145 [ID: 644]							2018	2019
Ent Rev	\$300,000							
Future Ballot		\$3,000,000						
Total	\$300,000	\$3,000,000						

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
27 16" Main - Barberry to Worley - 4,300 FT - W0244 [ID: 1495]							2022	2022
Future Ballot					\$1,400,000			
Total					\$1,400,000			
28 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]							2021	2022
Future Ballot				\$2,500,000	\$2,500,000			
Total				\$2,500,000	\$2,500,000			
29 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]							2020	2021
Future Ballot			\$500,000	\$2,500,000				
Total			\$500,000	\$2,500,000				
30 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]							2021	2021
Future Ballot				\$2,000,000				
Total				\$2,000,000				
31 Bingham Road - Phase II - W0254 [ID: 1505]							2021	2021
Future Ballot				\$375,000				
Total				\$375,000				
32 Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492]							2021	2022
Ent Rev		\$200,000	\$245,000	\$200,000	\$390,000			
Total		\$200,000	\$245,000	\$200,000	\$390,000			
33 Bus Loop - Garth-Prov - 2,600' Main Replace -W0198 [ID: 720]							2019	2021
Ent Rev		\$200,000	\$245,000	\$200,000				
Total		\$200,000	\$245,000	\$200,000				
34 Bus Loop - Phase 5 - 3,800' Main Replace - W0199 [ID: 721]							2021	2022
Future Ballot				\$1,322,000				
Total				\$1,322,000				
35 New Elevated Storage [ID: 2031]							2020	2021
Future Ballot			\$500,000	\$2,500,000				
Total			\$500,000	\$2,500,000				
36 New Well Platforms - W0279 [ID: 1988]							2022	2022
Future Ballot					\$1,600,000			
Total					\$1,600,000			
37 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]							2019	2021
Future Ballot		\$5,000,000	\$20,000,000	\$10,000,000				
Total		\$5,000,000	\$20,000,000	\$10,000,000				
38 Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]							2022	2023
Ent Rev					\$562,000	\$730,000		
Total					\$562,000	\$730,000		
39 Waco Rd - Route B to Rogers - W0252 [ID: 1503]							2022	2023
Ent Rev					\$445,000	\$656,000		
Total					\$445,000	\$656,000		

Water

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water Funding Source Summary								
Ent Rev	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000		
New Funding	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000		
PYA - various		\$45,000						
PYA Ballot	\$1,000,000							
Prior Year Funding	\$1,000,000	\$45,000				\$0		
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000		
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000		
Total	\$4,600,000	\$19,510,600	\$29,469,300	\$25,597,000	\$10,797,000	\$20,186,000		

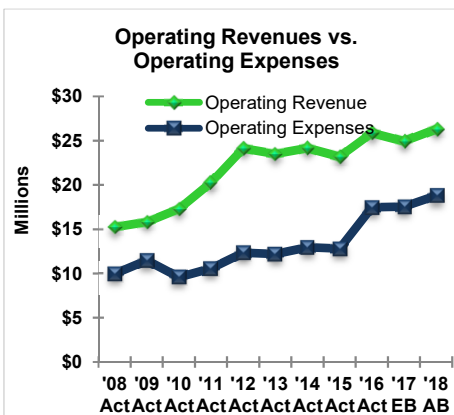
D = Year being designed; C = Year construction will begin.

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

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

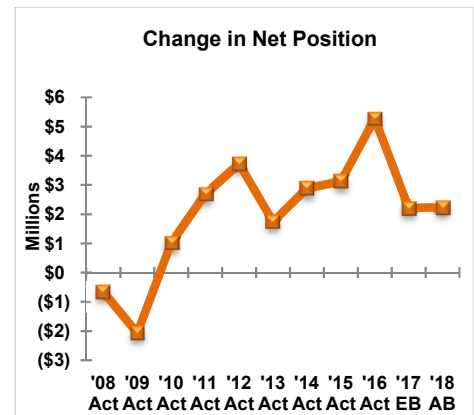
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Total Operating Revenues	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Operating Expenses:				
Personnel Services	\$6,146,806	\$6,093,019	\$5,929,984	\$6,084,013
Supplies & Materials	\$2,021,316	\$2,062,388	\$1,946,817	\$2,090,942
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141
Utilities, Services & Other Misc.	\$4,125,811	\$4,910,675	\$4,251,260	\$5,044,049
Depreciation	\$3,101,598	\$3,063,432	\$3,063,432	\$3,063,432
Total Operating Expenses	\$17,473,160	\$18,539,297	\$17,564,257	\$18,797,583
Operating Income (Loss)	\$8,382,337	\$6,802,394	\$7,369,434	\$7,520,656
Non-Operating Revenues:				
Investment Revenue	\$702,679	\$673,760	\$673,760	\$580,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$279,514	\$188,000	\$226,375	\$218,000
Total Non-Operating Revenues	\$982,193	\$861,760	\$900,135	\$798,000
Non-Operating Expenses:				
Bond Interest	\$2,304,429	\$2,374,000	\$2,374,000	\$2,262,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,510	\$2,500	\$1,200	\$2,500
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$55,608	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,362,547	\$2,376,500	\$2,375,200	\$2,264,500
Total Non-Operating Revenues (Expenses)	(\$1,380,354)	(\$1,514,740)	(\$1,475,065)	(\$1,466,500)
Income (Loss) Before Contrib and Transfers	\$7,001,983	\$5,287,654	\$5,894,369	\$6,054,156
Transfers Out - P.I.L.O.T. to General Fund	(\$3,899,304)	(\$3,483,268)	(\$3,483,268)	(\$3,676,196)
Transfers Out - Other	(\$132,220)	(\$201,650)	(\$201,650)	(\$139,938)
Total Transfers Out	(\$4,031,524)	(\$3,684,918)	(\$3,684,918)	(\$3,816,134)
Transfers In	\$0	\$0	\$0	\$0
Capital Contribution	\$2,299,716	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$1,731,808)	(\$3,684,918)	(\$3,684,918)	(\$3,816,134)
Change in Net Position	\$5,270,175	\$1,602,736	\$2,209,451	\$2,238,022

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 2008 and FY 2009. With the exception of a large decrease in FY 2013, the net position has been fairly consistent.



Financial Sources and Uses Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Investment Revenue	\$702,679	\$673,760	\$673,760	\$580,000
Less: GASB 31 Interest Adjustment	(\$66,910)	\$0	\$0	\$0
Miscellaneous Revenue	\$279,514	\$188,000	\$226,375	\$218,000
Total Financial Sources before Transfers	\$26,770,780	\$26,203,451	\$25,833,826	\$27,116,239
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$26,770,780	\$26,203,451	\$25,833,826	\$27,116,239
Financial Uses				
Personnel Services	\$6,146,806	\$6,093,019	\$5,929,984	\$6,084,013
Less: GASB 16 Vacation Liability Adj	\$68,656	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$559,312)	\$0	\$0	\$0
Supplies & Materials	\$2,021,316	\$2,062,388	\$1,946,817	\$2,090,942
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141
Utilities, Services & Other Misc.	\$4,125,811	\$4,910,675	\$4,251,260	\$5,044,049
Interest Expense	\$2,304,429	\$2,374,000	\$2,374,000	\$2,262,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,510	\$2,500	\$1,200	\$2,500
Transfers Out	\$4,031,524	\$3,684,918	\$3,684,918	\$3,816,134
Principal Payments	\$2,883,369	\$2,696,990	\$2,696,990	\$3,319,910
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000
Enterprise Revenues used for Capital Projects	\$1,000,000	\$3,000,000	\$3,000,000	\$3,600,000
Total Financial Uses	\$25,074,755	\$28,160,273	\$27,150,833	\$29,527,695
Financial Sources Over/(Under) Uses	\$1,696,025	(\$1,956,822)	(\$1,317,007)	(\$2,411,456)

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 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.

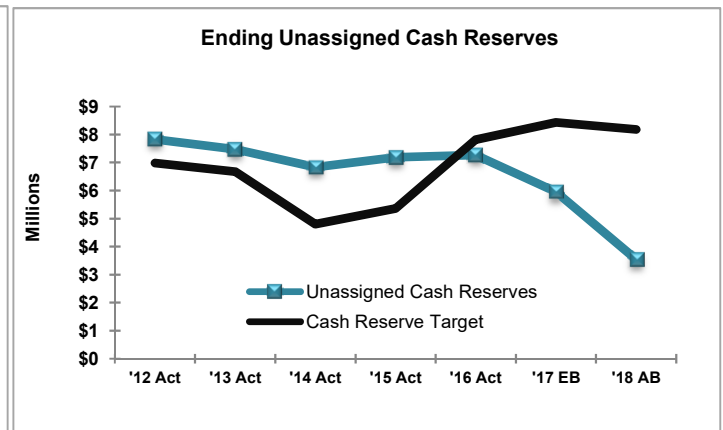
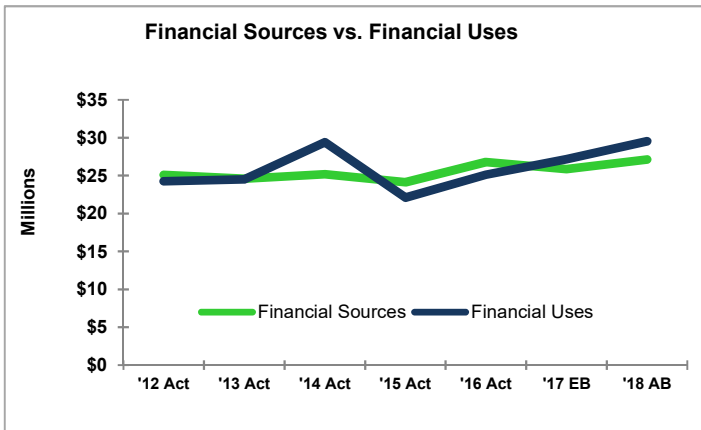
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$7,269,655	\$7,269,655	\$5,952,648
Financial Sources Over/(Under) Uses		(\$1,956,822)	(\$1,317,007)	(\$2,411,456)
Cash and Cash Equivalent	\$14,068,936			
Less: Cash Restricted for Capital Projects *	(\$9,142,505)			
Less: GASB 31 Pooled Cash Adj	\$1,024,703			
Add: Inventory	\$1,318,521			
Unassigned Cash Reserve	<u>\$7,269,655</u>	<u>\$5,312,833</u>	<u>\$5,952,648</u>	<u>\$3,541,192</u>
Cash Reserve Target:				
Total Financial Uses	\$25,074,755	\$28,160,273	\$27,150,833	\$29,527,695
Less: Ent Rev used for current year CIP	(\$1,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,600,000)
Total Financial Uses for Operations	<u>\$24,074,755</u>	<u>\$25,160,273</u>	<u>\$24,150,833</u>	<u>\$25,927,695</u>
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,814,951	\$5,032,055	\$4,830,167	\$5,185,539
Next Year's Capital Project Ent Rev	\$3,000,000	\$3,600,000	\$3,600,000	\$3,000,000
Cash Reserve Target	<u>\$7,814,951</u>	<u>\$8,632,055</u>	<u>\$8,430,167</u>	<u>\$8,185,539</u>
Above/(Below) Cash Reserve Target	<u>(\$545,296)</u>	<u>(\$3,319,222)</u>	<u>(\$2,477,519)</u>	<u>(\$4,644,347)</u>

* 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.



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.

Unassigned cash reserve fell below the cash reserve target starting in FY 2016 is projected to remain below the cash reserve target in FY 2017 and FY 2018. This is due to an increase in capital projects and operating expenses. For the next five years, the cash reserves will continue to fall below the target due to capital project funding needed. A ballot is planned in FY 2018 to provide funding for these capital project needs. Refer to the five year forecast earlier in this section for more information.

Water Fees/Charges/Fines

			FY 2017	FY 2018		
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date	
System Equity Charge						
Size of water meter:						
5/8" and 3/4"	27-52(c)(1)	09-15-14	\$576	\$576		
1"		09-15-14	\$576	\$576		
1 1/2"		09-15-14	\$1,296	\$1,296		
2"		09-15-14	\$2,303	\$2,303		
3"		09-15-14	\$5,182	\$5,182		
4"		09-15-14	\$9,213	\$9,213		
6"		09-15-14	\$20,729	\$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"	27-52(c)(2)	09-15-14	\$750	\$1,000	10-01-17	
1 1/2"- 2" or 1" commercial		09-15-14	\$250	\$335	10-01-17	
4" and larger		09-15-14	\$575	\$575		
Meter box and appurtenances fee						
On properties served by public mains						
Meter size:						
5/8"	27-52(c)(3)	09-15-14	\$450	\$450		
1"		09-15-14	\$450	\$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"	27-52(c)(4)	09-15-14	\$250	\$250		
3/4"		09-15-14	\$270	\$270		
1"		09-15-14	\$300	\$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"	27-122(a)					
1"		27-122(a)(1)	09-16-13	\$2.79	\$2.79	
1 1/2"		27-122(a)(1)	09-16-13	\$3.91	\$3.91	
2"		27-122(a)(2)	10-01-16	\$8.85	\$9.75	10-01-17
3"			10-01-16	\$10.52	\$14.04	10-01-17
4"			10-01-16	\$17.09	\$28.25	10-01-17
6"			10-01-16	\$18.51	\$42.00	10-01-17
			10-01-16	\$34.01	\$147.00	10-01-17
			10-01-16	\$50.42	\$325.00	10-01-17
			10-01-16	\$96.95	\$700.00	10-01-17

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Water rates inside city limits - residential/commercial multiple-family facilities (continued)					
Fire flow charge per month:	27-122(a)(3)				
- Meter size:					
5/8 and 3/4"		09-16-13	\$1.55	\$1.55	
1"		09-16-13	\$1.64	\$1.64	
1 1/2"		09-16-13	\$2.38	\$2.38	
2"		09-16-13	\$2.56	\$2.56	
3"		09-16-13	\$6.15	\$6.15	
4"		09-16-13	\$9.51	\$9.51	
6"	09-16-13	\$19.03	\$19.03		
Backflow prevention charge per month:	27-122(a)(4)				
- For each backflow device at a customer location		09-15-14	\$2.00	\$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)				
- All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-122.1(a)(1)	10-01-16	\$2.63	\$2.63	
- Summer water usage		09-16-13	\$3.91	\$3.91	
Minimum charge per month	27-122.1(a)(2)				
- Meter size:					
5/8 and 3/4"		10-01-16	\$8.85	\$9.75	10-01-17
1"		10-01-16	\$10.52	\$14.04	10-01-17
1 1/2"		10-01-16	\$17.09	\$28.25	10-01-17
2"		10-01-16	\$18.51	\$42.00	10-01-17
3"		10-01-16	\$34.01	\$147.00	10-01-17
4"		10-01-16	\$50.42	\$325.00	10-01-17
6"	10-01-16	\$96.95	\$700.00	10-01-17	
Fire flow charge per month:	27-122.1(a)(3)				
- Meter size:					
5/8 and 3/4"		09-16-13	\$1.55	\$1.55	
1"		09-16-13	\$1.64	\$1.64	
1 1/2"		09-16-13	\$2.38	\$2.38	
2"		09-16-13	\$2.56	\$2.56	
3"		09-16-13	\$6.15	\$6.15	
4"		09-16-13	\$9.51	\$9.51	
6"	09-16-13	\$19.03	\$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	\$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)				
- All water, beginning with first one hundred (100) cubic feet (1 ccf)		10-01-16	\$2.45	\$2.45	
- Summer water usage		09-16-13	\$3.91	\$3.91	
Minimum charge per month	27-122.2(a)(2)				
- Meter size:					
1"		10-01-16	\$10.52	\$14.04	10-01-17
1 1/2"		10-01-16	\$17.09	\$28.25	10-01-17
2"		10-01-16	\$18.51	\$42.00	10-01-17
3"		10-01-16	\$34.01	\$147.00	10-01-17
4"		10-01-16	\$50.42	\$325.00	10-01-17
6"		10-01-16	\$96.95	\$700.00	10-01-17
8"	27-122.2(c)		\$1,200.00	10-01-17	

Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Large Commercial (continued)					
Fire flow charge per month:	27-122.2(a)(3)				
- Meter size:					
1"		09-16-13	\$1.64	\$1.64	
1 1/2"		09-16-13	\$2.38	\$2.38	
2"		09-16-13	\$2.56	\$2.56	
3"		09-16-13	\$6.15	\$6.15	
4"		09-16-13	\$9.51	\$9.51	
6"	09-16-13	\$19.03	\$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	\$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"		10-01-16	\$8.85	\$9.75	10-01-17
1"		10-01-16	\$10.52	\$14.04	10-01-17
1 1/2"		10-01-16	\$17.09	\$28.25	10-01-17
2"		10-01-16	\$18.51	\$39.05	10-01-17
3"		10-01-16	\$34.01	\$71.34	10-01-17
4"		10-01-16	\$50.42	\$136.81	10-01-17
6"		10-01-16	\$96.95	\$332.33	10-01-17
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	(\$2.79 x 1.33) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.33) x CCF	(\$3.91 x 1.33) x CCF	
Minimum charge per month based on meter size	27-123(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	10-01-17
Fire flow charge per month:	27-123(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF	(\$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	(\$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	(\$2.63 x 1.33) x CCF	
Minimum charge per month based on meter size	27-123.1(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	10-01-17

Water Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Fire flow charge per month:	27-123.1(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF	(\$1.55 x 1.33) x CCF	
Backflow prevention charge per mth: per device	27-123.1(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$2.00 x 1.33) x CCF	
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	(\$2.45 x 1.33) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.33) x CCF	(\$3.91 x 1.33) x CCF	
Minimum charge per month based on meter size	27-123.2(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	10-01-17
Fire flow charge per month:	27-123.2(a)(3)	05-01-16	(\$1.64 x 1.33) x CCF	(\$1.64 x 1.33) x CCF	
Backflow prevention charge per mth: per device	27-123.2(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$2.00 x 1.33) x CCF	
Columbia Regional Airport - All water, except applicable summer water usage	27-123.3(a)(1)	02-15-10	\$4.114	\$4.114	
Minimum charge per month based on meter size	27-123.3(a)(2)	10-01-16	Inside City Meter Charge	Inside City Meter Charge	10-01-17
Backflow prevention charge per mth: per device	27-123.3(a)(3)	02-15-10	\$2.00	\$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	(\$2.79 x 1.157) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
Minimum charge per month based on meter size	27-124(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	10-01-17

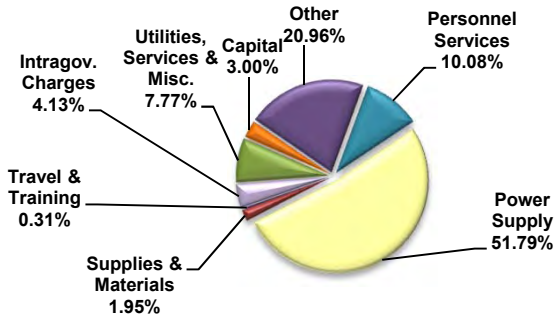
Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Fire flow charge per month:	27-124(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.64 x 1.157) x CCF	
Backflow prevention charge per mth: per device	27-124(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$2.00 x 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	(\$2.63 x 1.157) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
Minimum charge per month based on meter size	27-124.1(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	10-01-17
Fire flow charge per month:	27-124.1(a)(3)	5/1/1916	(\$1.55 x 1.157) x CCF	(\$1.55 x 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	(\$2.00 x 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	(\$2.45 x 1.157) x CCF	
- Summer water usage			(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
Minimum charge per month based on meter size	27-124.2(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	10-01-17
Fire flow charge per month:	27-124.2(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.64 x 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	(\$2.00 x 1.157) x CCF	

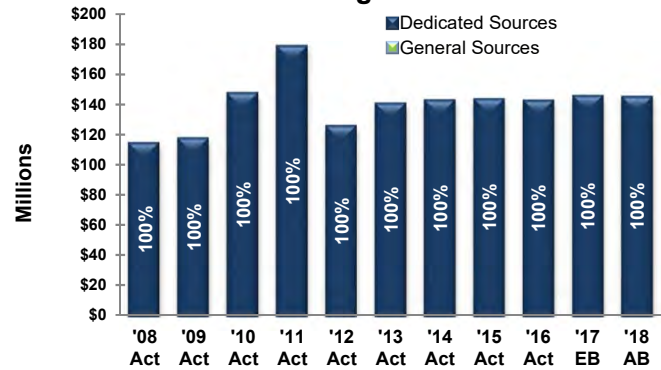
Electric Utility Fund (Enterprise Fund)

Electric Utility- Summary

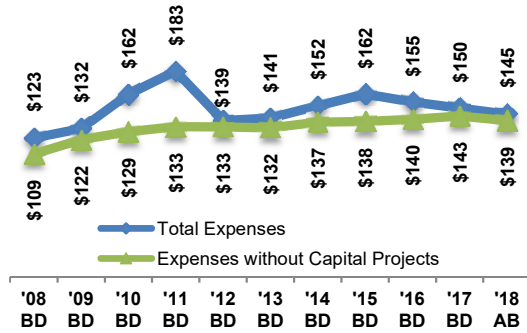
FY 2018 Total Expenditures By Category



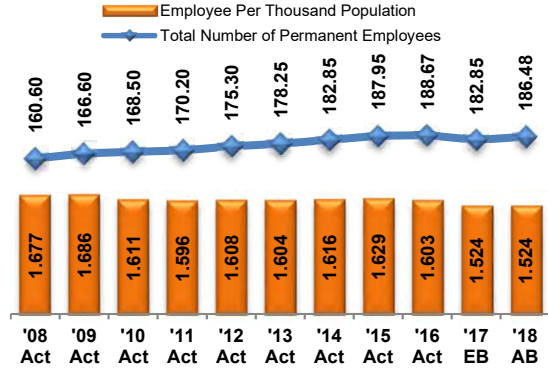
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$15,944,123	\$14,471,052	\$14,051,556	\$14,571,147	\$100,095	0.7%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476	(\$268,843)	(8.7%)
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361	\$112,000	33.3%
Intragov. Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294	\$498,571	9.1%
Utilities, Services & Misc.	\$8,166,546	\$17,044,700	\$15,002,808	\$11,234,319	(\$5,810,381)	(34.1%)
Capital	\$10,050,347	\$2,574,000	\$2,518,100	\$4,340,425	\$1,766,425	68.6%
Other	\$31,244,779	\$32,620,152	\$32,620,152	\$30,309,745	(\$2,310,407)	(7.1%)
Total	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
Operating Expenses	\$97,994,239	\$108,776,155	\$104,208,734	\$106,837,597	(\$1,938,558)	(1.8%)
Non-Operating Expenses	\$25,376,273	\$27,144,946	\$27,144,946	\$25,023,745	(\$2,121,201)	(7.8%)
Debt Service	\$5,843,341	\$5,475,206	\$5,475,206	\$5,286,000	(\$189,206)	(3.5%)
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425	\$266,425	20.1%
Capital Projects	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Total Expenses	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$750	\$0	\$0	\$0	\$0	0.0%
Interest	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884	\$0	0.0%
Fees and Service Charges	\$129,351,186	\$133,949,779	\$134,258,279	\$134,647,651	\$697,872	0.5%
Other Local Revenues	\$1,563,899	\$1,148,620	\$3,281,120	\$1,283,020	\$134,400	11.7%
Transfers	\$0	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Use of Prior Year Sources	\$9,414,731	\$11,170,455	\$4,006,134	\$7,292,212	(\$3,878,243)	(34.7%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Electric Utility - Summary

Fund 551x

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 49,700 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers is about 1.5% 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

- The FY 2018 budget for purchased power (contracts and energy market purchases) has been reduced by \$0.5 million (0.73%) from the original FY 2017 budget amount; however, the budget for transmission expense increased by \$0.7 million so the total power supply budget is up slightly (0.32%).

