

City of Columbia

Proposed Budget

FY 2021

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Vision

Columbia is the best place for everyone to live, work, learn and play.

Mission

To serve the public through democratic, transparent and efficient government.

Core Values

Service:

We exist to provide the best possible service to all.

Communication:

We listen and respond with clear, compassionate and timely communication.

Continuous Improvement:

We value excellence through planning, learning and innovative practices.

Integrity:

Our employees are ethical, fair, honest and responsible.

Teamwork:

We achieve results by valuing diversity and partnerships within our own organization and the community.

Stewardship:

We are responsible with the resources the community entrusts to us.

Core Competencies

*Full-service city
Excellent customer service
Opportunities for citizen involvement
Strong financial management*

Council - Manager Form of Government

Ward 1 - Pat Fowler
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Ward 2 - Michael Trapp
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Ward 6 - Betsy Peters
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Ward 3 - Karl Skala
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Mayor - Brian Treece
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City Manager
John Glascock
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of Columbia
Missouri**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbia, Missouri for its annual budget for the fiscal year beginning October 1, 2018 (FY 2019).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the 23rd consecutive year the City of Columbia has received this award.

City of Columbia

City Manager's Budget

FY 2021

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July 24, 2020

Dear Mayor and Members of the City Council:

As required by our City Charter, the city manager submits a proposed budget to you in July. My fiscal year (FY) 2021 draft recommendations are aligned with the priorities you set in the 2016-2019 Strategic Plan, the community responses to the citizen survey, and reflect your goals and guidance expressed during the year.

2020 has been a challenging year for our community, state, nation and world. From the coronavirus pandemic to the civil unrest, this is a year that will change the course of our future. We're going into the 2021 fiscal year with a lot of uncertainty. One thing we do know is that we face economic challenges that must be addressed through cutting programs and staff. Our most pressing challenge for the coming year is providing essential core services and finding the revenues to pay for those services. I believe that we can face our challenges head-on and, in the end, make Columbia an even better, stronger community for every resident.

Last year we started addressing our ability to attract, hire and retain qualified staff, and I am happy to report that our Columbia Police Department is fully staffed for the first time in many years. While some areas such as CPD are seeing success in attracting new staff, other areas such as our Solid Waste Division continue having difficulty in filling open positions with qualified staff and retaining them.

FY 2021 Budget Highlights

This budget's total expected revenues are \$416,714,518 and total estimated expenditures are \$456,880,406 for FY 2021. Typically there is a gap between revenues and expenses. City departments outside of the General Fund are allowed to build up money over several years and then spend that cash in one year to pay for capital projects. This budget includes a net decrease in staff of 63.50 full time equivalent (FTE), for a total of 1,452.85 permanent City employees, or 11.60 employees per thousand population. This staffing level per thousand population remains lower than pre-recession levels of 12.93. Due to uncertainty in our revenue projections and no identified new revenue sources, my recommendations are based on four goals:

1. Use the current available estimated revenue to fund critical needs.
2. Right size the City staff to our anticipated revenue projections.
3. Start to address the need to move the workload placed on CPD over to PHHS to address the increased need for mental health services.
4. Continue making progress on City priorities such as Community Policing and street maintenance as identified in the citizen survey.

This budget is balanced with the expectation of funding fleet replacements in the General Fund. Balancing the budget has required us to cut positions and programs in order to have a sustainable financial footing in city government for FY 2021.

Revenue Uncertainty

While declining sales tax growth continues to be an issue, the City now also faces lower revenues in other areas and future uncertainty in many of our revenue sources due to COVID-19, such as sales taxes, gas tax, motor vehicle taxes, and hotel and motel taxes, to name a few. We are still early in the reopening process and are currently experiencing an increase in positive COVID-19 cases. We don't yet know when our changing times are going to be over or if there will be another surge in the next year. Businesses, schools and colleges are still developing plans for how to move forward. Several long-running events have been cancelled such as the Show-Me State Games and Roots N Blues Festival. We rely on these events to bring in guests to our hotels and customers to our retail and dining establishments. Unemployment continues to be much higher than we have seen in a long time. All of these factors make forecasting revenues for the next fiscal year a challenge.

Our revenue estimates are conservative and will be reviewed closely throughout the coming fiscal year to determine if additional cuts need to be made to the budget or if additional spending can be appropriated.

Right Sizing The Budget

In these uncertain times, we must focus on the critical needs of the City and ensure those are funded. When the budget was adopted last year, Council allowed the use of \$3.3 million in General Fund reserves to be programmed for on-going costs. Continuing to use reserves for on-going expenses to balance the budget is not a sustainable plan. The hope at that time was that we would be able to pursue new revenues, possibly through the use tax. That has not happened.

In order to ensure our critical needs are funded, I am recommending total cuts in the amount of \$13.9 million to on-going costs citywide, of which the General Fund amount is nearly \$3.2 million. These cuts represent the elimination of 78.50 FTE positions with 28.60 FTE positions being in the General Fund. These represent some cuts in services and infrastructure maintenance. Additional cuts will most likely be needed in future budgets if we don't find a way to increase revenues.

In Solid Waste, \$1.9 million will be cut from operations, which includes the elimination of 13.45 FTE positions. The Solid Waste Utility is facing challenges with ensuring a sustainable collection system and with disposal of some recycling material. Although prices vary for aluminum, tin and plastics #1 and #2, they have remained fairly consistent over the past two years. Prices for fiber (cardboard, office paper, newsprint and mixed paper) have declined with mixed fiber currently having no value. Plastics #3 through #7 currently have no value and it is difficult to move these materials.

I am recommending that curbside recycling be eliminated because we are not able to recruit and retain sufficient staff to perform the services necessary to meet the demands of collecting both trash and recycling.



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Recycling was not a voter approved program. Curbside recycling, drop-off recycling collection and a program for collection of Household Hazardous Waste were all approved by the Council in 1991. Originally, the curbside collection of recyclable materials was provided every other week. In 1998, the curbside collection of recycling was modified to include collection on a weekly basis and the program for providing blue bags was approved by the Council. The rates for collection of refuse and the rates for disposal of material at the landfill were increased for all customers.

I understand our customers' frustrations and I am very displeased that we are operationally not capable of providing the service our customers have enjoyed and expect. Many customers have requested a reduction in the monthly service charge due to the current reduction in service. I do not believe a reduction is warranted.

All the refuse and/or recyclable material generated by any household has to be collected, transported and processed by the utility regardless of whether it is placed in the refuse, collected curbside or transported to a drop-off location. Participation in curbside collection of recycling has always been voluntary. Currently, everyone pays for recycling services even if they do not use the service. There is not any reasonable method to determine which customers should possibly receive a reduction in their bill. Many residential customers do not have curbside recycling provided, however, recycling is provided in the charges. Overall, recycling services are still being provided.

We are currently working to identify five to 10 additional recycling drop-off sites to handle the expected volume. We are first looking at City-owned properties that are available and don't require a significant amount of improvements.

Other budget cuts include no longer providing customers black bags for trash and blue bags for recycling. These cuts allow the City to forego a rate increase for FY 2021, but even with these cuts, the forecast shows the operation's reserves falling below the target in FY 2022 and negative cash reserves in FY 2025 without future rate increases.

In Sewer, I am recommending a \$1.4 million cut from operations, including the elimination of 3.45 FTE positions. Staff reductions will result in fewer staff members available for inspections and routine cleaning and repair of sewers. Decreases in contractual service amounts will defer maintenance, routine cleaning and inspections. These cuts enable us to forego a rate increase for FY 2021, but even with these cuts, the forecast shows the operation's reserves falling below the target by FY 2023 without a rate increase.

In Electric, I am recommending a \$8.6 million cut from operations and purchased power. This includes the elimination of 11.00 FTE positions. Small funding reductions will occur in the Trade A Tree program, Tree Power program, energy efficiency program to be more in line with actual demand and reduction in costs for energy audits programs as City staff will be conducting the audits rather than contracting it out. A significant amount of the cuts occurred in purchased power, which is a difficult expenditure to forecast. If natural gas prices start increasing and impacting the market, staff will look at bringing a budget amendment forward to City Council for consideration. These cuts enable us to forego a rate increase for FY 2021, but even with these



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cuts, the forecast shows the operation falling below the target by FY 2022 without a rate increase. We must also ensure that our debt coverage ratio is adequate.

In Water, I am recommending a \$1.3 million cut from operations, including the elimination of 15.50 FTE positions and reduced contractual services for water distribution maintenance. Even with these cuts, and a potential 3% voter approved revenue increase included in FY 2021, the forecast shows the operation's reserves falling below the target by FY 2022 without further rate increases.

In Parks and Recreation, I am recommending a \$0.3 million cut from operations, including the elimination of 2.00 FTE positions. These cuts include eliminating two permanent positions, reducing sprayground availability by 61 days, reducing the CARE program by 32 trainees, and eliminating nine emergency phones within parks and trails. In Recreation Services, I am recommending a \$0.2 million cut from operations, including the elimination of 2.00 FTE positions. These cuts include closing the Little Mates Cove facility at Twin Lakes Recreation Area and eliminating two permanent positions. Even with these cuts, reserves are estimated to be below the target in FY 2020 and all years beyond.

Within the General Fund, nearly \$3.2 million cuts were made, which include 28.60 FTE. Even with those cuts, expenses are still above revenues for FY 2021 by \$531,892 which means we are still using reserves to balance the budget. Without additional revenue sources or significant improvement in our existing revenue sources, we will need to consider more cuts in the next budget.

Position Changes

For FY 2021, I am recommending a net decrease of 63.00 FTE (15.00 FTE are being added and 78.50 FTE are being deleted). We utilized reserves in FY 2020 to fund the pay plan and that is not sustainable. We have not obtained any new revenue sources, such as the use tax, and several of our sources continue to decline. Eliminating these positions is the first step to reaching a more sustainable financial position. Eleven of the 78.50 FTE positions are currently filled. These employees will have the opportunity to apply for vacant positions in other departments. If they do not obtain another position within the City by September 30, 2020, they will be eligible for severance pay as outlined in Chapter 19.

Below is a listing of the positions changes by functional group:

- Administrative (Net decrease 7.25 FTE)
 - Deleted 1.00 FTE in City Clerk
 - Deleted 1.00 FTE in City Manager
 - Deleted 2.50 FTE in Finance
 - Deleted 2.00 FTE in Law
 - Deleted 0.25 FTE in Public Works Administration
 - Reallocated 0.25 FTE to other budgets



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- Health and Environment (Net increase 4.75 FTE)
 - Added 8.00 FTE in the Health Department. Seven of those positions will be a part of a Mental Health Collaboration program which will be developed during FY 2021 with input from the community.
 - Deleted 4.50 FTE in Community Development
 - Reallocated 1.25 FTE from other budgets

- Parks and Recreation (Net decrease 3.00 FTE)
 - Deleted 2.00 FTE in Parks and Recreation
 - Deleted 2.00 FTE in Recreation Services
 - Reallocated 1.00 FTE from other budgets

- Public Safety (Net increase 6.00 FTE)
 - Added 6.00 FTE in Police, including a Communications and Outreach Supervisor, Patrol Administrative Supervisor, two Police Officers, one Airport Safety Officer and one Information Specialist. The addition of the Patrol Administrative Supervisor will allow one position to return to work that requires police training.
 - Deleted 2.00 FTE in Municipal Court
 - Reallocated 2.00 FTE from other budgets

- Supporting Activity Departments (Net decrease 32.10 FTE)
 - Deleted 1.10 FTE in Facilities Management (previously called Custodial and Building Maintenance)
 - Deleted 2.00 FTE in Fleet Operations
 - Deleted 2.00 FTE in Information Technology
 - Deleted 4.00 FTE in Community Relations
 - Reallocated 23.00 FTE to other budgets

- Transportation (Net decrease 8.20 FTE)
 - Deleted 3.25 FTE in Streets and Engineering
 - Deleted 5.00 FTE in Parking Enforcement
 - Deleted 0.10 FTE in Transit
 - Deleted 0.30 FTE in Parking
 - Reallocated 0.45 FTE from other budgets

- Utility Departments (Net decrease 23.70 FTE)
 - Deleted 15.50 FTE in Water
 - Deleted 11.00 FTE in Electric
 - Deleted 3.45 FTE in Sewer
 - Deleted 13.45 FTE in Solid Waste
 - Deleted 0.10 FTE in Stormwater

- Added 1.00 FTE Utility Customer Services Manager as the utility customer services function will now be under the purview of the Utilities Department (position is split between the various utility fund budgets)
- Reallocated 18.80 FTE positions from other budgets

Other Important Considerations

Strong Bond Ratings

Because of continued fiscal discipline and good staff-level management, our bond rating remains strong. This is a good external indicator of the financial health of our utilities and the faith the market has in our financial stewardship.

Residential Utility Rate Impact

The FY 2021 budget calls for a 3% voter-approved revenue increase for water. However, this will be evaluated in January, after the current year's financials are closed, to determine if it is needed in order to meet debt coverage requirements. All other utilities currently have good debt coverage and, with the proposed budget cuts, will not require a rate increase for FY 2021.

Strategic Plan

Our Strategic Plan envisions a Columbia that is the best place for everyone....not just some...to live, work, learn and play. It's a community where everyone has equal opportunities and the very best of City services. Our Strategic Plan should be a dynamic philosophy that is baked into the City staff's DNA, not just a document that we point to. We want to make sure it focuses on our key objectives, which will always include input from the community.

In our citizen survey, residents continually tell us that public safety, improved street conditions and utilities are the top three most important core services we can provide. These views are rounded out with comments from focus groups that were facilitated and hosted, consistent with City ordinances, by City staff and the Columbia Vision Commission.

COVID-19 also impacted the development of our next Strategic Plan. We decided to delay finalizing the Strategic Plan until the fall. City staff members are currently revisiting the proposed plan to reevaluate for the current climate to see how we can adapt our goals to meet the needs of the community.

Strategic Priority: Operational Excellence - High-Level Service From Engaged Employees

In our most recent survey, resident satisfaction with the overall quality of City service was 78% (satisfied or very satisfied). This compares incredibly well to the Kansas/Missouri region of 42% and the national satisfaction level of 48%. These high marks really showcase the incredible people we have working for the City of Columbia. It's not just about the services we provide, but the people who are providing those services.



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Our employees have done an outstanding job during the pandemic this year. Employees adapted quickly to working from home and some took on different jobs to fill the gaps. In Public Health and Human Services, employees quickly established an Incident Command System and reassigned staff from normal duties to respond to the pandemic. They conducted case investigation and contact tracing efforts, researched and established guidelines for businesses, assured lower income residents had access to basic needs including food and utilities, and developed a process to receive and distribute donations to help social services organizations respond to their clients. Our IT Department scrambled to get equipment for employees to use at home, remote access and assistance when employees couldn't get into the programs that were needed. We learned to utilize Google Hangouts and Zoom to stay in touch and keep our work and projects moving forward. Nearly the whole budget process was completed while we were out of the office. We kept the bills paid, picked up the trash, kept the lights on and water flowing, and became an integral part of the contact tracing and communication to the public of the pandemic information for Boone County.

Pay and Benefit Changes

Last year, with Council's permission to utilize General Fund reserves, we were able to provide our employees with move to midpoint adjustments, time-in-class adjustments and an across-the-board increase. Due to the uncertainty of next year's revenues as a result of COVID-19 and no additional revenue sources identified, I am not recommending any pay adjustments in conjunction with the beginning of the fiscal year. I have committed to reviewing the revenue and budget impacts for the second half of FY 2021 to determine if pay adjustments may be possible mid-year or later in FY 2021.

Health and dental insurance rates will be increased by 5.6% effective January 1, 2021. The City will continue to pay the full cost of full time permanent employee health insurance premiums in the high deductible health plan (HDHP). City contributions to Health Savings Accounts under the HDHP will be reduced from \$125 per month to \$62.50 per month for employee only coverage, and \$250 per month to \$125 per month for family coverage, effective January 1, 2021. These contributions will still be comparable to other employers in the City.

Organizational Changes

This budget includes a number of organizational changes.

The following changes are recommended to reduce double-budgeting within the organization and reduce internal service funds that maintain separate reserve balances. This double-budgeting occurs when an internal service operation budgets for their costs in their budget and then the user departments also budget for these costs through intragovernmental charges.

- The Custodial and Building Maintenance Fund will be eliminated. The operation will be moved to the General Fund and renamed as Facilities Management. Intragovernmental charges for custodial services, building maintenance and building utilities will no longer be charged to the General Fund departments. These fees will still be charged to departments outside of the General Fund. Any fund balance remaining at the end of FY 2020 will be transferred to the General Fund.



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- The Community Relations Fund will be eliminated. The operation will be moved to the General Fund and intragovernmental charges will be eliminated for General Fund departments. Any fund balance remaining at the end of FY 2020 will be transferred to the General Fund.
- The Utility Customer Services (UCS) Fund will be eliminated. The operation will be split among the various utility fund budgets (Water, Electric, Sewer, Solid Waste and Stormwater). The Utility Customer Service intragovernmental charges will be eliminated. Any fund balance remaining at the end of FY 2020 will be allocated to the various utility fund budgets.

Other organizational changes include:

- The parking enforcement function will be moved to the Police Department which will increase community policing efforts downtown. The Parking Fund will pay Police for the cost of this function through general and administrative charges.
- Traffic Control will be moved into the Streets and Engineering budget as this function is closely related.
- The Non-Motorized Grant Fund is ending in FY 2020 so personnel allocated to that budget will be reallocated to the Streets and Engineering budget.
- Community Relations Specialist and Marketing Specialist positions, which are currently budgeted in the Community Relations budget, will be reallocated to the departments they work for.
- The Stadium TDD Fund will be eliminated as the debt will be paid off at the end of FY 2020.

Enhancing Customer Service and Improving Employee Safety

We will be making changes to the Daniel Boone Building in FY 2021 to enhance customer service and improve employee safety in the building. All external customer operations will be moved to the first floor of the building, which will make it easier for customers to locate the service they need. This will also allow us to block off the remaining floors from public access and will improve safety for employees throughout the rest of the building.

Transforming Government

FY 2021 presents an opportunity for us to take a look at all our services we provide to see if changes and improvements can be made. Over the next couple of years we will be redesigning government from the inside out by redesigning many of our core processes and philosophies on how we administrate and communicate. In order for us to be able to provide the best service to the community possible, we have to start asking the tough questions about how we can move many of our decision making processes from being reactive, to a proactive approach. To start in FY 2021 we will be taking a close look at the top by examining how our administrative and supportive services such as Finance, Human Resources, IT, Legal and the City Manager's Office communicate internally and make decisions that impact the City as a whole. We will be working with City Council to make sure we can retool Columbia to allow us to be better equipped to respond to future challenges ahead for events such as COVID-19.



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Strategic Priority: Economy - Jobs That Support Families

Movement of Supplier Diversity Program from the City Manager’s Budget to Economic Development Department

The move to the Economic Development Department will be very beneficial to the Supplier Diversity Program. It provides great synergy with a team that is dedicated to bringing new businesses to our community, fostering entrepreneurship and growing startups, as well as maintaining a strong business ecosystem. Supplier Diversity adds the focus on minority- and women-owned businesses to our business ecosystem. The move provides more administrative resources for Supplier Diversity to utilize and helps build closer working relationships with the Women's Business Center, the regional Small Business Administration office and the Missouri Procurement Technical Center, all of which are located at REDI. It is extremely important for the success of rebuilding our economy after the pandemic to be inclusive of all segments of our business community. Accordingly, making Supplier Diversity an integral part of our ecosystem is a significant part of that success.

Columbia Regional Airport

Our airport is an economic driver. The number of enplanements at Columbia Regional Airport has grown from 9,090 in 2007 to more than 132,000 in 2019, an annual rate of growth of over 28%. Bonds were issued in May to help fund Phase 1 of the new airport terminal. Additional funding sources include the CARES Act for approximately \$10.7 million that will be applied for to assist in development costs of the new terminal. Following Council’s approval of the design-build team in June, and the execution of the agreement by the city manager with Nabholz Construction. Next steps for Phase 1 include several design review sessions with internal and external stakeholders and commencement of construction. It is anticipated that design will be underway in the coming months, followed by construction before the end of calendar year 2020, which will continue through 2021. Completion of Phase 1 is expected in early spring 2022 and, following commissioning, the first flight is expected to depart from the new terminal around June 2022.

Strategic Priority: Social Equity - Improving the Odds for Success

Mental Health Collaboration

This budget includes \$621,541 in the Health Department budget to develop a public safety Mental Health Collaboration with the Columbia Police Department. Potential models include a Mobile Crisis Team, in which a team of mental health professionals is available to respond to calls for service or co-responders, in which a specially trained officer and a mental health professional respond together to calls for service related to mental health. The City will be working in cooperation with the community in the development of the program.

Housing and Community Development

This budget includes \$573,473 in additional Community Development Block Grant (CDBG) funding allocated through the CARES Act, on top of the City’s annual allocation. An additional funding allocation of similar size is



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anticipated later in the fiscal year. These funds will be allocated to serve Columbia's most vulnerable populations and small businesses adversely impacted by the COVID-19 pandemic. Funding allocations for the first \$573,373 include:

- \$270,000 for rent and mortgage assistance for local members of our workforce experiencing a reduction in employment due to the COVID-19 pandemic.
- \$70,000 to help local nonprofit organizations increase services to unsheltered populations including operations, shelter, quarantine, health services and PPE.
- \$175,000 for the City's Microenterprise Recovery Loan Program to assist locally owned small businesses with five or fewer employees, with an emphasis on minority- and women-owned businesses.
- \$58,473 to the Housing Programs Division for additional temporary staff to assist with managing additional funds and planning efforts to assist unsheltered populations.

Community Engagement

To engage the community, the City will be facilitating discussions with several community stakeholder groups to identify what the City is doing correctly to address equity and inclusion, and what we need to improve in those areas. From those discussions, we will work to develop a larger engagement plan with community-driven priorities. We will be working with the community to identify performance measures and action steps to increase social and racial equity throughout Columbia.

Staff will be looking to improve efforts on the review of policies and ordinances to ensure that they have an equitable and inclusive lens. The City will officially become a member of Government Alliance on Race and Equity (GARE), a national network of governments working to achieve racial equity and advance opportunities for all. We will be working with the National League of Cities (NLC) Race, Equity and Leadership (REAL) to reinforce our knowledge and capacity to eliminate disparities and heal divisions to have a community that is more equitable.

Public Transit

I am recommending that Council move to a fare free transit system for FY 2021 as a pilot project. COVID-19 has impacted so many facets of our community and the best way the City can help is to remove some of the burden from our residents' day-to-day costs. The CARES funding is helping make this possible and the budget projections say it is sustainable going forward with the transit system and ridership that we currently have.

In April, Transit applied for a CARES Act grant, and was awarded a grant in June in the amount of \$6.5 million. Plans are to use \$1.7 million in FY 2020 for operations (instead of transportation sales tax funding). We anticipate the requirement of local match funding to return in FY 2021, so remaining CARE Grant funds will be used to fund capital projects, including bus and van replacements and some improvements to buildings.

Strategic Priority: Public Safety - Safe Wherever You Live, Work, Learn and Play

The public safety portion of the General Fund budget is by far the largest. The Council has just over \$63 million in discretionary funding available in FY 2021 and more than \$45 million is dedicated to public safety, or more



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than two of every three dollars. The remaining dollar supports the other 20 City department budgets that make up the General Fund.

Policing in Columbia

I recommend spending more than \$26.5 million for services provided by our Police Department which is, by far, our highest-funded General Fund department. Columbia residents routinely consider police services (including crime prevention, quick response to calls and service quality) as some of the most important we provide. Public safety is second only to road conditions among resident priorities as shown in the citizen survey.

Policing in and around the community must be coordinated with the Missouri State Highway Patrol, Boone County Sheriff's Department and University of Missouri Police Department. We must act together in response to crime and protection of our residents. Together, we can be more efficient with our resources and provide exceptional police protection to the community.

Community Policing

As Council and the community requested, the Columbia Police Department is going through major changes. National attention to issues surrounding policing and legislation have increased focus on policing policy and practice. Many of the action items focused upon by demonstrators are already in policy and practice.

Community policing initiatives once carried out in strategic neighborhoods are being taught to all CPD officers during mandatory in-service training. In addition, the Community Outreach Unit (COU) is being reformed in an effort to begin the process of staffing subdivided beats as presented to Council last December. The requested reallocation of four school resource officers into the COU prioritizes the community policing transition while maintaining a level of interaction in schools. The COU will consist of six officers and a sergeant. The community policing philosophy will continue to be taught and modeled. In the coming year, officers will be evaluated by criteria that support community policing.

Police will also take over parking enforcement in FY 2021, which will further aid in community policing by increasing police staff in the downtown area. Other positions once occupied by commissioned officers will be staffed by civilians. These civilian positions are more cost effective and give us the opportunity to put more officers on the street.

CPD seems to be back on course as a place where people want to work. There are currently more people on the eligibility roster than vacancies, for the first time in nearly two decades. Recruiting through community partnerships (NAACP, Masque, etc.) have proven successful in recruiting diverse applicants.

An assignment has been posted under the Internal Affairs Unit designed to evaluate policy, training and the application of both through an equity lens. It is our intention to seek out opportunities to decrease the effects of bias.



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We have worked to increase mental health referral through a partnership with Burrell and the Community Mental Health Liaison (CMHL). The CMHL is assigned primarily to Boone County law enforcement agencies to help with mental health clients that police encounter. The expansion of a co-responder system will increase service delivery and referral capabilities of first responders.

CPD Accreditation

The Columbia Police Department is in the self-assessment phase of the Commission on Law Enforcement Accreditation (CALEA) process which has taken three to four years at some agencies. Over the last 18 months, we've compared our policies, procedures, training, facilities, equipment and daily operations to the many CALEA standards. We are identifying areas where change is needed to achieve compliance. Accreditation is being facilitated by one sergeant and a part-time employee.

Last year, we asked residents to participate in the policy approval process, and they continue to critique and provide valuable comments. This adds a layer of transparency and opportunity for public engagement, and I am confident that the changes we are making to meet CALEA standards are good for the Department, the City and our community. The renewed focus on policing brought about by demonstrations will likely increase participation and engagement. Many policies have been re-written and vetted. The process of reviewing, evaluating and updating policies continues.

Self-assessment also requires proof of compliance, such as written reports, training records, activity logs, photographs, videos, news articles and other computer-generated reports. All Police Department policies are reviewed with officers when updated or implemented; many requiring a written test to ensure knowledge and retention. This methodical process shows promise and helps us to see gaps in policy and communication. Significant progress has been made.

Molly Thomas-Bowden Neighborhood Policing Center

The new Molly Thomas-Bowden Neighborhood Policing Center, which has a total project budget of \$9.2 million, started in March 2020. This new branch will extend service to an active and growing area, improve response time and increase residents' proximity to officers, where possible. Professional Contractors and Engineers (PC&E) were the successful contractor with a bid of \$7,614,000. Progress to date includes all site utilities installed, all foundation work complete, nearly half of the floor slab complete, masonry wall construction in progress and steel delivery will occur the week of July 27 with installation to follow shortly after. The building design includes a community room and public art. Completion of the center is estimated to be in summer 2021.



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Strategic Priority: Infrastructure - Connecting the Community

Our streets, bus system, utility services and parks are major investments that knit Columbia together. As the community grows and changes, our challenge is to serve all residents equally well.

In our survey, residents tell us that street conditions and utilities are two of the top three most important core services to provide. The City’s street satisfaction levels are below both the regional and national averages and have dropped from the 2018 survey results. Our 2019 utility satisfaction levels compare favorably to regional and national averages.

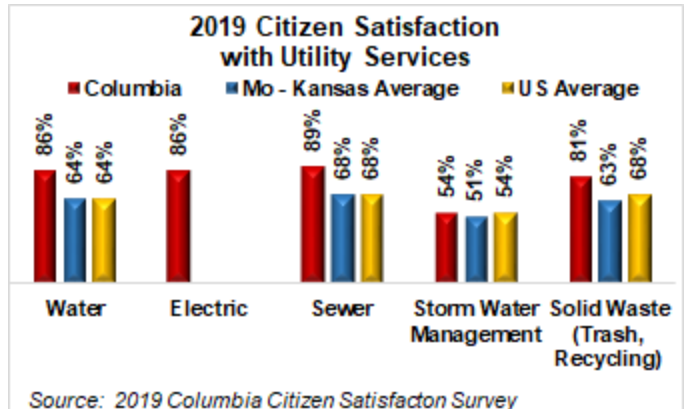
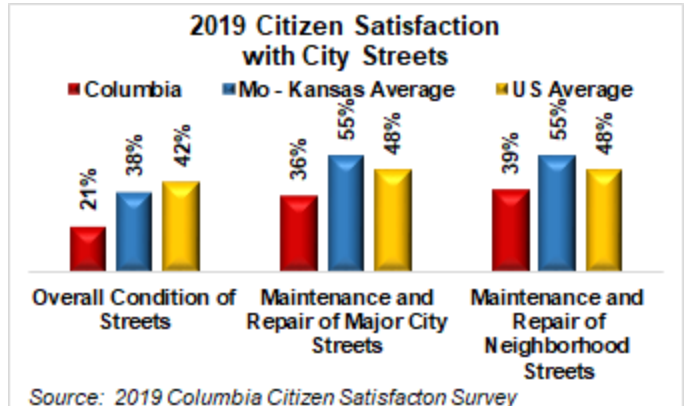
Street maintenance is primarily funded with transportation sales tax, which is also used to fund Transit and Airport operations and capital projects. The growing use of online sales has negatively impacted the growth of transportation sales taxes and thus negatively impacted the City’s ability to allocate more funding to street maintenance. The City estimates a loss of \$1.6 million in transportation sales taxes in FY 2021 due to increased online shopping. Over the past 10 years, the City estimates a loss of \$9.8 million.

Streets

The City has been awarded Federal CARES funding for both Transit and Airport. I recommend utilizing this funding to replace the Airport subsidy and Transit capital project match funding from the transportation sales tax and temporarily reallocate this funding to street maintenance over the next four years. This would increase street maintenance funding by \$2 million for FY 2021 and would allow the department to further pursue implementation of the Pavement Management Plan. The majority of the additional funding will focus on asphalt, mill and overlay, and associated repairs (ADA ramp replacement, base repairs, etc.) for both major and minor roadways to improve the quality of city streets. Additional services that will be phased in or expanded include microsurfacing, crack sealing, chip seal, full depth reclamation and surface seals.

The following traffic calming projects, which were identified from the Neighborhood Traffic Management Program Scoresheet Prioritization List and presented to Council in January, will be funded for FY 2021: Audubon Drive, Bray Avenue, Maplewood, Proctor Drive, Ridgefield Road and Ridgemont.

Projects that are anticipated to be bid in FY 2021 include Ninth and Elm pedestrian scramble, Leslie Lane sidewalk, Discovery Parkway extension, Lenoir connector, Fourth and Broadway crossing, and Sinclair and



Route K roundabout. Major projects that are under construction or anticipated to be under construction by the end of FY 2020 include McKee Street sidewalk, St. Charles Road sidewalk, Nifong corridor widening (Providence to Willowcreek), Nifong intersection improvements, and Keen and I-70 roundabout.

Utility Revenues

Infrastructure is financed mainly with customer rates or bond funding. I am not recommending any revenue increases as part of the FY 2021 budget. The only scheduled increase would be a 3% ballot increase in water (average customer impact of \$0.75 per month). That will be brought forward in January after the current fiscal year financials are closed and audited if it is needed to meet debt coverage requirements.

Water

The City continues to provide clean water to residential and commercial customers. The budget includes \$835,000 in maintenance items being moved from capital projects into operations as the City moves toward funding maintenance with the day-to-day operations. These maintenance items include \$300,000 for fire hydrants and valve replacements, \$185,000 for replacement of service lines, \$250,000 in water meter replacements and \$100,000 for deep well abandonment.

Recommended capital projects were approved by voters in August 2018. Total capital project funding for FY 2021 is \$21.79 million with four major capital projects scheduled.

- The Water Treatment Plant Upgrade Phase 1 will restore capacity of the existing McBaine Water Treatment Plant, modernize the facility and provide planning for future phases of improvements. Construction will be funded with a future bond sale.
- The West Ash Pump Station Upgrade will restore capacity at the station and modernize the facility. We are currently negotiating a contract for design of the improvements.
- The Southeast Pressure Zone project will provide a new pressure zone in the southeast portion of the City's water service territory to improve the level of service to customers in the area. We are currently negotiating a contract for design of the improvements.
- New Elevated Storage - staff is currently evaluating suitable locations for a new water tower in the southwest portion of the City's water service territory. The project will provide water system reliability within the City's main pressure zone.

Electric

The Electric Utility is in the process of completing an Integrated Electric Resource and Master Plan that incorporates Climate Action and Adaptation Plan (CAAP) goals. The process will blend an Integrated Electric Resource Plan, Electric System Master Plan and a cost-of-service study.

An Integrated Electric Resource Plan is designed to meet forecasted annual electric system capacity and energy demands, including an established reserve margin, through a combination of supply-side and demand-side resources over a specified time period. Electric system master planning is regularly conducted by electric utilities and other load-serving entities to guide necessary system improvements that will maintain reliability and serve anticipated loads. Based on revised load forecasts, a new electric transmission and



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distribution system planning process will be incorporated within the Integrated Electric Resource and Master Plan. The proposed process will replace all previous planning efforts as it relates to serving anticipated loads and meeting federal transmission planning requirements.

The cost-of-service study will incorporate the costs of building, expanding, maintaining and operating the Electric Utility. It will ensure that costs are recovered in a way that is logical and fair to both new and existing customers and to all customer classes (residential, commercial, industrial). We have set up a task force to work with consultants and provide recommendations on resource and master planning, cost-of-service and rate-setting processes.

This plan will inform staff and Council on future capital projects necessary to maintain reliable service to customers. Until the plan is finalized and approved by Council, capital projects with this division will be limited. Electric capital project funding of \$4.78 million is included for FY 2021. These projects were authorized by voters in the April 2015 ballot. The only major project outside of ordinary system expansion to serve development is the upgrade to the Energy Management System. The budget includes \$2,200,000 in maintenance items being moved from capital projects into operations as the City moves toward funding maintenance with the day to day operations. These maintenance items include \$220,000 for transformer and capacity replacements, \$400,000 for replacement of 161 and 69 kV Transmission system replacement, \$500,000 in 13.8 kV underground system replacement, \$750,000 in 13.8 kV overhead system replacement and \$350,000 for 13.8 kv switchgear replacement at substations.

Sewer and Stormwater

In FY 2020, the Sewer and Stormwater utilities anticipate hiring a cost-of-service consultant to evaluate rate structures, current service costs and additional costs associated with implementing the Wastewater and Stormwater Integrated Management Plan and the Climate Action and Adaptation Plan. These studies will provide guidance for future rates and funding source decisions. The last cost-of-service studies were conducted in 2014.

The Sewer Utility will continue spending approximately \$3 million each year to address sewer rehabilitation and inflow and infiltration reduction by “no-dig” methods. These ongoing efforts to reduce inflow and infiltration and rehabilitate our aging sewer infrastructure will transition from being paid by bond funds to operating funds.

The Utility continues to fund two reimbursement programs to assist property owners with reducing private sources of inflow and infiltration and reducing the occurrence of basement backups due to sewer main surcharges during large rains. The funding for these programs is proposed to be reduced by 50% due to lack of participation by property owners and still is being funded at \$50,000. These programs are the Cost Reimbursement Program for Private Source Inflow and Infiltration Reduction and the Cost Reimbursement Program for the installation of Pressure Sewers/Backflow Devices or Removal of Plumbing Fixtures.

Recommended Sewer capital project funding for FY 2021 is \$3.7 million. Funding was approved by the voters in November 2013. Sewer projects that are anticipated to be under construction in FY 2021 include:

- Sewer Main Rehabilitation Project
- Phase 5 (final phase) of Private Common Collector Elimination (PCCE) #8 Thilly, Lanthrop and Westmount
- Phase 3 of PCCE #3 Stewart, Ridge, and Medavista
- Phase 3 of PCCE #16 Bingham Road and West Ridgeley
- PCCE #18 Spring Valley Road
- PCCE #21 Standord
- Providence South Sewer Replacement
- North Garth Sewer Replacement

Recommended Stormwater capital projects total \$2.4 million. Major capital projects for FY 2021 include:

- Quail Drive and Hickman, Sixth and Seventh stormwater improvement and management projects are major multi-year projects. These projects will address flooding and failing stormwater infrastructure issues.
- Storm pipe lining projects will continue through FY 2021. Lining existing storm pipes in certain locations is less expensive and extends the life of otherwise failing storm drainage pipes.
- Aldeah and Ash Storm Pipe Rehabilitation is expected to be under construction in FY 2021.

Solid Waste

In FY 2020, the Solid Waste Utility anticipates hiring a consultant to evaluate the utility's rate structure and cost of current services. The last cost-of-service study was conducted in 2014.

Recommended capital project funding for FY 2021 totals \$3.2 million. Projects scheduled for FY 2021 include:

- 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 have been relocated to the new Administration and Collection Facility.
- Construct improvements to the Landfill security gate in order to maintain property 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.
- Construct a vehicle wash bay and an additional vehicle maintenance bay at the Landfill to accommodate Solid Waste equipment and collection vehicles.
- Construct a vehicle storage shelter for approximately 20 Solid Waste collection vehicles at the Landfill.
- Funding is included for Landfill expansion permitting for Landfill Cell #7 which is planned for construction in FY 2027.



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Transit

The \$6.5 million CARES Grant funding awarded in June 2020 will help fund a number of bus and paratransit van replacements over the next three years as well as several other projects. For FY 2021, capital project funding of \$986,959 includes the following:

- Replacement of one 2001 transit bus
- Replacement of three 2014 paratransit vans
- Renovation of the Bus Surveillance System
- Renovation of the Power Distribution Substation at the Grissum Building

Challenges for FY 2021 and Beyond

I see FY 2021 as a year of uncertainty. Uncertainty of our revenue in general, our business climate picture, the way we educate, and the health of our community overall. Last year, we had a vision of just needing Columbia to shore up its current funding sources and diversify its General Fund revenue sources going forward. This year is a totally different picture. COVID-19 has changed everything we have thought about going forward. Last year, my plan was to conduct several World Cafe meetings with residents, visiting with community leaders and stakeholders, as well as finding other ways to engage with our residents to discuss the City's dwindling revenue picture. This year my plan is still to meet with residents but in a much broader sense. Yes, we still need to discuss revenues but we also need to discuss how we revitalize ourselves in the wake of COVID-19. How are we going to have events like Show-Me State Games, Roots N Blues, possibly college sports, high school events and the list goes on and on and on. How are we going to support our business community, colleges, and the community needs that all of our residents and visitors have come accustomed to Columbia providing?

The big question is, because of COVID-19, are we going to become isolated? Are we going to always be limited to playing it safe? How much risk is acceptable when it comes to public health? Columbia is still the hub for central Missouri and with that comes people into our community that depend on the services only Columbia can provide to this region. The two biggest services are health care and entertainment without traveling great distances.

Since the death of George Floyd, our community has been involved with the protests that have been associated with the senseless deaths of many black and brown people in the United States. Columbia is not immune to these discussions. We must as a community dialog and get involved with resolving the calls for bringing equal justice for all. I can not agree with the call to defund the police. What we need to do is increase the funding of Public Health and Human Services to remove the need for the police to be involved with residents that need health services.

I do not believe that we will ever go back to the way it was before COVID-19 and the protests, so I will end with this question, what do you want Columbia to look like going forward?



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Many Thanks


Producing a budget with 20 departments, 48 separate spending plans and hundreds of service lines is no small task. No city manager can do this alone, and I thank the individuals who work so diligently to help me, and the community, to achieve our goals. My profound thanks to all department directors and especially City Finance Director Matthew Lue, Budget Officer Laura Peveler and her staff, Community Relations Director Steven Sapp and his team, and Civic Relations Officer Toni Messina, for their excellent work and ongoing stewardship of the community.

Residents may read the budget and related material online at CoMo.gov or review a printed copy in the Lobby of City Hall at 701 East Broadway. I encourage residents to attend the Council's full-day work session on the budget, which is scheduled for Tuesday, Aug. 13, from 9 a.m. to 5 p.m. where staff will provide a deeper look into the numbers and answer Council questions. Residents can also attend and provide feedback during the public hearings on the budget scheduled for Aug. 17, Sept. 8 and Sept. 21. The budget should be adopted by Council at the Sept. 21 Council meeting.

Best Regards,



John Glascock, City Manager

 573.874.2489
573.442.8828 fax

 701 E. Broadway, P.O. Box 6015
Columbia, Missouri 65205

 CoMo.gov

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Reserved for Budget Amendments

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BUDGET IN BRIEF

Introductory Comments and Budgeting 101

Investing in the public services that our community cares about is the priority of our annual budget process. This budget in brief section will provide readers with a snapshot view of the various departments included in the budget, their funding sources and uses, and highlights of significant changes in the FY 2021 budget.

The FY 2021 budget covers the time period of October 1, 2020 through September 30, 2021. Our city's population is estimated to be 125,267 during FY 2021 (up from 123,571 for FY 2020) and our city government workforce will include 1452.85 permanent positions (down 63.50 FTE).

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide.

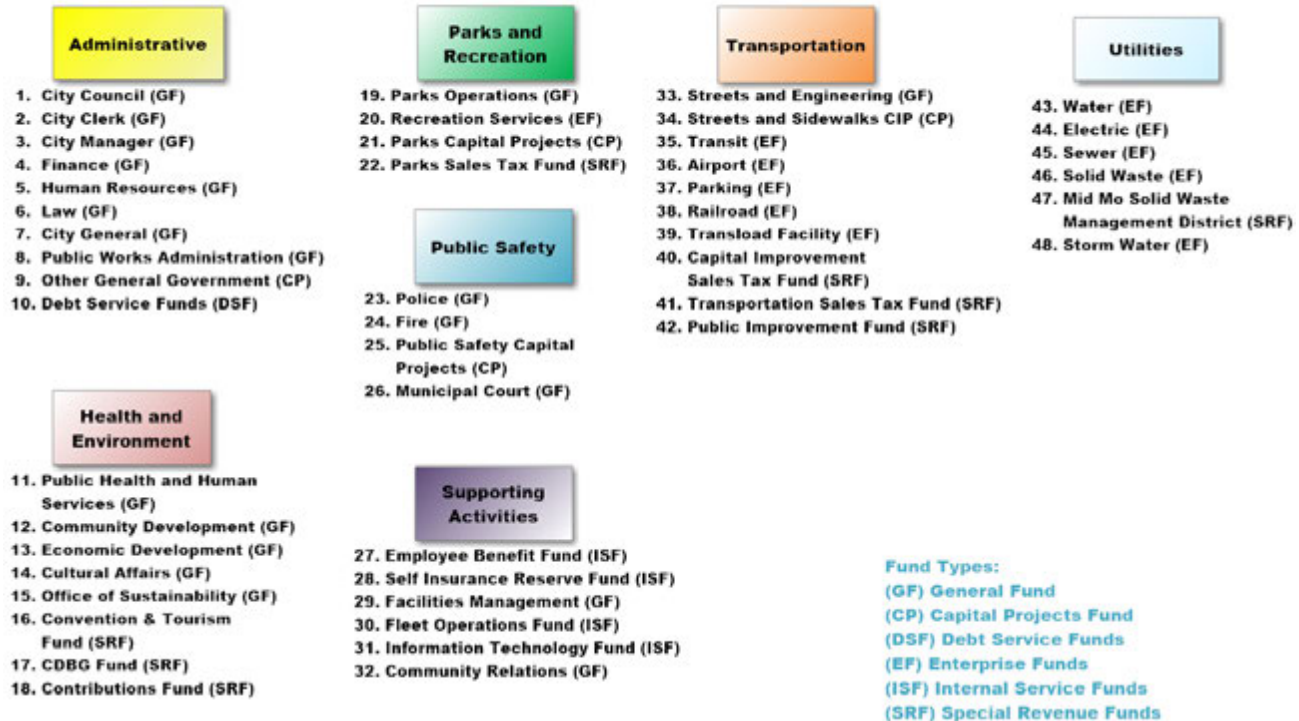
The City prepares four separate financial documents which include the Budget, Comprehensive Annual Financial Report (CAFR), Capital Improvement Plan (CIP), and the Trend Manual. The City's budget looks ahead one year and provides the next year's funding for each of the departments. The CAFR looks back one year and provides information on the actual revenues and expenditures for the past year. The CIP looks ahead ten years and identifies all capital and infrastructure needs the city has for streets and sidewalks, public safety, parks and recreation, water, electric, sewer, solid waste, parking, storm water, transit, and airport. The Trend Manual provides a look back at the past five year's of actual financial data, provides an analysis, and identifies trends and warning signs. The city's budget has been awarded the Government Finance Officers Association (GFOA) Budget Award for 24 years and the CAFR is reviewed by external auditors each year and has been awarded the GFOA Excellence in Financial Reporting for 39 years. The City utilizes the information in the CAFR, CIP, and Trend Manual as input during the budget process.

Our overall city budget contains 48 separate budgets which are accounted for in seven different types of funds: General Fund, Capital Projects Fund, Debt Service Funds, Enterprise Funds, Internal Service Funds, Special Revenue Funds, and Trust Funds). A definition of each of these types of funds can be found in the glossary section at the end of the budget document.

The City must follow governmental accounting standards. These standards require the City to separate different activities into different types of departments and funds so that the funding sources and uses are kept separate and reported in a particular manner.

In an effort to make the information more easy to understand and locate, the City divides the 48 budgets into seven focus areas. The chart below illustrates the focus areas and the budgets contained in each area.

City of Columbia - 48 Budgets - 7 Focus Areas



Introductory Comments and Budgeting 101

Of the various types of funds, there is a lot of focus on the General Fund. It consists of 20 budgets that provide the services that most people associate with local government such as police, fire, health, and street maintenance.

Our budget process is detailed in the General Information Section. The City Manager delivers a proposed budget to the City Council and public by the end of July. The Council holds three public hearings on the budget which allow citizens to give their input on the budget. The budget is adopted by the City Council at the second Council meeting in September and a final budget document is prepared at the end of September.

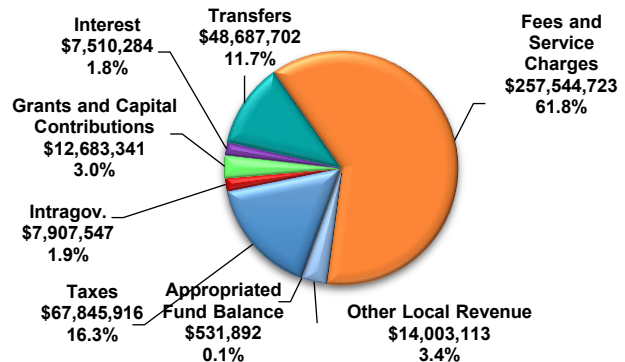
What information can be found in the budget document? Within each department, the reader will find key information about that department including a description, objectives, highlights/ significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, fees, fines, and charges associated with the department as well as five year trend information on total revenues, total expenses, net change in position/fund balance, cash reserves, budgeted cash reserve target, and employees per thousand population. In addition, the document contains five year forecasts for the utility, transportation, supporting activities, and parks related funds.

A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects, debt service, authorized positions, the General Fund, and major revenue trends.

Readers will note that the FY 2021 total funding sources of \$416,714,518 are lower than financial uses of \$456,880,406. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines. A common practice in these other funds is to accumulate cash over a few years and then use down that cash to pay for a capital project or other one-time expense.

Total City Funding - Where the Money Comes From

FY 2021	
Taxes	\$67,845,916
Intragovernmental	\$7,907,547
Grants and Capital Contributions	\$12,683,341
Interest	\$7,510,284
Transfers	\$48,687,702
Fees and Service Charges	\$257,544,723
Other Local Revenue	\$14,003,113
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$531,892
	\$416,714,518
Inc/(Dec) from Estimated FY 2020	(\$19,488,009) (4.5%)



The city has a wide variety of funding sources to allocate each year. Some of these funding sources are classified as general, which means that they can be allocated to many different departments. General sources are found in the City's General Fund. An example of a general funding source would be general sales taxes which can be allocated to any General Fund operation such as police, fire, health, etc. Other funding sources are classified as dedicated and must be used in either a particular department or in a particular fund. An example of a dedicated source would be parks sales tax which must be used for park related expenses in either Parks and Recreation or Recreation Services. Another example would be the revenues generated by the sewer fund. These funding sources must be collected and used within the sewer fund. Some General Fund departments receive funding from both dedicated and general sources. Readers will note the types and amounts of dedicated and general funding sources used for each department on that department's summary page.

Fees and Service Charges are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2021, this revenue source reflects a decrease of \$0.6 million or 0.2% under Estimated FY 2020. There are currently no rate increases included in the proposed budget for Electric, Sewer, Solid Waste or Storm Water. A 3% Water voter approved rate increase may be brought forward to Council in January once the FY 2020 books are closed and it can be determined if the revenue increase is needed to meet debt service requirements. The estimated average residential customer impact is \$0.75 per month (compared to an increase of \$0.82 per month last year).

Other fee increases include Business License fees and Community Development minimum fees.

Total City Funding - Where the Money Comes From (continued)

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.4075/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes).

- For FY 2021, total sales taxes are projected to decrease \$0.4 million or 0.93% under Estimated FY 2020. Estimated FY 2020 reflects a decrease due to more transactions being conducted online which do not collect local sales taxes and the impact of COVID-19. The Estimated FY 2020 amount was calculated by taking the actual sales tax amounts received through June and estimating a 10% decline in sales tax from the previous year for the remaining months (July to September). The FY 2021 amount assumes a 5% decrease from amounts received October, 2019 thru June, 2020 and a 5% decrease from FY 2019 amounts for the remaining months (July to September). There is a two month lag between the time a sales occurs in a store and the time the City receives the sales taxes on that sale. The amounts received through June reflect sales that occurred in stores through April. The City's stay at home order was in effect from March 25, 2020 until May 3, 2020 when several phases of reopening began. Since we do not have many months of receipts since the pandemic began, our estimates are fairly conservative and may be adjusted as more information is received.
- FY 2021 property taxes are projected to decrease \$11,862 or 0.1% from Estimated FY 2020.
- Gross receipts taxes, as well as other local taxes, are projected to increase \$0.1 million or 1.1% above Estimated FY 2020. The FY 2020 estimated reflects a decrease of \$1.7 million below FY 2019 collections primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines, cable franchise fees, and hotel/motel taxes, gas tax, and motor vehicle taxes due to COVID-19.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2021 these revenues are projected to increase \$1.8 million or 14.6% above Estimated FY 2020. In the General Fund, there was a \$1.97 million increase due to the movement of the Facilities Management and Community Relations operations into the General Fund (previously internal service funds) and represents the charges to departments outside of the General Fund for the services these two operations provide.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$13.7 million or 51.9% below Estimated FY 2020. This decrease is primarily due to lower one-time funding for capital projects in Transit and Airport.

Transfers can occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2021, transfers into funds are projected to decrease \$5.2 million from Estimated FY 2020 due to lower capital project funding from transfers in Streets and Sidewalks, Transit, and Airport.

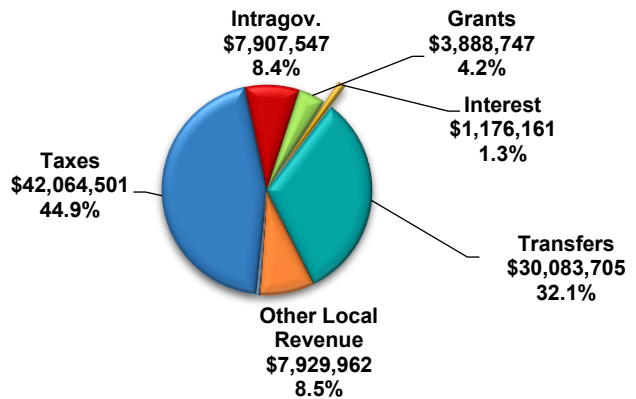
Intragovernmental Revenues are revenues for the General Fund that come from other departments. General and Administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2021, General & Administrative revenues are projected to increase \$2.7 million or 52.4% over Estimated FY 2020 due to recovery of airport public safety from Airport and street maintenance of parking spaces from Parking (which were previously handled through operating transfers), recovery of parking enforcement costs from the Parking Fund and due to recovery of additional general and administrative amounts from Sewer, Solid Waste and Parking which were not previously recovered.

Appropriated Fund Balance is the amount of reserves from a previous year that are budgeted for use in the next fiscal year. In the general fund, Council has a policy that allows the use of reserves above the cash reserve target to be budgeted. Generally these funds are used for either one-time expenses or as a temporary source. In FY 2021 there is a total appropriated fund balance amount of \$0.53 million in the General Fund which will be used to help fund fleet replacements.

General Fund Sources - Where the Money Comes From

FY 2021

Taxes	\$42,064,501	
Intragovernmental (G&A)	\$7,907,547	
Grants	\$3,888,747	
Interest	\$1,176,161	
Transfers	\$30,083,705	
Other Local Revenue	\$7,929,962	
Appropriated Fund Balance	<u>\$531,892</u>	
	<u>\$93,582,515</u>	
Inc/(Dec) from Estimated FY 2020	\$6,949,903	8.0%



General Fund Sources - Where the Money Comes From (continued)

The City of Columbia receives revenues from a number of sources, including Property Taxes; Sales Taxes; Other Local Taxes; PILOT; General and Administrative (G&A) Fees; Grants; Interest Revenue; Transfers; Franchises, Licenses and Permits; Fines; Fees; Service Charges; Miscellaneous Revenues; and Appropriated Fund Balance.

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Estimated FY 2020.

Property Taxes: FY 2021 property taxes are projected to decrease \$11,862 or 0.1% from Estimated FY 2020. The rate will remain at \$0.4075 per \$100 assessed value. There is no G.O. Bond levy.

Sales Taxes: FY 2021 Sales Taxes are projected to decrease 0.9% below Estimated FY 2020 collections due to more transactions being conducted online, which do not collect local sales taxes, and the impact of COVID-19. Estimated FY 2020 reflects a 4.57% decrease over FY 2019 collections (adjusted to 98% allocation to the General Fund). The Estimated FY 2020 amount was calculated by taking the actual sales tax amounts received October through June and estimating a 10% decline in sales tax from the previous year for the remaining months (July to September). The FY 2021 amount assumes a 5% decrease from amounts received October, 2019 through June, 2020, and a 5% decrease from FY 2019 for the remaining months (July to September). The amounts received through June reflect sales that occurred in stores through April. The City's stay at home order was in effect from March 25, 2020 until May 3, 2020 and then several phases of reopening began.

Sales tax projections are very unpredictable at this time as the impact of COVID-19 has changed the face of our economy. We have seen significant retail stores close throughout the city. A large number of taxable transactions are moving to the internet and online retailers do not pay sales taxes to the city. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary.

Gross Receipt/Other Local Taxes: FY 2021 gross receipt and other local taxes reflect a 3.3% increase over Estimated FY 2020. Estimated FY 2020 is projected to be \$0.8 million below budget due to the impact of COVID-19 on gas and motor vehicle taxes. Gross receipts from telephones continue to decline due to declining numbers of landline phones.

Intragovernmental Revenues - General and Administrative Fees (G&A): The City charges proportionately for all services performed by General Fund departments (i.e.. bids, purchase orders issued, investments, payroll functions, budget etc.) for other City funds outside of the General Fund. For FY 2021, General and Administrative revenues are projected to increase \$2.7 million or 52.4% above Estimated FY 2020 due to recovery of expenses previously handled through transfers (airport public safety from Airport and street maintenance of parking spaces from Parking), recovery of parking enforcement costs from the Parking Fund, and due to the recovery of additional general and administrative amounts from Sewer, Solid Waste, and Parking which were not previously recovered.

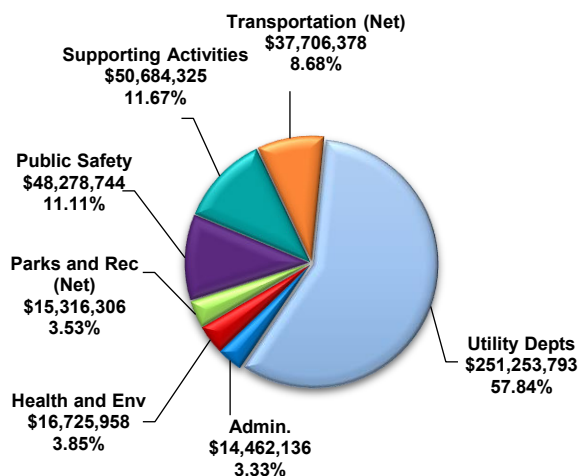
Grants: There is a decrease of \$41,932 or 1.1% from Estimated FY 2020 in Grants due to lower grant funding in Police, Health, and Streets.

Transfers: Transfers is projected to increase by \$4.5 million or 17.4% over Estimated FY 2020. There is a \$2 million temporary increase in the transfer from transportation sales tax to Streets and Engineering to further pursue implementation of the Pavement Management Plan. These additional funds will be focused on asphalt mill and overlay and associated repairs for major and minor streets to get more streets to good shape. There is a \$1.3 million transfer from the Custodial and Building Maintenance Fund and a \$1.2 million transfer from the Community Relations Fund included for FY 2021 as these two operations will move into the General Fund and any remaining balances at the end of FY 2020 will be transferred into the General Fund.

Other Local Revenues: Other local revenues reflect an increase of \$1.97 million or 33.1% over Estimated FY 2020 primarily due to the movement of the Facilities Management and Community Relations operations into the General Fund and the fees they charge departments outside of the General Fund being included in the Other Local Revenues category.

Total City Budget Financial Uses - Where the Money Goes (By Function)

FY 2021



Administrative	\$14,462,136
Health and Environment	\$16,725,958
Parks and Recreation (Net)	\$15,316,306
Public Safety	\$48,278,744
Supporting Activities	\$50,684,325
Transportation (Net)	\$37,706,378
Utilities	<u>\$251,253,793</u>
Total Net Spending	<u>\$434,427,640</u>
Other Special Revenue Fds *	<u>\$22,452,766</u>
Total Budgeted	<u>\$456,880,406</u>

Inc/(Dec) under FY 2020 Net Budget (\$21,058,883) (4.6%)

* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, and Public Improvement Fund which transfer funds into various Parks and Transportation departments.

Total City Budget Financial Uses - Explanations and Significant Changes

When looking at financial uses (expenditures), the City compares the amount projected for next year to the last year's adjusted budget amount. The adjusted budget amount is the original budget passed last year plus any additional appropriations or transfers that have occurred during the current fiscal year. Encumbered items that have been carried forward from the last fiscal year are not included.

For FY 2021, total net financial uses are \$26.2 million lower than the FY 2020 net adjusted budget primarily in the area of capital project funding for the airport.

Transportation Departments include Public Works Streets and Engineering, Non-Motorized Grant, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects, including the one-quarter cent capital improvement sales tax, one-half cent transportation sales tax and Public Improvement Fund. There is a 8.20 FTE net decrease in positions. Net transportation department budgets reflect a \$21.4 million decrease or 36.2% from the FY 2020 adjusted budget primarily due to decreased capital project funding of \$7.9 million in Streets and \$13.0 million in Airport.

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the transportation sales tax, capital improvement sales tax, development fees, and the capital portion of the general sales tax.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the Streets and Sidewalks, Transit, and Airport budgets. This would result in a total that is higher than the actual dollars that are available. Therefore, the net Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- There are several organizational changes within the Transportation Departments. The Traffic and Parking Enforcement budget is being deleted. The Parking Enforcement function has been moved under the Police Department (in the public safety section) and Traffic Control has been moved under Streets and Engineering. The Non-Motorized Grant will be finished at the end of FY 2020 so personnel and other costs have been moved back into the Streets and Engineering budget. Community Relations Specialists and Marketing Specialist positions were moved from the Community Relations budget back to the departments they perform work for. The Stadium TDD Fund will be eliminated at the end of FY 2020 as the City has enough funding to pay off the remaining debt in this fund. General fund departments will no longer be charged intragovernmental charges for custodial, building maintenance, building utilities or community relations as these functions are being moved into the General Fund.
- Street maintenance has been increased by \$2 million for FY 2021 as a result of transportation sales tax funding that generally goes to subsidize the Transit and Airport operations being freed up as a result of receiving federal CARES funding for those operations. These funds will be focused on mill and overlay work. Budget cuts of \$163,571, which included the elimination of 3 vacant CDL Operator positions and a 0.25 FTE Admin Supervisor, were offset by a reduction of \$108,232 in turnover factor which had been included in previous year budgets. A total of \$425,000 was budgeted for replacement of three trucks and a backhoe.
- Airport reflects a \$12.7 million decrease due to a reduction of \$13.0 million in capital project funding required for FY 2021 and \$45,705 in budget cuts. Federal CARES funding will be used to replace the \$1.9 million subsidy from transportation sales taxes and expenses reflect interest on the bonds issued for the Airport terminal project. Construction on the airport terminal is scheduled during FY 2021.
- Transit reflects a \$1.3 million decrease due to lower self insurance charges and the elimination of the leases for five electric buses. The electric buses proved to be unreliable and will be sent back to the company before the end of FY 2020. The City has been awarded grants for seven buses which should be received during FY 2021.
- Parking reflects a \$0.6 million decrease due to a \$0.8 million reduction in capital project funding required for FY 2021. Intragovernmental charges reflect an increase of \$0.6 million due to charges by the Police Department for parking enforcement and an increase in general and administrative charges that were not previously recovered.
- Public Improvement Fund reflects \$7.9 million decrease due to transfers to the Capital Projects Fund for streets and sidewalks projects.

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments reflect a \$11.3 million increase or 4.7% from the FY 2020 adjusted budget. There is a 23.70 FTE net decrease in positions due to budget cuts.

Highlights for utility departments include:

- There are a couple of organizational changes with the Utility Departments. The Utility Customer Services Fund is being eliminated and the personnel and other costs associated with this operation are being divided among the various utility funds (Water, Electric, Sewer, Solid Waste and Storm Water). The Utilities, rather than Community Relations, will provide oversight for this operation. A Utility Customer Services Manager position was added and split between the various funds. A Community Relations Specialist position was moved from the Community Relations budget back to the departments they perform work for.
- Water reflects a \$18.9 million increase due to \$19.1 million higher capital project funding required for FY 2021. Major capital projects include \$20 million for Water Treatment Plant Upgrade Phase 1 and \$1.2 million for main Replacement from St Charles to Mexico Gravel Road. A 3% voter approved revenue increase may be brought to Council in January, if needed, to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue was passed by the voters on August 7, 2018 and will provide funding for capital projects for the next five years. The FY 2021 budget includes \$1.3 million in budget cuts which includes the elimination of 15.50 vacant positions, a reduction in training, and a \$400,000 reduction in contractual services used for water distribution maintenance activities. There is a net decrease of 10.65 FTE positions.

Total City Budget Financial Uses - Explanations and Significant Changes

- Electric reflects a \$9.7 million decrease which include a \$8.1 million reduction in power supply costs and the elimination of eleven vacant positions, reductions in travel and training, a \$90,000 reduction in the trade a tree program funding, and a \$672,500 reduction in contractual services for meters, distribution and transmission line work, and tree and stump removal. There is no revenue increase proposed for FY 2021. There is a net decrease of 2.26 FTE positions.
- Sewer reflects a \$2.8 million increase due to \$2.8 million increased capital project funding required. There are no revenue increases for FY 2021. Budget cuts of \$1.4 million include the elimination of 3.45 FTE vacant positions and a reduction in contractual services of \$962,000, which will reduce routine sewer line cleaning and inspection, defer WTU Berm repair and maintenance, reduce I and I evaluations and studies, and reimbursement available for private building backup improvements. Intragovernmental charges reflect a \$0.5 million increase primarily in general and administrative fees that were not previously recovered.
- Solid Waste reflects a \$1.1 million decrease primarily due to a \$0.4 million decrease in fleet replacements and \$0.9 million lower capital project funding. There are no revenue increases proposed for FY 2021. Intragovernmental charges include an increase of \$1.0 million primarily in general and administrative fees that were not previously recovered. Budget cuts of \$1.9 million include the elimination of curb-side recycling (which includes 11.45 positions), elimination of black trash and blue recycling bags provided to customers, and the elimination of two other positions. There is a net decrease of 10.43 FTE positions.
- Storm Water reflects a \$0.4 million increase due to higher capital project funding. There are no revenue increases proposed for FY 2021. Budget cuts of \$153,357 include a reduction to contractual services and materials which will defer maintenance and the elimination of 0.10 FTE positions. There is a net increase of 0.12 FTE positions.

Public Safety Departments include Police, Fire, Public Safety Capital Projects, and Municipal Court. Total public safety departments reflect a \$301,864 or 0.6% decrease for FY 2021 and a net increase of 6.00 FTE positions.

- Organizational changes within the Public Safety Departments include movement of community relation specialist positions from the Community Relations Fund back to the departments they work for, general fund departments will no longer be charged intragovernmental charges for custodial, building maintenance, building utilities or community relations as these functions are being moved into the general fund, and Police will take over the Parking Enforcement function.
- The Police budget reflects a \$239,679 increase primarily due to the addition of 6.00 FTE positions which include two Police Officers for traffic (one is grant funded), one Information Specialist to assist in Parking Enforcement, one Airport Safety Officer, one Patrol Administrative Supervisor, and one Community Outreach Supervisor. The additional Patrol Administrative Supervisor position will allow an existing Police Sergeant position to return to work that requires police training. The department will be transitioning four School Resource Officers out of the schools into the Community Outreach Unit. In FY 2021, Police will take over Parking Enforcement and will be reimbursed for the costs from the Parking Fund through general and administrative charges. Budget cuts of \$529,042 include one time funding in FY 2020 of \$50,000 for the Cadet/Youth Academy, \$440,562 for parts, labor, marking, radar/radio/video system replacements, and MDT/docking stations for vehicles approved in the FY 2020 budget, \$25,341 for LIDARs and Crash Data Recorder, and the following other operational cuts: \$5,000 elimination of funding for neighborhood watch program, \$74,653 reduction in travel and training costs which will require more in-house training, and \$4,800 elimination of lease/rental of north substation which will result in no substation in the Rice Road area.
- The Fire budget reflects a \$495,911 increase due to increased pension costs and increased intragovernmental charges for IT support.
- Public Safety capital projects reflect a \$850,000 decrease due to lower funding required.
- Municipal Court reflects a \$187,454 decrease primarily due to budget cuts of \$104,929 which include the elimination of two permanent positions.

Supporting Activity Departments include the Employee Benefit Fund, Self Insurance Fund, Facilities Management, Fleet Operations Fund, Information Technology Fund, and Community Relations. These departments are classified as internal service budgets since their primary customers are other city departments. Fees are set to recover the cost of their operation from the city departments who receive their service. In total, supporting activity budgets reflect a decrease of \$740,131 and a net decrease of 32.10 FTE positions.

- There are several organizational changes within the Supporting Activity departments. In an effort to eliminate some of the double budgeting that occurs with supporting activity departments, three of the funds (Community Relations Fund, Custodial and Building Maintenance Fund, and Utility Customer Services Fund) will be deleted in FY 2021. Custodial and building maintenance operations will be moved into the General Fund and called Facilities Management. Community Relations will also be moved into the General Fund. Utility Customer Services will be split between the various utility budgets (water, electric, sewer, solid waste, and storm water). A decision has also been made to move Community Relation Specialist and Marketing Specialist positions out of Community Relations and back to the department budgets in which they work.
- Employee Benefit Fund reflects an increase of \$310,517 primarily in claims and insurance premiums. Budget cuts of \$380,000 include a reduction in the City's HSA contributions to employees by one half as of January 1, 2021. Employees enrolled in a high-deductible health plan will receive employer contributions of \$750/year and those with full family coverage will receive \$1,500/year. These changes will make the city's HSA contributions more in line with the contributions made by other employers within the City.
- The Self Insurance Fund reflects a decrease of \$118,515 due to lower premium, self insurance tax, and second injury fund charges.

Total City Budget Financial Uses - Explanations and Significant Changes (continued)

- Facilities Management is a new general fund department for FY 2021. The Custodial and Building Maintenance Services Fund is being eliminated in the FY 2021 budget and the operation is being transitioned over to the general fund. It is estimated that there will be \$1.3 million in reserves left in the fund, which also be transitioned over to the general fund. By having this operation in the general fund, there will be no need to charge general fund departments for this service and that will decrease the amount of double budgeting that occurs when the supporting activity departments budget the costs for their operation and then the user departments also budget their portion of the expenses for that operation. Budget cuts of \$66,858 have been taken and include the elimination of one Custodian position and other minor operating expense changes.
- Fleet Operations reflects a decrease of \$674,005 due to budget cuts of \$74,318 which include the elimination of two vacant vehicle mechanic positions, a reduction in the turnover factor, and a reductions in parts and fuel expenses to be more in line with past expense history.
- Information Technology (IT) reflects a decrease of \$1.16 million. Budget cuts total \$788,838 and include the elimination of two positions (Financial Specialist and Physical Security and Network Technician), a delay in hiring the Technical Trainer position until January; \$353,700 due to the elimination of the DVR replacement project; \$146,000 reduction in contracts and software maintenance through negotiating new contracts, utilizing different technology, and developing in-house solutions; \$69,285 reduction in travel and training costs which may impact ability to stay current in technology in the future, \$35,000 reduction in switch and wireless access point replacements, drives, racks, etc; and \$21,130 reductions in other operating expenses.
- The Community Relations Fund is being transitioned into the General Fund for FY 2021. There is estimated to be \$1.19 million in reserves left in this fund at the end of FY 2020 and that will also be moved into the General Fund. By having this operation in the general fund, there will be no need to charge general fund departments for this service and that will decrease the amount of double budgeting that occurs when the supporting activity departments budget for their operation and then the user departments also budget their portion of the expenses for that operation. Budget cuts of \$278,822 were taken and include the elimination of four positions (Civic Relations Officer, two Community Relations Specialist, and Customer Service Rep in the Contact Center), \$30,000 which will eliminate annual community survey funding (will be done every other year), and \$58,781 reduction in temporary help. The remaining Community Relations Specialist and Marketing Specialist that work for particular departments have been moved back to those departments.
- The Utility Customer Services Fund is being deleted in the FY 2021 budget. This function will be split between the utility fund budgets (water, electric, sewer, solid waste, and storm water). It is estimated there will be \$2.26 million in reserves at the end of FY 2020 and these reserves will be split between the utility fund budgets on the basis of the percent of total customer accounts. By eliminating this fund, all UCS intragovernmental charges will be eliminated as the costs for utility customer services will be charged directly to the utility fund budgets. The utility customer services function will now come under the purview of the Utilities Department instead of Community Relations. A Utility Customer Services Manager position has been added as a result and personnel that had previously been split between UCS and Community Relations will now be budgeted completely in Community Relations.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments reflect a \$5,314,303 decrease primarily due to \$3.8 million decrease in Debt Service due to the payoff of the 2012 Missouri Transportation Finance Corp debt. There was a net decrease of 7.25 FTE positions.