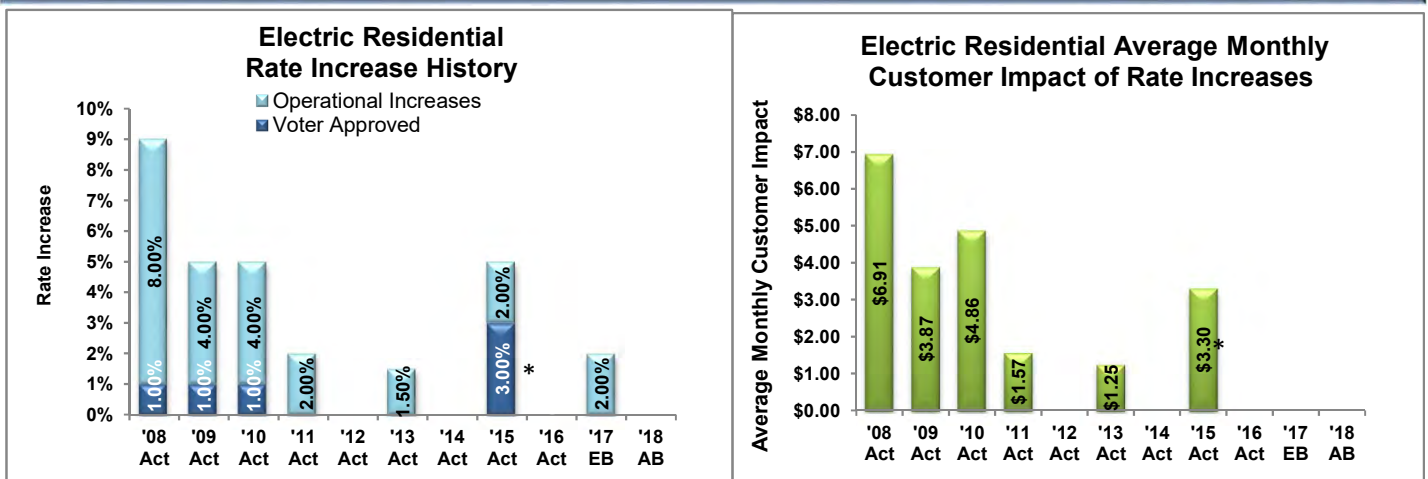
Strategic Priority - Operational Excellence

- Add (1) Engineering Specialist to the Electric Engineering division. The addition of this position is necessary to address planned capital projects involving upgrades of existing infrastructure such as circuit breakers, substation class transformers, and distribution system automation.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General	43.17	34.90	34.40	37.13	2.73
Production	57.00	42.50	42.50	42.50	
Transmission and Distribution	88.50	105.95	105.95	106.85	0.90
Total Personnel	188.67	183.35	182.85	186.48	3.63
Permanent Full-Time	187.92	182.60	182.10	185.73	3.63
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	188.67	183.35	182.85	186.48	3.63

Rate Increase Information



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

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

Electric Fund - Summary

Fund 551x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884
Fees and Service Charges	\$134,647,651	\$137,888,110	\$141,248,142	\$144,692,511	\$146,809,598
Other Local Revenues	\$1,283,020	\$1,125,120	\$1,125,120	\$1,125,120	\$1,125,120
Total Financial Sources Before Transfers	\$137,295,555	\$140,378,114	\$143,738,146	\$147,182,515	\$149,299,602
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$137,295,555	\$140,378,114	\$143,738,146	\$147,182,515	\$149,299,602
Financial Uses					
Operating Expenses	\$118,747,675	\$122,667,714	\$124,965,108	\$127,417,535	\$129,924,437
Less: Depreciation	(\$11,910,078)	(\$12,148,280)	(\$12,391,245)	(\$12,639,070)	(\$12,891,851)
Transfers Out	\$13,061,667	\$13,294,472	\$13,703,202	\$14,126,512	\$14,466,023
Interest Exp. and Non-Oper. Cash Pmts	\$5,286,000	\$6,463,789	\$6,153,247	\$5,855,340	\$5,563,731
Bank and Paying Agent Fees	\$0	\$9,000	\$9,000	\$9,000	\$9,000
Principal Payments	\$6,030,090	\$6,720,336	\$7,037,246	\$7,322,896	\$7,619,723
Capital Additions	\$1,590,425	\$227,000	\$347,500	\$361,325	\$370,000
Enterprise Rev. used for Capital Projects	\$5,850,000	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000
Enterprise Rev. Transferred to Bond Reserve	\$0	\$2,900,000	\$0	\$0	\$0
Total Financial Uses	\$138,655,779	\$145,484,031	\$144,824,058	\$148,253,538	\$152,111,063
Financial Sources Over/(Under) Uses	(\$1,360,224)	(\$5,105,917)	(\$1,085,912)	(\$1,071,023)	(\$2,811,461)
Beginning Unassigned Cash Reserve	\$31,758,076	\$30,397,852	\$25,291,935	\$24,206,023	\$23,135,000
Financial Sources Over/(Under) Uses	(\$1,360,224)	(\$5,105,917)	(\$1,085,912)	(\$1,071,023)	(\$2,811,461)
Ending Unassigned Cash Reserve	\$30,397,852	\$25,291,935	\$24,206,023	\$23,135,000	\$20,323,539
Total Expenditures Uses					
Total Expenditures Uses	\$138,655,779	\$145,484,031	\$144,824,058	\$148,253,538	\$152,111,063
Less: Ent Rev used for current year CIP	(\$5,850,000)	(\$5,350,000)	(\$5,000,000)	(\$5,800,000)	(\$7,050,000)
Operational Expenses	\$132,805,779	\$140,134,031	\$139,824,058	\$142,453,538	\$145,061,063
20% Guideline for Operational Expenses					
20% Guideline for Operational Expenses	\$26,561,156	\$28,026,806	\$27,964,812	\$28,490,708	\$29,012,213
Add: Ent Rev for next year CIP	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000	\$7,300,000
Cash Reserve Target	\$31,911,156	\$33,026,806	\$33,764,812	\$35,540,708	\$36,312,213
Above/(Below) Cash Reserve Target	(\$1,513,304)	(\$7,734,871)	(\$9,558,789)	(\$12,405,708)	(\$15,988,674)

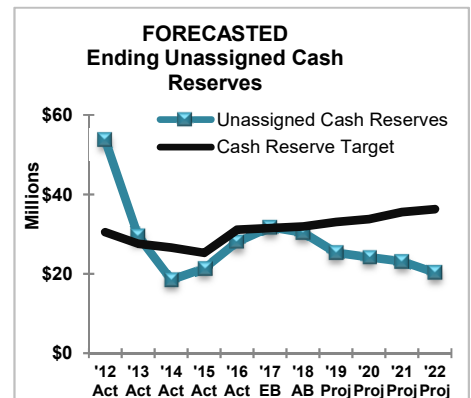
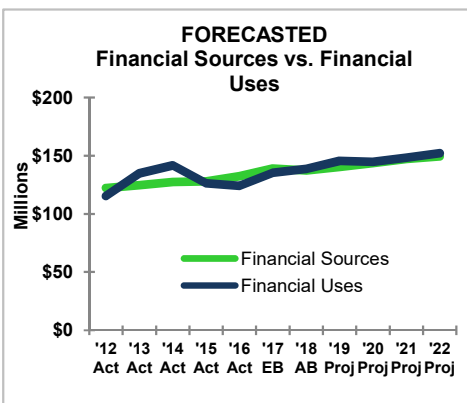
Assumptions:

Operating Rate increase		1.00%	2.00%	1.00%
Voter Approved Rate increase	2.00%	1.00%		

Cash is decreasing over the five year period due to refunding/refinancing of previous electric bond issues. For life of bond issues there will be a savings from reduced interest; however, FY 2018 is the first year of a period of what was called a "negative budgetary savings" meaning debt service will be higher than previously. Also, the second sale of the current bond authority will occur and the "reserve requirement" will come from enterprise funds (\$3 million).

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.

For the years shown, unassigned cash reserve is projected to be below the cash reserve target for FY 2018 - FY 2022. 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.



Electric Utility - Summary

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Admin & General						
Personnel Services	\$3,108,937	\$3,040,512	\$2,996,425	\$3,293,028	\$252,516	8.3%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$157,045	\$216,601	\$197,700	\$217,126	\$525	0.2%
Travel and Training	\$90,759	\$110,929	\$97,929	\$115,929	\$5,000	4.5%
Intragovernmental Charges	\$3,943,401	\$5,444,827	\$5,444,827	\$5,599,141	\$154,314	2.8%
Utilities, Services, & Misc.	\$1,437,054	\$3,817,422	\$2,672,138	\$3,819,869	\$2,447	0.1%
Capital	\$85,223	\$44,500	\$44,500	\$0	(\$44,500)	(100.0%)
Other	\$31,182,628	\$32,583,166	\$32,583,166	\$30,272,759	(\$2,310,407)	(7.1%)
Total	\$40,005,047	\$45,257,957	\$44,036,685	\$43,317,852	(\$1,940,105)	(4.3%)
Production						
Personnel Services	\$4,017,198	\$3,073,058	\$2,692,904	\$2,811,002	(\$262,056)	(8.5%)
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies and Materials	\$861,528	\$972,240	\$820,110	\$980,240	\$8,000	0.8%
Travel and Training	\$124,334	\$48,748	\$43,308	\$123,748	\$75,000	153.9%
Intragovernmental Charges	\$113,989	\$578	\$578	\$578	\$0	
Utilities, Services, & Misc.	\$2,270,811	\$4,866,568	\$4,526,570	\$2,079,885	(\$2,786,683)	(57.3%)
Capital	\$344,069	\$188,000	\$188,000	\$355,000	\$167,000	88.8%
Other	\$36,986	\$0	\$0	\$0	\$0	
Total	\$76,957,737	\$83,307,192	\$80,771,470	\$81,238,453	(\$2,068,739)	(2.5%)
Transmission and Distribution						
Personnel Services	\$7,620,423	\$7,157,482	\$7,162,227	\$7,267,117	\$109,635	1.5%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,711,268	\$1,899,478	\$1,642,600	\$1,622,110	(\$277,368)	(14.6%)
Travel and Training	\$112,841	\$176,684	\$175,000	\$208,684	\$32,000	18.1%
Intragovernmental Charges	\$246,650	\$32,318	\$32,318	\$376,575	\$344,257	1065.2%
Utilities, Services, & Misc.	\$2,989,179	\$3,760,710	\$3,204,100	\$3,434,565	(\$326,145)	(8.7%)
Capital	\$861,362	\$1,091,500	\$1,035,600	\$1,235,425	\$143,925	13.2%
Other	\$0	\$36,986	\$36,986	\$36,986	\$0	
Total	\$13,541,723	\$14,155,158	\$13,288,831	\$14,181,462	\$26,304	0.2%
Capital Projects						
Personnel Services	\$1,197,565	\$1,200,000	\$1,200,000	\$1,200,000	\$0	
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,469,502	\$4,600,000	\$4,600,000	\$1,900,000	(\$2,700,000)	(58.7%)
Capital	\$8,759,693	\$1,250,000	\$1,250,000	\$2,750,000	\$1,500,000	120.0%
Other	\$25,165	\$0	\$0	\$0	\$0	
Total	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Department Totals						
Personnel Services	\$15,944,123	\$14,471,052	\$14,051,556	\$14,571,147	\$100,095	0.7%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies and Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476	(\$268,843)	(8.7%)
Travel and Training	\$327,934	\$336,361	\$316,237	\$448,361	\$112,000	33.3%
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294	\$498,571	9.1%
Utilities, Services, & Misc.	\$8,166,546	\$17,044,700	\$15,002,808	\$11,234,319	(\$5,810,381)	(34.1%)
Capital	\$10,050,347	\$2,574,000	\$2,518,100	\$4,340,425	\$1,766,425	68.6%
Other	\$31,244,779	\$32,620,152	\$32,620,152	\$30,309,745	(\$2,310,407)	(7.1%)
Total	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General					
9905 - Deputy City Manager *	0.17	0.18	0.18	0.23	0.05
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	7.75	7.75	8.75	1.00
5006 - Water Inspn Foreman - WL *	0.00	0.00	0.00	0.50	0.50
5003 - Engineering Technician *	4.00	1.00	2.00	2.00	
5000 - Associate Engineering Technician *	1.40	2.00	0.50	0.50	
4998 - Project Compliance Inspector *	1.00	0.00	0.00	1.50	1.50
4803 - Graphic Artist *	1.00	0.40	0.40	0.40	
4800 - Comm. & Mrkting Supv. *	0.80	0.00	0.00	0.00	
4799 - Comm & Mrkting Manager *	0.00	0.32	0.32	0.00	(0.32)
4521 - Energy Technician ^	3.00	3.00	3.00	3.00	
4518 - Energy Services Supt.	0.80	0.00	0.00	0.00	
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	
4509 - Energy Educator *	1.00	0.00	0.00	0.00	
4502 - Senior Rate Analyst * +	1.60	0.80	0.80	0.80	
4501 - Rate Analyst	1.80	1.80	1.80	1.80	
4500 - Energy Market Analyst *+	0.00	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	
2185 - GIS Supervisor *	0.80	0.00	0.00	0.00	
2180 - GIS Specialist *	0.60	0.00	0.00	0.00	
2175 - GIS Analyst *	0.80	0.00	0.00	0.00	
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	43.17	34.90	34.40	37.13	2.73
Permanent Full-Time	42.42	34.15	33.65	36.38	2.73
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	43.17	34.90	34.40	37.13	2.73
* Reallocations		(7.47)	(7.97)	1.73	
^ Positions Deleted		(0.80)	(0.80)	0.00	
# Positions Added		0.00	0.00	1.00	

+ Reassignments:

.60 FTE Senior Rate Analyst was reassigned to Energy Market Analyst and .40 FTE Senior Rate Analyst in Water was reassigned to Energy Market Analyst in Electric.

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	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 ++	0.00	1.00	1.00	1.00	
6104 - Storeroom Assistant-773 **	1.00	0.00	0.00	0.00	
6100 - Stores Clerk-773 ++	1.00	0.00	0.00	0.00	
5040 - Lab Technician - 773	2.00	2.00	2.00	2.00	
2888 - NERC Compliance Officer-773 **	1.00	0.00	0.00	0.00	
2889 - Asst NERC Compliance Offcr - 773 **	1.00	0.00	0.00	0.00	
2695 - Lead Power Plant Operator-773	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator-773	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	1.00	
2635 - Asst. Power Production Supt. **	3.00	2.00	2.00	2.00	
2631 - Associate Power Plant Oper-773	4.00	4.00	4.00	4.00	
2630/2640 - App. BAO/NERC BAO+-773 **	10.00	0.00	0.00	0.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Associate Utility Maint. Mech - W&L ++	0.00	4.00	4.00	4.00	
2421 - Sr Utility Maint Mechanic - W&L ++	0.00	2.00	2.00	2.00	
2420 - Sr Utility Maint. Mechanic-773 ++	2.00	0.00	0.00	0.00	
2419 - Associate Utility Maint. Mech-773 ++	4.00	0.00	0.00	0.00	
2324 - Instrument Technician-773	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
1400 - Administrative Technician **	1.00	0.50	0.50	0.50	
Total Personnel	57.00	42.50	42.50	42.50	
Permanent Full-Time	57.00	42.50	42.50	42.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	57.00	42.50	42.50	42.50	

** Reallocations		(14.50)	(14.50)	0.00	
Positions Deleted		0.00	0.00	0.00	
Positions Added		0.00	0.00	0.00	

++ Reassignments:

- 6100 Stores Clerk 773 reassigned to 6106 Stores Clerk-WL.
- 2419 Assoc. Utility Maint. Mech-773 to 2422 Assoc. Utility Maint. Mech-W&L
- 2420 Sr. Utility Maint. Mech-773 to Sr. Utility Maint Mech-W&L

Electric Utility

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Transmission and Distribution					
6106 - Stores Clerk - WL +++	0.00	1.80	1.80	1.80	
6105 - Stores Superintendent	0.60	0.60	0.60	0.60	
6104 - Storeroom Asst 773 ***	0.00	1.00	1.00	1.00	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6102 - Stores Clerk +++	1.80	0.00	0.00	0.00	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2888 - NERC Compliance Offcr - 773 ***	0.00	2.00	2.00	2.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker ***	2.50	3.00	3.00	3.50	0.50
2879 - Services Coordinator	0.00	0.00	0.00	1.00	1.00
2877 - Lead Meter Reader ***	0.60	0.50	0.50	0.50	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2870 - Meter Reader	4.20	4.20	4.20	3.60	(0.60)
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 +++	1.00	2.00	2.00	2.00	
2801 - Elec. Meter Rpr Worker - WL +++	3.00	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. ***	1.00	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. ###	0.00	1.00	1.00	1.00	
2616 - Transload Ops Supv ***	0.00	0.60	0.60	0.60	
2434 - Utility Locator Supervisor ###	0.00	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	
2630/2640 - App. BAO/NERC BAO+-773 ***	0.00	10.00	10.00	10.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
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 ***	2.00	2.60	2.60	2.60	
1400 - Administrative Technician ***	0.00	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant ***	1.00	1.60	1.60	1.60	
Total Personnel	88.50	105.95	105.95	106.85	0.90
Permanent Full-Time	88.50	105.95	105.95	106.85	0.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	88.50	105.95	105.95	106.85	0.90
*** Reallocations		15.45	15.45	0.90	
Positions Deleted		0.00	0.00	0.00	
### Positions Added		2.00	2.00	0.00	

+++ Reassignments:

- 1.80 FTE 6102 Stores Clerk to 1.80 6106 Stores Clerk-W&L
- 1.00 FTE 2801 Elec Meter Rpr Worker-WL to 1.00 FTE 2803 Lead Elec Meter Rpr Worker

Department Totals					
Permanent Full-Time	187.92	182.60	182.10	185.73	3.63
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	188.67	183.35	182.85	186.48	3.63

Department Totals					
Reallocations		(6.52)	(7.02)	2.63	
Positions Deleted		(0.80)	(0.80)	0.00	
Positions Added		2.00	2.00	1.00	
Total Change		(5.32)	(5.82)	3.63	

Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
 - Distribution Transformers and Capacitor Replacement
 - Street Light Additions
 - New Electric Connections
 - Fiber Optic Cable
 - Replacement of Existing Transmission
 - Replacement of Existing Underground Substation Feeder Extension
 - Residential Expansion
 - Commercial Expansion
 - Replacement of Existing Overhead
 - Replacement of Circuit Breakers
 - Relocation of Distribution Lines
- Downtown Streetlights
- Moore's Lake Restoration
- Landfill Generator Unit #4
- Mercury Vapor Streetlight Elimination
- Replace UG electric-Keene & Lansing
- Replace/Upgrade Substation Switchgear

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.

- The regulatory requirement for Moore's Lake Restoration has added \$2 million to FY 2018 capital project costs. Less expensive options for disposal of coal residuals are being explored; however, a similar expense could be part of the FY 2019 budget.
- 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

Electric

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
1 69 Kv System Relay Upgrade - E0145 [ID: 984]							2012	2015
Total								
2 Annual Bond Contingency - E0009 [ID: 557]								
2015 Electric Bond		\$450,000	\$450,000					
Total		\$450,000	\$450,000					
3 Annual Commercial Expansion - E0117 [ID: 556]								
Ent Rev	\$700,000	\$700,000	\$700,000	\$700,000	\$800,000	\$4,000,000		
Total	\$700,000	\$700,000	\$700,000	\$700,000	\$800,000	\$4,000,000		
4 Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]								
2015 Electric Bond		\$1,600,000	\$800,000					
Ent Rev	\$200,000	\$200,000	\$200,000	\$1,000,000	\$1,000,000	\$5,000,000		
PYA 2015 Ballot	\$800,000							
Total	\$1,000,000	\$1,800,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
5 Annual Ent Rev Contingency - E0003 [ID: 1359]								
Ent Rev					\$500,000	\$1,500,000		
Total					\$500,000	\$1,500,000		
6 Annual Fiber Optic Cable - E0082 [ID: 560]								
Ent Rev	\$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		
7 Annual New Electric Connections - E0053 [ID: 563]								
Ent Rev	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
8 Annual Relocation of Distribution Lines - E0199 [ID: 1847]								
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		
9 Annual Replace Circuit Breakers - E0153 [ID: 1109]							2018	2019
2015 Electric Bond		\$500,000						
Ent Rev				\$250,000	\$250,000	\$1,250,000		
PYA 2015 Ballot	\$250,000							
Total	\$250,000	\$500,000		\$250,000	\$250,000	\$1,250,000		
10 Annual Replacement of Existing Overhead - E0118 [ID: 651]								
2015 Electric Bond		\$1,800,000						
Ent Rev	\$100,000	\$100,000	\$500,000	\$500,000	\$500,000	\$3,000,000		
PYA 2015 Ballot	\$600,000							
Total	\$700,000	\$1,900,000	\$500,000	\$500,000	\$500,000	\$3,000,000		
11 Annual Replacement of Existing UG System - E0107 [ID: 562]								
2015 Electric Bond		\$500,000	\$250,000					
Ent Rev	\$250,000	\$50,000	\$50,000	\$200,000	\$200,000	\$1,000,000		
PYA 2015 Ballot	\$250,000							
Total	\$500,000	\$550,000	\$300,000	\$200,000	\$200,000	\$1,000,000		
12 Annual Residential Expansion - E0116 [ID: 564]								
Ent Rev	\$400,000	\$400,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$400,000	\$400,000	\$500,000	\$500,000	\$500,000	\$2,500,000		

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
13 Annual Street Light Additions - E0052 [ID: 565]								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000		
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000		
14 Annual Substation Feeder Additions - E0115 [ID: 566]								
Ent Rev	\$100,000	\$100,000	\$600,000	\$600,000	\$600,000	\$4,000,000		
Total	\$100,000	\$100,000	\$600,000	\$600,000	\$600,000	\$4,000,000		
15 Annual Transmission System Replacement - E0101 [ID: 567]								
2015 Electric Bond		\$200,000	\$100,000					
Ent Rev	\$50,000	\$50,000	\$50,000	\$200,000	\$200,000	\$1,000,000		
PYA 2015 Ballot	\$100,000							
Total	\$150,000	\$250,000	\$150,000	\$200,000	\$200,000	\$1,000,000		
16 Annual Underground Conversion - E0027 [ID: 555]								
Ent Rev			\$500,000	\$500,000	\$500,000	\$3,200,000		
Total			\$500,000	\$500,000	\$500,000	\$3,200,000		
17 Distribution Automation - E0200 [ID: 1893]								
Total							2017	2017
18 Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]								
Ent Rev	\$100,000	\$100,000					2014	2018
Total	\$100,000	\$100,000						
19 Replace Switchgear at Substations - E0189 [ID: 1773]								
2015 Electric Bond		\$350,000					2018	2018
Ent Rev			\$350,000		\$350,000	\$350,000		
PYA 2015 Ballot	\$350,000							
Total	\$350,000	\$350,000	\$350,000		\$350,000	\$350,000		
20 Substation Transformer Replacement - E0192 [ID: 1776]								
2015 Electric Bond		\$300,000	\$300,000					
Ent Rev					\$300,000	\$1,200,000		
Total		\$300,000	\$300,000		\$300,000	\$1,200,000		
21 Brushwood Lake Road Loop Closure - E0185 [ID: 1602]								
Unfunded			\$750,000				2020	2020
Total			\$750,000					
22 Downtown Streetlights - E0180 [ID: 1597]								
Ent Rev	\$100,000	\$100,000					2014	2016
Total	\$100,000	\$100,000						
23 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837]								
2015 Electric Bond		\$5,000,000					2018	2019
Unfunded				\$5,000,000				
Total		\$5,000,000		\$5,000,000				
24 Future Substation Transformer - E0184 [ID: 1601]								
Ent Rev	\$200,000	\$200,000	\$200,000				2018	2019
Total	\$200,000	\$200,000	\$200,000					

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
25 Landfill Gas Generator #4 - E0175 [ID: 1584]							2018	2018
2015 Electric Bond		\$1,600,000						
PYA 2015 Ballot	\$1,600,000							
Total	\$1,600,000	\$1,600,000						
26 Mill Creek Sub Transmision Connect to 2 Subs-E0148 [ID: 1050]							2011	2019
2015 Electric Bond		\$8,000,000						
Total		\$8,000,000						
27 More's Lake Restoration - E0204 [ID: 1982]							2016	2017
Ent Rev	\$2,000,000	\$2,000,000						
Total	\$2,000,000	\$2,000,000						
28 Reconfiguration of Substation Feeders-E0201 [ID: 1894]							2016	2019
2015 Electric Bond		\$4,300,000						
Total		\$4,300,000						
29 Replace UG electric, Keene & Lansing - E0168 [ID: 1391]							2016	2017
Ent Rev	\$300,000							
Total	\$300,000							
30 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]							2016	2018
2015 Electric Bond		\$2,500,000						
Total		\$2,500,000						
31 Warehouse & Enclosed Equipment Parking - E0176 [ID: 1593]							2020	2020
Unfunded			\$4,400,000					
Total			\$4,400,000					
32 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689]							2021	2022
Unfunded				\$2,450,000				
Total				\$2,450,000				
33 McBaine Substation Upgrades - E0196 [ID: 1840]							2022	2022
Unfunded					\$2,500,000			
Total					\$2,500,000			
34 Mill Creek & McBaine Interconnection - E0195 [ID: 1839]							2022	2022
Unfunded				\$10,000,000				
Total				\$10,000,000				
35 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690]							2022	2023
Unfunded					\$1,500,000			
Total					\$1,500,000			

Electric

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric Funding Source Summary								
2015 Electric Bond Ent Rev	\$5,850,000	\$27,100,000 \$5,350,000	\$1,900,000 \$5,000,000	\$5,800,000	\$7,050,000	\$34,400,000		
New Funding	\$5,850,000	\$32,450,000	\$6,900,000	\$5,800,000	\$7,050,000	\$34,400,000		
PYA 2015 Ballot	\$3,950,000							
Prior Year Funding	\$3,950,000					\$0		
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000			
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000	\$0		
Total	\$9,800,000	\$32,450,000	\$12,050,000	\$23,250,000	\$11,050,000	\$34,400,000		

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

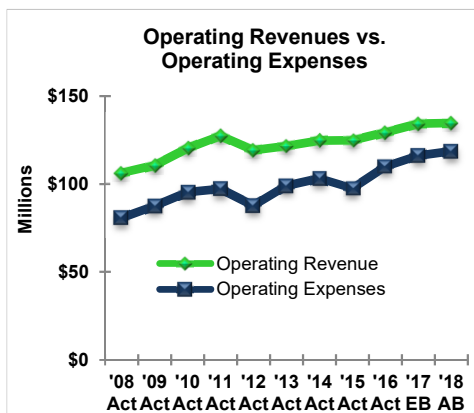
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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

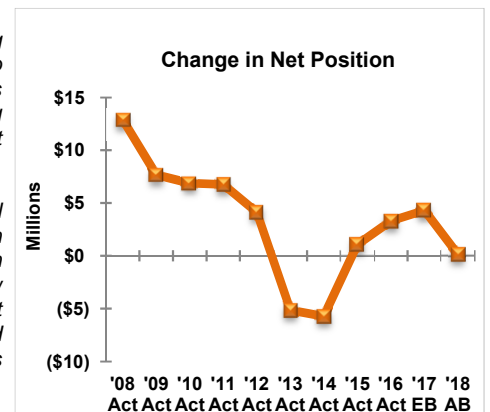
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$129,192,766	\$133,788,501	\$134,097,001	\$134,441,145
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Total Operating Revenues	\$129,357,396	\$133,949,779	\$134,258,279	\$134,647,651
Operating Expenses:				
Personnel Services	\$14,746,558	\$13,271,052	\$12,851,556	\$13,371,147
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294
Utilities, Services & Other Misc.	\$6,697,044	\$12,444,700	\$10,402,808	\$9,334,319
Depreciation	\$11,967,835	\$11,910,078	\$11,910,078	\$11,910,078
Total Operating Expenses	\$109,962,074	\$120,686,233	\$116,118,812	\$118,747,675
Operating Income (Loss)	\$19,395,322	\$13,263,546	\$18,139,467	\$15,899,976
Non-Operating Revenues:				
Investment Revenue	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,557,689	\$1,148,620	\$3,281,120	\$1,283,020
Total Non-Operating Revenues	\$3,183,555	\$2,513,504	\$4,746,004	\$2,647,904
Non-Operating Expenses:				
Bond Interest	\$5,841,202	\$5,475,206	\$5,475,206	\$5,286,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,139	\$0	\$0	\$0
Loss on Disposal Assets	\$705,957	\$52,000	\$52,000	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$6,549,298	\$5,527,206	\$5,527,206	\$5,338,000
Total Non-Operating Revenues (Expenses)	(\$3,365,743)	(\$3,013,702)	(\$781,202)	(\$2,690,096)
Income (Loss) Before Contributions and Transfers	\$16,029,579	\$16,277,248	\$18,920,669	\$18,590,072
Transfers Out - P.I.L.O.T. to General Fund	(\$11,847,059)	(\$12,267,327)	(\$12,267,327)	(\$12,446,480)
Transfers Out - Other	(\$855,422)	(\$2,915,541)	(\$2,915,541)	(\$615,187)
Total Transfers Out	(\$12,702,481)	(\$15,182,868)	(\$15,182,868)	(\$13,061,667)
Transfers In	\$0	\$2,136,569	\$2,136,569	\$0
Capital Contributions	\$750	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$12,701,731)	(\$13,046,299)	(\$13,046,299)	(\$13,061,667)
Change in Net Position	\$3,327,848	(\$2,796,455)	\$4,311,966	\$148,213

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. 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.



Financial Sources and Uses Electric Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$129,192,766	\$133,788,501	\$134,097,001	\$134,441,145
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Investment Revenue	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884
Less: GASB 31 Interest Adjustment	(\$135,933)	\$0	\$0	\$0
Miscellaneous Revenue	\$1,557,689	\$1,148,620	\$3,281,120	\$1,283,020
Total Financial Sources before Transfers	\$132,405,018	\$136,463,283	\$139,004,283	\$137,295,555
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$132,405,018	\$136,463,283	\$139,004,283	\$137,295,555
Financial Uses				
Personnel Services	\$14,746,558	\$13,271,052	\$12,851,556	\$13,371,147
Less: GASB 16 Vacation Liability Adjustment	(\$1,140,142)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$298,277)	\$0	\$0	\$0
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294
Utilities, Services & Other Misc.	\$6,697,044	\$12,444,700	\$10,402,808	\$9,334,319
Interest Expense	\$5,841,202	\$5,475,206	\$5,475,206	\$5,286,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,139	\$0	\$0	\$0
Transfers Out	\$12,702,481	\$12,976,478	\$12,976,478	\$13,061,667
Principal Payments	\$4,146,631	\$4,363,010	\$4,363,010	\$6,030,090
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425
Enterprise Revenues used for Capital Projects	\$3,600,000	\$7,050,000	\$7,050,000	\$5,850,000
Total Financial Uses	\$124,138,927	\$139,964,849	\$135,341,528	\$138,655,779
Financial Sources Over/(Under) Uses	\$8,266,091	(\$3,501,566)	\$3,662,755	(\$1,360,224)

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 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.

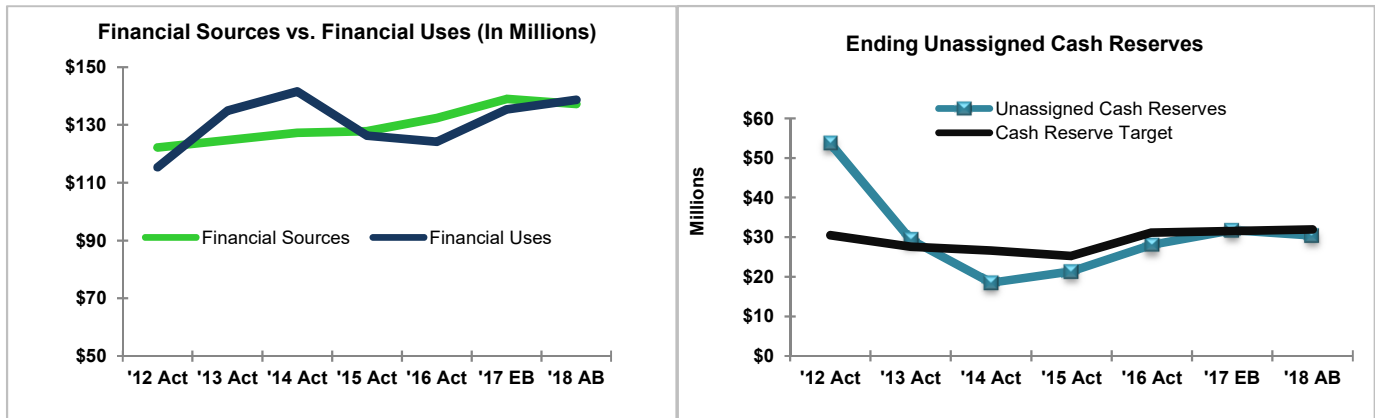
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Electric Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$28,095,321	\$28,095,321	\$31,758,076
Financial Sources Over/(Under) Uses		(\$3,501,566)	\$3,662,755	(\$1,360,224)
Cash and Cash Equivalent	\$35,187,293			
Less: Cash Restricted for Capital Projects *	(\$11,095,298)			
Less: GASB 31 Pooled Cash Adj	(\$990,488)			
Add: Inventory	\$4,993,814			
Unassigned Cash Reserve	\$28,095,321	\$24,593,755	\$31,758,076	\$30,397,852
Cash Reserve Target				
Total Financial Uses	\$124,138,927	\$139,964,849	\$135,341,528	\$138,655,779
Less: Ent Rev used for current year CIP	(\$3,600,000)	(\$7,050,000)	(\$7,050,000)	(\$5,850,000)
Total Financial Uses for Operations	\$120,538,927	\$132,914,849	\$128,291,528	\$132,805,779
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$24,107,785	\$26,582,970	\$25,658,306	\$26,561,156
Add: Next Year's Ent Rev for CIP	\$7,050,000	\$5,850,000	\$5,850,000	\$5,350,000
Cash Reserve Target	\$31,157,785	\$32,432,970	\$31,508,306	\$31,911,156
Above/(Below) Cash Reserve Target	(\$3,062,464)	(\$7,839,215)	\$249,770	(\$1,513,304)

* 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.



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.

For the years shown, unassigned cash reserve has been below the cash reserve target for FY 2014 - FY 2016 and is projected to be slightly below the cash reserve target for FY 2018. The five year forecast projects increasing amounts below the cash reserve target due to bond reserve requirements and increased amounts for capital projects. Please refer to the five year forecast earlier in this section for more details.

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
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 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	\$65	\$65
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: Customer charge Non-standard electric meter customer charge Energy Charge Summer: First 300 kwh Next 450 kwh Next 1,250 kwh All remaining kwh Nonsummer: First 300 kwh Next 450 kwh All remaining kwh	27-112 27-112(c)(1) 27-112(c)(1) 27-112(c)(2) 27-112(c)(2)	10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16	\$15.91 \$21.01 7.67 cents per kwh 10.00 cents per kwh 13.63 cents per kwh 14.74 cents per kwh 7.67 cents per kwh 10.00 cents per kwh 11.55 cents per kwh	\$15.91 \$21.01 7.67 cents per kwh 10.00 cents per kwh 13.63 cents per kwh 14.74 cents per kwh 7.67 cents per kwh 10.00 cents per kwh 11.55 cents per kwh

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
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	7.67 cents per kwh
Next 450 kwh		10-01-16	10.00 cents per kwh	10.00 cents per kwh
All remaining kwh		10-01-16	9.61 cents per kwh	9.61 cents per kwh
Minimum monthly customer charge	27-112(d)	10-01-16	\$15.91	\$15.91
Minimum monthly customer charge for customers with a non-standard electric meter	27-112(d)	10-01-16	\$21.01	\$21.01
Residential heat pump rate				
Monthly rate charge:				
Customer charge	27-113(c)	10-01-16	\$15.91	\$15.91
Non-standard electric meter customer charge		10-01-16	\$21.01	\$21.01
First 300 kwh		10-01-16	7.67 cents per kwh	7.67 cents per kwh
Next 450 kwh		10-01-16	10.00 cents per kwh	10.00 cents per kwh
All kwh above 750 kwh		10-01-16	9.11 cents per kwh	9.11 cents per kwh
Small general service rate				
Monthly rate charge				
Customer charge:				
Single-phase service	27-114(c)(1)	10-01-16	\$15.91	\$15.91
Three-phase service	27-114(c)(1)	10-01-16	\$26.22	\$26.22

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Small General Service Rate (continued)				
Energy charge:	27-114(c)(2)			
Summer				
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	14.35 cents per kwh	14.35 cents per kwh
Nonsummer	27-114(c)(2)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
All remaining kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
Space heating	27-114(d)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	9.59 cents per kwh	9.59 cents per kwh
High efficiency heat pumps	27-114(e)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	9.04 cents per kwh	9.04 cents per kwh
Minimum bill	27-114(f)			
Single-phase service		10-01-16	\$15.91	\$15.91
Three-phase service		10-01-16	\$26.22	\$26.22
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate	27-114(l)			
Customer charge	27-114(l)(1)	10-01-16	\$45.90	\$45.90

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Small General Service Rate (continued)				
Demand charge: Summer	27-114(l)(2)	10-01-16	All kw at \$15.91 per kw	All kw at \$15.91 per kw
Non-summer		10-01-16	All kw at \$12.75 per kw	All kw at \$12.75 per kw
Energy charge: Summer	27-114(l)(3)	10-01-16	All kwh at 5.74 cents per kwh	All kwh at 5.74 cents per kwh
Non-summer		10-01-16	All kwh at 5.00 cents per kwh	All kwh at 5.00 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

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Large general service				
Monthly rate charge:				
- Customer charge	27-116(c)(1)	10-01-16	\$45.90/month	\$45.90/month
Demand Charge	27-116(c)(2)			
- Minimum demand charge - 25 kw or less				
Summer		10-01-16	\$367.20	\$367.20
Non-Summer		10-01-16	\$275.40	\$275.40
- All additional kw (per kw)				
Summer		10-01-16	15.91	15.91
Non-Summer		10-01-16	12.75	12.75
Energy charge	27-116(c)(3)			
- All kwh (per kwh)				
Summer		10-01-16	0.0574	0.0574
Non-Summer		10-01-16	0.05	0.05
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	\$153.00/month
Demand Charge				
- Minimum demand charge - 750 kw or less	27-117(c)(2)			
Summer		10-01-16	\$15,835.50	\$15,835.50
Non-Summer		10-01-16	\$12,622.50	\$12,622.50
- All additional kw (per kw)				
Summer		10-01-16	\$21.11	\$21.11
Non-Summer		10-01-16	\$16.83	\$16.83
Energy charge	27-117(c)(3)			
- All kwh (per kwh)				
Summer		10-01-16	0.0482	0.0482
Non-Summer		10-01-16	0.0412	0.0412
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 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Data transfer and communication equipment structure rate				
Monthly rate charge per kilowatt hour	27-119(c)			
- Customer charge, per month		10-01-16	\$10.85	\$10.85
- Cost per kWh		10-01-16	9.44 cents per kWh	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
Outdoor area lighting (dusk to dawn) rate				
Replaced with Lumen Rates, Effective 10/1/2016				
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

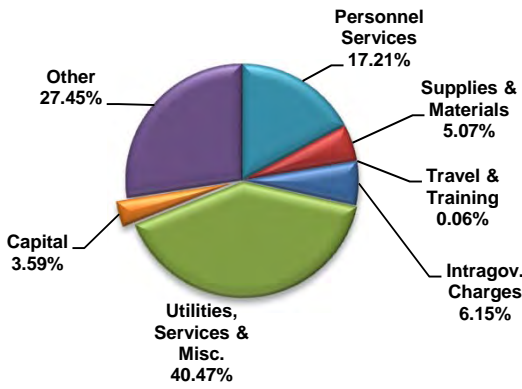
Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
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
Replaced Dusk to Dawn Rates, Effective 10/1/2016				
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

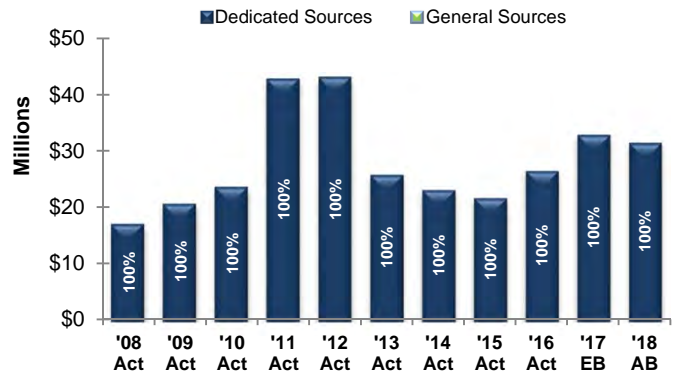
Sewer Utility Fund (Enterprise Fund)

Sewer Utility - Summary

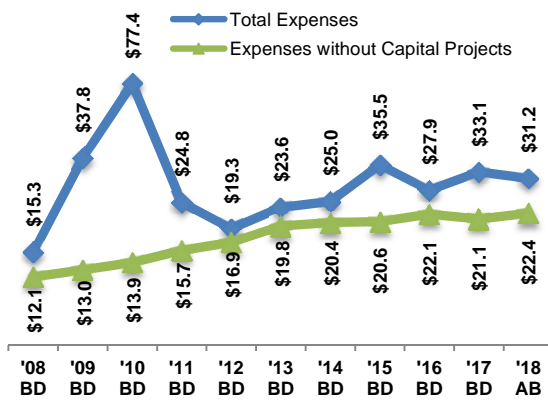
FY 2018 Total Expenses By Category



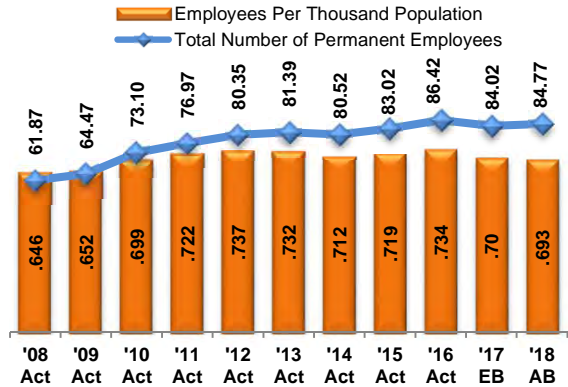
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$5,002,645	\$5,218,392	\$4,891,490	\$5,370,348	\$151,956	2.9%
Supplies & Materials	\$1,013,455	\$1,317,011	\$1,314,164	\$1,582,265	\$265,254	20.1%
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122	\$0	0.0%
Intragov. Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407	\$160,723	9.1%
Utilities, Services & Misc.	\$8,905,330	\$15,652,369	\$15,620,198	\$12,631,036	(\$3,021,333)	(19.3%)
Capital	\$1,164,542	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Other	\$8,457,333	\$8,240,974	\$8,240,974	\$8,565,383	\$324,409	3.9%
Total	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
Operating Expenses	\$10,407,206	\$11,972,335	\$11,610,415	\$12,669,878	\$697,543	5.8%
Non-Operating Expenses	\$5,339,860	\$5,187,157	\$5,187,157	\$5,172,517	(\$14,640)	(0.3%)
Debt Service	\$2,967,529	\$3,053,817	\$3,053,817	\$3,392,866	\$339,049	11.1%
Capital Additions	\$992,098	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Capital Projects	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Total Expenses	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$2,584,145	\$375,000	\$375,000	\$1,000,000	\$625,000	166.7%
Interest	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834	\$0	0.0%
Fees and Service Charges	\$22,627,392	\$21,396,281	\$21,725,409	\$23,189,222	\$1,792,941	8.4%
Other Local Revenues	\$319,263	\$12,300	\$65,600	\$14,500	\$2,200	17.9%
Transfers	\$117,923	\$0	\$0	\$0	\$0	0%
Use of Prior Year Sources	\$0	\$10,128,547	\$9,274,834	\$5,783,705	(\$4,344,842)	(42.9%)
Less: Current Year Surplus	(\$643,759)	\$0	\$0	\$0	\$0	0%
Dedicated Sources	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	0%
Total Funding Sources	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

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 49,051 Sewer Utility customers.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- In FY 2018 sewer rates are proposed to increase by 6%; 1% voter approved for bond projects and costs and 5% for an increase in operations and maintenance expenses. For residential customers the average monthly impact is projected to be \$1.39.
- In FY 2018 the Sewer and Storm Water Utilities will finalize and begin implementation of the Wastewater and Storm water Integrated Master Plan.
- The Sewer Utility will complete the Flat Branch Relief Sewer projects serving downtown and begin construction on the Upper Hinkson Outfall Extension project as well as Private Common Collector Elimination projects.

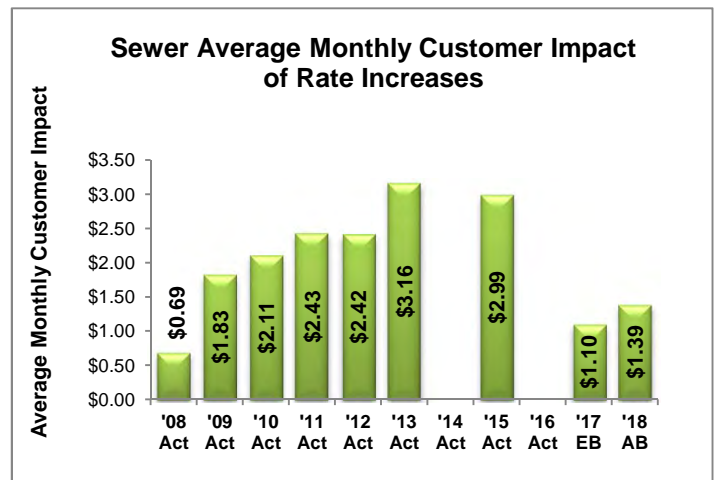
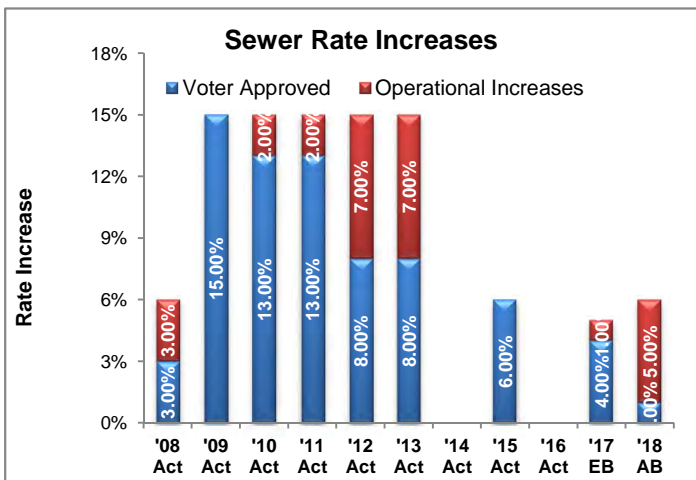
Department Objectives

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.

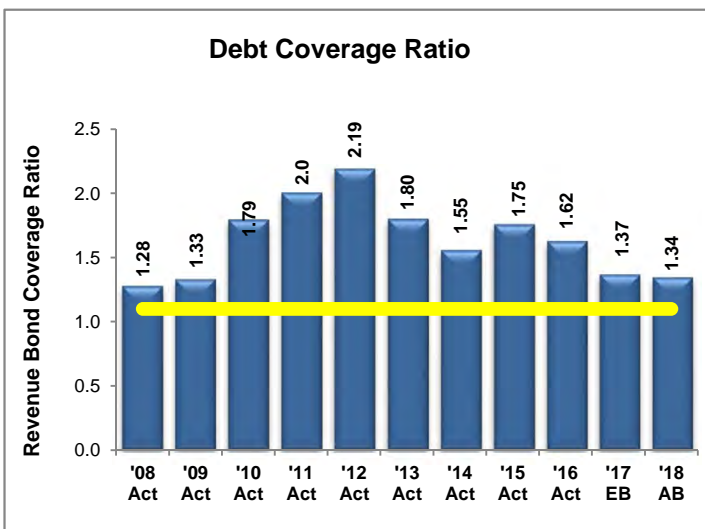
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	3.42	4.32	4.32	4.07	(0.25)
Engineering	16.00	12.80	12.80	12.80	
Treatment Plant/Field O & M	44.00	44.00	44.00	44.00	
Line Maintenance	23.00	22.90	22.90	23.90	1.00
Total Personnel	86.42	84.02	84.02	84.77	0.75
Permanent Full-Time	85.67	84.02	84.02	84.77	0.75
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	86.42	84.02	84.02	84.77	0.75

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.