- Organizational changes within the Administrative Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- City Clerk reflects a \$51,407 decrease. Budget cuts of \$45,603 include the elimination of a Sr ASA position.
- City Manager reflects a \$523,337 decrease. Budget cuts of \$188,118 include the elimination of an Assistant to the City Manager position, \$62,015 reduction in the journey to excellence budget, and \$33,457 elimination of strategic plan temporary help. The Trust Officer position and related temporary help was reallocated to the Contributions Fund to use down accumulated interest balances and reduce the impact on the General Fund in FY 2021. A 0.50 FTE Sr ASA position was reallocated from Cultural Affairs to this budget to help provide clerical help to both the City Manager and City Clerk since positions were deleted in both of those budgets. Funding for the diversity supplier contract has been reallocated to Economic Development and funding for the inclusion climate assessment has been reallocated to Human Resources. Funding of \$75,000 for the REAL Toolkit is included in the FY 2021 budget.
- Finance reflects a \$622,278 decrease. Budget cuts of \$313,523 include \$287,732 due to the elimination of 2.50 FTE positions and removal of the over hire of the Budget Officer position, \$31,000 reduction in travel and training costs by utilizing more web-based training to meet licensing continuing education requirements, \$14,300 reduction in printing and postage as employee benefit statements and past due business license renewal notices will no longer be mailed out, and \$31,700 reduction in contractual services.
- Law reflects a \$155,397 decrease. Budget cuts of \$199,529 include the elimination of two permanent positions and \$65,000 in temporary positions. These cuts will impact the department's ability to hire long term interns and service levels in Prosecution could be impacted if the case load increases significantly. There was \$90,000 in funding for outside litigation costs restored and \$33,000 added for replacement of Justware case management software.
- City General reflects a \$469,045 decrease due to budget cuts of \$238,652 which eliminates funding for payout of general fund employees at retirement with significant vacation accruals, which will result in General Fund departments needing to keep positions open longer before hiring replacements. There was a \$0.3 million decrease in intragovernmental charges due to Community Relations being moved into the general fund and those fees being deleted for General Fund departments.
- Other General Government capital projects reflect an increase of \$487,290 due to increased funding for the renovation of the Grissum Building.

Total City Budget Financial Uses - Explanations and Significant Changes (continued)

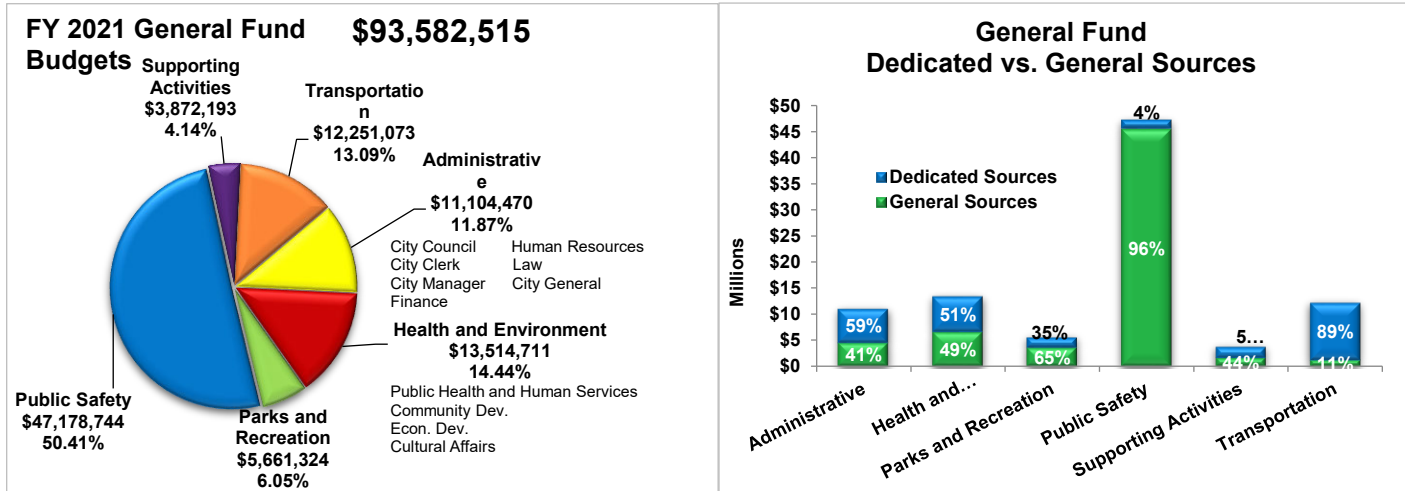
Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2021 budget amount is \$20.3 million for all of the parks related funds, it is more appropriate to look at the net amount of \$15.3 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund. Net Parks and Recreation Departments reflect a \$2.0 million decrease primarily due to \$1.2 million lower capital project funding. There is a net decrease of 3.00 FTE positions.

- Parks and Recreation reflects a decrease of \$247,877. Budget cuts of \$304,617 include the elimination of two positions (Construction Mechanic and Parks Supervisor) and downgrade one Maintenance Technician to a Maintenance Specialist; \$43,516 reduction in the CARE program (reduces CARE trainees from 150 to 118 and job coaches from 15 to 12); \$32,000 reduction in fuel budget which may cause overages if fuel costs increase; \$21,304 reduction in overtime; \$15,072 reduction in temporary help which will eliminate the apprentice training program and the park watch/ombudsman program; \$10,042 due to change in agreement and services for downtown area tree and landscape maintenance to only cover trees; \$5,472 which will eliminate nine emergency phones (seven on the MKT trail, one in Cosmo Park by Skate Park, and one at the sled hill at Stephens Lake Park); \$5,007 which will reduce season for the city's three spray grounds to Memorial Day to Labor Day (a reduction of 61 days); and \$5,000 which will eliminate adopt-a-spot utilities.
- Recreation Services reflects a \$108,770 decrease. Budget cuts of \$211,695 include the elimination of two Recreation Specialist positions which will result in some reduction in programming for senior citizens at Hillcrest Community Center, and could impact sport tourism events; \$26,124 due to the closing of Little Mates Cover in Twin Lakes Recreation Area; and \$108,768 in other operational reductions in temporary help, materials and supplies, and utilities. There is \$159,000 increase in funding for capital projects and includes funding for ARC maintenance improvements, Hickman Pool HVAC replacement, Lake of the Woods Golf Cart Building, and sports field light controls at Cosmo Rec area.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2021, these departments reflect a \$2.9 million decrease and a net increase of 4.75 FTE positions.

- Organizational changes within the Health and Environment Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- Public Health and Human Services reflects a \$365,209 increase. Budget cuts of \$28,479 include a reduction in travel and training costs due to one-time general fund savings and grant funding in FY 2020. Seven positions and other funding have been added to develop a public safety mental health collaboration with the Police Department. Potential models include a mobile crisis team where a group of mental health professionals are available to respond to calls for service at the request of law enforcement officers or a co-responder team where a specially trained officer and a mental health crisis worker respond together to mental health calls for service.
- Economic Development reflects a \$5,170 increase. While 0.25 of the Director's position was reallocated to Airport due to overseeing the airport capital projects related to the new terminal, the supplier diversity contract was moved from City Manager's budget to this budget and an additional \$34,050 has been added which include a Sharp End Entrepreneurial Development (SEED) Fund.
- Cultural Affairs reflects a \$68,992 decrease. Budget cuts of \$46,906 include \$35,000 elimination of funding for community access television (Vidwest), \$2,881 reduction in Sister City activity programming, and a \$4,000 reduction in community arts programming services. In addition, the 0.50 FTE Sr ASA position will be reallocated to the City Manager's budget to provide clerical support for the City Manager and City Clerk as those budgets had clerical position cuts.
- Community Development reflects a \$640,162 decrease. Budget cuts of \$360,327 which includes \$233,617 for the elimination of 4.50 FTE positions; \$33,038 for elimination of temporary weed inspectors; and a \$13,000 reduction in funding available for property maintenance abatements. This may cause delays in getting inspections completed and impact volunteer programs. Intragovernmental charges decreased \$214,889 due to Facilities Management being moved into the general fund and general fund departments no longer being charged for those services.
- CDBG Fund reflects a \$0.7 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Convention and Visitors Bureau reflects a \$2.0 million decrease. Budget cuts of \$95,915 include a \$42,000 reduction in the amounts provided to REDI, Maplewood Home, Blind Boone Home, and the Columbia Arts Foundation; elimination of the \$15,000 annual transfer to the Capital Projects Fund for Walton Building repairs and maintenance; and a \$13,800 reduction in travel and training. Transfers to Other Funds reflect a decrease of \$1.8 million due to lower transfers required for the airport terminal projects.
- Contributions Fund reflects a \$94,664 increase due a decision to move the Trust Officer and related temporary help out of the City Manager's budget to this budget for FY 2021 in order to use down accumulated interest and lower the impact on the General Fund.

General Fund Budget Financial Uses - Where the Money Comes From (By Function)



General Fund Financial Uses - Explanations and Significant Changes

Public Safety Departments receive the most funding of all areas within the general fund (50.41%). Public Safety Departments include Police, Fire, and Municipal Court. Total public safety departments reflect a \$0.5 million or 1.2% increase for FY 2021 primarily due to increased pension and health insurance costs and a net increase of 6.00 FTE.

In the City's last citizen survey, public safety concerns continued to be at the top of the list of items the citizens want the City to focus on. The adopted strategic plan, which covered the years FY 2016 to FY 2019, has one of the five priorities dedicated to public safety with an emphasis on helping people feel safe wherever they live, work, learn and play. Public Safety will remain a priority in the FY 2021 strategic plan that will be developed.

- The Police budget reflects a \$0.2 million increase and a net increase of 8.00 FTE. Positions added include one Community Outreach Supervisor, one Patrol Administrative Supervisor, two Police Officers for Traffic, one Airport Safety Officer and one Information Specialist. Two Community Relations Specialists were reallocated from the Community Relations budget back to this budget.
- The Fire budget reflects a \$0.5 million increase increased pension and health insurance costs. There were no personnel position changes.
- Municipal Court reflects a \$187,454 decrease due to budget cuts of \$104,929 which included the elimination of two permanent positions.

Parks and Recreation reflects a decrease of \$247,847 for FY 2021 due to budget cuts of \$304,617 which include the elimination of two permanent positions, elimination of seven emergency phones within various parks and trails, a reduction in the sprayground season to Memorial Day to Labor Day (reduction of 61 days), elimination of water service at 21 adopt-a-spot sites, elimination of landscape maintenance services downtown, reduction of the CARE program by 32 trainees and 3 job coaches, delay department accreditation indefinitely, elimination of contract security for parks, and reductions in temporary positions, overtime, fuel, instruments, and travel/training.

Transportation Departments includes Public Works Streets and Engineering and Traffic and Parking Enforcement (being deleted in FY 2021). This department is primarily funded (89%) by dedicated sources which come from the transportation sales tax, gas tax, and motor registration fees. For FY 2021, general fund transportation departments reflect a \$1.4 million increase and a net decrease of 7.70 FTE positions.

- There are several organizational changes within the Transportation Department section. The Traffic and Parking Enforcement budget is being deleted. The Parking Enforcement function has been moved under the Police Department (in the public safety section) and Traffic Control has been moved under Streets and Engineering. The Non-Motorized Grant will be finished at the end of FY 2020 so personnel and other costs have been moved back into the Streets and Engineering budget. Community Relations Specialists and Marketing Specialist positions were moved from the Community Relations budget back to the departments they perform work for. General fund departments will no longer be charged intragovernmental charges for custodial, building maintenance, building utilities or community relations as these functions are being moved into the general fund.
- Street maintenance has been increased by \$2 million for FY 2021 as a result of transportation sales tax funding that generally goes to subsidize the Transit and Airport operations being freed up as a result of receiving federal CAREs funding for those operations. These funds will be focused on mill and overlay work. Budget cuts of \$163,571 which included the elimination of 3 vacant CDL Operator positions and a 0.25 FTE Admin Supervisor were offset by a reduction of \$108,232 in turnover factor which had been included in previous year budgets. A total of \$425,000 was budgeted for replacement of three trucks and a backhoe.

General Fund Financial Uses - Explanations and Significant Changes (continued)

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, and the Office of Sustainability. For FY 2021, these budgets reflect a \$352,784 decrease and a net increase of 2.75 FTE.

- Organizational changes within the Health and Environment Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- Public Health and Human Services reflects a \$365,209 increase. Budget cuts of \$28,479 include a reduction in travel and training costs due to one-time general fund savings and grant funding in FY 2020. Seven positions and other funding have been added to develop a public safety mental health collaboration with the Police Department. Potential models include a mobile crisis team where a group of mental health professionals are available to respond to calls for service at the request of law enforcement officers or a co-responder team where a specially trained officer and a mental health crisis worker respond together to mental health calls for service.
- Economic Development reflects a \$5,170 increase. While 0.25 of the Director's position was reallocated to Airport due to overseeing the airport capital projects related to the new terminal, the supplier diversity contract was moved from City Manager's budget to this budget and an additional \$34,050 has been added which include a Sharp End Entrepreneurial Development Fund.
- Cultural Affairs reflects a \$68,992 decrease. Budget cuts of \$46,906 include \$35,000 elimination of funding for community access television, \$2,881 reduction in Sister City activity programming, and a \$4,000 reduction in community arts programming services. In addition, the 0.50 FTE Sr ASA position will be reallocated to the City Manager's budget to provide clerical support for the City Manager and City Clerk as those budgets has position cuts.
- Community Development reflects a \$640,162 decrease. Budget cuts of \$360,327 which includes \$233,617 for the elimination of 4.50 positions; \$33,038 for elimination of temporary weed inspectors; and a \$13,000 reduction in funding available for property maintenance abatements. This may cause delays in getting inspections completed and impact volunteer programs. Intragovernmental charges decreased \$214,889 due to Facilities Management being moved into the general fund and general fund departments no longer being charged for those services.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration. For FY 2021, these departments reflect a decrease of \$2 million and a net decrease of 7.25 FTE positions.

- Organizational changes within the Administrative Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- City Clerk reflects a \$51,407 decrease. Budget cuts of \$45,603 include the elimination of a Sr ASA position.
- City Manager reflects a \$523,337 decrease. Budget cuts of \$188,118 include the elimination of an Assistant to the City Manager position, \$62,015 reduction in the journey to excellence budget, and \$33,457 elimination of strategic plan temporary help. The Trust Officer position and related temporary help was reallocated to the Contributions Fund to use down accumulated interest balances and reduce the impact on the General Fund in FY 2021. A 0.50 FTE Sr ASA position was reallocated from Cultural Affairs to help provide clerical help to both the City Manager and City Clerk since positions were deleted in both of those budgets. Funding for the diversity supplier contract has been reallocated to Economic Development and funding for the inclusion climate assessment has been reallocated to Human Resources. Funding of \$75,000 for the REAL Toolkit is included in the FY 2021 budget.
- Finance reflects a \$622,278 decrease. Budget cuts of \$313,523 include \$287,732 due to the elimination of 2.50 FTE and removal of the over hire Budget Officer position, \$31,000 reduction in travel and training costs as department will try to utilize more web-based training to meet licensing continuing education requirements, \$14,300 reduction in printing and postage as employee benefit statements and past due business license renewal notices will no longer be mailed out, and \$31,700 reduction in contractual services.
- Law reflects a \$155,397 decrease. Budget cuts of \$199,529 include the elimination of two permanent positions and \$65,000 in temporary positions. These cuts will reduce ability to hire long term interns and service levels in Prosecution could be impacted if the case load increases significantly. There was \$90,000 in funding for outside litigation costs restored and \$33,000 added for replacement of Justware case management software.
- City General reflects a \$469,045 decrease due to budget cuts of \$238,652 which eliminates funding for payout of general fund employees at retirement with significant vacation accruals, which will result in General Fund departments needing to keep positions open longer before hiring replacements. There was a \$0.3 million decrease in intragovernmental charges due to Community Relations being moved into the general fund and those fees being deleted for General Fund departments.

Financial Impact of the Budget on Citizens

Property Taxes

FY 2021 property taxes are projected to decrease \$11,862 or 0.01% from Estimated FY 2020. The rate is \$0.4075 per \$100 assessed value. There is no G.O. Bond levy.

Gross Receipts Taxes

There are no increases proposed over the 7% current rate.

Sales Taxes

There are no city sales tax increases proposed. The current total sales tax rate is 7.975% in all areas of the City except those located in transportation development districts (TDDs) and community improvement districts (CIDs).

City's Sales Tax Rate Breakdown

(No Changes for FY 2021)

General Sales Tax - funds basic government services	1.000%
Capital Sales Tax - restricted for capital related uses only - expires December 31, 2025	0.250%
Transportation Sales Tax - restricted for transportation uses	0.500%
Permanent Parks Sales Tax - restricted for park purposes	0.125%
Temporary Parks Sales Tax - restricted for park purposes - expires March 31, 2022	0.125%
Total City Sales Tax Rate	
	2.000%

Residential Utility Rate Changes

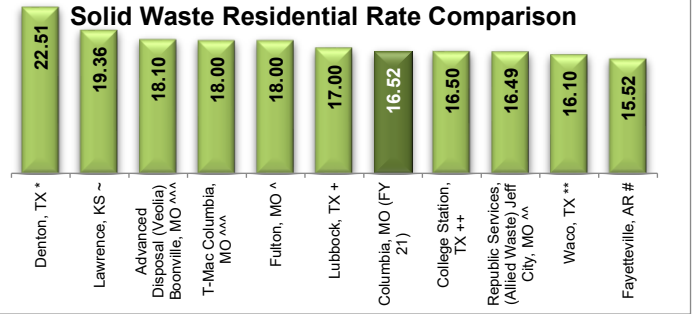
Average Monthly Customer Impact of Rate Increases

Water - 3% ballot increase *	\$0.75
Electric	\$0.00
Sewer	\$0.00
Solid Waste	\$0.00
Storm Water	\$0.00
\$0.75	

* Will be evaluated in December and January to determine if this is

The average monthly customer impact in FY 2020 was \$0.82.

Solid Waste Residential Rate Comparison



* Standard trash cart + \$1 per bill for yard waste

+Residential dumpsters are placed in city-controlled right-of-ways (alleys or parkways) in a pattern and at locations that allow for the effective, efficient and safe collection of the dumpsters while maintaining a certain ratio of homes per dumpster. no curbside recycling, yard waste can be mixed with refuse.

64 gal roll cart is \$14.78, 32 gal roll cart is \$9.68, 96 gal roll cart is \$20.98/month 2 free recycling bins included, yard waste must be bagged separately from trash and recycling. \$6.40 per additional bag; if lid has any gap, extra bag fee assessed. Each resident receives 4 virtual stickers each year to use with the program. Any bags outside the cart and/or showing due to a open lid will count towards the four free bags. After your four free bags, these same violations will result in a \$6.40 extra bag charge.

^^ 65 gal trash roll cart, 65 gal recycling roll cart, \$14.02/month for 35-gallon cart, \$17.46/month for 95-gallon cart

~ 65 gal roll cart. Separate Yard Waste Service. Curbside recycling is bi-weekly

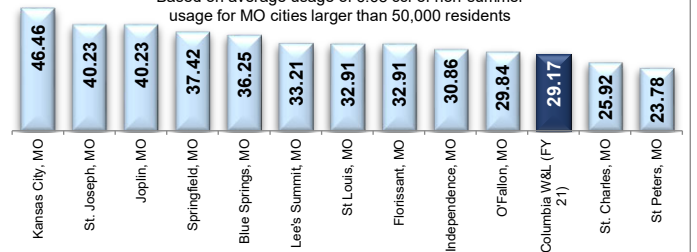
++ 70 gal roll cart, an additional \$10.10 for 70 gal roll cart for recycling or yard waste.

** Includes 3 - 95 gal roll carts (trash, yard waste, and recycling). Trash is collected weekly, yard waste and recycling collected on alternating weeks.

^ 90 gal roll cart, \$17/month for each additional roll cart. Services include weekly pick-up of recycling and yard waste; add'l. \$1 for recycling container.

Water Residential Rate Comparison

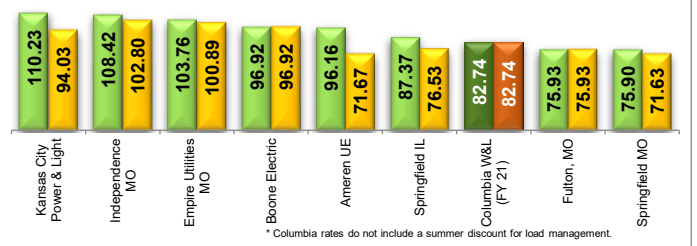
Based on average usage of 6.68 ccf of non-summer usage for MO cities larger than 50,000 residents



Electric Residential Rate Comparison

Based on 718kWh

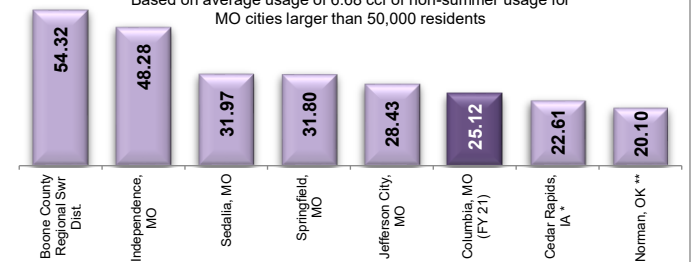
■ Summer ■ Non-Summer



* Columbia rates do not include a summer discount for load management.

Sewer Residential Rate Comparison

Based on average usage of 6.68 ccf of non-summer usage for MO cities larger than 50,000 residents



* First two CCFs are included in the base charge

** Users are billed eighty (80) percent of the average monthly water billed during the previous December, January and February into the sanitary sewer system for treatment

Financial Impact of the Budget on Citizens (continued) - Other Fee Changes

All Fee/Rate Changes are effective 10/01/2020 unless otherwise noted

Finance / Business License

- # Application Fee (From \$30.00 to \$35.00)
- ^^ Fee to cover costs incurred in obtaining criminal record check (From \$17.00 to \$22.00)
- @ Application or reapplication and testing for Security Guards (From \$20.00 to \$25.00)
- @ Application or reapplication and testing for Armed Guards (From \$25.00 to \$35.00)
- ^^ Finance in obtaining the criminal record check required in Section 13-49 (From \$17.00 to \$22.00)
- = Permit application (From \$20.00 to \$25.00)
- ^^ Finance in obtaining the criminal record check required in Section 13-229 (From \$17.00 to \$22.00)
- ! Temporary Special Events License (From \$5.00 to \$10.00)
- ++ Temporary Business Stands Application Fee (From \$20.00 to \$30.00)
- @ Taxicabs and Limousines (From \$25.00 to \$30.00)
- ^^ Criminal record check (From \$17.00 to \$22.00)
- # Chauffer/Taxi Driver permit (From \$20.00 to \$25.00)
- () Medical Marijuana Facility Application fees (From \$30.00 to \$35.00)
- () Medical Marijuana Facility Background/Investigation Fee (In State) (From \$17.00 to \$22.00)

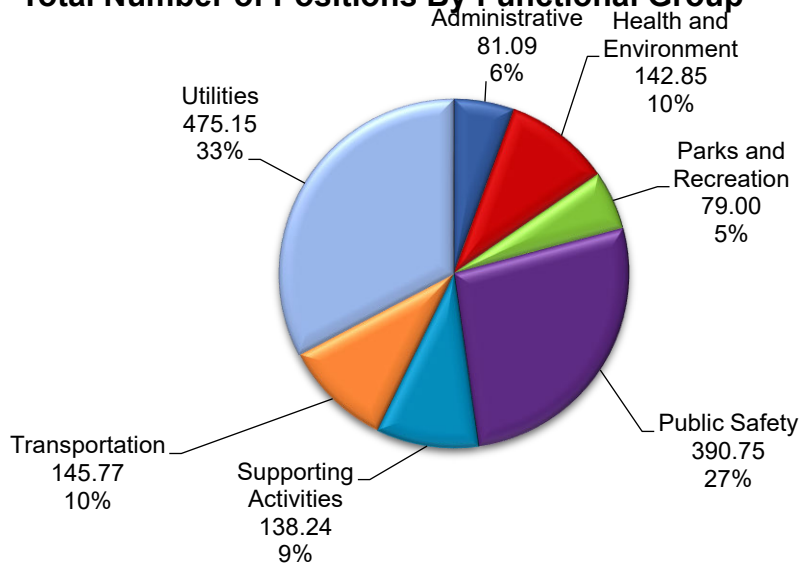
Community Development

- * Building Permit Fee - minimum fee (From \$21.60 to \$50.00)
- ~ Building Code Permit Fee - for each failed inspection (From \$35.00 to \$50.00)
- +++ Removal of a building or structure - from one old lot to another or to a new location on the same lot (Minimum Fee From \$45.00 to \$50.00)
- +++ Removal of a building or structure - Inspection fee prior to moving the building or structure (Minimum Fee From \$25.00 to \$50.00)
- + Electrical permit - for alterations of or extensions to existing wiring, or any other electrical permit (From \$35.00 to \$50.00)
- + Electrical permit - for each service entrance panel 225 amperes or less (From \$35.00 to \$50.00)
- + Electrical permit - for installation of or addition to sound, audio-visual, or communication equipment (From \$35.00 to \$50.00)
- ~ Electrical permit - first failed inspection (From \$35.00 to \$50.00)
- * Plumbing permit - for structures not previously plumbed or alterations of, or extensions of, existing plumbing (From \$35.00 to \$50.00)
- * Mechanical Work Fees - \$0 to \$1,000 (From \$35.00 to \$50.00)
- * Fuel Gas Work - \$0 to \$1,000 (From \$35.00 to \$50.00)
- ++ Advertising costs for Board of Adjustment cases

- + New fee being established
- ++ Fees haven't increased since 1964
- +++ Fees haven't increased since 1992
- ! Fees increased in FY 2001
- = Fees increased in FY 2007
- ~ Fees increased in FY 2011
- ~~ Fees increased in FY 2012
- @ Fees increased in FY 2013
- ^ Fees increased in FY 2014
- * Fees increased in FY 2015
- ^^ Fees increased in FY 2016
- # Fees increased in FY 2017
- % Fees increased in FY 2018
- () Fees increased in FY 2019
- ** Fees eliminated

Impact of the Budget on our City Workforce

Total Number of Positions By Functional Group



Authorized Position Changes

For FY 2021, there is a net decrease of 63.50 FTE positions (15.00 FTE positions are being added and 78.50 FTE positions are being deleted). Positions are being deleted due to budget cuts as a result of lower anticipated revenues due to COVID-19 and to avoid the need for rate increases for FY 2021.

Positions Added

- **Police:** 6.00 FTE added which include two Police Officers for traffic (one is grant funded), one Information Specialist to assist in Parking Enforcement, one Airport Safety Officer, one Patrol Administrative Supervisor, and one Community Outreach Supervisor. The additional Patrol Administrative Supervisor position will allow an existing Police Sergeant position to return to work that requires police training.
- **Health:** 8.00 FTE added. Seven positions and other funding have been added to develop a public safety mental health collaboration with the Police Department. Potential models include a mobile crisis team where a group of mental health professionals are available to respond to calls for service at the request of law enforcement officers or a co-responder team where a specially trained officer and a mental health crisis worker respond together to mental health calls for service. A Health Educator position was added by deleting two temporary positions.
- **Utilities:** 1.00 FTE added. A Utility Customer Services Manager was added and is allocated among the Utilities.

Positions Deleted

There were a total of 78.50 FTE positions deleted with 23.50 FTE positions in the General Fund, 45.90 FTE positions in Enterprise Funds, and 9.10 FTE positions in Internal Service Funds. Of the positions deleted, only eleven were currently filled. The total savings from the deleted positions is \$3.8 million with \$1.3 million savings in the General Fund. Please refer to the Personnel Position Changes pages in the Overall Summary section for the positions by department that were deleted.

Other Organizational Changes

- Parking Enforcement is being moved under the Police Department. Parking will pay Police for the cost.
- Traffic Control is being moved under Streets and Engineering.
- The non-motorized grant ended and remaining employees are being moved under Streets and Engineering.
- Community Relations Specialists and Marketing Specialists are being moved from Community Relations back to the departments they work for.
- Community Relations Fund and Custodial and Building Maintenance Fund employees are being moved into the General Fund.
- Utility Customer Services Fund employees are being allocated across all of the utility fund departments (Water, Electric, Sewer, Solid Waste, and Storm Water).

Impact of the Budget on our City Workforce (continued)

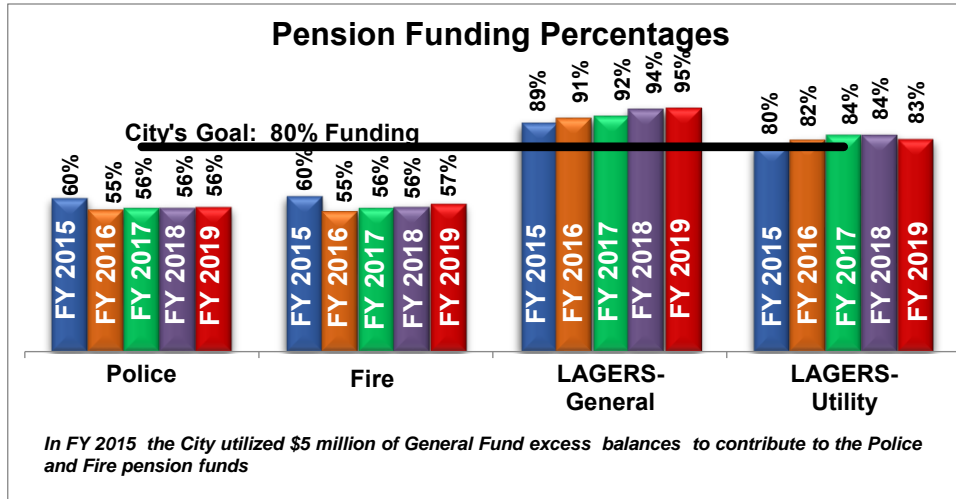
Employee Pay Package Changes

- Due to lower anticipated revenues due to COVID-19, there are no across-the-board, move to midpoint, or performance pay increases included in the budget. Management will review the year to date revenues next spring and determine if there are sufficient revenues to do a pay package at that point in time.
- **Employee and dependent health gross premium rates will increase in 2021 5.6% effective 1/1/2021.** All employees will continue to pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible PPO plans. Employees can save in premiums by moving to the \$1,500 deductible PPO plan or the High Deductible Health Plan (HDHP). The City will continue to pay the full cost of full time permanent employee health insurance premiums in the HDHP, and employee dental premiums in all plans.
- The **\$750 deductible PPO plan will remain closed to new enrollment.** Employees currently enrolled in this plan may stay, but once they leave they cannot return. Employees currently enrolled in the \$1500 deductible PPO plan and HDHP will not be allowed to enroll in the \$750 deductible PPO plan during open enrollment for plan year 2021.
- The **deductible amount in the HDHP will not increase** in 2021 (\$2,800/\$5,600). **Out of pocket maximums will not increase** in 2021 (\$5,000/\$10,000).
- **City contributions to Health Savings Accounts (HSAs) under the HDHP will be reduced** from \$125/month to \$62.50/month for employee only coverage, and from \$250/month to \$125/month for family coverage effective 1/1/2021. For these contributions the definition of family coverage includes Employee & Spouse, Employee & Child(ren), and Full Family.
- **No plan design changes** will be made to medical or prescription drug plans.
- **Pre-65 retiree** health premium rates will increase in 2021 5.6% effective 1/1/2021.
- **Post-65 retiree** health premium rates are expected to reflect a general premium increase under the fully insured plan.
- **Vision benefit rates will not increase** for plan year 2021.
- **Dental insurance rates will increase by 5%** for active employees and retirees for plan year 2021 effective 1/1/2021.
- For 2021 no rate increases are expected for Hospital Indemnity, Critical Illness or Accident voluntary benefits.

Classification Changes

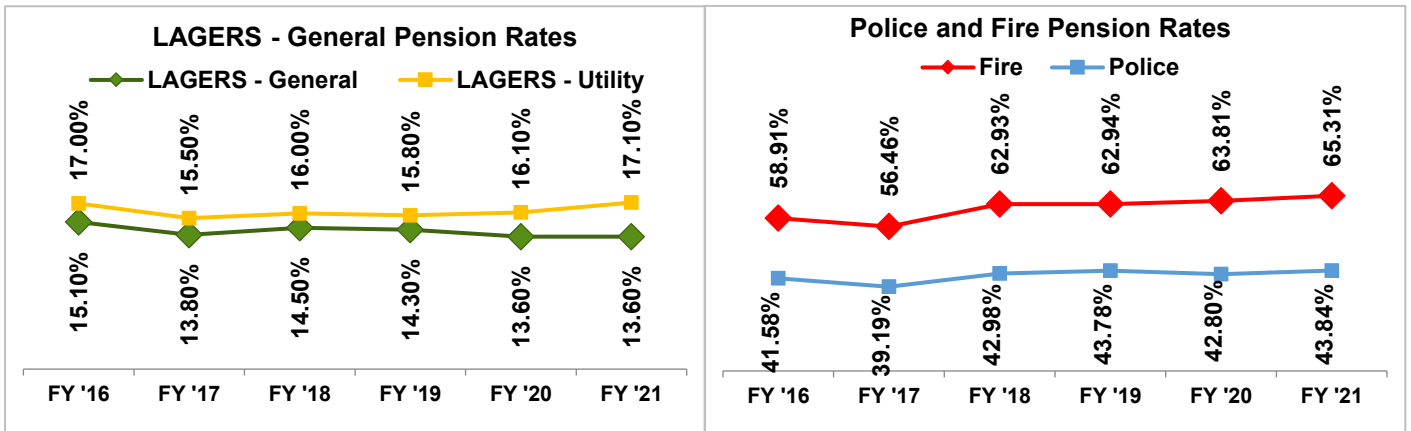
- Classification and reorganization requests for 123.5 FTE were reviewed for the FY 2021 budget.
- For FY 2021, maintenance and review of the compensation and pay plan included reviewing a classification that experienced significant recruitment challenges and review of all positions assigned to a pay grade with a midpoint of \$45,000 or less. The maintenance plan review resulted in the following recommendations: Upward reassignment of 8 positions; downward reassignment of 1 position, classification separation of 10 positions, and upgrade of 2 classifications.

Impact of the Budget on our City Workforce (continued)



In FY 2013, the City changed many elements of its pension plans to adjust to the recession and unsustainable benefit levels. The chart above shows the progress we have made. The financial industry considers a pension plan healthy if 80% of its liabilities are funded. We've met our goal with LAGERS, the plan in which most City employees are enrolled, but we are still far from the 80% target for Police and Fire plans.

The graphs below show the pension rate changes over the past five years.



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State of the City 2020 - Resilient Columbia
Delivered by City Manager John Glascock
May 28, 2020

Good morning and welcome to the State of the City address.

Our community is navigating through challenges, many of which are unprecedented in our lifetimes. Businesses both large and small, educational institutions, our faith-based communities, all forms of government and our residents have and continue to endure the challenges of sudden and unexpected change. My heartfelt gratitude to our community, for your ideas, critiques and encouragement, is hard for me to adequately express in words. As I have said before, our residents are what make our government work. And so many of you have stepped up to meet challenges and change in new and innovative ways and I thank you for that.

This current state of the city is...well...a struggle at best. But Columbia has been through transformative times before. In 1892 when Academic Hall burned on the University of Missouri campus, the 1918 flu pandemic, two world wars, a great depression and in more recent times the great recession of 2008. And now, the COVID-19 pandemic is upon us. I hear that this is the "new normal" but in reality it's nothing more than change itself. Change happens over time, and this change will occur and the future residents of Columbia will be the judge of how we handled this change. Did we wilt under the pressure or did we face it head on and we are better than we were before? Only time will tell.

Normally, the State of the City address provides a clear picture of the upcoming budget priorities. While we have been through other hardships before, there is no recent history for what we are experiencing right now. The amount of uncertainty is scary for all of us and we're all having to adjust both our personal and professional lives.

While a lot has changed in the time after each transformative event our community has faced over the years, some things haven't changed. In fact, I am proud of the many changes we're seeing all around us in order to maintain our sense of community, strength and resiliency.

Businesses of all sizes are adjusting their operations to continue serving their customers and keeping their employees on staff as much as they can. Educational institutions are pivoting to continue providing the stability of education to our students. There's no doubt that families are struggling with the changing work environments, the uncertainty of employment and teaching kids from home. Our health care system has adapted to provide what's needed to face this crisis. We're fortunate to have a robust public health and human services department that trains and prepares for events such as this. Our front-line workers are at the heart of keeping our community operating and we thank them for everything they are doing.

While there have been many areas where we've been able to pivot, things get a bit more complicated when it comes to our finances. Many businesses, organizations and families are having to reevaluate their budgets to adjust for the economic impact of this pandemic. The City of Columbia is no different.

It is currently hard to gauge the impact of COVID-19 on our local economy since this pandemic isn't over yet.

For our local city government, we rely heavily on sales tax to fund the services our residents want and deserve. Unfortunately for us due to this unprecedented time in our history, we do not have the data to make very reliable projections of the future of sales tax revenues.. What we do know is that even before COVID-19 hard conversations were coming, as more consumers had moved to purchasing goods online. As I discussed last year, it might be time to consider stabilizing our revenue base by looking at other forms of revenue instead of sales tax to fund the critical services we provide to our residents.

I've asked City department directors to submit budgets that include a 10% reduction in spending. It doesn't mean that all 10% of budget reductions will be used, but it's an effort to see what our options are for streamlining, especially with the uncertainty of revenues in the next six months to a year. This will look different for each department but some of the proposed cuts could include materials and supplies, reducing services, delaying projects, and workforce reduction. I have also encouraged department directors to review all current positions and the more than 150 vacant positions to assess which positions are truly necessary to provide critical needs and core services to our community.

Fortunately, through sound financial planning, the City has reserves that will help ease us through this process of change. We are currently in a hiring freeze with the exception of positions that provide a critical service. For example, our Parks and Recreation Department hasn't hired the seasonal employees they usually need for their summer activities, since many of those activities have been canceled or suspended for this year. Much like families and businesses, we will continue adjusting to meet the financial situation ahead of us.

It's time for us to take a look at all our services we provide and how we provide them to see if changes need to be made. Just like last year when we moved airport safety officers to the Police Department, we are now looking at moving downtown parking enforcement positions over to the Police Department to provide an increased police presence downtown while maintaining orderly parking. Also, due to decreased market demand for recycled goods, we have seen an increase in costs for solid waste and may not be able to continue providing curbside recycling in the future. We also may not be able to offer the same energy efficiency programs that our residents enjoy. We'll be looking at delaying projects to have a cost savings now but still provide you with the infrastructure and road maintenance projects we've promised. While increases in utility fees aren't favorable, we will have to figure out how to make adjustments to continue providing safe and reliable utilities.

I believe this pandemic will have a long-term impact on our economy. As the job market continues to go down and the unemployment rate goes up, it will have a big impact on our community. Not only will it have an impact on individuals, families and businesses, it will also have an impact on the City's budget and the level of services we can provide. Staff will keep monitoring the impact throughout the next year to recommend any adjustments that may be needed based on the revenue being collected.

While there has been some aid provided by the Federal and State governments, it is one-time funding that unfortunately will not cover the total anticipated loss in revenue. In addition to decreased sales tax collections, more residents are staying home which will likely cause other revenue sources to be down as well, such as hotel/motel tax, motor vehicle tax and transportation tax. This reduction will impact funding areas such as maintenance and construction of roads, capital projects, utility services and Parks and Recreation. These reductions will ultimately affect our General Fund and could require us to relook at how the City generates revenue in order to provide the same level of services. Not related to the pandemic but a sign of our current culture, the telephone and cable franchise revenues are down because people are moving to alternative sources, like streaming services, for their entertainment, which also affects our General Fund.

Additionally, we've gone another year without having the ability to tax online sales. This is a two-step process. Our local partnership worked with our state capitol delegation on the use tax bill. The Missouri General Assembly did not authorize merchants to collect and remit sales tax from online purchases to the Missouri Department of Revenue. Legislators did approve simplified language for local use tax ballots, but it's in an omnibus bill that is drawing some criticism. Now it's up to the Governor to decide how to handle that bill.

Last year we estimated an annual revenue loss of \$5.4 million from untaxed online purchases. This year we estimated a loss of \$5.7 million, which could potentially be higher due to the COVID-19 pandemic, the Stay at Home Order and increased online purchases.

The cumulative estimated loss of local sales taxes to the General Fund, as a result of increased online sales from fiscal year 2010 to fiscal 2019, is approximately \$17.2 million. Having a use tax in place helps fund road repair, public safety and public health services. These core functions must be sustained to maintain a secure quality of life for Columbia. We will continue to work with our partners to encourage a bill to be passed that would allow for collecting taxes for online sales.

While we won't stop planning for the future, the future we're planning for will be different than we expected. We've delayed the adoption of the 2020 Strategic Plan due to the current situation. We didn't think it would be right to adopt a plan that didn't consider the struggles we will face as a result of this pandemic. Currently, the proposed 2020 Strategic Plan is being evaluated by City staff and changes will be made to fit the current climate. I do want to thank the members of the community who have provided input to create the plan and the City staff members who dedicated hundreds of hours to ensure that the document that guides our organization fits the needs and wants of our community.

While it can be hard to imagine what's next, we need to think about what the other side of this pandemic looks like. Typically, our summers are filled with time at the pool, welcoming visitors to our community, ball tournaments and outdoor events. And our falls are filled with an influx of students and their families, the excitement of going back to school, Friday night lights for high school football and Saturday gamedays for college football, complete with fans, families and visitors from all over. Just thinking about all those activities brings a flood of good memories for many people, but we don't know how those activities might be different this summer, this fall and beyond. With that uncertainty comes the uncertainty about the ripple effects that are possible.

We know that we won't be returning to normal and in some cases, what we knew as normal might be a thing of the past. And that isn't necessarily a bad thing. This crisis has forced many of us to adapt and adjust how we operate. Some of those changes might stick around even after the pandemic subsides. For local government, we're looking at how we can consolidate the customer touchpoints to make it easier for people doing in-person business with the City. We're also evaluating how we can make our buildings more secure for our employees while still providing our residents with excellent service.

While some of the adjustments are just temporary, some are not. We've already seen so many acts of selflessness in our community and I know we will continue to unite and help each other survive and thrive.

Businesses and individuals have come together to meet the needs of our community in this time of crisis. Several local restaurants have stepped up to offer free meals to children and folks experiencing homelessness in our community. One of the many examples includes Skylark Bookshop and Broadway Diner teaming up to provide books and free meals to children. The Food Bank for Central & Northeast Missouri partnered with the Columbia Police Department to have a few school resource officers help get food into the hands of some of the most vulnerable students and families in our community. First Chance for Children held diaper drive-thru events where they provided needed items to more than 100 families in our community. We're seeing "blessing boxes" pop up in various parts of town that provide free food and basic need items to those who need it most. Instead of parties and celebrations, parades are being organized to honor special occasions. This creativity and generosity is just an example of the many wonderful acts of kindness in our community.

Additionally, under the leadership of City staff, the City of Columbia, Boone County, Community Foundation of Central Missouri, Heart of Missouri United Way and Veterans United Foundation acted quickly to create CoMoHelps, which serves as our community's official resource for receiving and managing donations to support nonprofit organizations during the COVID-19 pandemic. So far, CoMoHelps has received \$1.2 million in requests and has provided \$712,000 in funding for critical services in response to the pandemic, including food, shelter, and health care. A telethon was organized in a matter of days to raise funds for the Community Foundation's COVID-19 Regional Relief Fund and more than \$33,000 was raised in 12 hours from community members. These are great examples of people coming together to collaborate and help our community.

Last year, I stood before you as the interim city manager and talked about building relationships, which I have done with the Boone County government, the business community and I have moved the City of Columbia forward in our diversity and inclusion goals through our hiring practices.

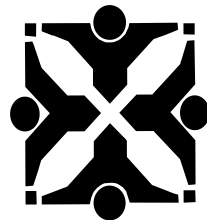
Today, as city manager I want to assure all of you that I continue to look forward and I am prioritizing to keep the City on a strong financial footing that has been passed down to me from previous city managers. In order to keep that strong financial footing we are going to have to make some changes, but I will be sure to communicate with you along the way so you know what changes are coming.

In closing, I want to ask you to please be patient with each other. We're all going through this pandemic together and it's affecting each of us in different ways. I again thank our community partners, local businesses, nonprofit organizations, health care professionals, residents in front-line positions, and our City employees for their flexibility, resiliency and support.

Thank you.

General Information

- How Our Budget is Organized
- City Profile
- Organizational Chart
- Departments
- Fund Structure
- Budget Process
- Assessed Values of Taxable Property
- Fiscal Notes and Policies
- Vision Statements and Goals



City of Columbia
Columbia, Missouri

How Our Budget is Organized

The annual budget is the mechanism used to allocate city resources to departments in order to be able to deliver effective and efficient services to our customers. The budget document is intended to provide information about the city, both financial and operational, from a variety of perspectives and high degree of detail.

Budget Message - This is the City Manager's letter to the council and to the citizens which explains the guiding principles that were used to develop the budget, highlights of the significant changes in the budget, and future issues that have been identified and will need to be resolved.

Budget-In-Brief - This section follows the City Manager's budget message and provides readers a snapshot view of the various funding sources and uses and highlights the significant changes in the budget document.

General Information - This section provides demographics about the City, financial structure of funds and departments, explains the budget process, lists financial policies, and presents the City's vision statements and goals.

Overall Summaries - This section contains a wide variety of summary reports. Each of these reports contain information on the last year's actual figures, current year estimates, and projections for the next year. The following types of summaries are found in this section: revenues, expenditures, funding sources and uses, operating statement summaries by fund, five year capital improvement plan summary for general government departments (streets, parks, public safety, etc.) as well as for enterprise departments (water, electric, sewer, transit, airport, etc.), debt summary, authorized personnel summaries, and a General Fund summary.

Departmental Information - Within each department, the reader will find all of the key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, fines, fees and charges the department is authorized to collect, as well as ten year trend information on total revenues, total expenses, net income/(loss), funding equity, cash reserves and targets, and employees per capita.

There are also a number of five year trend graphs provided. These include the total budgeted expenditures vs. the total capital project expenditures; total employees per capita; revenues, expenses, and net income; and cash reserves versus cash reserve targets.

At the end of each department's budget there is a schedule showing all fees, fines, and service charges associated with that department. This schedule shows the legal authority, the date the fee was last changed, the current year's rate or amount and next year's rate or amount. We have shaded in green those items that are being changed in the next year's budget so they are easy to identify.

Functional Groups - The departments and funds are grouped by function in an effort to help readers easily locate and understand the information presented in this document. The following information lists the functional groups and the departmental budgets included in each group.

Administrative Departments: These budgets are all funded in the General Fund with the exception of the general government debt and general government capital projects. The departments funded within the General Fund include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration. A portion of the costs of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee.

Health and Environment: These budgets have a central mission to preserve, protect, and promote our community. The departments included in this functional group include Public Health and Human Services, Economic Development, Cultural Affairs, the Office of Sustainability, Community Development, the Community Development Block Grant, Convention and Visitors Bureau, and the Contributions Fund.

Parks and Recreation: These budgets support the parks and recreation activities within the City. The budgets included in this functional group include Parks General Operations, Recreation Services, Parks and Recreation Capital Projects, and the Parks Sales Tax Fund. Most of the information presented is net of the parks sales tax fund so the reader can identify the actual dollars that are available.

Public Safety: The budgets included in this functional group include Police, Fire, Public Safety Capital Projects, and Municipal Court.

Supporting Activities: These departments provide goods and services to other City departments on a cost-reimbursement basis. The budgets included in this functional group include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund (IT), Community Relations Fund, and Utility Customer Services Fund.

Transportation: These departments and budgets work together to provide a quality transportation system for the City. The budgets included in this functional group include Public Works Engineering, Streets and Sidewalks, Transit, Airport, Parking, Railroad, Transload, as well as the following special revenue funds that are transferred into those budgets which include the Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund, and Public Improvement Fund. This document provides totals for transportation that are net of the tax funds so readers can identify the actual cash amounts that are available for this function.

Utilities: The budgets included in this functional group include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste District, and Storm Water.

Appendix - contains the Glossary

City of Columbia Profile

History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's. The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 65.20 square miles of land.

Government:

The City of Columbia has a council/manager form of government. The mayor and 6 council members are elected by the citizens of Columbia and serve for 3 years with staggered terms of service. Since April 2014, the mayor and council members have received stipends. The City Manager reports to the Mayor and is considered the chief administrator. Department heads for all municipal functions report to the City Manager.

Culture and Recreation:

Columbia has big city entertainment and a great appreciation for all the arts ranging from international opera and ballet companies to contemporary music superstars. For the sports minded person there are many fun activities and ways to keep in shape.

Columbia is a progressive city offering its citizens a wide variety of experiences from fine dining to theater to rides on the trail to exciting sporting events. Columbia offers it all. The City of Columbia works hard to help keep the city as one of the best places to live and raise a family!

It offers a high quality of life for people of all ages and interests, a low cost of living, an excellent education system, outstanding health care facilities, abundant entertainment and employment opportunities, beautiful parks and trails, a clean environment and much more.

Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	26
Athletic Fields (w/ lights & irrigation)	26
Community Activity & Recreation Center (ARC).....	1
Number of Pools (Private & Public).....	9
Golf Courses (Municipal).....	2
Golf Courses (College).....	1
Golf Courses (Private).....	5
Disc Golf Course.....	4
Parks (Total Acres 3,405) excluding Rec facilities.....	73
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	0
Roller Hockey Facilities (Outdoor).....	1
Skate Park.....	2
Soccer Fields.....	28
Tennis Courts.....	27
Volleyball Courts.....	13

Cultural Arts: (Cultural Affairs 874-6386)

Movie Theaters (screens).....	24
Performing Arts Organizations/Companies*.....	25
Visual Art Venues, Museums & Galleries*.....	21
Arts Festivals*.....	14

*Estimated Numbers

Community:

For being a relatively small town, Columbia has "Big Town" amenities. There are a variety of local business, several hospitals, numerous radio stations and numerous hotels/motels and restaurants.

Community Facilities:

Hospitals.....	7
Hotels/Motels.....	35
Hotel/Motel Rooms.....	3,653
Restaurants.....	319
Shopping Centers.....	17
Shopping Malls.....	1

Education:

Columbia Public Schools have national reputations. They have earned the highest possible rating in Missouri and continue to receive national honors both from the students and teachers alike. The school district graduates one of the highest percentages of Merit Scholars in the country. Columbia also prides itself with having two private colleges and one university from which to receive extended education.

Public Schools (Number) & Enrollment (Number)

Total Public Schools (31).....	19,052
Elementary Schools (23).....	9,113
Middle Schools (7).....	4,321
Senior High Schools (5).....	5,618
Non-Public Schools (17).....	N/A
Stephens College.....	850
Columbia College (day, evening & ext).....	20,063
Univ. Of Missouri-Columbia.....	30,046

Libraries:

Number of Libraries	4
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Daniel Boone Regional Library, UMC (Ellis), Columbia College & Stephen's College

City Streets: (874-6289)

Paved (Lane miles).....	1,389
Gravel (Lane miles).....	4.1

City Sewers: (441-5530)

Gravity Sewer lines (miles).....	715.7
City Force Main (miles).....	26.3

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	145
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	141
Number of vehicles.....	40
Number of hydrants.....	6,154

Police Protection: (874-7652)

Number of stations.....	1
Number of sub-stations.....	4
Total number of employees.....	214.00
Number of Sworn Positions.....	184.00
Number of Civilian Positions.....	41.00
Number of vehicles.....	100

City of Columbia Profile

Parking: (874-7674)

On-Street Meters.....	1,789
Off-Street Meters.....	46
Permit Spaces (lots/garages).....	2,072
Hourly Garage Spaces.....	387
Reserved Spaces in Lots and Garages.....	87

Airport: (874-7508)

Airport Facilities.....	1
Airlines: American Airlines & United Airlines.....	2

Climate:

Annual rainfall is approximately 42.64 inches/year.
 Annual snowfall is approximately 19.0 inches/year.
 Warmest month and average (July - 88 degrees)
 Coolest month and average (January – 21 degrees)

Utilities:

The City of Columbia is a full-service city that provides a variety of services to the citizens of Columbia.

Electricity	874-7380
Water	874-7380
Recycling/Refuse Collection	874-2489
Sewer	874-2489
Storm Water	874-2489

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average; for the first quarter in 2019 Columbia was at 90.6%. Columbia area has a median household income of \$44,907. According to the following websites reporting these economic conditions.

- http://www.missourieconomy.org/indicators/cost_of_living/index.stm
- https://www.missourieconomy.org/indicators/income/city_medincome.stm

Top 5 Employers in Columbia in 2019

University of Missouri	8,480
University Hospital & Clinics	5,304
Columbia Public Schools	2,672
Veterans United Home Loans.....	2,360
Harry S. Truman Memorial Veteran's Hospital	1,602

Sales Tax:

Sales tax in Columbia is 7.975% in all areas of the City except those located in transportation development districts (TDDs). The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital Improvement Tax.....	0.250%
City Parks Sales Tax.....	0.250%
County Community Children's Services Fund.....	0.250%
County E-911 Emergency Sales Tax	0.375%

City's portion of total sales tax rate **2.000%**

City Employees (FTE for FY 2021): 1,452.85

Volunteer Programs: (874-7499)

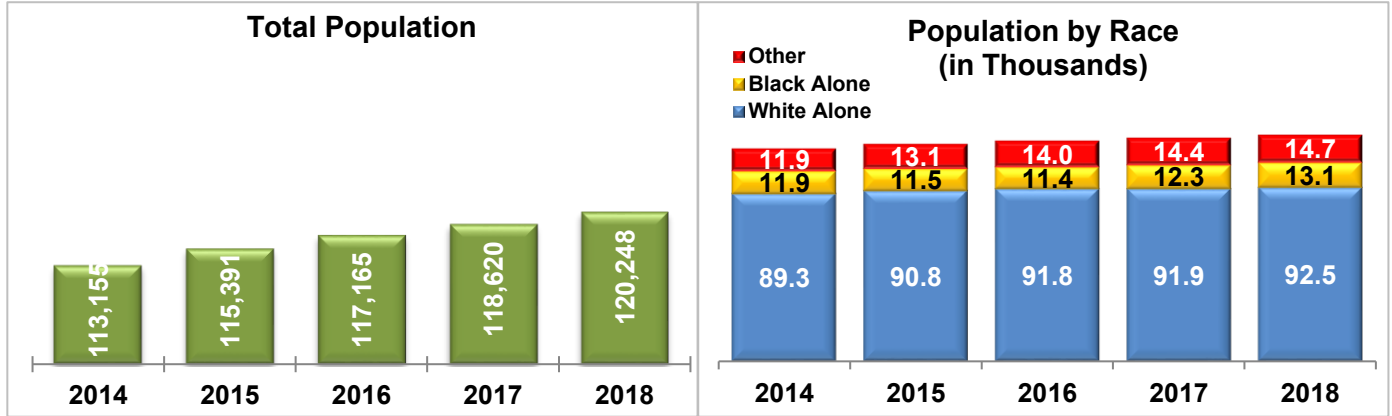
There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful.

There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2019, volunteers contributed 39,867 hours at a value of nearly \$1,013,809.

Principal Tax Payers	Type of Business	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	41,801,716	1	1.92%
Boone Electric Satellite Systems	Utility	19,299,345	2	0.88%
Shelter Insurance	Insurance	17,171,496	3	0.79%
Rise Columbia Property Owner LLC	Property/Developer	13,054,403	4	0.60%
Broadway Crossings II	Property/Developer	12,303,039	5	0.56%
Century Tel of Missouri	Utility	11,631,895	6	0.53%
Hubbell Power Systems	Manufacturer	10,957,130	7	0.50%
Ameren UE Electric Utility	Manufacturer	10,730,897	8	0.49%
TKG Biscayne LLC	Property/Developer	10,446,446	9	0.48%
3M Company	Manufacturer	9,694,596	10	0.44%

The principal taxpayer table lists the top 10 tax payers in the Columbia area based on a commercial assessed value of approximately 32% of the estimated actual value of the property. These are only a few of the numerous businesses both large and small, corporate and independently owned that offer an outstanding working environment for anyone interested in moving or relocating to Columbia.

City of Columbia Profile

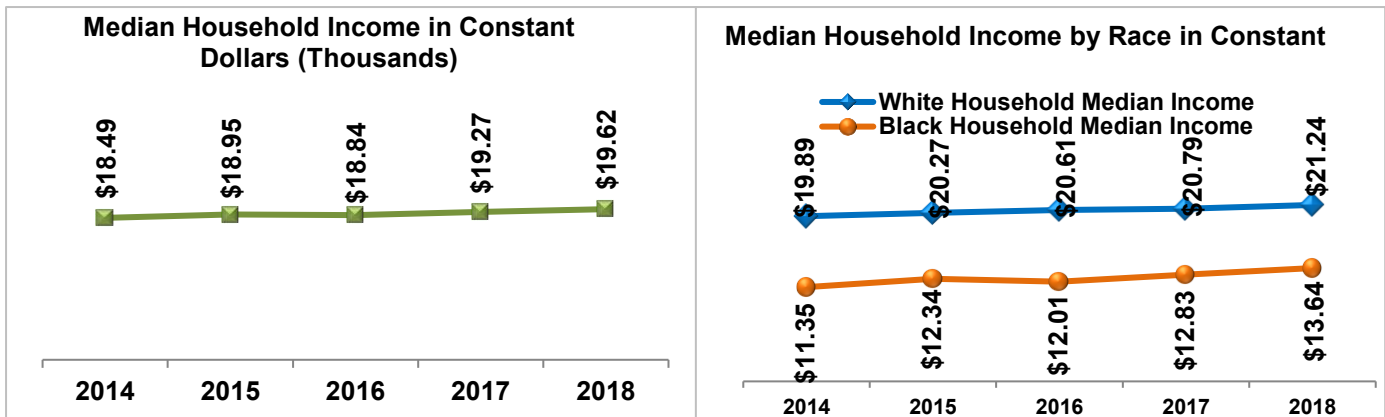


The exact relationship between population changes and other economic and demographic factors has not yet been made clear. However, the evidence seems to indicate that changes in population can have a direct effect on city revenues because population levels appear to be at least indirectly related to such issues as employment, income, and property value. Sudden and substantial increases in population can create immediate pressures for new capital outlays on infrastructure, and for higher levels of service. In the case of annexations, where much of the capital infrastructure is already in place, the pressure may not be as great. However, there still may need to be an expansion of operating programs.

A decline in population would, at first glance, appear to relieve the pressure for expenditures because there would be less population to service. In reality, however, a city is rarely able to reduce expenditures in the same proportion as it is losing population, at least not in the short run. First, many of a city's costs, such as debt service, pension and governmental mandates, are fixed and cannot be reduced in the short run.

Second, if the out migration is composed of middle and upper income households, then the City is left with a more expensive type of population to service, the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative affect on city revenues; the further the decline, the more adverse the affects on employment, income, housing and business activity.

The City of Columbia has experienced positive, manageable population growth over the five year period listed with an average



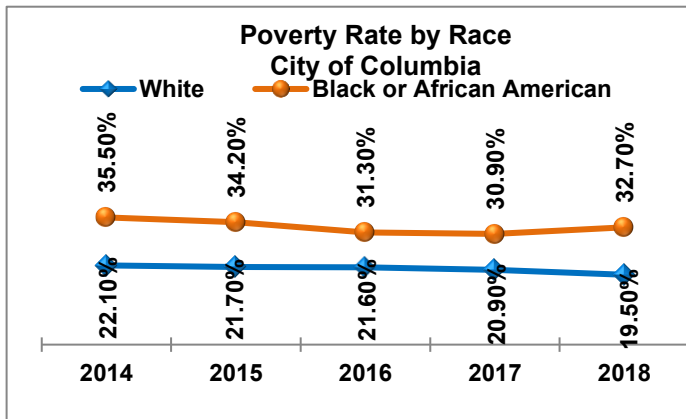
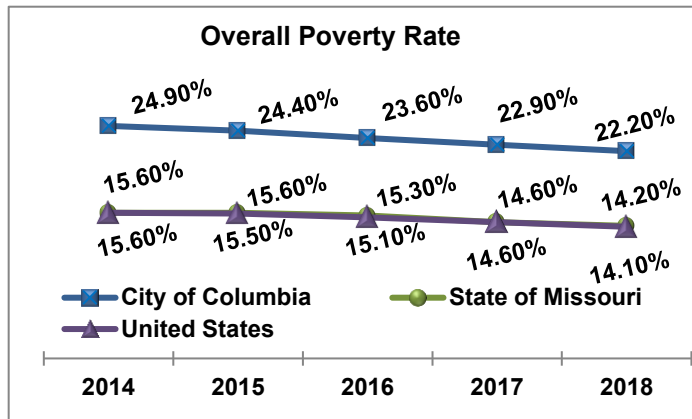
Median household income is one measure of a community's ability to pay taxes: the higher the median household income, the more property tax and sales tax can be generated by the community. If income is more evenly distributed, a higher median household income will usually mean less dependency on governmental services such as transportation, recreation, and welfare. Credit rating firms use household and per capita income as an important measure of a local government's ability to pay on debt.

Median household income in constant dollars is taken from the American Community Survey using five years estimates. This methodology results in more conservative estimates and a smoother trend line.

Overall median household income increased by 12.57% for the period shown, median household income in constant dollars increased by 6.13% and the inflation rate increased 6.07%. This indicates that the growth in median household income has not kept pace with the growth of inflation. Median household income in constant dollars for white households increased 6.80%. Median household income in constant dollars for black or African American households increased 20.21% and the gap between white and black or African American median household income in constant dollars decreased 11.01%. Information by race is self identified.

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City of Columbia Profile

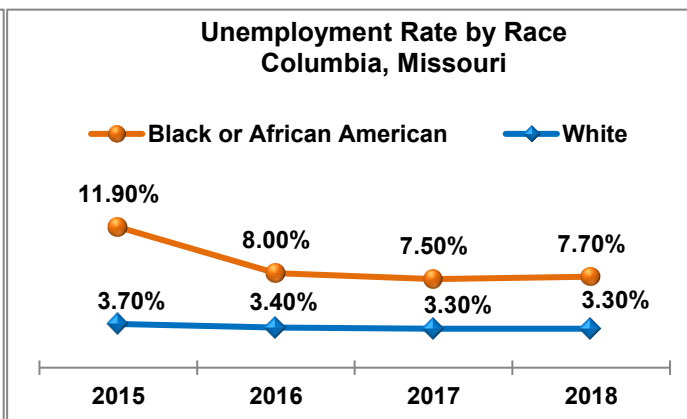
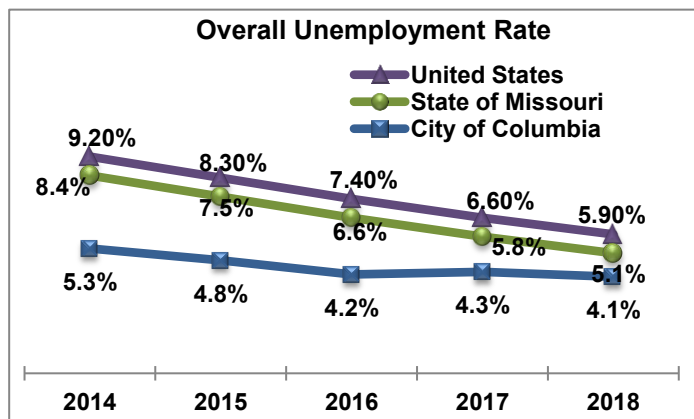


An additional indicator to monitor changes in personal income is the increase in the poverty rate. Statistics for poverty are taken from the American Community Survey. These figures are calculated using five years of data. This indicator can signal a future increase in the level and cost for services because low-income households have relatively higher needs and relatively lower personal wealth.

Information is available for 2009 to 2018. During the period shown, Columbia's overall poverty rate decreased from 24.90% in 2014 to 22.20% in 2018, which is a percentage change/decrease of 10.84%. Columbia's overall poverty rate has been significantly above both the Missouri and United States poverty rates for the period shown. This is a warning trend that will need to be closely monitored as an increase in poverty rate can indicate more demand for city services with less income to pay for those services. When examining the poverty rates by race, the poverty rate for Whites decreased 11.76% over the past nine years while the poverty rate for Black or African Americans decreased 7.89%. Information by race is self identified.

Source:

- US Census Bureau - One Year and Five Year American Community Survey Estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml



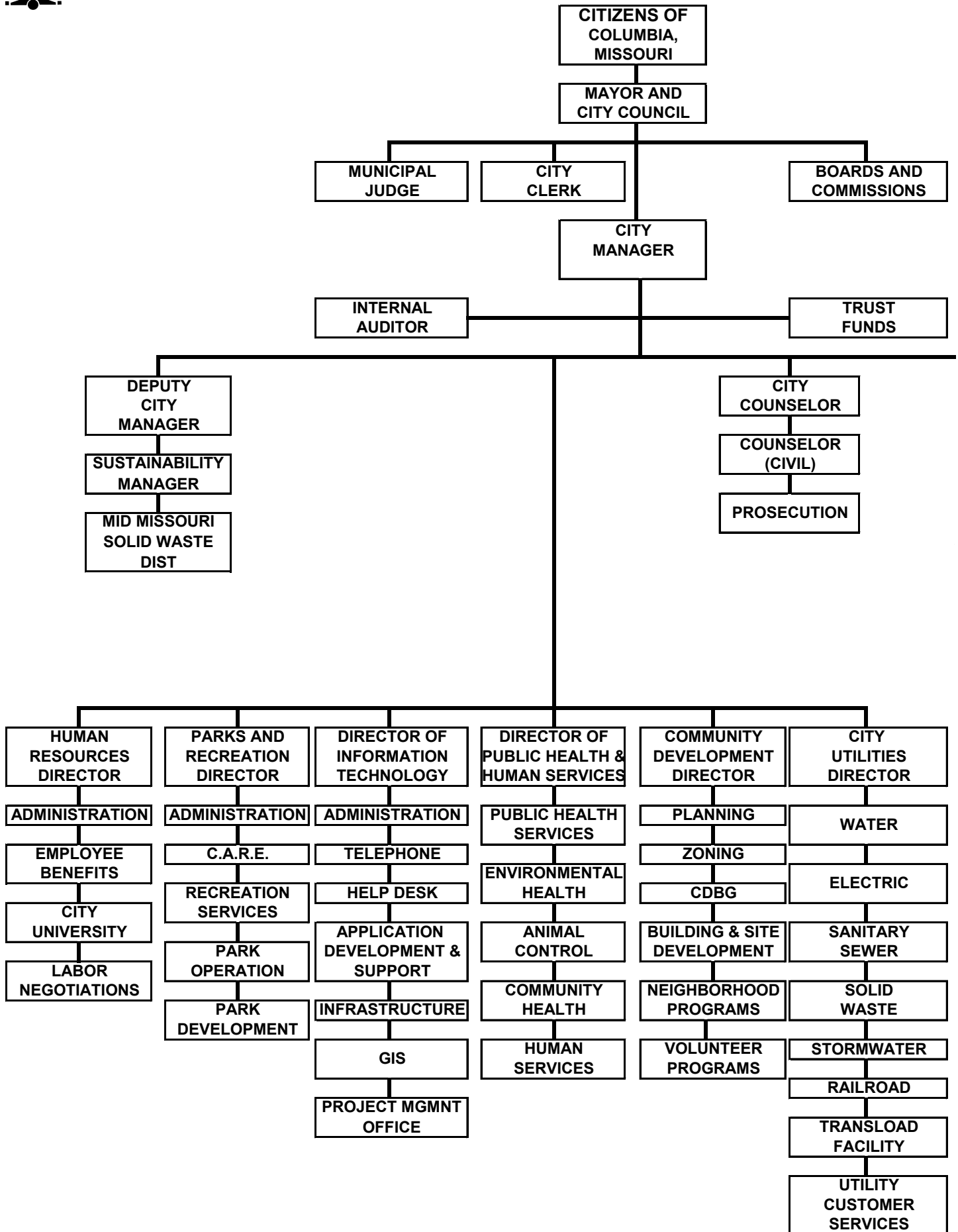
The unemployment rate is directly related to the levels of the business activity and personal income. Changes in rate of employment of the community's citizens are related to changes in personal income and thus, are a measure of and an influence on the community's ability to support its local business sector. Statistics for unemployment are taken from the American Community Survey which utilize five years of data and provide a more conservative estimate. An increase in the unemployment rate can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

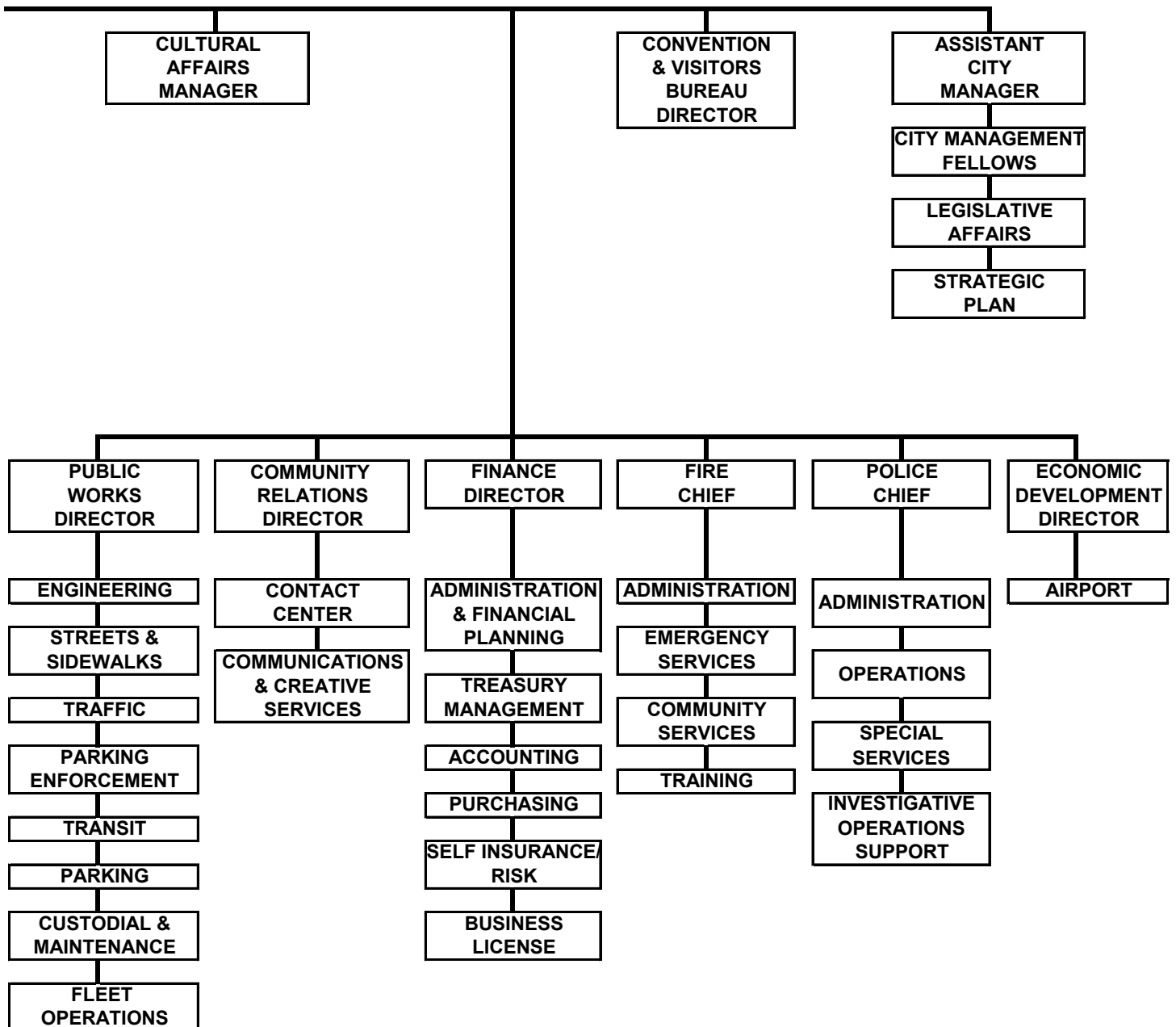
The City of Columbia's largest workforce sector is the education, health and social services area which has enabled the City to continue to stay well below the national and state unemployment rates. During this timeframe the City's overall unemployment rate is 4.1%, compared to the state's rate of 5.10% and the national unemployment rate of 5.90%. While there has been a slight decrease in unemployment rates for both White and Black or African American residents, there still remains a much higher unemployment rate for Black or African American residents (7.70%) versus White residents (3.30%) in Columbia. It is important to note the significant decrease in the unemployment rate for Black or African Americans corresponds to the decrease shown in the poverty rate for Black or African American residents shown on the previous page.