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Sewer Charges	\$19,319,208	\$20,681,352	\$22,140,763	\$22,361,782	\$22,584,793
M.U. Sewer Charges	\$1,504,515	\$1,592,700	\$1,688,172	\$1,688,172	\$1,688,172
Sharecropping	\$13,900	\$13,900	\$13,900	\$13,900	\$13,900
BCRSD Wholesale Revenue	\$992,099	\$1,063,672	\$1,140,256	\$1,153,021	\$1,165,766
Sewer Connection Fees	\$1,250,000	\$1,041,600	\$1,053,600	\$1,065,600	\$1,075,200
Other Misc. Operating Revenues	\$109,500	\$109,500	\$109,500	\$109,500	\$109,500
Interest	\$1,221,834	\$424,338	\$399,338	\$374,338	\$349,338
Other Local Revenues	\$14,500	\$126,109	\$126,109	\$126,109	\$126,109
Total Financial Sources Before Transfers	24,425,556	25,053,171	26,671,638	26,892,422	27,112,778
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$24,425,556	\$25,053,171	\$26,671,638	\$26,892,422	\$27,112,778

Financial Uses					
Operating Expenses	\$12,669,878	\$13,149,670	\$13,742,846	\$14,368,462	\$15,028,658
Interest Expense	\$3,052,866	\$2,924,388	\$2,967,532	\$2,793,238	\$2,627,384
Bank and Paying Agent Fee	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000
Transfers Out	\$35,284	\$35,284	\$35,284	\$35,284	\$35,284
Principal Payments	\$5,695,000	\$5,738,900	\$6,065,247	\$5,928,519	\$5,753,260
Capital Additions	\$1,121,700	\$913,000	\$640,000	\$631,200	\$518,500
Enterprise Rev. used for Capital Projects	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000
Total Financial Uses	\$23,934,728	\$24,541,242	\$25,727,209	\$26,344,233	\$27,723,086

Financial Sources Over/(Under) Uses **\$490,828** **\$511,929** **\$944,429** **\$548,189** **(\$610,308)**

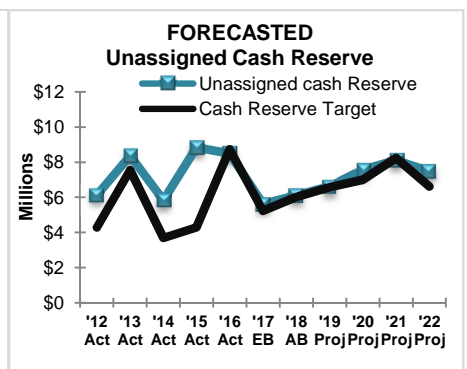
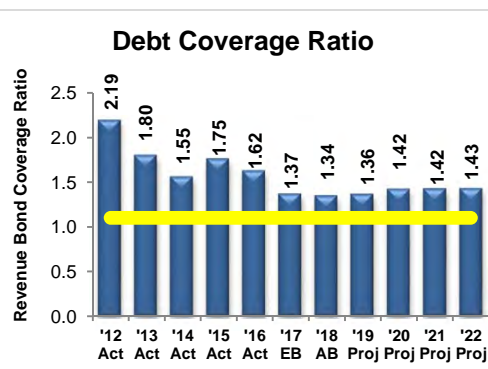
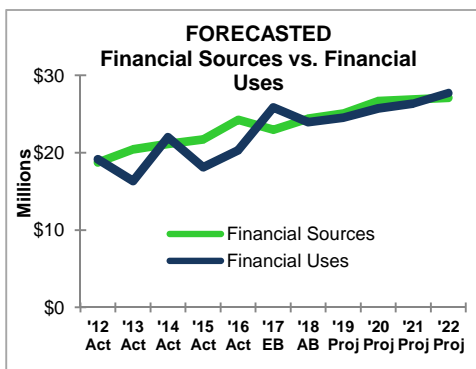
Beginning Unassigned Cash Reserve	\$5,607,431	\$6,098,259	\$6,610,188	\$7,554,617	\$8,102,806
Financial Sources Over/(Under) Uses	\$490,828	\$511,929	\$944,429	\$548,189	(\$610,308)
Ending Unassigned Cash Reserve	\$6,098,259	\$6,610,188	\$7,554,617	\$8,102,806	\$7,492,498
Total Expenditures Uses					
Total Expenditures Uses	\$23,934,728	\$24,541,242	\$25,727,209	\$26,344,233	\$27,723,086
Less: Ent Rev used for current year CIP	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000
Operational Expenses	\$22,914,728	\$23,101,242	\$23,790,909	\$24,096,703	\$24,303,086
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,582,946	\$4,620,248	\$4,758,182	\$4,819,341	\$4,860,617
Add: Ent Rev for next year CIP	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000	\$1,750,000
Cash Reserve Target	\$6,022,946	\$6,556,548	\$7,005,712	\$8,239,341	\$6,610,617

Above/(Below) Cash Reserve Target **\$75,313** **\$53,640** **\$548,905** **(\$136,535)** **\$881,881**

Average Monthly Customer Impact	\$1.39	\$1.49	\$1.58	\$0.00	\$0.00
Debt Coverage Ratio (minimum 1.10)	1.35	1.36	1.42	1.42	1.43

Assumptions:

Operating Rate Increase	5.00%	5.00%	6.00%		
Voter Approved Rate Increase	1.00%	1.00%			
Sewer Connection Fee (5/8" meter)	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400



Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$260,161	\$375,880	\$391,128	\$374,941	(\$939)	(0.2%)
Supplies and Materials	\$9,960	\$24,053	\$24,601	\$22,693	(\$1,360)	(5.7%)
Travel and Training	\$1,010	\$3,108	\$3,108	\$3,108	\$0	0.0%
Intragovernmental Charges	\$1,174,912	\$1,233,093	\$1,233,093	\$1,340,851	\$107,758	8.7%
Utilities, Services, & Misc.	\$327,460	\$246,547	\$237,991	\$201,968	(\$44,579)	(18.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,146,075	\$6,165,464	\$6,165,464	\$6,489,873	\$324,409	5.3%
Total	\$7,919,578	\$8,048,145	\$8,055,385	\$8,433,434	\$385,289	4.8%
Engineering						
Personnel Services	\$1,229,528	\$1,065,402	\$887,994	\$1,110,775	\$45,373	4.3%
Supplies and Materials	\$19,096	\$27,542	\$30,496	\$31,828	\$4,286	15.6%
Travel and Training	\$2,429	\$4,416	\$4,416	\$4,416	\$0	0.0%
Intragovernmental Charges	\$142,176	\$90,499	\$90,499	\$100,355	\$9,856	10.9%
Utilities, Services, & Misc.	\$60,583	\$369,757	\$119,595	\$130,235	(\$239,522)	(64.8%)
Capital	\$24,946	\$0	\$0	\$68,000	\$68,000	
Other	\$74,342	\$32,850	\$32,850	\$32,850	\$0	0.0%
Total	\$1,553,100	\$1,590,466	\$1,165,850	\$1,478,459	(\$112,007)	(7.0%)
Treatment Plant/Field O&M						
Personnel Services	\$2,261,211	\$2,544,192	\$2,406,084	\$2,563,449	\$19,257	0.8%
Supplies and Materials	\$730,029	\$989,147	\$915,198	\$1,211,835	\$222,688	22.5%
Travel and Training	\$3,030	\$6,623	\$6,623	\$6,623	\$0	0.0%
Intragovernmental Charges	\$230,525	\$224,147	\$224,147	\$269,382	\$45,235	20.2%
Utilities, Services, & Misc.	\$2,026,338	\$2,534,734	\$2,600,047	\$2,633,347	\$98,613	3.9%
Capital	\$226,796	\$802,410	\$675,040	\$641,200	(\$161,210)	(20.1%)
Other	\$185,171	\$182,492	\$182,492	\$182,492	\$0	0.0%
Total	\$5,663,100	\$7,283,745	\$7,009,631	\$7,508,328	\$224,583	3.1%
Line Maintenance						
Personnel Services	\$1,071,591	\$1,232,918	\$1,200,414	\$1,321,183	\$88,265	7.2%
Supplies and Materials	\$244,851	\$276,269	\$342,869	\$315,909	\$39,640	14.3%
Travel and Training	\$120	\$4,975	\$4,975	\$4,975	\$0	0.0%
Intragovernmental Charges	\$154,585	\$210,945	\$210,945	\$208,819	(\$2,126)	(1.0%)
Utilities, Services, & Misc.	\$457,611	\$508,088	\$676,192	\$813,186	\$305,098	60.0%
Capital	\$740,356	\$125,000	\$103,518	\$412,500	\$287,500	230.0%
Other	\$1,901,801	\$1,860,168	\$1,860,168	\$1,860,168	\$0	0.0%
Total	\$4,570,915	\$4,218,363	\$4,399,081	\$4,936,740	\$718,377	17.0%
Capital Projects						
Personnel Services	\$180,154	\$0	\$5,870	\$0	\$0	
Supplies and Materials	\$9,519	\$0	\$1,000	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$6,033,338	\$11,993,243	\$11,986,373	\$8,852,300	(\$3,140,943)	(26.2%)
Capital	\$172,444	\$0	\$0	\$0	\$0	
Other	\$149,944	\$0	\$0	\$0	\$0	
Total	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Department Totals						
Personnel Services	\$5,002,645	\$5,218,392	\$4,891,490	\$5,370,348	\$151,956	2.9%
Supplies and Materials	\$1,013,455	\$1,317,011	\$1,314,164	\$1,582,265	\$265,254	20.1%
Travel and Training	\$6,589	\$19,122	\$19,122	\$19,122	\$0	0.0%
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407	\$160,723	9.1%
Utilities, Services, & Misc.	\$8,905,330	\$15,652,369	\$15,620,198	\$12,631,036	(\$3,021,333)	(19.3%)
Capital	\$1,164,542	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Other	\$8,457,333	\$8,240,974	\$8,240,974	\$8,565,383	\$324,409	3.9%
Total	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5108- Engineering Manager	0.80	0.80	0.00	0.00	
5107- Engin & Operations Manager	0.00	0.00	0.80	0.80	
4501 - Rate Analyst	0.50	0.50	0.50	0.50	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst Director, Columbia Utilities ^^	0.80	0.80	0.80	0.55	(0.25)
1006 - Senior Admin. Support Assistant +	1.00	1.90	1.90	1.90	
Total Personnel	3.42	4.32	4.32	4.07	(0.25)
Permanent Full-Time	3.42	4.32	4.32	4.07	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.42	4.32	4.32	4.07	(0.25)
Engineering					
5109 - Engineering Supervisor ++++	1.00	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.00	5.00	5.00	5.00	
5023 - City Land Surveyor +++	0.50	0.00	0.00	0.00	
5022 - Asst City Land Surveyor +++	0.50	0.00	0.00	0.00	
5015 - Property Acquisition Coordinator +++	0.50	0.00	0.00	0.00	
5003 - Engineering Technician +++ ^	4.50	4.00	4.00	3.00	(1.00)
5000 - Associate Engineering Tech +++	1.00	0.00	0.00	0.00	
4998 - Project Compliance Inspector	3.00	3.00	3.00	3.00	
2438 - Sewer Technician ^	0.00	0.00	0.00	1.00	1.00
Total Personnel	16.00	12.80	12.80	12.80	
Permanent Full-Time	15.25	12.80	12.80	12.80	
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	16.00	12.80	12.80	12.80	
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 2017, added .90 Sr ASA with the other .10 in Storm Water.

+++ In FY 2017, positions moved to Streets & Engineering budget.

++++ In FY 2017, 0.2 Eng. Supr. reallocated to Storm Water.

^ In FY 2018, 1.0 Engineering Technician was reassigned to a Sewer Technician.

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

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Treatment Plant/Field O&M - (cont)					
WWT MAINTENANCE:					
2606 - WWTP Superintendent	1.00	1.00	0.00	0.00	
2607 - WWTP Superintendent	0.00	0.00	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	3.00	3.00	4.00	1.00
2430 - Sewer Maintenance Supt. ++	1.00	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	1.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773	14.00	13.00	13.00	13.00	
Total Personnel	23.00	22.90	22.90	23.90	1.00
Permanent Full-Time	23.00	22.90	22.90	23.90	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.00	22.90	22.90	23.90	1.00
Total Department					
Permanent Full-Time	85.67	84.02	84.02	84.77	0.75
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	86.42	84.02	84.02	84.77	0.75

++ In FY 2017, 0.10 FTE Sewer Maintenance Supt. was reallocated to Storm Water.

^ 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 extensions and 100 acre point sewer extensions.

Fiscal Impact

In FY 2018 sewer rates are proposed to increase by 6%; 1% for voter approved bond projects and costs and 5% for an increase in operations and maintenance expenses.

Highlights/Significant Changes

- The CIP projects to be completed by the end of FY 2017 include FY17 Sewer Main Rehabilitation Project and Flat Branch Relief Sewer #1 and #2, and PCCE #20 Ridgement.
- The CIP projects that are anticipated to be completed or under construction in FY 2018 include Flat Branch Relife Sewer #3 Elm and Sixth, PCCE #24 St. James & St. Joseph, Upper Hinkson Outfall Sewer Extension, PCCE #39 Hubbell Drive Sewer Improvement, Upper Merideth Branch Stream Bank Stabilization, and PCCE #8 Thilly, Lathrop Westmount, PCCE #3 Stewart & Medavista.
- Other CIP projects that are or will be in design and easement acquisition during FY 2018 include , PCCE # 16 - Bingham Rd & West Ridgeley Rd, PCCE #18 Spring Valley Road, Woodrail Sewer Replacement Project, PCCE #27 Grace Ellen and Henderson Branch Outfall Relief Sewer.
- 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 2018 as part of the ongoing effort to reduce inflow and infiltration.
- 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 County House Branch and Flat Branch sub-basins is being addressed as part of the FY2017 rehabilitation projects. More investigation is planned for the Flat Branch downtown area sub-basin in FY 2018.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]								
2014 Ballot	\$140,000	\$140,000						
Future Ballot			\$140,000	\$140,000	\$140,000	\$700,000		
Total	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000		
2 Annual Inflow & Infiltration Program - SW251 [ID: 1718]								
2014 Ballot	\$2,466,000	\$2,466,000						
Future Ballot			\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000		
Total	\$2,466,000	\$2,466,000	\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000		
3 Annual Private Common Collectors - SW112 [ID: 752]								
2014 Ballot	\$276,300	\$276,300						
Future Ballot			\$276,300	\$276,300	\$276,300	\$1,381,500		
Total	\$276,300	\$276,300	\$276,300	\$276,300	\$276,300	\$1,381,500		
4 Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]								
2014 Ballot	\$700,000	\$700,000						
Ent Rev					\$1,000,000	\$5,000,000		
Future Ballot			\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$700,000	\$700,000	\$500,000	\$500,000	\$1,500,000	\$7,500,000		
5 Annual Sewer System Improvements - SW183 [ID: 750]								
2014 Ballot	\$500,000	\$500,000						
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Future Ballot			\$500,000	\$500,000	\$500,000	\$2,000,000		
Future Bond						\$500,000		
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
6 College Avenue Sewer Replacement - SW512 [ID: 2042] 2018 2019								
Ent Rev	\$45,000	\$405,000						
Total	\$45,000	\$405,000						
7 Columbia Country Club - SW515 [ID: 2050] 2018 2018								
Ent Rev	\$85,000							
Total	\$85,000							
8 Court and Hickory Street Sewer Relocation - SW505 [ID: 1890] 2015 2020								
Ent Rev			\$450,000					
Total			\$450,000					
9 Henderson Brnch Sewer :Midway Sewer Ext -SW255 [ID: 1060] 2015 2017								
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609		
Total		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609		
10 Hwy 63 Connector south of I-70 - SW516 [ID: 2041] 2018 2019								
Ent Rev	\$25,000	\$200,000						
Total	\$25,000	\$200,000						
11 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					

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
12 PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]							2012	2017
Ent Rev		\$100,000	\$200,000	\$270,000				
Total		\$100,000	\$200,000	\$270,000				
13 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]							2010	2017
Ent Rev			\$220,000					
Total			\$220,000					
14 PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]							2013	2017
Ent Rev		\$100,000	\$250,000	\$500,000				
Total		\$100,000	\$250,000	\$500,000				
15 PCCE #20 - Ridgemont - SW248 [ID: 1369]							2015	2016
Total								
16 PCCE #22 - Shannon Place - SW502 [ID: 1603]							2016	2018
2014 Ballot	\$100,000							
Total	\$100,000							
17 PCCE #28 - Hickory Hill Drive & Sunset Drive [ID: 1910]							2019	2020
Future Ballot			\$160,000					
PYA Ballot		\$20,000						
Total		\$20,000	\$160,000					
18 PCCE #29 - East Sunset Lane [ID: 1909]							2019	2020
Future Ballot			\$250,000					
PYA Ballot		\$25,000						
Total		\$25,000	\$250,000					
19 PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]							2019	2020
Future Ballot			\$360,000					
PYA Ballot		\$35,000						
Total		\$35,000	\$360,000					
20 PCCE #33 - Lyon Street [ID: 1906]							2019	2020
Future Ballot			\$85,000					
PYA Ballot		\$10,000						
Total		\$10,000	\$85,000					
21 Tupelo-larch Sewer Replacement - SW513 [ID: 2043]							2018	2019
Ent Rev	\$15,000	\$135,000						
Total	\$15,000	\$135,000						
22 Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]							2013	2018
PYA Ballot	\$100,000							
Total	\$100,000							
23 WWTP - Digester Complex Improvements - SW508 [ID: 1303]							2017	2018
2014 Ballot	\$3,650,000							
Ent Rev	\$350,000							
Total	\$4,000,000							

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
24 Calvert Drive Sewer Relocation - SW252 [ID: 1698]							2022	2022
Future Ballot					\$220,000			
Total					\$220,000			
25 FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]							2020	2021
Future Ballot			\$376,018	\$3,486,233				
Total			\$376,018	\$3,486,233				
26 Little Bonne Femme Outfall [ID: 2040]							2021	2022
Future Ballot				\$1,100,000	\$9,900,000			
Total				\$1,100,000	\$9,900,000			
27 Mill Creek Trunk Sewer [ID: 2046]							2020	2021
Future Ballot			\$600,000	\$5,400,000				
Total			\$600,000	\$5,400,000				
28 PCCE #21 - Stanford - SW507 [ID: 1912]							2017	2022
Ent Rev					\$95,000			
Total					\$95,000			
29 PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]							2017	2021
2014 Ballot		\$327,200						
Ent Rev				\$232,800				
Total		\$327,200		\$232,800				
30 PCCE #31 - Oakwood Court [ID: 1907]							2020	2021
Future Ballot			\$20,000	\$150,000				
Total			\$20,000	\$150,000				
31 PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]							2020	2021
Future Ballot			\$60,000	\$550,000				
Total			\$60,000	\$550,000				
32 PCCE #35 - Richmond Avenue [ID: 1904]							2020	2021
Future Ballot			\$15,000	\$140,000				
Total			\$15,000	\$140,000				
33 Sewer District #171 - Crites Lane - SW263 [ID: 1361]							2020	2022
Future Ballot				\$72,438				
Total				\$72,438				
34 Sewer District - Hillcreek Road [ID: 1370]							2021	2022
Future Ballot				\$74,756	\$436,407			
Total				\$74,756	\$436,407			
35 Upper Bear Creek Sewer Replacement [ID: 1529]							2020	2021
Ent Rev			\$56,300	\$544,730				
Total			\$56,300	\$544,730				
36 WWTP Mechanical Screens Wetland Pump Station [ID: 2048]							2021	2022
Ent Rev				\$200,000	\$1,800,000			
Total				\$200,000	\$1,800,000			

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
37 Gans Creek Pump Station Upgrade [ID: 1196]							2022	2023
Future Ballot					\$250,000	\$2,500,000		
Total					\$250,000	\$2,500,000		
38 Little Bonne Femme Regional Pump Station [ID: 729]							2021	2023
Future Ballot				\$1,000,000		\$9,000,000		
Total				\$1,000,000		\$9,000,000		
39 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]							2023	2024
Future Ballot						\$809,320		
Total						\$809,320		
40 PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]							2022	2023
Ent Rev					\$25,000	\$250,000		
Total					\$25,000	\$250,000		
41 Upper Southwest Outfall Relief [ID: 800]							2022	2023
Future Ballot					\$40,000	\$360,000		
Total					\$40,000	\$360,000		
42 WWTP I&I Storage [ID: 2045]							2023	2024
Future Ballot						\$15,000,000		
Total						\$15,000,000		

Sewer Funding Source Summary

2014 Ballot	\$7,832,300	\$5,549,500					
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609	
Ent Rev	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000	\$7,750,000	
New Funding	\$8,852,300	\$7,115,109	\$2,061,909	\$2,373,139	\$3,545,609	\$7,875,609	
PYA Ballot	\$100,000	\$90,000					
Prior Year Funding	\$100,000	\$90,000				\$0	
Future Bond						\$500,000	
Future Funding						\$500,000	
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500	
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500	
Total	\$8,952,300	\$7,205,109	\$7,904,227	\$18,262,866	\$18,308,316	\$39,317,109	

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 9/30/2017 - \$660,000

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 9/30/2017 - \$250,000

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 9/30/2017 - \$575,000

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 9/30/2017 - \$765,000

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 9/30/2017 - \$1,440,000

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 9/30/2017 - \$300,000

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 9/30/2017 - \$460,000

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 9/30/2016 - \$1,075,000

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 9/30/2017 - \$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 9/30/2016 - \$47,788,300

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 9/30/2016 - \$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 9/30/2016 - \$680,000

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.

07/2/13 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: .38%-1.10%)

Original Issue - \$3,325,000

Balance As of 9/30/2016 - \$665,000

Maturity Date - 10/01/2017

In July of 2013, the City issued \$3,325,000 of Sewerage System Revenue Refunding Bonds. These bonds are to be paid by the net revenues of the system. These bonds were issued to refund the 2002 Sewerage System Revenue Refunding Bonds.

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

Original Issue - \$18,200,000

Balance As of 9/30/2016 - \$17,100,000

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 9/30/2016 - \$3,965,000

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 9/30/2017 - \$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.

Debt Service Requirements

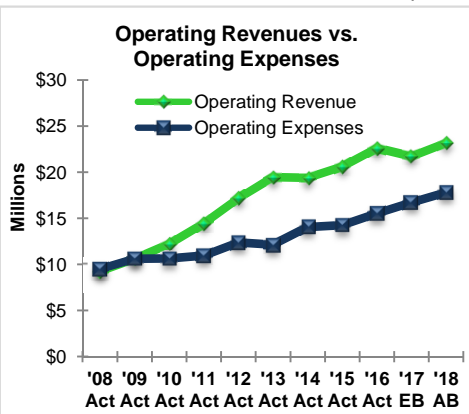
Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$5,695,000	\$3,052,866	\$8,747,866
2019	\$5,738,900	\$2,924,388	\$8,663,288
2020	\$5,874,000	\$2,759,426	\$8,633,426
2021	\$5,730,100	\$2,592,303	\$8,322,403
2022	\$5,547,400	\$2,433,890	\$7,981,290
2023	\$5,700,900	\$2,284,144	\$7,985,044
2024	\$5,730,400	\$2,132,851	\$7,863,251
2025	\$5,776,300	\$1,976,514	\$7,752,814
2026	\$5,943,300	\$1,821,094	\$7,764,394
2027	\$6,236,600	\$1,665,177	\$7,901,777
2028	\$6,396,100	\$1,501,110	\$7,897,210
2029	\$6,572,000	\$1,326,747	\$7,898,747
2030	\$6,749,200	\$1,142,052	\$7,891,252
2031	\$6,927,800	\$952,641	\$7,880,441
2032	\$7,122,700	\$759,369	\$7,882,069
2033	\$3,690,000	\$572,640	\$4,262,640
2034	\$3,820,000	\$419,115	\$4,239,115
2035	\$3,955,000	\$258,164	\$4,213,164
2036	\$2,710,000	\$131,453	\$2,841,453
2037	\$1,550,000	\$60,650	\$1,610,650
2038	\$1,050,000	\$17,063	\$1,067,063
Total	<u>\$108,515,700</u>	<u>\$30,783,660</u>	<u>\$139,299,360</u>

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

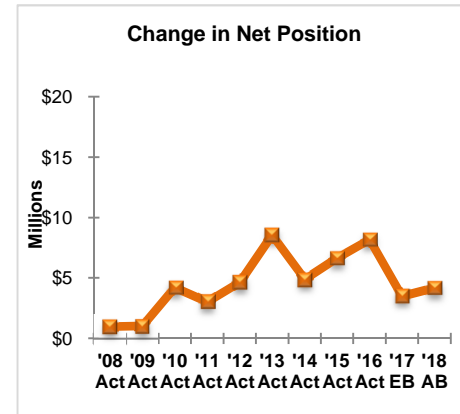
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Sewer Charges	\$17,812,957	\$17,471,518	\$18,045,216	\$19,319,208
M.U. Sewer Charges	\$1,287,953	\$1,320,161	\$1,419,354	\$1,504,515
Sharecropping	\$5,083	\$9,900	\$16,536	\$13,900
BCRSD Wholesale Revenue	\$892,921	\$960,668	\$935,942	\$992,099
Sewer Connection Fees	\$2,415,708	\$1,500,000	\$1,159,000	\$1,250,000
Other Misc. Operating Revenues	\$212,770	\$134,034	\$149,361	\$109,500
Total Operating Revenues	\$22,627,392	\$21,396,281	\$21,725,409	\$23,189,222
Operating Expenses:				
Personnel Services	\$4,822,491	\$5,218,392	\$4,885,620	\$5,370,348
Supplies & Materials	\$1,003,936	\$1,317,011	\$1,313,164	\$1,582,265
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407
Utilities, Services & Other Misc.	\$2,871,992	\$3,659,126	\$3,633,825	\$3,778,736
Depreciation	\$5,129,778	\$5,119,334	\$5,119,334	\$5,119,334
Total Operating Expenses	\$15,536,984	\$17,091,669	\$16,729,749	\$17,789,212
Operating Income (Loss)	\$7,090,408	\$4,304,612	\$4,995,660	\$5,400,010
Non-Operating Revenues:				
Investment Revenue	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834
Misc. Non-Operating Revenue	\$319,263	\$12,300	\$65,600	\$14,500
Total Non-Operating Revenues	\$1,566,391	\$1,234,134	\$1,247,947	\$1,236,334
Non-Operating Expenses:				
Interest Expense	\$2,568,836	\$2,713,817	\$2,713,817	\$3,052,866
Bank & Paying Agent Fees	\$398,693	\$340,000	\$340,000	\$340,000
Loss on Disposal Assets	\$24,946	\$17,899	\$17,899	\$17,899
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,992,475	\$3,071,716	\$3,071,716	\$3,410,765
Total Non-Operating Revenues (Expenses)	(\$1,426,084)	(\$1,837,582)	(\$1,823,769)	(\$2,174,431)
Income (Loss) Before Contrib and Transfers	\$5,664,324	\$2,467,030	\$3,171,891	\$3,225,579
Capital Contribution	\$2,584,145	\$375,000	\$375,000	\$1,000,000
Transfers In	\$117,923	\$0	\$0	\$0
Transfers Out	(\$185,136)	(\$49,924)	(\$49,924)	(\$35,284)
Total Net Transfers and Capital Contribution	\$2,516,932	\$325,076	\$325,076	\$964,716
Change in Net Position	\$8,181,256	\$2,792,106	\$3,496,967	\$4,190,295
Total Net Position - Beginning	\$160,117,724	\$168,298,980	\$168,298,980	\$171,795,947
Total Net Position - Ending	\$168,298,980	\$171,091,086	\$171,795,947	\$175,986,242

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 the net income statement.

The fund has experienced a positive net change in position for the entire period from FY 2008 to FY 2018.



Financial Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sewer Charges	\$17,812,957	\$17,471,518	\$18,045,216	\$19,319,208
M.U. Sewer Charges	\$1,287,953	\$1,320,161	\$1,419,354	\$1,504,515
Sharecropping	\$5,083	\$9,900	\$16,536	\$13,900
BCRSD Wholesale Revenue	\$892,921	\$960,668	\$935,942	\$992,099
Sewer Connection Fees	\$2,415,708	\$1,500,000	\$1,159,000	\$1,250,000
Other Misc. Operating Revenues	\$212,770	\$134,034	\$149,361	\$109,500
Interest Revenue	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834
Less: GASB 31 Interest Adjustment	(\$71,482)			
Other Local Revenues	\$319,263	\$12,300	\$65,600	\$14,500
Total Financial Sources Before Transfers	\$24,122,301	\$22,630,415	\$22,973,356	\$24,425,556
Transfers In	\$117,923	\$0	\$0	\$0
Total Financial Sources	\$24,240,224	\$22,630,415	\$22,973,356	\$24,425,556
Financial Uses				
Personnel Services	\$4,822,491	\$5,218,392	\$4,885,620	\$5,370,348
Less: GASB 16 Vacation Liability Adjustment	\$6,367			
Less: GASB 68 Pension Adjustment	(\$423,394)			
Supplies & Materials	\$1,003,936	\$1,317,011	\$1,313,164	\$1,582,265
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407
Utilities, Services & Other Misc.	\$2,871,992	\$3,659,126	\$3,633,825	\$3,778,736
Interest Expense	\$2,568,836	\$2,713,817	\$2,713,817	\$3,052,866
Bank & Paying Agent Fees	\$398,693	\$340,000	\$340,000	\$340,000
Transfers Out	\$185,136	\$49,924	\$49,924	\$35,284
Principal Payments	\$5,500,300	\$5,557,000	\$5,557,000	\$5,695,000
Capital Additions	\$992,098	\$927,410	\$778,558	\$1,121,700
Enterprise Revenues used for Capital Projects	\$689,970	\$4,811,043	\$4,811,043	\$1,020,000
Total Financial Uses	\$20,325,212	\$26,371,529	\$25,860,757	\$23,934,728
Financial Sources Over/(Under) Uses		(\$3,741,114)	(\$2,887,401)	\$490,828

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 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 fund 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.

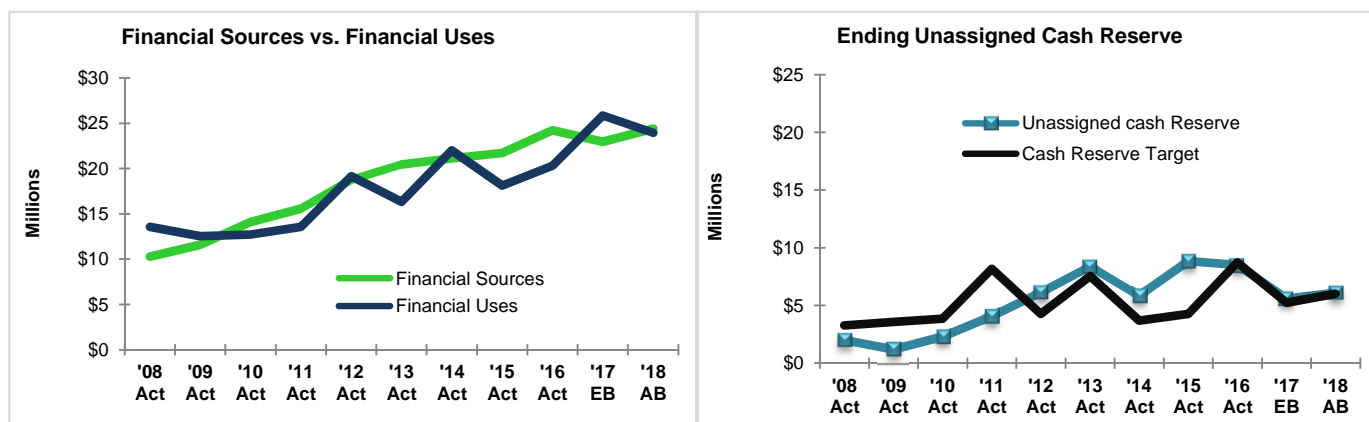
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$8,494,832	\$8,494,832	\$5,607,431
Financial Sources Over/(Under) Uses		(\$3,741,114)	(\$2,887,401)	\$490,828
Cash and Cash Equivalents	\$14,932,483			
Less: Cash Restricted for Capital Projects *	(\$7,220,543)			
Less: GASB 31 Pooled Cash Adjustment	\$775,315			
Add: Inventory	\$7,577			
Projected Unassigned Cash Reserve	\$8,494,832	\$4,753,718	\$5,607,431	\$6,098,259
Cash Reserve Target				
Total Financial Uses	\$20,325,212	\$26,371,529	\$25,860,757	\$23,934,728
Less: Ent Revenue used for current year CIP	(\$689,970)	(\$4,811,043)	(\$4,811,043)	(\$1,020,000)
Total Financial Uses for Operations	\$19,635,242	\$21,560,486	\$21,049,714	\$22,914,728
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$3,927,048	\$4,312,097	\$4,209,943	\$4,582,946
Add: Ent Rev for next year CIP	\$4,811,043	\$1,020,000	\$1,020,000	\$1,440,000
Cash Reserve Target	\$8,738,091	\$5,332,097	\$5,229,943	\$6,022,946
Above/(Below) Cash Reserve Target	(\$243,259)	(\$578,379)	\$377,488	\$75,313

* 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.



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 2018, financial sources include a 6% rate increase (1% voter approved rate increase and a 5% rate increase for operations).

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 cash reserve target for FY 2018. A five year forecast, found earlier in this section, details the operation's financial plan through FY 2022.

Sanitary Sewer Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Inflow and infiltration reduction program Eligible participants for private inflow and infiltration source: Maximum City Reimbursement - Sump pump (disconnect existing pump from sewer and permanently discharge outside residence) - Downspout (up to 4) - Uncapped cleanout (s) - Lateral connection	22-217.3(b)(5)	3-7-11	\$1,000	\$1,000	NA
		3-7-11	\$500	\$500	NA
		3-7-11	\$75 each	\$75 each	NA
		3-7-11	\$2,500	\$2,500	NA
Sewer service charge rates Residential Base Charge	22-263(b)(1)	10-01-16	\$11.56	\$12.25	10-01-17
Non-residential Base Charge Water meter size:	22-263(b)(1)				
- 3/4"		10-01-16	\$17.35	\$18.39	10-01-17
- 1"		10-01-16	\$28.91	\$30.64	10-01-17
- 1 1/2"		10-01-16	\$57.80	\$61.27	10-01-17
- 2"		10-01-16	\$92.48	\$98.03	10-01-17
- 3"		10-01-16	\$184.97	\$196.07	10-01-17
- 4"		10-01-16	\$289.01	\$306.35	10-01-17
- 6"		10-01-16	\$578.03	\$612.71	10-01-17
- 8"		10-01-16	\$924.84	\$980.33	10-01-17
- 10"		10-01-16	\$1,329.46	\$1,409.22	10-01-17
- 12"		10-01-16	\$2,485.51	\$2,634.64	10-01-17
Volume Charge	22-263(b)(1)	10-01-16	\$2.38/Ccf	\$2.52/Ccf	10-01-17
Extra strength charge Unit charge for BOD in dollars per pound; of which \$ 0.203 represents the user charge portion and \$ 0.100 represents capital charges	22-263(b)(2)	10-01-16	0.303	\$0.32	10-01-17
Unit charge for suspended solids in dollars per pound; of which \$0.148 represents the user charge portion and \$0.072 represents capital charges		10-01-16	0.208	0.220	10-01-17
Connection Fees Water meter size:	22-264(b)				
- 5/8"		10-01-16	\$2,000	\$2,400	10-01-17
- 3/4"		10-01-16	\$3,000	\$3,600	10-01-17
- 1"		10-01-16	\$5,000	\$6,000	10-01-17
- 1 1/2"		10-01-16	\$10,000	\$12,000	10-01-17
- 2"		10-01-16	\$16,000	\$19,200	10-01-17
- 3"		10-01-16	\$32,000	\$38,400	10-01-17
- 4"		10-01-16	\$50,000	\$60,000	10-01-17
- 6"		10-01-16	\$100,000	\$120,000	10-01-17
- 8"		10-01-16	\$160,000	\$192,000	10-01-17
- 10"		10-01-16	\$230,000	\$276,000	10-01-17
- 12"		10-01-16	\$430,000	\$516,000	10-01-17
Sewer Extension permit Application for sanitary sewer extension permits	22-271(c)	6-21-10	\$300	\$300	NA

Sanitary Sewer Fees/Charges/Fines

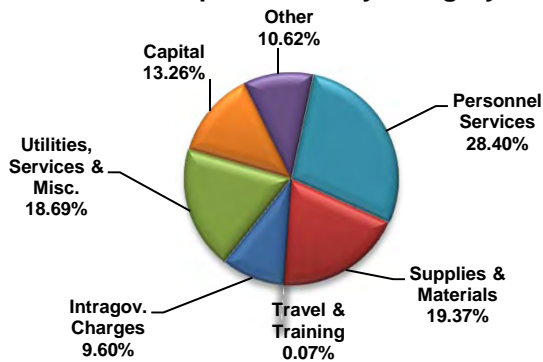
			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Hauled Liquid Waste					
Waste activated sludge from package wastewater treatment plants and stabilization pond sludge	13-192(b)(1)	10-01-16	\$0.045/ gallon	\$0.048/ gallon	10-01-17
Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater	13-192(b)(2)	10-01-16	\$0.086/ gallon	\$0.091/ gallon	10-01-17
Treatment service availability	13-192(b)(3)	10-01-16	\$11.56/load	\$12.25/load	10-01-17

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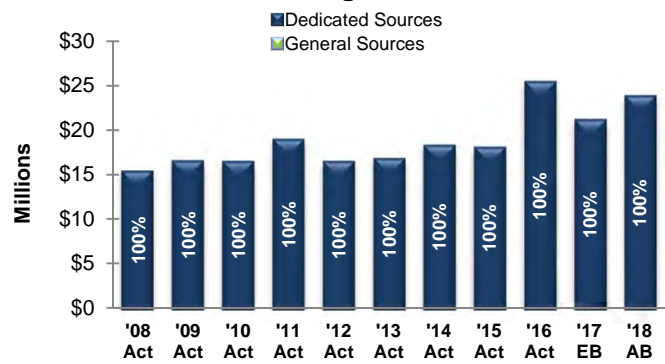
Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary

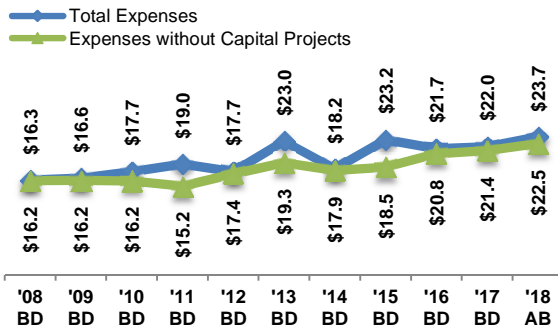
FY 2018 Total Expenditures By Category



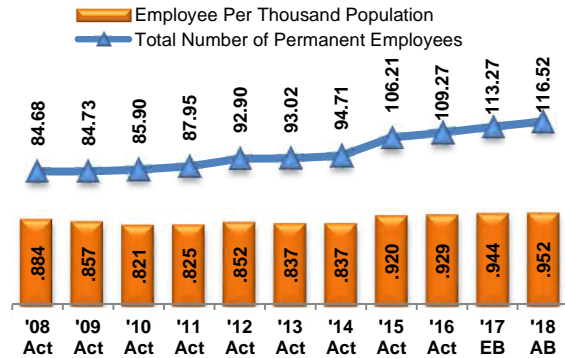
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,165,600	\$6,211,244	\$6,024,517	\$6,724,545	\$513,301	8.3%
Supplies & Materials	\$4,048,059	\$4,144,814	\$3,478,925	\$4,585,951	\$441,137	10.6%
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900	\$4,785	39.5%
Intragov. Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975	(\$125,024)	(5.2%)
Utilities, Services & Misc.	\$6,851,078	\$3,619,512	\$3,607,505	\$4,425,634	\$806,122	22.3%
Capital	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Other	\$2,812,659	\$2,490,203	\$2,506,954	\$2,514,388	\$24,185	1.0%
Total	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
Operating Expenses	\$17,317,181	\$15,739,684	\$14,875,061	\$16,870,005	\$1,130,321	7.2%
Non-Operating Expenses	\$2,667,573	\$2,262,429	\$2,262,429	\$2,253,296	(\$9,133)	(0.4%)
Debt Service	\$145,086	\$227,774	\$244,525	\$261,092	\$33,318	14.6%
Capital Additions	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Capital Projects	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Total Expenses	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$62,689	\$0	\$6,449	\$0	\$0	
Interest	\$284,960	\$276,086	\$276,086	\$276,086	\$0	0.0%
Fees and Service Charges	\$19,889,348	\$20,471,267	\$20,349,049	\$21,595,607	\$1,124,340	5.5%
Other Local Revenues	\$188,404	\$179,038	\$443,242	\$269,838	\$90,800	50.7%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$4,845,710	\$1,077,785	\$0	\$1,536,862	\$459,077	42.6%
Less: Current Year Surplus	\$0	\$0	(\$64,843)	\$0	\$0	
Dedicated Sources	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

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

Strategic Priority: Operational Excellence

- The Material Recovery Facility implemented a hybrid work shift in which 14 of the 17 employees work a 10 hour shift, 4 days per week and the other 3 employees remain on the standard 8 hour shift, 5 days per week. This hybrid work shift has increased efficiency and production.
- Food waste collection and composting program continues to grow as more customers participate in the food waste program.
- Rate increases are proposed for residential, commercial, and the landfill. Average monthly impact for residential customers is projected to be \$0.62.

Highlights/Significant Changes (cont.)

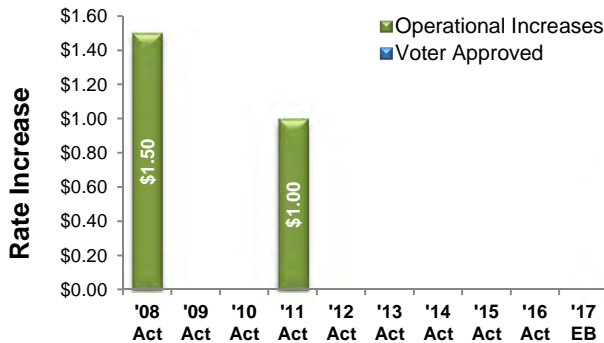
- The Utility continues to transition to Compressed Natural Gas (CNG) heavy-duty trucks with nineteen in the current fleet and eight others on order for greater efficiency in collection operations. Fuel cost savings continue to be realized as CNG fleet can be integrated into fleet.
- Additional improvements were made to the landfill gas collection system.
- Recycling services in the CID continue to grow as more customers participate in recycling.
- Utility added 5 FTE positions in FY 2017 (2 FTEs in Commercial Recycling, 2 FTEs at the Material Recovery Facility which completes the transition from temporary positions, 1 FTE in Solid Waste Administration). Three additional FTE are planned for FY 2018.
- Completed construction of Solid Waste Administration and Maintenance facility which has allowed collections and administration to move to the landfill property for improved efficiency and operations management.
- Commercial recycling transitioned a number of rear loading cardboard containers to front load cardboard containers. This change has allowed the utility to create a front loading cardboard collection route which is a more efficient and safe collection method.

Authorized Personnel

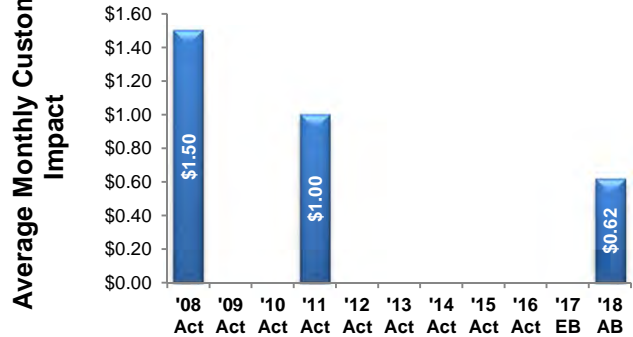
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	8.02	9.02	9.02	10.27	1.25
Commercial	20.70	19.05	19.40	22.00	2.60
Residential	25.20	26.20	31.20	25.20	(6.00)
Landfill	18.25	18.25	18.25	18.25	
University	3.80	3.10	3.10	2.30	(0.80)
Recycling	33.30	37.65	32.30	38.50	6.20
Total Personnel	109.27	113.27	113.27	116.52	3.25
Permanent Full-Time	107.02	111.52	111.52	114.77	3.25
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	109.27	113.27	113.27	116.52	3.25

Rate Increase Information

Solid Waste Residential Rate Increase History



Solid Waste Average Residential Monthly Customer Impact of Rate Increases



Solid Waste Fund - Summary

Fund 557x

Forecasted Sources and Uses (For Information Purposes Only)

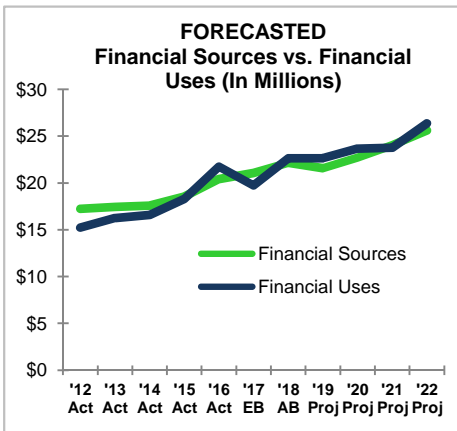
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Residential					
Total Financial Sources	\$10,214,359	\$10,465,602	\$10,846,976	\$11,255,661	\$11,658,037
Total Financial Uses	\$8,908,447	\$9,577,029	\$10,077,396	\$10,834,465	\$10,794,243
Financial Sources Over/(Under) Uses	\$1,305,912	\$888,573	\$769,580	\$421,196	\$863,794
Commercial					
Total Financial Sources	\$5,263,415	\$5,661,507	\$6,207,556	\$6,816,603	\$7,005,527
Total Financial Uses	\$7,440,460	\$7,911,963	\$7,395,530	\$7,705,105	\$8,376,956
Financial Sources Over/(Under) Uses	(\$2,177,045)	(\$2,250,456)	(\$1,187,974)	(\$888,502)	(\$1,371,429)
Roll-Off					
Total Financial Sources	\$1,770,728	\$1,930,238	\$2,121,005	\$2,332,564	\$2,399,910
Total Financial Uses	\$1,817,377	\$1,960,394	\$2,014,725	\$2,058,628	\$2,007,770
Financial Sources Over/(Under) Uses	(\$46,649)	(\$30,156)	\$106,280	\$273,936	\$392,140
Landfill					
Total Financial Sources	\$4,298,971	\$4,302,126	\$4,500,288	\$4,628,332	\$4,753,048
Total Financial Uses	\$4,023,883	\$4,046,514	\$4,647,214	\$4,602,655	\$4,494,238
Financial Sources Over/(Under) Uses	\$275,088	\$255,612	(\$146,926)	\$25,677	\$258,810
CID					
Total Financial Sources	\$594,058	\$604,868	\$622,215	\$640,805	\$658,573
Total Financial Uses	\$433,862	\$451,199	\$484,092	\$500,356	\$486,619
Financial Sources Over/(Under) Uses	\$160,196	\$153,669	\$138,123	\$140,449	\$171,954
MMSWMD					
Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Total Utility					
Total Financial Sources	\$22,141,531	\$22,964,341	\$24,298,040	\$25,673,965	\$26,475,095
Total Financial Uses	\$22,624,029	\$23,947,099	\$24,618,957	\$25,701,209	\$26,159,826
Financial Sources Over/(Under) Uses	(\$482,498)	(\$982,758)	(\$320,917)	(\$27,244)	\$315,269
Beginning Unassigned Cash Reserve	\$7,809,294	\$7,326,796	\$6,344,038	\$6,023,121	\$5,995,877
Financial Sources Over/(Under) Uses	(\$482,498)	(\$982,758)	(\$320,917)	(\$27,244)	\$315,269
Projected Unassigned Cash Reserve	\$7,326,796	\$6,344,038	\$6,023,121	\$5,995,877	\$6,311,146
Total Financial Uses	\$22,624,029	\$23,947,099	\$24,618,957	\$25,701,209	\$26,159,826
Less Ent Rev used for CIP	(\$1,155,000)	(\$1,175,000)	(\$600,000)	(\$1,400,000)	(\$1,600,000)
Total	\$21,469,029	\$22,772,099	\$24,018,957	\$24,301,209	\$24,559,826
20% Guideline	\$4,293,806	\$4,554,420	\$4,803,791	\$4,860,242	\$4,911,965
Add: Next year CIP (cash projects)	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$1,600,000
Cash Reserve Target	\$5,468,806	\$5,154,420	\$6,203,791	\$6,460,242	\$6,511,965
Above(Below) Target	\$1,857,990	\$1,189,618	(\$180,670)	(\$464,365)	(\$200,819)

Forecasted Sources and Uses (For Information Purposes Only)

- A cost of service study was completed in FY 2015 and provides the basis for this five year forecast.
- The major focus on the next five years will be in following a rate path to reach a cost recovery on each of the various services provided and looking for lower cost options to provide those services.
- Commercial rates will need to be rebalanced to take into account the type of collection, size of the container, and the number of collections per week. This will occur from FY 2016 to FY 2018 in order to reach full cost recovery.
- CID rates have been rebalanced in FY 2015 and now include recycling.

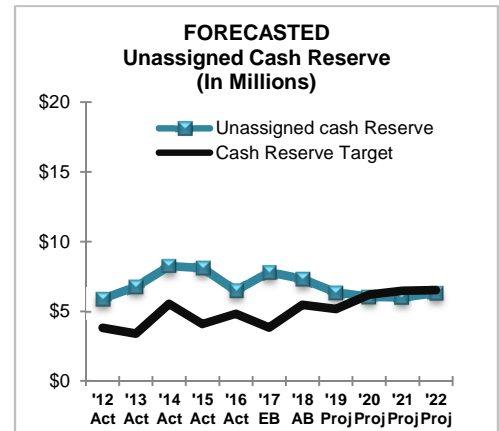
Proposed Rate Increases

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
CID	0.0%	3.0%	3.0%	3.0%	3.0%
Residential	4.0%	3.0%	3.0%	3.0%	3.0%
Landfill	13.6%	5.0%	5.0%	3.0%	3.0%
Commercial	Rebalance	10.0%	10.0%	10.0%	10.0%



Financial Sources are highly dependent on fees and service charges received, and future fees are determined by the cost of service study conducted for the fund. Financial uses can vary greatly based on enterprise revenue used for capital projects in a given year.

Although the fund currently exceeds the cash reserve target for FY 2018, substantial future capital project are planned over the next five years will cause the cash reserves to fall below the cash reserve target.