- Source:** US Census Bureau - Five Year American Community Survey Estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml



ORGANIZATIONAL CHART





Columbia Website Address: www.como.gov

"A Full Service City providing comprehensive services to our residents and customers"

City Contact Center 573-874-CITY

City Clerk 573-874-7208

Records and maintains all City records.

City Clerk: Sheela Amin

City Manager 573-874-6338

Responsible for the general administration of the City of Columbia and all of its functions.

City Manager: John Glascock

Convention & Visitor's 573-875-1231

Promotes Columbia as a meeting, leisure, group tour, and sports destination

Director: Amy Schneider

Community Development 573-874-7239

Provides planning, economic and community development support to the City of Columbia.

Director: Timothy Teddy

Community Relations 573-874-7316

Builds citizen trust through effective listening and compassionate response.

Director: Steve Sapp

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.

Manager: Sarah Dresser

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy, as well as manages the Airport.

Director: Stacey Button

Finance 573-874-7111

Administers, directs, and coordinates all financial services for the City of Columbia.

Director: Matthew Lue

Fire 573-874-7393

Serves as the fire protection agency for the City of Columbia.

Fire Chief: Andy Woody

Human Resources 573-874-2489

Coordinates all personnel issues regarding employment and benefits.

Director: Margrace Buckler

Information Technology 573-874-7284

Provides administration and support of the City of Columbia's computer network and telephone.

Director: Jim Chapdelaine

Law 573-874-7223

Manages all litigation and advises Council and all City-related personnel on legal matters.

City Counselor: Nancy Thompson

Municipal Court 573-874-7230

Processes violations of laws and City ordinances.

Judge: Cavanaugh Noce

Parks and Recreation 573-874-7460

Oversees and maintains park lands and a variety of sports and leisure programs.

Director: Mike Griggs

Police 573-874-7404

Serves as the law enforcement agency for the City of Columbia.

Police Chief: Geoffrey Jones

Public Health & Human Services 573-874-7347

Assists to prevent disease and injury by promoting better health in the community.

Includes community and social services programs.

Director: Stephanie Browning

Public Works 573-874-7253

Manages transportation activities of streets and sidewalks, engineering, traffic, parking facilities, transit, as well as fleet operations and custodial and building maintenance services.

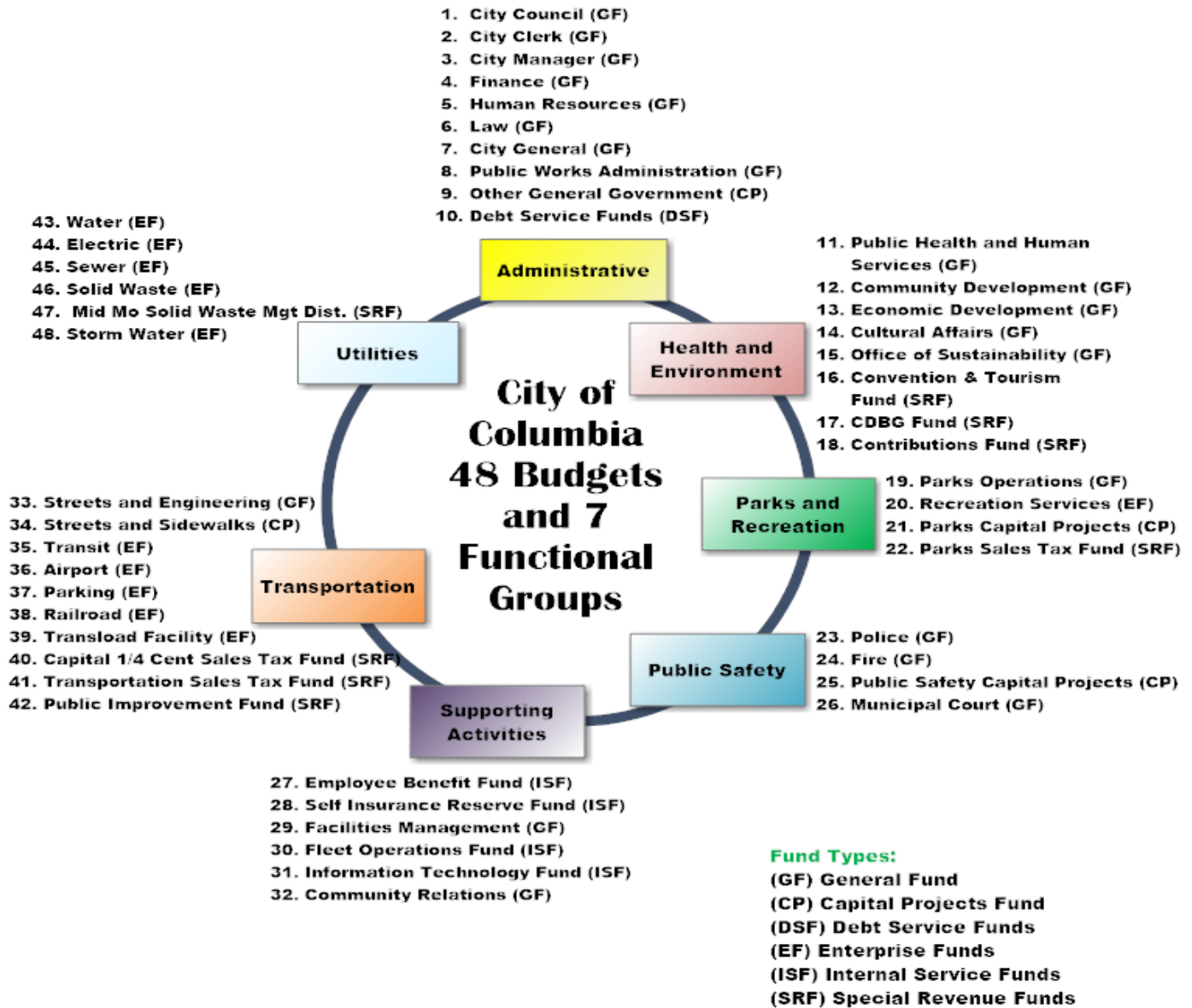
Director: David Nichols

Utilities 573-874-7613

Provides safe and dependable drinking water, electricity, sewer storm water, solid waste collection and operates COLT railroad and Transload Facility

Director: David Sorrell

Functional Groups, Departments & Fund Structure



Accrual Basis:

Enterprise Fund (EF) and Internal Service Fund (ISF) revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

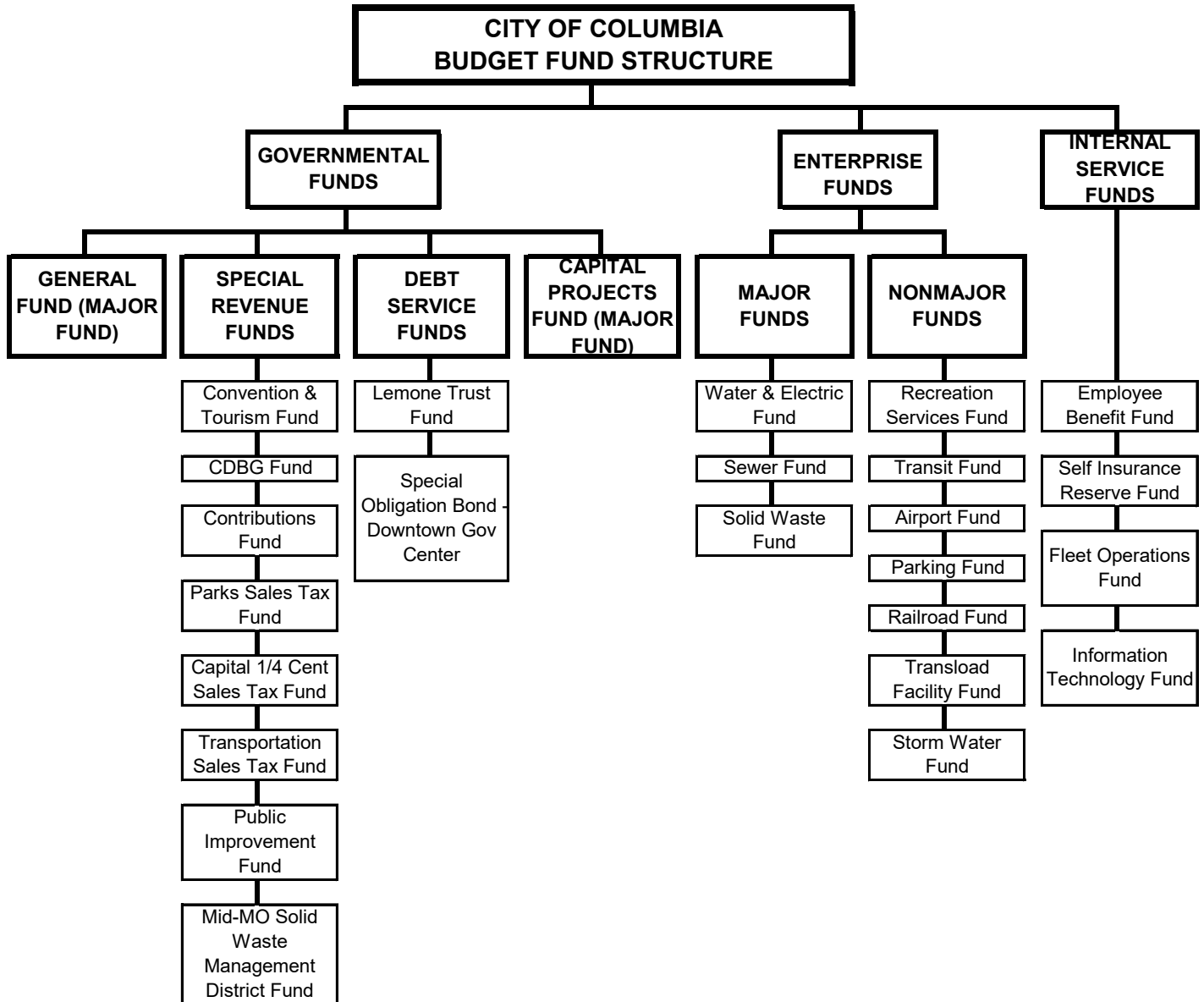
- Airport Fund (EF)
- Electric Fd (EF)
- Employee Benefit Fd (ISF)
- Fleet Operations Fund (ISF)
- Information Technology Fund (ISF)
- Parking Fund (EF)
- Railroad Fund (EF)
- Recreation Services (EF)
- Self Insurance Reserve Fund (ISF)
- Sewer Fd (EF)
- Solid Waste Fd (EF)
- Storm Water Fd (EF)
- Transit Fund (EF)
- Transload Facility Fund (EF)
- Water Fd (EF)

Modified Accrual Basis:

General Government Fund 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

- Capital 1/4 Cent Sales Tax Fund (SRF)
- Capital Projects Fund (CP)
- CDBG Fund (SRF)
- Contributions Fund (SRF)
- Convention & Tourism Fd (SRF)
- Debt Service Funds (DSF)
- General Fund (GF)
- Mid Mo Solid Waste Mgt District Fd (SRF)
- Parks Sales Tax Fund (SRF)
- Public Improvement Fund (SRF)
- Transportation Sales Tax Fund (SRF)

Budget Fund Structure



Major Fund Descriptions:

General Fund:

The fund used to account for all City activities not required to be accounted for elsewhere.

Capital Projects Fund:

This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

Water and Electric Utility Fund:

This fund is used to account 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:

This fund is used to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside city limits. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Fund:

This fund is used to account for the provision of solid waste collection and operation of the landfill.

Fund Descriptions

General Fund (Major 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 budgets: City Council, City Clerk and Elections, City General, City Manager, Municipal Court, Human Resources, Law, Cultural Affairs, Community Development, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering), Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks), and beginning in FY 2021, Community Relations, and Facilities Management (previously Custodial & Building Maintenance).

Capital Projects Fund (Major Fund) - This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

Debt Service Funds - The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

- **Robert M Lemone Trust** - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.
- **2016 Special Obligation Refunding Bonds** - to refund the City's Special Obligation Bonds, Series 2008B.

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 and Electric Utility Fund (Major Fund)** - to account 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 (Major Fund)** - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside city limits. All activities necessary to provide such services are accounted for in this fund.
- **Regional Airport Fund** - to account for all the expenses incurred and revenues received by operations at the Columbia Regional Airport.
- **Transit Fund** - to account for all of the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transportation System.
- **Solid Waste Fund (Major Fund)** - to account for the provision of solid waste collection and operation of the landfill.
- **Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.
- **Recreation Services Fund** - to account for revenues and expenses for various recreational services provided by the Parks and recreation Department for which participants are charged fees.
- **Railroad Fund** - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern mainline in Centralia, MO to the City of Columbia.
- **Transload Fund** - to account for revenues and expenses associated with the operation and maintenance of the Transload Facility.
- **Storm Water Utility Fund** - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

Types of Funds

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:

- **Employee Benefit Fund** - to account for the City of Columbia's self-insurance program for health, disability and life insurance for covered City employees. Other employee benefits accounted for in this fund include retirement sick leave, medical services, service awards, cafeteria plan and employee health/wellness.
- **Self Insurance Reserve Fund** - to account for reserves established and held in trust for the City's self insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims.
- **Fleet Operations Fund** - to account for operating a maintenance facility for automotive equipment, and for fuel used by some City departments.
- **Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve operating efficiencies of the departments within the City.

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** - to account for the four percent permanent tax and the one percent temporary tax for airport improvements levied on the gross daily rental receipts due from or paid by the transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism in the City of Columbia.
- **Contributions Fund** - to account for revenues and expenditures for The Columbia Trust. The Columbia Trust was founded as a formal structure for the City to receive gifts of cash, land and other items.
- **Transportation Sales Tax Fund** - to account for city-enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges, and airports to the extent of tax revenues.
- **Community Development Block Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.
- **Parks Sales Tax Fund** - to account for the city-enacted 1/4 percent (to be reduced to 1/18 percent in 2021) sales tax and expenditures for funding of local parks.
- **Capital Impr. 1/4 Cent Tax Fund** - to account for the 1/4 percent tax renewed by voters in 2015 to be collected until December 2025 for funding of capital improvement projects.
- **Public Improvement Fund** - to account for and disperse monies the City receives from the city sales tax. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks.
- **Mid MO Solid Waste Management District Fund** - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administered by the City per council approved agreement with the District.

Components of the Budget Process

Preparation for the budget process begins as soon as the books are closed for the previous fiscal year. At this time the Finance Department begins looking at past year trends and current projections to begin forecasting for the upcoming budget year.

Trend Manual Preparation - In November through January each year, the Budget Office prepares a comprehensive trend manual which examines trends and identifies warning trends for each of the city's budgets as well as a number of other indicators.

Capital Improvement Program (CIP) Process – From January - April capital projects and improvements are identified and discussed between departments and management. Possible funding sources are identified. A preliminary document is prepared listing all project requests and location maps to better identify the project. A detailed discussion occurs at the Council mini retreat in May. Priority projects are identified based on citizen, council and staff input. The City Manager and Finance staff determines appropriate funding sources for the projects to be funded in the next year. A public hearing on the capital improvement plan is held in July to provide input prior to the release of the City Manager's proposed budget. Citizens can also provide input at the public hearings on the CIP in August and September. The City Council adopts the capital improvement plan for the next year when it adopts the budget at the second Council meeting in September. A final CIP document is then prepared.

Components of the Budget Process

Forecasting - Budget staff reviews historical information in conjunction with the latest current year financial statements to prepare a set of forecasts. Assumptions are developed in a model which forecasts revenues and expenditures over the next five years. These forecasts are presented to and reviewed with the City Manager so that general budget guidelines for the next year may be developed. This generally takes place not long after the fiscal year is closed and continues through out the budget process. All supporting activity, transportation, and utility funds prepare five year forecasts which are included in the budget document.

Council Retreat - In May, the City Manager meets with the City Council. This meeting provides an opportunity to review the year end financial information and trends and obtain from Council a list of issues and areas the Council wants the budget to focus on for the next year. This guidance from Council provides the framework for the next year's budget.

Budget Guidelines – Prior to establishing guidelines for the upcoming budget year, the City Manager reviews forecasts (see Forecasting) with the Finance Director. Based upon this review and input from the City Council at the Council Retreat, budget guidelines are established and provided to the departments.

Department Budget Preparation- In mid March, departments receive budget guidelines from the City Manager as well as instructions from the Budget Office. Budget instructions, calendars, and files are posted on a budget google site. Departments are responsible for preparing budget estimates for the current year, projections for the next year, and supplemental requests. Supplemental requests are any items that are over \$5,000, requests for new programs, replacement and additional fleet items, and requests for new positions. Departments must enter their current year estimates and next year's projections into the City's financial accounting software system.

Fleet Replacement Process - The Fleet Optimization Committee (FOC) reviews all requests for replacement of rolling stock within the City on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process. This committee also reviews all specifications of the approved fleet items prior to the items being ordered to ensure completeness of the specifications and to coordinate ordering of similar items together to obtain the lowest prices.

Budget Office Review of Departmental Budgets - After departments have submitted their budgets and the FOC has made recommendations for fleet replacements, the Budget Office, consisting of a Budget Officer and five staff members, review all 49 budgets, looking at past trends, reviewing for completeness and identifying any issues. The Budget Officer and the applicable analyst meet with each department and resolve any issues prior to budget meetings with the City Manager.

City Manager Budget Meetings - At the end of May through the end of June, the City Manager meets with each department to review their budget, approve personnel requests and set rates and fee changes. Final adjustments are made to balance the budget in early July.

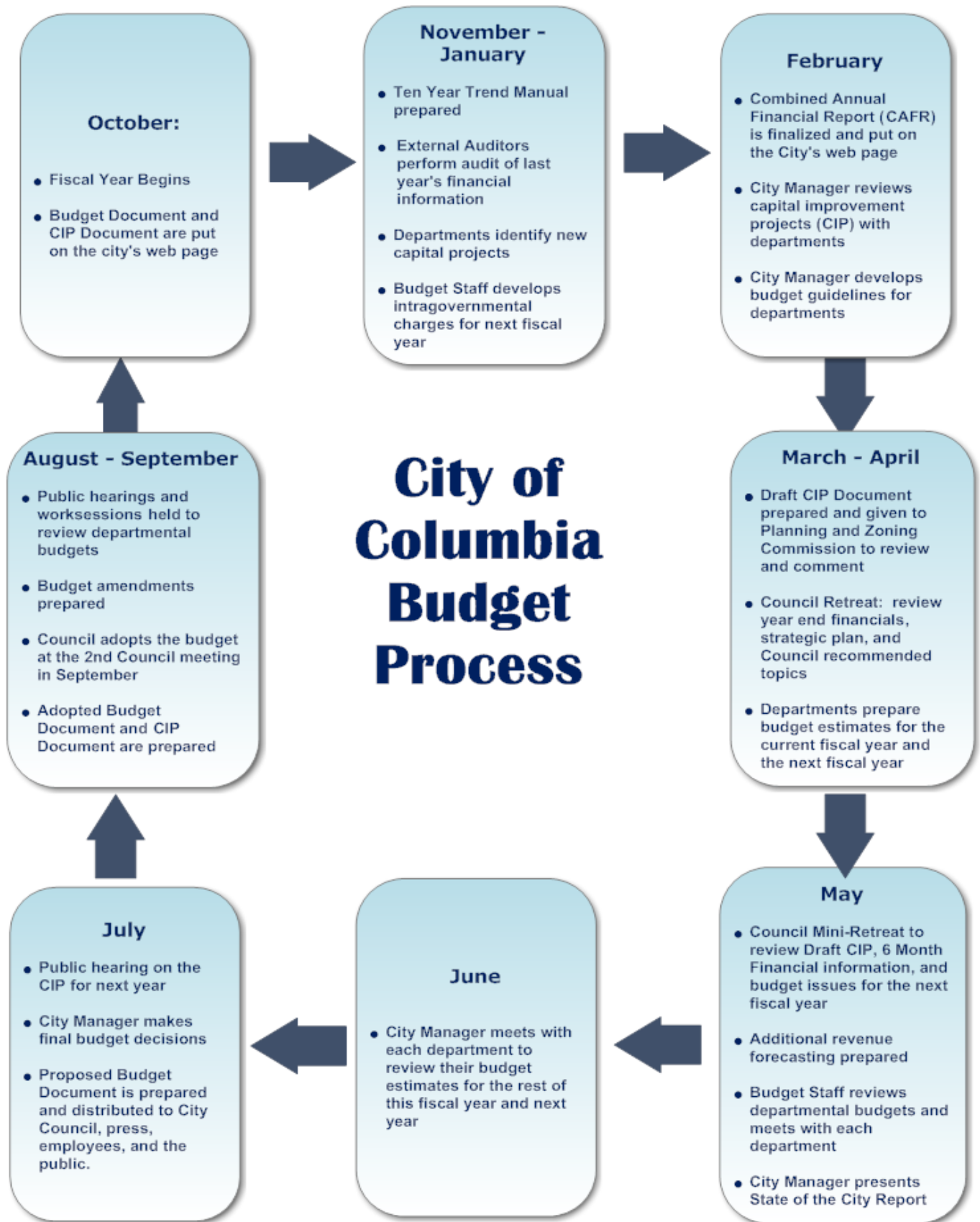
City Manager Budget Document prepared - The City Manager's budget document is prepared during the first three weeks in July, is distributed to Council, and then a press conference is held at the end of July. By charter, this must be accomplished by July 31st.

Budget Amendment Process - In August, the City Council holds a budget work session with the City Manager, Finance Director, Budget Officer, and Department Heads to review the City Manager's Budget, individual department budgets, revenues and expenditures, and issues for the upcoming fiscal year. Public hearings are held to gather citizen input on the proposed budget. Both the public and press are welcome to attend the work sessions and public hearings. Television, radio, and newspaper reporters keep the public informed on the status of the budget as it is reviewed by Council. Budget amendments are prepared for any changes the Council or staff identify for inclusion in the budget.

After adoption of the budget, the budget can be amended via ordinances or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. If the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department. Ordinances appear before the Council for a first read and are adopted at the second meeting. Resolutions are read and adopted at the same meeting.

Adopted Budget Process - In September, the City Council continues budget work sessions and public hearings on the budget. The budget is adopted during the month. The Finance staff makes the necessary changes and appropriation files are set up for the New Year. The Annual Budget document is prepared and distributed. The new fiscal year begins Oct. 1st.

Budget Calendar



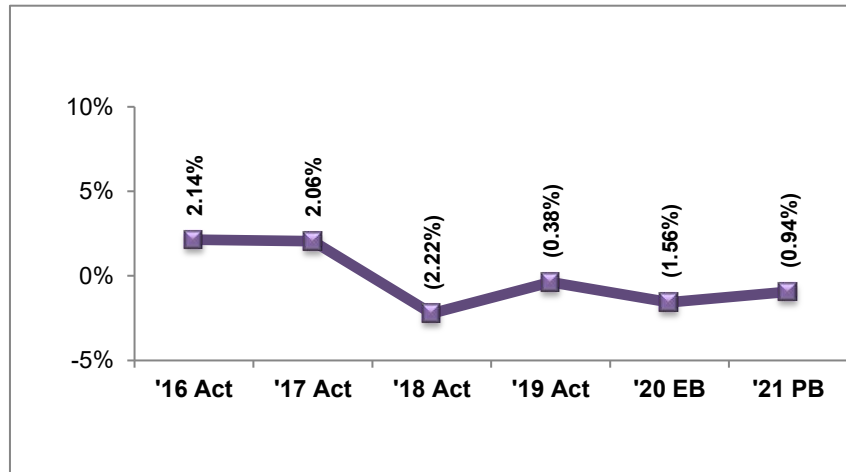
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2010	5,451,561	1,379,654,147	254,289,515	1,639,395,223
2011	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2012	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2013	4,138,118	1,423,905,462	293,420,631	1,721,464,211
2014	4,108,905	1,449,632,179	298,129,549	1,751,870,633
2015	4,095,085	1,506,138,234	303,450,790	1,813,684,109
2016	4,193,727	1,553,310,919	317,367,258	1,874,871,904
2017	4,690,175	1,668,592,626	332,330,345	2,005,613,146
2018	4,353,048	1,728,433,002	344,515,359	2,077,301,409
2019	3,550,900	1,816,231,241	368,086,857	2,187,868,998

Property Tax Rates (Per \$100 Assessed Value)

<u>Fiscal Year</u>	<u>General Fund</u>	<u>G.O Fund Bond</u>	<u>Total Fund</u>
2011	0.41	0.00	0.41
2012	0.41	0.00	0.41
2013	0.41	0.00	0.41
2014	0.41	0.00	0.41
2015	0.41	0.00	0.41
2016	0.41	0.00	0.41
2017	0.41	0.00	0.41
2018	0.41	0.00	0.41
2019	0.41	0.00	0.41
2020	0.4075	0.00	0.4075
2021	0.4075	0.00	0.4075

General Fund Sales Tax Revenues - Annual Growth/(Decline)



<u>Fiscal Year</u>	<u>General Fund Sales Tax Revenue</u>	<u>% Change Over Previous Year</u>
2016	\$23,321,470	2.14%
2017	\$23,801,076	2.06%
2018	\$23,272,199	(2.22%)
2019	\$23,184,765	(0.38%)
2020 *	\$22,822,885	(1.56%)
2021	\$22,608,660	(0.94%)

*For FY 2020 the allocation of the 1% General Sales tax to the General Fund was increased from 95.9% to 98%. The decline without the change in allocation is -2.50% for FY 2020.

Fiscal Notes & Policies

The City of Columbia has a council-manager form of government. All powers of the City are vested in an elective Council, which enacts legislation, adopts budgets, determines policies, and appoints the City Manager.

The City Manager is the chief executive and administrative officer of the City and is responsible to the Council for the proper administration of all the City's affairs. The City Manager keeps the Council advised of the financial condition of the City and makes recommendations concerning its future needs.

The fiscal year of the City begins on the first day of October and ends on the last day of September each year. The fiscal year constitutes the budget and accounting year.

REVENUE POLICY

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.

The City will project and update revenues annually. These revenue forecasts will be presented to the City Council prior to the beginning of the budget process.

Departments submit their revenue estimates for the current year and projected revenue for the next year to the Finance Department.

Revenue trends are to be examined monthly and incorporated into annual revenue forecasts.

Revenue sources are not utilized by the City while legal action is pending.

Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager.

Cash investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio.

User fees and rates will be examined annually and adjusted as necessary to cover the costs of providing the services.

The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes, and other revenues properly due the City. The City will follow an aggressive policy of collecting all delinquencies due the City.

BUDGET POLICY

Between 120 and 180 days prior to the adoption of the budget, the City Manager shall prepare and submit to the Council a statement of the policy recommendations for programs and priorities which, in the opinion of the City Manager, will be of benefit to the city.

The City Manager shall submit a budget to Council at least 60 days prior to the beginning of each budget year.

Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, activity, and fund.

The City Council shall hold public hearings on the budget as submitted, at which all interested persons shall be given an opportunity to be heard.

The City Council shall adopt the budget, by majority vote, no later than the last Monday of the month proceeding the first month of the budget year. If the City Council does not take final action by this date, the budget will be considered effective as it was submitted.

The budget shall be on record in the City Clerk's office and open to public inspection. In addition, a copy of the budget is available for the citizens of Columbia to view at the Columbia Public Library. The budget is also available for viewing and/or printing on the City's website at www.como.gov

A detailed listing of the budget calendar is found on page 74.

The City will annually submit documentation to obtain the Government Finance Officials Association (GFOA) Distinguished Budget Presentation Award.

After adoption of the budget, the budget can be amended via ordinance or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. When the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department.

At the request of the City Manager, the Council may by resolution, transfer any unencumbered appropriation balance or portion thereof from one office department or agency to another. No transfer shall be made of specified fixed appropriations.

Fiscal Notes & Policies

CAPITAL IMPROVEMENTS POLICY

The City develops a five-year program for capital improvements and updates it annually for budgeting purposes. A Capital Improvement Plan (CIP) document is prepared which lists all project requests that go beyond the five year budget guideline.

Estimated costs and potential funding sources for each capital improvement project proposal are identified before the document is submitted to the City Council for approval.

The capital improvement program will be included in the Annual Budget. The Annual Budget will implement the first year of the capital improvement program.

FIXED ASSET POLICY

The following fixed asset policy shall be in force commencing with fiscal year 2000. This policy is consistent with Government Financial Officers Association Recommended Practices and should be reviewed periodically and compared to recommended practices of the GFOA or other nationally recognized government finance organization.

Fixed assets should be capitalized only if they have an estimated life of more than one year following the date of acquisition and have a purchase cost of \$5,000 or more. Items which cost less than \$5,000 and/or have a life of one year or less will be expensed upon acquisition.

Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.

Fixed assets' capitalization threshold should be applied to individual fixed assets rather than to groups of fixed assets.

A small tag with a fixed asset number will be issued by the Finance Department for all items that can be reasonably tagged (physically). Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed through the Purchasing Agent as required by City ordinance.

Departments will notify the Finance Department of any change in location or loss of a fixed asset.

Departments should exercise control over their non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level.

ACCOUNTING POLICY

An independent financial audit shall be made of all accounts of the City government at least annually and more frequently if deemed necessary by the City Council.

The General Fund, Special Revenue, Debt Service, General Capital Projects, and Expendable Trust Funds will be accounted for under the modified accrual basis of accounting.

Enterprise Funds, Internal Service Funds, and Non-Expendable Trust Funds will be accounted for under the accrual basis of accounting.

Full disclosure will be provided in the financial statements and bond representations.

The City will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

The Annual Financial Report will be prepared in accordance with revised GASB standards.

PURCHASING POLICY

The Purchasing Division shall have responsibility for and authority to contract for, purchase, store and distribute all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the City.

It shall be the policy of the City to encourage competitive business practices through public bidding or requests for proposals wherever possible and feasible.

In evaluating bids and awarding contracts, the head of the Purchasing Division is authorized to give preference to recycled and environmentally preferable products according to prescribed guidelines.

DEBT POLICY

The City may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term notes and leases.

The City may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds.

The City will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

When the City finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.

The City's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued investment grade bond ratings.

No bonds shall be issued without the assent of the requisite number of qualified electors of the City voting thereon.

RESERVE/FUND BALANCE POLICY

The City calculates an unreserved, undesignated fund balance equal to 20% of expenditures for the adopted general fund budget. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

Self-Insurance Reserves shall be maintained at a level to protect the City against incurred and reported losses as well as those incurred but not reported and future losses within the retention.

A contingency reserve account will be appropriated annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs.

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced except where Council approves the use of excess reserves.

All other funds will follow a 20% guideline for fund balance reserve as well. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

ENTERPRISE FUND POLICY

Enterprise funds will be used to account for the acquisition, operation, and maintenance of City facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable.

The Water and Electric department will pay into the General Fund of the City annually an amount substantially equivalent to that sum which would be paid in taxes if the water and electric utilities were privately owned.

Enterprise funds are required to establish rates that generate revenues sufficient to cover the cost of operations including debt expense and capital needs. In accordance with the City Charter, operating costs must include any intragovernmental charges. Rate calculations also take into consideration any approved subsidies from General Government Funds.

INTERNAL SERVICE FUND POLICY

Internal service funds will be used to account for the provision of goods and services by one department of the City to the other departments.

Internal service funds are to be self-supporting from user charges to the respective user departments.

Internal service funds are to only recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirement. In computing revenue requirements for rate setting purposes, the rate base should include such items as debt expense, interest expense, operating expense, prorated reserves (for lease/purchase arrangements) and depreciation expense or estimated capital outlay, either of which are usually financed 100% internally through rates.

If a large fund balance has occurred in excess of reasonable revenue requirements, rates should be adjusted in the next fiscal year based on a four- year average of net income/loss. This allows the City to maintain appropriate levels of retained earnings without large swings in the rates charged out to departments in any given year.

BASIS OF ACCOUNTING

Governmental Funds use the modified 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 incurred.

BASIS OF BUDGETING

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. Proprietary Funds are budgeted on a full accrual basis except for capital expenditures, which must be included in total appropriations.

Overall Summary Section

Description

The City of Columbia is considered to be a full-service city, which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide. Thus, the city's budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 48 separate departmental budgets.

The budget document is divided into seven functional groups which include: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation, and Utilities.

This overall summary section is divided into six distinct sections.

Overall and Expenditure Summaries

The overall summaries provide a look at the revenues, or where the money for the city comes from, and expenditures, or where the money goes. There are summaries by major revenue categories as well as by fund. On the expenditure side, there are summaries by function, fund, expense category and by department.

Operating Statement Summary

This summary provides the following information by fund: Beginning Fund Balance, Revenues, Expenses, Net Income, and Total Resources Provided by Operations.

CIP Summary

The Capital Improvement Plan (CIP) Summary provides a summary of the capital improvement plan project amounts. The individual department's capital projects listings are contained in the department sections within the various functional groups.

Debt Summary

The Debt Summary shows the City's legal debt margin as well as a summary of all of the outstanding debt for the City. The individual debt requirement pages for outstanding debt are included in the respective department sections within the various functional groups.

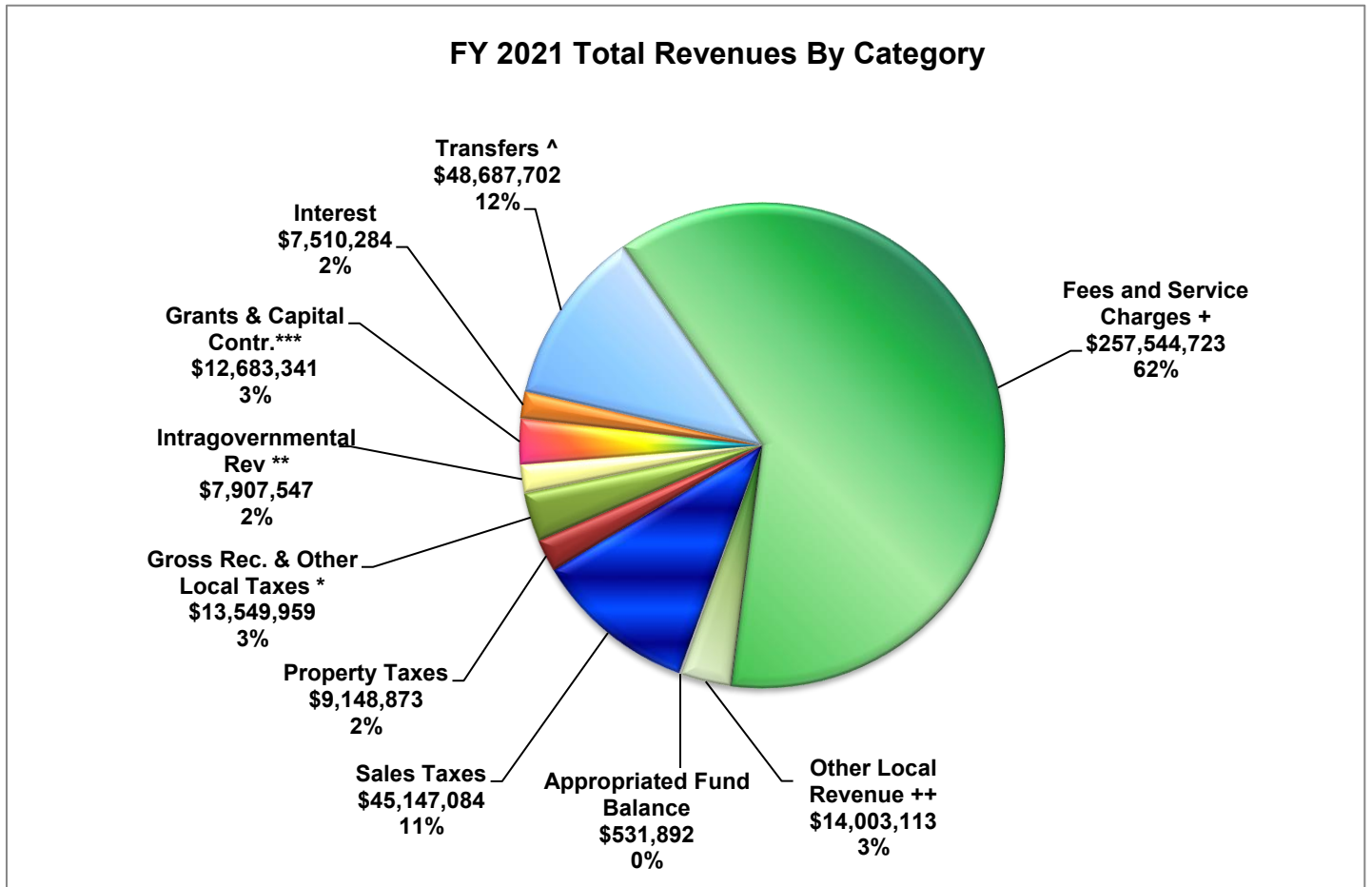
Personnel Summary

The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

The General Fund Summary provides summaries on the revenues by category, expenditure summaries by function and category, a position count by function and department, and major General Fund trends.

Overall Revenue Summary (Where the Money Comes From)



Revenues by Category (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	% Change 21/20EB	% Change 21/20B
Sales Taxes	\$47,264,643	\$45,132,620	\$45,572,930	\$45,147,084	(0.93%)	0.0%
Property Taxes	\$8,546,077	\$8,957,190	\$9,160,735	\$9,148,873	(0.1%)	2.1%
Gross Rec. & Other Local Taxes *	\$15,052,923	\$14,543,370	\$13,402,200	\$13,549,959	1.1%	(6.8%)
Intragovernmental Rev **	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547	52.4%	55.8%
Grants & Capital Contr.***	\$24,182,049	\$22,949,671	\$26,392,607	\$12,683,341	(51.9%)	(44.7%)
Interest	\$14,226,874	\$7,758,304	\$8,792,360	\$7,510,284	(14.6%)	(3.2%)
Transfers ^	\$52,257,673	\$57,707,607	\$53,847,139	\$48,687,702	(9.6%)	(15.6%)
Fees and Service Charges +	\$262,600,220	\$275,794,374	\$258,121,328	\$257,544,723	(0.2%)	(6.6%)
Other Local Revenue ++	\$14,444,742	\$13,183,788	\$12,236,480	\$14,003,113	14.4%	6.2%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$0	\$5,490,201	\$3,486,657	\$531,892	(84.7%)	(90.3%)
Total	\$444,350,065	\$456,592,216	\$436,202,527	\$416,714,518	(4.5%)	(8.7%)

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

*** Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations, as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

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

Overall Revenue Summary (Where the Money Comes From)

Highlights / Significant Changes

The city has a wide variety of funding sources to allocate each year. Some of these funding sources are classified as general, which means that they can be allocated to many different departments. General sources are found in the City's General Fund. An example of a general funding source would be general sales taxes which can be allocated to any General Fund operation such as police, fire, health, etc. Other funding sources are classified as dedicated and must be used in either a particular department or in a particular fund. An example of a dedicated source would be parks sales tax which must be used for park related expenses in either Parks and Recreation or Recreation Services. Another example would be the revenues generated by the sewer fund. These funding sources must be collected and used within the sewer fund. Some General Fund departments receive funding from both dedicated and general sources. Readers will note the types and amounts of dedicated and general funding sources used for each department on that department's summary page.

Fees and Service Charges are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2021, this revenue source reflects a decrease of \$0.6 million or 0.2% under Estimated FY 2020. There are currently no rate increases included in the proposed budget for Electric, Sewer, Solid Waste or Storm Water. A 3% Water voter approved rate increase may be brought forward to Council in January once the FY 2020 books are closed and it can be determined if the revenue increase is needed to meet debt service requirements. The estimated average residential customer impact is \$0.75 per month (compared to an increase of \$0.82 per month last year).

Fee increases include various Business License fee increases and Community Development increases to minimum fees.

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.4075/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes).

- For FY 2021, total sales taxes are projected to decrease \$0.4 million or 0.93% under Estimated FY 2020. Estimated FY 2020 reflects a decrease due to more transactions being conducted online which do not collect local sales taxes and the impact of COVID-19. The Estimated FY 2020 amount was calculated by taking the actual sales tax amounts received through June and estimating a 10% decline in sales tax from the previous year for the remaining months (July to September). The FY 2021 amount assumes a 5% decrease from amounts received October, 2019 thru June, 2020 and a 5% decrease from FY 2019 amounts for the remaining months (July to September). There is a two month lag between the time a sales occurs in a store and the time the City receives the sales taxes on that sale. The amounts received through June reflect sales that occurred in stores through April. The City's stay at home order was in effect from March 25, 2020 until May 3, 2020 when several phases of reopening began. Since we do not have many months of receipts since the pandemic began, our estimates are fairly conservative and may be adjusted as more information is received.
- FY 2021 property taxes are projected to decrease \$11,862 or 0.1% from Estimated FY 2020.
- Gross receipts taxes, as well as other local taxes, are projected to increase \$0.1 million or 1.1% above Estimated FY 2020. The FY 2020 estimated reflects a decrease of \$1.7 million below FY 2019 collections primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines, cable franchise fees, and hotel/motel taxes, gas tax, and motor vehicle taxes due to COVID-19.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2021 these revenues are projected to increase \$1.8 million or 14.6% above Estimated FY 2020. In the General Fund, there was a \$1.97 million increase due to the movement of the Facilities Management and Community Relations operations into the General Fund (previously internal service funds) and represents the charges to departments outside of the General Fund for the services these two operations provide.

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$13.7 million or 51.9% below Estimated FY 2020. This decrease is primarily due to lower one-time funding for capital projects in Transit and Airport.

Transfers can occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2021, transfers into funds are projected to decrease \$5.2 million from Estimated FY 2020 due to lower capital project funding from transfers in Streets and Sidewalks, Transit, and Airport.

Intragovernmental Revenues are revenues for the General Fund that come from other departments. General and Administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2021, General & Administrative revenues are projected to increase \$2.7 million or 52.4% over Estimated FY 2020 due to recovery of airport public safety from Airport and street maintenance of parking spaces from Parking (which were previously handled through operating transfers), recovery of parking enforcement costs from the Parking Fund and due to recovery of additional general and administrative amounts from Sewer, Solid Waste and Parking which were not previously recovered.

Appropriated Fund Balance is the amount of reserves from a previous year that are budgeted for use in the next fiscal year. In the general fund, Council has a policy that allows the use of reserves above the cash reserve target to be budgeted. Generally these funds are used for either one-time expenses or as a temporary source. In FY 2021 there is a total appropriated fund balance amount of \$0.53 million in the General Fund which will be used to help fund fleet replacements.

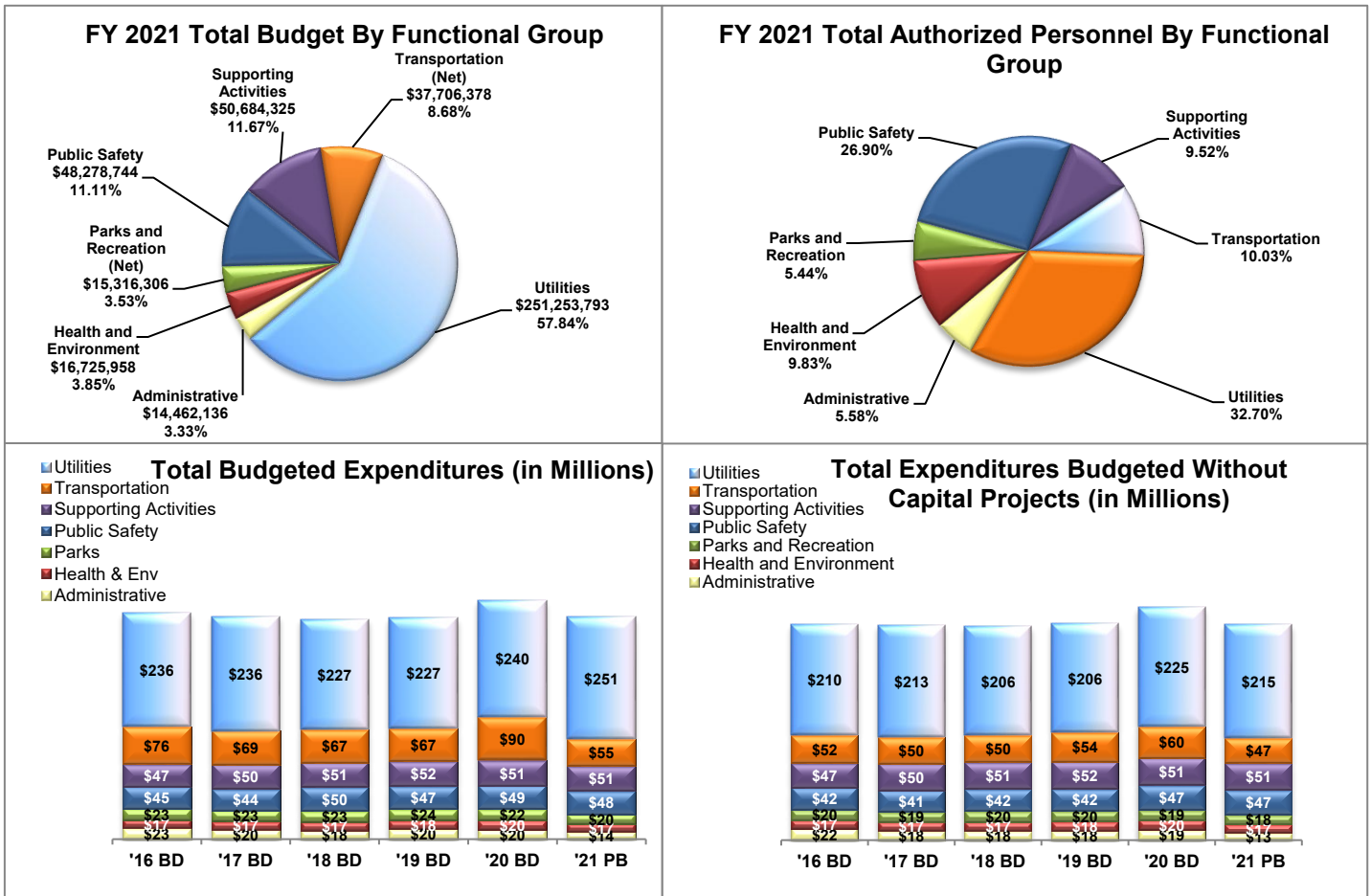
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Summary of Total Revenues By Fund Type

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
General Government Funds:						
1100 General Fd	\$85,621,018	\$90,586,734	\$86,632,612	\$93,582,515	\$2,995,781	3.3%
2190 Capital Improvement STax Fd	\$5,889,063	\$5,531,665	\$5,613,587	\$5,561,787	\$30,122	0.5%
2200 Parks Sales Tax Fd	\$5,858,667	\$5,529,644	\$5,581,925	\$5,530,125	\$481	0.0%
2210 Transportation STax Fd	\$11,605,673	\$11,068,030	\$11,173,949	\$11,070,300	\$2,270	0.0%
2220 Public Improvement Fd	\$2,042,427	\$1,800,912	\$1,144,688	\$1,209,316	(\$591,596)	(32.8%)
2290 Convention & Tourism Fd	\$3,785,093	\$3,601,681	\$3,318,853	\$3,489,535	(\$112,146)	(3.1%)
2300 Stadium TDD Fd	\$1,591,206	\$970,551	\$253,586	\$0	(\$970,551)	(100.0%)
2310 Contributions Fd	\$159,434	\$47,152	\$47,152	\$61,061	\$13,909	29.5%
2320 Mid Mo Sol Waste Mgt Dis Fd	\$187,244	\$168,275	\$168,954	\$170,876	\$2,601	1.5%
2610 Non-Motorized Grant Fd	\$17,831	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
2660 CDBG Fd	\$1,166,942	\$373,536	\$877,284	\$376,057	\$2,521	0.7%
3xxx Debt Service Fds (combined)	\$4,748,769	\$4,557,964	\$4,488,303	\$3,085,675	(\$1,472,289)	(32.3%)
4400 Capital Projects Fd	\$20,657,843	\$20,964,470	\$19,149,381	\$11,464,086	(\$9,500,384)	(45.3%)
Total Govt. Funds	\$143,331,210	\$145,254,133	\$138,504,771	\$135,601,333	(\$9,652,800)	(6.65%)
Enterprise Funds:						
503x Railroad Fd	\$593,979	\$490,221	\$452,166	\$657,710	\$167,489	34.2%
504x Transload Facility Fd	\$179,882	\$249,226	\$77,700	\$159,226	(\$90,000)	(36.1%)
550x Water Utility Fd	\$27,338,808	\$28,926,689	\$27,053,212	\$28,663,434	(\$263,255)	(0.9%)
551x Electric Utility Fd	\$132,572,229	\$140,037,287	\$130,120,023	\$132,251,727	(\$7,785,560)	(5.6%)
552x Recreation Services Fd	\$9,073,840	\$7,502,611	\$6,258,790	\$7,485,265	(\$17,346)	(0.2%)
553x Transit Fd	\$8,469,783	\$8,661,053	\$7,695,135	\$7,010,716	(\$1,650,337)	(19.1%)
554x Airport Fd	\$11,580,141	\$16,691,176	\$19,971,877	\$4,094,407	(\$12,596,769)	(75.5%)
555x Sanitary Sewer Utility Fd	\$28,087,359	\$26,037,807	\$26,231,994	\$26,479,769	\$441,962	1.7%
556x Parking Utility Fd	\$5,191,396	\$4,931,807	\$3,960,719	\$4,611,683	(\$320,124)	(6.5%)
557x Solid Waste Utility Fd	\$24,823,891	\$23,735,513	\$22,738,498	\$23,002,319	(\$733,194)	(3.1%)
558x Storm Water Utility Fd	\$3,180,508	\$3,656,449	\$3,731,247	\$3,782,425	\$125,976	3.4%
Total Enterprise Funds	\$251,091,816	\$260,919,839	\$248,291,361	\$238,198,681	(\$22,721,158)	(8.71%)
Internal Service Funds:						
6590 Employee Benefit Fd	\$19,838,174	\$20,166,281	\$20,247,819	\$20,926,181	\$759,900	3.8%
6690 Self Insurance Reserve Fd	\$6,983,690	\$6,348,999	\$6,457,818	\$6,280,379	(\$68,620)	(1.1%)
6710 Custodial / Maintenance Fd	\$1,654,409	\$1,688,919	\$1,678,557	\$0	(\$1,688,919)	(100.0%)
6720 Fleet Operations Fd	\$7,438,053	\$8,435,530	\$8,297,980	\$7,288,030	(\$1,147,500)	(13.6%)
6740 Information Technology Fd	\$8,508,932	\$8,325,078	\$7,226,732	\$8,419,914	\$94,836	1.1%
6750 Community Relations Fd	\$2,761,236	\$2,466,028	\$2,480,626	\$0	(\$2,466,028)	(100.0%)
6760 Utility Customer Services Fd	\$2,742,545	\$2,987,409	\$3,016,863	\$0	(\$2,987,409)	(100.0%)
Total Internal Service Fds	\$49,927,039	\$50,418,244	\$49,406,395	\$42,914,504	(\$7,503,740)	(14.88%)
Total City Revenues	\$444,350,065	\$456,592,216	\$436,202,527	\$416,714,518	(\$39,877,698)	(8.73%)

Note: In FY 2021, the Custodial/Maintenance Fund and Community Relations Fund are being eliminated and the operations moved into the General Fund. In FY 2021, the Utility Customer Services Fund is being eliminated and the operation is being split between the various utility budgets (Water, Electric, Sewer, Solid Waste and Storm Water).

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administrative	\$17,484,130	\$19,776,439	\$19,060,764	\$14,462,136	(\$5,314,303)	(26.9%)
Health and Environment	\$17,386,824	\$19,588,303	\$18,690,879	\$16,725,958	(\$2,862,345)	(14.6%)
Parks and Recreation (Net)	\$21,218,826	\$16,995,679	\$15,694,982	\$15,316,306	(\$1,679,373)	(9.9%)
Public Safety	\$43,089,298	\$48,580,608	\$46,675,686	\$48,278,744	(\$301,864)	(0.6%)
Supporting Activities	\$44,931,385	\$51,424,456	\$48,575,272	\$50,684,325	(\$740,131)	(1.4%)
Transportation (Net)	\$41,436,679	\$59,144,062	\$56,627,424	\$37,706,378	(\$21,437,684)	(36.2%)
Utilities	\$201,867,268	\$239,976,976	\$225,633,027	\$251,253,793	\$11,276,817	4.7%
Total Actual Spending	\$387,414,410	\$455,486,523	\$430,958,034	\$434,427,640	(\$21,058,883)	(4.6%)
Other Special Rev. Fds*	\$30,781,468	\$35,914,638	\$30,586,587	\$22,452,766	(\$13,461,872)	(37.5%)
Total All Funds Exp.	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)

* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

Authorized Personnel

	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administrative	89.97	88.34	88.34	81.09	(7.25)
Health and Environment	136.60	138.10	138.10	142.85	4.75
Parks and Recreation	82.00	82.00	82.00	79.00	(3.00)
Public Safety	367.75	384.75	384.75	390.75	6.00
Supporting Activities	174.04	170.99	170.34	138.24	(32.10)
Transportation	158.99	153.97	153.97	145.77	(8.20)
Utilities	498.65	498.85	498.85	475.15	(23.70)
Total	1,508.00	1,517.00	1,516.35	1,452.85	(63.50)

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

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

Transportation Departments include Public Works Streets and Engineering, Non-Motorized Grant, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects, including the one-quarter cent capital improvement sales tax, one-half cent transportation sales tax and Public Improvement Fund. There is a 8.20 FTE net decrease in positions. Net transportation department budgets reflect a \$21.4 million decrease or 36.2% from the FY 2020 adjusted budget primarily due to decreased capital project funding of \$7.9 million in Streets and \$13.0 million in Airport.

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the transportation sales tax, capital improvement sales tax, development fees, and the capital portion of the general sales tax.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the Streets and Sidewalks, Transit, and Airport budgets. This would result in a total that is higher than the actual dollars that are available. Therefore, the net Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- There are several organizational changes within the Transportation Departments. The Traffic and Parking Enforcement budget is being deleted. The Parking Enforcement function has been moved under the Police Department (in the public safety section) and Traffic Control has been moved under Streets and Engineering. The Non-Motorized Grant will be finished at the end of FY 2020 so personnel and other costs have been moved back into the Streets and Engineering budget. Community Relations Specialists and Marketing Specialist positions were moved from the Community Relations budget back to the departments they perform work for. The Stadium TDD Fund will be eliminated at the end of FY 2020 as the City has enough funding to pay off the remaining debt in this fund. General fund departments will no longer be charged intragovernmental charges for custodial, building maintenance, building utilities or community relations as these functions are being moved into the General Fund.
- Street maintenance has been increased by \$2 million for FY 2021 as a result of transportation sales tax funding that generally goes to subsidize the Transit and Airport operations being freed up as a result of receiving federal CAREs funding for those operations. These funds will be focused on mill and overlay work. Budget cuts of \$163,571, which included the elimination of 3 vacant CDL Operator positions and a 0.25 FTE Admin Supervisor, were offset by a reduction of \$108,232 in turnover factor which had been included in previous year budgets. A total of \$425,000 was budgeted for replacement of three trucks and a backhoe.
- Airport reflects a \$12.7 million decrease due to a reduction of \$13.0 million in capital project funding required for FY 2021 and \$45,705 in budget cuts. Federal CAREs funding will be used to replace the \$1.9 million subsidy from transportation sales taxes and expenses reflect interest on the bonds issued for the Airport terminal project. Construction on the airport terminal is scheduled during FY 2021.
- Transit reflects a \$1.3 million decrease due to lower self insurance charges and the elimination of the leases for five electric buses. The electric buses proved to be unreliable and will be sent back to the company before the end of FY 2020. The City has been awarded grants for seven buses which should be received during FY 2021.
- Parking reflects a \$0.6 million decrease due to a \$0.8 million reduction in capital project funding required for FY 2021. Intragovernmental charges reflect an increase of \$0.6 million due to charges by the Police Department for parking enforcement and an increase in general and administrative charges that were not previously recovered.
- Public Improvement Fund reflects \$7.9 million decrease due to transfers to the Capital Projects Fund for streets and sidewalks projects.

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments reflect a \$11.3 million increase or 4.7% from the FY 2020 adjusted budget. There is a 23.70 FTE net decrease in positions due to budget cuts.

Highlights for utility departments include:

- There are a couple of organizational changes with the Utility Departments. The Utility Customer Services Fund is being eliminated and the personnel and other costs associated with this operation are being divided among the various utility funds (Water, Electric, Sewer, Solid Waste and Storm Water). The Utilities, rather than Community Relations, will provide oversight for this operation. A Utility Customer Services Manager position was added and split between the various funds. A Community Relations Specialist position was moved from the Community Relations budget back to the departments they perform work for.
- Water reflects a \$18.9 million increase due to \$19.1 million higher capital project funding required for FY 2021. Major capital projects include \$20 million for Water Treatment Plant Upgrade Phase 1 and \$1.2 million for main Replacement from St Charles to Mexico Gravel Road. A 3% voter approved revenue increase may be brought to Council in January, if needed, to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue was passed by the voters on August 7, 2018 and will provide funding for capital projects for the next five years. The FY 2021 budget includes \$1.3 million in budget cuts which includes the elimination of 15.50 vacant positions, a reduction in training, and a \$400,000 reduction in contractual services used for water distribution maintenance activities. There is a net decrease of 10.65 FTE positions.
- Electric reflects a \$9.7 million decrease which include a \$8.1 million reduction in power supply costs and the elimination of eleven vacant positions, reductions in travel and training, a \$90,000 reduction in the trade a tree program funding, and a \$672,500 reduction in contractual services for meters, distribution and transmission line work, and tree and stump removal. There is no revenue increase proposed for FY 2021. There is a net decrease of 2.26 FTE positions.

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

- Sewer reflects a \$2.8 million increase due to \$2.8 million increased capital project funding required. There are no revenue increases for FY 2021. Budget cuts of \$1.4 million include the elimination of 3.45 FTE vacant positions and a reduction in contractual services of \$962,000, which will reduce routine sewer line cleaning and inspection, defer WTU Berm repair and maintenance, reduce I and I evaluations and studies, and reimbursement available for private building backup improvements. Intragovernmental charges reflect a \$0.5 million increase primarily in general and administrative fees that were not previously recovered.
- Solid Waste reflects a \$1.1 million decrease primarily due to a \$0.4 million decrease in fleet replacements and \$0.9 million lower capital project funding. There are no revenue increases proposed for FY 2021. Intragovernmental charges include an increase of \$1.0 million primarily in general and administrative fees that were not previously recovered. Budget cuts of \$1.9 million include the elimination of curb-side recycling (which includes 11.45 positions), elimination of black trash and blue recycling bags provided to customers, and the elimination of two other positions. There is a net decrease of 10.43 FTE positions.
- Storm Water reflects a \$0.4 million increase due to higher capital project funding. There are no revenue increases proposed for FY 2021. Budget cuts of \$153,357 include a reduction to contractual services and materials which will defer maintenance and the elimination of 0.10 FTE positions. There is a net increase of 0.12 FTE positions.

Public Safety Departments include Police, Fire, Public Safety Capital Projects, and Municipal Court. Total public safety departments reflect a \$301,864 or 0.6% decrease for FY 2021 and a net increase of 6.00 FTE positions.

- Organizational changes within the Public Safety Departments include movement of community relation specialist positions from the Community Relations Fund back to the departments they work for, general fund departments will no longer be charged intragovernmental charges for custodial, building maintenance, building utilities or community relations as these functions are being moved into the general fund, and Police will take over the Parking Enforcement function.
- The Police budget reflects a \$239,679 increase primarily due to the addition of 6.00 FTE positions which include two Police Officers for traffic (one is grant funded), one Information Specialist to assist in Parking Enforcement, one Airport Safety Officer, one Patrol Administrative Supervisor, and one Community Outreach Supervisor. The additional Patrol Administrative Supervisor position will allow an existing Police Sergeant position to return to work that requires police training. The department will be transitioning four School Resource Officers out of the schools into the Community Outreach Unit. In FY 2021, Police will take over Parking Enforcement and will be reimbursed for the costs from the Parking Fund through general and administrative charges. Budget cuts of \$529,042 include one time funding in FY 2020 of \$50,000 for the Cadet/Youth Academy, \$440,562 for parts, labor, marking, radar/radio/video system replacements, and MDT/docking stations for vehicles approved in the FY 2020 budget, \$25,341 for LIDARs and Crash Data Recorder, and the following other operational cuts: \$5,000 elimination of funding for neighborhood watch program, \$74,653 reduction in travel and training costs which will require more in-house training, and \$4,800 elimination of lease/rental of north substation which will result in no substation in the Rice Road area.
- The Fire budget reflects a \$495,911 increase due to increased pension costs and increased intragovernmental charges for IT support.
- Public Safety capital projects reflect a \$850,000 decrease due to lower funding required.
- Municipal Court reflects a \$187,454 decrease primarily due to budget cuts of \$104,929 which include the elimination of two permanent positions.

Supporting Activity Departments include the Employee Benefit Fund, Self Insurance Fund, Facilities Management, Fleet Operations Fund, Information Technology Fund, and Community Relations. These departments are classified as internal service budgets since their primary customers are other city departments. Fees are set to recover the cost of their operation from the city departments who receive their service. In total, supporting activity budgets reflect a decrease of \$740,131 and a net decrease of 32.10 FTE positions.

- There are several organizational changes within the Supporting Activity departments. In an effort to eliminate some of the double budgeting that occurs with supporting activity departments, three of the funds (Community Relations Fund, Custodial and Building Maintenance Fund, and Utility Customer Services Fund) will be deleted in FY 2021. Custodial and building maintenance operations will be moved into the General Fund and called Facilities Management. Community Relations will also be moved into the General Fund. Utility Customer Services will be split between the various utility budgets (water, electric, sewer, solid waste, and storm water). A decision has also been made to move Community Relation Specialist and Marketing Specialist positions out of Community Relations and back to the department budgets in which they work.
- Employee Benefit Fund reflects an increase of \$310,517 primarily in claims and insurance premiums. Budget cuts of \$380,000 include a reduction in the City's HSA contributions to employees by one half as of January 1, 2021. Employees enrolled in a high-deductible health plan will receive employer contributions of \$750/year and those with full family coverage will receive \$1,500/year. These changes will make the city's HSA contributions more in line with the contributions made by other employers within the City.
- The Self Insurance Fund reflects a decrease of \$118,515 due to lower premium, self insurance tax, and second injury fund charges.
- Facilities Management is a new general fund department for FY 2021. The Custodial and Building Maintenance Services Fund is being eliminated in the FY 2021 budget and the operation is being transitioned over to the general fund. It is estimated that there will be \$1.3 million in reserves left in the fund, which also be transitioned over to the general fund. By having this operation in the general fund, there will be no need to charge general fund departments for this service and that will decrease the amount of double budgeting that occurs when the supporting activity departments budget the costs for their operation and then the user departments also budget their portion of the expenses for that operation. Budget cuts of \$66,858 have been taken and include the elimination of one Custodian position and other minor operating expense changes.

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

- Fleet Operations reflects a decrease of \$674,005 due to budget cuts of \$74,318 which include the elimination of two vacant vehicle mechanic positions, a reduction in the turnover factor, and a reductions in parts and fuel expenses to be more in line with past expense history.
- Information Technology (IT) reflects a decrease of \$1.16 million. Budget cuts total \$788,838 and include the elimination of two positions (Financial Specialist and Physical Security and Network Technician), a delay in hiring the Technical Trainer position until January; \$353,700 due to the elimination of the DVR replacement project; \$146,000 reduction in contracts and software maintenance through negotiating new contracts, utilizing different technology, and developing in-house solutions; \$69,285 reduction in travel and training costs which may impact ability to stay current in technology in the future, \$35,000 reduction in switch and wireless access point replacements, drives, racks, etc; and \$21,130 reductions in other operating expenses.
- The Community Relations Fund is being transitioned into the General Fund for FY 2021. There is estimated to be \$1.19 million in reserves left in this fund at the end of FY 2020 and that will also be moved into the General Fund. By having this operation in the general fund, there will be no need to charge general fund departments for this service and that will decrease the amount of double budgeting that occurs when the supporting activity departments budget for their operation and then the user departments also budget their portion of the expenses for that operation. Budget cuts of \$278,822 were taken and include the elimination of four positions (Civic Relations Officer, two Community Relations Specialist, and Customer Service Rep in the Contact Center), \$30,000 which will eliminate annual community survey funding (will be done every other year), and \$58,781 reduction in temporary help. The remaining Community Relations Specialist and Marketing Specialist that work for particular departments have been moved back to those departments.
- The Utility Customer Services Fund is being deleted in the FY 2021 budget. This function will be split between the utility fund budgets (water, electric, sewer, solid waste, and storm water). It is estimated there will be \$2.26 million in reserves at the end of FY 2020 and these reserves will be split between the utility fund budgets on the basis of the percent of total customer accounts. By eliminating this fund, all UCS intragovernmental charges will be eliminated as the costs for utility customer services will be charged directly to the utility fund budgets. The utility customer services function will now come under the purview of the Utilities Department instead of Community Relations. A Utility Customer Services Manager position has been added as a result and personnel that had previously been split between UCS and Community Relations will now be budgeted completely in Community Relations.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments reflect a \$5,314,303 decrease primarily due to \$3.8 million decrease in Debt Service due to the payoff of the 2012 Missouri Transportation Finance Corp debt. There was a net decrease of 7.25 FTE positions.

- Organizational changes within the Administrative Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- City Clerk reflects a \$51,407 decrease. Budget cuts of \$45,603 include the elimination of a Sr ASA position.
- City Manager reflects a \$523,337 decrease. Budget cuts of \$188,118 include the elimination of an Assistant to the City Manager position, \$62,015 reduction in the journey to excellence budget, and \$33,457 elimination of strategic plan temporary help. The Trust Officer position and related temporary help was reallocated to the Contributions Fund to use down accumulated interest balances and reduce the impact on the General Fund in FY 2021. A 0.50 FTE Sr ASA position was reallocated from Cultural Affairs to this budget to help provide clerical help to both the City Manager and City Clerk since positions were deleted in both of those budgets. Funding for the diversity supplier contract has been reallocated to Economic Development and funding for the inclusion climate assessment has been reallocated to Human Resources. Funding of \$75,000 for the REAL Toolkit is included in the FY 2021 budget.
- Finance reflects a \$622,278 decrease. Budget cuts of \$313,523 include \$287,732 due to the elimination of 2.50 FTE positions and removal of the over hire of the Budget Officer position, \$31,000 reduction in travel and training costs by utilizing more web-based training to meet licensing continuing education requirements, \$14,300 reduction in printing and postage as employee benefit statements and past due business license renewal notices will no longer be mailed out, and \$31,700 reduction in contractual services.
- Law reflects a \$155,397 decrease. Budget cuts of \$199,529 include the elimination of two permanent positions and \$65,000 in temporary positions. These cuts will impact the department's ability to hire long term interns and service levels in Prosecution could be impacted if the case load increases significantly. There was \$90,000 in funding for outside litigation costs restored and \$33,000 added for replacement of Justware case management software.
- City General reflects a \$469,045 decrease due to budget cuts of \$238,652 which eliminates funding for payout of general fund employees at retirement with significant vacation accruals, which will result in General Fund departments needing to keep positions open longer before hiring replacements. There was a \$0.3 million decrease in intragovernmental charges due to Community Relations being moved into the general fund and those fees being deleted for General Fund departments.
- Other General Government capital projects reflect an increase of \$487,290 due to increased funding for the renovation of the Grissum Building.

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All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

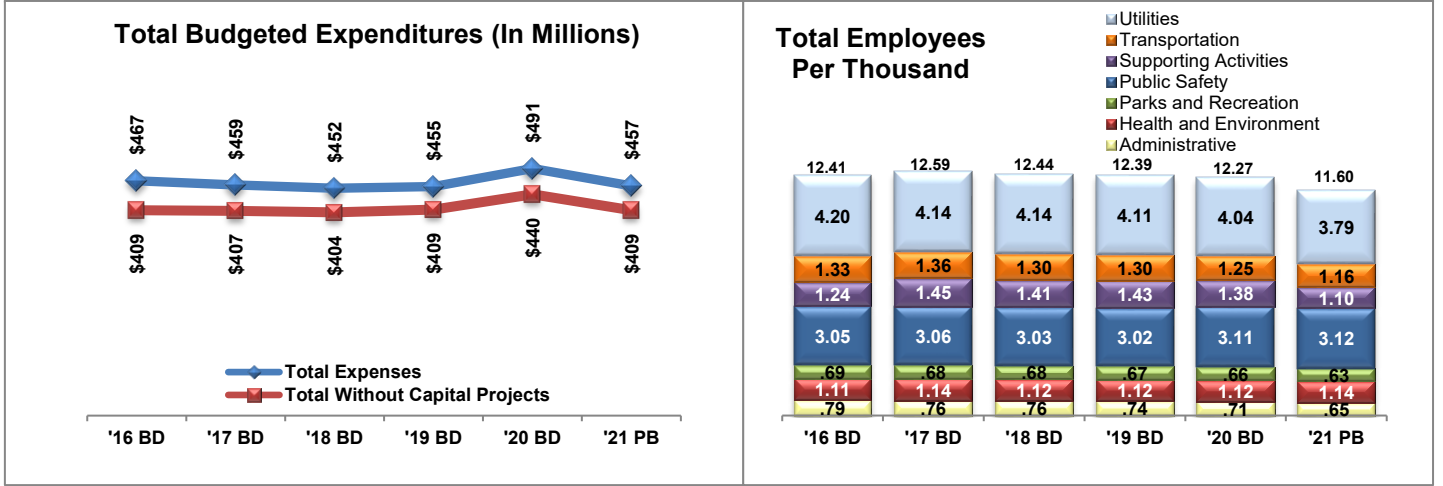
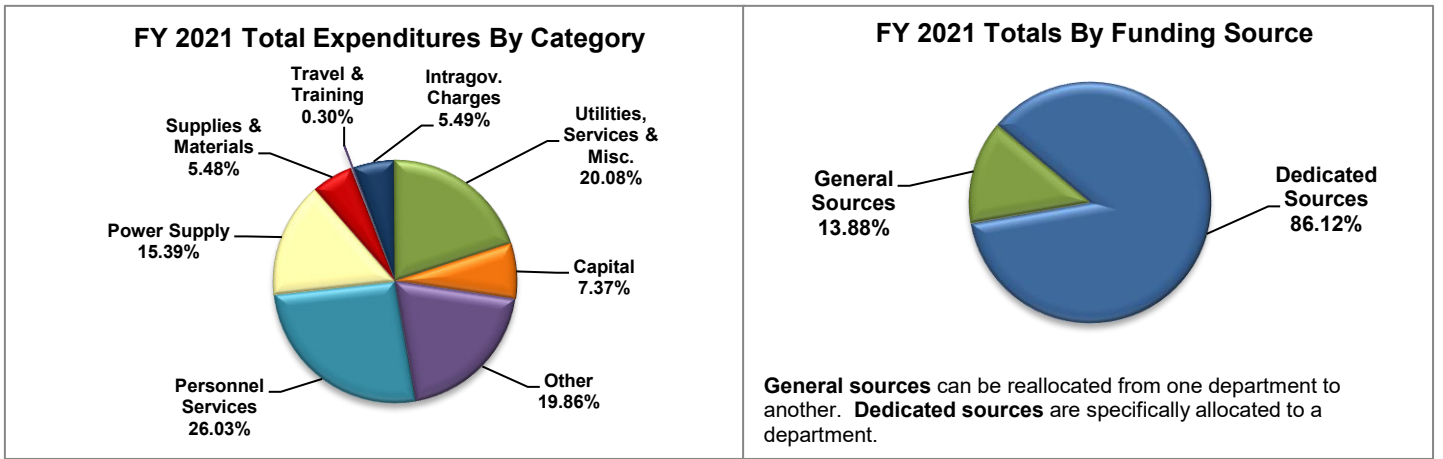
Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2021 budget amount is \$20.3 million for all of the parks related funds, it is more appropriate to look at the net amount of \$15.3 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund. Net Parks and Recreation Departments reflect a \$2.0 million decrease primarily due to \$1.2 million lower capital project funding. There is a net decrease of 3.00 FTE positions.

- Parks and Recreation reflects a decrease of \$247,877. Budget cuts of \$304,617 include the elimination of two positions (Construction Mechanic and Parks Supervisor) and downgrade one Maintenance Technician to a Maintenance Specialist; \$43,516 reduction in the CARE program (reduces CARE trainees from 150 to 118 and job coaches from 15 to 12); \$32,000 reduction in fuel budget which may cause overages if fuel costs increase; \$21,304 reduction in overtime; \$15,072 reduction in temporary help which will eliminate the apprentice training program and the park watch/ombudsman program; \$10,042 due to change in agreement and services for downtown area tree and landscape maintenance to only cover trees; \$5,472 which will eliminate nine emergency phones (seven on the MKT trail, one in Cosmo Park by Skate Park, and one at the sled hill at Stephens Lake Park); \$5,007 which will reduce season for the city's three spray grounds to Memorial Day to Labor Day (a reduction of 61 days); and \$5,000 which will eliminate adopt-a-spot utilities.
- Recreation Services reflects a \$108,770 decrease. Budget cuts of \$211,695 include the elimination of two Recreation Specialist positions which will result in some reduction in programming for senior citizens at Hillcrest Community Center, and could impact sport tourism events; \$26,124 due to the closing of Little Mates Cover in Twin Lakes Recreation Area; and \$108,768 in other operational reductions in temporary help, materials and supplies, and utilities. There is \$159,000 increase in funding for capital projects and includes funding for ARC maintenance improvements, Hickman Pool HVAC replacement, Lake of the Woods Golf Cart Building, and sports field light controls at Cosmo Rec area.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2021, these departments reflect a \$2.9 million decrease and a net increase of 4.75 FTE positions.

- Organizational changes within the Health and Environment Departments include elimination of intragovernmental charges for custodial, building maintenance, building utilities and community relations as these functions are being moved into the general fund.
- Public Health and Human Services reflects a \$365,209 increase. Budget cuts of \$28,479 include a reduction in travel and training costs due to one-time general fund savings and grant funding in FY 2020. Seven positions and other funding have been added to develop a public safety mental health collaboration with the Police Department. Potential models include a mobile crisis team where a group of mental health professionals are available to respond to calls for service at the request of law enforcement officers or a co-responder team where a specially trained officer and a mental health crisis worker respond together to mental health calls for service.
- Economic Development reflects a \$5,170 increase. While 0.25 of the Director's position was reallocated to Airport due to overseeing the airport capital projects related to the new terminal, the supplier diversity contract was moved from City Manager's budget to this budget and an additional \$34,050 has been added which include a Sharp End Entrepreneurial Development (SEED) Fund.
- Cultural Affairs reflects a \$68,992 decrease. Budget cuts of \$46,906 include \$35,000 elimination of funding for community access television (Vidwest), \$2,881 reduction in Sister City activity programming, and a \$4,000 reduction in community arts programming services. In addition, the 0.50 FTE Sr ASA position will be reallocated to the City Manager's budget to provide clerical support for the City Manager and City Clerk as those budgets had clerical position cuts.
- Community Development reflects a \$640,162 decrease. Budget cuts of \$360,327 which includes \$233,617 for the elimination of 4.50 FTE positions; \$33,038 for elimination of temporary weed inspectors; and a \$13,000 reduction in funding available for property maintenance abatements. This may cause delays in getting inspections completed and impact volunteer programs. Intragovernmental charges decreased \$214,889 due to Facilities Management being moved into the general fund and general fund departments no longer being charged for those services.
- CDBG Fund reflects a \$0.7 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Convention and Visitors Bureau reflects a \$2.0 million decrease. Budget cuts of \$95,915 include a \$42,000 reduction in the amounts provided to REDI, Maplewood Home, Blind Boone Home, and the Columbia Arts Foundation; elimination of the \$15,000 annual transfer to the Capital Projects Fund for Walton Building repairs and maintenance; and a \$13,800 reduction in travel and training. Transfers to Other Funds reflect a decrease of \$1.8 million due to lower transfers required for the airport terminal projects.
- Contributions Fund reflects a \$94,664 increase due a decision to move the Trust Officer and related temporary help out of the City Manager's budget to this budget for FY 2021 in order to use down accumulated interest and lower the impact on the General Fund.

Overall Expenditure Summary By Category (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$111,156,883	\$122,682,757	\$116,331,454	\$118,936,056	(\$3,746,701)	(3.1%)
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608	(\$8,126,980)	(10.4%)
Supplies & Materials	\$24,937,196	\$27,049,361	\$26,132,491	\$25,031,123	(\$2,018,238)	(7.5%)
Travel & Training	\$1,218,854	\$1,781,271	\$1,101,237	\$1,361,097	(\$420,174)	(23.6%)
Intragov. Charges	\$26,651,564	\$25,948,136	\$25,050,617	\$25,070,988	(\$877,148)	(3.4%)
Utilities, Services & Misc.	\$80,172,845	\$111,857,029	\$106,020,223	\$91,751,526	(\$20,105,503)	(18.0%)
Capital	\$9,517,746	\$16,632,302	\$15,157,977	\$33,693,726	\$17,061,424	102.6%
Other	\$97,730,479	\$107,022,717	\$101,191,622	\$90,735,282	(\$16,287,435)	(15.2%)
Total	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)
Operating Expenses	\$310,605,282	\$352,215,563	\$331,009,577	\$339,388,648	(\$12,826,915)	(3.6%)
Non-Operating Expenses	\$52,163,880	\$60,656,001	\$53,837,814	\$48,687,702	(\$11,968,299)	(19.7%)
Debt Service	\$16,876,098	\$16,946,055	\$17,295,345	\$12,041,130	(\$4,904,925)	(28.9%)
Capital Additions	\$5,791,992	\$10,254,302	\$8,779,977	\$8,498,726	(\$1,755,576)	(17.1%)
Tl. Excluding Cap Impr. Plan	\$385,437,252	\$440,071,921	\$410,922,713	\$408,616,206	(\$31,455,715)	(7.1%)
Capital Projects	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)
Total Expenses	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)

Funding Sources

Dedicated Sources	\$358,148,390	\$425,835,333	\$398,554,039	\$393,467,428	(\$32,367,905)	(7.6%)
General Sources	\$60,047,488	\$65,565,828	\$62,990,582	\$63,412,978	(\$2,152,850)	(3.3%)
Total Funding Sources	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)

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

Highlights / Significant Changes

Personnel Services: Decrease of \$3.7 million or 3.1% from the FY 2020 adjusted budget. This includes a net decrease of 63.50 FTE permanent positions. The General Fund will increase by a net of 28.36 FTE (due to the movement of Facilities Management and Community Relations into the General Fund) and a net decrease of 91.86 FTE positions in the other funds.

- Due to lower than expected revenues as a result of COVID-19 and increasing on-line sales which do not collect local sales taxes, there is no pay package included in the FY 2021 budget. Management will relook at revenues after six months and, if they are sufficient, will request approval for a pay package at that time.
- Health insurance rates reflect a 5.6% increase.
- As a result of budget cuts, HSA contributions provided to employees who are in a high deductible health insurance plan will be cut in half. This reduction will make these contributions more in line with what other employers in Columbia are paying.
- Due to 10% cuts in most budgets, there were a total of 78.50 FTE permanent positions deleted. While most of those were vacant positions, there were eleven positions that are currently filled. The employees that are being impacted by these cuts were notified at the end of June. If they do not obtain a different city position by September 30, 2020, they will be eligible to receive severance pay which is detailed in Chapter 19.
- There were a total of 15 positions added in the budget with six in the Police department, eight in the Health Department (seven for the development of a mental health co-responder program), and one in utilities to oversee the utility customer operation which is transitioning over from the purview of Community Relations to the utilities with the FY 2021 budget.

Power Supply: Reflects \$8.1 million or 10.4% decrease from FY 2020 adjusted budget to be more in line with actual purchase power expenses the past few years, due to lower natural gas prices and market costs. This expenditure is a variable and is difficult to predict on an annual basis.

Supplies and Materials: Reflects a \$2.0 million or 7.5% decrease from the FY 2020 adjusted budget primarily due to budget cuts.

Travel and Training: Reflects a decrease of \$0.4 million or 23.6% from FY 2020 primarily due to budget cuts in departmental budgets. Most departments plan to seek on-line training as a way to lower these costs and lower possible exposure to COVID-19.

Intragovernmental Charges: Reflects a decrease of \$0.9 million or 3.4% from FY 2020 adjusted budget due to several organizational changes approved in the budget.

- Facilities Management and Community Relations will be moved into the General Fund and intragovernmental charges to General Fund departments will be eliminated. This resulted in a \$0.7 million decrease to Community Relation Fees, and a \$1.2 million decrease for custodial, building maintenance and building utility charges.
- The Utility Customer Services function will be split between the various utility fund budgets (water, electric, sewer, solid waste and storm water). This will eliminate the need for these intragovernmental charges to continue and reflects a \$2.2 million decrease in intragovernmental charges.

These changes will eliminate some of the double budgeting that occurs with these operations when expenses are budgeted in the internal service operations and then the user departments also budget the expenses within their budgets. It will also result in remaining reserves in the Facilities Management and Community Relations funds being added to the General Fund reserves and the remaining reserves in the Utility Customer Services Fund being split between the various utility fund budgets.

General and Administrative Fees reflects a \$2.5 million increase as several costs that were previously handled through transfers have been incorporated into this fee. These costs include the cost paid by Airport to Police for airport safety and the costs paid by parking for street maintenance of parking spaces. In addition, Police will take over the parking enforcement function in FY 2021 and will recover this cost from Parking through General and Administrative fees. Sewer, Solid Waste, and Parking are also being charged additional fees that have not been previously recovered from these operations.

Utilities, Services & Miscellaneous: reflects a decrease of \$20.1 million or 18.0% below the FY 2020 adjusted budget, primarily due to lower capital project funding in Streets and Sidewalks, Parks and Recreation, Airport, Parking, Electric, and Solid Waste. The Streets and Engineering budget reflects a \$2 million increase due to transportation sales tax funding that is being temporarily reallocated from transit and airport (who are currently receiving federal CARES funding) to pursue implementation of the Pavement Management Plan. The majority of these additional funds will be focused on asphalt mill and overlay and associated repairs (ADA ramp replacement, base repair, etc.) for major and minor streets to get more streets to good shape.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan. FY 2021 reflects an increase of \$17.1 million or 102.6% from the FY 2020 adjusted budget which is primarily due to capital project funding in Water.

Summary of Total Expenditures by Fund Type

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
General Government:						
1100 General Fd	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%
2190 Capital Improvement STax Fd	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
2200 Parks Sales Tax Fd	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)
2210 Transportation STax Fd	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
2220 Public Improvement Fd	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)
2290 Convention & Tourism Fd	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)
2300 Stadium TDD Fd	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)
2310 Contributions Fd	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%
2320 Mid Mo Sol Waste Mgt Dis Fd	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%
2610 Non-Motorized Grant Fd	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
2660 CDBG Fd	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)
3xxx Debt Service Fds (combined)	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
4400 Capital Projects Fd	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Total Governmental Funds	\$133,283,599	\$158,056,699	\$148,422,231	\$131,869,156	(\$26,187,543)	(16.57%)
Enterprise Funds:*						
503x Railroad Fd	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%
504x Transload Facility Fd	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)
550x Water Utility Fd	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%
551x Electric Utility Fd	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)
552x Recreation Services Fd	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)
553x Transit Fd	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)
554x Airport Fd	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)
555x Sanitary Sewer Utility Fd	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%
556x Parking Utility Fd	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)
557x Solid Waste Utility Fd	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)
558x Storm Water Utility Fd	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%
Total Enterprise Funds	\$239,980,894	\$281,920,006	\$264,547,118	\$278,199,118	(\$3,720,888)	(1.32%)
Internal Service Funds:*						
6590 Employee Benefit Fd	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%
6690 Self Insurance Reserve Fd	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)
6710 Custodial / Maintenance Fd	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)
6720 Fleet Operations Fd	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)
6740 Information Technology Fd	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)
6750 Community Relations Fd	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)
6760 Utility Customer Services Fd	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)
Total Internal Service Funds	\$44,931,385	\$51,424,456	\$48,575,272	\$46,812,132	(\$4,612,324)	(8.97%)
Total City Expenses	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.02%)

* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds. Funding for many CIP Projects is from accumulated balances.

Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administrative:						
City Council (GF)	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)
City Clerk (GF)	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)
City Manager (GF)	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)
Finance Department (GF)	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)
Human Resources (GF)	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)
Law Department (GF)	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)
City General (GF)	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)
Public Works Administration (GF)	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)
Other Gen. Govt. Cap. Prjcts (CPF)	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
Debt Service Fds (DSF)	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
Total Administrative	\$17,484,130	\$19,776,439	\$19,060,764	\$14,462,136	(\$5,314,303)	(26.9%)
Health and Environment:						
Public Health & Human Svcs (GF)	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%
Health and Env Cap. Prjcts (CPF)	\$5,547	\$0	\$0	\$0	\$0	0.0%
Community Development (GF)	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)
Economic Development (GF)	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%
Cultural Affairs (GF)	\$521,928	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)
Convention & Tourism Fd (SRF)	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)
Office of Sustainability (GF)	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)
CDBG Fd (SRF)	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)
Contributions Fd (SRF)	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%
Total Health and Environment	\$17,386,824	\$19,588,303	\$18,690,879	\$16,725,958	(\$2,862,345)	(14.6%)
Parks and Recreation:						
General Fund Operations (GF)	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)
Recreation Services Fd (EF)	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)
Parks Capital Projects (CPF)	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)
Net Parks and Recreation *	\$21,218,826	\$16,995,679	\$15,694,982	\$15,316,306	(\$1,679,373)	(9.9%)
Parks Sales Tax Fd (SRF)	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)
Total Parks and Recreation	\$27,311,795	\$22,252,423	\$20,126,375	\$20,296,050	(\$1,956,373)	(8.8%)
Public Safety:						
Police Department (GF)	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%
Fire Department (GF)	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%
Public Safety Capital Projects (CPF)	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Municipal Court (GF)	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)
Total Before PSJC	\$43,089,530	\$48,580,608	\$46,675,686	\$48,278,744	(\$301,864)	(0.6%)
Pub. Safety Joint Comm (GF)	(\$232)	\$0	\$0	\$0	\$0	0.0%
Total Public Safety	\$43,089,298	\$48,580,608	\$46,675,686	\$48,278,744	(\$301,864)	(0.6%)
Supporting Activities:						
Employee Benefit Fd (ISF)	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%
Self Insurance Reserve Fd (ISF)	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)
Facilities Management (GF)	\$0	\$0	\$0	\$1,819,814	\$1,819,814	0.0%
Custodial & Bldg Maint. Fd (ISF)	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)
Fleet Operations Fd (ISF)	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)
Information Technology Fd (ISF)	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)
Community Relations (GF)	\$0	\$0	\$0	\$2,052,379	\$2,052,379	0.0%
Community Relations Fd (ISF)	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)
Utility Customer Services Fd (ISF)	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)
Total Supporting Activities	\$44,931,385	\$51,424,456	\$48,575,272	\$50,684,325	(\$740,131)	(1.4%)

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

(CPF) - Capital Projects Fund
(DSF) - Debt Service Funds
(EF) - Enterprise Funds

(GF) - General Fund
(ISF) - Internal Service Funds
(SRF) - Special Revenue Funds

Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Transportation:						
Non-Motorized Grant Fd (SRF)	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
Streets and Engineering (GF)	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%
Streets & Sidewalks Cap Project (CF)	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
Parking Enforcement & Traffic (GF)	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)
Transit Fd (EF)	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)
Regional Airport Fd (EF)	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)
Parking Facilities Fd (EF)	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)
Railroad Utility Fd (EF)	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%
Transload Facility (EF)	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)
Net Transportation	\$41,436,679	\$59,144,062	\$56,627,424	\$37,706,378	(\$21,437,684)	(36.2%)
Capital Improv. STax Fd (SRF)	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
Transportation STax Fd (SRF)	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
Public Improvement Fd (SRF)	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)
Stadium TDD Fund (SRF)	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)
Total Transportation	\$66,125,178	\$89,801,956	\$82,782,618	\$55,179,400	(\$34,622,556)	(38.6%)
Utilities:						
Water Utility Fd (EF)	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%
Electric Utility Fd (EF)	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)
Sanitary Sewer Utility Fd (EF)	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%
Solid Waste Utility Fd (EF)	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)
Mid MO Sol Waste Mgt Dist Fd (SRF)	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%
Storm Water Utility Fd (EF)	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%
Total Utilities	\$201,867,268	\$239,976,976	\$225,633,027	\$251,253,793	\$11,276,817	4.7%
	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)
Total By Fund Type:						
General Fund (GF)	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%
Special Revenue Funds (SRF)	\$35,116,851	\$41,857,240	\$36,365,856	\$25,834,889	(\$16,022,351)	(38.3%)
Debt Service Fund (DSF)	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
Capital Projects Fund (CPF)	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Total Governmental Funds	\$133,283,599	\$158,056,699	\$148,422,231	\$131,869,156	(\$26,187,543)	(16.6%)
Total Enterprise Funds (EF)	\$239,980,894	\$281,920,006	\$264,547,118	\$278,199,118	(\$3,720,888)	(1.3%)
Total Internal Services Fds (ISF)	\$44,931,385	\$51,424,456	\$48,575,272	\$46,812,132	(\$4,612,324)	(9.0%)
Total All Funds	\$418,195,878	\$491,401,161	\$461,544,621	\$456,880,406	(\$34,520,755)	(7.0%)

(CPF) - Capital Projects Fund
(DSF) - Debt Service Funds
(EF) - Enterprise Funds

(GF) - General Fund
(ISF) - Internal Service Funds
(SRF) - Special Revenue Funds

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

FY 2021 Operating Statements Summary for All Funds

	Beginning Net Position/ Fund Balance	Operating Revenues	Operating Expenses *	Operating Income/ (Loss)
Governmental Funds:				
1100 General Fund **	\$33,940,324	\$62,966,918	\$91,410,010	(\$28,443,092)
2190 Capital Improvement Sales Tax Fd	\$1,899,655	\$5,561,787	\$0	\$5,561,787
2200 Parks Sales Tax Fund	\$1,893,030	\$5,530,125	\$0	\$5,530,125
2210 Transportation Sales Tax Fund	\$4,481,960	\$11,070,300	\$0	\$11,070,300
2220 Public Improvement Fund	\$2,132,807	\$1,209,316	\$0	\$1,209,316
2290 Convention & Tourism Fund	\$5,139,521	\$3,489,535	\$2,526,965	\$962,570
2300 Stadium TDD Fund	\$48,973	\$0	\$0	\$0
2310 Contributions Fund	\$665,703	\$61,061	\$136,116	(\$75,055)
2320 Mid-Mo Solid Waste Mgt Dist Fd	(\$14,638)	\$110,981	\$170,876	(\$59,895)
2610 Non-Motorized Grant Fund	(\$27,331)	\$0	\$0	\$0
3xxx Debt Service Funds (Combined)	\$1,448,325	\$1,310,289	\$1,987,666	(\$677,377)
4400 Capital Projects Fund**	\$47,094,046	\$2,632,235	\$10,464,086	(\$7,831,851)
Total Governmental Funds****	\$98,702,375	\$93,942,547	\$106,695,719	(\$12,753,172)
Enterprise Funds:*				
503x Railroad Fund	\$6,863,465	\$208,000	\$907,079	(\$699,079)
504x Transload Facility Fund	\$138,495	\$158,000	\$163,872	(\$5,872)
550x & 551x Water & Electric Funds***	\$222,675,496	\$155,439,449	\$138,780,146	\$16,659,303
552x Recreation Services Fund	\$21,263,380	\$4,661,840	\$7,501,410	(\$2,839,570)
553x Transit Fund	\$11,021,970	\$1,297,925	\$7,722,520	(\$6,424,595)
554x Airport Fund	\$75,333,269	\$1,586,319	\$3,883,450	(\$2,297,131)
555x Sanitary Sewer Utility Fund	\$200,004,265	\$23,898,293	\$18,722,867	\$5,175,426
556x Parking Utility Fund	\$20,002,065	\$4,483,803	\$3,837,841	\$645,962
557x Solid Waste Utility Fund	\$43,357,312	\$22,115,518	\$21,307,505	\$808,013
558x Storm Water Utility Fund	\$14,642,149	\$3,656,125	\$1,905,640	\$1,750,485
Total Enterprise Funds	\$615,301,866	\$217,505,272	\$204,732,330	\$12,772,942
Internal Service Funds:*				
6590 Employee Benefit Fund	\$8,698,013	\$20,763,327	\$19,185,925	\$1,577,402
6690 Self Insurance Reserve Fund	\$12,859,355	\$5,974,041	\$6,534,789	(\$560,748)
6710 Custodial / Maintenance Fund	\$1,611,058	\$0	\$0	\$0
6720 Fleet Operations Fund	\$4,545,304	\$7,200,551	\$7,458,321	(\$257,770)
6740 Information Technology Fund	\$4,827,768	\$8,151,532	\$8,182,896	(\$31,364)
6750 Community Relations Fund	\$1,745,649	\$0	\$0	\$0
6760 Utility Customer Services Fund	\$2,400,306	\$0	\$0	\$0
Total Internal Service Funds	\$36,687,453	\$42,089,451	\$41,361,931	\$727,520
Total All Funds	\$750,691,694	\$353,537,270	\$352,789,980	\$747,290

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund and Capital Project Fund Revenues do not include Appropriated Fund Balance.

*** Water Utility Fund	\$27,013,331	\$20,495,520	\$6,517,811
Electric Utility Fund	\$128,426,118	\$118,284,626	\$10,141,492

****Does not include CDBG Revenues or Expenses

FY 2021 Operating Statements Summary for All Funds

	Net Non-Oper. Rev & Expenses	Net Transfers & Subsidies	Change in Net Position	Ending Net Position/ Fund Balance
Governmental Funds:				
1100 General Fund **	\$0	\$27,911,200	(\$531,892)	\$33,408,432
2190 Capital Improvement Sales Tax Fd	\$0	(\$5,200,081)	\$361,706	\$2,261,361
2200 Parks Sales Tax Fund	\$0	(\$4,979,744)	\$550,381	\$2,443,411
2210 Transportation Sales Tax Fund	\$0	(\$10,274,985)	\$795,315	\$5,277,275
2220 Public Improvement Fund	\$0	(\$1,997,956)	(\$788,640)	\$1,344,167
2290 Convention & Tourism Fund	\$0	(\$166,409)	\$796,161	\$5,935,682
2300 Stadium TDD Fund	\$0	\$0	\$0	\$48,973
2310 Contributions Fund	\$0	(\$5,700)	(\$80,755)	\$584,948
2320 Mid-Mo Solid Waste Mgt Dist Fd	\$0	\$59,895	\$0	(\$14,638)
2610 Non-Motorized Grant Fund	\$0	\$0	\$0	(\$27,331)
3xxx Debt Service Funds (Combined)	\$0	\$1,775,386	\$1,098,009	\$2,546,334
4400 Capital Projects Fund **	\$0	\$8,831,851	\$1,000,000	\$48,094,046
Total Governmental Funds****	\$0	\$15,953,457	\$3,200,285	\$101,902,660
Enterprise Funds: *				
503x Railroad Fund	\$2,732	\$441,106	(\$255,241) +	\$6,608,224
504x Transload Facility Fund	\$1,226	\$0	(\$4,646) ^	\$133,849
550x & 551x Water & Electric Funds***	(\$2,512,361)	(\$16,804,629)	(\$2,657,687) ^	\$220,017,809
552x Recreation Services Fund	\$132,342	\$2,656,111	(\$51,117) ^	\$21,212,263
553x Transit Fund	\$2,376,008	\$3,334,488	(\$714,099) +	\$10,307,871
554x Airport Fund	\$1,873,965	\$357,088	(\$66,078) +	\$75,267,191
555x Sanitary Sewer Utility Fund	(\$1,351,439)	\$1,264,329	\$5,088,316	\$205,092,581
556x Parking Utility Fund	(\$374,900)	(\$25,290)	\$245,772 +	\$20,247,837
557x Solid Waste Utility Fund	\$337,867	\$82,879	\$1,228,759	\$44,586,071
558x Storm Water Utility Fund	\$103,702	(\$115,562)	\$1,738,625	\$16,380,774
Total Enterprise Funds	\$589,142	(\$8,809,480)	\$4,552,604	\$619,854,470
Internal Service Funds: *				
6590 Employee Benefit Fund	\$162,854	(\$32,661)	\$1,707,595	\$10,405,608
6690 Self Insurance Reserve Fund	\$306,338	(\$44,880)	(\$299,290) ^	\$12,560,065
6710 Custodial / Maintenance Fund	\$0	(\$1,301,232)	(\$1,301,232) #	\$309,826
6720 Fleet Operations Fund	\$87,479	(\$4,883)	(\$175,174) ^	\$4,370,130
6740 Information Technology Fund	\$268,288	(\$162,195)	\$74,729	\$4,902,497
6750 Community Relations Fund	\$0	(\$1,192,457)	(\$1,192,457) #	\$553,192
6760 Utility Customer Services Fund	\$0	(\$2,259,809)	(\$2,259,809) #	\$140,497
Total Internal Service Funds	\$824,959	(\$4,998,117)	(\$3,445,638)	\$33,241,815
Total All Funds	\$1,414,101	\$2,145,860	\$4,307,251	\$754,998,945

* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

**General Fund and Capital Project Fund Revenues do not include Appropriated Fund Balance.

In FY 2021, the Custodial/Maintenance Fund and Community Relations Fund are being eliminated and the operations moved into the General Fund. In FY 2021, the Utility Customer Services Fund is being eliminated and the operation is being split between the various utility budgets (Water, Electric, Sewer, Solid Waste and Storm Water).

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

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

*** Water Utility Fund	(\$1,146,602)	(\$4,700,114)	\$671,095	\$671,095
Electric Utility Fund	(\$1,365,759)	(\$12,104,515)	(\$3,328,782)	(\$3,328,782)

****Does not include CDBG Revenues or Expenses

Capital Projects Summary Section

Description

The City of Columbia's Capital Improvement Program (CIP) is a multi-year plan for capital investments in the City's infrastructure, facilities, and equipment that is designed to address the challenges for supporting future infrastructure needs, while also addressing the City's current facility requirements. It includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, buildings, and equipment. Department fleet items, while considered to be capital fixed assets because they cost more than \$5,000 and have a life of more than one year, they are generally not a part of the CIP. The only fleet-type items included in the CIP are those items which must be custom built and the construction process takes more than one year (fire trucks for example) or items that are funded with federal grants where the receipt of the funds crosses city fiscal years (buses and airport items).

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

The City Charter for the City of Columbia states the policy of the City for the Manager to follow in developing a CIP. "The City Manager shall also secure an estimate of all capital projects pending and those which it is recommended should be undertaken (a) within the budget year, and (b) within the next five (5) succeeding years. In preparing the budget, the City Manager shall review and may revise the estimates, as the manager may deem necessary." (Article 5. Section 35.)

The basis of the Columbia CIP is the City's master plans. The City of Columbia has several master plans that reflect the long-term needs and goals of each department. These plans are formulated to establish long term development plans that reflect Council policies. These long term plans are periodically revised and updated to reflect the City's changing needs. The CIP is meant to contain projects that fulfill these long-term needs and goals.

City of Columbia Master Plans

- Planning Department Master Plans:
 - Sidewalks
 - Bicycles
 - Metro 2025
 - Metro Greenbelt/Trails
 - CATSO
- Fire Master Plan
- Airport Master Plan
- Parks and Recreation Master Plan
- Transit: Long Range Plan, Para-Transit
- Sewer Master Plan
- Water and Light
 - Electrical distribution
 - Water distribution
 - Water system
- COLT (Railroad)

Process

The CIP begins as a planning document so the City can prioritize and coordinate existing and future capital project needs. It is prepared under the direction of the City Manager with the assistance of the Community Development and Finance Departments. The capital financing process is most involved from January through April each year. It is during this period that City staff is responsible for compiling project needs, reviewing cost estimates, identifying financing options and planning a program schedule. The CIP is first reviewed by the Planning and Zoning Commission (in early May) to focus on identifying projects and capital needs that were not represented. The Council has an opportunity to review the capital projects during the mini retreat in May where they propose changes in project priorities. At this point, the CIP becomes a financial document so the City can determine capital projects that are within the current and future fiscal capacity of the City of Columbia. A public hearing is held in July to allow for citizen input. The City Manager works with the Finance Department to determine which projects will be funded in the next fiscal year. This information becomes a part of the City Manager's Annual Budget document. During August, the Council holds budget hearings and takes more citizen input. The Council adopts the budget in September and the CIP plan for the next year becomes a part of the Annual Budget document.

Organization

The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary sales taxes which are approved by the voters.

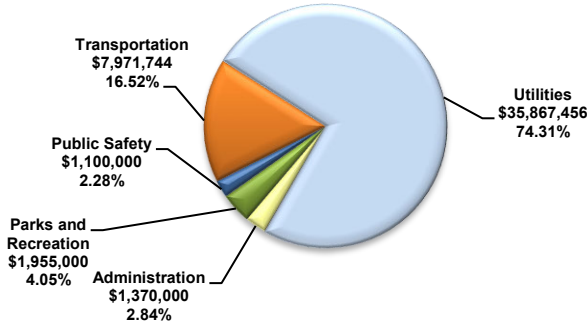
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds, capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

The Summary - Capital Projects section of the budget provides a summary of the projects that will be funded next year. A detailed list of the five year plan for each area and the future financial impacts is located in the applicable functional areas of the document. Below are the page numbers where these plans are located:

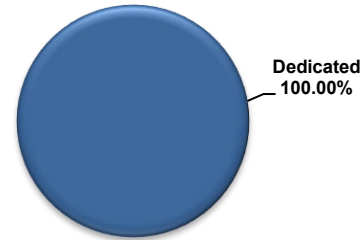
- Other General Government CIP - page 172
- Parks and Recreation CIP - page 236
- Recreation Services CIP - page 254
- Public Safety CIP - page 284
- Streets and Sidewalks CIP - page 358
- Transit - page 370
- Airport - page 375
- Parking - page 420
- Railroad - page 430
- Water - page 458
- Electric - page 473
- Sewer - page 489
- Solid Waste - page 508
- Storm Water - page 525

Capital Projects Summary

FY 2021 Total Expenditures By Category

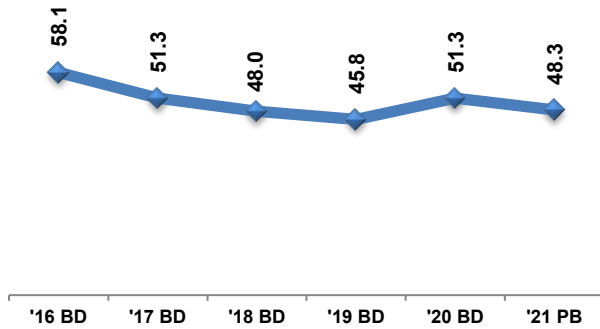


FY 2021 Totals By Funding Source



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

Total Budgeted Capital Expenditures (In Millions)



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
Health and Environment	\$5,547	\$0	\$0	\$0	\$0	
Parks and Recreation	\$8,058,032	\$3,118,726	\$2,893,726	\$1,955,000	(\$1,163,726)	(37.3%)
Public Safety	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Supporting Activities	\$0	\$0	\$0	\$0	\$0	
Transportation	\$13,217,382	\$30,167,861	\$29,656,879	\$7,971,744	(\$22,196,117)	(73.6%)
Utilities	\$9,785,889	\$15,209,943	\$15,209,943	\$35,867,456	\$20,657,513	135.8%
Total	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)
Total Expenses	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Dedicated	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)
General	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$32,758,626	\$51,329,240	\$50,621,908	\$48,264,200	(\$3,065,040)	(6.0%)

Capital Projects Summary

Major Capital Projects

- Our continued emphasis will be maintaining the facilities and infrastructure we have and constructing new infrastructure needed for a growing community. In August of 2015, Columbia voters renewed the one-quarter cent Capital Improvement Sales Tax to fund public safety and transportation needs for the next ten years. In November 2015, Columbia voters renewed the temporary one-eighth cent Parks Sales Tax for the next six years. Voters approved ballots for Sewer (Nov. 2013), Electric (April 2015), Storm Water (April 2015), and Water (August, 2018).
- **Streets and Sidewalks:** Major projects include Discovery Parkway: Gans to New Haven, Sinclair Rd - Rt K Intersection Improvement, Route B Improvements (BL70 to City Limits), Forum Blvd: Chapel Hill to Woodrail (4 lane), ADA Curb Ramp Installations, MM - Walnut from College to Old 63, and MM - Rangeline - Rogers to Wilkes.
- **Public Safety:** Replacement of 2006 Quint (15 years old) is the only CIP for FY 2021.
- **Parks and Recreation Services:** Major projects include Perche Creek Trail Phase I: MKT to Gillespie Bridge, Battle Park Phase 1 Development, Albert-Oakland Park Improvements, Rock Bridge Park Improvements, Again Street Park Improvements, The Vineyards/El Chaparral Lake/Park Development and Hickman Pool HVAC Replacement.
- **Water:** Includes funding for: Installation of New Mains to Create Loops, Water Main Replacements, Fiber to Water Facilities, LOW: St. Charles to Mexico Gravel Main Replacement, New Well Platforms, Refurbish Existing Deep Well for Emergency, Ridgmont Rd & Highridge Cir Main Replacement, Water Treatment Plant Upgrade - Phase 1, Well & Pump Station Control, Well Field Valve Upgrades, and Westwinds Dr/S Greenwood: West Blvd to Greenwood Ct.
- **Electric:** This budget provides funding for the following projects: 13.8 KV System - New Commercial Services, 13.8 KV System - New Residential Services, MPP: Elimination of obsolete equipment, New and Replace Transformers & Capacitors, Relocation of 13.8 KV System for Streets, Secondary Electric System for New Services, Street Light Additions and Replacements, Hinkson Creek Transformer and Switchgear, Protective Relay Upgrade, Sewer Connection to Municipal Power Plant, and Upgrade of Energy Management System.
- **Solid Waste:** This budget provides funding for the following projects: Landfill Expansion Permitting, Landfill Heavy Equipment Storage Shelter, SW Recycling Drop-Off Site, Household Hazardous Waste Collection Facility, Material Recovery Facility Expansion Phase 2, and Bioreactor Landfill Cell #7.
- **Sewer:** CIP projects that are or will be in design and easement acquisition during FY 2021 include future phases of PCCE #3 Stewart, Ridge & Medavista, PCCE #23 Lakeshore Drive and Edgewood Avenue, PCCE #27 Grace Ellen, PCCE #28 Hickory Hill Drive and Sunset Drive, PCCE #30 West Stewart, Edgewood, Westmount, Tupelo Larch Sewer Replacement, Highway 63 Connector south of I-70 Sewer Relocation, Calvert Drive Sewer Replacement and South Providence Sewer Replacement.
- **Airport:** Includes funding for design of Runway 2-20 and Taxiway A North Ext 900 feet and isolated repairs, Aqueous Film Forming Foam Testing Equipment and the new Airport Terminal.
- **Storm Water:** Includes funding annual projects, Aldeah & Ash Storm Pipe Rehab, Bray/Longwell Drainage, Garth @ Oak Tower, Greenwood South, Hickman & 6th/7th, Rockhill Rd, and Crestridge Drive Culvert Replacement.

Budget Considerations

Major funding sources for the City's Capital Plan continue to be Capital Improvement Sales Tax, Parks Sales Tax, Transportation Sales Tax, ballot funding, and grant funds. The negative impact of online sales on the amount of sales taxes available to fund capital projects remains a concern. If sales tax receipts do not come in at the amount estimated at the time of the ballots, the City may need to either identify other sources to complete the projects or some ballot issue projects may not have the necessary funding to be completed.

Operating Impact

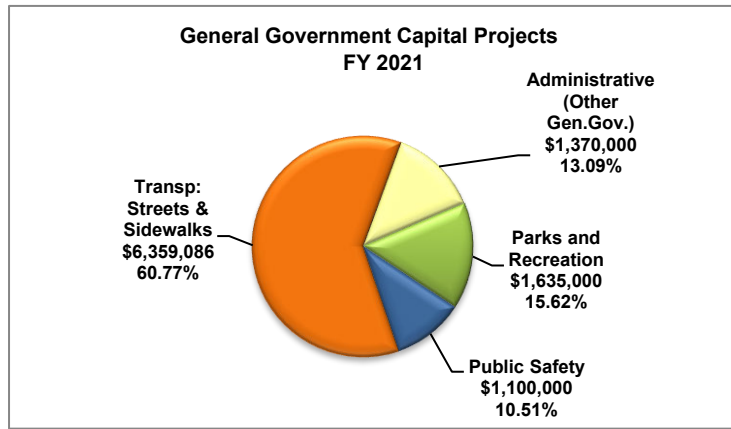
Parks and Rec -

- Perche Creek trail: phase 1 will add just over one mile of trail with an annual trail maintenance cost of \$2,334.
- The Vineyards/El Chaparral Lake Park Development: Final plan for the park will be dependent on neighborhood and public input. Amenities could include park access, a parking lot and a trail around the lake. Increase in expenses estimated at \$1,000 to \$2,000 per year for mowing, cleanup, and repairs.
- Battle Park Phase 1 Development: Phase one construction will include road and parking infrastructure, Utilities and park amenities. Annual maintenance estimates for the park, after all construction is completed, are estimated at \$5,000 to \$7,000 and include mowing, utilities, maintenance, trash service and cleaning shelters and restrooms.

Sewer - There was no sewer revenue increase in FY 2020. There is no sewer revenue increase proposed for FY 2021. In FY 2019, the Sewer and Storm Water Utilities received approval from City Council for the Wastewater and Storm Water Integrated Management Plan. Future operating revenue increases will be required to implement and fund the additional maintenance needs outlined in the Wastewater and Stormwater Integrated Management Plan.

Airport - Additional operating costs will be programmed in the FY 2022 budget as well as additional operating revenues from rental car agencies and other tenant contracts that will be renegotiated when the new terminal opens.

Capital Projects Fund - General Government Summary



Purpose

This budget adopts the FY 2021 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Summary By Functional Area						
Administrative (Other Gen.Gov.)	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
Health and Environment	\$5,547	\$0	\$0	\$0	\$0	
Parks and Recreation	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)
Public Safety	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Transp: Streets & Sidewalks	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
Total Capital Projects Fund	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Summary by Category						
Personnel Services	\$352,369	\$0	\$0	\$0	\$0	
Supplies & Materials	\$753,960	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$6,890,350	\$19,963,196	\$19,547,586	\$10,464,086	(\$9,499,110)	(47.6%)
Capital	\$698,688	\$0	\$0	\$0	\$0	
Other	\$150,614	\$115,000	\$115,150	\$0	(\$115,000)	(100.0%)
Total	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Summary By Classification						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Capital Projects	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
Total Expenses						

Funding Sources (Where the Money Comes From)

Grants	\$6,507,940	\$2,948,754	\$2,948,754	\$1,632,235	(\$1,316,519)	(44.6%)
Investment Revenue	\$1,918,209	\$1,000,000	\$1,160,872	\$1,000,000	\$0	0.0%
Other Local Revenues	\$193,370	\$200,000	\$200,000	\$0	(\$200,000)	(100.0%)
Operating Transfers In	\$12,038,324	\$16,126,141	\$14,150,180	\$8,831,851	(\$7,294,290)	(45.2%)
Use of Fund Balance	\$0	\$0	\$1,202,930	\$0	\$0	
Less: Amt Added to Fd Balance	(\$11,811,862)	(\$196,699)	\$0	(\$1,000,000)	(\$803,301)	408.4%
Dedicated Sources	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086	(\$9,614,110)	(47.9%)

Revenues, Expenditures, and Changes in Fund Balance Capital Projects Fund
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	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Grant Revenues	\$6,507,940	\$2,948,754	\$2,948,754	\$1,632,235
Investment Revenue	\$1,918,209	\$1,000,000	\$1,160,872	\$1,000,000
Miscellaneous Revenue	\$193,370	\$200,000	\$200,000	\$0
Total Revenues	\$8,619,519	\$4,148,754	\$4,309,626	\$2,632,235
Expenditures:				
Personnel Services	\$352,369	\$0	\$0	\$0
Supplies & Materials	\$753,960	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$6,890,350	\$19,963,196	\$19,547,586	\$10,464,086
Interest	\$0	\$0	\$0	\$0
Capital	\$698,688	\$0	\$0	\$0
Total Expenditures	\$8,695,367	\$19,963,196	\$19,547,586	\$10,464,086
Excess (Deficiency) of Revenues Over Expenditures	(\$75,848)	(\$15,814,442)	(\$15,237,960)	(\$7,831,851)
Other Financing Sources (Uses):				
Lease/Bond Proceeds				
Transfers In	\$12,038,324	\$16,126,141	\$14,150,180	\$8,831,851
Transfers Out	(\$150,614)	(\$115,000)	(\$115,150)	\$0
Total Other Financing Sources/(Uses)	\$11,887,710	\$16,011,141	\$14,035,030	\$8,831,851
Net Change in Fund Balance	\$11,811,862	\$196,699	(\$1,202,930)	\$1,000,000
Fund Balance - Beginning	\$36,485,114	\$48,296,976	\$48,296,976	\$47,094,046
Fund Balance - Ending	\$48,296,976	\$48,493,675	\$47,094,046	\$48,094,046

Financial Sources and Uses Capital Projects Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Grants	\$6,507,940	\$2,948,754	\$2,948,754	\$1,632,235
Interest Revenue	\$1,918,209	\$1,000,000	\$1,160,872	\$1,000,000
Less: GASB 31 Interest Adjustment	(\$540,137)			
Other Local Revenues ++	\$193,370	\$200,000	\$200,000	\$0
Total Financial Sources Before Transfers	\$8,079,382	\$4,148,754	\$4,309,626	\$2,632,235
Transfers In	\$12,038,324	\$16,126,141	\$14,150,180	\$8,831,851
Total Financial Sources	\$20,117,706	\$20,274,895	\$18,459,806	\$11,464,086
Fees and Service Charges				
Financial Uses				
Personnel Services	\$352,369	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Supplies & Materials	\$753,960	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$6,890,350	\$19,963,196	\$19,547,586	\$10,464,086
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$150,614	\$115,000	\$115,150	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$698,688	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$8,845,981	\$20,078,196	\$19,662,736	\$10,464,086
Financial Sources Over/(Under) Uses	\$11,271,725	\$196,699	(\$1,202,930)	\$1,000,000
Cash Reserves				
Beginning Unassigned Cash Reserve		\$49,787,234	\$49,787,234	\$48,584,304
Financial Sources Over/(Under) Uses		\$196,699	(\$1,202,930)	\$1,000,000
Total Assets	\$49,363,661			
Less: GASB 31 Pooled Cash Adj	\$1,380,117			
Less: Total Liabilities	(\$956,544)			
Projected Unassigned Cash Reserve	\$49,787,234	\$49,983,933	\$48,584,304	\$49,584,304

Budgeted Cash Reserve Target

The expenditures for this fund are for capital projects, not operational costs; therefore, there is no budgeted cash reserve target for this fund.

* GASB 16 and GASB 68 do not apply to the Capital Projects Fund

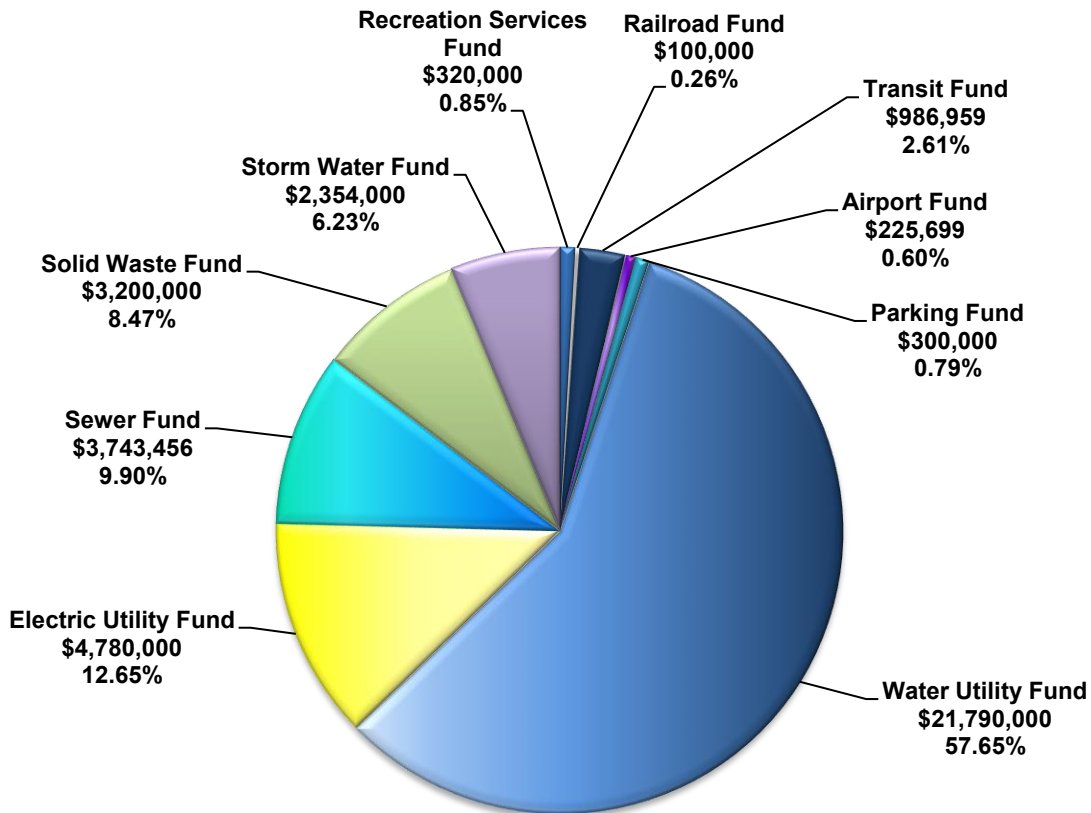
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted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

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

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

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

Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Parks and Recreation:						
Recreation Services Fund	\$6,295,021	\$161,000	\$161,000	\$320,000	\$159,000	98.8%
	\$6,295,021	\$161,000	\$161,000	\$320,000	\$159,000	98.8%
Transportation:						
Railroad Fund	\$172,257	\$100,000	\$100,000	\$100,000	\$0	0.0%
Transit Fund	\$572,498	\$1,469,608	\$1,177,736	\$986,959	(\$482,649)	(32.8%)
Airport Fund	\$5,964,120	\$13,220,989	\$13,220,989	\$225,699	(\$12,995,290)	(98.3%)
Parking Fund	\$1,122,860	\$1,089,504	\$1,089,504	\$300,000	(\$789,504)	(72.5%)
	\$7,831,735	\$15,880,101	\$15,588,229	\$1,612,658	(\$14,267,443)	(89.8%)
Utilities:						
Water Utility Fund	\$1,404,225	\$2,725,000	\$2,725,000	\$21,790,000	\$19,065,000	699.6%
Electric Utility Fund	\$5,630,829	\$5,650,000	\$5,650,000	\$4,780,000	(\$870,000)	(15.4%)
Sewer Fund	\$2,422,304	\$895,000	\$895,000	\$3,743,456	\$2,848,456	318.3%
Solid Waste Fund	\$229,788	\$4,110,000	\$4,110,000	\$3,200,000	(\$910,000)	(22.1%)
Storm Water Fund	\$98,743	\$1,829,943	\$1,829,943	\$2,354,000	\$524,057	28.6%
	\$9,785,889	\$15,209,943	\$15,209,943	\$35,867,456	\$20,657,513	135.8%
Total Enterprise Fund Capital Projects	\$23,912,645	\$31,251,044	\$30,959,172	\$37,800,114	\$6,549,070	21.0%

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Debt Service Summary Section

General Information

The City is authorized to issue General Obligation Bonds payable from ad valorem taxes to finance capital improvements. General Obligation Bonds are supported by a pledge of the City's full faith and credit. The applicable Missouri statutes are listed below. The computation of legal debt margin is on the following page. The City currently has no General Obligation debt outstanding.

The City is authorized to issue Revenue Bonds to finance capital improvements to its various utility operations such as the electric system, water system, sewer system and parking. These types of Revenue Bonds require a majority vote of the qualified electorate voting on the specific proposition. All Revenue Bonds issued by the City are payable out of the revenues derived from the operation of the facility that is financed from the proceeds of such bonds.

The City is authorized to issue Special Obligation Bonds. These bonds are special obligations of the City. The payment of the principal and interest on the bonds is subject to an annual appropriation by the City. The City is not legally required or obligated to make any such annual appropriation, and the decision whether or not to appropriate such funds will be solely within the discretion of the then current City Council. The City Council has never failed to appropriate Special Obligation debt payments.

The City's stable financial condition as well as sound debt administration practices allow it to continue to enjoy favorable bond ratings of its General Obligation Bonds, Special Obligation Bonds, and Revenue Bonds. The City has consistently held a General Obligation Rating of AA and Revenue Bond rating of AA.

Please see the next page for calculation of legal debt margin and a summary of outstanding debt.

Missouri Statutes

Section 95.115 & 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment. Section 95.125 and 95.130 of the 1978 Missouri Revised Statutes provides that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system and an additional 10 percent for purchasing or construction of waterworks, electric or other light plants provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

Debt Requirement Schedules

This section provides a summary of the debt outstanding. The City's debt can be divided between Enterprise Fund debt and General Government debt. Payments for Enterprise Fund debt are budgeted in the fund associated with the debt while General Government Debt is budgeted in separate Debt Service Funds. For information on the debt service requirements of each issue outstanding, please refer to the following pages:

Enterprise Fund Debt:

- Water and Electric - page 445
- Sewer - page 496
- Parking - page 422
- Solid Waste - page 511

General Government Debt:

- Robert M. Lemone Trust - page 178
- 2016 Govt Center Refunding Bonds 2008B - page 179

All Funds - Debt Service Summary

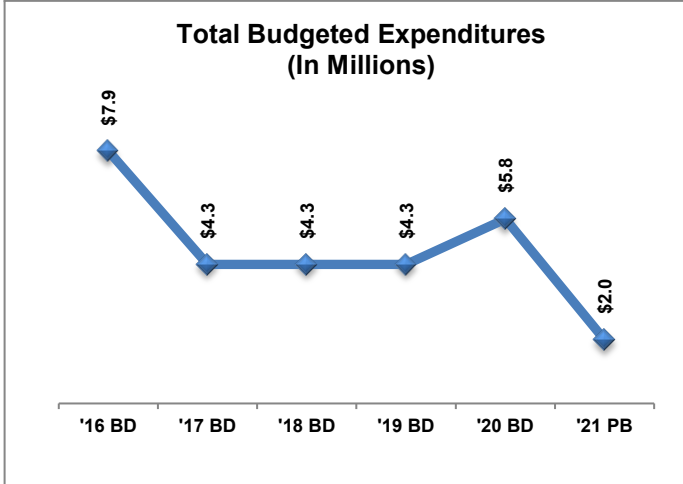
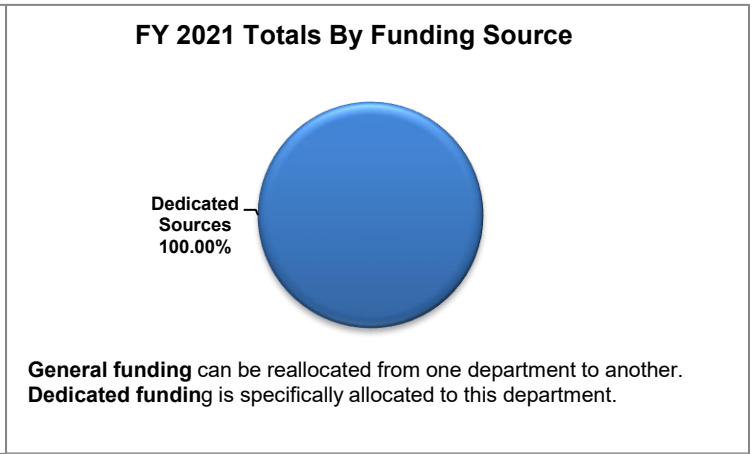
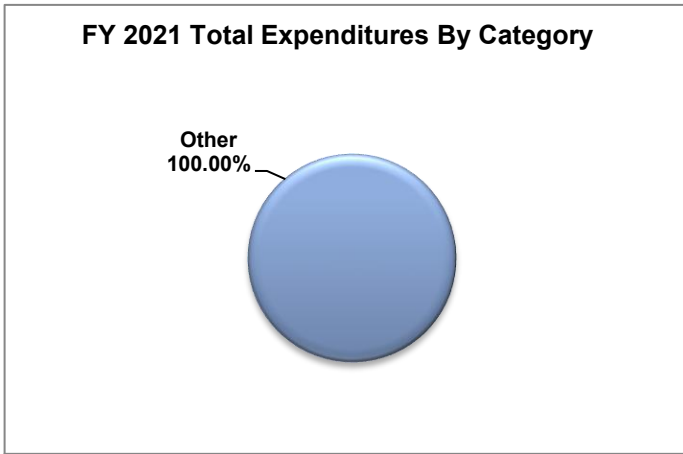
Computation of Legal Debt Margin

Assessed Value 2019 - Final*		\$2,187,868,998
Constitutional Debt Limit**	(20% Assessed Value)	\$437,573,800
Total Bonded Debt		\$322,535,079
Less:		
Revenue Bonds		\$211,777,800
Special Obligation Bonds		\$110,545,000
Special Obligation Notes		\$212,279
		\$322,535,079
Total Amount of General Obligation Debt Applicable to Debt Limit		\$0
(City currently has no general obligation debt)		
Legal Debt Margin		\$437,573,800
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

Summary of Outstanding Debt

As of 09/30/2020

General Obligation Bonds: Paid off in FY 2003	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
REVENUE BONDS:				
'00 Sanitary Sewerage System Series B (11/01/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$150,000
'02 Sanitary Sewerage System Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$395,000
'03 Sanitary Sewerage System Revenue Bonds (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$855,000
'04 Sanitary Sewerage System Revenue Bonds (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$195,000
'06 Sanitary Sewerage System Revenue Bonds (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$315,000
'07 Sanitary Sewerage System Revenue Bonds (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$805,000
'10 Sanitary Sewerage System Revenue Bonds (01/14/10)	\$59,335,000	1.49%	07/01/32	\$38,247,800
'12 Sewerage System Revenue Bonds (03/29/12)	\$9,365,000	.35% - 3.75%	10/01/36	\$7,000,000
'14 Water and Electric System Rev. Refunding Bonds (05/17/11)	\$14,180,000	2.00% - 3.00%	10/01/28	\$8,380,000
'15 Water and Electric System Rev. Refunding Bonds (08/05/15)	\$51,280,000	3.125% - 5.00%	10/01/45	\$39,960,000
'15 Sanitary Sewerage System Revenue Bonds (03/31/15)	\$18,200,000	3.00% - 5.00%	10/01/35	\$15,230,000
'17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)	\$15,790,000	2.00% - 5.00%	10/01/37	\$14,650,000
'19 Water and Electric System Revenue Bond: Series 2019A (5/21/2019)	\$15,150,000	3.00% - 5.00%	10/01/49	\$15,150,000
'19 Water and Electric System Revenue Refunding Bonds: Series 2019B (October 2019)	\$70,445,000	3.00% - 5.00%	10/01/42	\$70,445,000
Total Revenue Bonds				\$211,777,800
SPECIAL OBLIGATION BONDS:				
'12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12)	\$8,925,000	.55% - 4.00%	03/01/31	\$5,650,000
'15 Parking System S.O. Refunding Bonds (12/8/15)	\$1,135,000	5.00%	02/01/21	\$115,000
'12 Electric Special Obligation Bonds (05/21/12)	\$25,400,000	2.00% - 5.00%	10/01/33	\$18,325,000
'12 Electric Special Obligation Bonds (12/13/12)	\$39,955,000	2.00% - 4.00%	09/01/32	\$31,225,000
'12 Special Obligation Refunding Bonds, Series 2012 B (05/21/12)	\$1,465,000	2.00%	10/01/20	\$175,000
'12 Special Obligation Refunding Bonds, Series 2012C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$320,000
'15 Solid Waste System Special Oblig. Refunding Bonds (12/8/15)	\$1,235,000	2.00%-5.00%	02/01/26	\$515,000
'15 Sanitary Sewerage Special Obligation Rev. Refunding Bnds (12/8/15)	\$4,710,000	2.00% - 5.00%	02/01/26	\$2,785,000
'16 Improv. Downtown Govt. Center	\$17,580,000	3.50% - 5.00%	09/30/28	\$12,570,000
'17 Solid Waste System Special Oblig. Bonds (04/19/17)	\$5,520,000	3.00%-3.375%	02/01/37	\$4,890,000
'19 Parking System S.O. Refunding Bonds (03/18/19)	\$10,400,000	2.3% - 5.00%	03/01/34	\$10,050,000
'19 Special Obligation Refunding Bonds, Series 2019 (09/19)	\$9,805,000	2.49%	10/01/34	\$9,805,000
'2020 Airport Special Obligation Bond 2020A, 1.9% Interest	\$14,120,000	1.90%	10/01/34	\$14,120,000
Total Special Obligation Bonds				\$110,545,000
SPECIAL OBLIGATION NOTES:				
'11 Special Obligation Bonds - IBM Loan (12/28/10)	\$9,229,723	6.00%	10/01/20	\$104,027
'11 Special Obligation Bonds - Robert M. Lemone Trust (12/28/10)	\$2,550,000	5.25%	01/01/21	\$108,252
Total Special Obligation Notes				\$212,279
Total Bonded Debt				\$322,535,079



Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$635,350	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$4,344,050	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)
Total	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0	\$0	
Investment Revenue	\$96,761	\$122,456	\$52,795	\$52,795	\$0	(56.9%)
Other Local Revenue	\$1,863,400	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$2,788,608	\$3,178,014	\$3,178,014	\$1,775,386	(\$1,402,628)	(44.1%)
Use of Prior Year Sources	\$230,631	\$1,203,062	\$1,272,724	\$0	(\$1,272,724)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$1,098,009)	(\$1,098,009)	
Dedicated Sources	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Sources	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,361)	(65.5%)

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

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$96,761	\$122,456	\$52,795	\$52,795
Miscellaneous Revenue	\$1,863,400	\$1,257,494	\$1,257,494	\$1,257,494
Total Revenues	\$1,960,161	\$1,379,950	\$1,310,289	\$1,310,289
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$635,350	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$318	\$0	\$0	\$0
Interest Expense	\$774,460	\$621,020	\$621,183	\$425,387
Principal Payments	\$3,569,272	\$5,140,006	\$5,139,844	\$1,562,279
Total Expenditures	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666
Excess (Deficiency) of Revenues Over Expenditures	(\$3,019,239)	(\$4,381,076)	(\$4,450,738)	(\$677,377)
Other Financing Sources (Uses):				
Transfers In	\$2,788,608	\$3,178,014	\$3,178,014	\$1,775,386
Transfers Out	\$0	\$0	\$0	\$0
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Total Other Financing Sources/(Uses)	\$2,788,608	\$3,178,014	\$3,178,014	\$1,775,386
Net Change in Fund Balance	(\$230,631)	(\$1,203,062)	(\$1,272,724)	\$1,098,009 ^
Fund Balance - Beginning	\$2,951,680	\$2,721,049	\$2,721,049	\$1,448,325
Fund Balance - Ending	\$2,721,049	\$1,517,987	\$1,448,325	\$2,546,334

^ Planned use of reserve in accordance with budget strategies and guidelines.

Financial Sources and Uses
General Government Debt Service Funds Combined

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Grant Revenue	\$0	\$0	\$0	\$0
Interest Revenue	\$96,761	\$122,456	\$52,795	\$52,795
Less: GASB 31 Interest Adjustment	\$0			
Other Local Revenues ++	\$1,863,400	\$1,257,494	\$1,257,494	\$1,257,494
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,960,161	\$1,379,950	\$1,310,289	\$1,310,289
Transfers In	\$2,788,608	\$3,178,014	\$3,178,014	\$1,775,386
Total Financial Sources	\$4,748,769	\$4,557,964	\$4,488,303	\$3,085,675
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$635,350	\$0	\$0	\$0
Payment to refunded bond escrow agent	\$0	\$0	\$0	\$0
Interest Expense	\$774,460	\$621,020	\$621,183	\$425,387
Bank & Paying Agent Fees	\$318	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$3,569,272	\$5,140,006	\$5,139,844	\$1,562,279
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666
Financial Sources Over/(Under) Uses	(\$230,631)	(\$1,203,062)	(\$1,272,724)	\$1,098,009
Cash Reserves				
Beginning Unassigned Cash Reserve		\$2,845,438	\$2,845,438	\$1,572,714
Financial Sources Over/(Under) Uses		(\$1,203,062)	(\$1,272,724)	\$1,098,009
Cash and cash equivalents	\$2,717,005			
Less: GASB 31 Pooled Cash Adj	\$128,433			
Projected Unassigned Cash Reserve	\$2,845,438	\$1,642,376	\$1,572,714	\$2,670,723

Budgeted Cash Reserve Target

The primary expenditures for this fund are payment of debt. The primary revenues are transfers from other funds to make the debt payment. There is no budgeted cash reserve target for this fund.

* GASB 16 and GASB 68 do not apply to Debt Service Funds

++ Miscellaneous Revenues

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

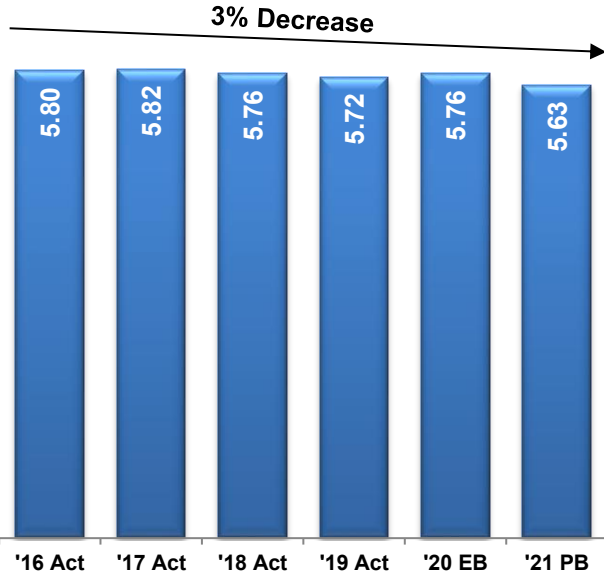
This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital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

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

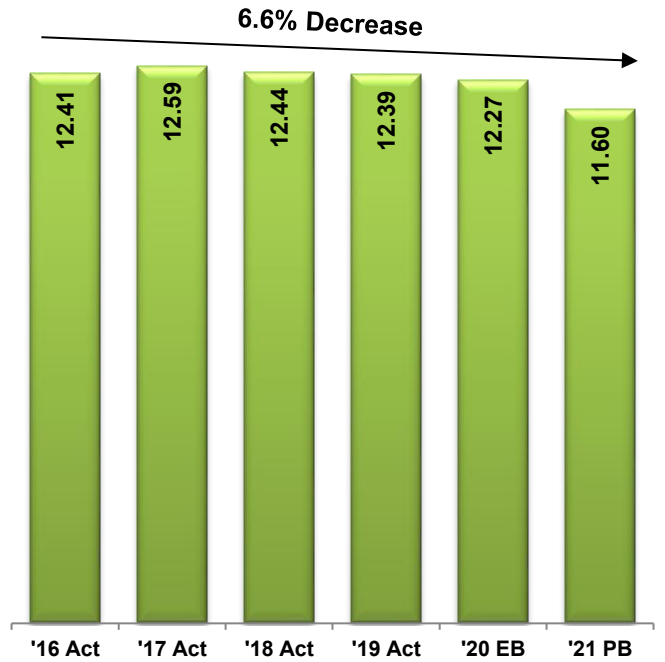
The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this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

Personnel Summary Information

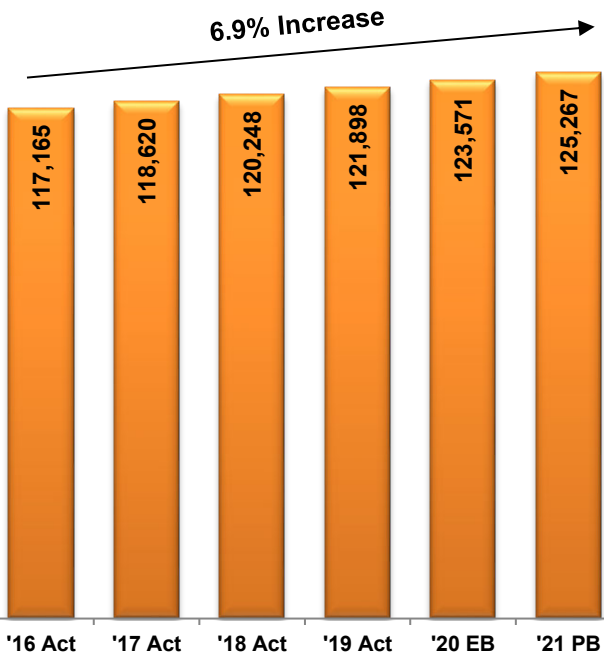
General Fund Employees Per 1,000 Population



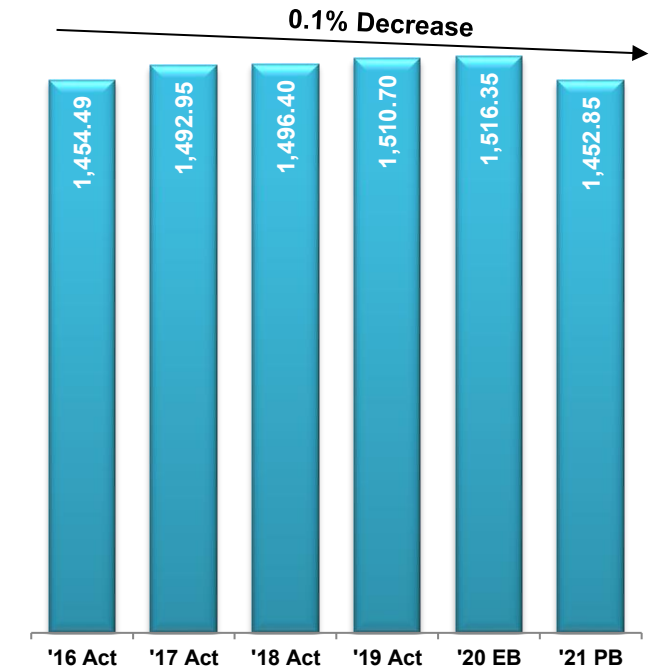
Total Employees Per 1,000 Population



City of Columbia Population



Total Authorized Positions



Personnel Position Changes - FY 2021 City Manager's Budget

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes	Description of FTE Changes
Administrative Depts:						
City Clerk	0.00	(1.00)	0.00	(1.00)	(\$49,392)	Due to budget cuts, 1.00 FTE Sr ASA position was deleted.
City Manager	0.00	(1.00)	(0.50)	(1.50)	(\$173,417)	Due to budget cuts, 1.00 FTE Assistant to City Manager position was deleted. The 1.00 FTE Trust Administrator position was reallocated to the Contributions Fund in order to use down accumulated interest balances in that fund and reduce the impact on the General Fund and 0.50 FTE Sr ASA was reallocated from Cultural Affairs.
Finance	0.00	(2.50)	0.00	(2.50)	(\$140,417)	Due to budget cuts, 1.00 FTE Business Services Technician, 0.50 FTE Accounting Assistant, 0.50 FTE Cashier and 0.50 FTE Budget Analyst positions were deleted.
Human Resources	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Law	0.00	(2.00)	0.00	(2.00)	(\$121,553)	Due to budget cuts, 1.00 FTE Administrative Supervisor and 1.00 FTE Paralegal positions were deleted.
Public Works Admin	0.00	(0.25)	0.00	(0.25)	(\$13,640)	Due to budget cuts, 0.25 FTE Administrative Supervisor was deleted.
Total Administrative Departments	0.00	(6.75)	(0.50)	(7.25)	(\$498,419)	
Health and Environment Depts:						
Health and Human Services	8.00	0.00	0.00	8.00	\$569,239	(6) 1.00 FTE Clinical Social Workers and a 1.00 FTE Social Work Supervisor were added to begin a Mental Health Co-Responder Program, a 1.00 FTE Health Educator position was added by converting two temp positions into a full-time position.
Community Development	0.00	(4.50)	0.00	(4.50)	(\$248,743)	Due to budget cuts, 1.00 FTE Volunteer Program Specialist, 1.00 FTE Building Inspector, 1.00 FTE Project Compliance Inspector, and 1.50 FTE Sr ASA positions were deleted.
CDBG Fund	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Economic Development	0.00	0.00	(0.25)	(0.25)	(\$48,289)	Reallocation of 0.25 FTE Director of Economic Development to the Airport budget due to the Airport Terminal CIP projects.
Cultural Affairs	0.00	0.00	(0.50)	(0.50)	(\$28,591)	Due to budget cuts, 0.50 FTE Sr ASA was reassigned to the City Manager budget.
Convention and Visitors	0.00	0.00	1.00	1.00	\$56,863	Reallocation of 1.00 FTE Community Relations Specialist from the Community Relations budget due to a decision to put the positions back in the departments they work for.
Sustainability	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Contributions	0.00	0.00	1.00	1.00	\$110,792	Reallocation of 1.00 FTE Trust Administrator from the City Manager budget in order to use down accumulated interest balances and reduce the impact on the General Fund.
Total Health and Environment Departments	8.00	(4.50)	1.25	4.75	\$411,271	

Personnel Position Changes - FY 2021 City Manager's Budget

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes	Description of FTE Changes
Parks and Recreation Depts:						
Parks and Recreation	0.00	(2.00)	0.84	(1.16)	(\$45,585)	Due to budget cuts, 1.00 FTE Parks Supervisor and 1.00 FTE Construction Mechanic positions were deleted. Reallocation of 1.00 FTE Marketing Specialist from the Community Relations budget due to a decision to put the positions back in the departments they work for and 0.16 FTE Maintenance Technician was reallocated to Recreation Services.
Recreation Services	0.00	(2.00)	0.16	(1.84)	(\$103,868)	Due to budget cuts, 2.00 FTE Recreation Specialists were deleted and a 0.16 FTE Maintenance Technician was reallocated from Parks and Recreation.
Total Parks and Recreation Departments	0.00	(4.00)	1.00	(3.00)	(\$149,453)	
Public Safety Depts:						
Police	6.00	0.00	2.00	8.00	\$535,311	Positions added include 1.00 FTE Community Outreach Supervisor, 1.00 FTE Patrol Administrative Supervisor, 2.00 FTE Police Officers (Traffic), 1.00 FTE Airport Safety Officer and 1.00 FTE Information Specialist. Reallocations include 2.00 FTE Community Relations Specialists from the Community Relations budget due to a decision to put the positions back in the departments they work for.
Fire	0.00	0.00	0.00	0.00	\$0	No position changes to this budget.
Municipal Court	0.00	(2.00)	0.00	(2.00)	(\$108,904)	Due to budget cuts, 1.00 FTE ASA and 1.00 FTE Administrative Technician positions were deleted.
Total Public Safety Departments	6.00	(2.00)	2.00	6.00	\$426,407	
Supporting Activity Depts:						
Employee Benefit	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Self Insurance	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Facilities Management	0.00	0.00	13.72	13.72	\$883,061	There were 13.72 FTE positions reallocated to this budget from Custodial and Building Maintenance Fund due to a decision to move this function into the General Fund.
Custodial and Building Maintenance	0.00	(1.10)	(13.72)	(14.82)	(\$935,919)	Due to budget cuts, 1.00 FTE Custodian and 0.10 FTE Administrative Supervisor positions were deleted. The remaining 13.72 FTE positions were reallocated to Facilities Management in the General Fund.
Fleet Operations	0.00	(2.00)	0.00	(2.00)	(\$108,220)	Due to budget cuts, two 2.00 FTE Vehicle Mechanics were deleted.
Information Technology	0.00	(2.00)	(1.00)	(3.00)	(\$232,007)	Due to budget cuts, 1.00 FTE Physical Security Network Technician and 1.00 FTE Financial Specialist positions were deleted. Reallocations include 1.00 FTE NERC Compliance Officer to the Electric Utility.