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$555,904	\$687,483	\$699,656	\$801,759	\$114,276	16.6%
Supplies and Materials	\$12,847	\$22,509	\$23,468	\$15,532	(\$6,977)	(31.0%)
Travel and Training	\$2,180	\$4,000	\$4,000	\$8,000	\$4,000	100.0%
Intragovernmental Charges	\$1,445,020	\$1,423,231	\$1,423,231	\$1,335,611	(\$87,620)	(6.2%)
Utilities, Services, & Misc.	\$234,088	\$209,017	\$152,581	\$158,625	(\$50,392)	(24.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$875,043	\$542,675	\$559,426	\$565,096	\$22,421	4.1%
Total	\$3,125,082	\$2,888,915	\$2,862,362	\$2,884,623	(\$4,292)	(0.1%)
Commercial						
Personnel Services	\$1,106,971	\$1,114,362	\$1,134,113	\$1,346,387	\$232,025	20.8%
Supplies and Materials	\$698,964	\$999,193	\$774,752	\$1,070,657	\$71,464	7.2%
Travel and Training	\$978	\$969	\$969	\$1,000	\$31	3.2%
Intragovernmental Charges	\$203,900	\$209,422	\$209,422	\$199,569	(\$9,853)	(4.7%)
Utilities, Services, & Misc.	\$407,953	\$466,033	\$470,496	\$506,985	\$40,952	8.8%
Capital	\$926,837	\$1,295,406	\$1,241,549	\$1,215,000	(\$80,406)	(6.2%)
Other	\$313,895	\$303,236	\$303,236	\$305,000	\$1,764	0.6%
Total	\$3,659,498	\$4,388,621	\$4,134,537	\$4,644,598	\$255,977	5.8%
Residential						
Personnel Services	\$1,569,176	\$1,127,935	\$1,075,236	\$1,298,087	\$170,152	15.1%
Supplies and Materials	\$969,346	\$1,103,237	\$1,015,715	\$1,221,882	\$118,645	10.8%
Travel and Training	\$335	\$580	\$580	\$600	\$20	3.4%
Intragovernmental Charges	\$262,626	\$316,610	\$316,610	\$333,338	\$16,728	5.3%
Utilities, Services, & Misc.	\$435,536	\$323,731	\$398,694	\$385,653	\$61,922	19.1%
Capital	\$883,180	\$1,507,752	\$1,448,609	\$355,000	(\$1,152,752)	(76.5%)
Other	\$130,792	\$133,710	\$133,710	\$133,710	\$0	0.0%
Total	\$4,250,991	\$4,513,555	\$4,389,154	\$3,728,270	(\$785,285)	(17.4%)
Landfill						
Personnel Services	\$1,020,158	\$1,101,016	\$1,037,721	\$1,119,184	\$18,168	1.7%
Supplies and Materials	\$795,811	\$873,371	\$742,192	\$1,046,014	\$172,643	19.8%
Travel and Training	\$1,055	\$1,761	\$3,666	\$3,700	\$1,939	110.1%
Intragovernmental Charges	\$108,354	\$119,059	\$119,059	\$116,413	(\$2,646)	(2.2%)
Utilities, Services, & Misc.	\$3,778,521	\$1,553,394	\$1,553,280	\$1,780,494	\$227,100	14.6%
Capital	\$441,147	\$283,000	\$249,896	\$1,197,000	\$914,000	323.0%
Other	\$1,005,331	\$1,026,570	\$1,026,570	\$1,026,570	\$0	0.0%
Total	\$7,150,377	\$4,958,171	\$4,732,384	\$6,289,375	\$1,331,204	26.8%
University						
Personnel Services	\$186,369	\$184,235	\$197,392	\$144,476	(\$39,759)	(21.6%)
Supplies and Materials	\$116,930	\$137,705	\$118,675	\$147,963	\$10,258	7.4%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$20,514	\$21,842	\$21,842	\$16,913	(\$4,929)	(22.6%)
Utilities, Services, & Misc.	\$43,010	\$40,741	\$33,495	\$41,634	\$893	2.2%
Capital	\$68,864	\$27,500	\$27,283	\$47,000	\$19,500	70.9%
Other	\$36,813	\$35,968	\$35,968	\$35,968	\$0	0.0%
Total	\$472,500	\$447,991	\$434,655	\$433,954	(\$14,037)	(3.1%)
Recycling						
Personnel Services	\$1,710,056	\$1,996,213	\$1,880,399	\$2,014,652	\$18,439	0.9%
Supplies and Materials	\$942,386	\$1,008,799	\$804,123	\$1,083,903	\$75,104	7.4%
Travel and Training	\$3,468	\$4,805	\$2,900	\$3,600	(\$1,205)	(25.1%)
Intragovernmental Charges	\$304,411	\$306,835	\$306,835	\$270,131	(\$36,704)	(12.0%)
Utilities, Services, & Misc.	\$380,314	\$381,596	\$353,959	\$397,243	\$15,647	4.1%
Capital	\$720,846	\$15,631	\$15,631	\$325,000	\$309,369	1979.2%
Other	\$450,785	\$448,044	\$448,044	\$448,044	\$0	0.0%
Total	\$4,512,266	\$4,161,923	\$3,811,891	\$4,542,573	\$380,650	9.1%

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Capital Projects						
Personnel Services	\$16,966	\$0	\$0	\$0	\$0	
Supplies and Materials	\$511,775	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,571,656	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Department Totals						
Personnel Services	\$6,165,600	\$6,211,244	\$6,024,517	\$6,724,545	\$513,301	8.3%
Supplies and Materials	\$4,048,059	\$4,144,814	\$3,478,925	\$4,585,951	\$441,137	10.6%
Travel and Training	\$8,016	\$12,115	\$12,115	\$16,900	\$4,785	39.5%
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975	(\$125,024)	(5.2%)
Utilities, Services, & Misc.	\$6,851,078	\$3,619,512	\$3,607,505	\$4,425,634	\$806,122	22.3%
Capital	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Other	\$2,812,659	\$2,490,203	\$2,506,954	\$2,514,388	\$24,185	1.0%
Total	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
4533 - Waste Minimization Coordinator ***	1.00	0.00	0.00	0.00	
4501 - Rate Analyst	0.50	0.50	0.50	0.50	
2990 - Director, Columbia Utilities	0.10	0.10	0.10	0.10	
2980- Asst Director, Columbia Utilities ^^	0.30	0.30	0.30	0.55	0.25
2209 - Recovery Superintendent	0.00	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	0.00	0.00	1.00	1.00
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst. +	2.00	3.00	3.00	3.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.02	9.02	9.02	10.27	1.25
Permanent Full-Time	8.02	9.02	9.02	10.27	1.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.02	9.02	9.02	10.27	1.25

*** Position reassigned from Waste Minimization Supervisor to Waste Minimization Coordinator in FY 2016 and moved to the office of Sustainability in FY 2017 as a part of a reorganization to centralize sustainability efforts across all departments.

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions. (2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

^ In FY 2018, (1) Custodian Position was added.

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

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Commercial:					
2222 - Container Maint Technician ^{^^}	0.00	0.00	0.00	3.00	3.00
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II [^]	0.90	0.90	0.90	1.90	1.00
2216 - Solid Waste Supervisor I [^]	1.00	1.00	1.00	0.00	(1.00)
2214 - Senior Refuse Collector-773	13.10	12.75	13.10	13.10	
2213 - Refuse Collector II - 773	0.00	0.00	0.00	3.00	3.00
2211 - Refuse Collector-773	4.70	3.40	3.40	0.00	(3.40)
Total Personnel	20.70	19.05	19.40	22.00	2.60
Permanent Full-Time	19.95	18.80	19.15	21.75	2.60
Permanent Part-Time	0.75	0.25	0.25	0.25	
Total Permanent	20.70	19.05	19.40	22.00	2.60
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 + [~]	2.20	5.20	5.20	12.20	7.00
2213 - Refuse Collector II - 773 #	0.00	0.00	0.00	11.00	11.00
2211 - Refuse Collector-773	21.00	19.00	24.00	0.00	(24.00)
Total Personnel	25.20	26.20	31.20	25.20	(6.00)
Permanent Full-Time	25.20	26.20	31.20	25.20	(6.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	25.20	26.20	31.20	25.20	(6.00)
Landfill:					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	10.00	10.00	10.00	10.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
2299 - Equipment Operator I-773	0.00	0.00	0.00	0.00	
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	
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	1.20	
2213 - Refuse Collector II - 773 #	0.00	0.00	0.00	1.00	1.00
2211 - Refuse Collector-773	2.50	1.80	1.80	0.00	(1.80)
Total Personnel	3.80	3.10	3.10	2.30	(0.80)
Permanent Full-Time	3.80	3.10	3.10	2.30	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.80	3.10	3.10	2.30	(0.80)

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions.

(2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

[^] In FY 2018 (3) 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

Authorized Personnel By Division - (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Recycling:					
4533 - Waste Minimization Supvsr.	0.00	0.00	0.00	0.00	
2299 - Equipment Operator I-773	3.00	3.00	3.00	3.00	
2218 - Solid Waste Supervisor III	0.00	0.00	0.00	0.00	
2217 - Solid Waste Supervisor II ^	1.00	1.00	1.00	3.00	2.00
2216 - Solid Waste Supervisor I ^	3.00	3.00	3.00	1.00	(2.00)
2214 - Senior Refuse Collector-773 + ~	8.00	7.35	7.00	17.00	10.00
2211 - Refuse Collector-773	4.80	8.80	3.80	0.00	(3.80)
2210 - Material Handler-773 +	12.00	14.00	14.00	14.00	
2209 - Recovery Superintendent	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	33.30	37.65	32.30	38.50	6.20
Permanent Full-Time	32.55	36.90	31.55	37.75	6.20
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.30	37.65	32.30	38.50	6.20
Department Totals					
Permanent Full-Time	107.02	111.52	111.52	114.77	3.25
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	109.27	113.27	113.27	116.52	3.25

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions.

(2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

^ In FY 2018 (3) 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

Major Projects

Design of Solid Waste Administration and Collection facility was completed in the summer 2015 for construction at the Landfill property. Construction began summer 2016 and was completed in August of 2017. This will improve Solid Waste management efficiencies with all Division employees in one location, alleviate overcrowding at the Grissum Building and allow Grissum usage by Transit, CNG Fleet Operations needs and other Public Works Departmental needs.

Expansion of the Heat Recovery System at the Bioenergy Facility was completed in FY17. This project provides heat to additional facilities at the Landfill property and was constructed as part of the Administration and Collection facility construction project.

CIP projects scheduled for fiscal year 2018:

- Construct Bioreactor Disposal Cell # 6. This project is anticipated to begin construction in the fall of 2017 and be complete in the fall 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 is anticipated to be constructed as part of the Bioreactor Cell #6 project. The project will address MDNR regulatory compliance limits for the leachate that the Landfill sends to the Columbia Wastewater Treatment Facility.
- Construct Wetlands at the Sanitary Landfill site to provide additional polishing and pollutant removal of storm water discharges from the on site basins
- 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 2018. 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.

- Heat recovered from the Landfill Gas to Energy electrical production process continues to provide heat to the Material Recovery Facility and Container Maintenance bays at the Landfill and displace propane and other heat sources. The recently completed Administration and Collection Facility will enable utility to utilize more of the currently available heat from the electrical production process.
- Bioreactor Cell #6 will allow the landfill to stay in business which is critical to the financial health of the utility.
- Locating all utility operations at the Landfill site will result in greater operational efficiencies beginning in FY 2018.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Solid Waste								
1 Annual Landfill Gas Recovery Project - RF031 [ID: 883]								2014
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
2 CID Special Project - RF067 [ID: 2055]								2018 2018
Ent Rev	\$85,000							
Total	\$85,000							
3 Household Hazardous Waste Collection Facility [ID: 882]								2019 2020
Ent Rev		\$50,000	\$300,000					
Total		\$50,000	\$300,000					
4 Landfill Gate Improvements - RF066 [ID: 2054]								2018 2018
Ent Rev	\$70,000							
Total	\$70,000							
5 LF Operations Center Building Improvements - RF063 [ID: 2036]								2018 2019
Ent Rev	\$200,000							
Total	\$200,000							
6 LF Station Facility Improvements Phs2 - RF062 [ID: 2034]								2018 2019
Ent Rev	\$100,000							
Total	\$100,000							
7 Material Recovery Facility Phase 1 - RF055 [ID: 884]								2017 2018
Ent Rev	\$200,000							
Total	\$200,000							
8 Vehicle Storage Shelters [ID: 2035]								2019 2019
Unfunded		\$625,000						
Total		\$625,000						
9 Vehicle Wash Bay [ID: 2033]								2019 2019
Unfunded		\$500,000						
Total		\$500,000						
10 Landfill Expansion Permitting - RF061 [ID: 1585]								2017 2021
Ent Rev	\$400,000	\$400,000	\$200,000					
Total	\$400,000	\$400,000	\$200,000					
11 Material Recovery Facility Expansion Phase 2 [ID: 1551]								2019 2021
Ent Rev		\$625,000						
Future Bond				\$10,000,000				
Total		\$625,000		\$10,000,000				
12 Bioreactor Landfill Cell #7 [ID: 1944]								2023 2024
Ent Rev				\$1,300,000	\$1,500,000	\$3,000,000		
Total				\$1,300,000	\$1,500,000	\$3,000,000		

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Solid Waste Funding Source Summary								
Ent Rev	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000		
New Funding	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000		
Future Bond				\$10,000,000				
Future Funding				\$10,000,000		\$0		
Unfunded		\$1,125,000						
Unfunded		\$1,125,000				\$0		
Total	\$1,155,000	\$2,300,000	\$600,000	\$11,400,000	\$1,600,000	\$100,000		

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.

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 9/30/2017 - \$1,245,000
 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 9/30/2017 - \$735,000
 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 9/30/2017 - \$5,520,000
 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

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$575,000	\$211,325	\$786,325
2019	\$590,000	\$195,500	\$785,500
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	\$482,328
2026	\$360,000	\$112,419	\$382,419
2027	\$270,000	\$103,219	\$378,219
2028	\$275,000	\$95,044	\$380,044
2029	\$285,000	\$86,644	\$381,644
2030	\$295,000	\$77,944	\$377,944
2031	\$300,000	\$69,019	\$379,019
2032	\$310,000	\$59,869	\$379,869
2033	\$320,000	\$50,219	\$380,219
2034	\$330,000	\$40,063	\$380,063
2035	\$340,000	\$29,381	\$384,381
2036	\$355,000	\$18,088	\$383,088
2037	\$365,000	\$6,159	\$7,506,159
Total	\$7,500,000	\$2,040,315	\$16,705,315

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 9/30/2017- \$344,011
 Maturity Date - 09/30/2020
 Ordinance #020590

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$110,879	\$9,774	\$120,653
2019	\$114,628	\$6,025	\$120,653
2020	\$118,504	\$2,149	\$120,653
	<u>\$344,011</u>	<u>\$17,948</u>	<u>\$361,959</u>

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

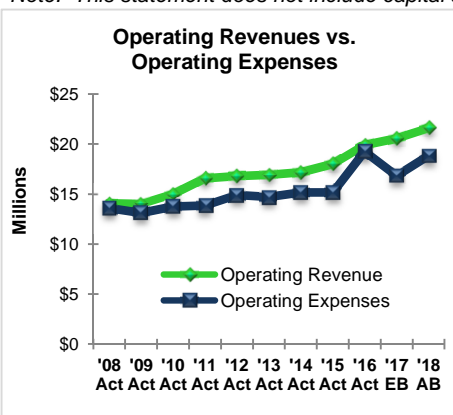
Original Issue - \$2,500,000
 Balance As of 9/30/2017 - \$1,876,317
 Maturity Date - 09/30/2024

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$216,507	\$39,993	\$256,500
2019	\$221,429	\$35,072	\$256,501
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>\$1,876,317</u>	<u>\$175,686</u>	<u>\$2,052,003</u>

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

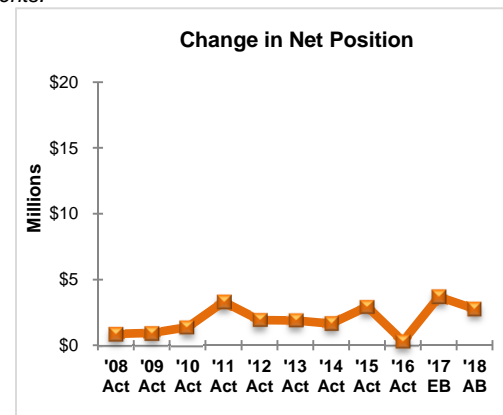
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Commercial Charges	\$4,024,994	\$4,623,560	\$4,238,195	\$4,372,994
Residential Charges	\$8,562,233	\$8,689,000	\$8,848,000	\$9,289,504
Roll-Off Service Charges	\$1,568,155	\$1,577,016	\$1,667,288	\$1,739,854
Landfill Fees	\$3,525,364	\$3,936,970	\$3,498,972	\$3,962,496
University Fees	\$702,366	\$760,182	\$870,000	\$1,000,000
Recycling	\$1,035,321	\$651,980	\$1,000,200	\$1,000,200
Other Misc. Service Charges	\$470,915	\$232,559	\$226,394	\$230,559
Other Misc. Operating Revenues	\$0	\$0	\$219,908	\$0
Total Operating Revenues	\$19,889,348	\$20,471,267	\$20,568,957	\$21,595,607
Operating Expenses:				
Personnel Services	\$6,148,634	\$6,211,244	\$6,024,517	\$6,724,545
Supplies & Materials	\$3,536,284	\$4,144,814	\$3,478,925	\$4,585,951
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975
Utilities, Services & Other Misc.	\$5,279,422	\$2,974,512	\$2,962,505	\$3,270,634
Depreciation	\$1,945,074	\$1,954,986	\$1,954,986	\$1,956,750
Total Operating Expenses	\$19,262,255	\$17,694,670	\$16,830,047	\$18,826,755
Operating Income (Loss)	\$627,093	\$2,776,597	\$3,738,910	\$2,768,852
Non-Operating Revenues:				
Investment Revenue	\$284,960	\$276,086	\$276,086	\$276,086
Revenue From Other Gov't Units	\$62,689	\$0	\$6,449	\$0
Misc. Non-Operating Revenue	\$188,404	\$179,038	\$223,334	\$269,838
Total Non-Operating Revenues	\$536,053	\$455,124	\$505,869	\$545,924
Non-Operating Expenses:				
Interest Expense	\$122,505	\$227,774	\$160,568	\$261,092
Bank & Paying Agent Fees	\$22,581	\$0	\$83,957	\$0
Loss on Disposal Assets	\$534,418	\$0	\$0	\$0
Total Non-Operating Expenses	\$679,504	\$227,774	\$244,525	\$261,092
Total Non-Operating Revenues (Expenses)	(\$143,451)	\$227,350	\$261,344	\$284,832
Income (Loss) Before Contrib and Transfers	\$483,642	\$3,003,947	\$4,000,254	\$3,053,684
Capital Contribution	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$188,081)	(\$307,443)	(\$307,443)	(\$296,546)
Total Net Transfers and Capital Contrib	(\$188,081)	(\$307,443)	(\$307,443)	(\$296,546)
Change in Net Position	\$295,561	\$2,696,504	\$3,692,811	\$2,757,138
Total Net Position - Beginning	\$26,568,005	\$26,863,566	\$26,863,566	\$30,556,377
Total Net Position - Ending	\$26,863,566	\$29,560,070	\$30,556,377	\$33,313,515

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 2008 to FY 2018. This is necessary to fund capital projects. In FY 2018, there are increases for residential, commercial, and landfill fees.

The fund has experienced a positive change in net position for the entire period from FY 2008 to FY 2018. The income is used to fund capital projects and ensure the financial stability of the fund.



Financial Sources and Uses Solid Waste Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Commercial Charges	\$4,024,994	\$4,623,560	\$4,238,195	\$4,372,994
Residential Charges	\$8,562,233	\$8,689,000	\$8,848,000	\$9,289,504
Roll-Off Service Charges	\$1,568,155	\$1,577,016	\$1,667,288	\$1,739,854
Landfill Fees	\$3,525,364	\$3,936,970	\$3,498,972	\$3,962,496
University Fees	\$702,366	\$760,182	\$870,000	\$1,000,000
Recycling	\$1,035,321	\$651,980	\$1,000,200	\$1,000,200
Other Misc. Service Charges	\$470,915	\$232,559	\$226,394	\$230,559
Other Misc. Operating Revenues	\$0	\$0	\$219,908	\$0
Interest Revenue	\$284,960	\$276,086	\$276,086	\$276,086
Less: GASB 31 Interest Adjustment	(\$15,530)			
Grants	\$62,689	\$0	\$6,449	\$0
Other Local Revenues	\$188,404	\$179,038	\$223,334	\$269,838
Total Financial Sources Before Transfers	\$20,409,871	\$20,926,391	\$21,074,826	\$22,141,531
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$20,409,871	\$20,926,391	\$21,074,826	\$22,141,531
Financial Uses of Unrestricted Cash				
Personnel Services	\$6,148,634	\$6,211,244	\$6,024,517	\$6,724,545
Less: GASB 16 Vacation Liability Adjustment	\$10,812			
Less: GASB 68 Pension Adjustment	(\$558,163)			
Supplies & Materials	\$3,536,284	\$4,144,814	\$3,478,925	\$4,585,951
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975
Utilities, Services & Other Misc.	\$5,279,422	\$2,974,512	\$2,962,505	\$3,270,634
Interest Expense	\$122,505	\$227,774	\$160,568	\$261,092
Bank & Paying Agent Fees	\$22,581	\$0	\$83,957	\$0
Transfers Out	\$188,081	\$307,443	\$307,443	\$296,546
Principal Payments	\$715,000	\$683,947	\$683,947	\$902,386
Capital Additions	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000
Enterprise Revenues used for Capital Projects	\$880,000	\$645,000	\$645,000	\$1,155,000
Total Financial Uses	\$21,738,871	\$20,733,137	\$19,738,944	\$22,624,029
Financial Sources Over/(Under) Uses	(\$1,329,000)	\$193,254	\$1,335,882	(\$482,498)

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 cash reserve target which provides useful information about the financial health of the fund.

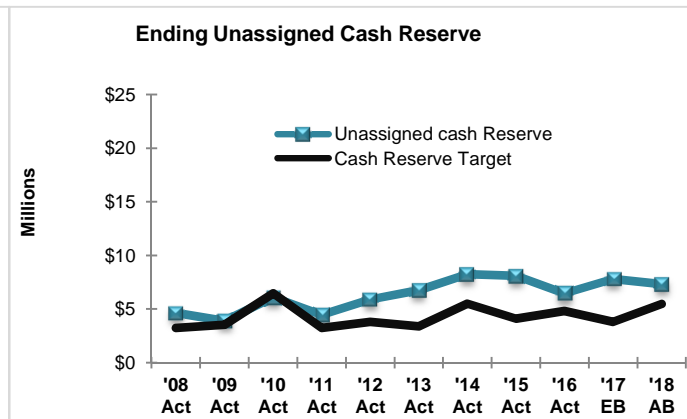
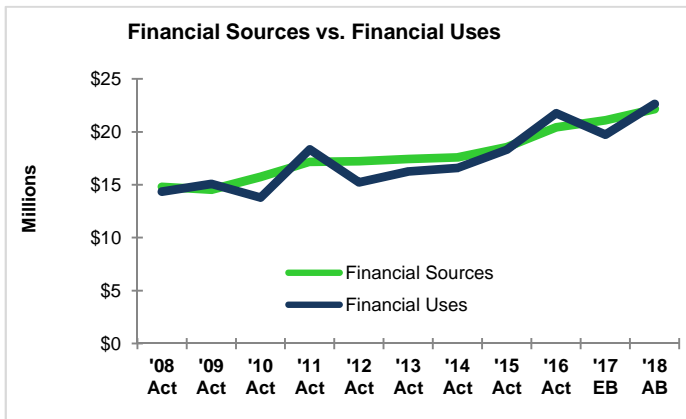
This statement takes information from revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases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

A 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 cash reserve target amount is different for each operation and depends on their operational and capital project needs.

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

Financial Sources and Uses Solid Waste Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$6,473,412	\$6,473,412	\$7,809,294
Financial Sources Over/(Under) Uses		\$193,254	\$1,335,882	(\$482,498)
Cash and cash equivalents	\$11,378,346			
Less: Cash Restricted for Capital Projects	(\$5,619,447)			
Less: GASB 31 Pooled Cash Adjustment	\$364,713			
Plus: Inventory	\$349,800			
Projected Unassigned Cash Reserve	\$6,473,412	\$6,666,666	\$7,809,294	\$7,326,796
Cash Reserve Target				
Total Financial Uses	\$21,738,871	\$20,733,137	\$19,738,944	\$22,624,029
Less: Ent Revenue used for current year CIP	(\$880,000)	(\$645,000)	(\$645,000)	(\$1,155,000)
Total Financial Uses for Operations	\$20,858,871	\$20,088,137	\$19,093,944	\$21,469,029
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,171,774	\$4,017,627	\$3,818,789	\$4,293,806
Add: Ent Rev for next year CIP	\$645,000	\$1,155,000	\$1,155,000	\$1,175,000
Cash Reserve Target	\$4,816,774	\$5,172,627	\$4,973,789	\$5,468,806
Above/(Below) Cash Reserve Target	\$1,656,638	\$1,494,039	\$2,835,505	\$1,857,990



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 2018, financial sources include a increases to commercial, residential, and landfill rates.

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 cash reserve target for FY 2018. The five year forecast includes increasing capital project amounts and the unassigned cash reserves are expected to fall below the cash reserve target. For more details refer to the five year forecast earlier in this section.

Solid Waste Fees/Charges/Fines

			FY 2017	FY 2018	
	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)	9-20-10	\$15.42	\$16.04	10-1-17
Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service	22-159 (a)	9-20-10	\$4.90	50%	10-1-17
Grouped residential units having centralized collection containers, per unit, per month	22-159 (a)	9-20-10	\$14.67	\$15.26	10-1-17
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)	10-01-15	\$18.93	\$22.75	10-1-17
	22-159(l)	10-01-15	\$12.62	\$15.19	10-1-17
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)	5-4-09	\$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)	9-20-10	\$14.67	\$15.26	10-1-17
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)	10-01-15	\$2.84	\$3.14	10-1-17

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Commercial Service continued Or a minimum of five (5) minutes per occurrence	22-161(b)(1)(a)	10-01-15	\$14.20	\$15.70	10-1-17
Bulk Storage Container Collection:	22-161(b)(2)				
Front Loader Collection:					
Cubic Yards/ # of Collections per Week					
1 cu yard/ 1 collection per week		10-01-16	\$72.81	REMOVED	10-1-17
1 cu yard/ 2 collections per week		10-01-16	\$99.46	REMOVED	10-1-17
1 cu yard/ 3 collections per week		10-01-16	\$130.23	REMOVED	10-1-17
1 cu yard/ 4 collections per week		10-01-16	\$165.15	REMOVED	10-1-17
1 cu yard/ 5 collections per week		10-01-16	\$204.20	REMOVED	10-1-17
1 cu yard/ 6 collections per week		10-01-16	\$247.41	REMOVED	10-1-17
2 cu yard/ 1 collection per week		10-01-16	\$82.04	\$86.87	10-1-17
2 cu yard/ 2 collections per week		10-01-16	\$124.11	\$139.62	10-1-17
2 cu yard/ 3 collections per week		10-01-16	\$174.45	\$204.79	10-1-17
2 cu yard/ 4 collections per week		10-01-16	\$233.07	\$282.37	10-1-17
2 cu yard/ 5 collections per week		10-01-16	\$299.97	\$372.37	10-1-17
2 cu yard/ 6 collections per week		10-01-16	\$375.14	\$474.78	10-1-17
2 cu yard/ extra collection (each)				\$100.00	10-1-17
3 cu yard/ 1 collection per week		10-01-16	\$88.58	REMOVED	10-1-17
3 cu yard/ 2 collections per week		10-01-16	\$141.32	REMOVED	10-1-17
3 cu yard/ 3 collections per week		10-01-16	\$204.40	REMOVED	10-1-17
3 cu yard/ 4 collections per week		10-01-16	\$277.84	REMOVED	10-1-17
3 cu yard/ 5 collections per week		10-01-16	\$361.60	REMOVED	10-1-17
3 cu yard/ 6 collections per week		10-01-16	\$455.73	REMOVED	10-1-17
4 cu yard/ 1 collection per week		10-01-16	\$96.34	\$100.72	10-1-17
4 cu yard/ 2 collections per week		10-01-16	\$163.35	\$180.55	10-1-17
4 cu yard/ 3 collections per week		10-01-16	\$244.16	\$281.07	10-1-17
4 cu yard/ 4 collections per week		10-01-16	\$338.76	\$402.28	10-1-17
4 cu yard/ 5 collections per week		10-01-16	\$447.16	\$544.19	10-1-17
4 cu yard/ 6 collections per week		10-01-16	\$569.33	\$706.75	10-1-17
4 cu yard/ extra collection (each)				\$160.00	10-1-17
6 cu yard/ 1 collection per week		10-01-16	\$114.56	\$118.80	10-1-17
6 cu yard/ 2 collections per week		10-01-16	\$204.02	\$221.95	10-1-17
6 cu yard/ 3 collections per week		10-01-16	\$310.03	\$349.93	10-1-17
6 cu yard/ 4 collections per week		10-01-16	\$432.57	\$502.72	10-1-17
6 cu yard/ 5 collections per week		10-01-16	\$571.69	\$680.36	10-1-17
6 cu yard/ 6 collections per week		10-01-16	\$727.36	\$882.83	10-1-17
6 cu yard/ extra collection (each)				\$202.00	10-1-17
8 cu yard/ 1 collection per week		10-01-16	\$131.69	\$135.81	10-1-17
8 cu yard/ 2 collections per week		10-01-16	\$247.48	\$268.10	10-1-17
8 cu yard/ 3 collections per week		10-01-16	\$385.31	\$433.47	10-1-17
8 cu yard/ 4 collections per week		10-01-16	\$545.23	\$631.97	10-1-17
8 cu yard/ 5 collections per week		10-01-16	\$727.22	\$863.57	10-1-17
8 cu yard/ 6 collections per week		10-01-16	\$931.27	\$1,128.27	10-1-17
8 cu yard/ extra collection (each)				\$265.00	10-1-17
Extra Collection (each)		10-01-16	\$53.97	REMOVE	10-1-17
Rear Loader Collection:					
Cubic Yards/ # of Collections per Week					
1 cu yard/ 1 collection per week		10-01-16	\$83.51	REMOVED	10-1-17
1 cu yard/ 2 collections per week		10-01-16	\$111.88	REMOVED	10-1-17
1 cu yard/ 3 collections per week		10-01-16	\$144.38	REMOVED	10-1-17
1 cu yard/ 4 collections per week		10-01-16	\$181.03	REMOVED	10-1-17
1 cu yard/ 5 collections per week		10-01-16	\$221.81	REMOVED	10-1-17
1 cu yard/ 6 collections per week		10-01-16	\$266.74	REMOVED	10-1-17

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Bulk Storage Container Collection:	22-161(b)(2)				
2 cu yard/ 1 collection per week		10-01-16	\$91.70	\$101.35	10-1-17
2 cu yard/ 2 collections per week		10-01-16	\$136.52	\$158.24	10-1-17
2 cu yard/ 3 collections per week		10-01-16	\$189.62	\$227.55	10-1-17
2 cu yard/ 4 collections per week		10-01-16	\$251.00	\$309.27	10-1-17
2 cu yard/ 5 collections per week		10-01-16	\$320.65	\$403.40	10-1-17
2 cu yard/ 6 collections per week		10-01-16	\$398.58	\$509.95	10-1-17
2 cu yard/ extra collection (each)				\$106.00	10-1-17
3 cu yard/ 1 collection per week		10-01-16	\$99.32	REMOVED	10-1-17
3 cu yard/ 2 collections per week		10-01-16	\$156.20	REMOVED	10-1-17
3 cu yard/ 3 collections per week		10-01-16	\$223.41	REMOVED	10-1-17
3 cu yard/ 4 collections per week		10-01-16	\$300.99	REMOVED	10-1-17
3 cu yard/ 5 collections per week		10-01-16	\$388.89	REMOVED	10-1-17
3 cu yard/ 6 collections per week		10-01-16	\$487.15	REMOVED	10-1-17
4 cu yard/ 1 collection per week		10-01-16	\$105.10	\$113.86	10-1-17
4 cu yard/ 2 collections per week		10-01-16	\$176.25	\$199.89	10-1-17
4 cu yard/ 3 collections per week		10-01-16	\$261.20	\$306.62	10-1-17
4 cu yard/ 4 collections per week		10-01-16	\$359.94	\$434.04	10-1-17
4 cu yard/ 5 collections per week		10-01-16	\$472.47	\$582.15	10-1-17
4 cu yard/ 6 collections per week		10-01-16	\$598.78	\$750.93	10-1-17
4 cu yard/ extra collection (each)				\$168.00	10-1-17
6 cu yard/ 1 collection per week		10-01-16	\$123.75	\$132.59	10-1-17
6 cu yard/ 2 collections per week		10-01-16	\$224.20	\$252.22	10-1-17
6 cu yard/ 3 collections per week		10-01-16	\$345.33	\$402.88	10-1-17
6 cu yard/ 4 collections per week		10-01-16	\$487.13	\$584.56	10-1-17
6 cu yard/ 5 collections per week		10-01-16	\$649.65	\$797.30	10-1-17
6 cu yard/ 6 collections per week		10-01-16	\$832.86	\$1,041.07	10-1-17
6 cu yard/ extra collection (each)				\$244.00	10-1-17
8 cu yard/ 1 collection per week		10-01-16	\$139.93	\$148.16	10-1-17
8 cu yard/ 2 collections per week		10-01-16	\$268.10	\$299.03	10-1-17
8 cu yard/ 3 collections per week		10-01-16	\$423.84	\$491.27	10-1-17
8 cu yard/ 4 collections per week		10-01-16	\$607.18	\$724.90	10-1-17
8 cu yard/ 5 collections per week		10-01-16	\$818.12	\$999.92	10-1-17
8 cu yard/ 6 collections per week		10-01-16	\$1,056.64	\$1,316.32	10-1-17
8 cu yard/ extra collection (each)				\$317.00	10-1-17
Roll cart - 1 collection per week			\$22.92	\$25.34	10-1-17
Roll cart - 2 collection per week				\$39.56	10-1-17
Roll cart - 3 collection per week				\$56.89	10-1-17
Roll cart - 4 collection per week				\$77.32	10-1-17
Roll cart - 5 collection per week				\$100.85	10-1-17
Roll cart - 6 collection per week				\$127.49	10-1-17
Roll cart - extra collection (each)				\$27.00	10-1-17
Extra Collection (each)		10-01-16	\$62.99	REMOVE	10-1-17
Front loading construction dumpsters:	22-161(d)				
Set fee		10-01-16	\$89.76	\$91.08	10-1-17
Collection service from the dumpster shall be made upon					
Minimum monthly charge		10-01-16	\$67.39	\$134.78	10-1-17

Solid Waste Fees/Charges/Fines

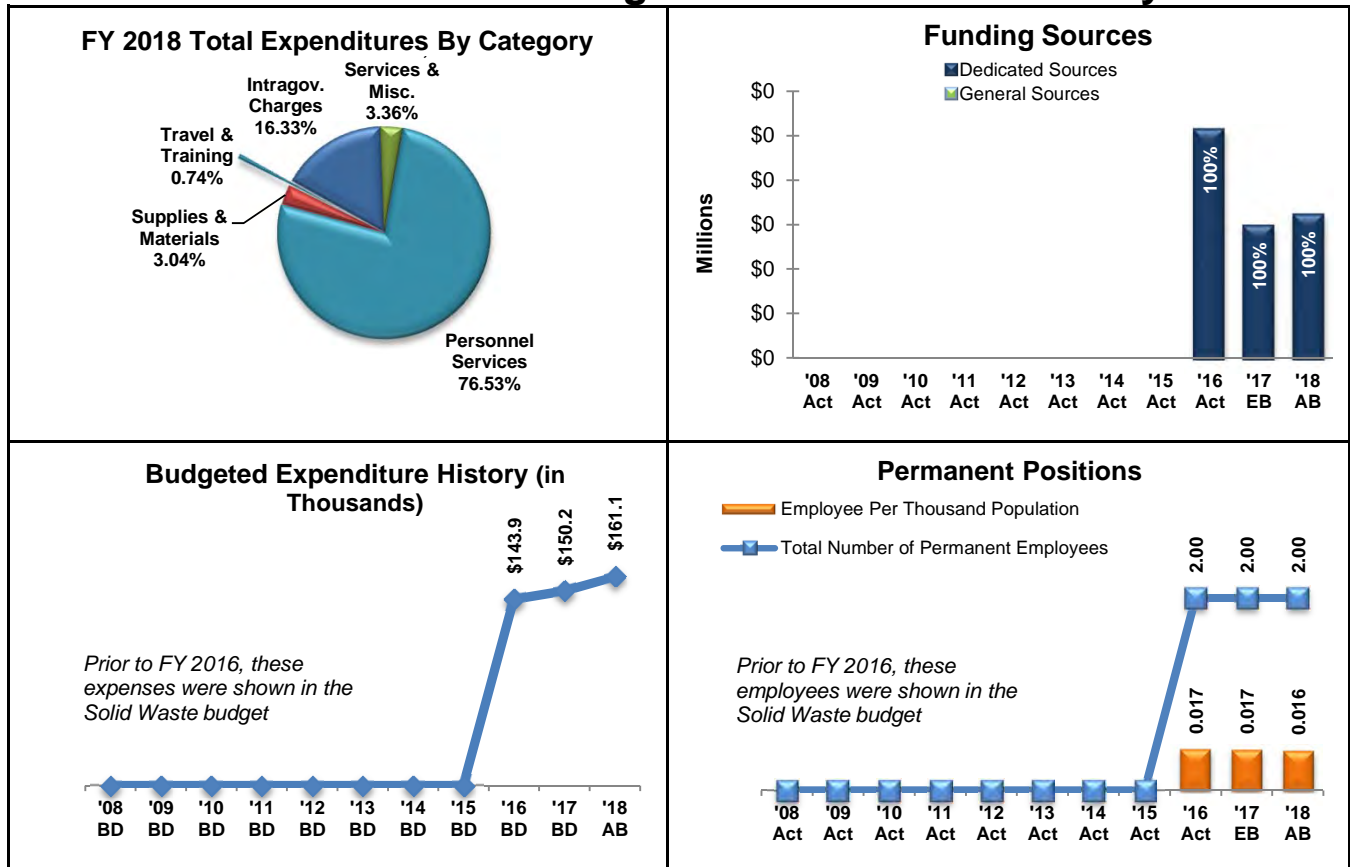
			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Commercial Service (continued)					
Roll of containers:					
Full-sized compactor style roll-off containers; per collection	22-161(e)(1)	10-01-16	\$94.23 + \$45.76./ton	\$98.51 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(1)	10-01-16	\$94.23	\$98.51	10-1-17
Full-sized non-compacted roll-off containers; per collection	22-161(e)(2)	10-01-16	\$94.23 + \$45.76/ton	\$98.51 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(2)	10-01-16	\$94.23	\$98.51	10-1-17
Mini-sized compactor style roll-off containers; per collection	22-161(e)(3)	10-01-16	\$66.99 + \$45.76./ton	\$70.03 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(3)	10-01-16	\$66.99	\$70.03	10-1-17
Mini-sized non-compacted style roll-off containers; per collection	22-161(e)(4)	10-01-16	\$66.99 + \$45.76./ton	\$70.03 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(4)	10-01-16	\$66.99	\$70.03	10-1-17
Recycling Bulk Storage Container Collection:					
Clean Old Currugated 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	
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:	22-163(a)				
Per ton, or any fraction thereof	22-163(a)(1)	10-01-16	\$45.76	\$52.00	10-1-17
Minimum fee		10-01-16	\$20.80	\$25.00	10-1-17
Automobiles, each	22-163(a)(2)	10-01-16	\$20.80	\$25.00	10-1-17
Minimum fee		10-01-16	\$20.80	\$25.00	10-1-17
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)	10-01-15	\$116.82	\$132.74	10-1-17
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)	10-01-15	\$233.71	\$265.56	10-1-17
Compactor trucks and compactor roll-off boxes, per cubic yard capacity	22-163(a)(6)	10-01-15	\$20.39	\$23.17	10-1-17
Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit	22-163(a)(7)	10-01-15	\$25	\$25	10-1-16
Grease trap waste disposed at the landfill per ton or any fraction thereof	22-163(a)(12)	10-01-17		\$24.80	10-1-17

Solid Waste Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Landfill and disposal (continued)					
Major appliances delivered to a designated location at the landfill:	22-163(a)(11)				
Appliances equipped for use of refrigerants, per appliance		10-01-15	\$20.31	\$22.75	10-1-17
Appliances not requiring refrigerant, per appliance		10-01-15	\$13.54	\$15.19	10-1-17
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:	22-172(e)				
Category:					
Restaurant -					
Classification I		5-18-15	\$360.63	\$360.63	
Classification II		5-18-15	\$178.21	\$178.21	
Classification III		5-18-15	\$59.41	\$59.41	
Retail -					
Classification I		5-18-15	\$166.97	\$166.97	
Classification II		5-18-15	\$83.49	\$83.49	
Classification III		5-18-15	\$27.01	\$27.01	
Office -					
Classification I		5-18-15	\$137.71	\$137.71	
Classification II		5-18-15	\$68.05	\$68.05	
Classification III		5-18-15	\$22.68	\$22.68	
Church -					
Classification I		5-18-15	\$92.34	\$92.34	
Classification II		5-18-15	\$45.37	\$45.37	
Classification III		5-18-15	\$14.58	\$14.58	
Production/industrial -					
Classification I		5-18-15	\$941.28	\$941.28	
Classification II		5-18-15	\$304.44	\$304.44	
Classification III		5-18-15	\$156.88	\$156.88	
Bank -					
Classification I		5-18-15	\$145.81	\$145.81	
Classification II		5-18-15	\$72.90	\$72.90	
Classification III		5-18-15	\$24.30	\$24.30	
Lodging -					
Classification I		5-18-15	\$577.54	\$577.54	
Classification II		5-18-15	\$286.21	\$286.21	
Classification III		5-18-15	\$97.11	\$97.11	
Printing/production/silk/screening -					
Classification I		5-18-15	\$119.21	\$119.21	
Classification II		5-18-15	\$99.68	\$99.68	
Classification III		5-18-15	\$80.14	\$80.14	
Residential -					
Classification I		5-18-15	\$18.67	\$18.67	
Classification II		5-18-15	\$18.67	\$18.67	
Classification III		5-18-15	\$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 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307	\$11,620	10.4%
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900	(\$310)	(6.0%)
Travel & Training	\$335	\$1,725	\$1,150	\$1,200	(\$525)	(30.4%)
Intragov. Charges	\$14,868	\$28,041	\$28,041	\$26,313	(\$1,728)	(6.2%)
Utilities, Services & Misc.	\$1,489	\$3,585	\$4,260	\$5,410	\$1,825	50.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Operating Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$84,023	\$99,603	\$100,459	\$110,829	\$11,226	11.3%
Interest	\$223	\$3,948	\$3,948	\$3,948	\$0	0.0%
Transfers	\$48,271	\$46,697	\$46,697	\$46,353	(\$344)	(0.7%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$4,284)	\$0	(\$2,893)	\$0	\$0	
Dedicated Sources	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%

Description

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.

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

- Beginning in FY 2018, the MMSWMD will be under the direction of the Office of Sustainability. The move will improve coordination between sustainability educators and give the MMSWMD greater access to schools for the purpose of waste reduction education and services.
- The MMSWMD hosted two district grant workshops in July of 2016 to assist potential grantees in understanding the grant process as well as provided assistance with completing a grant application.

Highlights/Significant Changes (cont.)

- The MMSWMD supported local governments by organizing and funding an opportunity of local government to dispose of illegally dumped tires from public property and roadways.
- The MMSWMD provided free student led waste audits for regional schools and began awarding small dollar sponsorships for waste reduction projects.
- The MMSWMD collaborated with City Utilities to hold a Manufacturer's Luncheon for educating regional manufactures and large facility managers on sustainability funding and programs available to them.
- The MMSWMD awarded \$347,981.16 in grant funding for regional waste reduction projects during FY 2017.
- 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 3, 2017 for scrap tires, electronic waste, appliances and household hazardous waste. The MMSWMD held additional collection events in Cole and Cooper County.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	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**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues				
Grant Revenues	\$84,023	\$99,603	\$100,459	\$110,829
Interest	\$223	\$3,948	\$3,948	\$3,948
Total Revenues	\$84,246	\$103,551	\$104,407	\$114,777
Expenditures				
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900
Travel & Training	\$335	\$1,725	\$1,150	\$1,200
Intragovernmental Charges	\$14,868	\$28,041	\$28,041	\$26,313
Utilities, Services & Other Misc.	\$1,489	\$3,585	\$4,260	\$5,410
Total Expenditures	\$128,233	\$150,248	\$148,211	\$161,130
Excess (Deficiency of Revenues Over Expenditures	(\$43,987)	(\$46,697)	(\$43,804)	(\$46,353)
Other Financing Sources (Uses):				
Transfers In	\$48,271	\$46,697	\$46,697	\$46,353
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$48,271	\$46,697	\$46,697	\$46,353
Net Change in Fund Balance	\$4,284	\$0	\$2,893	\$0
Fund Balance - Beginning	\$0	\$4,284	\$4,284	\$7,177
Fund Balance - Ending	\$4,284	\$4,284	\$7,177	\$7,177

Financial Sources and Uses
Mid-Missouri Solid Waste Management District

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Grants	\$84,023	\$99,603	\$100,459	\$110,829
Interest Revenue	\$223	\$3,948	\$3,948	\$3,948
Less: GASB 31 Interest Adjustment	\$11			
Total Financial Sources Before Transfers	\$84,257	\$103,551	\$104,407	\$114,777
Transfers In	\$48,271	\$46,697	\$46,697	\$46,353
Total Financial Sources	\$132,528	\$150,248	\$151,104	\$161,130
Financial Uses				
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307
Less: GASB 16 Vacation Liability Adjustment	\$0			
Less: GASB 68 Pension Adjustment	\$0			
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900
Travel & Training	\$335	\$1,725	\$1,150	\$1,200
Intragovernmental Charges	\$14,868	\$28,041	\$28,041	\$26,313
Utilities, Services & Other Misc.	\$1,489	\$3,585	\$4,260	\$5,410
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$128,233	\$150,248	\$148,211	\$161,130
Financial Sources Over/(Under) Uses	\$4,295	\$0	\$2,893	\$0

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 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.

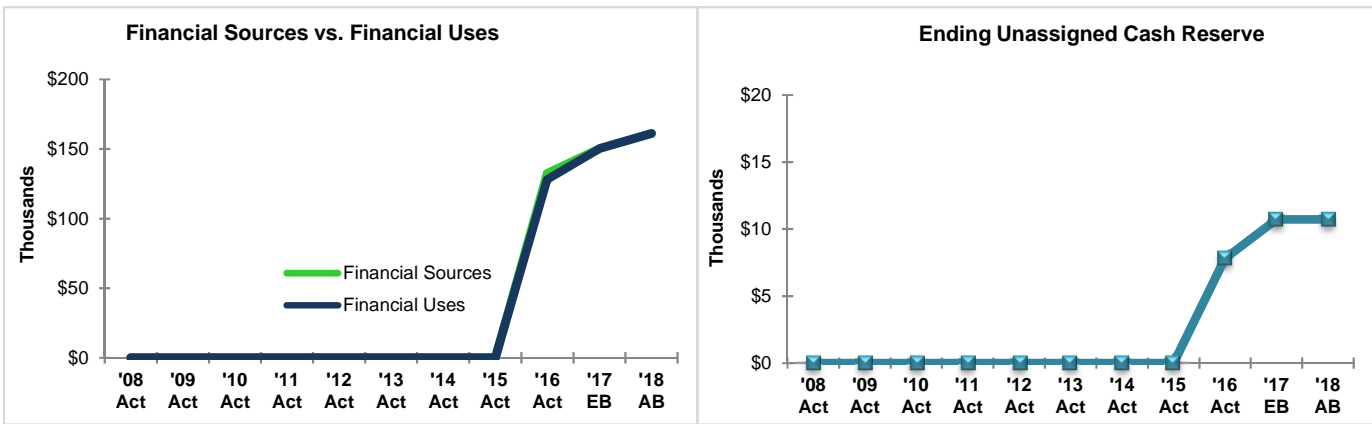
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation and depends on their operational and capital project needs. For Special Revenue Funds, no cash reserve target is used.

**Financial Sources and Uses
Mid-Missouri Solid Waste Management District**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$7,835	\$7,835	\$10,728
Financial Sources Over/(Under) Uses		\$0	\$2,893	\$0
Cash and Cash Equivalent	\$7,824			
Less: GASB 31 Pooled Cash Adjustment	\$11			
Projected Unassigned Cash Reserve	<u>\$7,835</u>	<u>\$7,835</u>	<u>\$10,728</u>	<u>\$10,728</u>

Cash Reserve Target

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



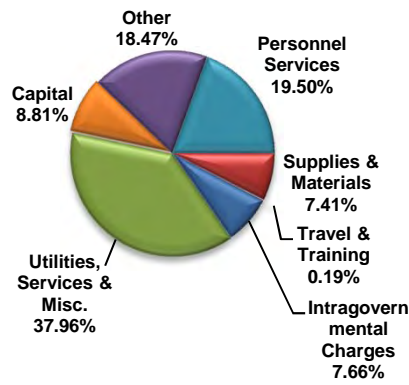
For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.

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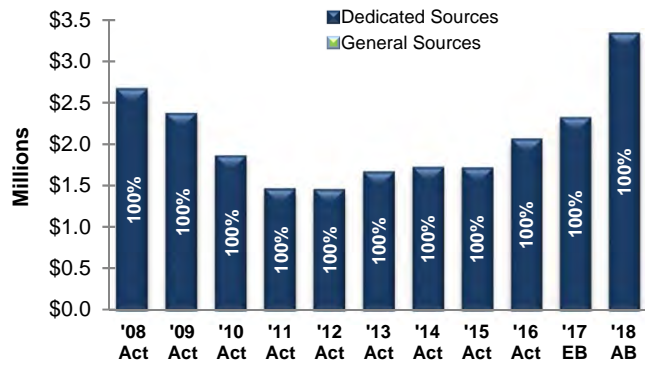
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

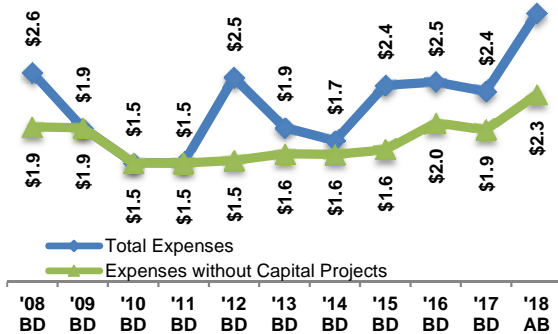
FY 2018 Total Expenditures By Category



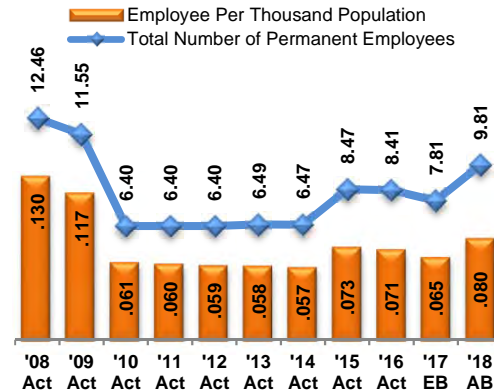
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17B	% Change 18/17B
Personnel Services	\$511,019	\$445,919	\$424,411	\$647,854	\$201,935	45.3%
Supplies & Materials	\$136,157	\$198,459	\$197,678	\$246,017	\$47,558	24.0%
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398	\$495	8.4%
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426	(\$448)	(0.2%)
Utilities, Services & Misc.	\$358,896	\$684,440	\$680,161	\$1,260,973	\$576,533	84.2%
Capital	\$111,922	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Total	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
Operating Expenses	\$912,415	\$1,109,374	\$1,082,806	\$1,410,728	\$301,354	27.2%
Non-Operating Expenses	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Capital Projects	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
Total Expenses	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Funding Sources (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17B	% Change 18/17B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$62,993	\$56,878	\$55,328	\$56,878	\$0	0.0%
Fees and Service Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887	\$570,762	31.2%
Other Local Revenues	\$12,150	\$6,500	\$19,375	\$1,000	(\$5,500)	(84.6%)
Transfers	\$47,000	\$0	\$3,100	\$200,000	\$200,000	
Use of Prior Year Sources	\$310,481	\$464,858	\$280,280	\$664,895	\$200,037	43.0%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

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.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- FY 2018 reflects a 25% storm water monthly rate increase approved by voters in April 2015.
- The 2018 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 2018 the Sewer and Storm Water Utilities will finalize and begin implementation of the Wastewater and Storm water Integrated Master Plan.
- FY 2018 includes 1.00 FTE Engineering Specialist/Engineer to work on capital projects and 1.00 FTE Storm Water MS4 Technician to work on the Integrated Management Plan.