Personnel Position Changes - FY 2021 City Manager's Budget

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes	Description of FTE Changes
Supporting Activity Depts (cont.):						
Community Relations - General Fund	0.00	0.00	22.00	22.00	\$1,445,455	There were 22.00 FTE positions reallocated to this budget from the Community Relations Fund due to a decision to move this function into the General Fund.
Community Relations - Internal Service Fund	0.00	(4.00)	(26.70)	(30.70)	(\$1,946,382)	Due to budget cuts, 1.00 FTE Civic Relations Officer, 1.00 FTE Customer Service Rep II and 2.00 FTE Community Relations Specialists positions were deleted. There were 21.65 FTE positions reallocated to the Community Relations budget in the General Fund due to a decision to move this function into the General Fund. There were 5.05 FTE positions reallocated back to various department budgets due to a decision to put the positions back in the departments they work for.
Utility Customer Services	0.00	0.00	(17.30)	(17.30)	(\$967,982)	Reallocations include 16.00 FTE positions to the utility fund budgets due to a decision to delete this fund and move the function within the various utility budgets and 1.30 FTE to Community Relations. Utility Customer Services will now be under the purview of the Utilities instead of Community Relations.
Total Supporting Activity Departments	0.00	(9.10)	(23.00)	(32.10)	(\$1,861,994)	
Transportation Depts:						
Non-Motorized Grant	0.00	0.00	(0.60)	(0.60)	(\$45,977)	Due to the non-motorized grant ending, 0.60 FTE were reallocated to Streets and Engineering.
Streets and Engineering	0.00	(3.25)	8.60	5.35	\$336,805	Due to budget cuts, 3.00 FTE CDL Operators and 0.25 FTE Administrative Supervisor positions were deleted. There were 0.60 FTE reallocated from the Non-Motorized Grant Fund due to the ending of that grant, 8.00 FTE were reallocated from Parking Enforcement and Traffic budget due to a decision to move Traffic Control into Streets and Engineering.
Parking Enforcement and Traffic	0.00	(5.00)	(8.05)	(13.05)	(\$719,497)	Due to a decision to move the Parking Enforcement function under the Police Department, 1.00 FTE Lead Parking Enforcement Agent and 4.00 FTE Parking Enforcement Agent positions were deleted. Reallocations include 8.00 FTE in Traffic Control to the Streets and Engineering budget and 0.05 FTE between Transit and Parking funds due to the Parking Enforcement and Traffic budget being deleted.
Transit	0.00	(0.10)	0.53	0.43	\$27,807	Due to budget cuts, 0.10 FTE Administrative Supervisor was deleted. Reallocations include 0.50 FTE from Community Relations due to a decision to put the positions back in the departments they work for and 0.03 FTE from Parking Enforcement and Traffic due to that budget being deleted.

Personnel Position Changes - FY 2021 City Manager's Budget

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes	Description of FTE Changes
Transportation Depts (cont.):						
Airport	0.00	0.00	0.35	0.35	\$53,905	Reallocations include 0.10 FTE from Community Relations due to a decision to put the positions back in the departments they work for and 0.25 FTE from Economic Development due to capital projects related to the new airport terminal.
Parking	0.00	(0.30)	0.42	0.12	\$9,553	Due to budget cuts, 0.30 FTE Administrative Supervisor was deleted. Reallocations include 0.40 FTE from Community Relations due to a decision to put the positions back in the departments they work for and 0.02 FTE from Parking Enforcement and Traffic due to that budget being deleted.
Railroad	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Transload	0.00	0.00	(0.80)	(0.80)	(\$59,774)	Reallocations include 0.80 FTE to the Electric Utility due to low requests for service at the Transload facility.
Total Transportation Departments	0.00	(8.65)	0.45	(8.20)	(\$397,178)	
Utility Depts:						
Water	0.25	(15.50)	4.60	(10.65)	(\$585,643)	A 0.25 FTE UCS Manager position was added as the UCS function is being moved from the purview of Community Relations to the utilities. Due to budget cuts, 0.50 FTE Project Compliance Inspector, 1.00 FTE Data Technician, 2.00 FTE Water Distribution Technician, 1.00 FTE Utility Service Worker, 9.00 FTE Water Distribution Operators and 2.00 FTE CDL Operators positions were deleted. Reallocations include 0.25 FTE from Community Relations due to a decision to put the positions back in the departments they work for, 4.00 FTE from Utility Customer Services Fund due to a decision to delete that fund and move the function into the Utility budgets, 0.50 FTE Utility Service Worker from Electric and 0.10 FTE Meter Reading Supervisor to Electric.
Electric	0.42	(11.00)	8.32	(2.26)	(\$42,026)	A 0.42 FTE UCS Manager position was added as the UCS function is being moved from the purview of Community Relations to the utilities. Due to budget cuts, 0.50 FTE Project Compliance Inspector, 0.50 FTE Associate Eng Tech, 1.00 FTE Energy Technician, 1.00 FTE Storeroom Asst, 2.00 FTE CDL Operator, 1.00 FTE Associate Power Plant Operator, 4.00 FTE Power Plant Operator, and 1.00 FTE Consulting Utility Forester positions were deleted. Reallocations include 0.25 FTE from Community Relations due to a decision to put the positions back in the departments they work for, 6.72 FTE from UCS Fund, 1.00 FTE from IT Fund, 0.50 FTE to Water, 0.10 FTE from Water, and 0.80 FTE from Transload.

Personnel Position Changes - FY 2021 City Manager's Budget

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes	Description of FTE Changes
Utility Depts (cont.):						
Sewer	0.16	(3.45)	2.81	(0.48)	(\$91,719)	A 0.16 FTE UCS Manager position was added as the UCS function is being moved from the purview of Community Relations to the utilities. Due to budget cuts, 0.45 FTE Asst City Utility Director PE, 1.00 FTE Project Compliance Inspector, and 2.00 FTE CDL Operator positions were deleted. Reallocations include 0.20 FTE from Community Relations due to a decision to put the positions back in the departments they work for and 2.56 FTE from Utility Customer Services Fund due to a decision to delete that fund and move the function into the Utility budgets.
Solid Waste	0.16	(13.45)	2.86	(10.43)	(\$604,308)	A 0.16 FTE UCS Manager position was added as the UCS function is being moved from the purview of Community Relations to the utilities. Due to budget cuts, 0.45 FTE Asst City Utility Director PE, 7.00 FTE Sr Refuse Collectors, 4.00 FTE Refuse Collectors, 1.00 FTE Material Handler, and 1.00 FTE CDL Operator positions were deleted as the City will no longer be providing curbside recycling service. Reallocations include 0.25 FTE from Community Relations due to a decision to put the positions back in the departments they work for and 2.56 FTE from Utility Customer Services Fund due to a decision to delete that fund and move the function into the Utility
MMSWMD	0.00	0.00	0.00	0.00	\$0	No position changes in this budget.
Storm Water	0.01	(0.10)	0.21	0.12	(\$3,991)	A 0.01 FTE UCS Manager position was added as the UCS function is being moved from the purview of Community Relations to the utilities. Due to budget cuts, a 0.10 FTE Asst City Utility Director PE was deleted. Reallocations include 0.05 FTE from Community Relations due to a decision to put the positions back in the departments they work for, 0.16 FTE from Utility Customer Services Fund due to a decision to delete that fund and move the function into the Utility
Total Utility Departments	1.00	(43.50)	18.80	(23.70)	(\$1,327,687)	

	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes
General Fund	14.00	(23.50)	37.86	28.36	\$2,071,843
Special Revenue Funds	0.00	0.00	1.40	1.40	\$121,678
Enterprise Funds	1.00	(45.90)	19.46	(25.44)	(\$1,400,064)
Internal Service Funds	0.00	(9.10)	(58.72)	(67.82)	(\$4,190,510)
Total Personnel Changes	15.00	(78.50)	0.00	(63.50)	(\$3,397,053)

**FY 2021 City Manager's Budget
Personnel Position Summary**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	2.00	(1.00)
City Manager (GF)	7.20	7.45	7.45	5.95	(1.50)
Finance Department (GF)	52.20	50.30	50.30	47.80	(2.50)
Human Resources (GF)	9.66	9.66	9.66	9.66	0.00
Law Department (GF)	16.75	16.75	16.75	14.75	(2.00)
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	1.16	1.18	1.18	0.93	(0.25)
Other Gen. Govt. Capital Projects (CPF)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
Total Administrative	89.97	88.34	88.34	81.09	(7.25)
Health and Environment:					
Public Health & Human Services (GF)	69.10	69.60	69.60	77.60	8.00
Community Development (GF)	42.25	42.25	42.25	37.75	(4.50)
Economic Development (GF)	3.50	3.50	3.50	3.25	(0.25)
Cultural Affairs (GF)	2.50	2.50	2.50	2.00	(0.50)
Convention & Tourism Fund (SRF)	10.25	11.25	11.25	12.25	1.00
Office of Sustainability (GF)	5.00	5.00	5.00	5.00	0.00
CDBG Fund (SRF)	4.00	4.00	4.00	4.00	0.00
Contributions Fund (SRF)	0.00	0.00	0.00	1.00	1.00
Total Health and Environment	136.60	138.10	138.10	142.85	4.75
Parks and Recreation:					
General Fund Operations (GF)	47.16	45.16	45.16	44.00	(1.16)
Recreation Services Fund (EF)	34.84	36.84	36.84	35.00	(1.84)
Parks Capital Projects (CPF)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	82.00	82.00	82.00	79.00	(3.00)
Public Safety:					
Police Department (GF)	211.00	225.00	225.00	233.00	8.00
Fire Department (GF)	145.00	148.00	148.00	148.00	0.00
Public Safety Capital Projects (CPF)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	11.75	11.75	11.75	9.75	(2.00)
Total Public Safety	367.75	384.75	384.75	390.75	6.00
Supporting Activities:					
Employee Benefit Fund (ISF)	8.34	8.34	8.34	8.34	0.00
Self Insurance Reserve Fund (ISF)	3.30	3.20	3.20	3.20	0.00
Facilities Management (GF)	0.00	0.00	0.00	13.72	13.72
Custodial & Building Maint. Fund (ISF)	14.82	14.82	14.82	0.00	(14.82)
Fleet Operations Fund (ISF)	41.23	39.23	39.23	37.23	(2.00)
Information Technology Fund (ISF)	55.75	56.75	56.75	53.75	(3.00)
Community Relations (GF)	0.00	0.00	0.00	22.00	22.00
Community Relations Fund (ISF)	33.15	31.35	30.70	0.00	(30.70)
Utility Customer Services Fund (ISF)	17.45	17.30	17.30	0.00	(17.30)
Total Supporting Activities	174.04	170.99	170.34	138.24	(32.10)

(CPF) - Capital Projects Fund
(DSF) - Debt Service Funds
(EF) - Enterprise Funds

(GF) - General Fund
(ISF) - Internal Service Funds
(SRF) - Special Revenue Funds

**FY 2021 City Manager's Budget
Personnel Position Summary**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Transportation:					
Non-Motorized Grant Fund (SRF)	2.00	0.60	0.60	0.00	(0.60)
Streets and Engineering (GF)	56.37	57.87	57.87	63.22	5.35
Streets & Sidewalks Cap Project (CPF)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement and Traffic (GF)	13.05	13.05	13.05	0.00	(13.05)
Transit Fund (EF)	56.10	58.10	58.10	58.53	0.43
Regional Airport Fund (EF)	16.62	7.60	7.60	7.95	0.35
Parking Facilities Fund (EF)	10.05	11.95	11.95	12.07	0.12
Railroad Utility Fund (EF)	3.00	3.00	3.00	3.00	0.00
Transload Facility Fund (EF)	1.80	1.80	1.80	1.00	(0.80)
Capital Improvement Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	158.99	153.97	153.97	145.77	(8.20)
Utilities:					
Water Utility Fund (EF)	100.37	103.92	103.92	93.27	(10.65)
Electric Utility Fund (EF)	183.28	180.83	180.83	178.57	(2.26)
Sanitary Sewer Utility Fund (EF)	85.82	83.32	83.32	82.84	(0.48)
Solid Waste Utility Fund (EF)	117.07	118.57	118.57	108.14	(10.43)
Mid MO Solid Waste Mgt Dist Fd (SRF)	2.00	2.00	2.00	2.00	0.00
Storm Water Utility Fund (EF)	10.11	10.21	10.21	10.33	0.12
Total Utilities	498.65	498.85	498.85	475.15	(23.70)
Total Authorized Number of Positions	1,333.96	1,346.01	1,346.01	1,314.61	(31.40)
Total By Fund Type:					
General Fund (GF)	696.65	712.02	712.02	740.38	28.36
Special Revenue Funds (SRF)	18.25	17.85	17.85	19.25	1.40
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds	714.90	729.87	729.87	759.63	29.76
Total Enterprise Funds (EF)	619.06	616.14	616.14	590.70	(25.44)
Total Internal Services Funds (ISF)	174.04	170.99	170.34	102.52	(67.82)
Total All Funds	1,508.00	1,517.00	1,516.35	1,452.85	(63.50)

(CPF) - Capital Projects Fund
(DSF) - Debt Service Funds
(EF) - Enterprise Funds

(GF) - General Fund
(ISF) - Internal Service Funds
(SRF) - Special Revenue Funds

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General Fund Summary

Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Health, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into six separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of-Taxes (PILOT), Transfers, and Property Taxes. Of the total funding available, 32% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 68% comes from general sources which can be moved from one department to another department. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding, 59% comes from dedicated sources and 41% is from general sources.

Health and Environment

Five General Fund departments are included in the Health and Environment section. These include: Health and Human Services, Community Development, Economic Development, Office of Sustainability and Cultural Affairs. Of the total funding, 51% is dedicated sources and 49% is from general sources.

Parks and Recreation

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program. Of the total funding, 35% comes from dedicated sources and 65% is general sources.

Public Safety

Three General Fund departments are included in the Public Safety section. These include: Police, Fire, and Municipal Court. Of the total funding, 4% is from dedicated sources and 96% is from general sources.

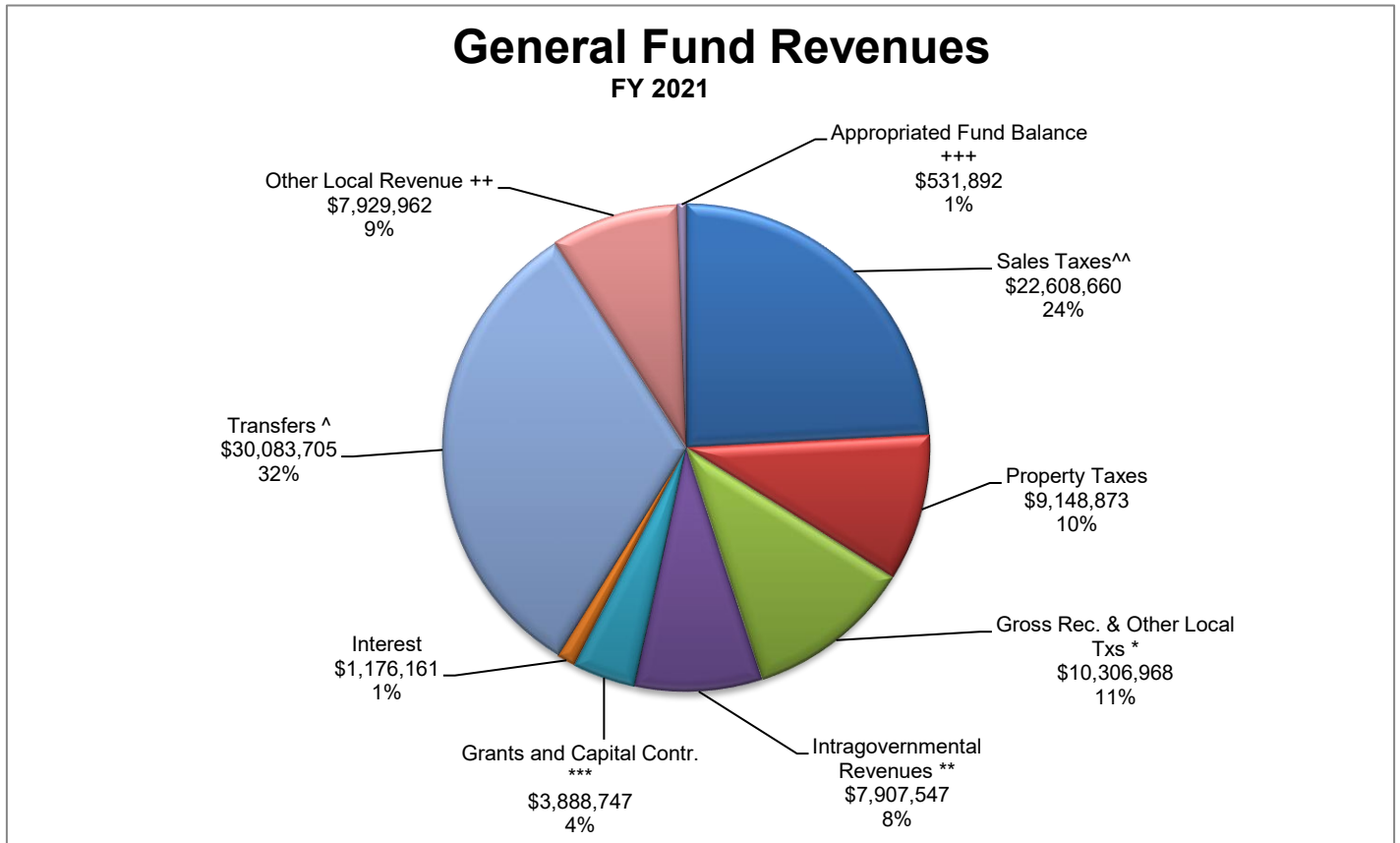
Supporting Activities

Two General Fund departments are included in the Supporting Activities section. These include: Facilities Management and Community Relations. Beginning with the FY 2021 budget, these two budgets were moved from internal service funds into the general fund. Of the total funding, 56% is dedicated funding and 44% is general funding.

Transportation

Streets and Engineering is the only General Fund department in the Transportation section. Of the total funding, 89% is from dedicated sources and 11% is from general sources.

General Fund Revenue Summary (Where the Money Comes From)



Revenues By Category (Where the Money Comes From)

	Actual FY 2019	Budget FY 2020	Estimated FY 2020	Proposed FY 2021	% Change 21/20EB	% Change 21/20B
Sales Taxes^^	\$23,184,765	\$22,629,922	\$22,822,885	\$22,608,660	(0.9%)	(0.1%)
Property Taxes	\$8,546,077	\$8,957,190	\$9,160,735	\$9,148,873	(0.1%)	2.1%
Gross Rec. & Other Local Txs *	\$11,113,026	\$10,765,660	\$9,978,369	\$10,306,968	3.3%	(4.3%)
Intragovernmental Revenues **	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547	52.4%	55.8%
Grants and Capital Contr. ***	\$3,429,636	\$3,749,738	\$3,930,679	\$3,888,747	(1.1%)	3.7%
Interest	\$1,769,561	\$1,176,161	\$1,176,161	\$1,176,161	0.0%	0.0%
Transfers ^	\$25,871,229	\$26,875,916	\$25,618,559	\$30,083,705	17.4%	11.9%
Other Local Revenue ++	\$5,931,860	\$6,556,430	\$5,958,051	\$7,929,962	33.1%	20.9%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$0	\$4,800,626	\$2,797,082	\$531,892	(81.0%)	(88.9%)
	<u>\$85,621,018</u>	<u>\$90,586,734</u>	<u>\$86,632,612</u>	<u>\$93,582,515</u>	<u>8.0%</u>	<u>3.3%</u>

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fee. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

** Intragovernmental Charges are General and Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

*** Capital Contributions are government grants and other aid used to fund capital projects.

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues.

+++ Appropriated Fund Balance For:

For Fleet Replacements	\$0	\$1,144,650	\$954,562	\$531,892
For Police and Fire Pay Plan Costs	\$0	\$2,139,318	\$1,625,929	\$0
For Prior Year general fund savings council added to dept. budgets	\$0	\$1,453,592	\$153,525	\$0
For local match funding for 3 Firefighters	\$0	\$63,066	\$63,066	\$0
	<u>\$0</u>	<u>\$4,800,626</u>	<u>\$2,797,082</u>	<u>\$531,892</u>

^^ Beginning in FY 2020, 98% of the 1% general sales tax will be allocated to the general fund. Previously 95.9% was allocated to the general fund and 4.1% was allocated to the Public Improvement Fund for general government capital projects.

General Fund Revenue By Category (Where the Money Comes From)

Revenue Category Highlights / Significant Changes

The City of Columbia receives revenues from a number of sources, including Property Taxes; Sales Taxes; Other Local Taxes; PILOT; General and Administrative (G&A) Fees; Grants; Interest Revenue; Transfers; Franchises, Licenses and Permits; Fines; Fees; Service Charges; Miscellaneous Revenues; and Appropriated Fund Balance.

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Estimated FY 2020.

Property Taxes: FY 2021 property taxes are projected to decrease \$11,862 or 0.1% from Estimated FY 2020. The rate will remain at \$0.4075 per \$100 assessed value. There is no G.O. Bond levy.

Sales Taxes: FY 2021 Sales Taxes are projected to decrease 0.9% below Estimated FY 2020 collections due to more transactions being conducted online, which do not collect local sales taxes, and the impact of COVID-19. Estimated FY 2020 reflects a 4.57% decrease over FY 2019 collections (adjusted to 98% allocation to the General Fund). The Estimated FY 2020 amount was calculated by taking the actual sales tax amounts received October through June and estimating a 10% decline in sales tax from the previous year for the remaining months (July to September). The FY 2021 amount assumes a 5% decrease from amounts received October, 2019 through June, 2020, and a 5% decrease from FY 2019 for the remaining months (July to September). The amounts received through June reflect sales that occurred in stores through April. The City's stay at home order was in effect from March 25, 2020 until May 3, 2020 and then several phases of reopening began.

Sales tax projections are very unpredictable at this time as the impact of COVID-19 has changed the face of our economy. We have seen significant retail stores close throughout the city. A large number of taxable transactions are moving to the internet and online retailers do not pay sales taxes to the city. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary.

Gross Receipt/Other Local Taxes: FY 2021 gross receipt and other local taxes reflect a 3.3% increase over Estimated FY 2020. Estimated FY 2020 is projected to be \$0.8 million below budget due to the impact of COVID-19 on gas and motor vehicle taxes. Gross receipts from telephones continue to decline due to declining numbers of landline phones.

Intragovernmental Revenues - General and Administrative Fees (G&A): The City charges proportionately for all services performed by General Fund departments (i.e., bids, purchase orders issued, investments, payroll functions, budget etc.) for other City funds outside of the General Fund. For FY 2021, General and Administrative revenues are projected to increase \$2.7 million or 52.4% above Estimated FY 2020 due to recovery of expenses previously handled through transfers (airport public safety from Airport and street maintenance of parking spaces from Parking), recovery of parking enforcement costs from the Parking Fund, and due to the recovery of additional general and administrative amounts from Sewer, Solid Waste, and Parking which were not previously recovered.

Grants: There is a decrease of \$41,932 or 1.1% from Estimated FY 2020 in Grants due to lower grant funding in Police, Health, and Streets.

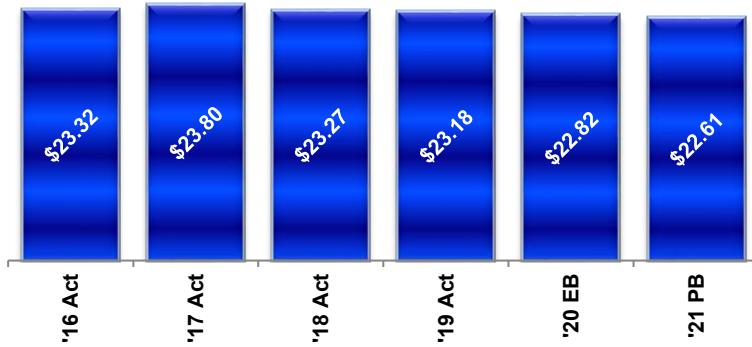
Transfers: Transfers is projected to increase by \$4.5 million or 17.4% over Estimated FY 2020. There is a \$2 million temporary increase in the transfer from transportation sales tax to Streets and Engineering to further pursue implementation of the Pavement Management Plan. These additional funds will be focused on asphalt mill and overlay and associated repairs for major and minor streets to get more streets to good shape. There is a \$1.3 million transfer from the Custodial and Building Maintenance Fund and a \$1.2 million transfer from the Community Relations Fund included for FY 2021 as these two operations will move into the General Fund and any remaining balances at the end of FY 2020 will be transferred into the General Fund.

Other Local Revenues: Other local revenues reflect an increase of \$1.97 million or 33.1% over Estimated FY 2020 primarily due to the movement of the Facilities Management and Community Relations operations into the General Fund and the fees they charge departments outside of the General Fund being included in the Other Local Revenues category.

Please refer to pages 124 - 127 for trend information on the General Fund major revenue sources.

General Fund Revenue Trends

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

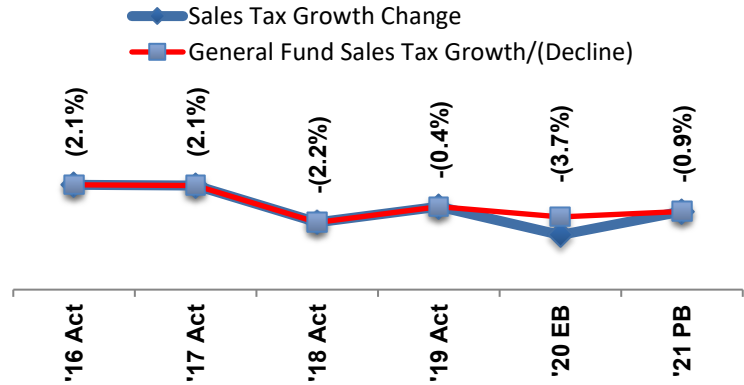


Sales Tax: Sales tax revenue is a substantial revenue source (24%) for the General Fund. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed, such as delaying the purchase of equipment until later in the year or until the following year and holding vacant positions unfilled before posting the jobs. FY 2021 is projected to be 0.9% below Estimated FY 2020 due to online sales and the impacts of COVID-19. The continued growth of online sales, which do not collect local sales taxes, and the closing of brick and mortar stores in Columbia is negatively impacting this revenue source. In FY 2020, Council approved for 98% (instead of 95.9%) of the 1% sales tax will now go to the General Fund with the remaining 2% (instead of 4.1%) will now go to the Public Improvement Fund.

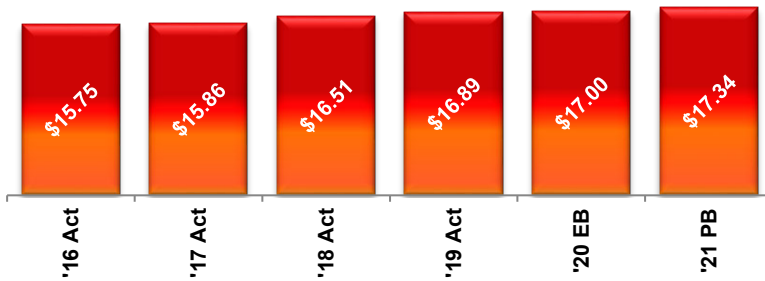
Sales Tax Growth/(Decline): The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2016 to Budget FY 2021. This trend indicates that the City has experienced a decline in this revenue source since FY 2018. The last time that occurred was during the economic downturn in FY 2009. More taxable transactions are moving to the internet and online retailers do not pay city sales taxes. The total 1% sales tax decreased by 3.67% in FY 2020. That same year, we adjusted the split of these funds to give 98% (instead of 95.9%) to the General Fund. Doing this lowered the decline in the General Fund to only 1.56% in FY 2020 and 0.94% in FY 2021.

Note: FY 2017 and FY 2018 have been adjusted to reflect the supplemental payment from the MO Dept of Revenue in the year the sales taxes were associated with it.

General Fund Sales Tax Revenues - Adjusted Annual Growth/(Decline)



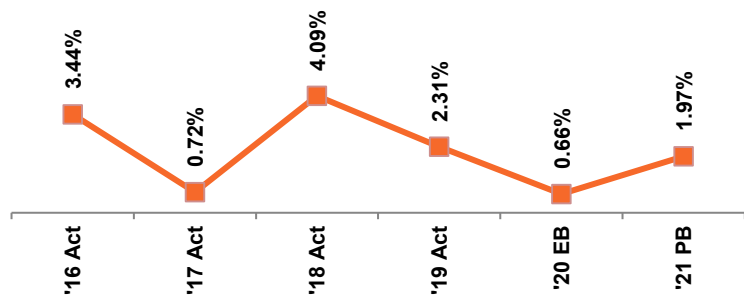
Revenue Trends - PILOT (in Millions)



P.I.L.O.T. (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets. This particular revenue source is dependent upon weather conditions, new utility customers, and rate increases. The trend has been steadily increasing as Columbia has experienced strong population growth over the past several years along with modest rate increases.

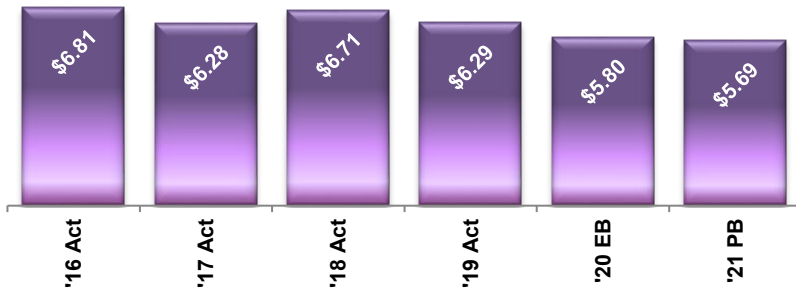
P.I.L.O.T. Growth/(Decline): Increases are affected by growth in the city's population, customer usage, rate increases, major capital projects or expansions in the utilities, and weather. The new/renovation projects and expansions have an impact on the fixed assets of the utilities. The years of decline indicate years when capital project funding amounts were lower. There is a 1.97% increase budgeted for FY 2021 based on a modest customer growth and a potential 3% voter approved revenue increase in Water. Water will wait until January to bring the revenue increase to Council after FY 2020 will be closed and it is determined that the revenue increase is needed to reach the debt coverage ratio needed.

Revenue Trends - PILOT Annual Growth/(Decline)



General Fund Revenue Trends

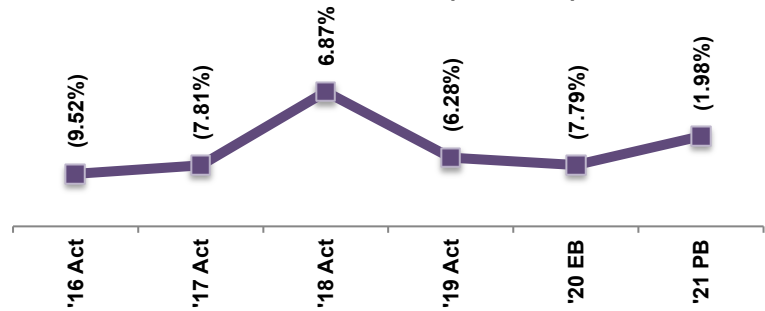
General Fund Major Revenue Trends - Gross Receipts (in Millions)



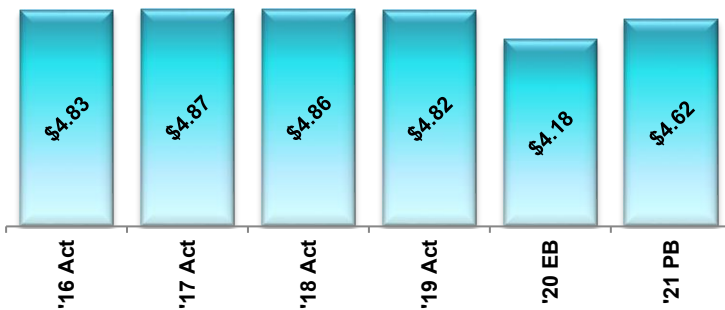
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. Telephone service providers pay 7% and video providers pay a 5% gross receipts tax in lieu of other occupational taxes. All four revenues are impacted by population growth. Natural gas and electric receipts are impacted by weather and the cost of providing the service. Because many of these revenue sources are crucial to the operations of the general fund, the revenues are all monitored on a monthly basis.

Gross Receipts: There has been an overall decline in gross receipts since FY 2016. The increase in FY 2018 is due to an increase in Natural Gas and Electric. Gross receipts from telephones continues to decline as more households move away from landlines.

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes (in Millions)



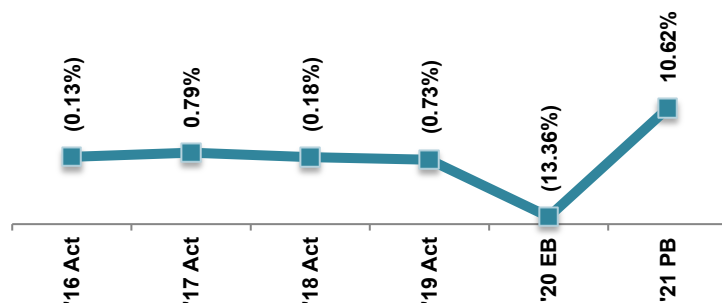
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected, which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections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

- A \$0.10 occupation tax is collected on every package of cigarettes sold.
- \$0.015 cents for every \$1.00 (motor vehicle sales tax fee) is collected by the state and received by the City for every vehicle sold. This tax fluctuates based on the number of vehicles sold.

These revenues have remained relatively stable since FY 2016. A decrease is budgeted for Estimated FY 2020 due to the impacts of COVID-19.

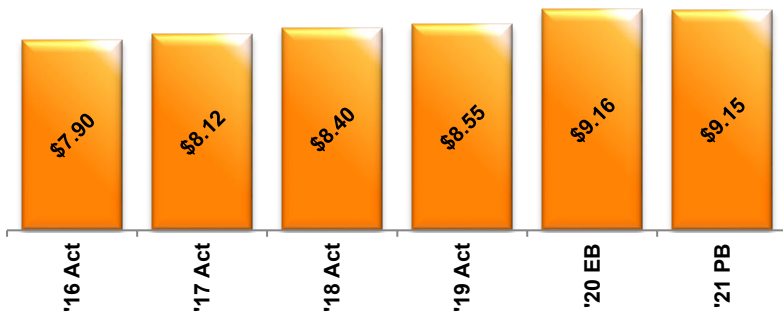
Other Local Taxes: The growth trend had been somewhat steady from FY 2016 to FY 2019. However it has fluctuated considerably since then. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. Estimated FY 2020 is decreased significantly due to the stay at home orders for COVID-19 and its impacts on discretionary spending.

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



General Fund Revenue Trends

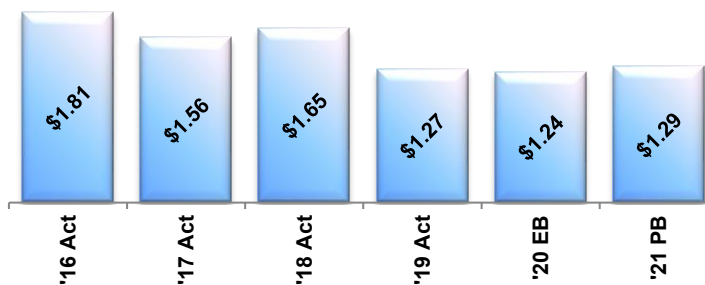
General Fund Major Revenue Trends - General Property Taxes (in Millions)



General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property, and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. The General Fund rate will be \$0.4075 per \$100 assessed value. There is no G.O. Bond levy.

Fines: Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. In 2017, Senate Bills were passed which capped fines and costs for minor traffic offenses, required consideration of a person's ability to pay, prohibited jail sentences for failure to pay, and no longer allowed the court to suspend a driver's license for failure to appear to pay the fine for a traffic violation. This has resulted in lower fine revenues for the City.

General Fund Revenue Trends - Fines (in Millions)



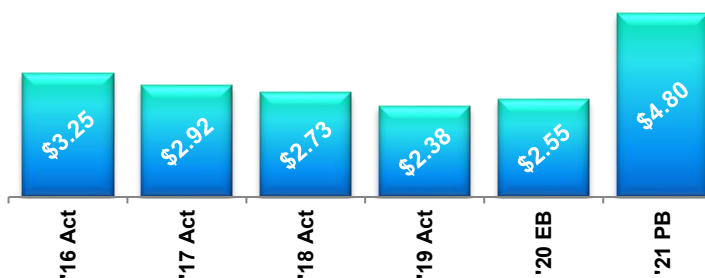
General Fund Revenue Trends - Licenses & Permits (In Millions)



Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which had been increasing steadily prior to the COVID-19 pandemic. This trend is closely monitored as it represents business growth in the community. There were 5,703 business licenses renewed and 672 new business licenses issued during license year 2020. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 579.

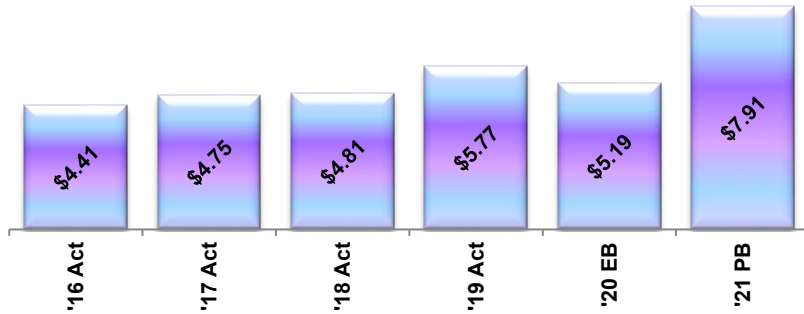
Fees & Service Charges: Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost to provide the service. Fees for street resurfacing and maintenance are somewhat dependent on weather conditions and cost of materials and labor needed. Revenues in this category are monitored on a monthly basis. In FY 2021, Fees and Service charges increased by just over \$2 million, primarily due to the movement of the Facilities Management and Community Relations operations into the General Fund and the fees they charge departments outside of the General Fund are now being included in this category.

General Fund Revenue Trends - Fees & Service Charges (In Millions)



General Fund Revenue Trends

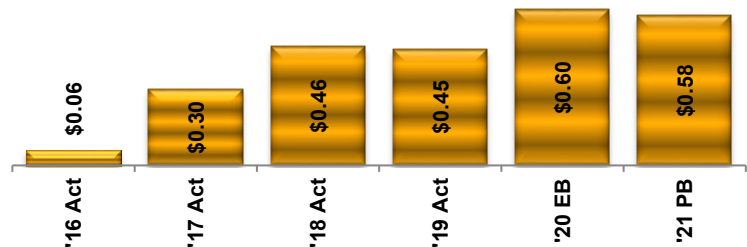
General Fund Major Revenue Trends - G & A Fees (In Millions)



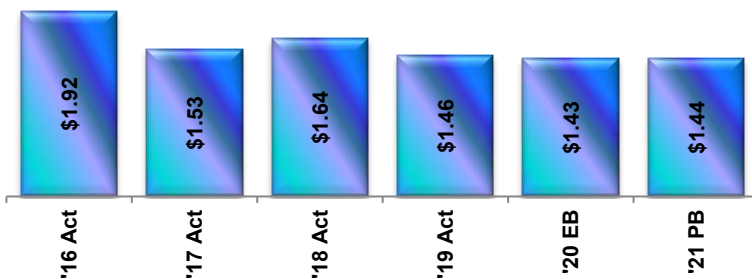
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. G&A Fees reflect a \$2.8 million increase due to an increased administrative fee collected from Sewer, Solid Waste and Parking Funds and the movement of previously transferred funding moved into the fees for better tracking purposes.

Federal Grants: Federal grants consist of money received from a variety of federal entities. Grants can provide 100% of the funding for a particular project or program or can require a percent match from the City. The City has received grants for Fire, Police, Health, and Parks and Recreation. This money is restricted for use by only the project or program that requested the funds. This revenue source is highly unpredictable and dependent upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered sustainable revenue sources. There is a decrease from Estimated FY 2020 due to lower grant funding in Police, Health, and Streets.

General Fund Revenue Trends - Federal Grants (In Millions)



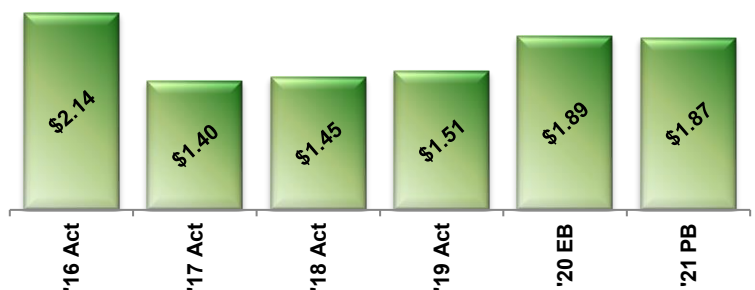
General Fund Revenue Trends - State Grants (In Millions)



State Grants: State grants come from funds awarded by the State. They cover a diverse array of local service needs. The City receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections.

County Grants: County grants have a purpose of providing basic community services. The County provides reimbursement to the City for a portion of the functions performed by City employees/operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC) until FY 2017, Public Health, Animal Control, and notifications of county nuisance abatements. Fluctuations occur from year to year mainly due to approved one-time capital purchases that the County provides a percent of reimbursement for. The decrease in FY 2017 is due the transition of the PSJC operation over to the County.

General Fund Revenue Trends - County Grants (In Millions)

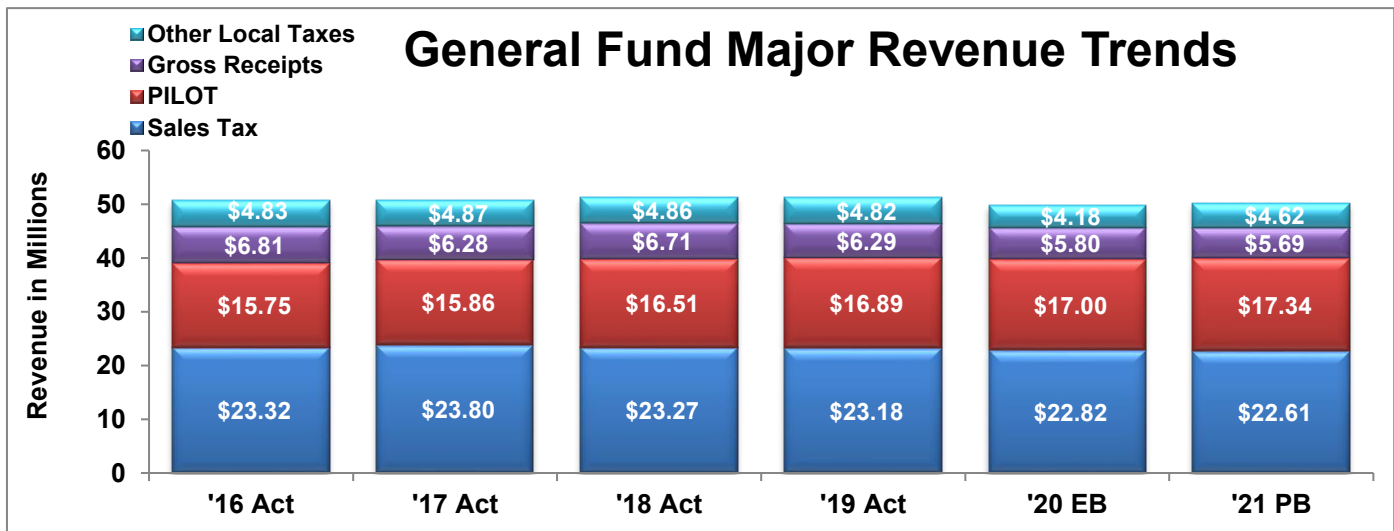


General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	% Change 21/20EB	% Change 21/20B
Taxes						
Property Taxes:						
Real Estate	\$7,125,262	\$7,523,973	\$7,616,724	\$7,746,714	1.7%	3.0%
Personal Property	\$1,356,646	\$1,348,189	\$1,442,205	\$1,323,540	(8.2%)	(1.8%)
Other	\$64,169	\$85,028	\$101,806	\$78,619	(22.8%)	(7.5%)
Total Property Taxes	\$8,546,077	\$8,957,190	\$9,160,735	\$9,148,873	(0.1%)	2.1%
Sales Tax^^	\$23,184,765	\$22,629,922	\$22,822,885	\$22,608,660	(0.9%)	(0.1%)
Gross Receipt Tax:						
Telephone	\$2,254,194	\$2,311,326	\$2,000,000	\$1,928,307	(3.6%)	(16.6%)
Natural Gas	\$2,530,838	\$2,328,616	\$2,328,616	\$2,304,764	(1.0%)	(1.0%)
Electric	\$1,281,481	\$1,178,415	\$1,259,506	\$1,250,205	(0.7%)	6.1%
Cable Franchise Fees	\$224,335	\$288,489	\$212,550	\$202,274	(4.8%)	(29.9%)
Total Gross Receipts Tax	\$6,290,848	\$6,106,846	\$5,800,672	\$5,685,550	(2.0%)	(6.9%)
Other Local Taxes						
Cigarette Tax	\$426,647	\$326,860	\$326,860	\$387,701	18.6%	18.6%
Gasoline Tax	\$2,934,503	\$2,937,565	\$2,500,000	\$2,862,880	14.5%	(2.5%)
Motor Vehicle License Tax	\$492,772	\$420,837	\$420,837	\$420,837	0.0%	0.0%
Motor Vehicle Sales Tax	\$968,256	\$973,552	\$930,000	\$950,000	2.2%	(2.4%)
Total Other Local Taxes	\$4,822,178	\$4,658,814	\$4,177,697	\$4,621,418	10.6%	(0.8%)
Total Taxes	\$42,843,868	\$42,352,772	\$41,961,989	\$42,064,501	0.2%	(0.7%)
Intragovernmental Revenues						
Gen. & Admin. Revenue	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547	52.4%	55.8%
Total Intragovernmental	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547	52.4%	55.8%
Intergovernmental Revenues (Grants)						
Federal / State Revenues	\$1,915,658	\$1,980,191	\$2,037,227	\$2,015,565	(1.1%)	1.8%
County Revenues	\$1,513,978	\$1,769,547	\$1,893,452	\$1,873,182	(1.1%)	5.9%
Total Intergovernmental	\$3,429,636	\$3,749,738	\$3,930,679	\$3,888,747	(1.1%)	3.7%
Interest and Investment Revenue						
Invest. Earnings & Interest	\$1,769,561	\$1,176,161	\$1,176,161	\$1,176,161	0.0%	0.0%
Total Investment Revenue	\$1,769,561	\$1,176,161	\$1,176,161	\$1,176,161	0.0%	0.0%
Operating Transfers						
PILOT - Electric	\$12,216,926	\$12,685,522	\$12,124,507	\$12,303,328	1.5%	(3.0%)
PILOT - Water	\$4,671,872	\$4,989,060	\$4,875,230	\$5,031,748	3.2%	0.9%
Total PILOT	\$16,888,798	\$17,674,582	\$16,999,737	\$17,335,076	2.0%	(1.9%)
General Fund	\$0	\$18,650	\$12,600	\$0	(100.0%)	(100.0%)
Transportation Sales Tax	\$6,297,974	\$5,845,105	\$5,775,778	\$7,845,105	35.8%	34.2%
Parks Sales Tax	\$1,785,218	\$1,862,543	\$1,432,359	\$1,862,543	30.0%	0.0%
Capital Projects Fund	\$47,192	\$43,210	\$150	\$0	(100.0%)	(100.0%)
CDBG Planning	\$38,579	\$30,768	\$30,768	\$31,828	3.4%	3.4%
Contributions Fund	\$73,358	\$11,862	\$11,862	\$5,700	(51.9%)	(51.9%)
Convention & Visitors Fund	\$188,383	\$2,000	\$2,000	\$4,450	122.5%	122.5%
Electric Fund	\$136,384	\$172,893	\$161,370	\$175,643	8.8%	1.6%
Fleet Operations	\$2,295	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Parking Fund	\$23,565	\$176,736	\$176,736	\$23,565	(86.7%)	(86.7%)
Transit Fund	\$2,295	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Airport Fund	\$30,000	\$616,570	\$616,570	\$0	(100.0%)	(100.0%)
Sewer Fund	\$0	\$7,815	\$7,815	\$11,575	48.1%	48.1%
Solid Waste Fund	\$217,951	\$234,551	\$224,045	\$133,924	(40.2%)	(42.9%)
Storm Water Fund	\$114,748	\$137,685	\$125,823	\$137,286	9.1%	(0.3%)
Transload Facility Fund	\$0	\$0	\$0	\$0		
Custodial and Bldg Maint Fd	\$0	\$0	\$0	\$1,301,232		
Community Relations Fd	\$0	\$0	\$0	\$1,192,457		
Utility Customer Srvc Fd	\$23,310	\$23,500	\$23,500	\$0	(100.0%)	(100.0%)
Water Utility Fund	\$1,179	\$12,856	\$12,856	\$18,731	45.7%	45.7%
Total Operating Transfers	\$25,871,229	\$26,875,916	\$25,618,559	\$30,083,705	17.4%	11.9%

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	% Change 21/20EB	% Change 21/20B
Other Local Revenue						
Licenses and Permits:						
Business License	\$835,629	\$852,200	\$751,405	\$808,730	7.6%	(5.1%)
Liquor License	\$207,490	\$198,800	\$181,150	\$192,220	6.1%	(3.3%)
Animal License	\$44,458	\$44,500	\$41,000	\$43,340	5.7%	(2.6%)
Total Licenses and Permits	\$1,087,577	\$1,095,500	\$973,555	\$1,044,290	7.3%	(4.7%)
Fines:						
Municipal Court Fines	\$522,559	\$470,000	\$420,000	\$470,000	11.9%	0.0%
Uniform Ticket Fines	\$139,251	\$200,000	\$200,000	\$200,000	0.0%	0.0%
Meter Fines	\$602,946	\$616,690	\$616,690	\$616,690	0.0%	0.0%
Alarm Violations	\$2,000	\$400	\$400	\$400	0.0%	0.0%
Total Fines	\$1,266,756	\$1,287,090	\$1,237,090	\$1,287,090	4.0%	0.0%
Fees:						
Animal Control Fees	\$15,831	\$16,950	\$16,100	\$17,050	5.9%	0.6%
Construction Fees	\$1,368,197	\$2,109,586	\$1,604,868	\$1,648,293	2.7%	(21.9%)
Health Fees	\$812,133	\$901,550	\$783,570	\$884,668	12.9%	(1.9%)
Municipal Court Fees	\$87,609	\$57,500	\$57,500	\$57,500	0.0%	0.0%
Community Relations Fees	\$0	\$0	\$0	\$1,393,928		
Facilities Management Fees	\$0	\$0	\$0	\$712,517		
Other Fees	\$89,154	\$87,300	\$88,358	\$89,222	1.0%	2.2%
Street Maintenance Fees	\$5,197	\$0	\$0	\$0		
Total Fees	\$2,378,121	\$3,172,886	\$2,550,396	\$4,803,178	88.3%	51.4%
Miscellaneous Revenue	\$1,199,406	\$1,000,954	\$1,197,010	\$795,404	(33.6%)	(20.5%)
Total Other Local Revenue	\$5,931,860	\$6,556,430	\$5,958,051	\$7,929,962	33.1%	20.9%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
For Fleet Replacements	\$0	\$1,144,650	\$954,562	\$531,892	(44.3%)	(53.5%)
For Police and Fire Pay Plan Costs	\$0	\$2,139,318	\$1,625,929	\$0	(100.0%)	(100.0%)
For Prior Year general fund savings council added to dept. budgets	\$0	\$1,453,592	\$153,525	\$0		
For local match funding for 3 Firefighters	\$0	\$63,066	\$63,066	\$0		
Total Appropriated Fund Balance	\$0	\$4,800,626	\$2,797,082	\$531,892	(81.0%)	(88.9%)
Total Revenue and Other Sources	\$85,621,018	\$90,586,734	\$86,632,612	\$93,582,515	8.0%	3.3%



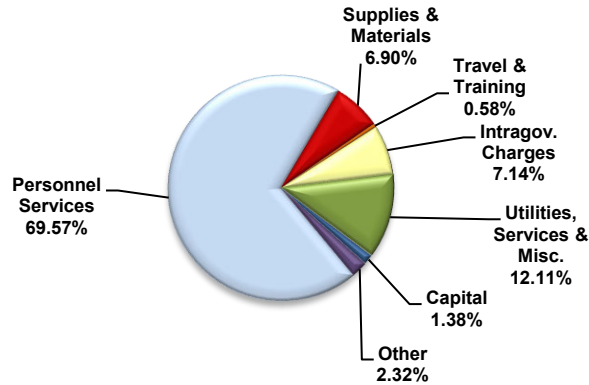
* PILOT - Payment in Lieu of Taxes

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

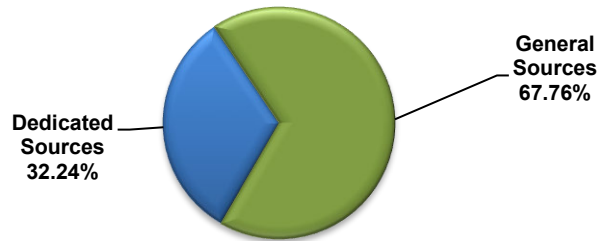
^^ Beginning in FY 2020, 98% of the 1% general sales tax will be allocated to the general fund. Previously 95.9% was allocated to the general fund and 4.1% was allocated to the Public Improvement Fund for general government capital projects.

General Fund Expenditure Summary

FY 2021 Total Expenditures By Category

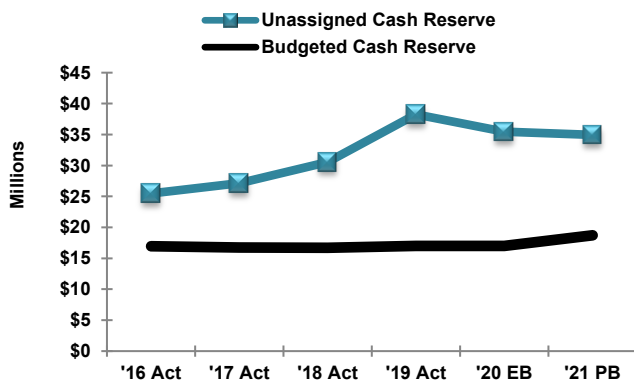


FY 2021 Totals By Funding Source

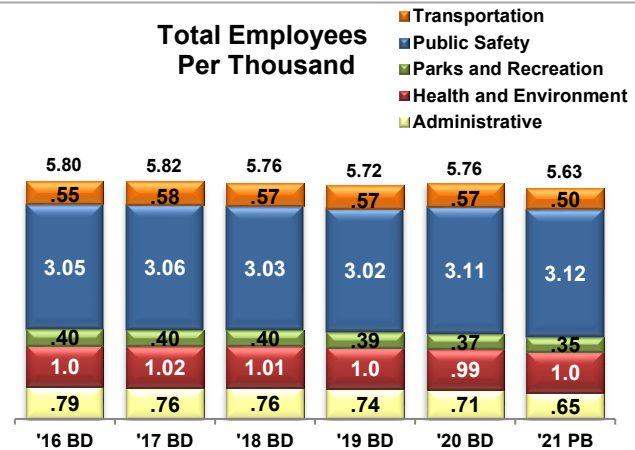


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Ending Unassigned Cash Reserve



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Personnel Services	\$57,317,189	\$63,299,436	\$61,374,348	\$65,110,022	\$1,810,586	2.9%
Supplies & Materials	\$5,873,336	\$6,104,267	\$6,124,676	\$6,454,417	\$350,150	5.7%
Travel & Training	\$522,796	\$719,770	\$394,312	\$541,639	(\$178,131)	(24.7%)
Intragov. Charges	\$8,102,054	\$8,047,637	\$7,615,185	\$6,677,474	(\$1,370,163)	(17.0%)
Utilities, Services & Misc.	\$9,289,656	\$8,627,791	\$8,360,102	\$11,332,649	\$2,704,858	31.4%
Capital	\$1,067,245	\$1,663,309	\$865,962	\$1,293,809	(\$369,500)	(22.2%)
Other	\$2,169,091	\$1,898,027	\$1,898,027	\$2,172,505	\$274,478	14.5%
Total	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%
Operating Expenses	\$81,105,031	\$86,798,901	\$83,868,623	\$90,116,201	\$3,317,300	3.8%
Non-Operating Expenses	\$2,169,091	\$1,898,027	\$1,898,027	\$2,172,505	\$274,478	14.5%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$1,067,245	\$1,663,309	\$865,962	\$1,293,809	(\$369,500)	(22.2%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Dedicated Sources	\$24,293,879	\$24,794,409	\$23,642,030	\$30,169,537	\$5,375,128	21.7%
General Sources	\$60,047,488	\$65,565,828	\$62,990,582	\$63,412,978	(\$2,152,850)	(3.3%)
Total Funding Sources	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%

General Fund Expenditure Highlights / Significant Changes

Personnel Services: General Fund personnel services reflect an increase of \$1.8 million and a net increase of 28.36 FTE positions due to a combination of 14.00 FTE additional positions, 23.50 FTE positions being deleted, and 37.86 FTE positions reallocated from departments outside of the General Fund, which was primarily due to the movement of Facilities Management and Community Relations into the General Fund.

- Budget cuts, including the elimination of positions were required due to lower projected revenues as a result of the impacts of COVID-19, continued increase in on-line sales that do not collect local sales taxes, and lower gross receipts on telephones and cable franchise fees.
- Several organizational changes resulted in 37.86 FTE positions being reallocated into the General Fund. Two operations (Community Relations and Facilities Management) which were previously accounted for in internal service funds were moved to the General Fund. That accounts for 35.72 FTE of the reallocations. This move was done to eliminate some of the double budgeting that occurs when internal service operations budget the cost of their operation and the user departments also budget the cost in their budget. By moving these operations into the General Fund, the intragovernmental charges to General Fund departments have been eliminated. Another organizational change includes the Community Relations Specialists and Marketing Specialist positions being reallocated from Community Relations to the departments they work for. Finally, Parking Enforcement will be moved under the Police Department and Traffic Control will be moved under Streets and Engineering.
- In the Police Department, a total of six new positions were added which include two Police Officers for traffic (one is grant funded), one Information Specialist to assist in Parking Enforcement, one Airport Safety Officer, one Patrol Administrative Supervisor, and one Community Outreach Supervisor. The additional Patrol Administrative Supervisor position will allow an existing Police Sergeant position to return to work that requires police training. The department will also be transitioning four officers which were previously assigned to schools as School Resource Officers, to be utilized in the Community Outreach Unit.
- In the Public Health and Human Services, a total of eight positions were added. One Health Educator position was added by combining the temporary help amounts of two positions and resulted in an overall decrease in costs. Seven positions were added to develop a public safety mental health collaboration with the Police Department.

Supplies and Materials: reflects an increase of \$350,150 or 5.7% increase due to the movement of Facilities Management and Community Relations operations into the General Fund.

Travel and Training: reflects a decrease of \$178,131 or 24.7% primarily due to budget departmental budget cuts and one-time funding that was included in the FY 2020 budget.

Intragovernmental Charges: reflects a decrease of \$1.4 million or 17% decrease primarily due to the movement of Facilities Management and Community Relations into the General Fund, which eliminated these intragovernmental charges to General Fund departments.

Utilities, Services & Miscellaneous: reflects an increase of \$2.70 million or 31.4% primarily due to the movement of Facilities Management and Community Relations into the General Fund and a temporary increase of \$2 million in transportation sales tax funds into Streets and Engineering which will allow the department to further pursue implementation of the Pavement Management Plan. The additional funds will be focused on asphalt mill and overlay and associated repairs for major and minor streets to get more streets to good shape. Additional services that will be phased in or expanded will be micro surfacing, crack sealing, chip seal, full depth reclamation and surface sealers.

Capital reflects a decrease of \$369,500 or 22.2% due to a lower amount for fleet replacements in FY 2021 due to budget cuts.

Other reflects an increase of \$274,478 or 14.5% due to the movement of Facilities Management and Community Relations into the General Fund.

Expenditure Summary - By Function

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Administrative	\$12,253,175	\$13,132,703	\$12,388,377	\$11,104,470	(\$2,028,233)	(15.4%)
Health and Environment	\$13,240,075	\$13,867,495	\$13,134,240	\$13,514,711	(\$352,784)	(2.5%)
Parks and Recreation	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)
Public Safety	\$41,649,077	\$46,630,608	\$44,725,686	\$47,178,744	\$548,136	1.2%
Supporting Activity	\$0	\$0	\$0	\$3,872,193	\$3,872,193	
Transportation	\$11,349,668	\$10,820,230	\$10,856,455	\$12,251,073	\$1,430,843	13.2%
	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%

Expenditure Summary - By Department

City Council	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)
City Clerk	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)
City Manager	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)
Finance	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)
Human Resources	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)
Law	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)
General City (Nondprtmntl)	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)
Public Works Admin.	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)
Total Administrative	\$12,253,175	\$13,132,703	\$12,388,377	\$11,104,470	(\$2,028,233)	(15.4%)
Health and Human Services	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%
Community Development	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)
Economic Development	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%
Sustainability	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)
Cultural Affairs	\$521,928	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)
Total Health and Env	\$13,240,075	\$13,867,495	\$13,134,240	\$13,514,711	(\$352,784)	(2.5%)
Parks & Recreation	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)
Police	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%
Fire	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%
Municipal Court	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)
PSJC	(\$232)	\$0	\$0	\$0	\$0	
Total Public Safety	\$41,649,077	\$46,630,608	\$44,725,686	\$47,178,744	\$548,136	1.2%
Facilities Management	\$0	\$0	\$0	\$1,819,814	\$1,819,814	
Community Relations	\$0	\$0	\$0	\$2,052,379	\$2,052,379	
Total Supporting Activities	\$0	\$0	\$0	\$3,872,193	\$3,872,193	
Streets and Engineering	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%
Parking Enforcement	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)
Total Transportation	\$11,349,668	\$10,820,230	\$10,856,455	\$12,251,073	\$1,430,843	13.2%
Total	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	3.6%

General Fund Expenditures By Department (Where the Money Goes)

Fund 1100

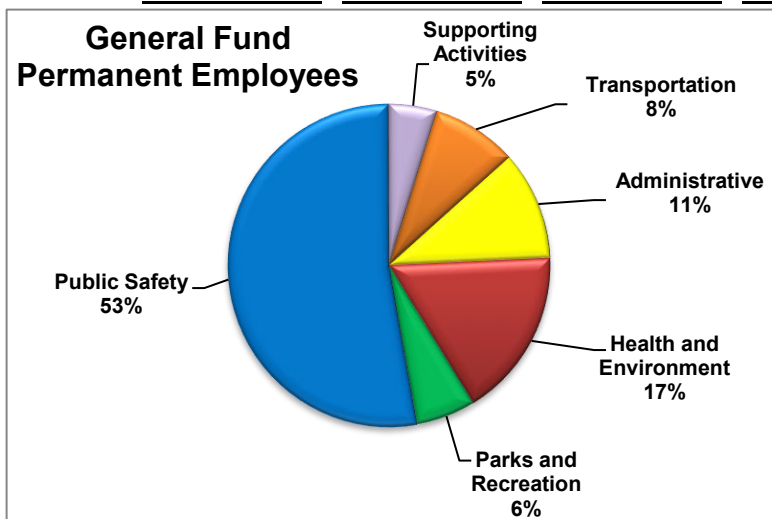
Summary By Function and Type of Funding						
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	Percent of Total
Administrative						
Dedicated Funding	\$5,941,345	\$5,137,003	\$5,243,094	\$6,527,808	\$1,390,805	59%
General Funding	\$6,311,830	\$7,995,700	\$7,145,283	\$4,576,662	(\$3,419,038)	41%
Total Funding	\$12,253,175	\$13,132,703	\$12,388,377	\$11,104,470	(\$2,028,233)	100.0%
Health & Environment						
Dedicated Funding	\$6,260,725	\$7,207,654	\$6,642,022	\$6,853,641	(\$354,013)	51%
General Funding	\$6,979,350	\$6,659,841	\$6,492,218	\$6,661,070	\$1,229	49%
Total Funding	\$13,240,075	\$13,867,495	\$13,134,240	\$13,514,711	(\$352,784)	100.0%
Parks and Recreation						
Dedicated Funding	\$1,932,055	\$1,993,276	\$1,564,092	\$1,971,170	(\$22,106)	35%
General Funding	\$3,917,317	\$3,915,925	\$3,963,762	\$3,690,154	(\$225,771)	65%
Total Funding	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	100.0%
Public Safety						
Dedicated Funding	\$789,182	\$1,424,435	\$1,657,425	\$1,712,447	\$288,012	4%
General Funding	\$40,859,895	\$45,206,173	\$43,068,261	\$45,466,297	\$260,124	96%
Total Funding	\$41,649,077	\$46,630,608	\$44,725,686	\$47,178,744	\$548,136	100.0%
Supporting Activities						
Dedicated Funding	\$0	\$0	\$0	\$2,156,445	\$2,156,445	56%
General Funding	\$0	\$0	\$0	\$1,715,748	\$1,715,748	44%
Total Funding	\$0	\$0	\$0	\$3,872,193	\$3,872,193	100.0%
Transportation						
Dedicated Funding	\$9,370,572	\$9,032,041	\$8,535,397	\$10,948,026	\$1,915,985	89%
General Funding	\$1,979,096	\$1,788,189	\$2,321,058	\$1,303,047	(\$485,142)	11%
Total Funding	\$11,349,668	\$10,820,230	\$10,856,455	\$12,251,073	\$1,430,843	100.0%
Total Dedicated Funding	\$24,293,879	\$24,794,409	\$23,642,030	\$30,169,537	\$5,375,128	32%
Total General Funding	\$60,047,488	\$65,565,828	\$62,990,582	\$63,412,978	(\$2,152,850)	68%
Total Funding	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515	\$3,222,278	100.0%

Personnel Summary - By Function

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administrative	89.97	88.34	88.34	81.09	(7.25)
Health and Environment	122.35	122.85	122.85	125.60	2.75
Parks and Recreation	47.16	45.16	45.16	44.00	(1.16)
Public Safety	367.75	384.75	384.75	390.75	6.00
Supporting Activities	0.00	0.00	0.00	35.72	35.72
Transportation	69.42	70.92	70.92	63.22	(7.70)
Total Personnel	696.65	712.02	712.02	740.38	28.36

Personnel Summary - By Department

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	2.00	(1.00)
City Manager	7.20	7.45	7.45	5.95	(1.50)
Finance	52.20	50.30	50.30	47.80	(2.50)
Human Resources	9.66	9.66	9.66	9.66	0.00
Law	16.75	16.75	16.75	14.75	(2.00)
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	1.16	1.18	1.18	0.93	(0.25)
Total Administrative	89.97	88.34	88.34	81.09	(7.25)
Health and Human Services	69.10	69.60	69.60	77.60	8.00
Community Development	42.25	42.25	42.25	37.75	(4.50)
Economic Development	3.50	3.50	3.50	3.25	(0.25)
Sustainability	5.00	5.00	5.00	5.00	0.00
Cultural Affairs	2.50	2.50	2.50	2.00	(0.50)
Total Health and Environment	122.35	122.85	122.85	125.60	2.75
Parks & Recreation	47.16	45.16	45.16	44.00	(1.16)
Police	211.00	225.00	225.00	233.00	8.00
Fire	145.00	148.00	148.00	148.00	0.00
Municipal Court	11.75	11.75	11.75	9.75	(2.00)
Total Public Safety	367.75	384.75	384.75	390.75	6.00
Facilities Management	0.00	0.00	0.00	13.72	13.72
Community Relations	0.00	0.00	0.00	22.00	22.00
Total Supporting Activities	0.00	0.00	0.00	35.72	35.72
Streets and Engineering	56.37	57.87	57.87	63.22	5.35
Parking Enforcement and Traffic	13.05	13.05	13.05	0.00	(13.05)
Total Transportation	69.42	70.92	70.92	63.22	(7.70)
Total Personnel	696.65	712.02	712.02	740.38	28.36



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

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Taxes	\$42,843,868	\$42,352,772	\$41,961,989	\$42,064,501
Other Local Revenue	\$4,732,454	\$5,555,476	\$4,761,041	\$7,134,558
Intragovernmental Revenue	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547
Grant Revenue	\$3,429,636	\$3,749,738	\$3,930,679	\$3,888,747
Interest and Investment Revenue	\$1,769,561	\$1,176,161	\$1,176,161	\$1,176,161
Miscellaneous Revenue	\$1,199,406	\$1,000,954	\$1,197,010	\$795,404
Total Revenues	\$59,749,789	\$58,910,192	\$58,216,971	\$62,966,918
Expenditures:				
Personnel Services	\$57,317,189	\$63,299,436	\$61,374,348	\$65,110,022
Supplies & Materials	\$5,873,336	\$6,104,267	\$6,124,676	\$6,454,417
Travel & Training	\$522,796	\$719,770	\$394,312	\$541,639
Intragovernmental Charges	\$8,102,054	\$8,047,637	\$7,615,185	\$6,677,474
Utilities, Services & Other Misc.	\$9,289,656	\$8,627,791	\$8,360,102	\$11,332,649
Capital Additions	\$1,067,245	\$1,663,309	\$865,962	\$1,293,809
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$82,172,276	\$88,462,210	\$84,734,585	\$91,410,010
Excess (Deficiency) of Revenues Over Expenditures	(\$22,422,487)	(\$29,552,018)	(\$26,517,614)	(\$28,443,092)
Other Financing Sources (Uses):				
Transfers In - PILOT from Water and Electric	\$16,888,798	\$17,674,582	\$16,999,737	\$17,335,076
Transfers In - Other	\$8,982,431	\$9,201,334	\$8,618,822	\$12,748,629
Total Transfers In	\$25,871,229	\$26,875,916	\$25,618,559	\$30,083,705
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers Out	(\$2,169,091)	(\$1,898,027)	(\$1,898,027)	(\$2,172,505)
Total Other Financing Sources/(Uses)	\$23,702,138	\$24,977,889	\$23,720,532	\$27,911,200
Net Change in Fund Balance	\$1,279,651	(\$4,574,129)	(\$2,797,082)	(\$531,892)
Fund Balance - Beginning	\$38,295,152	\$36,737,406	\$36,737,406	\$33,940,324
Fund Balance - Ending	\$39,574,803			
Unassigned Fund Balance	\$36,737,406	\$32,163,277	\$33,940,324	\$33,408,432

Expenditures and Fund Balance

	Total Financial Uses	Unassigned Fund Balance	Fund Balance As a Percent Of Expenditures
2016	\$79,972,309	\$29,245,964	37%
2017	\$79,259,641	\$28,805,065	35%
2018	\$83,424,643	\$28,937,833	34%
2019	\$84,341,367	\$36,737,406	44%
FY 2020 Adj. Budget	\$90,360,237	\$32,163,277	36%
FY 2021 Proposed	\$93,582,515	\$33,408,432	36%

**Financial Sources and Uses
General Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Sales Taxes	\$23,184,765	\$22,629,922	\$22,822,885	\$22,608,660
Property Taxes	\$8,546,077	\$8,957,190	\$9,160,735	\$9,148,873
Gross Receipts & Other Local Taxes *	\$11,113,026	\$10,765,660	\$9,978,369	\$10,306,968
Intragovernmental Revenues **	\$5,774,864	\$5,075,091	\$5,190,091	\$7,907,547
Grants	\$3,429,636	\$3,749,738	\$3,930,679	\$3,888,747
Interest Revenue	\$1,769,561	\$1,176,161	\$1,176,161	\$1,176,161
Less: GASB 31 Interest Adjustment	(\$523,198)			
Other Local Revenues ++	\$5,931,860	\$6,556,430	\$5,958,051	\$7,929,962
Total Financial Sources Before Transfers	\$59,226,591	\$58,910,192	\$58,216,971	\$62,966,918
Transfers In	\$25,871,229	\$26,875,916	\$25,618,559	\$30,083,705
Total Financial Sources	\$85,097,820	\$85,786,108	\$83,835,530	\$93,050,623
Financial Uses				
Personnel Services	\$57,317,189	\$63,299,436	\$61,374,348	\$65,110,022
Less: GASB 16 Vacation Liability Adj ^^	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment ^^	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,873,336	\$6,104,267	\$6,124,676	\$6,454,417
Travel & Training	\$522,796	\$719,770	\$394,312	\$541,639
Intragovernmental Charges	\$8,102,054	\$8,047,637	\$7,615,185	\$6,677,474
Utilities, Services & Misc.	\$9,289,656	\$8,627,791	\$8,360,102	\$11,332,649
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$2,169,091	\$1,898,027	\$1,898,027	\$2,172,505
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,067,245	\$1,663,309	\$865,962	\$1,293,809
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$84,341,367	\$90,360,237	\$86,632,612	\$93,582,515
Financial Sources Over/(Under) Uses	\$756,453	(\$4,574,129)	(\$2,797,082)	(\$531,892)
Unassigned Cash Reserve				
Financial Sources Over/(Under) Uses		(\$4,574,129)	(\$2,797,082)	(\$531,892)
Beginning Unassigned Cash Reserve		\$38,256,946	\$38,256,946	\$35,459,864
Unassigned Fund Balance	\$36,737,406			
Less: GASB 31 Pooled Cash Adjustment	\$1,519,540			
Less: IBB* Amount to be Appropriated	\$0			
Projected Unassigned Cash Reserve	\$38,256,946	\$33,682,817	\$35,459,864	\$34,927,972
Total Budgeted Financial Uses	\$85,023,203	\$85,023,203	\$85,023,203	\$93,582,515
x Cash Reserve Target%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$17,004,641	\$17,004,641	\$17,004,641	\$18,716,503
Above/(Below) Budgeted Cash Reserve Target	\$21,252,305	\$16,678,176	\$18,455,223	\$16,211,469

* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

** Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

^^ GASB 16 and GASB 68 do not apply to the General Fund.

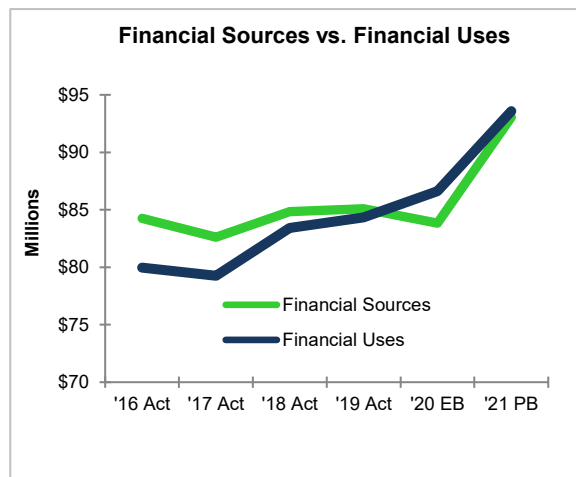
**Financial Sources and Uses
General Fund**

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

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

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

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



Financial sources have been above financial uses for all years except FY 2020 and FY 2021. In FY 2020, excess reserves were used to fund fleet replacements, pay plan costs for Police and Fire, programs approved by Council from prior year general fund savings, and the local match for a Fire SAFER grant which funded three additional firefighters.

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Administrative Departments

Description

The City of Columbia has General Fund administrative departments which are funded with general city funds and provide centralized services (such as purchasing and accounting) to all of the departments. A portion of the cost of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee. The allocation methodology was developed by our external auditors many years ago and is updated annually. The revenue from this fee comes into the General Fund and is used to offset the costs of the administrative departments. The remainder of these budgets are funded with general sources which means that the funding can be moved to any other department that is funded with general city funds. Other General Capital Projects and General Government Debt are also included in this section. The funding for these budgets is entirely from dedicated sources.

City Council - The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

City Clerk - The City Clerk serves as the depository for all official records of the City. The City Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions.

City Manager - The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The Journey to Excellence program is also included in this budget.

Finance - Finance is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, and business licensing.

Human Resources - Human Resources is responsible for coordinating the efforts of all City departments in the recruitment, selection, hiring, evaluation, promotion, training and development of a diverse staff of qualified and dedicated employees to serve the citizens of Columbia. General pay and benefits administration, employee health and wellness programs, and drug and alcohol testing are also the responsibility of the department.

Law - Law is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, and advising the City Council, the City boards and commissions, the City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

City General - City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department.

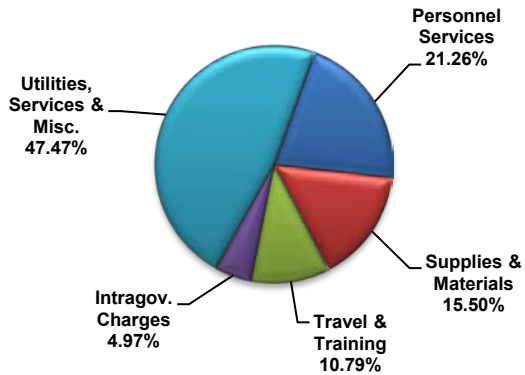
Public Works - Administration - The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Parking, Facilities Management, and Fleet Operations.

Other General Government Capital Projects - General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects.

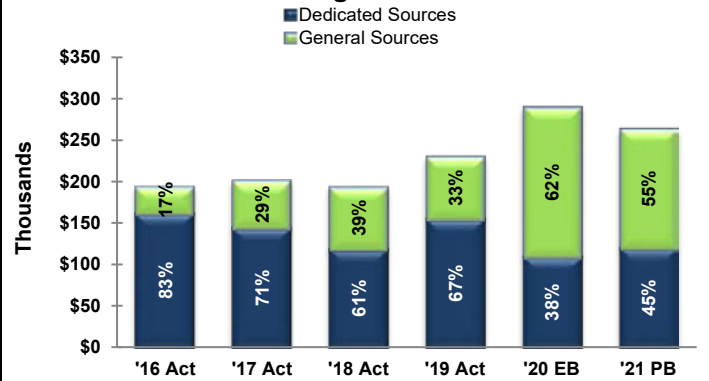
General Government Debt - Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment.

City Council - Summary

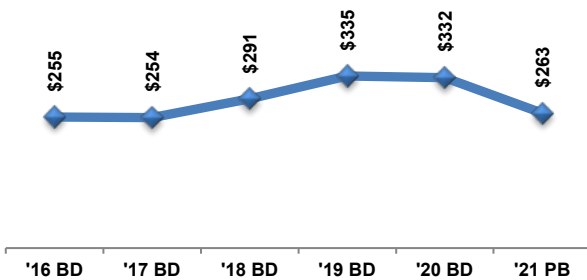
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$54,108	\$54,935	\$54,935	\$55,904	\$969	1.8%
Supplies & Materials	\$23,449	\$44,459	\$41,817	\$40,759	(\$3,700)	(8.3%)
Travel & Training	\$22,048	\$34,120	\$34,120	\$28,383	(\$5,737)	(16.8%)
Intragov. Charges	\$47,697	\$49,524	\$49,205	\$13,076	(\$36,448)	(73.6%)
Utilities, Services & Misc.	\$82,517	\$149,178	\$108,992	\$124,811	(\$24,367)	(16.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)
Operating Expenses	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)
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	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Transfers	\$29,650	\$21,800	\$15,750	\$5,600	(\$16,200)	(74.3%)
Grant Revenue	\$5,976	\$0	\$0	\$0	\$0	
Other Local Revenues	\$2,019	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$116,652	\$92,874	\$92,874	\$113,504	\$20,630	22.2%
Dedicated Sources	\$154,297	\$114,674	\$108,624	\$119,104	\$4,430	3.9%
General Sources	\$75,522	\$217,542	\$180,445	\$143,829	(\$73,713)	(33.9%)
Total Funding Sources	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)

Department Summary

Description

The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

Department Objectives

Strategic Priority: Operational Excellence: Set policy to meet the City's strategic priorities and objectives.

Highlights/Significant Changes

- There over 40 Council appointed boards, commissions, committees and task forces. Most non-personnel related costs for these boards, commissions and task forces are included in this budget.
- Personnel services reflects an increase of \$969. A 4% increase to Council stipends was effective on May 1, 2020 per Resolution R35-17 in accordance with the City charter.
- Intragovernmental charges reflect a decrease of \$36,448 or 73.6% because the Custodial and Building Maintenance Fund was moved to the General Fund beginning in FY 2021. General Fund departments are no longer being charged these fees.

Authorized Personnel

Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
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There are no personnel assigned to this budget; however, there are voter approved stipends for the 7 voter elected council members - 1 at-large (Mayor) and 6 respectively representing the six wards.

- Council stipends are scheduled to increase in FY 2021 based upon cost-of-living adjustments as detailed in resolution R35-17.

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Budget Detail by Division						
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	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
City Council (0110)						
Personnel Services	\$54,108	\$54,935	\$54,935	\$55,904	\$969	1.8%
Supplies and Materials	\$4,785	\$17,592	\$14,950	\$12,792	(\$4,800)	(27.3%)
Travel and Training	\$12,944	\$20,250	\$20,250	\$15,250	(\$5,000)	(24.7%)
Intragovernmental Charges	\$47,697	\$49,524	\$49,205	\$13,076	(\$36,448)	(73.6%)
Utilities, Services, & Misc.	\$37,213	\$51,310	\$41,124	\$45,898	(\$5,412)	(10.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$156,747	\$193,611	\$180,464	\$142,920	(\$50,691)	(26.2%)
Boards and Commissions (0120)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$18,664	\$26,867	\$26,867	\$27,967	\$1,100	4.1%
Travel and Training	\$9,104	\$13,870	\$13,870	\$13,133	(\$737)	(5.3%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$45,304	\$97,868	\$67,868	\$78,913	(\$18,955)	(19.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$73,072	\$138,605	\$108,605	\$120,013	(\$18,592)	(13.4%)
Department Totals						
Personnel Services	\$54,108	\$54,935	\$54,935	\$55,904	\$969	1.8%
Supplies and Materials	\$23,449	\$44,459	\$41,817	\$40,759	(\$3,700)	(8.3%)
Travel and Training	\$22,048	\$34,120	\$34,120	\$28,383	(\$5,737)	(16.8%)
Intragovernmental Charges	\$47,697	\$49,524	\$49,205	\$13,076	(\$36,448)	(73.6%)
Utilities, Services, & Misc.	\$82,517	\$149,178	\$108,992	\$124,811	(\$24,367)	(16.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$229,819	\$332,216	\$289,069	\$262,933	(\$69,283)	(20.9%)

City Council

Established Boards and Commissions

Liaison Department Board/Commission Name	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
City Council:						
1. Commissions - General [B11253]	\$0	\$9,000	\$9,000	\$9,000	\$0	0.0%
City Manager:						
2. City of Columbia New Century Fund Inc.	\$0	\$0	\$0	\$0	\$0	
3. Downtown Columbia Leadership Council	\$0	\$0	\$0	\$0	\$0	
4. Tax Increment Financing Commission	\$0	\$0	\$0	\$0	\$0	
5. Youth Advisory Council	\$0	\$0	\$0	\$0	\$0	
6. Climate and Environment Commission	\$0	\$0	\$0	\$0	\$0	
Community Development:						
7. Bicycle/Pedestrian Commission	\$0	\$0	\$0	\$0	\$0	
8. Board of Adjustment [B11210]	\$2,745	\$10,600	\$10,600	\$8,100	(\$2,500)	(23.6%)
9. Building Construction Codes Commission [B11297]	\$3,098	\$9,600	\$9,600	\$8,350	(\$1,250)	(13.0%)
10. Housing & Community Development Commission	\$0	\$0	\$0	\$0	\$0	
11. Community Land Trust Organization Board	\$0	\$0	\$0	\$0	\$0	
12. Historic Preservation [B11270]	\$23,225	\$10,000	\$10,000	\$9,430	(\$570)	(5.7%)
13. Planning and Zoning [B11240]	\$12,226	\$24,900	\$24,900	\$20,680	(\$4,220)	(16.9%)
14. Tree Board	\$0	\$0	\$0	\$0	\$0	
Community Relations:						
15. Columbia Vision Commission [B11295]	\$0	\$0	\$0	\$0	\$0	
Convention & Visitors Bureau:						
16. Convention & Visitors Advisory Board [B11295]	\$2,235	\$2,000	\$2,000	\$1,650	(\$350)	(17.5%)
17. Mayor's Task Force on Bicentennial Cel. Pl. [B1130]	\$9,000	\$34,555	\$4,555	\$30,000	(\$4,555)	(13.2%)
18. Columbia Sports Commission	\$0	\$0	\$0	\$1,650	\$1,650	
Cultural Affairs:						
19. Commission on Cultural Affairs	\$0	\$0	\$0	\$0	\$0	
20. Mayor's Task Force On The U.S.S. Columbia	\$0	\$0	\$0	\$0	\$0	
21. Standing Comm. on Public Art	\$0	\$0	\$0	\$0	\$0	
Economic Development:						
22. Airport Advisory Board [B11220]	\$0	\$0	\$0	\$0	\$0	
Finance:						
23. Finance Advisory and Audit Committee	\$0	\$0	\$0	\$0	\$0	
24. Firefighters' Retirement Board	\$0	\$0	\$0	\$0	\$0	
25. Liquor License Review Board	\$0	\$0	\$0	\$0	\$0	
26. Police Retirement Board	\$0	\$0	\$0	\$0	\$0	
27. Marijuana Facility License Review Board	\$0	\$0	\$0	\$0	\$0	
28. Tobacco Retailer License Review Board	\$0	\$0	\$0	\$0	\$0	
Human Resources:						
29. Personnel Advisory Board	\$0	\$0	\$0	\$0	\$0	
Law:						
30. Citizens Police Review Board [B11292]	\$9,968	\$22,500	\$22,500	\$17,965	(\$4,535)	(20.2%)
31. Commission on Human Rights [B11296]	\$2,125	\$4,500	\$4,500	\$4,200	(\$300)	(6.7%)
32. Disabilities [B11280]	\$0	\$1,300	\$1,300	\$0	(\$1,300)	(100.0%)

***The following Boards & Commissions were removed in FY 2020: Community Tree Task Force, Parking and Traffic Management Task Force, and Integrated Water Resource Planning Comm*

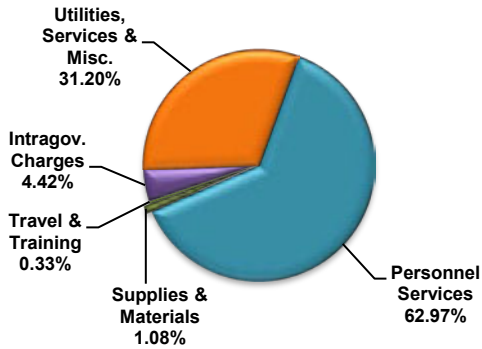
City Council

Established Boards and Commissions

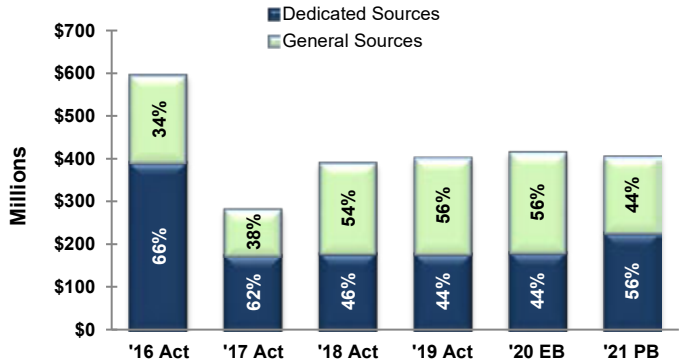
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Liaison Department						
Parks & Recreation:						
32. Mayor's Council on Phys. Fitness [B11290]	\$5,156	\$6,000	\$6,000	\$5,500	(\$500)	(8.3%)
33. Parks & Recreation Commission [B11260]	\$2,549	\$2,500	\$2,500	\$2,338	(\$162)	(6.5%)
Public Health & Human Services:						
34. Board of Health	\$0	\$0	\$0	\$0	\$0	
35. Human Services Comm.	\$0	\$0	\$0	\$0	\$0	
36. Substance Abuse Advisory Commission	\$0	\$0	\$0	\$0	\$0	
Public Works:						
37. Public Transit Advisory Commission	\$0	\$0	\$0	\$0	\$0	
38. Rock Quarry Scenic Roadway Stakeholder	\$0	\$0	\$0	\$0	\$0	
39. Parking Advisory Commission	\$0	\$0	\$0	\$0	\$0	
Utilities:						
40. Railroad Advisory Board [B11298]	\$0	\$200	\$200	\$200	\$0	0.0%
41. Water and Light Advisory Board [B11299]	\$745	\$950	\$950	\$950	\$0	0.0%
42. Integrated Electric Resource and Master Plan Task Force		\$0	\$0	\$0	\$0	
Total	\$73,072	\$138,605	\$108,605	\$120,013	(\$12,457)	(13.4%)

City Clerk - Summary

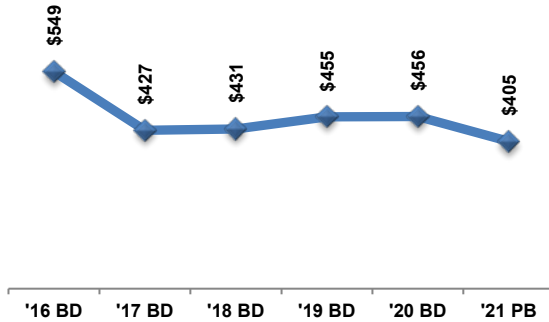
FY 2021 Total Expenditures By Category



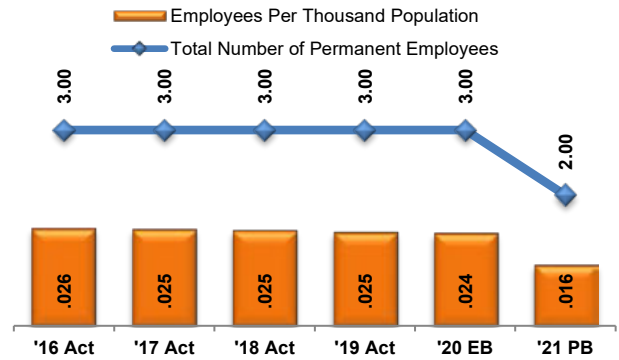
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$288,046	\$298,205	\$260,099	\$254,798	(\$43,407)	(14.6%)
Supplies & Materials	\$862	\$4,379	\$3,150	\$4,379	\$0	0.0%
Travel & Training	\$0	\$1,319	\$1,000	\$1,319	\$0	0.0%
Intragov. Charges	\$31,050	\$25,887	\$25,681	\$17,887	(\$8,000)	(30.9%)
Utilities, Services & Misc.	\$82,304	\$126,238	\$124,996	\$126,238	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)
Operating Expenses	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Local Revenues	\$122	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$178,443	\$181,181	\$181,181	\$227,009	\$45,828	25.3%
Operating Transfers	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$178,565	\$181,181	\$181,181	\$227,009	\$45,828	25.3%
General Sources	\$223,697	\$274,847	\$233,745	\$177,612	(\$97,235)	(35.4%)
Total Funding Sources	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)

Department Summary

Description

The City Clerk's office serves as the depository for all official records of the City, and the Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions.

Department Objectives

- **Strategic Priority: Operational Excellence:** Maintain city council documents and respond to requests for records and services in a fair, expedient, and efficient manner.

Highlights/Significant Changes

- The decrease in this year's proposed budget is primarily due to the reduction in personnel in the City Clerk's Office from three positions to only two positions at the direction of the City leadership.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
City Clerk - General	3.00	3.00	3.00	2.00	(1.00)
City Clerk - Elections	0.00	0.00	0.00	0.00	0.00
Total Personnel	3.00	3.00	3.00	2.00	(1.00)
Permanent Full-Time	3.00	3.00	3.00	2.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	0.00
Total Permanent	3.00	3.00	3.00	2.00	(1.00)

Elections

There are no personnel assigned to the Elections division.

* In FY 2021, (1.00) FTE Sr. Administrative Supp. Asst. position was deleted due to budget cuts.

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City Clerk

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
General (0210):						
Personnel Services	\$288,046	\$298,205	\$260,099	\$254,798	(\$43,407)	(14.6%)
Supplies and Materials	\$862	\$4,379	\$3,150	\$4,379	\$0	0.0%
Travel and Training	\$0	\$1,319	\$1,000	\$1,319	\$0	0.0%
Intragovernmental Charges	\$31,050	\$25,887	\$25,681	\$17,887	(\$8,000)	(30.9%)
Utilities, Services, & Misc.	\$2,967	\$7,578	\$6,336	\$7,578	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$322,925	\$337,368	\$296,266	\$285,961	(\$51,407)	(15.2%)

Elections (0220):						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$79,337	\$118,660	\$118,660	\$118,660	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$79,337	\$118,660	\$118,660	\$118,660	\$0	0.0%

Department Totals						
Personnel Services	\$288,046	\$298,205	\$260,099	\$254,798	(\$43,407)	(14.6%)
Supplies and Materials	\$862	\$4,379	\$3,150	\$4,379	\$0	0.0%
Travel and Training	\$0	\$1,319	\$1,000	\$1,319	\$0	0.0%
Intragovernmental Charges	\$31,050	\$25,887	\$25,681	\$17,887	(\$8,000)	(30.9%)
Utilities, Services & Misc.	\$82,304	\$126,238	\$124,996	\$126,238	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$402,262	\$456,028	\$414,926	\$404,621	(\$51,407)	(11.3%)

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
General					
8804 - Deputy City Clerk	1.00	1.00	1.00	1.00	
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp. Asst. *	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	3.00	3.00	3.00	2.00	(1.00)
Permanent Full-Time	3.00	3.00	3.00	2.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	2.00	(1.00)

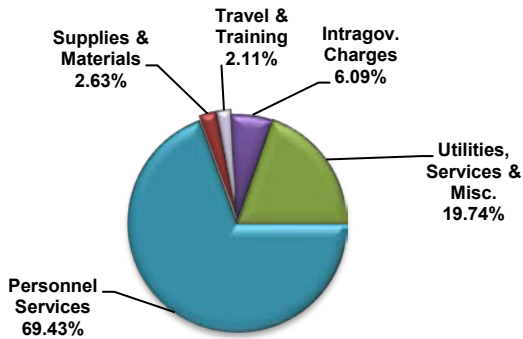
Elections

There are no personnel assigned to the Elections division.

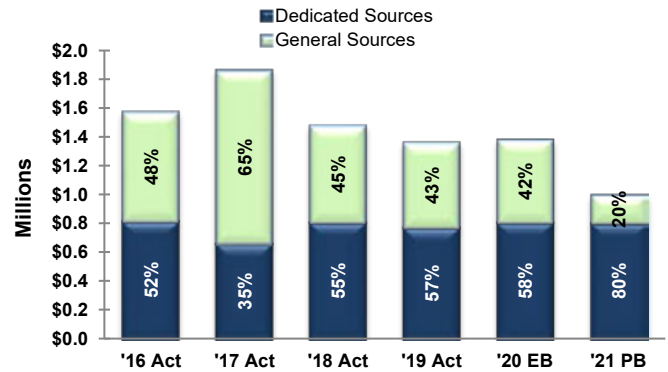
* In FY 2021, (1.00) FTE Sr. Administrative Supp. Asst. position was deleted due to budget cuts.

City Manager

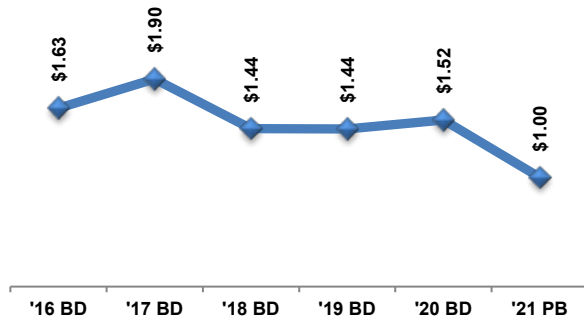
FY 2021 Total Expenditures By Category



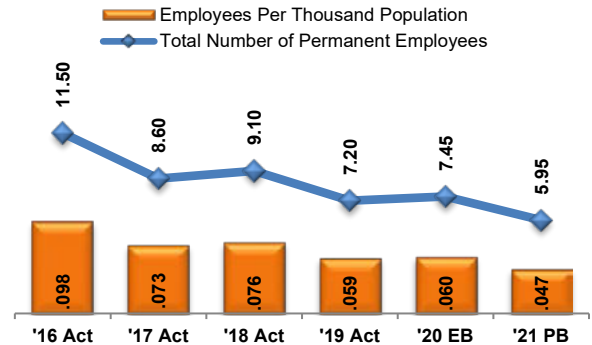
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$907,949	\$937,885	\$924,372	\$692,238	(\$245,647)	(26.2%)
Supplies & Materials	\$22,969	\$49,450	\$33,450	\$26,200	(\$23,250)	(47.0%)
Travel & Training	\$13,211	\$40,050	\$14,500	\$21,050	(\$19,000)	(47.4%)
Intragov. Charges	\$180,772	\$172,639	\$164,692	\$60,745	(\$111,894)	(64.8%)
Utilities, Services & Misc.	\$211,626	\$320,408	\$242,142	\$196,862	(\$123,546)	(38.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$22,021	\$0	\$0	\$0	\$0	
Total	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)
Operating Expenses	\$1,336,527	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)
Non-Operating Expenses	\$22,021	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Transfers *	\$31,383	\$0	\$0	\$0	\$0	
Other Local Revenues	\$50,774	\$51,415	\$47,420	\$8,920	(\$42,495)	(82.7%)
Intragov. Revenues (G&A Fees)	\$687,786	\$758,726	\$758,726	\$791,360	\$32,634	4.3%
Dedicated Sources	\$769,943	\$810,141	\$806,146	\$800,280	(\$9,861)	(1.2%)
General Sources	\$588,605	\$710,291	\$573,010	\$196,815	(\$513,476)	(72.3%)
Total Funding Sources	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)

* Transfers from Convention and Visitors Bureau to fund Event Services Specialist. These were discontinued during FY 2019 due to the transfer of the position to the Convention and Visitors Bureau budget.

Department Summary

Description

The City Manager's Office is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. The City Counselor's appointment is subject to City Council approval. Appointment of subordinates is generally delegated to the appropriate Department Director.

Department Objectives

- Update the City's Strategic Plan utilizing consistent, measurable execution of strategic plan goals; and ensure alignment of departmental strategic plans with the city wide plan.
- Improve customer knowledge and internal processes to increase citizen agreement that it was easy to reach the right person the last time they contacted the city to 62% by the end of 2021.
- Execute performance measurement and improvement initiatives as outlined in the 2017 Missouri Quality Award (MQA) Feedback Report.
- Elevate citizen engagement to increase citizen agreement that the city is a trusted source of information about programs and services to 64% by the end of 2021.
- The City Manager's Department is the liaison department for the following Boards and Commissions: City of Columbia New Century Fund Incorporated Board, Downtown Columbia Leadership Council, and Youth Advisory Council.

Highlights/Significant Changes

- The City Manager's Office will be making cuts to the FY 2021 budget totaling \$188,118. This includes the elimination of the full-time Assistant to the City Manager position and temporary strategic plan positions. Additional cuts include reductions to the Journey to Excellence (J2E) budget.
- A 0.50 FTE Cultural Affairs Sr. ASA position has been moved from the Cultural Affairs budget to the CMO budget and the Trust Administrator along with his temporary position has been moved to the Contributions Fund budget, which contributes to the decrease in Personnel Services.
- The Supplier Contract has been reallocated to the Economic Development budget, which contributes to the decrease in Utilities, Services, & Misc.
- The City Manager's Office remains committed to performance improvement by implementing the opportunities for improvement as described in the City of Columbia's 2017 Missouri Quality Award Feedback Report.
- The City Manager's office will assist with the implementation of the Climate Action and Adaptation Plan (CAAP), led by the Office of Sustainability. Expected implementation activities include: preparation of annual CAAP progress report, formation of internal climate action group, and developing a process for requiring mitigation, adaptation and climate-equity impact assessments for all new policies and projects that meet threshold criteria (such as cost burden, vulnerability or increase to net emissions).

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Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	2.00	2.00	2.00	2.00	
9911 - Assistant to City Manager ^	1.00	1.00	1.00	0.00	(1.00)
9905 - Deputy City Manager	0.20	0.20	0.20	0.20	
9901 - Assistant City Manager **	0.50	0.75	0.75	0.75	
9800 - Event Services Specialist	0.00	0.00	0.00	0.00	
4619 - Trust Administrator ***	1.00	1.00	1.00	0.00	(1.00)
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr. Admin Supp. Asst. *	0.50	0.50	0.50	1.00	0.50
Total Personnel	7.20	7.45	7.45	5.95	(1.50)
Permanent Full-Time	7.20	7.45	7.45	5.95	(1.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.20	7.45	7.45	5.95	(1.50)

** For FY 2020, 0.25 Assistant City Manager was reallocated from Community Relations.

^ In FY 2021, an Assistant to City Manager position was deleted due to budget cuts.

*** In FY 2021, a Trust Administrator position was reallocated to the Contributions Fund.

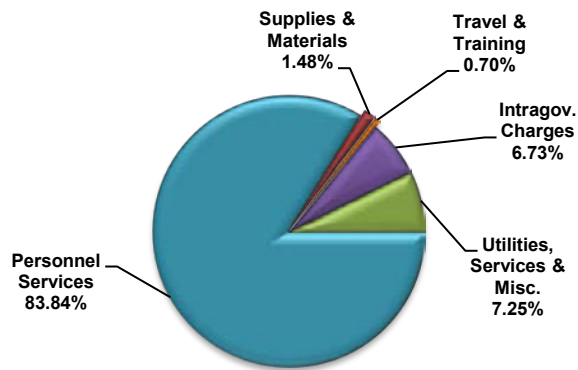
* In FY 2021, a Sr. Admin. Supp. Asst. was reallocated entirely to City Manager (originally split between Cultural Affairs and City Manager).

Budget Detail by Division

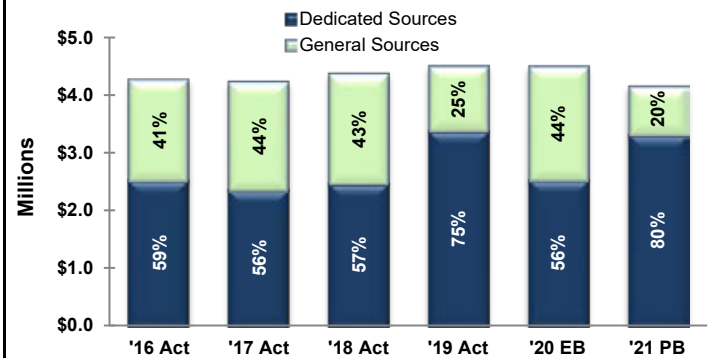
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (0510)						
Personnel Services	\$878,709	\$904,428	\$890,915	\$692,238	(\$212,190)	(23.5%)
Supplies and Materials	\$22,954	\$23,700	\$17,950	\$23,700	\$0	0.0%
Travel and Training	\$13,211	\$21,050	\$8,000	\$21,050	\$0	0.0%
Intragovernmental Charges	\$180,772	\$172,639	\$164,692	\$60,745	(\$111,894)	(64.8%)
Utilities, Services, & Misc.	\$177,094	\$262,643	\$232,142	\$160,362	(\$102,281)	(38.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$22,021	\$0	\$0	\$0	\$0	
Total	\$1,294,761	\$1,384,460	\$1,313,699	\$958,095	(\$426,365)	(30.8%)
Leadership for Performance Excellence (0540)						
Personnel Services	\$29,240	\$33,457	\$33,457	\$0	(\$33,457)	
Supplies and Materials	\$15	\$21,750	\$11,500	\$0	(\$21,750)	(100.0%)
Travel and Training	\$0	\$19,000	\$6,500	\$0	(\$19,000)	(100.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$34,532	\$57,765	\$10,000	\$36,500	(\$21,265)	(36.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$63,787	\$131,972	\$61,457	\$36,500	(\$95,472)	(72.3%)
Community Scholars (0550)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$4,000	\$4,000	\$2,500	(\$1,500)	(37.5%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$4,000	\$4,000	\$2,500	(\$1,500)	(37.5%)
Total Department						
Personnel Services	\$907,949	\$937,885	\$924,372	\$692,238	(\$245,647)	(26.2%)
Supplies and Materials	\$22,969	\$49,450	\$33,450	\$26,200	(\$23,250)	(47.0%)
Travel and Training	\$13,211	\$40,050	\$14,500	\$21,050	(\$19,000)	(47.4%)
Intragovernmental Charges	\$180,772	\$172,639	\$164,692	\$60,745	(\$111,894)	(64.8%)
Utilities, Services, & Misc.	\$211,626	\$320,408	\$242,142	\$196,862	(\$123,546)	(38.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$22,021	\$0	\$0	\$0	\$0	
Total	\$1,358,548	\$1,520,432	\$1,379,156	\$997,095	(\$523,337)	(34.4%)

Finance - Summary

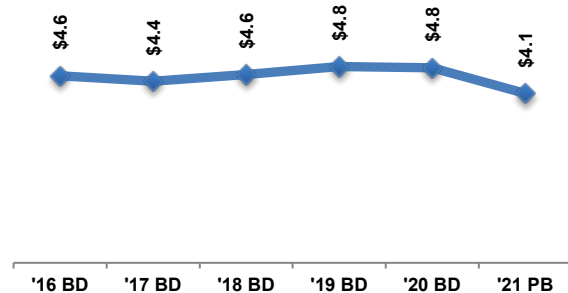
FY 2021 Total Expenditures By Category



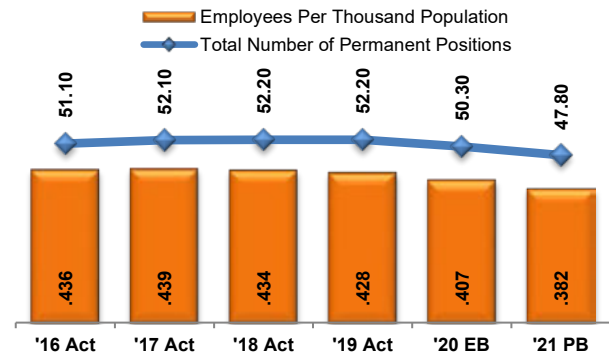
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,374,704	\$3,724,646	\$3,567,949	\$3,463,789	(\$260,857)	(7.0%)
Supplies & Materials	\$137,413	\$86,345	\$67,938	\$61,020	(\$25,325)	(29.3%)
Travel & Training	\$26,040	\$62,883	\$42,551	\$28,783	(\$34,100)	(54.2%)
Intragov. Charges	\$582,100	\$545,796	\$505,552	\$278,088	(\$267,708)	(49.0%)
Utilities, Services & Misc.	\$367,682	\$333,795	\$298,838	\$299,507	(\$34,288)	(10.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)
Operating Expenses	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Transfers	\$47,192	\$0	\$0	\$0	\$0	
Other Local Revenues	\$280	\$260	\$260	\$50	(\$210)	(80.8%)
Intragov. Revenues (G&A Fees)	\$3,319,971	\$2,522,827	\$2,522,827	\$3,298,358	\$775,531	30.7%
Dedicated Sources	\$3,367,443	\$2,523,087	\$2,523,087	\$3,298,408	\$775,321	30.7%
General Sources	\$1,120,496	\$2,230,378	\$1,959,741	\$832,779	(\$1,397,599)	(62.7%)
Total Funding Sources	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)

Department Summary

Description

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, pooled cash investments, purchasing, accounting, payroll, business licensing, risk management, and administering Police and Fire pension funds. With the exception of Self Insurance, which is an internal service fund and is located in the Supporting Activities section of this document, all Finance Divisions are budgeted and accounted for in the General Fund.

Department Objectives

Strategic Priority: Operational Excellence: The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day-to-day processing activities, providing accurate and timely management information, external financial reports that adhere to professional standards, and managing the city's capital needs through investing and borrowing activities. In addition, the Finance Department is responsible for ensuring the City adheres to all federal, state, and local requirements that relate to accounting, budgeting, purchasing, business license, treasury management including investments, and other related activities.

Finance Department is the department liaison for the following Boards and Commissions: Finance Advisory and Audit Committee, Firefighter's Retirement Board, Liquor License Review Board, and Police Retirement Board.

Highlights/Significant Changes

- **Administration:** For FY 2021 the finance administration budget decreased \$435,253, mostly due to reduction in employees. A Business Service Technician and a 0.50 FTE Budget Analyst position have been removed from the budget along with the overflow of the Budget Officer position. These changes contributed to the departments overall 7.5% cut to the Finance budget.
- **Accounting:** In the fourth year since implementation of financials in Munis, and utility billing in Advanced Utilities, fine tuning of processes continues. FY 2020 included an upgrade to Munis. This required many hours of testing before we could "go-live". The EnerGov suite of software for Business License and Community Development was implemented at the beginning of FY 2019. Tyler Transparency was also implemented in late 2018. Several new Governmental Accounting Standards Board pronouncements are on the horizon for implementation in FY 2021 and beyond. A 0.50 FTE Accounting position was deleted due to budget cuts.
- **Purchasing:** The Purchasing Division administers in-the-field contract compliance, prevailing wage payrolls, DBE program, bidding, contracting, sole source approvals, addendums, change orders, renewals, cancellations, staff training, surplus property sales or transfers, procurement card program (P-Card), and open record requests for the City of Columbia, at a minimum. The Purchasing Division processed 146 formal bids (RFQ, RFQUAL or RFP) in FY 2019 (\$15,000.00 and over), and processed 2,892 purchase orders totaling \$86,979,560.27 in FY 2019. The Purchasing Division processed 97 formal (over \$5,000) single feasible source purchases totaling \$2,614,776.94 in FY 2019. There are more than 600 contracts (316 ongoing, multi-year product and service contracts) for various types of services, products and construction on a yearly basis. The Purchasing Division administers the P-Card program for the City which had a total spend of \$4,984,593.30 with 11,993 transactions monitored in FY 2019. The Purchasing Division also administers the sale of surplus property. In FY 2019, the City sold approximately 112 individual surplus items through GovDeals and collected \$51,565.69 through surplus property revenue.
- **Business License:** The Business License Division renewed 5,703 business licenses and issued 672 new business licenses during license year 2020 (7/1/2019 - 6/30/2020). The number of renewed business licenses increased 3.5% while there was a slight decrease in the number of new business licenses issued. In addition, 579 annual and temporary liquor licenses were issued, as well as 192 armed/unarmed guard licenses, 80 taxi/limousine driver and vehicle permits, 90 tobacco retailer licenses, and numerous animal licenses, solicitors permits and temporary business licenses. The City Council passed a Bill effective August 19, 2019 which added a new Article to Chapter 13 that established medical marijuana business licensing regulations. Four (4) applications have been received for medical marijuana dispensary facility licenses as of 6/15/2020. Staff will continue to review pertinent sections of the City Code of Ordinances to identify areas of improvement in an effort to provide the highest level of customer service.
- **Treasury Management:** The Treasury Management Division has utilized payment technology to see a 15% increase in online payments in the second quarter of 2020 - seeing an increase of \$600,000 spread across approximately 4,000 payments. This allowed the removal of a 0.50 FTE position, resulting in a \$27,000 reduction in staffing costs. Additionally, we have managed vendor costs and unnecessary spend down to make another \$30,000 in permanent reduction in operating costs. In FY 2020, we have added the acceptance of American Express as a payment option, as well as reducing barriers to alternative payments like the removal of user convenience fees and maximum payment limitations for utility payments. In FY 2021, we will be coordinating strongly with both the Utility Billing and Customer Service Divisions at the City to improve the Utility Customer Experience both in person, and through our various payment channels

Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Administration & Financial Planning	9.60	8.40	8.40	8.90	0.50
Accounting	22.00	21.00	21.00	20.50	(0.50)
Treasury Management	9.90	9.70	9.70	9.20	(0.50)
Purchasing	8.20	8.20	8.20	7.20	-1.00
Business License	2.50	3.00	3.00	2.00	-1.00
Total Personnel	52.20	50.30	50.30	47.80	(2.50)
Permanent Full-Time	50.45	48.80	48.80	46.80	(2.00)
Permanent Part-Time	1.75	1.50	1.50	1.00	(0.50)
Total Permanent	52.20	50.30	50.30	47.80	(2.50)

Finance

Budget Detail by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (1010)						
Personnel Services	\$720,532	\$967,880	\$817,975	\$820,683	(\$147,197)	(15.2%)
Supplies and Materials	\$83,686	\$17,752	\$17,752	\$11,952	(\$5,800)	(32.7%)
Travel and Training	\$1,148	\$25,100	\$13,700	\$11,100	(\$14,000)	(55.8%)
Intragovernmental Charges	\$576,854	\$541,797	\$501,553	\$273,541	(\$268,256)	(49.5%)
Utilities, Services, & Misc.	\$264,956	\$195,841	\$177,850	\$195,841	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,647,176	\$1,748,370	\$1,528,830	\$1,313,117	(\$435,253)	(24.9%)
Accounting (1020)						
Personnel Services	\$1,482,635	\$1,467,636	\$1,466,765	\$1,464,772	(\$2,864)	(0.2%)
Supplies and Materials	\$27,612	\$36,550	\$17,950	\$23,950	(\$12,600)	(34.5%)
Travel and Training	\$13,273	\$15,000	\$8,000	\$9,000	(\$6,000)	(40.0%)
Intragovernmental Charges	\$1,612	\$1,364	\$1,364	\$1,328	(\$36)	(2.6%)
Utilities, Services, & Misc.	\$16,429	\$21,178	\$21,934	\$23,539	\$2,361	11.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,541,561	\$1,541,728	\$1,516,013	\$1,522,589	(\$19,139)	(1.2%)
Treasury Management (1030)						
Personnel Services	\$510,936	\$551,576	\$551,576	\$531,430	(\$20,146)	(3.7%)
Supplies and Materials	\$6,465	\$8,180	\$8,250	\$9,385	\$1,205	14.7%
Travel and Training	\$3,339	\$10,259	\$10,259	\$3,091	(\$7,168)	(69.9%)
Intragovernmental Charges	\$779	\$680	\$680	\$647	(\$33)	(4.9%)
Utilities, Services, & Misc.	\$33,284	\$50,363	\$33,821	\$18,344	(\$32,019)	(63.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$554,803	\$621,058	\$604,586	\$562,897	(\$58,161)	(9.4%)
Purchasing (1040)						
Personnel Services	\$506,441	\$532,977	\$532,977	\$493,848	(\$39,129)	(7.3%)
Supplies and Materials	\$4,475	\$6,413	\$7,317	\$4,952	(\$1,461)	(22.8%)
Travel and Training	\$5,954	\$9,624	\$8,000	\$4,000	(\$5,624)	(58.4%)
Intragovernmental Charges	\$2,397	\$1,493	\$1,493	\$686	(\$807)	(54.1%)
Utilities, Services, & Misc.	\$29,942	\$31,265	\$31,985	\$31,335	\$70	0.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$549,209	\$581,772	\$581,772	\$534,821	(\$46,951)	(8.1%)
Business License (1050)						
Personnel Services	\$154,160	\$204,577	\$198,656	\$153,056	(\$51,521)	(25.2%)
Supplies and Materials	\$15,175	\$17,450	\$16,669	\$10,781	(\$6,669)	(38.2%)
Travel and Training	\$2,326	\$2,900	\$2,592	\$1,592	(\$1,308)	(45.1%)
Intragovernmental Charges	\$458	\$462	\$462	\$1,886	\$1,424	308.2%
Utilities, Services, & Misc.	\$23,071	\$35,148	\$33,248	\$30,448	(\$4,700)	(13.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$195,190	\$260,537	\$251,627	\$197,763	(\$62,774)	(24.1%)
Department Totals:						
Personnel Services	\$3,374,704	\$3,724,646	\$3,567,949	\$3,463,789	(\$260,857)	(7.0%)
Supplies and Materials	\$137,413	\$86,345	\$67,938	\$61,020	(\$25,325)	(29.3%)
Travel and Training	\$26,040	\$62,883	\$42,551	\$28,783	(\$34,100)	(54.2%)
Intragovernmental Charges	\$582,100	\$545,796	\$505,552	\$278,088	(\$267,708)	(49.0%)
Utilities, Services, & Misc.	\$367,682	\$333,795	\$298,838	\$299,507	(\$34,288)	(10.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,487,939	\$4,753,465	\$4,482,828	\$4,131,187	(\$622,278)	(13.1%)

Finance

Authorized Personnel by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (1010)					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6750 - Asst. Director, Finance *	0.10	0.40	0.40	0.40	
6608 - Economist ++	0.00	0.00	0.00	1.00	
6606 - Budget Supervisor ++	1.00	1.00	1.00	0.00	(1.00)
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst **	2.00	2.00	2.00	1.50	(0.50)
6603 - Senior Budget Analyst	2.00	2.00	2.00	2.00	
6505 - Business Services Manager *	0.50	0.00	0.00	0.00	
6500 - Pension Administrator *	1.00	0.00	0.00	0.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst. ***	0.00	0.00	0.00	1.00	1.00
Total Personnel	9.60	8.40	8.40	8.90	0.50
Permanent Full-Time	9.60	8.40	8.40	8.40	
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	9.60	8.40	8.40	8.90	0.50
Accounting (1020)					
6208 - Accountant I	1.00	1.00	1.00	1.00	
6207 - Accountant II	2.00	2.00	2.00	2.00	
6206 - Assistant Controller	1.00	1.00	1.00	1.00	
6205 - Controller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	4.00	4.00	4.00	4.00	
6201 - Accounting Supervisor ^	3.00	2.00	2.00	2.00	
1205 - Payroll Specialist	1.00	1.00	1.00	1.00	
1203 - Accounting Assistant +	9.00	9.00	9.00	8.50	(0.50)
Total Personnel	22.00	21.00	21.00	20.50	(0.50)
Permanent Full-Time	21.00	20.00	20.00	20.00	
Permanent Part-Time	1.00	1.00	1.00	0.50	(0.50)
Total Permanent	22.00	21.00	21.00	20.50	(0.50)
Treasury Management (1030)					
6750 - Asst. Director, Finance *	0.40	0.20	0.20	0.20	
6700 - Treasurer	1.00	1.00	1.00	1.00	
1210 - Treasury Support Supervisor	1.00	1.00	1.00	1.00	
1201 - Cashier ^^	6.50	6.50	6.50	6.00	(0.50)
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	9.90	9.70	9.70	9.20	(0.50)
Permanent Full-Time	9.15	9.20	9.20	9.20	
Permanent Part-Time	0.75	0.50	0.50	0.00	(0.50)
Total Permanent	9.90	9.70	9.70	9.20	(0.50)

* In FY 2020, the (1.00) FTE Pension Administrator position was eliminated and the duties reassigned to the Assistant Director of Finance. In addition, police and fire retirement duties previously handled by the Business Services Manager were also reassigned to the Assistant Director of Finance. This resulted in a change of allocation of time for both the Assistant Director of Finance and the Business Services Manager. Part of the time of the Assistant Director of Finance is also reflected in the Self Insurance Fund budget.

^ In FY 2020, a vacant (1.00) FTE Accounting Supervisor position was deleted due to budget cuts.

** In FY 2021, a (1.00) FTE Budget Analyst position has been changed to a 0.50 permanent position.

*** In FY 2021, (1.00) FTE Administrative Support Assistant has been reassigned from Purchasing to Administration to be a floating person between Administration, Accounting, Treasury Management, Business License and Purchasing. A (1.00) FTE Business Services Technician was deleted due to budget cuts; the floating person will partially assist in Business License.

+ In FY 2021, (0.50) Accounting Assistant position was deleted due to budget cuts.

^^ In FY 2021, a (0.50) permanent part time Cashier position was deleted due to budget cuts.

++ In FY 2021, a 1.00 FTE Budget Supervisor was reassigned to a 1.00 FTE Economist

Finance

Authorized Personnel by Divisions - (continued)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Purchasing (1040)					
6750 - Asst. Director, Finance	0.20	0.20	0.20	0.20	
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Contract Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Officer	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1006 - Sr. Administrative Supp. Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst. ***	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	8.20	8.20	8.20	7.20	(1.00)
Permanent Full-Time	8.20	8.20	8.20	7.20	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.20	8.20	8.20	7.20	(1.00)
Business License (1050)					
6507 - Business Services Technician ***	2.00	2.00	2.00	1.00	(1.00)
6505 - Business Services Manager *	0.50	1.00	1.00	1.00	
Total Personnel	2.50	3.00	3.00	2.00	(1.00)
Permanent Full-Time	2.50	3.00	3.00	2.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.50	3.00	3.00	2.00	(1.00)
Department Totals					
Permanent Full-Time	50.45	48.80	48.80	46.80	(2.00)
Permanent Part-Time	1.75	1.50	1.50	1.00	(0.50)
Total Permanent	52.20	50.30	50.30	47.80	(2.50)

* In FY 2020, the (1.00) FTE Pension Administrator position was eliminated and the duties reassigned to the Assistant Director of Finance. In addition, police and fire retirement duties previously handled by the Business Services Manager were also reassigned to the Assistant Director of Finance. This resulted in a change of allocation of time for both the Assistant Director of Finance and the Business Services Manager. Part of the time of the Assistant Director of Finance is also reflected in the Self Insurance Fund budget.

^ In FY 2020, a vacant (1.00) FTE Accounting Supervisor position was deleted due to budget cuts.

** In FY 2021, a (1.00) FTE Budget Analyst position has been changed to a 0.50 permanent position.

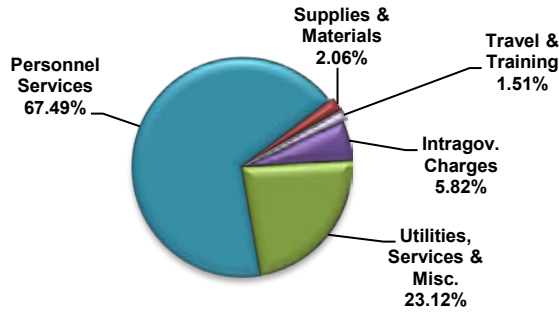
*** In FY 2021, (1.00) FTE Administrative Support Assistant has been reassigned from Purchasing to Administration to be a floating person between Administration, Accounting, Treasury Management, Business License and Purchasing. A (1.00) FTE Business Services Technician was deleted due to budget cuts; the floating person will partially assist in Business License.

+ In FY 2021, (0.50) Accounting Assistant position was deleted due to budget cuts.

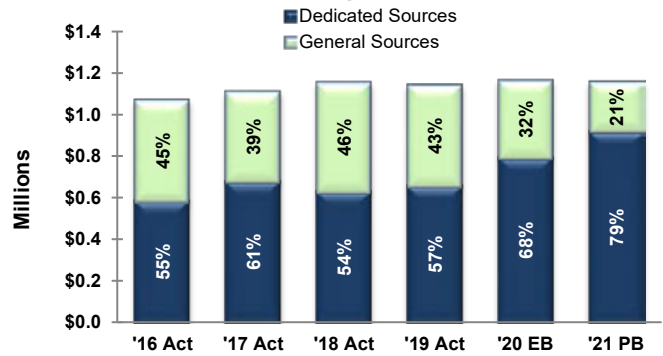
^^ In FY 2021, a (0.50) permanent part time Cashier position was deleted due to budget cuts.

Human Resources

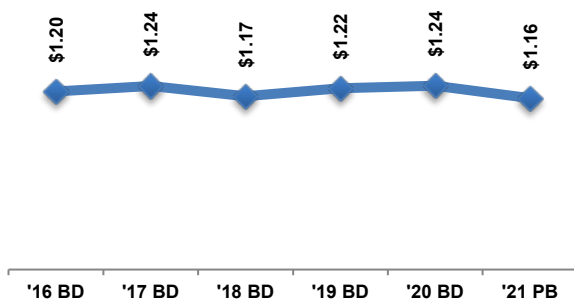
FY 2021 Total Expenditures By Category



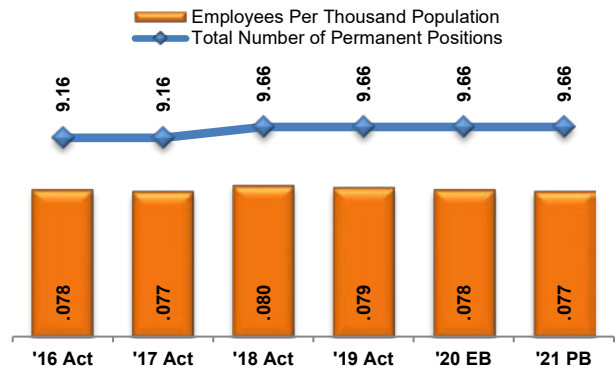
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$731,432	\$781,022	\$759,070	\$779,690	(\$1,332)	(0.2%)
Supplies & Materials	\$30,246	\$24,930	\$23,240	\$23,829	(\$1,101)	(4.4%)
Travel & Training	\$6,728	\$17,407	\$12,407	\$17,407	\$0	0.0%
Intragov. Charges	\$157,716	\$165,809	\$157,379	\$67,212	(\$98,597)	(59.5%)
Utilities, Services & Misc.	\$215,594	\$249,838	\$211,411	\$267,153	\$17,315	6.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)
Operating Expenses	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Local Revenues	\$56	\$0	\$175	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$655,447	\$675,495	\$790,495	\$916,912	\$241,417	35.7%
Dedicated Sources	\$655,503	\$675,495	\$790,670	\$916,912	\$241,417	35.7%
General Sources	\$486,213	\$563,511	\$372,837	\$238,379	(\$325,132)	(57.7%)
Total Funding Sources	\$1,141,716	\$1,239,006	\$1,163,507	\$1,155,291	(\$83,715)	(6.8%)

Department Summary

Description

The Human Resources Department is committed to operational excellence, and helping the City of Columbia provide the best possible service to all customers (employees and citizens) through our people by recruiting, training and retaining a diverse, customer-oriented and high performing workforce. Core services include recruitment, training and development, compensation and classification, benefits administration, wellness, employee relations, compliance and customer service.

Department Objectives

Assist all departments in creating an environment that supports engaged, high performing employees, enable the City to recruit, retain and compete for talent, and ensure retention of institutional knowledge to support the Operational Excellence Strategic Priority. Develop and maintain classification, compensation and benefits strategy. Create and deliver training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. Seek innovative ways to recognize high performing employees. Assist all departments to comply with federal, state and City employment laws, ordinances, policies and procedures.

Highlights/Significant Changes

- Strategic Priority: Operational Excellence - Increase City employee engagement and satisfaction
- Recruitment, selection and retention efforts are priorities.
- Classification and reorganization requests for 123.5 FTE were reviewed for the FY 2021 budget.
- For FY 2021, maintenance and review of the compensation and pay plan included reviewing a classification that experienced significant recruitment challenges and review of all positions assigned to a pay grade with a midpoint of \$45,000 or less. The maintenance plan review resulted in the following recommendations: Upward reassignment of 8 positions; downward reassignment of 1 position, classification separation of 10 positions, and upgrade of 2 classifications.
- Employee engagement survey was conducted in late 2018. CPS HR Consulting administered the survey, collected the data and provided a report to the City. The survey showed 27% of our employees are fully engaged, 50% are somewhat engaged and 23% are not engaged. 62% (817) of our employees responded to the survey. The results showed that 27% of the respondents were fully engaged and 50% were somewhat engaged. Twelve employee focus groups were conducted in May 2019 to help the City understand why employees said both positive and negative things in the survey, and to help the City identify the right steps to address what we learned in the survey. Follow-up focus groups were conducted in February 2020 to determine where improvements have occurred and where improvement is still needed. The next employee engagement survey will be conducted in late July 2020. The survey results report is due in September 2020. Department directors will modify or create new specific city-wide and department action plans designed to increase employee engagement based on the survey results. Engagement will be measured again in 18 months (December 2021).
- Provide information and data, and participate on the management team in annual labor negotiations with four employee groups. Negotiated the City's first collective bargaining agreements in FY 2018. Re-negotiated the entire collective bargaining agreement with Local 1055 of International Association of Fire Fighters for FY 2020. FY 2021 negotiations include work on a new contract with the Columbia Police Officers Association, wage reopener provisions with the IAFF Local 1055, and compensation issues with the Water & Light Association. Local 773 of Laborer's International Union of North America is in the process of moving to Local 955 of LiUNA. The collective bargaining agreement with that group expires September 30, 2020.
- Implemented leave policies for City-granted 80 hours of COVID-19 leave and for the federal emergency sick leave and FMLA laws that grant leave for specific situations related to the COVID-19 pandemic.
- Implemented an Emergency Remote Work Policy for the COVID-19 stay-at-home order, and a Remote Work Policy for normal operations. Remote work, where appropriate, can decrease driving and supports reduced emission goals laid out in the Climate Action & Adaption Plan.
- Manage the veteran's on-the-job training reimbursement program.
- Conducted eighth annual HR customer service survey.
- Facilitate Third Party Examiners testing program under the state Commercial Driver's License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri and currently has three certified examiners.

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Department Summary

Highlights/Significant Changes (continued)

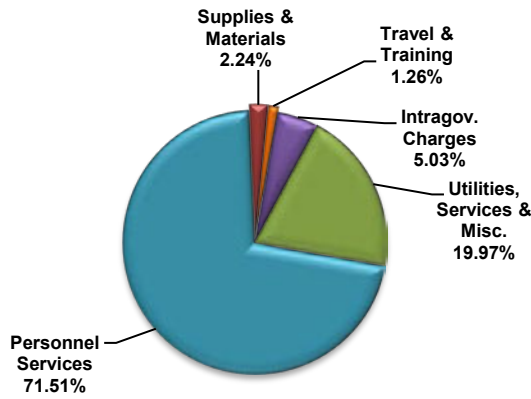
- In FY 2020 completed an audit of all City positions that require a CDL. Implemented the new Federal Motor Carrier Safety Administration Clearinghouse. The Clearinghouse is a secure online database that provides real-time information about CDL driver drug and alcohol program violations. The City is required to conduct an annual query for all employees that use a CDL to perform work for the City and all applicants applying for a position with the City that requires a CDL.
- In FY 2020 Human Resources provided training at two quarterly city-wide supervisor meetings with a total of 305 attendees.
- City University provides training in supervision, leadership and compliance city-wide to improve employee performance, capacity and leadership skills, and administers the tuition reimbursement program. These programs are funded and described in the Employee Benefits Fund.
- Employee Wellness provides wellness programs in the eight dimensions of well-being, creating a holistic integration of social, emotional, intellectual, physical, spiritual, occupational, financial and environmental well-being programs and activities. These programs are funded and described in the Employee Benefits Fund.
- Continue to implement Human Resources Department strategic plan that supports citywide strategic priorities.

Authorized Personnel

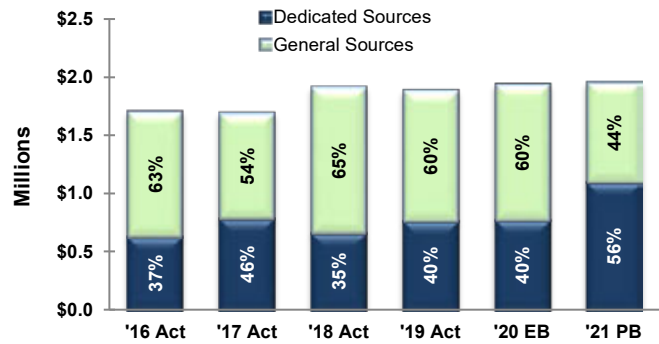
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
4606 - Asst Director, Human Resources	0.66	0.66	0.66	0.66	
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director, Human Resources	0.75	0.75	0.75	0.75	
4603 - Human Resources Coordinator	1.00	1.00	1.00	1.00	
4601 - Human Resources Analyst	0.75	0.75	0.75	0.75	
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician	1.50	1.50	1.50	1.50	
1006 - Sr. Administrative Supp. Asst.	2.00	2.00	2.00	2.00	
Total Personnel	9.66	9.66	9.66	9.66	
Permanent Full-Time	9.66	9.66	9.66	9.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.66	9.66	9.66	9.66	

Law Department - Summary

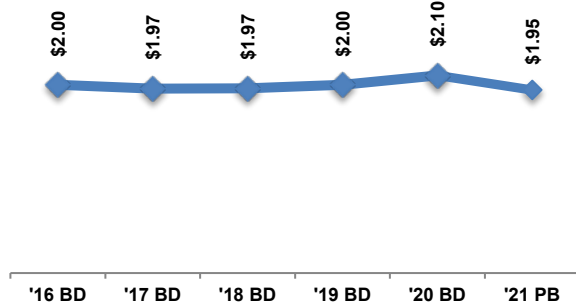
FY 2021 Total Expenditures By Category



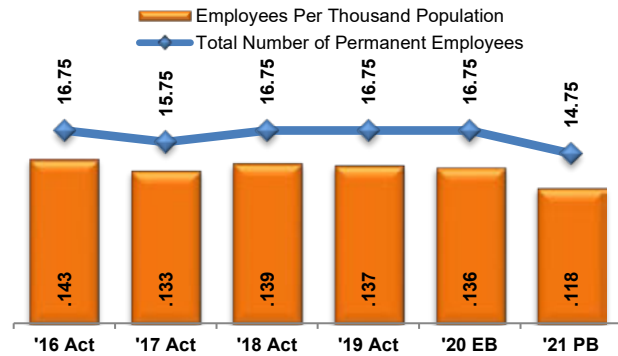
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$1,417,491	\$1,593,523	\$1,401,669	\$1,393,444	(\$200,079)	(12.6%)
Supplies & Materials	\$31,258	\$44,095	\$38,956	\$43,615	(\$480)	(1.1%)
Travel & Training	\$22,673	\$24,466	\$21,790	\$24,466	\$0	0.0%
Intragov. Charges	\$198,768	\$194,842	\$179,034	\$97,939	(\$96,903)	(49.7%)
Utilities, Services & Misc.	\$209,577	\$247,063	\$291,402	\$389,128	\$142,065	57.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)
Operating Expenses	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Transfers	\$9,572	\$0	\$0	\$0	\$0	
Other Local Revenues	\$69	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$751,310	\$767,354	\$767,354	\$1,094,461	\$327,107	42.6%
Dedicated Sources	\$760,951	\$767,354	\$767,354	\$1,094,461	\$327,107	42.6%
General Sources	\$1,118,816	\$1,336,635	\$1,165,497	\$854,131	(\$482,504)	(36.1%)
Total Funding Sources	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)

Department Summary

Description

The Law Department is charged with managing all litigation in which the City is a party or interested, prosecuting municipal ordinance violations, drafting legislation, approving as to form all contracts, deeds, bonds and other documents signed in the name of the city, serving as the Americans with Disabilities Act (ADA) Coordinator and human rights investigator, providing primary staff support for the Citizen Police Review Board, Disabilities Commission and Commission on Human Rights, and advising the City Council, City boards and commissions, City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

Department Objectives

The mission of the Law Department is to give timely, practical advice on legal questions affecting the City's interest and to represent the interests of the City in legal matters and proceedings with integrity, professionalism and efficiency. The Law Department's primary objective is to assist the City Council, City Manager and City departments in setting and meeting their objectives by providing accurate and high-quality legal support services.