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.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration/Engineering	1.11	0.61	0.61	2.71	2.10
Field Operations	7.30	7.20	7.20	7.10	(0.10)
Total Personnel	8.41	7.81	7.81	9.81	2.00
Permanent Full-Time	8.41	7.81	7.81	9.81	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.41	7.81	7.81	9.81	2.00

Rate Increase Information

Storm Water Residential Rate Increase History

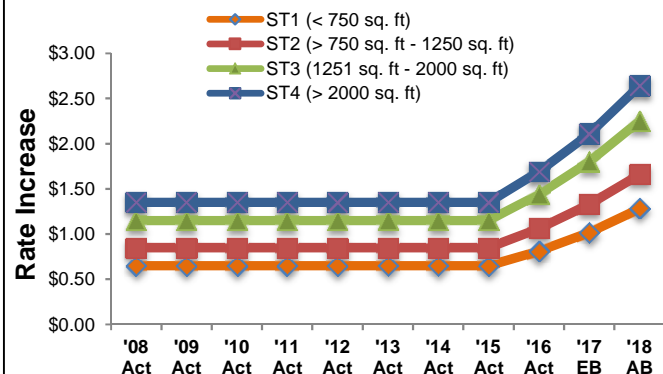
Current rates are as follows: (FY 2017)

ST1	\$1.02/month/unit	residential < 750 sq. feet
ST2	\$1.33/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.80/month/unit	residential 1251 - 2000 sq. feet
ST4	\$2.11/month/unit	residential over 2000 sq. feet

Proposed rates for FY 2018 are as follows:

ST1	\$1.28/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

Storm Water Residential Average Monthly Customer Impact



Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$56,878	\$50,000	\$50,000	\$50,000	\$50,000
User Charges	\$2,398,887	\$2,824,763	\$3,390,758	\$3,395,476	\$3,400,195
Other Local Revenues	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Transfers in	\$200,000	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,656,765	\$2,875,763	\$3,441,758	\$3,446,476	\$3,451,195
Financial Uses					
Operating Expenses	\$1,410,728	\$1,534,975	\$1,602,496	\$1,776,990	\$1,855,769
Transfers Out	\$108,514	\$113,940	\$119,637	\$125,619	\$131,899
Interest Exp.	\$0	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$292,500	\$148,000	\$292,500	\$173,000	\$30,000
Enterprise Rev. for Capital Projects	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000
Total Financial Uses	\$2,816,682	\$2,528,915	\$3,126,633	\$3,819,609	\$3,417,668
Financial Sources Over/(Under) Uses	(\$159,917)	\$346,848	\$315,125	(\$373,133)	\$33,527
Beginning Unassigned Cash Reserve	\$1,439,196	\$1,279,279	\$1,626,127	\$1,941,252	\$1,568,119
Financial Sources Over/(Under) Uses	(\$159,917)	\$346,848	\$315,125	(\$373,133)	\$33,527
Ending Unassigned Cash Reserve	\$1,279,279	\$1,626,127	\$1,941,252	\$1,568,119	\$1,601,646
Total Expenditures Uses	\$2,816,682	\$2,528,915	\$3,126,633	\$3,819,609	\$3,417,668
Less: Ent Rev used for current year CIP	(\$1,004,940)	(\$732,000)	(\$1,112,000)	(\$1,744,000)	(\$1,400,000)
Operational Expenses	\$1,811,742	\$1,796,915	\$2,014,633	\$2,075,609	\$2,017,668
20% Guideline for Operational Expenses	\$362,348	\$359,383	\$402,927	\$415,122	\$403,534
Add: Ent Rev for next year CIP	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$1,410,000
Cash Reserve Target	\$1,094,348	\$1,471,383	\$2,146,927	\$1,815,122	\$1,813,534
Above/(Below) Cash Reserve Target	\$184,931	\$154,744	(\$205,675)	(\$247,003)	(\$211,888)

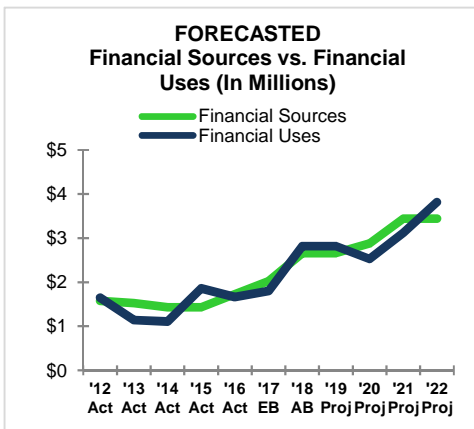
Assumptions:

Customer Growth Rates:

- Residential	0.00%	0.20%	0.20%	0.20%	0.20%
- Non-Residential	0.00%	0.08%	0.08%	0.08%	0.08%

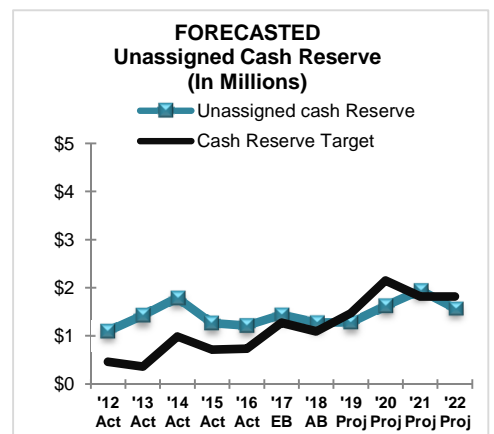
Utility Rate Increases:

- Residential	25.00%	25.00%	20.00%	0.00%	0.00%
- Non-Residential	25.00%	25.00%	20.00%	0.00%	0.00%



Financial Sources are rising with the voter approved utility rate increases for this fund. The last voter approved rate increase will be in FY 2020. With the additional funds, additional capital projects are forecasted for future years.

Ending unassigned cash is projected to be \$211,888 below the cash reserve target.



Budget Detail By Division

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>	<u>\$ Change 18/17B</u>	<u>% Change 18/17B</u>
Admin/Education/Engineering						
Personnel Services	\$101,437	\$69,878	\$64,476	\$259,337	\$189,459	271.1%
Supplies and Materials	\$24,327	\$26,485	\$30,679	\$41,437	\$14,952	56.5%
Travel and Training	\$2,899	\$5,370	\$5,370	\$5,648	\$278	5.2%
Intragovernmental Charges	\$160,700	\$192,353	\$192,353	\$192,166	(\$187)	(0.1%)
Utilities, Services, & Misc.	\$45,012	\$43,696	\$43,565	\$59,260	\$15,564	35.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$80,502	\$103,788	\$103,788	\$108,514	\$4,726	4.6%
Total	\$414,877	\$441,570	\$440,231	\$666,362	\$224,792	50.9%
Field Operations						
Personnel Services	\$379,965	\$376,041	\$350,600	\$388,517	\$12,476	3.3%
Supplies and Materials	\$111,710	\$171,974	\$166,499	\$204,580	\$32,606	19.0%
Travel and Training	\$0	\$533	\$533	\$750	\$217	40.7%
Intragovernmental Charges	\$59,900	\$62,521	\$62,521	\$62,260	(\$261)	(0.4%)
Utilities, Services, & Misc.	\$26,465	\$160,523	\$166,210	\$196,773	\$36,250	22.6%
Capital	\$106,734	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$624,109	\$504,978	\$504,978	\$504,978	\$0	0.0%
Total	\$1,308,883	\$1,434,570	\$1,383,786	\$1,650,358	\$215,788	15.0%
Capital Projects						
Personnel Services	\$29,617	\$0	\$9,335	\$0	\$0	
Supplies and Materials	\$120	\$0	\$500	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$287,419	\$480,221	\$470,386	\$1,004,940	\$524,719	109.3%
Capital	\$5,188	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
Department Totals						
Personnel Services	\$511,019	\$445,919	\$424,411	\$647,854	\$201,935	45.3%
Supplies and Materials	\$136,157	\$198,459	\$197,678	\$246,017	\$47,558	24.0%
Travel and Training	\$2,899	\$5,903	\$5,903	\$6,398	\$495	8.4%
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426	(\$448)	(0.2%)
Utilities, Services, & Misc.	\$358,896	\$684,440	\$680,161	\$1,260,973	\$576,533	84.2%
Capital	\$111,922	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Total	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Admin/Education/Engineering					
9905 - Deputy City Manager	0.06	0.06	0.06	0.06	
5901 - Director, Public Works	0.00	0.00	0.00	0.00	
5113 - Engineer	0.00	0.00	0.00	0.00	
5109 - Engineering Supervisor	0.00	0.20	0.20	0.20	
5108 - Engineering Manager	0.00	0.20	0.00	0.00	
5107 - Engin & Operations Manager	0.00	0.00	0.20	0.20	
5098/5113 - Eng Spec/Engineer ^	0.00	0.00	0.00	1.00	1.00
5004 - Senior Engineering Technician +	1.00	0.00	0.00	0.00	
2990 - Director, Columbia Utilities	0.05	0.05	0.05	0.05	
2980 - Asst Dir, Columbia Utilities ^^	0.00	0.00	0.00	0.10	0.10
2582 - Storm Water MS4 Technician ^	0.00	0.00	0.00	1.00	1.00
1006 - Senior Admin Support Asst. ++	0.00	0.10	0.10	0.10	
Total Personnel	1.11	0.61	0.61	2.71	2.10
Permanent Full-Time	1.11	0.61	0.61	2.71	2.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.11	0.61	0.61	2.71	2.10
Field Operations					
5108 - Engineering Manager	0.20	0.00	0.00	0.00	
2980 - Asst Director, City Utilities	0.10	0.10	0.10	0.00	(0.10)
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 +++	0.00	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	7.30	7.20	7.20	7.10	(0.10)
Permanent Full-Time	7.30	7.20	7.20	7.10	(0.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.30	7.20	7.20	7.10	(0.10)
Department Totals					
Permanent Full-Time	8.41	7.81	7.81	9.81	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.41	7.81	7.81	9.81	2.00

+ In FY 2017, due to a reorganization, the Senior Engineering Technician position was transferred to the Office of Sustainability to improve coordination of citywide sustainability efforts.
 ++ In FY 2017, an additional Senior Admin Support Assistant was added with 10% of the position allocated to Storm Water and 90% to Sewer.
 +++ In FY 2017, the Sewer Maint. Supt. position was relocated with 0.1 to Storm Water and 0.9 to Sewer to reflect supervisory responsibilities.
 ^ 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.

Major Projects

- A major culvert that was failing was replaced on Rollins Road at Rock Creek during FY 2017.
- Storm water system improvements at 9th and Elm Street and Hitt and Elm Street funded by the Storm Water Utility will be completed by the end of FY 2017 with the Flat Branch Relief Sewer project. Improvements address failing infrastructure in the downtown area.
- Construction of the Manor Drive storm water improvements are expected to be completed by mid FY 2018.
- Construction of the Sinclair Road at Mill Creek culvert replacement should commence in FY 2018. This project will replace failing infrastructure and improve the culvert to reduce the incidence of street flooding.
- Funding to begin design of the Greenwood South storm water improvement project is anticipated for FY 2018. This system will replace failing infrastructure.
- Support of the Collaborative Adaptive Management process to address the Hinkson Creek Total Maximum Daily Load by funding a third of the Hubbart Flow and Sediment Study along with the University of Missouri and Boone County. This study will analyze flow and sediment data from Hinkson Creek to improve understanding of the water quality impairment in the creek.

Fiscal Impact

FY 2018 reflects a 25% storm water monthly rate increase approved by voters in April 2015.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water								
1 Annual CAM Projects - SS114 [ID: 1611]								
Ent Rev				\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$20,000	\$30,000					
Total	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000	\$150,000		
2 Annual Downtown Tree Planters - SS115 [ID: 1621]								
Ent Rev				\$25,000	\$25,000	\$125,000		
Ent Rev - 2015 Ballot	\$25,000		\$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	\$250,000		
Ent Rev - 2015 Ballot			\$50,000					
Total			\$50,000	\$50,000	\$50,000	\$250,000		
4 Annual Mitigation Bank Program - SS133 [ID: 1866] 2017 2021								
Ent Rev				\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$20,000	\$30,000					
Total	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000	\$150,000		
5 Annual Projects - SS017 [ID: 839]								
Ent Rev				\$125,000	\$125,000	\$625,000		
Ent Rev - 2015 Ballot	\$125,000	\$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	\$25,000	\$50,000	\$50,000	\$50,000	\$250,000		
Total	\$25,000	\$25,000	\$50,000	\$50,000	\$50,000	\$250,000		
7 Annual TV Inspections [ID: 1867]								
Total								
8 CAM - Hubbart Flow & Sediment Study - SS128 [ID: 1871] 2014								
Ent Rev - 2015 Ballot	\$24,940							
Total	\$24,940							
9 Garth @ Oak Tower SS110 [ID: 819] 2017 2019								
Ent Rev - 2015 Ballot		\$410,000						
Total		\$410,000						
10 Greenwood South - SS140 [ID: 1631] 2018 2020								
Ent Rev - 2015 Ballot	\$15,000		\$100,000					
Total	\$15,000		\$100,000					
11 Hickman & 6th & 7th - SS134 [ID: 1618] 2019 2020								
Ent Rev - 2015 Ballot		\$82,000	\$525,000					
Total		\$82,000	\$525,000					
12 Lynn Street Cottages Storm Water Management SS141 [ID: 2053] 2017 2018								
CDBG	\$200,000							
Total	\$200,000							

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	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water								
13 Mill Creek - 307 W Alhambra - SS136 [ID: 2008]							2017	2018
Ent Rev	\$150,000							
Total	\$150,000							
14 Sinclair Culvert at Mill Creek - SS131 [ID: 1914]							2016	2018
Ent Rev - 2015 Ballot	\$400,000							
Total	\$400,000							
15 Alan Lane [ID: 870]							2022	2022
Ent Rev - 2015 Ballot			\$66,000		\$260,000			
Total			\$66,000		\$260,000			
16 Capri Estates Drainage [ID: 828]							2020	2021
Ent Rev - 2015 Ballot			\$41,000	\$369,000				
Total			\$41,000	\$369,000				
17 Nebraska Avenue [ID: 1616]							2020	2022
Ent Rev - 2015 Ballot			\$50,000		\$230,000			
Total			\$50,000		\$230,000			
18 Quail Drive - SS067 [ID: 821]							2019	2021
Ent Rev - 2015 Ballot		\$50,000		\$305,000				
Total		\$50,000		\$305,000				
19 Rockhill Rd [ID: 873]							2021	2021
Ent Rev - 2015 Ballot				\$580,000				
Total				\$580,000				
20 Seventh and Locust [ID: 1374]							2020	2021
Ent Rev - 2015 Ballot			\$20,000	\$120,000				
Total			\$20,000	\$120,000				
21 Braemore Drainage [ID: 817]							2023	2024
Ent Rev						\$300,000		
Total						\$300,000		
22 Calvert Drive - SS117 [ID: 1612]							2023	2024
Ent Rev						\$700,000		
Total						\$700,000		
23 Royal Lytham - Fallwood - SS090 [ID: 815]							2023	2024
Ent Rev						\$400,000		
Total						\$400,000		
24 Sexton Road at Jackson [ID: 824]							2023	2024
Ent Rev						\$345,000		
Total						\$345,000		
25 Vandiver/Sylvan Storm Drainage [ID: 826]							2022	2023
Ent Rev - 2015 Ballot					\$600,000	\$500,000		
Total					\$600,000	\$500,000		
26 Worley Again East Phase I [ID: 1629]							2021	2023
Ent Rev - 2015 Ballot				\$60,000		\$390,000		
Total				\$60,000		\$390,000		

Storm Water

Annual and 5 Year Capital Projects

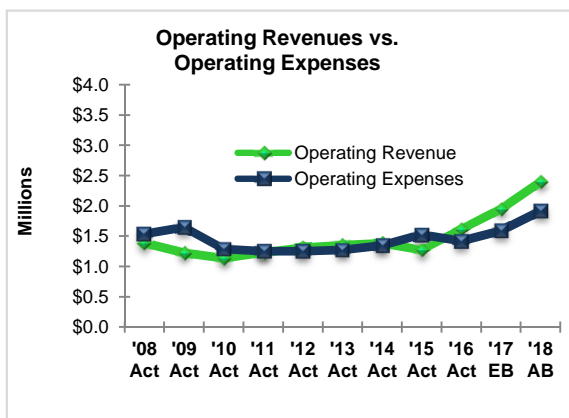
Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water Funding Source Summary								
CDBG	\$200,000							
Ent Rev	\$175,000	\$25,000	\$50,000	\$310,000	\$310,000	\$1,550,000		
Ent Rev - 2015 Ballot	\$629,940	\$707,000	\$1,062,000	\$1,434,000	\$1,090,000	\$890,000		
New Funding	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000		
Total	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000		

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.

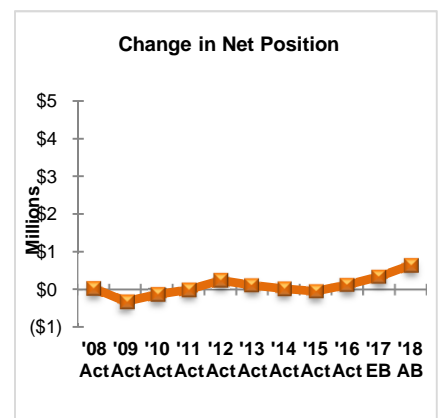
Revenues, Expenses, and Changes in Fund Net Position Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Total Operating Revenues	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Operating Expenses:				
Personnel Services	\$481,402	\$445,919	\$415,076	\$647,854
Supplies & Materials	\$136,037	\$198,459	\$197,178	\$246,017
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426
Utilities, Services & Other Misc.	\$71,477	\$204,219	\$209,775	\$256,033
Depreciation	\$506,186	\$504,978	\$504,978	\$504,978
Total Operating Expenses	\$1,418,601	\$1,614,352	\$1,587,784	\$1,915,706
Operating Income (Loss)	\$194,879	\$213,773	\$358,371	\$483,181
Non-Operating Revenues:				
Rev. from other governmental units	\$0	\$0	\$0	\$0
Investment Revenue	\$62,993	\$56,878	\$55,328	\$56,878
Misc. Non-Operating Revenue	\$12,150	\$6,500	\$19,375	\$1,000
Total Non-Operating Revenues	\$75,143	\$63,378	\$74,703	\$57,878
Non-Operating Expenses:				
Loss On Disposal Assets	\$15,977	\$0	\$0	\$0
Total Non-Operating Expenses	\$15,977	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$59,166	\$63,378	\$74,703	\$57,878
Income (Loss) Before Contributions and Transfers	\$254,045	\$277,151	\$433,074	\$541,059
Transfer In - CDBG for CIP	\$0	\$0	\$0	\$200,000
Transfers In - Other	\$47,000	\$0	\$3,100	\$0
Capital Contribution	\$0	\$0	\$0	\$0
Total Transfers In and Capital Contributions	\$47,000	\$0	\$3,100	\$200,000
Transfers Out	(\$182,448)	(\$103,788)	(\$103,788)	(\$108,514)
Total Net Transfers and Capital Contributions	(\$135,448)	(\$103,788)	(\$100,688)	\$91,486
Change in Net Position	\$118,597	\$173,363	\$332,386	\$632,545
Total Net Position - Beginning	\$10,346,916	\$10,465,513	\$10,465,513	\$10,797,899
Total Net Position - Ending	\$10,465,513	\$10,638,876	\$10,797,899	\$11,430,444



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 net income after FY 2015. The income is being used for capital additions and



Financial Sources and Uses Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
User Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Interest Revenue	\$62,993	\$56,878	\$55,328	\$56,878
Less: GASB 31 Interest Adjustment	(\$7,038)			
Other Local Revenues	\$12,150	\$6,500	\$19,375	\$1,000
Total Financial Sources Before Transfers	\$1,681,585	\$1,891,503	\$2,020,858	\$2,456,765
Transfer In - CDBG for CIP	\$0	\$0	\$0	\$200,000
Transfers In - Other	\$47,000	\$0	\$3,100	\$0
Total Financial Sources	\$1,728,585	\$1,891,503	\$2,023,958	\$2,656,765
Financial Uses				
Personnel Services	\$481,402	\$445,919	\$415,076	\$647,854
Less: GASB 16 Vacation Liability Adjustment	\$4,522			
Less: GASB 68 Pension Adjustment	(\$48,406)			
Supplies & Materials	\$136,037	\$198,459	\$197,178	\$246,017
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426
Utilities, Services & Other Misc.	\$71,477	\$204,219	\$209,775	\$256,033
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out	\$182,448	\$103,788	\$103,788	\$108,514
Principal Payments				
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500
Enterprise Revenues used for Capital Projects	\$503,321	\$480,221	\$480,221	\$1,004,940
Total Financial Uses	\$1,661,034	\$1,851,383	\$1,799,260	\$2,816,682
Financial Sources Over/(Under) Uses	\$67,551	\$40,120	\$224,698	(\$159,917)

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 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.

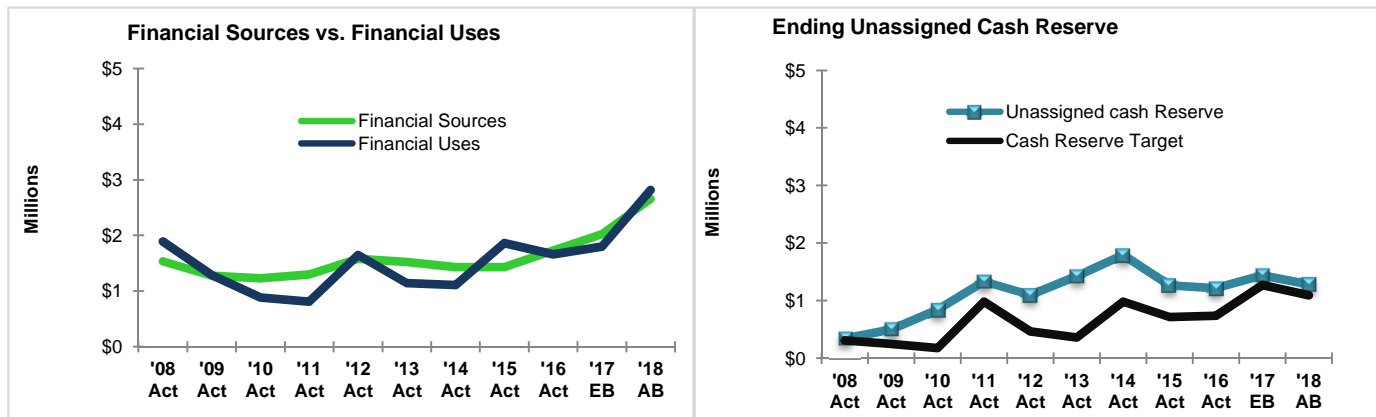
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,214,498	\$1,214,498	\$1,439,196
Financial Sources Over/(Under) Uses		\$40,120	\$224,698	(\$159,917)
Cash and cash equivalents	\$3,142,877			
Less: Cash Restricted for Capital Projects *	(\$2,002,461)			
Less: GASB 31 Pooled Cash Adjustment	\$74,082			
Plus: Inventory	\$0			
Projected Unassigned Cash Reserve	\$1,214,498	\$1,254,618	\$1,439,196	\$1,279,279
Cash Reserve Target				
Total Financial Uses	\$1,661,034	\$1,851,383	\$1,799,260	\$2,816,682
Less: Ent Revenue used for current year CIP	(\$503,321)	(\$480,221)	(\$480,221)	(\$1,004,940)
Total Financial Uses for Operations	\$1,157,713	\$1,371,162	\$1,319,039	\$1,811,742
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$231,543	\$274,232	\$263,808	\$362,348
Add: Ent Rev for next year CIP	\$504,021	\$1,004,940	\$1,004,940	\$732,000
Cash Reserve Target	\$735,564	\$1,279,172	\$1,268,748	\$1,094,348
Above/(Below) Cash Reserve Target	\$478,934	(\$24,554)	\$170,448	\$184,931

* 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.



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 2018, financial sources include a 25% voter approved rate increase.

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 cash reserve target for FY 2018. Over the next five years, cash reserves are projected to drop below the target due to capital project costs. Refer to the five year forecast earlier in this section for more details.

Storm Water Utility Fund

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Storm Water Development charge Stormwater 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	
Stormwater 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	10-01-16	\$1.02 per unit	\$1.27 per unit	10-1-17
	12A-148	10-01-16	\$1.33 per unit	\$1.66 per unit	10-1-17
	12A-148	10-01-16	\$1.80 per unit	\$2.25 per unit	10-1-17
	12A-148	10-01-16	\$2.11 per unit	\$2.64 per unit	10-01-17
	12A-148	10-01-16	\$6.25 or \$0.063 per 100 sq. feet impervious area, whichever is greater	\$7.81 or \$0.078 per 100 sq. feet impervious area, whichever is greater	10-01-17
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

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.

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.

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.