Highlights/Significant Changes

- The FY 2021 budget reflects a 10% reduction from FY 2020 in core operating expenses mandated by anticipated decreased revenues to the General Fund due to COVID-19. The 10% reduction was achieved by eliminating the paralegal position in the Counselor/Civil Division and eliminating the Administrative Supervisor in the Prosecution Division along with a significant cut in the budget allocated for temporary positions in both divisions. A supplemental request of \$90,000 was funded in FY 2021 to restore the miscellaneous contractual budget in the Counselor Division, which funds outside legal expenses. In the Prosecution Division, a supplemental expenditure of \$33,000 was authorized to fund the purchase of new software to replace the existing Justware system, which has reached its end of life.
- The FY 2020 budget reflects additional operational and budgetary changes which occurred in the middle of FY 2019 due to an alteration in municipal court operating procedures implemented by the Office of State Courts Administrator. The changes affected the handling of parking citations and resulted in a more labor intensive process by which each parking ticket is assigned a court date and processed in the same manner as all other traffic tickets. The City routinely has in excess of 60,000 parking tickets issued annually. The Prosecution Division added one part-time Assistant Prosecutor and one part-time Administrative Support Assistant to handle the additional workload.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Counselor (Civil)	9.75	9.75	9.75	8.75	(1.00)
Prosecution	7.00	7.00	7.00	6.00	(1.00)
Total Personnel	16.75	16.75	16.75	14.75	(2.00)
Permanent Full-Time	14.00	14.00	14.00	12.00	(2.00)
Permanent Part-Time	2.75	2.75	2.75	2.75	
Total Permanent	16.75	16.75	16.75	14.75	(2.00)

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Law Department

Budget Detail by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Counselor (Civil) (1510)						
Personnel Services	\$939,623	\$1,034,781	\$934,182	\$954,467	(\$80,314)	(7.8%)
Supplies and Materials	\$22,176	\$21,472	\$20,788	\$21,740	\$268	1.2%
Travel and Training	\$19,060	\$18,440	\$18,440	\$18,440	\$0	0.0%
Intragovernmental Charges	\$114,826	\$114,435	\$105,020	\$58,620	(\$55,815)	(48.8%)
Utilities, Services, & Misc.	\$197,173	\$222,042	\$266,309	\$326,118	\$104,076	46.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,292,858	\$1,411,170	\$1,344,739	\$1,379,385	(\$31,785)	(2.3%)
Prosecution (1520)						
Personnel Services	\$477,868	\$558,742	\$467,487	\$438,977	(\$119,765)	(21.4%)
Supplies and Materials	\$9,082	\$22,623	\$18,168	\$21,875	(\$748)	(3.3%)
Travel and Training	\$3,613	\$6,026	\$3,350	\$6,026	\$0	0.0%
Intragovernmental Charges	\$83,942	\$80,407	\$74,014	\$39,319	(\$41,088)	(51.1%)
Utilities, Services, & Misc.	\$12,404	\$25,021	\$25,093	\$63,010	\$37,989	151.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$586,909	\$692,819	\$588,112	\$569,207	(\$123,612)	(17.8%)
Total Department						
Personnel Services	\$1,417,491	\$1,593,523	\$1,401,669	\$1,393,444	(\$200,079)	(12.6%)
Supplies and Materials	\$31,258	\$44,095	\$38,956	\$43,615	(\$480)	(1.1%)
Travel and Training	\$22,673	\$24,466	\$21,790	\$24,466	\$0	0.0%
Intragovernmental Charges	\$198,768	\$194,842	\$179,034	\$97,939	(\$96,903)	(49.7%)
Utilities, Services, & Misc.	\$209,577	\$247,063	\$291,402	\$389,128	\$142,065	57.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,879,767	\$2,103,989	\$1,932,851	\$1,948,592	(\$155,397)	(7.4%)

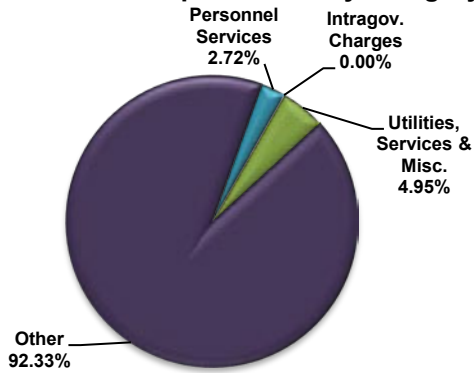
Authorized Personnel by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Counselor (Civil):					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	1.00	1.00	1.00	1.00	
3301 - Assistant City Counselor	4.75	4.75	4.75	4.75	
3295 - Assistant to City Counselor	1.00	1.00	1.00	1.00	
3290 - Paralegal *	1.00	1.00	1.00	0.00	(1.00)
1006 - Sr. Administrative Supp. Asst.	1.00	1.00	1.00	1.00	
Total Personnel	9.75	9.75	9.75	8.75	(1.00)
Permanent Full-Time	7.00	7.00	7.00	6.00	(1.00)
Permanent Part-Time	2.75	2.75	2.75	2.75	
Total Permanent	9.75	9.75	9.75	8.75	(1.00)
Prosecution:					
3301 - Assistant City Counselor	1.00	1.00	1.00	1.00	
3300 - City Prosecutor	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor *	1.00	1.00	1.00	0.00	(1.00)
1006 - Sr. Administrative Supp. Asst.	4.00	4.00	4.00	4.00	
Total Personnel	7.00	7.00	7.00	6.00	(1.00)
Permanent Full-Time	7.00	7.00	7.00	6.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	6.00	(1.00)
Total Department					
Permanent Full-Time	14.00	14.00	14.00	12.00	(2.00)
Permanent Part-Time	2.75	2.75	2.75	2.75	
Total Permanent	16.75	16.75	16.75	14.75	(2.00)

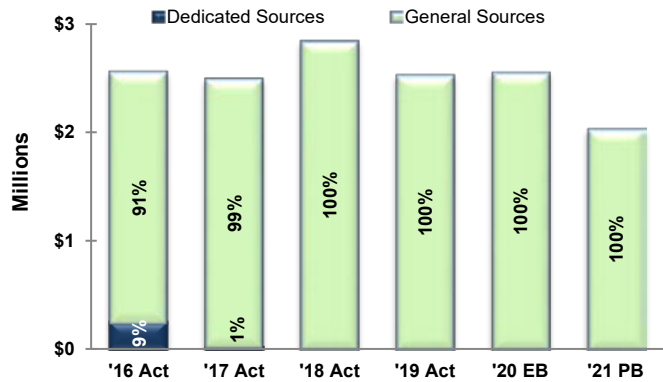
* In FY 2021, (1.00) FTE Paralegal and (1.00) FTE Administrative Supervisor positions were deleted due to Budget cuts.

City General - Non-Departmental Expenses

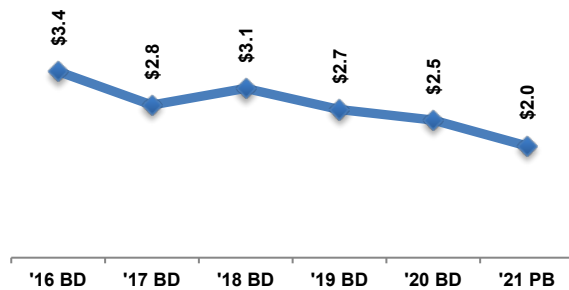
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$25,562	\$243,978	\$293,652	\$55,000	(\$188,978)	(77.5%)
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$303,781	\$314,152	\$314,152	\$0	(\$314,152)	(100.0%)
Utilities, Services & Misc.	\$54,278	\$50,221	\$50,221	\$100,221	\$50,000	99.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$2,137,324	\$1,885,427	\$1,885,427	\$1,869,512	(\$15,915)	(0.8%)
Total	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)
Operating Expenses	\$383,621	\$608,351	\$658,025	\$155,221	(\$453,130)	(74.5%)
Non-Operating Expenses	\$2,137,324	\$1,885,427	\$1,885,427	\$1,869,512	(\$15,915)	(0.8%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$0	\$0	\$0	\$0	\$0	
General Sources	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)
Total Funding Sources	\$2,520,945	\$2,493,778	\$2,543,452	\$2,024,733	(\$469,045)	(18.8%)

Department Summary

Description

City General is the part of the general fund budget where non-departmental expenditures are located. These include various subsidies and transfers as well as other items which are not related to a specific department.

Highlights/Significant Changes

- Budget cuts of \$238,652 reflect the amount of funding set aside to cover the cost of vacation and floating holidays of General Fund employees who retire. Departments will now have to hold positions vacant until the payout amount has been saved before hiring a replacement.
- Contingency of \$70,155 has been budgeted. There are no Council Reserve funds budgeted for FY 2021 as this was removed by Council in FY 2020.
- Transfers to the special obligation debt service funds reflect the debt assessed to the General Fund for the purchase and improvement to the Health Facility and the construction, expansion, renovation, and equipping of the downtown government center. These transfers will continue until FY 2028 when the debt will be paid off.
- The Recreation Services subsidy remains at the same level for FY 2020.
- There are no intragovernmental charges budgeted for FY 2021. Since the Community Relations operation was moved into the General Fund, these charges to General Fund departments have been eliminated.

Subsidies, Transfers, and Other (Detail)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
SUBSIDIES:						
Recreation Services	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
TRANSFERS:						
Employee Benefit Fund	\$139,650	\$0	\$0	\$0	\$0	
2016B S.O. Bond Fund	\$707,852	\$705,777	\$705,777	\$707,602	\$1,825	0.3%
Capital Projects Fund	\$127,912	\$0	\$0	\$0	\$0	
Contributions	\$0	\$17,740	\$17,740	\$0	(\$17,740)	(100.0%)
Public Transportation	\$0	\$0	\$0	\$0	\$0	
Regional Airport	\$0	\$0	\$0	\$0	\$0	
Total Transfers	\$975,414	\$723,517	\$723,517	\$707,602	(\$15,915)	(2.2%)
OTHER:						
Miscellaneous Nonprogrammed	\$62,202	\$244,044	\$293,718	\$55,066	(\$188,978)	(77.4%)
Health Facility - Condo Assoc.	\$17,638	\$30,000	\$30,000	\$30,000	\$0	0.0%
TIFF Fees	\$0	\$0	\$0	\$0	\$0	
Council Reserve	\$0	\$0	\$0	\$0	\$0	
Contingency	\$0	\$20,155	\$20,155	\$70,155	\$50,000	248.1%
Intragovernmental Charges	\$303,781	\$314,152	\$314,152	\$0	(\$314,152)	(100.0%)
Total Other	\$383,621	\$608,351	\$658,025	\$155,221	(\$453,130)	(74.5%)
Total City General	<u>\$2,520,945</u>	<u>\$2,493,778</u>	<u>\$2,543,452</u>	<u>\$2,024,733</u>	<u>(\$469,045)</u>	<u>(18.8%)</u>

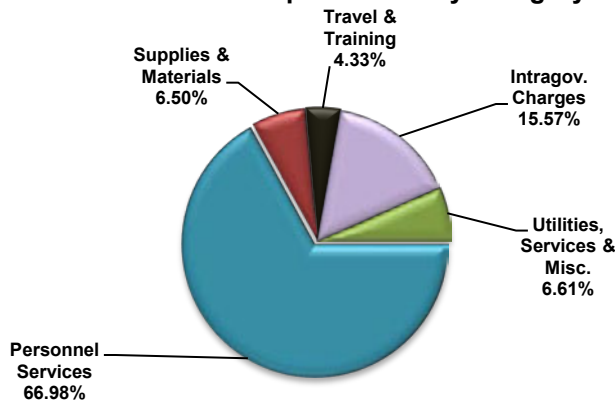
Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
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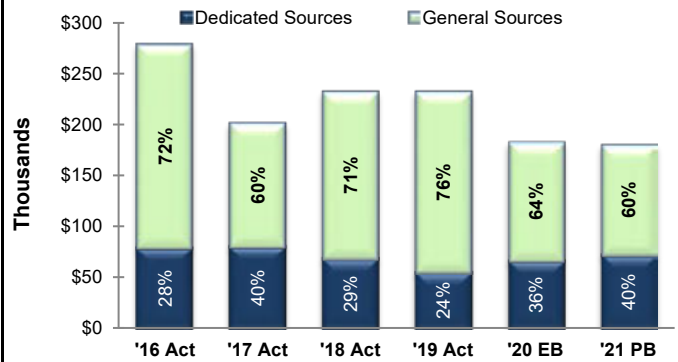
There are no personnel assigned to this budget.

Public Works - Administration

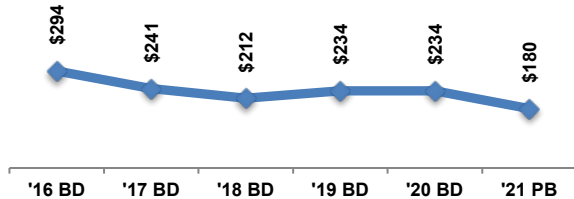
FY 2021 Total Expenditures By Category



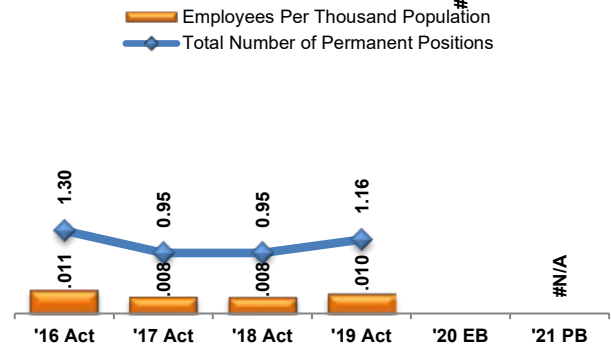
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$122,696	\$142,111	\$115,947	\$120,584	(\$21,527)	(15.1%)
Supplies & Materials	\$10,371	\$11,710	\$6,800	\$11,710	\$0	0.0%
Travel & Training	\$6,090	\$12,800	\$2,500	\$7,800	(\$5,000)	(39.1%)
Intragov. Charges	\$55,892	\$55,298	\$49,421	\$28,024	(\$27,274)	(49.3%)
Utilities, Services & Misc.	\$37,130	\$11,870	\$7,920	\$11,900	\$30	0.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)
Operating Expenses	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Local Revenues	\$11,332	\$11,275	\$12,236	\$12,200	\$925	8.2%
Intragov. Revenues (G&A Fees)	\$43,311	\$53,796	\$53,796	\$59,434	\$5,638	10.5%
Dedicated Sources	\$54,643	\$65,071	\$66,032	\$71,634	\$6,563	10.1%
General Sources	\$177,536	\$168,718	\$116,556	\$108,384	(\$60,334)	(35.8%)
Total Funding Sources	\$232,179	\$233,789	\$182,588	\$180,018	(\$53,771)	(23.0%)

Department Summary

Description

The Administration section provides management of all divisions and functions of the Department including Transit, Streets & Engineering, Parking, Custodial & Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

Department Objectives

- Assist the Columbia Police Department with administration of their contracts for design services and construction of a new north precinct/municipal service center in Auburn Hills Subdivision.

Highlights/Significant Changes

- With the transition of the Columbia Regional Airport from Public Works to Economic Development, the Director of Public Works will continue to provide oversight of capital projects at the Airport.
- Budget cuts of \$26,527 include the elimination of a 0.25 FTE Administrative Supervisor and \$5,000 in one-time funding for APWA re-accreditation.

Authorized Personnel

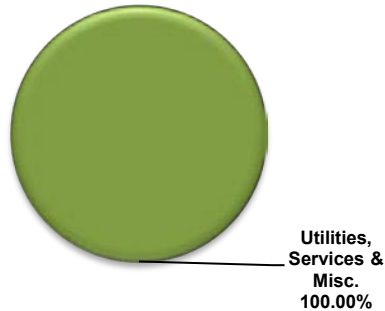
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director of Public Works	0.20	0.20	0.20	0.20	
5800 - Asst. to the PW Director ^	0.31	0.33	0.33	0.33	
1007 - Administrative Supervisor *	0.25	0.25	0.25	0.00	(0.25)
1006 - Senior Admin. Support Asst.	0.30	0.30	0.30	0.30	
Total Personnel	1.16	1.18	1.18	0.93	(0.25)
Permanent Full-Time	1.16	1.18	1.18	0.93	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.16	1.18	1.18	0.93	(0.25)

^ In FY 2020, there was an additional reallocation of the Asst. to the PW Director from Airport to PW Administration.

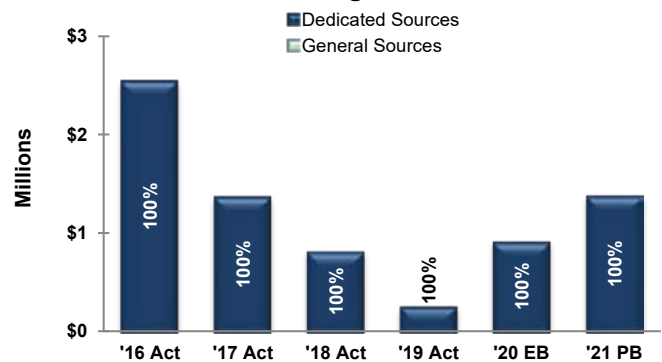
* In FY 2021, a (0.25) FTE Administrative Supervisor was deleted due to budget cuts.

Capital Projects Fund - Other General Government Projects

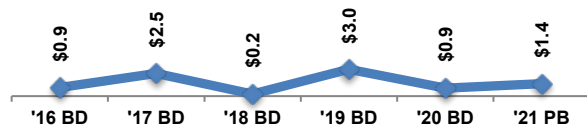
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no personnel assigned to this fund.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$173	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$204,189	\$882,710	\$911,210	\$1,370,000	\$487,290	55.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$47,193	\$0	\$150	\$0	\$0	
Total	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
Total Expenses	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%

Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$40,359	\$40,359	\$0	(\$40,359)	(100.0%)
Other Local Revenue	\$14,852	\$0	\$0	\$0	\$0	
Operating Transfers	\$2,950,000	\$842,351	\$870,851	\$1,370,000	\$527,649	62.6%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Use of Existing Resources	(\$2,713,297)	\$0	\$150	\$0	\$0	
Dedicated Sources	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$251,555	\$882,710	\$911,360	\$1,370,000	\$487,290	55.2%

Capital Projects - Major Projects and Fiscal Impact

Major Projects

- Grissum Building Renovations - \$470,000
- Daniel Boone Public Access Renovation - \$250,000
- Funding for Pub Buildings Major Maintenance and Renovation - \$650,000*

**Includes funding for Armory (HVAC), Daniel Boone Building (sidewalk repairs, energy conservation), and Howard Building (roof).*

Fiscal Impact

- Due to lower than expected sales tax revenue in FY 2020, \$3,000,000 was allocated to AP111 Airport Terminal capital project and the Grissum building repairs appropriation was reduced. In FY 2021 \$470,000 will be restored to the Grissum Building project. The remaining \$2,892,649 will be restored in FY 2022 and FY 2023.
- The Public Building and Major Maintenance projects will fund maintenance and repair items (HVAC, roof, windows, etc.) which should lower future operating costs.

Authorized Personnel

Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
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There are no personnel assigned to this fund.

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Other General Govt								
1 Contingency 40138 [ID: 518]								
Total								
2 Downtown Special Projects 00140 [ID: 519]								
Total								
3 Pub Bldgs Major Maint Ren 00021 [ID: 514]								
Gen Fd/PI	\$85,000	\$495,000	\$775,000	\$640,000				
Total	\$85,000	\$495,000	\$775,000	\$640,000				
4 DB Customer Experience Center 00798 [ID: 2263]								
Gen Fd/PI	\$250,000						2020	2021
Total	\$250,000							
5 Grissum Building Renovations 00659 [ID: 1821]								
Cap Imp S Tax - 2015 Ballot	\$470,000	\$1,000,000	\$1,892,649				2021	2023
Total	\$470,000	\$1,000,000	\$1,892,649					
6 PBMM: Armory Building Repairs 00764 [ID: 2190]								
Gen Fd/PI	\$300,000	\$20,000					2019	2019
Total	\$300,000	\$20,000						
7 PBMM: DB Customer Experience Center 00766 [ID: 2192]								
Gen Fd/PI	\$190,000	\$90,000	\$90,000				2019	2019
Total	\$190,000	\$90,000	\$90,000					
8 PBMM: Gentry Building Repairs 00767 [ID: 2193]								
Gen Fd/PI		\$25,000	\$10,000				2019	2019
Total		\$25,000	\$10,000					
9 PBMM: Health Department Repairs 00768 [ID: 2194]								
Gen Fd/PI			\$20,000				2019	2019
Total			\$20,000					
10 PBMM: Howard Building Repairs 00769 [ID: 2195]								
Gen Fd/PI	\$75,000		\$5,000				2019	2019
Total	\$75,000		\$5,000					
11 PBMM: Police Building Repairs 00765 [ID: 2191]								
Gen Fd/PI		\$270,000					2019	2019
Total		\$270,000						
12 Walton Bldg Cap Improv 00587 [ID: 1846]								
CVB		\$15,000	\$15,000	\$15,000	\$15,000		2015	2015
Total		\$15,000	\$15,000	\$15,000	\$15,000			

Other General Government Funding Source Summary

Cap Imp S Tax - 2015 Ballot	\$470,000	\$1,000,000	\$1,892,649					
CVB		\$15,000	\$15,000	\$15,000	\$15,000			

Other General Government

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Other General Government Funding Source Summary								
Gen Fd/PI	\$900,000	\$900,000	\$900,000	\$640,000				
New Funding	\$1,370,000	\$1,915,000	\$2,807,649	\$655,000	\$15,000	\$0		
Total	\$1,370,000	\$1,915,000	\$2,807,649	\$655,000	\$15,000	\$0		

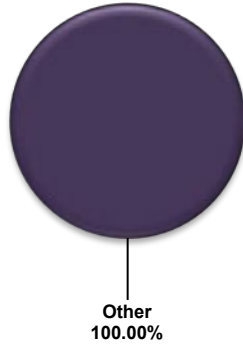
Other General Government Current Capital Projects									
1	Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831]						2019	2019	
2	Disabilities Commission Projects 00544 [ID: 1730]						2013	2013	
3	Enterprise Resource Group Software COFERS- 00476 [ID: 1397]						2011	2012	
4	Maintenance Percent for Art City Hall - N0252 [ID: 2213]								
5	PBMM: Additional Building Assessments 00770 [ID: 2175]						2020	2020	
6	Time in Attendance - 00775 [ID: 2212]								

Other General Government Impact of Capital Projects

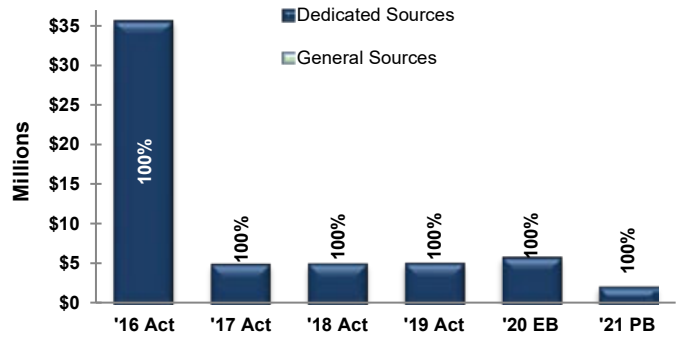
D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

General Government Debt - Debt Service Funds

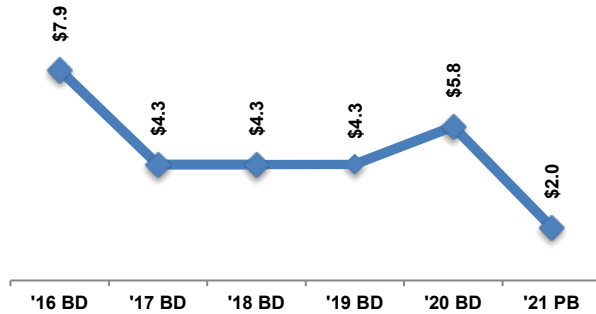
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this fund.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$635,350	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$4,344,050	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
Total	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
State Grant Revenues	\$0	\$0	\$0	\$0	\$0	
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$96,761	\$122,456	\$52,795	\$52,795	(\$69,661)	(56.9%)
Other Local Revenues	\$1,863,400	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Operating Transfers	\$2,788,608	\$3,178,014	\$3,178,014	\$1,775,386	(\$1,402,628)	(44.1%)
Use of Fund Balance	\$230,631	\$1,203,062	\$1,272,724	\$0	(\$1,203,062)	(100.0%)
Less: Amt. Added to Fund Balance	\$0	\$0	\$0	(\$1,098,009)	(\$1,098,009)	
Dedicated Sources	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,979,400	\$5,761,026	\$5,761,027	\$1,987,666	(\$3,773,360)	(65.5%)

Description

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has three debt service funds.

2016 Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2016 \$17,580,000, 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in FY 2028. Financing is to be provided by property tax in the general fund and lease payments from enterprise funds. These bonds were used for the purchase and improvement of the Health Facility and Construction, expansion, renovation, and equipping the downtown government center. These bonds will be paid off in FY 2028.

The 2008B SO Bonds were refinanced in FY 2016 resulting in a savings of \$4,640,040 over the next thirteen years (average \$355,000/yr.).

Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loans for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay these loans December 31, 2010. Financing is to be provided by sales tax revenue in the Public Improvement Fund and building lease payments. These two loans will be paid off in FY 2021.

Authorized Personnel

Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
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There are no personnel assigned to this fund.

Debt Service Funds - Detail

Lemone Trust Fund (Fund 3100)

**'11 Special Obligation Bonds - IBM Loan
(12/28/10)**

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$9,229,723	6.00%	10/01/20	\$104,027

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by monthly lease payments for the building.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$104,027	\$0	\$104,027
Total	\$104,027	\$0	\$104,027

Lemone Trust Fund (Fund 3100)

**'11 Special Obligation Bonds
2810 Lemone Industrial Blvd - IBM Building
Robert M. Lemone Trust (12/28/10)**

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$2,550,000	5.25%	01/01/21	\$108,252

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$108,252	\$1,187	\$109,439
Total	\$108,252	\$1,187	\$109,439

Debt Service Funds - Detail

Special Obligation Bond - Downtown Gov Center (Fund 3120)

Special Obligation Bonds	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
16 Improv.. Downtown Govt. Center	\$17,580,000	3.50% - 5.00%	09/30/28	\$12,570,000

In July 2016, the City issued Special Obligation Refunding Bonds. The City intends to fund the annual debt service payments in the bonds through lease payments to be charged to the City enterprise and governmental departments that will occupy space in the government center. The bonds were issued to refund the City's Special Obligation Bonds, Series 2008B.

Year	Principal Requirements	Interest Requirements	Total Requirements
2021	\$1,350,000	\$424,200	\$1,774,200
2022	\$1,415,000	\$355,075	\$1,770,075
2023	\$1,475,000	\$282,825	\$1,757,825
2024	\$1,550,000	\$207,200	\$1,757,200
2025	\$1,615,000	\$144,225	\$1,759,225
2026	\$1,670,000	\$94,950	\$1,764,950
2027	\$1,720,000	\$52,700	\$1,772,700
2028	\$1,775,000	\$17,750	\$1,792,750
Total	\$12,570,000	\$1,578,925	\$14,148,925

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Health and Environment

Description

The Health and Environment departments are a group of departments with a central mission to preserve, protect, and promote our community. These departments are diverse in that they receive their funding through one of three mechanisms: from general city funds, special revenue funds, or transfers from other funds. The departments receiving general city funding include Public Health and Human Services, Community Development, Economic Development, and Cultural Affairs. While there is some funding from dedicated sources such as grants and fees and service charges, much of the funding for these departments is considered to be general and, as such, can be moved from one department to any other general city funded department. The departments that receive special revenue funding include the Convention and Visitors Bureau, the Community Development Block Grant Fund, and the Contributions Fund. The funding for these departments are dedicated and must be used to meet the specific needs of those departments. The Office of Sustainability, while a general fund department, is completely offset by grants and transfers from the Utilities.

Health and Human Services

Public Health and Human Services provides essential services that support optimal health, safety, and well-being for all city and county residents.

Economic Development

Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia.

Cultural Affairs

Cultural Affairs enhances the vitality of the city and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive by fostering opportunities for creative expression and the preservation and celebration of the City's multi-cultural heritage.

Office of Sustainability

The Office of Sustainability is responsible for internal and external sustainability efforts in Columbia.

Community Development

The Office of Neighborhood Services, Building and Site Development, and Planning have been combined into one department to better serve the public. The goal is customer service. Neighborhood Services improves the quality of life for Columbia's residents through fairly and swiftly enforcing city codes related to residential life, building a sense of community by offering valuable volunteer opportunities, and providing resources for neighborhood leaders to solve issues independently. Building and Site Development responds to our community's building safety needs in order to deliver an effective and efficient system of services, which minimizes risk to life, health, and property. Planning provides long-range land use planning, transportation, housing, community and economic development planning services to the community.

Community Development Block Grant

Community Development Block Grant Fund (CDBG) administers federal funding to improve low to moderate income neighborhoods through improvement of public infrastructure and community facilities, demolition of dilapidated buildings, construction of replacement housing, assistance to home owners and prospective home buyers, and rehabilitation of existing housing.

Convention and Visitors Bureau

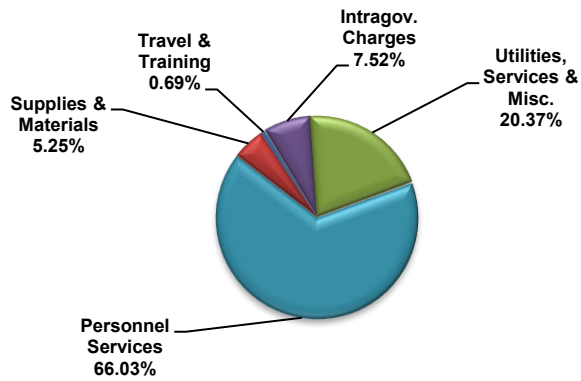
Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure, and group tour destination through direct solicitations, tradeshow attendance, advertising, and marketing.

Contributions Fund

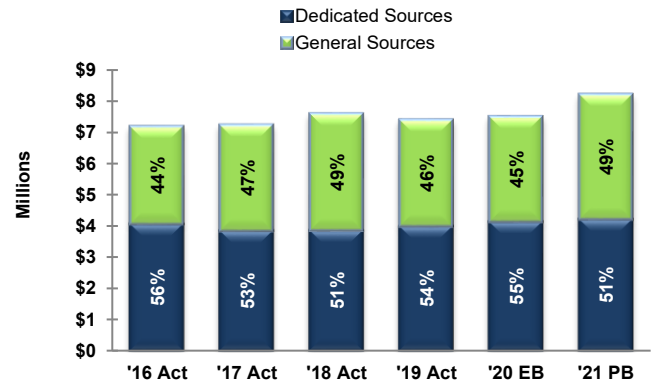
Contributions Fund manages donations to support and improve our community.

Public Health & Human Services - Summary

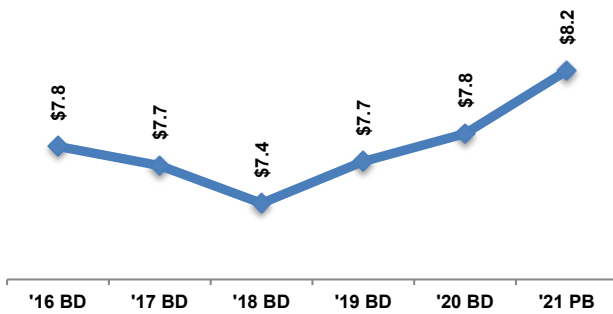
FY 2021 Total Expenditures By Category



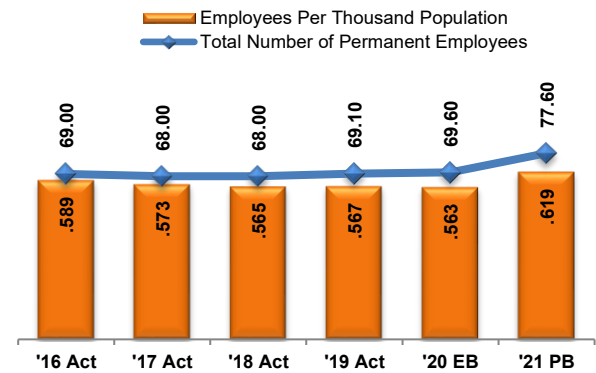
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$4,333,406	\$4,875,700	\$4,681,381	\$5,421,877	\$546,177	11.2%
Supplies & Materials	\$399,195	\$423,011	\$410,774	\$431,183	\$8,172	1.9%
Travel & Training	\$60,075	\$68,671	\$30,564	\$56,898	(\$11,773)	(17.1%)
Intragov. Charges	\$778,147	\$733,459	\$661,467	\$617,226	(\$116,233)	(15.8%)
Utilities, Services & Misc.	\$1,820,208	\$1,745,058	\$1,710,801	\$1,672,211	(\$72,847)	(4.2%)
Capital	\$0	\$0	\$0	\$11,713	\$11,713	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%
Operating Expenses	\$7,391,031	\$7,845,899	\$7,494,987	\$8,199,395	\$353,496	4.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$11,713	\$11,713	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants	\$2,861,386	\$2,980,447	\$3,088,771	\$3,068,501	\$88,054	3.0%
Other Funding Sources/Transfers	\$28,310	\$23,500	\$23,500	\$23,500	\$0	0.0%
Fees & Service Charges	\$836,124	\$928,455	\$807,170	\$911,673	(\$16,782)	(1.8%)
Other Local Revenue	\$266,480	\$210,955	\$213,169	\$209,070	(\$1,885)	(0.9%)
Dedicated Sources	\$3,992,300	\$4,143,357	\$4,132,610	\$4,212,744	\$69,387	1.7%
General Sources	\$3,398,731	\$3,702,542	\$3,362,377	\$3,998,364	\$295,822	8.0%
Total Funding Sources	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%

Department Summary

Description

The Columbia/Boone County Department of Public Health & Human Services provides essential services that support optimal health, safety, and well-being for all city and county residents.

Department Objectives

Administration: Responsible for the overall management of department operations. Includes the Epidemiology, Planning, and Evaluation Unit; Public Communications; and Vital Records. Provides staff support to the Board of Health.

Community Health Promotion: Supports overall community health with programs focused on overweight/obesity, physical activity, nutrition, adolescent health, HIV/STD, and health literacy. Emphasis is placed on evidence-based, comprehensive approaches to planning, developing, and evaluating health promotion initiatives to address social determinants of health.

Animal Control: Enforces Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, responsible pet ownership education, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations, and responding to injured animal and wildlife calls 24 hours per day.

Environmental Public Health: Enforces city, county, and state ordinances, rules, and regulations relating to environmental health and sanitation. Services include food service, licensed day care, lodging facility, and tattoo establishment inspections; food handler education and certification; permitting and monitoring of public and semi-public swimming pools; environmental lead assessments; and mosquito control. The unit administers the Boone County Waste Water Permit Program and enforces the county's nuisance ordinance.

Community Health: Provides population-based health services including: communicable disease investigation and treatment, tuberculosis control, immunizations, child care nurse consultation, blood lead testing, chronic disease screening and education, tobacco cessation, as well as refugee, family planning, well-woman, and sexually transmitted disease clinics.

WIC Program: Provides nutrition education, breastfeeding support, and supplemental food packages to women, infants, and children who meet medical and income requirements. The program serves women who are pregnant or breast-feeding; babies born prematurely, at a low birth weight or who demonstrate a medical or nutritional risk factor; and children under age five. Administers the Summer Food Program at Douglass Park.

Social Services: Provides a variety of social services including: pregnancy testing and counseling, pregnancy support services, Healthy Families America home visitation services, information and referral, medication assistance, utility assistance, and eligibility determination for department services.

Human Services: Work includes addressing the causes and conditions of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Columbia Human Services Commission and the Substance Abuse Advisory Commission.

Highlights/Significant Changes

For FY 2021, there are no currently proposed fee increases.

- For FY 2021, the Public Health and Human Services budget reflects an increase of \$365,209 or 4.7%.
- The department has been the lead for Columbia and Boone County's response to the COVID 19 pandemic. Activities have included case investigation, contact tracing, developing business guidance, providing education and awareness activities for the public, conducting COVID 19 outreach testing, and providing data to the community to characterize COVID 19 in Boone County. The department has also led the mass care/human services and financial donations management response to the pandemic.
- A supplemental request of \$621,541 to develop a public safety mental health collaboration with CPD is included in the FY 2021 budget. Potential models include:
 - Mobile Crisis Team- A group of mental health professionals who are available to respond to calls for service at the request of law enforcement officers.
 - Co-Responder Team- A specially trained officer and a mental health crisis worker respond together to mental health calls for service.

Strategic Priority: Social Equity - Improving the Odds for Success

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Department Summary - cont.

Highlights/Significant Changes - continued

- The department is a City/County department, and as such, serves all of the Boone County population. Employees per thousand Boone County population is estimated at 0.39 for FY 2021. Boone County pays one-third of costs for services in this budget.
- Social Services funding is \$893,556 for FY 2021. This amount remains unchanged since FY 2010 which was a decrease from the FY 2009 level of \$903,743.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	10.00	10.00	10.00	10.00	
Community Health Promotion	6.10	6.60	6.60	7.60	1.00
Animal Control	7.50	7.50	7.50	7.50	
Environmental Public Health	9.30	10.25	10.25	10.25	
Community Health	18.95	18.00	18.00	18.00	
Women, Infants, and Children (WIC)	8.50	8.50	8.50	8.50	
Human & Social Services	8.75	8.75	8.75	8.75	
Mental Health Collaboration	0.00	0.00	0.00	7.00	7.00
Total Personnel	69.10	69.60	69.60	77.60	8.00
Permanent Full-Time	66.00	66.00	66.00	75.00	9.00
Permanent Part-Time	3.10	3.60	3.60	2.60	(1.00)
Total Permanent	69.10	69.60	69.60	77.60	8.00

Public Health & Human Services

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (3010)						
Personnel Services	\$804,033	\$910,432	\$923,085	\$903,139	(\$7,293)	(0.8%)
Supplies and Materials	\$51,258	\$17,705	\$17,845	\$16,850	(\$855)	(4.8%)
Travel and Training	\$28,366	\$18,250	\$5,805	\$9,300	(\$8,950)	(49.0%)
Intragovernmental Charges	\$127,251	\$138,823	\$127,531	\$102,429	(\$36,394)	(26.2%)
Utilities, Services, & Misc.	\$248,762	\$81,296	\$87,650	\$82,816	\$1,520	1.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,259,670	\$1,166,506	\$1,161,916	\$1,114,534	(\$51,972)	(4.5%)
Community Health Promotion (3030)						
Personnel Services	\$386,958	\$471,393	\$483,619	\$458,065	(\$13,328)	(2.8%)
Supplies and Materials	\$81,409	\$64,970	\$65,070	\$59,336	(\$5,634)	(8.7%)
Travel and Training	\$3,256	\$4,142	\$4,142	\$4,142	\$0	0.0%
Intragovernmental Charges	\$30,070	\$39,358	\$33,440	\$40,833	\$1,475	3.7%
Utilities, Services, & Misc.	\$57,231	\$73,041	\$53,116	\$50,616	(\$22,425)	(30.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$558,924	\$652,904	\$639,387	\$612,992	(\$39,912)	(6.1%)
Animal Control (3110)						
Personnel Services	\$380,222	\$439,341	\$397,423	\$425,295	(\$14,046)	(3.2%)
Supplies and Materials	\$17,803	\$27,586	\$23,490	\$25,911	(\$1,675)	(6.1%)
Travel and Training	\$1,143	\$3,152	\$2,570	\$3,152	\$0	0.0%
Intragovernmental Charges	\$61,426	\$56,705	\$51,633	\$54,919	(\$1,786)	(3.1%)
Utilities, Services, & Misc.	\$178,897	\$188,081	\$186,868	\$194,567	\$6,486	3.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$639,491	\$714,865	\$661,984	\$703,844	(\$11,021)	(1.5%)
Environmental Public Health (3210)						
Personnel Services	\$535,410	\$605,068	\$532,862	\$630,223	\$25,155	4.2%
Supplies and Materials	\$18,158	\$20,945	\$18,530	\$18,987	(\$1,958)	(9.3%)
Travel and Training	\$10,968	\$17,872	\$3,000	\$9,372	(\$8,500)	(47.6%)
Intragovernmental Charges	\$126,413	\$96,499	\$87,046	\$78,146	(\$18,353)	(19.0%)
Utilities, Services, & Misc.	\$64,544	\$92,249	\$63,745	\$60,923	(\$31,326)	(34.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$755,493	\$832,633	\$705,183	\$797,651	(\$34,982)	(4.2%)
Community Health (3300)						
Personnel Services	\$1,223,689	\$1,383,138	\$1,267,104	\$1,372,657	(\$10,481)	(0.8%)
Supplies and Materials	\$149,924	\$205,917	\$199,655	\$208,017	\$2,100	1.0%
Travel and Training	\$10,437	\$13,375	\$3,800	\$13,375	\$0	0.0%
Intragovernmental Charges	\$231,468	\$222,082	\$199,874	\$190,083	(\$31,999)	(14.4%)
Utilities, Services, & Misc.	\$228,424	\$278,981	\$281,191	\$281,540	\$2,559	0.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,843,942	\$2,103,493	\$1,951,624	\$2,065,672	(\$37,821)	(1.8%)

Public Health & Human Services

Budget Detail By Division - Continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Women, Infants and Children (WIC)						
(3410)						
Personnel Services	\$499,212	\$525,761	\$525,761	\$522,733	(\$3,028)	(0.6%)
Supplies and Materials	\$9,190	\$12,850	\$12,878	\$12,850	\$0	0.0%
Travel and Training	\$3,704	\$3,850	\$3,150	\$3,850	\$0	0.0%
Intragovernmental Charges	\$128,367	\$113,505	\$102,690	\$99,385	(\$14,120)	(12.4%)
Utilities, Services, & Misc.	\$16,821	\$31,381	\$31,893	\$31,893	\$512	1.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$657,294	\$687,347	\$676,372	\$670,711	(\$16,636)	(2.4%)
Human & Social Services (4410) (4440)						
Personnel Services	\$503,882	\$540,567	\$551,527	\$539,023	(\$1,544)	(0.3%)
Supplies and Materials	\$71,453	\$73,038	\$73,306	\$78,406	\$5,368	7.3%
Travel and Training	\$2,201	\$8,030	\$8,097	\$8,457	\$427	5.3%
Intragovernmental Charges	\$73,152	\$66,487	\$59,253	\$51,431	(\$15,056)	(22.6%)
Utilities, Services, & Misc.	\$60,496	\$111,591	\$112,782	\$53,290	(\$58,301)	(52.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$711,184	\$799,713	\$804,965	\$730,607	(\$69,106)	(8.6%)
Mental Health Collaboration (4450)						
Personnel Services	\$0	\$0	\$0	\$570,742	\$570,742	
Supplies and Materials	\$0	\$0	\$0	\$10,826	\$10,826	
Travel and Training	\$0	\$0	\$0	\$5,250	\$5,250	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$23,010	\$23,010	
Capital	\$0	\$0	\$0	\$11,713	\$11,713	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$621,541	\$621,541	
Social Services Funding (4540)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$965,033	\$888,438	\$893,556	\$893,556	\$5,118	0.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$965,033	\$888,438	\$893,556	\$893,556	\$5,118	0.6%
Department Total						
Personnel Services	\$4,333,406	\$4,875,700	\$4,681,381	\$5,421,877	\$546,177	11.2%
Supplies and Materials	\$399,195	\$423,011	\$410,774	\$431,183	\$8,172	1.9%
Travel and Training	\$60,075	\$68,671	\$30,564	\$56,898	(\$11,773)	(17.1%)
Intragovernmental Charges	\$778,147	\$733,459	\$661,467	\$617,226	(\$116,233)	(15.8%)
Utilities, Services, & Misc.	\$1,820,208	\$1,745,058	\$1,710,801	\$1,672,211	(\$72,847)	(4.2%)
Capital	\$0	\$0	\$0	\$11,713	\$11,713	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$7,391,031	\$7,845,899	\$7,494,987	\$8,211,108	\$365,209	4.7%

Public Health & Human Services

Authorized Positions By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (3010)					
7700 - Director, Public of Hlth & Hum Srvs	1.00	1.00	1.00	1.00	
7680 - Asst. Director, Pub. Hlth & Hum Srv	1.00	1.00	1.00	1.00	
7308 - Public Health Planning Supervisor	1.00	1.00	1.00	1.00	
4801 - Community Relations Spec.	1.00	1.00	1.00	1.00	
4103 - Senior Planner	3.00	3.00	3.00	3.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Administrative Supp. Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	10.00	10.00	10.00	10.00	
Permanent Full-Time	10.00	10.00	10.00	10.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	10.00	10.00	10.00	
Community Health Promotion (3030)					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7360 - Tobacco Enforcement and Educ. Officer**	0.00	0.50	0.50	0.50	
7303 - Health Educator ^^	4.85	4.85	4.85	5.85	1.00
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	6.10	6.60	6.60	7.60	1.00
Permanent Full-Time	5.25	5.25	5.25	6.25	1.00
Permanent Part-Time	0.85	1.35	1.35	1.35	
Total Permanent	6.10	6.60	6.60	7.60	1.00
^^ In FY 2021, a 1.00 FTE Health Educator position was added.					
** In FY 2020, 0.50 FTE Tobacco Enforcement and Education Officer was added to coordinate enforcement for the newly-established tobacco retail licensing program.					
Animal Control (3110)					
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	6.00	6.00	6.00	6.00	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	7.50	7.50	7.50	7.50	
Permanent Full-Time	7.50	7.50	7.50	7.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.50	7.50	7.50	7.50	
Environmental Public Health (3210)					
7309 - Communicable Disease Spec. #	0.05	0.00	0.00	0.00	
7207 - Environmental Public Health Supv	1.00	1.00	1.00	1.00	
7201 - Environmental Public Health Spec. *	7.00	8.00	8.00	8.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	9.30	10.25	10.25	10.25	
Permanent Full-Time	9.30	10.25	10.25	10.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.30	10.25	10.25	10.25	
# In FY 2020, 0.05 FTE Communicable Disease Specialist was reallocated to the Community Health division.					
* In FY 2020, 1.00 FTE Environmental Public Health Specialist was added to the Environmental Public Health division due to increased workload.					

Public Health & Human Services

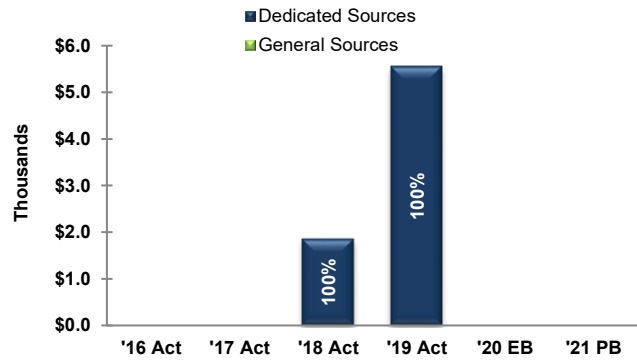
Authorized Positions By Division - Continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Community Health (3300)					
7600 - Community Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Supervisor	1.00	1.00	1.00	1.00	
7510 - Licensed Practical Nurse	1.00	1.00	1.00	1.00	
7506 - Nurse Practitioner ^	2.00	1.00	1.00	1.00	
7503 - Public Health Nurse	8.00	8.00	8.00	8.00	
7309 - Communicable Disease Spec **	0.95	1.00	1.00	1.00	
1030 - Medical Billing Clerk	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
Total Personnel	18.95	18.00	18.00	18.00	0.00
Permanent Full-Time	17.95	17.00	17.00	18.00	1.00
Permanent Part-Time	1.00	1.00	1.00	0.00	(1.00)
Total Permanent	18.95	18.00	18.00	18.00	0.00
** In FY 2020, 0.05 FTE Communicable Disease Specialist was reallocated from Environment Public Health.					
^ In FY 2020, a vacant 1.00 FTE Nurse Practitioner was deleted due to budget cuts.					
Women, Infants and Children (WIC) (3410)					
7451 - WIC Office Specialist	3.00	3.00	3.00	3.00	
7405 - Nutrition Supervisor	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.50	2.50	2.50	2.50	
1005 - Administrative Support Assistant	2.00	2.00	2.00	2.00	
Total Personnel	8.50	8.50	8.50	8.50	0.00
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	8.50	8.50	8.50	8.50	0.00
Human & Social Services (4410) (4440)					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Clinic Specialist	2.75	2.75	2.75	2.75	
7299 - Social Services Home Visit Spec.	3.00	3.00	3.00	3.00	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	8.75	8.75	8.75	8.75	0.00
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	8.75	8.75	8.75	8.75	0.00
Mental Health Collaboration (4450)					
7296 - Social Work Supervisor ***	0.00	0.00	0.00	1.00	1.00
7300 - Clinical Social Worker ***	0.00	0.00	0.00	6.00	6.00
Total Personnel	0.00	0.00	0.00	7.00	7.00
Permanent Full-Time	0.00	0.00	0.00	7.00	7.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	7.00	7.00
*** In FY 2021, 1.00 FTE Social Work Supervisor and 6.00 FTE Clinical Social Workers were created for the public safety mental health collaboration.					
Department Totals					
Permanent Full-Time	66.00	66.00	66.00	75.00	9.00
Permanent Part-Time	3.10	3.60	3.60	2.60	(1.00)
Total Permanent	69.10	69.60	69.60	77.60	8.00

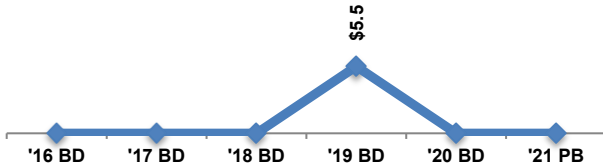
Capital Projects Fund - Health & Environment

There were no proposed expenditures in FY 2021.

Funding Sources



Budgeted Expenditure History (in Thousands)



There are no personnel directly assigned to this fund. When engineering is performed on projects, the Engineer's time is charged here.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$5,547	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,547	\$0	\$0	\$0	\$0	
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$5,547	\$0	\$0	\$0	\$0	
Total Expenses	\$5,547	\$0	\$0	\$0	\$0	

Funding Sources (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Oper. Trnsf (General Fd)	\$0	\$0	\$0	\$0	\$0
Use of Prior Year Resources	\$5,547	\$0	\$0	\$0	\$0
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0
Dedicated Sources	\$5,547	\$0	\$0	\$0	\$0
General Sources	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$5,547	\$0	\$0	\$0	\$0

Capital Projects - Major Projects and Fiscal Impact

Major Projects

Fiscal Impact

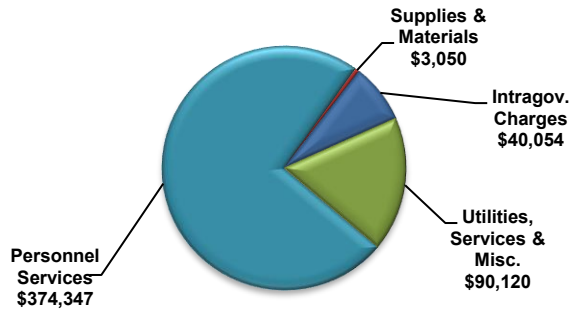
There are no projects planned for FY 2021.

Authorized Personnel

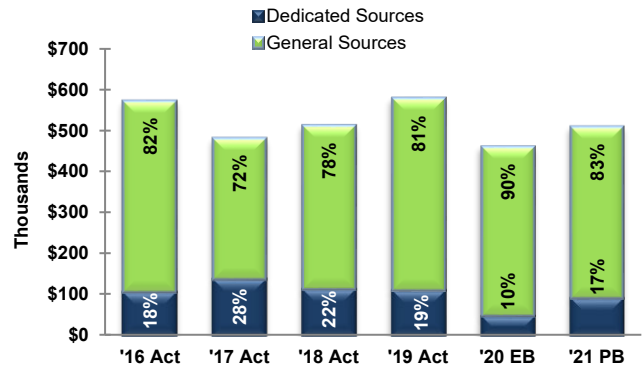
There are no personnel assigned to this fund.

Economic Development (General Fund)

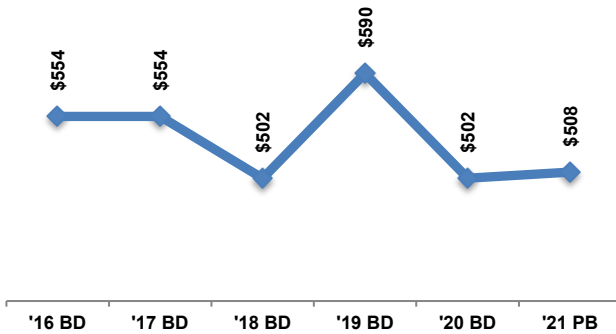
FY 2021 Total Expenditures By Category



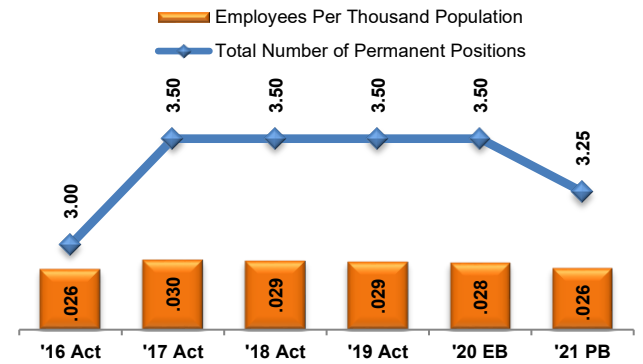
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$406,795	\$424,363	\$388,650	\$374,347	(\$50,016)	(11.8%)
Supplies & Materials	\$0	\$0	\$0	\$3,050	\$3,050	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$64,856	\$58,038	\$50,283	\$40,054	(\$17,984)	(31.0%)
Utilities, Services & Misc.	\$105,472	\$20,000	\$20,000	\$90,120	\$70,120	350.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%
Operating Expenses	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Funding Sources/Trnsfrs *	\$75,000	\$0	\$0	\$0	\$0	
Other Local Rev.**	\$32,032	\$45,482	\$45,482	\$88,602	\$43,120	94.8%
Dedicated Sources	\$107,032	\$45,482	\$45,482	\$88,602	\$43,120	94.8%
General Sources	\$470,091	\$456,919	\$413,451	\$418,969	(\$37,950)	(8.3%)
Total Funding Sources	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%

* In FY 2020, the transfer from CVB to REDI for Economic Development activities stopped and CVB started paying REDI directly.

**Other Local Revenues include a Reimbursement from REDI (Regional Economic Development Incorporated). For FY 2021 this also includes \$40,000 from the Mid-MO RPC for partial reimbursement of Entrepreneurship Program Coordinator position.

Department Summary

Description

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

Department Objectives

Strategic Priority: Economy - Jobs that Support Families

The staff's goal is to promote positive economic growth in Columbia and Boone County while maintaining the region's exceptional quality of life. The Department/REDI purpose is to facilitate the creation and retention of quality, sustainable jobs in our community.

The three program areas are:

- 1) marketing the community as a destination for primary businesses with an emphasis on manufacturing, life science, and technology sectors by providing workforce, site, and building data to prospects;
- 2) working with existing employers on business retention and expansion, especially workforce development initiatives; and,
- 3) supporting the entrepreneurial community through a variety of activities, programs, and business counseling services at REDI's Innovation Hub through collaborative and coordinated efforts with area resources and agencies.

Highlights/Significant Changes

- Staff participated in several of the strategic planning retreats for the City's new Strategic Plan, and staff currently serve on the High Performing Government and Healthy Environment teams.
- The International Economic Development Council (IEDC) recognized REDI as an Accredited Economic Development Organization (AEDO) in 2017. REDI is one of only 62 organizations to earn AEDO status worldwide. Staff is currently working on the 2020 reaccreditation process.
- REDI contracted with the Docking Institute of Public Affairs to conduct a 2020 Columbia, Missouri Labor Basin Labor Availability Analysis. The purpose of this report is to assess the "available labor pool", which represents those who indicate that they are looking for employment or would consider changing their jobs for the right employment opportunity.
- The Ewing Industrial Site, a 283 acre industrial parcel in northeast Columbia, was recertified as a Missouri Certified Site for 109.55 acres. REDI assisted the certification process with the Missouri Department of Economic Development.
- REDI staff and the REDI Incentives Subcommittee prepared a Chapter 100 Project Completion Summary of the ABC Laboratories, Inc. project. The summary was presented to the Boone County Commission and the Columbia Public Schools, and was shared with the other participating taxing districts.
- REDI continued regular briefing meetings with the Missouri Department of Economic Development, and involved DED staff in meetings, when appropriate, with our existing legacy employers to discuss State of Missouri workforce development, training and tax credit programs. REDI and DED also communicated with existing employers about COVID-19 business assistance programs and resources at the state and federal level.
- In prior years, REDI facilitated the site selection and Chapter 100 Revenue Bond incentives process for Aurora Organic Dairy, American Outdoor Brands, and Dana Light Axle Products. REDI continued engagement to ensure that the companies were in compliance with local incentive programs.
- REDI's Innovation Hub is a collaborative co-working space that offers business counseling, training sessions, classes, and programs to local entrepreneurs. Staff continually develops new programming for the Hub, which is currently home to over 25 entrepreneurs advancing their startups and business concepts.
- REDI collaborates with the City of Columbia's Supplier Diversity Program, Missouri Women's Business Center, Missouri Procurement Technical Assistance Center, and U.S. Small Business Administration to house offices and offer services to small businesses and entrepreneurs at REDI. Additionally, REDI staff collaborates with the region's other entrepreneurial resources, providing leadership and coordination of several initiatives, including hosting the Entrepreneurial Master Calendar.
- REDI is working alongside the Business Loop Community Improvement District to identify and support local small-scale manufacturing along the corridor. Small-scale manufacturers produce tangible goods, usually have between one and thirty employees and focus on both retail sales and wholesale distribution. The goal is to revitalize this working-class neighborhood with new, locally-owned small-scale manufacturers.

Highlights/Significant Changes - continued

- REDI partnered with the Business Loop Community Improvement District to launch a shared commercial kitchen. The kitchen will encourage the growth of local food entrepreneurs by reducing barriers and creating opportunities for those without easy access to a commercial kitchen. Additionally, a section of the kitchen will be named for Annie Fisher, a woman born to former slaves who, despite all the odds against her, was a very successful entrepreneur famous for her cooking, catering, the special biscuits she baked and sold across the country, owning and managing real estate, running a farm, and operating a restaurant she built on Old Hwy. 63.
- Staff continues to create and maintain marketing and promotional materials for REDI, including its website, social media presence, publications, videos, and Newlinks, an e-newsletter format that is distributed weekly or biweekly to a wide audience to share information and awareness of REDI programs and activities, many of which were in response to COVID-19, including a resource webpage, emails and weekly newsletter to communicate rapidly changing information, weekly call-in conference calls to field concerns and share resources and providing Zoom pro accounts to Hub clients.
- Staff assisted the Supplier Diversity Program Director with the promotion and sponsorship of events, workshops, contractor expos and an online directory of resources for the City's MWBE program, including providing editorial and graphic support for the Sharp End Entrepreneurial Development (SEED) grant program.
- The Supplier Diversity Program will move from the City Manager's Department to the Economic Development Department in FY 2021.
- REDI's Executive Assistant has been certified as a FaciliTrainer through NCCJ St. Louis. As a FaciliTrainer, this provides essential skills to train and facilitate others on the dialog around diversity, equity and inclusion. In addition, REDI's Executive Assistant joined the Inclusive Excellence for Boone County providing the opportunity to be aligned with the Inclusive Excellence for Business, a journey that includes organizational climate and intergroup relations, community engagement, training and education, access and success, and last but certainly not least organizational infrastructure.
- REDI President received the designation of Certified Economic Developer (CEcD) from IEDC upon passing the exam this spring. The CEcD designation recognizes qualified and dedicated practitioners in the economic development field and sets the standard of excellence within the profession. There are only 1,100 individuals with this designation worldwide.
- Staff completed and updated the Business Continuity Plan for the Economic Development Department and REDI, including establishing a more specific BCP in response to the COVID-19 situation.
- Staff implemented CAAP-related initiatives which included purchasing reusable plates, cups and silverware to reduce single-use items for meetings and events and instituted an employee-run recycling program to reduce waste generated.
- Staff implemented modified controls for all three suites at REDI's offices in response to the COVID-19 crisis including physical distancing, engineering controls, administrative controls, and providing PPE.
- Staff continues to participate in other community initiatives including Cradle to Career Alliance, Mayors Climate Protection Agreement Awards, Economic Outlook Conference, and University of Missouri and Columbia College student recruitment efforts.

Strategic Priority: Economy - Jobs That Support Families

Department of Economic Development

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Economic Development (4210)						
Personnel Services	\$406,795	\$424,363	\$388,650	\$374,347	(\$50,016)	(11.8%)
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$64,856	\$58,038	\$50,283	\$40,054	(\$17,984)	(31.0%)
Utilities, Services, & Misc.	\$105,472	\$20,000	\$20,000	\$23,120	\$3,120	15.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$577,123	\$502,401	\$458,933	\$437,521	(\$64,880)	(12.9%)

Supplier Diversity (4220)

Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$3,050	\$3,050	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$67,000	\$67,000	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$70,050	\$70,050	

Department Total

Personnel Services	\$406,795	\$424,363	\$388,650	\$374,347	(\$50,016)	(11.8%)
Supplies and Materials	\$0	\$0	\$0	\$3,050	\$3,050	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$64,856	\$58,038	\$50,283	\$40,054	(\$17,984)	(31.0%)
Utilities, Services, & Misc.	\$105,472	\$20,000	\$20,000	\$90,120	\$70,120	350.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$577,123	\$502,401	\$458,933	\$507,571	\$5,170	1.0%

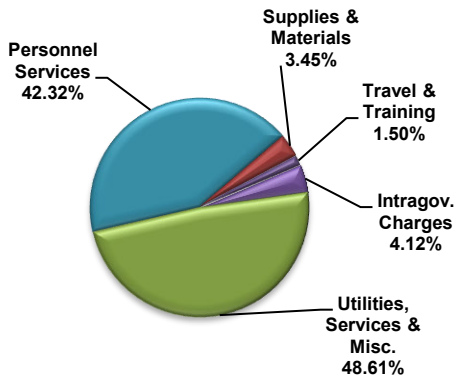
Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
8903 - Entrepreneurship Prog. Coord.	1.00	1.00	1.00	1.00	
8901 - Asst. Director, Economic Dev.	1.00	1.00	1.00	1.00	
8900 - Director, Economic Dev. *	0.50	0.50	0.50	0.25	(0.25)
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.50	3.50	3.50	3.25	(0.25)
Permanent Full-Time	3.50	3.50	3.50	3.25	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.50	3.50	3.50	3.25	(0.25)

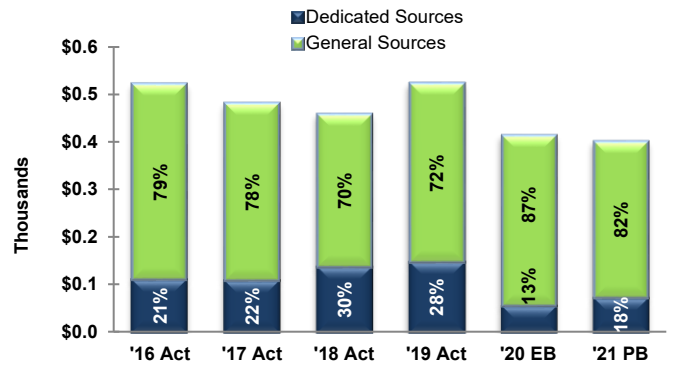
* In FY 2021, (0.25) FTE Economic Development Director has been reallocated to Airport due to the capital projects related to the new airport terminal.

Cultural Affairs (General Fund)

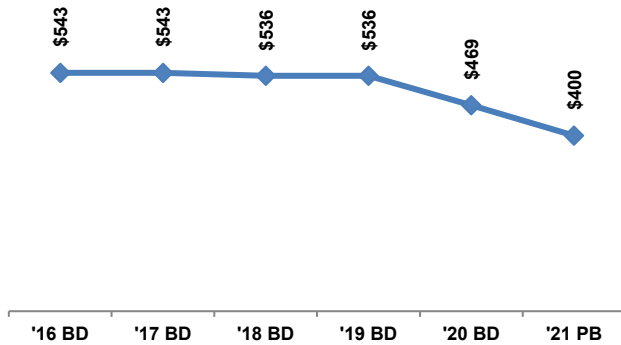
FY 2021 Total Expenditures By Category



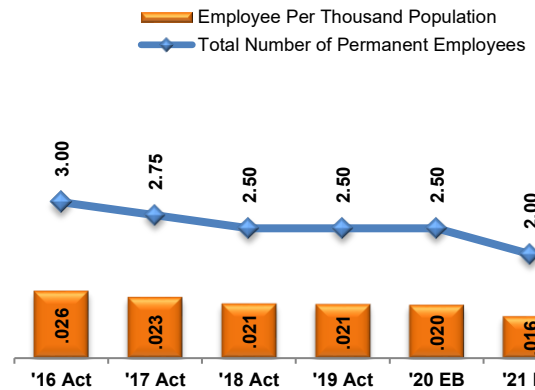
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$195,596	\$197,395	\$197,364	\$169,306	(\$28,089)	(14.2%)
Supplies & Materials	\$10,596	\$14,100	\$5,388	\$13,810	(\$290)	(2.1%)
Travel & Training	\$5,369	\$7,000	\$500	\$6,000	(\$1,000)	(14.3%)
Intragov. Charges	\$7,402	\$9,639	\$9,497	\$16,471	\$6,832	70.9%
Utilities, Services & Misc.	\$293,219	\$240,886	\$199,994	\$194,441	(\$46,445)	(19.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$9,746	\$0	\$0	\$0	\$0	
Total	\$521,928	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)
Operating Expenses	\$512,182	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)
Non-Operating Expenses	\$9,746	\$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	\$521,928	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grant Revenues	\$14,096	\$12,000	\$5,825	\$12,000	\$0	0.0%
Other Funding Sources/Transfers	\$62,800	\$4,890	\$4,890	\$5,700	\$810	
Other Local Revenue	\$27,124	\$13,540	\$2,540	\$13,540	\$0	0.0%
Fees and Service Charges	\$41,754	\$40,000	\$40,775	\$40,000	\$0	0.0%
Dedicated Sources	\$145,774	\$70,430	\$54,030	\$71,240	\$810	1.2%
General Sources	\$376,154	\$398,590	\$358,713	\$328,788	(\$69,802)	(17.5%)
Total Funding Sources	\$521,928	\$469,020	\$412,743	\$400,028	(\$68,992)	(14.7%)

Department Summary

Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia.

Cultural Affairs is the department liaison for the following boards and commissions:

- Commission on Cultural Affairs Standing Committee on Public Art
- Commission on Cultural Affairs
- Columbia Arts Fund Advisory Committee
- Mayor's Task Force on U.S.S. Columbia

Core Values

- **Service** - We exist to provide the best possible support to all arts and culture organizations in Columbia.
- **Communication** - We listen and respond with clarity and timeliness.
- **Continuous Improvement** - We maintain excellence by assessing our practices and by exploring new and innovative methods to serve.
- **Integrity** - Our office ethic will be one of integrity and impartiality regardless of the capacity of the organization we are serving.
- **Teamwork** - We value diversity and partnerships not only within our own organization but also throughout the community.
- **Stewardship** - We are responsible and respectful of the resources the community entrusts to us.

Strategic Priorities

- **Sustainability** - to provide resources to our arts and culture organizations so they are able to fulfill their missions.
- **Advocacy** - to influence public policy and resource allocation decisions that affect the Columbia arts and culture community.
- **Cultural Stewardship** - to ensure that Columbia celebrates and maintains its cultural heritage by responsible planning and management of cultural resources and assets.

Highlights/Significant Changes

- Department is proposing cuts to the FY 2021 budget in the areas of noncontractual services, dues, equipment rental, Sister City programming expenses, travel training, furniture, publishing and advertising, Community Arts programming expenses, and the services agreement with Vidwest. A decrease in the personnel budget is a result of the SR Admin position being transferred to the City Manager's budget.
- OCA embarked upon a mission in 2013 to increase the level of funding allocated to arts and culture organizations by creating and maintaining the Columbia Arts Fund (CAF), an arts endowment established at the Community Foundation of Central Missouri in 2012. The CAF's mission is to augment annual funding already distributed to eligible arts and culture organizations. Due to individual donations, contributions from the Convention and Visitors Bureau, and successful fundraisers such as the annual Celebration of the Arts event, the fund began its first distributions in FY 2017.
- Since expanding the Celebration of the Arts in 2014, approximately \$87,000 has been raised for the Columbia Arts Fund. The event was rebranded in 2016 and not only continues the tradition of unveiling an annual commemorative poster but also recognizes an individual who has provided invaluable service to an arts/cultural organization(s) nominated by their own peers.
- OCA continues to utilize an online funding application process for nonprofit arts organizations, which has improved customer service and ensured accessibility to all. Annual arts funding will remain at \$100,000 to support over 25 local nonprofit arts organizations.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District, Convention and Visitors Bureau, and the Columbia Police Department, continues with a 13th box completed in 2020. Four additional installations have also been created by students through OCA's Partner in Education with Columbia Public Schools, with a fifth box being installed at Garth and Broadway in 2020.
- The OCA continues its efforts to promote the arts. The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to residents and visitors. Other marketing initiatives include social media, weekly email newsletter, printed arts guides, and a public art mobile app.
- The OCA staff manages the Columbia Sister City program as well as acts as the liaison for the Mayor's Task Force on the U.S.S. Columbia. New international connections are always being explored to expand Columbia's reach throughout the world.
- Two Percent for Art projects, designated by City Council, are underway - the Molly Thomas-Bowden Neighborhood Policing Center and the Columbia Regional Airport Terminal. The Neighborhood Policing Center Percent for Art project has a total budget of \$72,625, with \$61,730 established for the artist commission. The Columbia Regional Airport Terminal Percent for Art project has a total budget of \$188,870, with \$150,550 established for artists commissions, which will include both a regional and national artist.
- The OCA coordinates the annual Columbia Values Diversity Celebration each year. Due to COVID-19 and precautions on holding a large-scale event that typically has more than 1,000 people in attendance, it has been decided to plan a virtual Celebration in FY 2021. Many of the Celebration's annual program components will still occur, such as the presentation of the Diversity Awards. New initiatives will be undertaken to highlight the diversity and inclusion initiatives in our community while making the virtual event accessible to all.

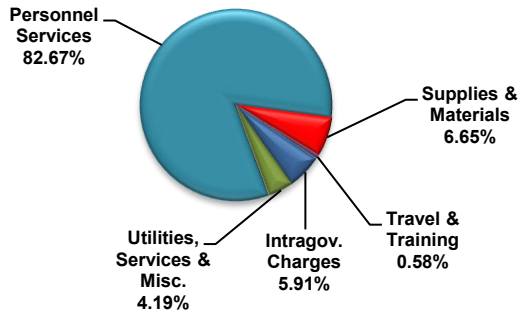
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Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
4629 - Cultural Affairs Manager	1.00	1.00	1.00	1.00	
4627 - Program Specialist	1.00	1.00	1.00	1.00	
4625 - Director, Cultural Affairs	0.00	0.00	0.00	0.00	
1006 - Sr. Administrative Support Asst. ^	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	2.50	2.50	2.50	2.00	(0.50)
Permanent Full-Time	2.50	2.50	2.50	2.00	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.50	2.50	2.50	2.00	(0.50)

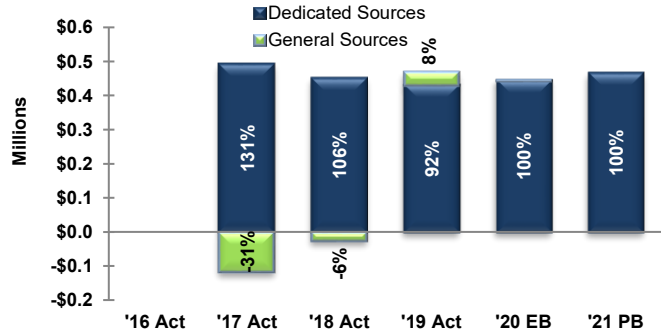
^ In FY 2021, the 0.50 FTE Sr. ASA will move to City Manager's office.

FY 2021 Total Expenditures By Category



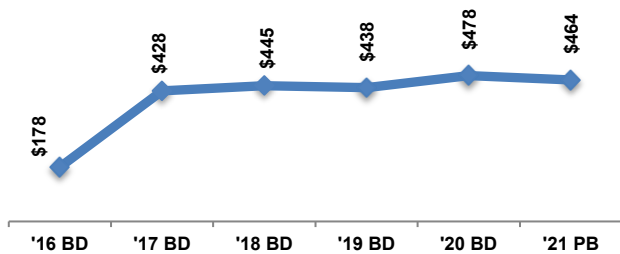
Funding Sources

FY 2014 - FY 2016 - in City Manager's budget
 FY 2017 - present - separate General Fund budget



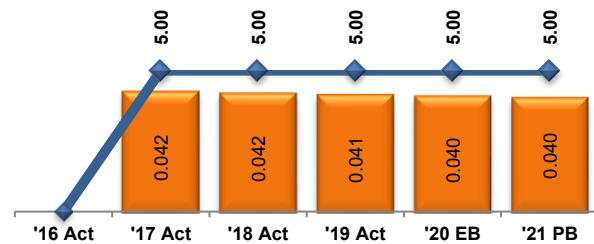
Budgeted Expenditure History (in Thousands)

FY 2014 - FY 2016 - in City Manager's budget
 FY 2017 - present - separate General Fund budget



Permanent Positions

Employee Per Thousand Population
 Total Number of Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$368,442	\$381,135	\$376,985	\$383,233	\$2,098	0.6%
Supplies & Materials	\$26,719	\$31,302	\$23,452	\$30,844	(\$458)	(1.5%)
Travel & Training	\$6,827	\$9,776	\$5,250	\$2,670	(\$7,106)	(72.7%)
Intragov. Charges	\$12,628	\$27,001	\$26,842	\$27,399	\$398	1.5%
Utilities, Services & Misc.	\$53,875	\$28,366	\$11,160	\$19,425	(\$8,941)	(31.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)
Operating Expenses	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)
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	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grant Revenue	\$31,000	\$31,000	\$31,000	\$31,000	\$0	0.0%
Operating Transfers *	\$389,202	\$444,524	\$410,633	\$432,571	(\$11,953)	(2.7%)
Other Local Revenue	\$8,750	\$0	\$0	\$0	\$0	
Dedicated Sources	\$428,952	\$475,524	\$441,633	\$463,571	(\$11,953)	(2.5%)
General Sources **	\$39,539	\$2,056	\$2,056	\$0	(\$2,056)	(100.0%)
Total Funding Sources	\$468,491	\$477,580	\$443,689	\$463,571	(\$14,009)	(2.9%)

* Transfers come from Water, Electric, Transit, Parking, Solid Waste, Storm Water, and Fleet Operations.

** A deficit for General Sources may occur due to timing issues regarding the receipt of grants and if the department comes in under budget in the year as transfers are set on budgeted expenditures.

Highlights/Significant Changes

Description

The mission for the Office of Sustainability (OS) is to *work with all City departments and the community to optimize resource use efficiency and improve economic, environmental, and social well-being*. As part of Columbia's efforts to increase conservation of fiscal and natural resources, it is important to have an office and staff dedicated to spearheading all sustainability efforts for the community. This ensures all areas of the local government and community are working together to reach the same goals.

The Office of Sustainability is the liaison for the Climate and Environment Commission.

Department Objectives

Continue supporting the implementation efforts of the Climate Action & Adaptation Plan (CAAP) including, but not limited to the following:

- Integrating climate goals in all divisions of the City of Columbia through creation of CAAP Actions Group, biannual meetings with all division heads, and developing a process for requiring mitigation, adaptation, and climate-equity impact assessments for programs and policies
- Creating a public-facing dashboard to show key performance indicators and progress of local climate action.
- Developing, coordinating, and implementing environmental education with community and regional partners to meet the goals of the CAAP.

Highlights/Significant Changes

This budget reflects the needed evolution from education and outreach to measurement and verification of our resilience and mitigation efforts. After the adoption of the Climate Action & Adaptation Plan (CAAP) by policy resolution PR-89-19, the City Manager evaluated the Office of Sustainability (OS) for the organizational and staff capacity for implementing the CAAP. In this budget, there are three proposed reassignments of existing employees.

- The new assignments are Environmental Programs Coordinator, Environmental Education Coordinator, and Sustainability Analyst. These titles replace Energy Educator, Storm Water Educator, and Waste Minimization Coordinator. These employees will continue to work in tandem with benefits to the Utilities and help the City meet their Council-directed goals for environmental stewardship and operational excellence. The employees' scope will broaden to encompass the needs of our community and organization, while also maintaining their continued resourcefulness and effectiveness. It is our intent that these new assignments will take over some of the data analyst needs of the organization. Examples of the needs approved in PR 89-18 include:
 - CAAP I-2.1.3: Develop a decision matrix to be used to integrate mitigation and adaptation priorities into City planning and standards.
 - CAAP I-2.1.4: Develop a process for requiring mitigation, adaptation and climate-equity impact assessments for all new policies and projects that meet threshold criteria.
- This budget reflects the cooperative agreement with the Missouri Department of Conservation for partial salary funding of the Community Conservationist position. This position coordinates projects with departments and community education efforts about the social, environmental, and economic benefits to urban conservation. This position also manages the 3M Urban Restoration grant, CoMo Wild Yard program, and Mayors for Monarchs efforts.
- There are no general source revenues used to fund this budget. The costs for this budget are completely offset by the transfers of one-half of the savings that resulted from sustainability projects paid for by the Sustainability budget, grants, and funding from the utilities.

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Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
9918 - Sustainability Analyst *	0.00	0.00	0.00	1.00	1.00
9917 - Community Conservationist	1.00	1.00	1.00	1.00	
9915 - Sustainability Manager	1.00	1.00	1.00	1.00	
4533 - Waste Minimization Coord *	1.00	1.00	1.00	0.00	(1.00)
4509 - Environmental Program Coord **	1.00	1.00	1.00	1.00	
2584 - Environmental Education Coord ***	1.00	1.00	1.00	1.00	
Total Personnel	5.00	5.00	5.00	5.00	
Permanent Full-Time	5.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	5.00	5.00	5.00	

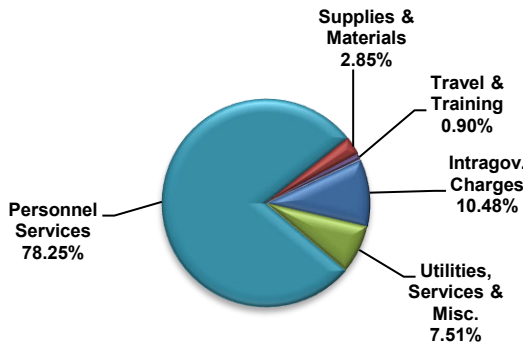
* In FY 2021, 1.00 FTE Waste Minimization Coordinator has been reassigned to a Sustainability Analyst position

** In FY 2021, 1.00 FTE Energy Educator was renamed Environmental Program Coord

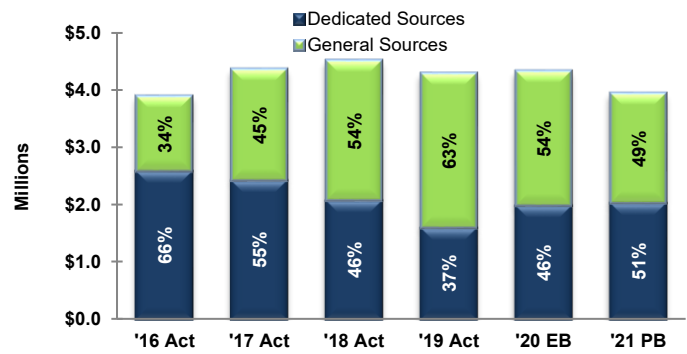
*** In FY 2021, 1.00 FTE Storm Water Educator was renamed Environmental Education Coord

Community Development - Summary

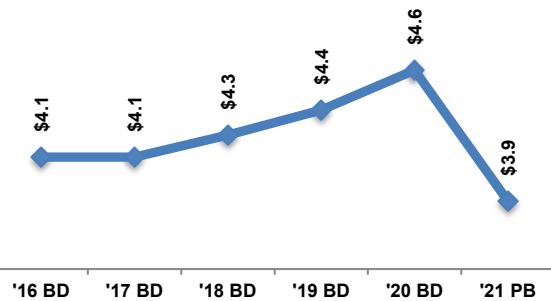
FY 2021 Total Expenditures By Category



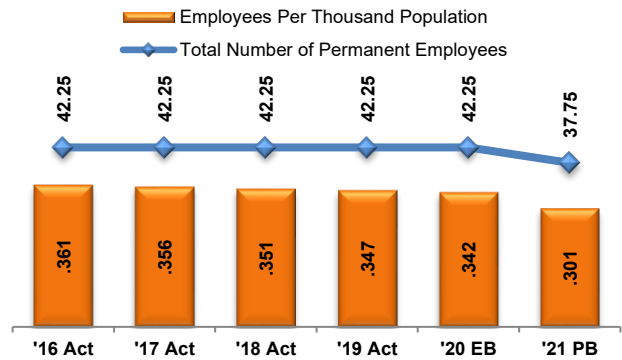
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,174,862	\$3,347,458	\$3,306,564	\$3,077,289	(\$270,169)	(8.1%)
Supplies & Materials	\$96,585	\$135,464	\$102,492	\$112,224	(\$23,240)	(17.2%)
Travel & Training	\$47,788	\$43,004	\$17,545	\$35,554	(\$7,450)	(17.3%)
Intragov. Charges	\$643,670	\$627,007	\$581,027	\$412,118	(\$214,889)	(34.3%)
Utilities, Services & Misc.	\$293,743	\$407,062	\$303,660	\$295,248	(\$111,814)	(27.5%)
Capital	\$24,854	\$0	\$0	\$0	\$0	
Other	\$0	\$12,600	\$12,600	\$0	(\$12,600)	(100.0%)
Total	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)
Operating Expenses	\$4,256,648	\$4,559,995	\$4,311,288	\$3,932,433	(\$627,562)	(13.8%)
Non-Operating Expenses	\$0	\$12,600	\$12,600	\$0	(\$12,600)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$24,854	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants	\$80,942	\$222,386	\$222,386	\$222,386	\$0	0.0%
Other Funding Sources/Transfers	\$137,072	\$130,956	\$130,956	\$31,828	(\$99,128)	(75.7%)
Fees and Service Charges	\$1,318,995	\$2,060,731	\$1,558,401	\$1,601,360	(\$459,371)	(22.3%)
Other Local Revenue	\$27,714	\$35,950	\$33,686	\$28,745	(\$7,205)	(20.0%)
Intragov. Revenues (G&A Fees)	\$21,944	\$22,838	\$22,838	\$133,165	\$110,327	483.1%
Dedicated Sources	\$1,586,667	\$2,472,861	\$1,968,267	\$2,017,484	(\$455,377)	(18.4%)
General Sources	\$2,694,835	\$2,099,734	\$2,355,621	\$1,914,949	(\$184,785)	(8.8%)
Total Funding Sources	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)

Department Summary

Description

The Community Development Department has four functional divisions: Building and Site Development, Planning and Zoning, Neighborhood Services, and Housing Programs.

Building and Site Development functions as a "one stop shop" for the development community. This division is responsible for coordinating plan review, permitting, and inspection of both privately constructed infrastructure & building construction, and ensures compliance with Code of Ordinances, specifications & standards, and the adopted International Building Codes.

Neighborhood Services is responsible for residential code enforcement throughout the City and Volunteer Programs, which serves as a central point for residents who want to share their time and staff throughout the City who can use their help. Neighborhood Services administers compliance of the Rental Unit Conservation Law, as well as Health codes and the International Property Maintenance Code as it relates to residential properties.

Planning and Zoning consists of current & long-range planning. Current planning coordinates inter-departmental review of development projects to facilitate better communication and neighborhood engagement during the development process as well as administers, interprets, and prepares amendments to the Unified Development Code. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood & special area plans, transportation plans; and provides staff for the federally funded and mandated Columbia Area Transportation Study Organization (CATSO) transportation plan which collects demographic and economic data.

Community Development is the department liaison for the following boards and commissions:

- Bicycle/Pedestrian Commission
- Board of Adjustment
- Building Construction Codes Commission
- Columbia Land Trust Organization Board
- Historic Preservation Commission
- Housing and Community Development Commission
- Loan and Grant Committee
- Planning and Zoning Commission
- Tree Board

Highlights/Significant Changes

- There are several new fees for FY 2021: building permit fee (minimum \$50.00), failed inspection fee (\$50 for each failed inspection), removal of building or structure (50% of the fee for new builds with a minimum of \$50), inspection fee prior to moving the building or structure (\$50), electrical permit (\$50), plumbing permit (\$50), mechanical work fees (\$50), and fuel gas work - up to \$1,000 (\$50).
- For FY 2021, the Department is affected by the reduction in workforce due to the fiscal impacts of the COVID-19 pandemic. 4.5 FTE have been eliminated, plus two seasonal weed inspector positions. Some reductions in level of service are anticipated.
- Progress continues on the implementation of EnerGov software.

Building & Site Development:

- Staff continues to strive to protect the public health, safety, and welfare through the plan review and inspection of privately funded public infrastructure and residential and commercial structures. After going live with the electronic plan review of construction plans and online permitting and inspection scheduling on October 1, 2019, the division has continued to add permits to the online process, including residential. This will save the development community a trip to City Hall and significant money in printing costs. As of June 1, 2020, staff has issued 236 building permits for the construction of single family homes (compared to 205 at this time last year). Staff has issued 289 utility right-of-way permits
- In FY 2020 the Division implemented the transition to the 2018 International Building Code and the associated 2018 International Codes Council family of construction codes. As adopted by the City Council, the Building Code now includes the complete International Energy Code, making the City a leader in the State of Missouri.
- Due to budget austerity, two full-time positions have been removed from the division in FY 2021. This will lead to some level of service adjustments, such as next-day inspections only (rather than afternoon inspections scheduled in the morning), and increased turnaround time on single-family construction, trade permits, right of way permits, etc.

Department Summary - continued

Highlights/Significant Changes - continued

Neighborhood Services:

- As of June 5, 2020, ONS had 9,654 buildings and 26,581 units registered under the Rental Unit Conservation Law. This count is down from the previous year as COVID-19 has delayed compliance for some owners. Inspection of residential rental units is a requirement of the local ordinance. Certificates of Compliance are issued for three years and can be renewed for an additional three years if there are no violations reported. ONS responded to 233 tenant complaints, up 38.6% from the previous year.
- In FY 2019, ONS handled 4,373 code enforcement cases, most on residential properties excluding rental inspections. Code enforcement cases include 948 nuisance violations, 1,132 landscape management cases, 354 property maintenance cases and 223 vehicle violations (unlicensed/inoperable/junk filled).
- Volunteer Services reports that volunteers shared 39,867 hours of service in FY 2019 valued at \$1,013,809. Volunteers continue to play an important role in staffing events, educating others in the community about recycling and waste reduction, picking up litter in public spaces, and beautifying our right-of-way.
- Significant changes for FY 2021 include the elimination of two part time weed inspector positions. This change has shifted additional work to full time Code Enforcement Specialists with violations primarily as a result of complaints and not proactive enforcement. A Volunteer Program Specialist position has also been eliminated reducing the staffing for Volunteer Programs from 2.75 to 1.75. The eliminated position was primarily responsible for working with the Adopt-A-Spot Beautification Program and as a liaison to other departments, with significant time dedicated to Parks & Recreation programs.

Planning and Zoning:

- Begun in FY 2019 and completed in FY 2020, staff prepared, facilitated listening sessions, and conducted public hearings before the Planning and Zoning Commission relating to new regulations addressing short-term rentals (aka AirBnBs) within the city. The Planning and Zoning Commission's (PZC) recommendation was provided to the City Council on October 18, 2019. Council remanded the item back to the PZC on February 3, 2020 for reconsideration following Council-initiated changes. The PZC returned its reconsideration recommendation to the City Council on March 16, 2020. Due to the COVID-19 pandemic, the final action on the amended regulations has been delayed until December 2020.
- In FY 2019 staff began the process of preparing the 5-year update to the Comprehensive Plan; however, were redirected to prepared UDC text changes for medical marijuana (adopted June 2019) and short-term rentals (not yet adopted) as well as review of two special area studies (Business Loop 70 CID Plan and Scenic Rock Quarry Road Stakeholder Report). This redirection coupled with the COVID-19 pandemic and suspension of Boards and Commission meetings has delayed completion of this task. In FY 2020, staff continued to work with the Planning and Zoning Commission to produce a draft Status Report and series of surveys designed to solicit input from the public prior to forwarding the final Status Report to Council for its review and consideration. Staff anticipates completion of the 5-year update during the 1st quarter of FY 2021.
- In FY 2020 significant progress was made toward preparing amendments to the Unified Development Code (UDC) that would provide both "clean-up" of the existing provisions in efforts to streamline their implementation and to address administrative challenges encountered since March 2017. Presentation of recommended amendments before the Planning and Zoning Commission were begun August 2020. Full completion of proposed amendments is anticipated by mid-FY 2021 and would include revisions to both zoning and subdivision-related UDC code provisions.
- In FY 2020 staff continued to focus attention on training and customization of the EnerGov software (implemented FY 2019) which serves as the electronic application and review platform for all Division plan reviews. Staff participates weekly in conference call sessions with City IT and EnerGov personnel to assess system issues and identify solutions as well as participates in quarterly Midwest EnerGov User-Group meetings allowing for exchange of "tips and tricks" with the software.
- Division staff processed approximately 141 applications for concept review, annexation, permanent zoning, subdivision, conditional uses, Board of Adjustment, and development code text amendments during FY 2020 (through 3rd quarter). These activities are in addition to assistance with zoning verification for Business Licenses and the issuance of zoning verification letters.
- In FY 2020, The Division's Transportation Planners completed the 2050 Long-Range Transportation Plan (LRTP) and the FY 2020-2023 Transportation Improvement Program (TIP).
- Beginning in FY 2020, the Division's Transportation Planners with the assistance of the CATSO Technical Committee began the process of reviewing an amendment to the 2050 Long-Range Transportation Plan to address public transit transportation options.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Planning	6.10	6.10	6.10	5.91	(0.19)
Economic Planning	2.55	2.55	2.55	2.87	0.32
Volunteer Services	2.75	2.75	2.75	1.75	(1.00)
Neighborhood Programs	8.90	8.90	8.90	7.40	(1.50)
Building and Site Development	21.95	21.95	21.95	19.82	(2.13)
Total Personnel	42.25	42.25	42.25	37.75	(4.50)
Permanent Full-Time	42.25	42.25	42.25	37.25	(5.00)
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	42.25	42.25	42.25	37.75	(4.50)

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Planning (4010)						
Personnel Services	\$512,705	\$529,555	\$529,555	\$530,228	\$673	0.1%
Supplies & Materials	\$10,243	\$15,004	\$7,417	\$7,635	(\$7,369)	(49.1%)
Travel & Training	\$12,904	\$10,050	\$1,969	\$8,050	(\$2,000)	(19.9%)
Intragov. Charges	\$153,580	\$154,834	\$142,006	\$99,987	(\$54,847)	(35.4%)
Utilities, Services & Misc.	\$143,340	\$119,238	\$109,136	\$102,583	(\$16,655)	(14.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$12,600	\$12,600	\$0	(\$12,600)	(100.0%)
Total	\$832,772	\$841,281	\$802,683	\$748,483	(\$92,798)	(11.0%)
Economic Planning (4020)						
Personnel Services	\$174,859	\$237,160	\$237,160	\$276,857	\$39,697	16.7%
Supplies & Materials	\$4	\$2,560	\$2,560	\$2,560	\$0	0.0%
Travel & Training	\$3,139	\$6,000	\$6,000	\$6,000	\$0	0.0%
Intragov. Charges	\$248	\$11,004	\$9,439	\$8,565	(\$2,439)	(22.2%)
Utilities, Services & Misc.	\$14,552	\$17,217	\$17,217	\$17,217	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$192,802	\$273,941	\$272,376	\$311,199	\$37,258	13.6%
Volunteer Services (4030)						
Personnel Services	\$199,613	\$211,769	\$194,875	\$151,919	(\$59,850)	(28.3%)
Supplies and Materials	\$33,755	\$43,637	\$37,745	\$42,187	(\$1,450)	(3.3%)
Travel and Training	\$5,122	\$5,044	\$2,000	\$4,036	(\$1,008)	(20.0%)
Intragovernmental Charges	\$34,498	\$29,496	\$25,991	\$20,768	(\$8,728)	(29.6%)
Utilities, Services, & Misc.	\$17,235	\$20,992	\$20,192	\$20,992	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$290,223	\$310,938	\$280,803	\$239,902	(\$71,036)	(22.8%)
Neighborhood Programs (4035)						
Personnel Services	\$614,079	\$673,609	\$649,609	\$523,922	(\$149,687)	(22.2%)
Supplies and Materials	\$17,362	\$30,773	\$25,273	\$24,938	(\$5,835)	(19.0%)
Travel and Training	\$2,248	\$5,450	\$2,450	\$4,380	(\$1,070)	(19.6%)
Intragovernmental Charges	\$161,166	\$149,798	\$138,850	\$114,285	(\$35,513)	(23.7%)
Utilities, Services, & Misc.	\$49,893	\$84,526	\$80,526	\$63,747	(\$20,779)	(24.6%)
Capital	\$24,854	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$869,602	\$944,156	\$896,708	\$731,272	(\$212,884)	(22.5%)

Budget Detail By Division

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>\$ Change 21/20B</u>	<u>% Change 21/20B</u>
Building & Site Development (4040)						
Personnel Services	\$1,673,606	\$1,695,365	\$1,695,365	\$1,594,363	(\$101,002)	(6.0%)
Supplies & Materials	\$35,221	\$43,490	\$29,497	\$34,904	(\$8,586)	(19.7%)
Travel & Training	\$24,375	\$16,460	\$5,126	\$13,088	(\$3,372)	(20.5%)
Intragov. Charges	\$294,178	\$281,875	\$264,741	\$168,513	(\$113,362)	(40.2%)
Utilities, Services & Misc.	\$68,723	\$165,089	\$76,589	\$90,709	(\$74,380)	(45.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,096,103	\$2,202,279	\$2,071,318	\$1,901,577	(\$300,702)	(13.7%)
Department Totals						
Personnel Services	\$3,174,862	\$3,347,458	\$3,306,564	\$3,077,289	(\$270,169)	(8.1%)
Supplies and Materials	\$96,585	\$135,464	\$102,492	\$112,224	(\$23,240)	(17.2%)
Travel and Training	\$47,788	\$43,004	\$17,545	\$35,554	(\$7,450)	(17.3%)
Intragovernmental Charges	\$643,670	\$627,007	\$581,027	\$412,118	(\$214,889)	(34.3%)
Utilities, Services, & Misc.	\$293,743	\$407,062	\$303,660	\$295,248	(\$111,814)	(27.5%)
Capital	\$24,854	\$0	\$0	\$0	\$0	
Other	\$0	\$12,600	\$12,600	\$0	(\$12,600)	(100.0%)
Total	\$4,281,502	\$4,572,595	\$4,323,888	\$3,932,433	(\$640,162)	(14.0%)

Authorized Personnel By Division

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Planning (4010)					
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	0.41	0.41	0.41	0.41	
4103 - Senior Planner *	2.00	2.00	1.40	1.08	(0.32)
4101 - Planner *	1.00	1.00	1.60	1.60	
4104 - Neighborhood Communications Coord. #	0.00	0.00	0.00	1.00	1.00
1008 - Senior Administrative Supervisor	0.32	0.32	0.32	0.32	
1006 - Senior Admin Support Assistant ^	1.37	1.37	1.37	0.50	(0.87)
Total Personnel	6.10	6.10	6.10	5.91	(0.19)
Permanent Full-Time	6.10	6.10	6.10	5.41	(0.69)
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	6.10	6.10	6.10	5.91	(0.19)
Economic Planning (4020)					
4105 - Director, Community Development	0.30	0.30	0.30	0.30	
4103 - Senior Planner *	1.00	1.00	1.60	1.92	0.32
4101 - Planner *	1.00	1.00	0.40	0.40	
1008 - Senior Administrative Supervisor	0.25	0.25	0.25	0.25	
Total Personnel	2.55	2.55	2.55	2.87	0.32
Permanent Full-Time	2.55	2.55	2.55	2.87	0.32
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.55	2.55	2.55	2.87	0.32
Volunteer Services (4030)					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4615 - Volunteer Program Specialist ^	2.00	2.00	2.00	1.00	(1.00)
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	2.75	2.75	2.75	1.75	(1.00)
Permanent Full-Time	2.75	2.75	2.75	1.75	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	2.75	2.75	1.75	(1.00)

* During FY 2020, 0.60 FTE Sr. Planners were reallocated from Planning to Economic Planning and 0.60 FTE Planner was reallocated from Economic Planning to Planning. In FY 2021, an additional 0.32 FTE Sr. Planners were reallocated from Planning to Economic Planning.

^ In FY 2021, a 1.00 FTE Volunteer Program Specialist, 1.50 FTE Sr ASA, a 1.00 FTE Building Inspector and a 1.00 FTE Project Compliance inspector were deleted due to budget cuts.

Authorized Personnel By Division

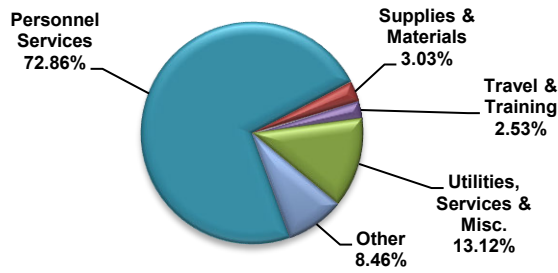
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Neighborhood Services (4035)					
4652 - Sr. Code Enforcement Specialist	2.00	2.00	2.00	2.00	
4650 - Code Enforcement Specialist	4.00	4.00	4.00	4.00	
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4105 - Director, Community Development	0.05	0.05	0.05	0.05	
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	0.00	-1.00
1008 - Senior Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant * ^	1.25	1.25	1.25	0.75	(0.50)
Total Personnel	8.90	8.90	8.90	7.40	(1.50)
Permanent Full-Time	8.90	8.90	8.90	7.40	(1.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.90	8.90	8.90	7.40	-1.50
Building & Site Development (4040)					
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5013 - Right of Way Technician	1.00	1.00	1.00	1.00	
5098/5113 - Engineering Specialist/Engineer	2.00	2.00	2.00	2.00	
5007 - City Arborist	1.00	1.00	1.00	1.00	
4998 - Project Compliance Inspector ^	4.00	4.00	4.00	3.00	(1.00)
4108 - Senior Plan Reviewer	3.00	3.00	3.00	3.00	
4105 - Director, Comm. Development	0.24	0.24	0.24	0.24	
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector ^	5.00	5.00	5.00	4.00	(1.00)
2160 - Addressing Specialist	0.25	0.25	0.25	0.25	
1008 - Senior Administrative Supervisor	0.33	0.33	0.33	0.33	
1006 - Senior Admin Support Assistant ^	2.13	2.13	2.13	2.00	(0.13)
Total Personnel	21.95	21.95	21.95	19.82	(2.13)
Permanent Full-Time	21.95	21.95	21.95	19.82	(2.13)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.95	21.95	21.95	19.82	(2.13)
Department Totals					
Permanent Full-Time	42.25	42.25	42.25	37.25	(5.00)
Permanent Part-Time	0.00	0.00	0.00	0.50	0.50
Total Permanent	42.25	42.25	42.25	37.75	(4.50)

^ In FY 2021, a 1.00 FTE Volunteer Program Specialist, 1.50 FTE Sr ASA, a 1.00 FTE Building Inspector, and a 1.00 FTE Project Compliance inspector were deleted due to budget cuts.

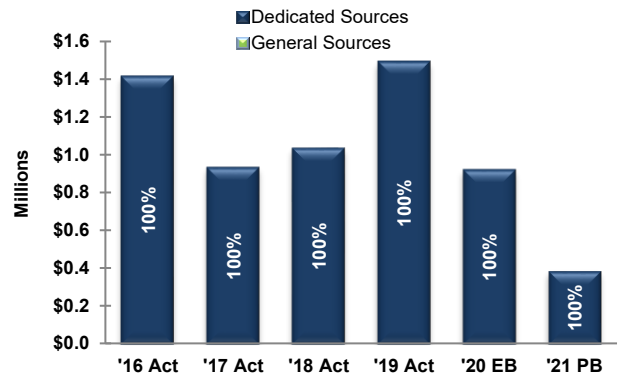
In FY 2021, a 1.00 FTE Neighborhood Communications Coord was moved from Neighborhood Services (4035) to Planning (4010).

CDBG Fund(Special Revenue Fund)

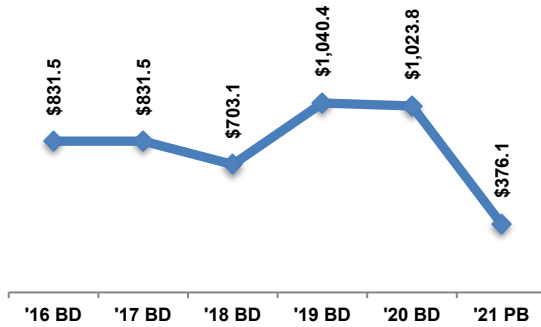
FY 2021 Total Expenditures By Category



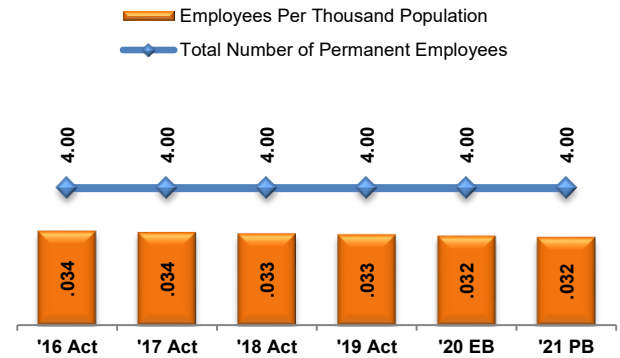
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$260,858	\$271,638	\$271,638	\$273,993	\$2,355	0.9%
Supplies & Materials	\$2,043	\$12,280	\$12,280	\$11,380	(\$900)	(7.3%)
Travel & Training	\$6,398	\$9,500	\$9,500	\$9,500	\$0	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,172,136	\$699,650	\$590,850	\$49,356	(\$650,294)	(92.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$45,432	\$30,768	\$30,768	\$31,828	\$1,060	3.4%
Total	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only.

Operating Expenses	\$1,441,435	\$993,068	\$884,268	\$344,229	(\$648,839)	(65.3%)
Non-Operating Expenses	\$45,432	\$30,768	\$30,768	\$31,828	\$1,060	3.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)

Funding Sources (Where the Money Comes From)

Grant Revenue	\$1,156,112	\$359,452	\$866,248	\$365,921	\$6,469	1.8%
Interest	\$10,430	\$13,184	\$10,136	\$10,136	(\$3,048)	(23.1%)
Other Local Revenue	\$400	\$900	\$900	\$0	(\$900)	(100.0%)
Use of Prior Year Sources	\$319,925	\$650,300	\$37,752	\$0	(\$650,300)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,486,867	\$1,023,836	\$915,036	\$376,057	(\$647,779)	(63.3%)

Highlights/Significant Changes

Description

Strategic Priority: Social Equity - Improving the odds for success - This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant (CDBG) Program and the HOME Investment Partnerships Program. These funds are used to assist low and moderate income citizens of the City with affordable housing, economic and workforce development, neighborhood revitalization and stabilization and community facilities. After receiving recommendations from the Housing and Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2021.

Department Objectives

- Administer federal and local funds to meet housing and community development needs in Columbia.
- Ensure the effective stewardship of public funds and land dedicated to affordable housing and community development efforts.
- Engage the community and neighborhoods to ensure affordable housing and community development efforts align with community needs.
- Work with the community, neighborhood associations, the development community and financial sectors to further meet affordable housing and community development needs in Columbia.
- Administer CDBG-CV CARES Act funding dedicated to preparing and responding to the impacts of COVID-19 on low to moderate income citizens, households and neighborhoods.

Highlights/Significant Changes

- The Housing Programs Division anticipates receiving a significant increase of CDBG funding for FY 2021 from additional funds allocated through the Coronavirus, Aid, Relief and Economic Security (CARES) Act passed by Congress on March 27, 2020. \$573,473 in additional funds has been awarded thus far, with 2 additional funding rounds of similar size to be awarded in summer of 2020. Additional temporary staffing needs are anticipated throughout 2021 and likely into 2022.
- The Housing Programs Manager led the ESF-14 group in formulating long-term response strategies to the impacts of the pandemic, under the County Disaster Recovery Plan. This work has also been complimentary to formulating funding recommendations for CDBG CARES Act funding. The Housing Programs Division anticipates allocating approximately \$1.5 million dollars in CDBG-CV funding and reprogrammed funding in total to address the impacts of COVID-19 on low to moderate income households, businesses and individuals.
- Construction on the Cullimore Cottages, a ten-unit affordable housing development in partnership with the Community Land Trust, began construction in 2020. Homes are anticipated to be completed in 2021.
- City Council has approved \$575,000 for loans to small businesses and micro-enterprise organizations impacted by the pandemic. Housing Programs Division staff have a robust process underway to engage minority and women owned businesses for these programs.
- Significant participation in the Homeownership Assistance Program for first time home buyers has continued even through the pandemic.

Strategic Priority: Social Equity - Improving the Odds for Success

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Changes
3975 - Housing Program Manager	1.00	1.00	1.00	1.00	
3961 - Sr. Housing Specialist *	0.00	1.00	1.00	1.00	
3960 - Housing Specialist *	2.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

* In FY 2020, 1.00 FTE Housing Specialist was reassigned to a Sr. Housing Specialist to meet new federally mandated fair housing regulations.

Community Development Block Grant (CDBG)

Purpose

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low to moderate income citizens of the City such as affordable housing, neighborhood revitalization and stabilization, economic and workforce development and community facilities. Guidelines for expenditure of annual Community Development Block Grant funds from 2020 through 2024 are as follows:

- 30 - 48% for Affordable Housing
- 10 - 30% for Neighborhood Revitalization and Stabilization
- 8- 15% for Economic and Workforce Development
- 8 - 15% for Community Facility
- 0 - 18% for Administration and Planning

These funding categories and guidelines for annual expenditure of CDBG funding are a direct result of public input received through the 2020-2024 consolidated planning process. An amended Council Policy Resolution to help guide CDBG and HOME funding was adopted by Council in early FY 2020 incorporating these guidelines. Significant changes from the previous 5-year Consolidated Plan include additional funding allocations to support efforts to address homelessness through goals involving vouchers and a 24-hour facility and additional structure for HOME funding to assist in maintaining progress reflective of overall 5-year affordable housing goals.

Due to stay at home orders that began in March 2020, this information will not be available until August 2020. It will also be included in the budget amendments portion of the Council Adopted Budget Document.

Resources

Entitlement Amount Estimate	Proposed
Reprogrammed Funds	FY 2021
Total Resources	\$0

Expenditures

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Affordable Housing:				
Housing Rehabilitation				
Subtotal (Council Policy 30-48%)	\$0	\$0	\$0	\$0
Neighborhood Revitalization and Stabilization:				
Subtotal (Council Policy 10-30%)	\$0	\$0	\$0	\$0
Economic Development:				
Subtotal (Council Policy 8-15%)	\$0	\$0	\$0	\$0
Community Facilities:				
Subtotal (Council Policy 8-15%)	\$0	\$0	\$0	\$0
Administration & Planning:				
Housing Programs Division				
Subtotal (Council Policy 0-18%)	\$0	\$0	\$0	\$0
Grand Total:	\$0	\$0	\$0	\$0

HOME Requests

Purpose

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. The City provides funds in the following five categories: Homeownership Assistance, Production and Preservation of Owner-Occupied Housing, Rental Production, Tenant-Based Rental Assistance, HOME Administration (15% of HOME funds is required to be set aside for CHDOs, and Administration is capped at 10%) All funds must be spent on projects that are defined by HUD as being "affordable." The Community Housing Development Organization (CHDO) Funding and will be allocated as part of the FY 2020 CHDO funding process in fall of 2020.

Due to stay at home orders that began in March 2020, this information will not be available until August 2020. It will also be included in the budget amendments portion of the Council Adopted Budget Document.

Resources

	Proposed FY 2021
Reprogrammed Funds	
Entitlement Amount Estimate	
Total Resources	\$0

Expenditures

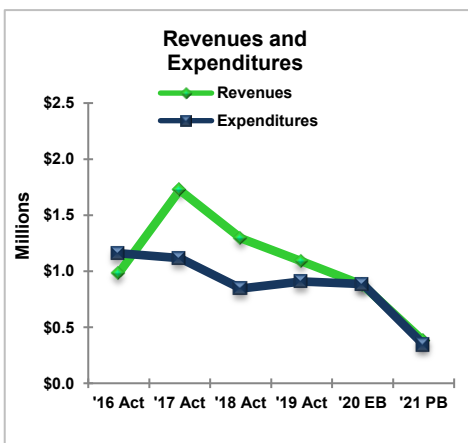
	Staff and Agency Requests	City Manager Recommended	Community Development Commission Recommended	City Council Adopted
Homeownership Assistance:				
Homeownership Assistance *				
Subtotal Projects (Council Policy 25-35%)	\$0	\$0	\$0	\$0
Production and Preservation of Owner-Occupied Housing:				
CHDO Set aside				
Creative Commons-Ash Street Dev.				
Subtotal Projects (Council Policy 15-30%)	\$0	\$0	\$0	\$0
Rental Production:				
CHA Providence Walkway				
Subtotal Projects (Council Policy 20-35%)	\$0	\$0	\$0	\$0
Tenant Based Rental Assistance:				
Subtotal (Council Policy 5-15%)	\$0	\$0	\$0	\$0
Administration:				
Housing Programs Division				
Subtotal (Council Policy 0-10%)	\$0	\$0	\$0	\$0
Grand Total:	\$0	\$0	\$0	\$0

* Includes: Neighborhood Development Homeownership Assistance Activities

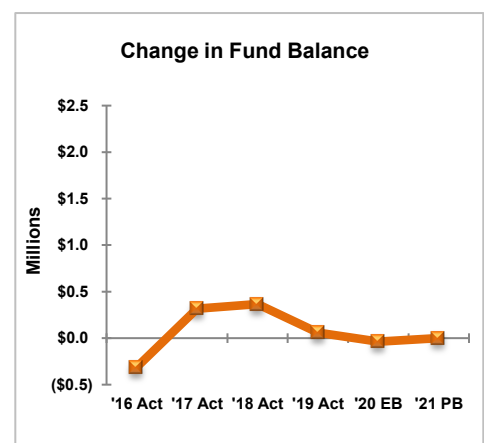
**Statement of Revenues, Expenditures, and Changes in Fund Balance
Community Development Block Grant (CDBG) Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Grant Revenue	\$1,156,112	\$359,452	\$866,248	\$365,921
Investment Revenue	\$10,430	\$13,184	\$10,136	\$10,136
Miscellaneous Revenue	\$400	\$900	\$900	\$0
Total Revenues	\$1,166,942	\$373,536	\$877,284	\$376,057
Expenditures:				
Personnel Services	\$260,858	\$271,638	\$271,638	\$273,993
Supplies & Materials	\$2,043	\$12,280	\$12,280	\$11,380
Travel & Training	\$6,398	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities Services & Other Misc.	\$1,172,136	\$699,650	\$590,850	\$49,356
Total Expenditures	\$1,441,435	\$993,068	\$884,268	\$344,229
Excess (Deficiency) of Revenues Over Expenditures	(\$274,493)	(\$619,532)	(\$6,984)	\$31,828
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$45,432)	(\$30,768)	(\$30,768)	(\$31,828)
Total Other Financing Sources/(Uses)	(\$45,432)	(\$30,768)	(\$30,768)	(\$31,828)
Net Change in Fund Balance	(\$319,925)	(\$650,300)	(\$37,752)	\$0
Fund Balance - Beginning	\$7,769,664	\$7,449,739	\$7,449,739	\$7,411,987
Fund Balance - Ending	\$7,449,739	\$6,799,439	\$7,411,987	\$7,411,987

Note: Actual column reflects total expenses for all grant activities. Proposed amounts include administrative costs only.



The graph at the left shows revenues are above or below expenditures as a result of the timing of the grant drawdown and the receipt of funds. The CDBG grant is a reimbursement grant which means the funds can only be received after the expenses occur and a drawdown request is submitted. This process may cross from one fiscal year to another which causes the revenues, expenditures, and change in fund balance to vary from year to year.



Financial Sources and Uses
Community Development Block Grant Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Grants	\$1,156,112	\$359,452	\$866,248	\$365,921
Interest	\$10,430	\$13,184	\$10,136	\$10,136
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$400	\$900	\$900	\$0
Total Financial Sources Before Transfers	\$1,166,942	\$373,536	\$877,284	\$376,057
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,166,942	\$373,536	\$877,284	\$376,057
Financial Uses				
Personnel Services	\$260,858	\$271,638	\$271,638	\$273,993
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$2,043	\$12,280	\$12,280	\$11,380
Travel & Training	\$6,398	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services and Other Misc.	\$1,172,136	\$699,650	\$590,850	\$49,356
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$45,432	\$30,768	\$30,768	\$31,828
Total Financial Uses	\$1,486,867	\$1,023,836	\$915,036	\$376,057
Financial Sources Over/(Under) Uses	(\$319,925)	(\$650,300)	(\$37,752)	\$0
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$37,752	\$37,752	\$0
Financial Sources Over/(Under) Uses		(\$650,300)	(\$37,752)	\$0
Cash and Cash Equivalent	\$37,752			
Less: GASB 31 Pooled Cash Adjustment	\$0			
Ending Cash Reserves	\$37,752	(\$612,548)	\$0	\$0

Budgeted Cash Reserve Target

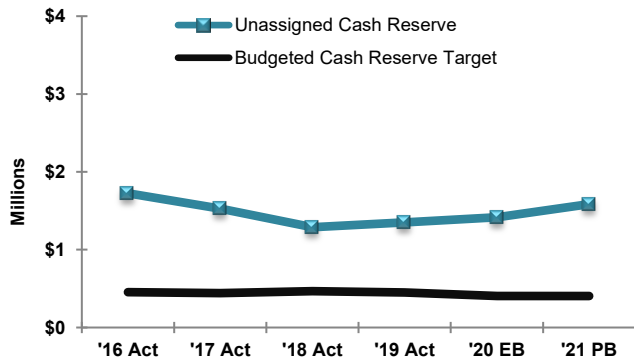
This is a special revenue fund primarily funded with CDBG federal grant funds. There is no budgeted cash reserve target for this fund. In the event the grant were to be cut, the City would either reduce expenses or pay for them with the Community Development budget.

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only.

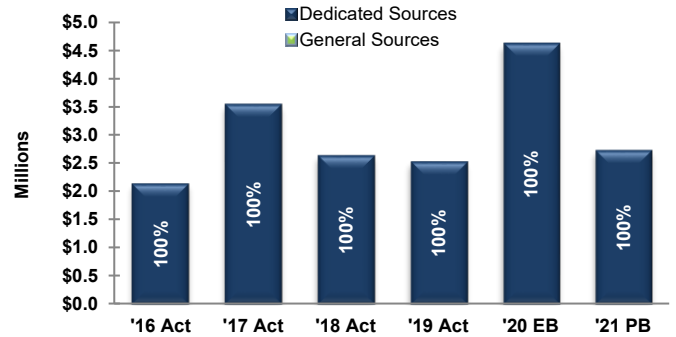
* GASB 16 and GASB 68 do not apply to special revenue funds such as the CDBG fund.

Convention and Visitors Bureau (Special Revenue Fund)

Ending Unassigned Cash Reserve



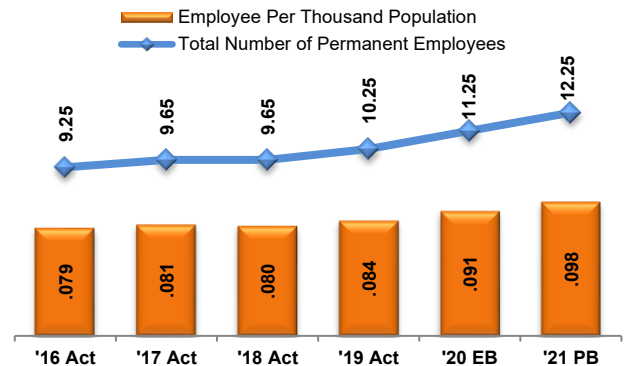
Funding Sources



The ending cash reserve target for CVB is consistently above the budgeted target.

In FY 2021, CVB reflects a nearly \$2.0 million decrease. This is largely due to lower transfers required for the airport terminal project as well as \$95,915 in budget cuts.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$676,751	\$836,777	\$836,777	\$891,827	\$55,050	6.6%
Supplies & Materials	\$26,389	\$32,395	\$19,180	\$20,600	(\$11,795)	(36.4%)
Travel & Training	\$18,376	\$20,600	\$15,600	\$6,800	(\$13,800)	(67.0%)
Intragov. Charges	\$270,446	\$212,757	\$204,733	\$168,757	(\$44,000)	(20.7%)
Utilities, Services & Misc.	\$1,271,140	\$1,544,292	\$1,515,162	\$1,438,981	(\$105,311)	(6.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$230,869	\$2,002,999	\$2,002,999	\$166,409	(\$1,836,590)	(91.7%)
Total	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)
Operating Expenses	\$2,263,102	\$2,646,821	\$2,591,452	\$2,526,965	(\$119,856)	(4.5%)
Non-Operating Expenses	\$230,869	\$2,002,999	\$2,002,999	\$166,409	(\$1,836,590)	(91.7%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)

Funding Sources (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$3,413,675	\$3,426,188	\$3,072,309	\$3,242,991	(\$183,197)	(5.3%)
Grant Revenue	\$92,141	\$102,979	\$102,979	\$102,979	\$0	0.0%
Interest Revenue	\$230,520	\$53,014	\$124,065	\$124,065	\$71,051	134.0%
Other Local Revenues	\$26,736	\$19,500	\$19,500	\$19,500	\$0	0.0%
Other Funding Sources/Transfers	\$22,021	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$1,048,139	\$1,275,598	\$0	(\$1,048,139)	(100.0%)
Less: Current Year Surplus	(\$1,291,122)	\$0	\$0	(\$796,161)	(\$796,161)	
Dedicated Sources	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)

Department Summary

Description

The Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure, group tour and sports destination through direct solicitations, tradeshow attendance, marketing, advertising, and public relations. The initial 2% lodging tax levied by City Council took effect in 1980 and the public approved an additional 2% increase in 1999. In August of 2016, the public approved another 1% increase to fund the Airport terminal project. This 1% is temporary and is projected to sunset after 23 years.

The CVB is liaison to the Convention and Visitors Advisory Board and the Columbia Sports Commission.

Department Objectives

The mission of the CVB is to generate economic growth and promote Columbia as a tourism destination that creates memorable experiences. In order to achieve that mission, the CVB focuses on the following: Increasing the number of regional and national conventions held in Columbia; increasing the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; increasing travel visitation through the enhancement and development of festivals, sports, events and attractions; providing exceptional service to convention and meeting customers.

Highlights/Significant Changes

FY 2021 expenses were adjusted downward in response to the significant drop in revenues expected. The FY 2021 budget is down \$1.9 million.

Budget cuts of \$95,915 include a \$42,000 reduction in the amounts provided to REDI, Maplewood Home, Blind Boone Home, and the Columbia Arts Foundation; elimination of the \$15,000 annual transfer to the Capital Projects Fund for the Walton Building repairs and maintenance; and a \$13,800 reduction in travel and training. The Other category reflects a decrease of \$486,590 due to lower transfers required for the airport terminal projects.

CVB Operations: Conference bookings for 2020 originally included several new events - a combination of sporting events and meetings/conferences that would bring significant room nights to Columbia. Unfortunately, due to COVID-19, most of those new events, along with many recurring ones, were canceled, leading to a significant loss of room nights and revenue. During the first months of the pandemic, the CVB sales team focused on communicating with hotels and meeting planners to determine which pieces of business were actually canceled and which were rebooked. Initially, most conference business booked in March/April/May was rescheduled for June-September. However, as June approached, the CVB began to see those meetings cancel altogether or convert to a virtual format.

The economic impact of the meetings/events that the CVB was able to track is significant at more than \$16 million. The sales team has been in continual contact with planners through surveys, emails, phone calls and has shared requested resources, such as information on best practices for meetings and events, as well as information on what procedures Columbia hotels are following to keep guests safe. As it has become apparent that meeting business is not returning as quickly as originally thought, approaches have been adapted to maximize leisure business by applying sale strategies to the leisure market.

In 2020 the Columbia Convention and Visitors Bureau launched the Columbia Sports Commission in hopes of increasing its sports tourism efforts. The Columbia Sports Commission advises the Convention and Visitors Bureau with its sports sales efforts to recruit, retain, and organize regional, state, and national sporting events; makes recommendations to the Convention and Visitors Advisory Board related to the support of sporting events and sporting-related projects and promotions; and advises the City Council on any sports-related efforts.

Destination and Tourism Awareness: Now it is more important than ever for visitors to see Columbia as a destination. The Columbia Tourism Ambassador (CTA) program will be vital to visitor communication and education. Since its inception in 2013, the program has certified over 800 CTAs and has a large active base that attends networking events, volunteers at events, and welcomes visitors to our city. As the CVB keeps ambassadors informed with what is happening in the community, ambassadors in turn will be able to share this information with visitors.

As the tourism industry continues to face the implications of the COVID-19 pandemic, it is important to understand that the health and safety parameters a destination has in place will become increasingly important to those researching travel. In FY 2021, key components of the CVB's messages will include information about what potential visitors can expect during a visit and also messaging to the community about how to continue to safely welcome visitors to the Columbia area.

Industry Partnerships: Also vital to tourism's success is a strong group of tourism industry partners. The CVB prides itself on the relationships it builds and maintains with businesses across the tourism sector. The CVB conducted its seventh annual Industry Partner Survey (IPS) to gauge partner satisfaction with various aspects of operations. Overall satisfaction with the CVB measured at 4.14 out of 5. The CVB continues to pursue new ways to creatively work with local partners to promote the destination, including initiatives developed with its creative agency, Woodruff, to help local stakeholders understand the importance of and their role in the tourism industry.

Department Summary - continued

Highlights/Significant Changes - continued

Economic Growth: The calendar year 2020 was forecasted to be strong; potentially bringing citywide occupancy and lodging tax numbers larger than 2019. Occupancy numbers plummeted with the onset of the pandemic. While the months of April, May and June usually show a citywide occupancy rate of 60%, this year's occupancy numbers slid to 21% in April and 30% in May. Lodging tax revenues mirrored that with a loss of approximately \$234,000 in lodging tax dollars in April and approximately \$250,000 in lodging tax dollars in May. Revenues and occupancy will rebound slowly, but it will take time to get back to the numbers that were originally forecasted.

Public Relations and Marketing: In FY 2020, the CVB's Meet CoMo campaign for leisure travel was expanded with an additional local sharing their views of Columbia with potential visitors. The CVB conducted its annual Advertising Effectiveness Study with the following results for FY 2019: Columbia's ads and PR messages reached approximately 2.1 million households; the campaign generated over 44,600 incremental trips, resulting in 134,000 room nights; more than \$22.6 million in incremental travel revenue that would not have occurred without the marketing efforts; and for every \$1 spent on marketing by the CVB, \$65 was generated in visitor spending. With the onset of the COVID-19 pandemic, marketing and public relations efforts were immediately paused as traveling came to standstill across the country. Communication efforts were altered to ensure constant communication with tourism industry partners and to act as a resource for locals and remaining visitors who were looking for information about Columbia, which included a completely revised homepage to reflect those changes. These resources also served to support local industry partners as they struggled during the pandemic. Beginning in mid-May of 2020, tourism marketing resumed as did outward-facing communication efforts via social media. In FY 2021, marketing for leisure travel, conventions and meetings, and sports will all be adjusted and remain agile to address the needs of the destination as well as how people are traveling while the pandemic continues.

Convention and Visitors Bureau

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Operations (4810)						
Personnel Services	\$607,042	\$737,075	\$737,075	\$794,621	\$57,546	7.8%
Supplies and Materials	\$26,389	\$32,395	\$19,180	\$20,600	(\$11,795)	(36.4%)
Travel and Training	\$18,376	\$20,600	\$15,600	\$6,800	(\$13,800)	(67.0%)
Intragovernmental Charges	\$270,446	\$212,757	\$204,733	\$168,757	(\$44,000)	(20.7%)
Utilities, Services, & Misc.	\$963,784	\$1,044,721	\$1,015,591	\$1,013,405	(\$31,316)	(3.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$217,869	\$1,990,999	\$1,990,999	\$154,409	(\$1,836,590)	(92.2%)
Total	\$2,103,906	\$4,038,547	\$3,983,178	\$2,158,592	(\$1,879,955)	(46.6%)
Tourism Development (4820)						
Personnel Services	\$69,709	\$99,702	\$99,702	\$97,206	(\$2,496)	(2.5%)
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.	\$307,356	\$499,571	\$499,571	\$425,576	(\$73,995)	(14.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$13,000	\$12,000	\$12,000	\$12,000	\$0	0.0%
Total	\$390,065	\$611,273	\$611,273	\$534,782	(\$76,491)	(12.5%)
Department Totals						
Personnel Services	\$676,751	\$836,777	\$836,777	\$891,827	\$55,050	6.6%
Supplies and Materials	\$26,389	\$32,395	\$19,180	\$20,600	(\$11,795)	(36.4%)
Travel and Training	\$18,376	\$20,600	\$15,600	\$6,800	(\$13,800)	(67.0%)
Intragovernmental Charges	\$270,446	\$212,757	\$204,733	\$168,757	(\$44,000)	(20.7%)
Utilities, Services, & Misc.	\$1,271,140	\$1,544,292	\$1,515,162	\$1,438,981	(\$105,311)	(6.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$230,869	\$2,002,999	\$2,002,999	\$166,409	(\$1,836,590)	(91.7%)
Total	\$2,493,971	\$4,649,820	\$4,594,451	\$2,693,374	(\$1,956,446)	(42.1%)

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Operations	9.30	9.80	9.80	10.80	1.00
Tourism	0.95	1.45	1.45	1.45	
Total Personnel	10.25	11.25	11.25	12.25	1.00
Permanent Full-Time	10.25	11.25	11.25	12.25	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.25	11.25	11.25	12.25	1.00

Convention and Visitors Bureau

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Operations (4810)					
9901 - Assistant City Manager	0.25	0.25	0.25	0.25	
8950 - Director, Convention & Tourism	1.00	1.00	1.00	1.00	
4801 - Community Relations Specialist +	0.00	0.00	0.00	1.00	1.00
4320 - Tourism Admin Supervisor	0.25	0.25	0.25	0.25	
4317 - Sports Sales Supervisor **	0.00	0.50	0.50	0.50	
4315 - Sports Sales Specialist ^	0.00	0.80	0.80	0.80	
4310 - Industry Relations Specialist	1.00	1.00	1.00	1.00	
4309 - Tourism Operations Analyst	1.00	1.00	1.00	1.00	
4302 - Tourism Services Supervisor	1.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist ^	3.80	3.00	3.00	3.00	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	9.30	9.80	9.80	10.80	1.00
Permanent Full-Time	9.30	9.80	9.80	10.80	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.30	9.80	9.80	10.80	1.00
Tourism Development (4820)					
4320 - Tourism Admin Supervisor	0.75	0.75	0.75	0.75	
4317 - Sports Tourism Supervisor **	0.00	0.50	0.50	0.50	
4315 - Sports Sales Specialist ^	0.00	0.20	0.20	0.20	
4300 - Tourism Services Specialist ^	0.20	0.00	0.00	0.00	
Total Personnel	0.95	1.45	1.45	1.45	
Permanent Full-Time	0.95	1.45	1.45	1.45	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.95	1.45	1.45	1.45	
Department Totals					
Permanent Full-Time	10.25	11.25	11.25	12.25	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.25	11.25	11.25	12.25	1.00

^ In FY 2020, a 1.00 FTE Tourism Services Specialist position was separated into a new classification called Sports Sales Specialist.

** In FY 2020, a 1.00 FTE Sports Tourism Supervisor was added and split between Operations and Tourism Development.

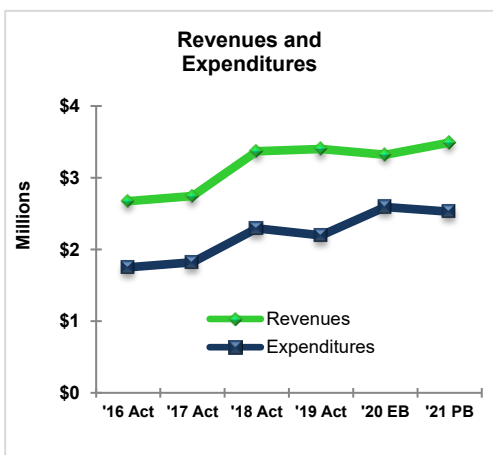
+ In FY 2021, a 1.00 FTE Community Relations Specialist position was reallocated to the department in which the position operates.

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Convention and Tourism Fund**

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
Revenues:				
Hotel/Motel Tax 3% Operating	\$2,048,205	\$2,057,108	\$1,843,385	\$1,945,795
Hotel/Motel Tax 1% Tourism Development Fund	\$682,735	\$684,540	\$614,462	\$648,598
Hotel/Motel Temp. Tax 1% Airport Improvements	\$682,735	\$684,540	\$614,462	\$648,598
Grant Revenues	\$92,141	\$102,979	\$102,979	\$102,979
Investment Revenue	\$230,520	\$53,014	\$124,065	\$124,065
Other Miscellaneous Revenues	\$26,736	\$19,500	\$19,500	\$19,500
Total Revenues	\$3,763,072	\$3,601,681	\$3,318,853	\$3,489,535
Expenditures:				
Personnel Services	\$676,751	\$836,777	\$836,777	\$891,827
Supplies & Materials	\$26,389	\$32,395	\$19,180	\$20,600
Travel & Training	\$18,376	\$20,600	\$15,600	\$6,800
Intragovernmental Charges	\$270,446	\$212,757	\$204,733	\$168,757
Utilities, Services & Other Misc.	\$1,271,140	\$1,544,292	\$1,515,162	\$1,438,981
Capital Additions	\$0	\$0	\$0	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$2,263,102	\$2,646,821	\$2,591,452	\$2,526,965
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$1,499,970	\$954,860	\$727,401	\$962,570
Other Financing Sources(Uses):				
Transfers In	\$22,021	\$0	\$0	\$0
Transfer to General Fund - CM Spec Events	(\$56,383)	\$0	\$0	\$0
Transfer to Employee Benefit Fund - FY 2019 One time	(\$2,450)	\$0	\$0	\$0
Transfer to GF for Boards & Commissions	(\$2,000)	(\$2,000)	(\$2,000)	(\$4,450)
Transfer to Cultural Affairs - Maplewood & Blind Boone	(\$30,000)	\$0	\$0	\$0
Transfer to Cultural Affairs - Col. Arts Fund	(\$25,000)	\$0	\$0	\$0
Transfers to Economic Development	(\$75,000)	\$0	\$0	\$0
Transfer to Capital Project Fund (Walton Bldg)	(\$15,000)	(\$15,000)	(\$15,000)	\$0
Transfer to Transit - Contribution	(\$12,036)	(\$14,570)	(\$14,570)	(\$14,570)
Transfer to General Fund (Parks & Rec events)+	(\$13,000)	(\$12,000)	(\$12,000)	(\$12,000)
Transfer to Airport Fund ++	\$0	(\$1,959,429)	(\$1,959,429)	(\$135,389)
Total Other Financing Sources/(Uses)	(\$208,848)	(\$2,002,999)	(\$2,002,999)	(\$166,409)
Net Change in Fund Balance	\$1,291,122	(\$1,048,139)	(\$1,275,598)	\$796,161
Fund Balance - Beginning	\$5,123,997	\$6,415,119	\$6,415,119	\$5,139,521
Fund Balance - Ending	\$6,415,119	\$5,366,980	\$5,139,521	\$5,935,682

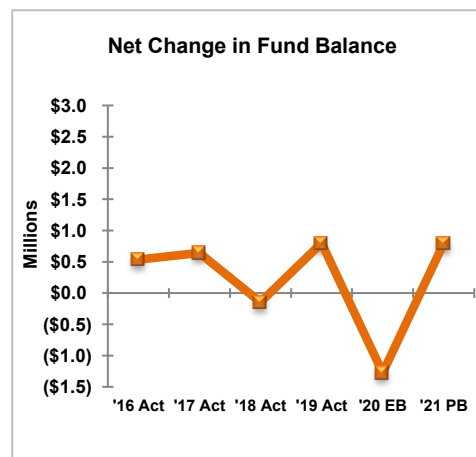
Ending Fund Balance includes funds restricted for airport projects and tourism development.

Percent Change in Fund Equity 25.20% (16.34%) (19.88%) 15.49%
 ++ Transfer of Temporary 1% Hotel/Motel Tax for Airport improvements (Airport Terminal - phase 1)



Funds received for the 1% hotel/motel tax that are dedicated for tourism development are accumulated over time and then used to fund specific projects. Beginning in FY 2017, there was also a 1% temporary hotel/motel tax being collected to fund airport improvements. These funds will be accumulated & transferred as needed for various airport improvement projects.

In FY 2017 there was a deficiency of revenues over expenditures due to a transfer of tourism development funds to the capital projects fund to help fund the parks and recreation indoor sports field house.



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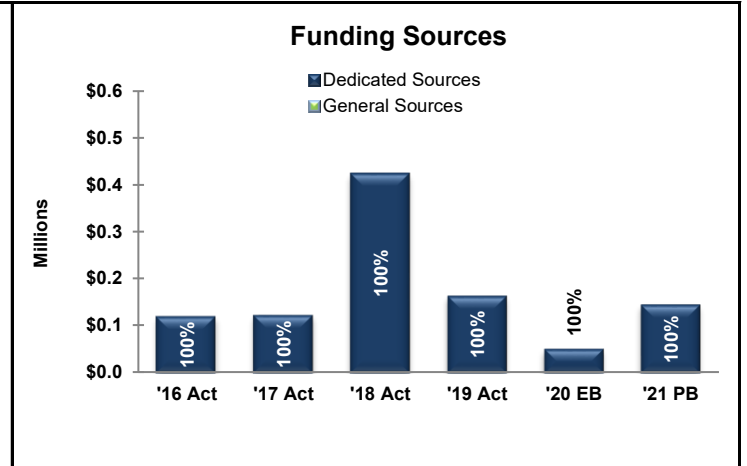
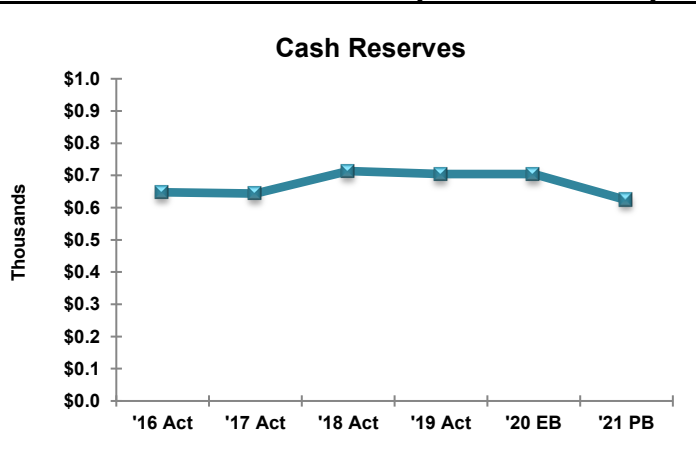
**Financial Sources and Uses
Convention and Tourism Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources for Operations*				
Hotel/Motel Tax 3% Operating	\$2,048,205	\$2,057,108	\$1,843,385	\$1,945,795
Grants	\$92,141	\$102,979	\$102,979	\$102,979
Interest	\$230,520	\$53,014	\$124,065	\$124,065
Less: GASB 31 Interest Adjustment	(\$74,039)	\$0	\$0	\$0
Other Local Revenues	\$26,736	\$19,500	\$19,500	\$19,500
Total Financial Sources Before Transfers	\$2,323,563	\$2,232,601	\$2,089,929	\$2,192,339
Transfers In	\$22,021	\$0	\$0	\$0
Total Financial Sources (for operations)	\$2,345,584	\$2,232,601	\$2,089,929	\$2,192,339
Financial Uses for Operations*				
Personnel Services	\$676,751	\$836,777	\$836,777	\$891,827
Less: GASB 16 Vacation Liability Adjustment**	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment**	\$0	\$0	\$0	\$0
Supplies & Materials	\$26,389	\$32,395	\$19,180	\$20,600
Travel & Training	\$18,376	\$20,600	\$15,600	\$6,800
Intragovernmental Charges	\$270,446	\$212,757	\$204,733	\$168,757
Utilities, Services & Other Misc.	\$1,271,140	\$1,544,292	\$1,515,162	\$1,438,981
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$230,869	\$2,002,999	\$2,002,999	\$166,409
Less: Expenses paid from Tourism Dev funds	(\$390,065)	(\$611,273)	(\$611,273)	(\$534,782)
Less: Transfers of 1% Temp tax to Airport	\$0	(\$1,959,429)	(\$1,959,429)	(\$135,389)
Total Financial Uses (for operations)	\$2,103,906	\$2,079,118	\$2,023,749	\$2,023,203
Financial Sources Over/(Under) Uses for Operations	\$241,678	\$153,483	\$66,180	\$169,136
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,348,771	\$1,348,771	\$1,414,951
Financial Sources Over/(Under) Uses		\$153,483	\$66,180	\$169,136
Unrestricted Cash and Cash Equivalents	\$1,218,683			
Less: GASB 31 Pooled Cash Adj	\$130,088			
Ending Cash Reserves	\$1,348,771	\$1,502,254	\$1,414,951	\$1,584,087
Budgeted Operating Expenses w/o Depr	\$2,530,650	\$2,069,103	\$2,069,103	\$2,526,965
Less: Tourism Development Op-Exp	(\$499,571)	(\$499,571)	(\$499,571)	(\$522,782)
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$230,858	\$188,358	\$188,358	\$166,409
Less: Op. Transfers from Tourism Dev Division	(\$13,500)	(\$13,500)	(\$13,500)	(\$12,000)
Less: Op. Transfer from 1% Temp Airport Tax	\$0	(\$200,156)	(\$200,156)	(\$135,389)
Total Budgeted Financial Uses for Operations	\$2,248,437	\$1,544,234	\$1,544,234	\$2,023,203
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$449,687	\$308,847	\$308,847	\$404,641
Above/(Below) Budgeted Cash Reserve Target	\$899,084	\$1,193,407	\$1,106,104	\$1,179,446

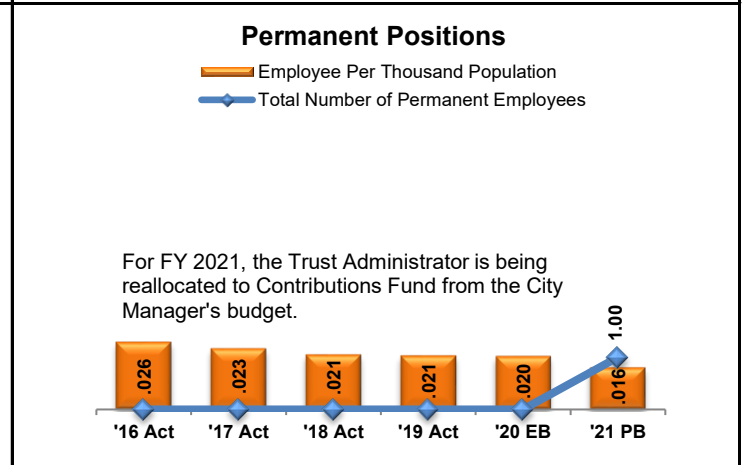
** GASB 16 and GASB 68 do not apply to special revenue funds such as the Convention and Tourism Fund.

*Does not include Tourism Development or Airport Improvement Hotel/Motel Tax dollars as these are not used for the operational costs of this fund.

Contributions Fund (Trust Fund)



Cash Reserves vary from year to year based on the amount of donations received and the amount transferred to other budgets to be spent. There is not a cash reserve target for this fund since most of the reserves are for specific projects and uses. Reserves are decreasing in FY 2021 due to the Trust Administrator position being reallocated from the City Manager's budget to use down some accumulated interest.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$124,186	\$124,186	
Supplies & Materials	\$4,673	\$5,430	\$5,430	\$5,430	\$0	0.0%
Travel & Training	\$720	\$3,185	\$3,185	\$3,185	\$0	0.0%
Intragov. Charges	\$507	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$12,306	\$21,055	\$21,055	\$3,315	(\$17,740)	(84.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$142,158	\$17,482	\$17,482	\$5,700	(\$11,782)	(67.4%)
Total	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%
Operating Expenses	\$18,206	\$29,670	\$29,670	\$136,116	\$106,446	358.8%
Non-Operating Expenses	\$142,158	\$17,482	\$17,482	\$5,700	(\$11,782)	(67.4%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Interest	\$28,671	\$11,930	\$11,930	\$13,838	\$1,908	16.0%
Other Local Revenue	\$121,017	\$17,482	\$17,482	\$47,223	\$29,741	170.1%
Operating Transfers	\$9,746	\$17,740	\$17,740	\$0	(\$17,740)	(100.0%)
Use of Prior Year Sources	\$930	\$0	\$0	\$80,755	\$80,755	
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$160,364	\$47,152	\$47,152	\$141,816	\$94,664	200.8%

Highlights/Significant Changes - Continued

Description

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the City of Columbia New Century Fund, Inc. and Share the Light. Donations include gifts of cash, securities, and some types of real property. Proper procedures have been established to ensure funds and donations are expended for the purpose designated by the donor.

Department Objectives

The Columbia Trust serves as a channel both to receive and solicit donations for City of Columbia projects that enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors.
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on or give to any Columbia Trust-related project.

Highlights/Significant Changes

- The Contributions Fund has four ongoing aspects: 1) The Columbia Trust which includes gifts directly to the City; 2) Share the Light, an ongoing program that allows small and repeated donations to a variety of city programs through a customer's utility bill; 3) The City of Columbia New Century Fund, a separate 501(c)(3) organization with a board appointed by City Council, and 4) Support for the Community Foundation of Central Missouri.
- The New Century Fund, established in 2001, functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. Most any significant enhancement to community life sponsored or directed by the City may become a project for the New Century Fund. Recent programs of the New Century Fund were the Columbia Public Schools' Influenza Inoculation program (majority funding granted from the David B. Lichtenstein Foundation through the NCF); the Christy Deliver Project - a re-landscaped main entrance to Stephens Lake Park; the Children's Grove - a community-wide gardens project at Stephens Lake Park to provide a positive influence in response to the Newtown, Connecticut, tragedy of December, 2012; upgrades to the Martin Luther King Memorial on Stadium Blvd; fundraising for a new dog-themed bench at the Grindstone Park Dog Park; and fund development for historical preservation in Columbia. The New Century Fund sponsors the annual Howard B. Lang, Jr. Award for Outstanding Volunteer Service to the City of Columbia.
- The New Century Fund and Community Foundation of Central Missouri are both ready to manage donations designated for the City's upcoming bicentennial celebrations. Smaller donations will be channeled through the New Century Fund, and larger gifts will be put into a special fund at the Community Foundation to pay for larger projects and/or act as reserve funds for future maintenance of major celebration projects.
- Share the Light has received over \$301,000 in donations since beginning in the summer of 2001. More than \$217,000 has been appropriated for use in a variety of city projects including community arts funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention and education, and crime prevention. Donations for this program are solicited each September.
- The Columbia Trust sends acknowledgement letters to donors to City fundraising projects including Share the Light (above) and CASH and HELP utility assistance programs. Regarding the CASH and HELP programs, nearly \$60,000 was distributed to these two programs last year, helping support hundreds of local families.
- The Trust Administrator works with the Columbia Trust, the New Century Fund, and serves as the executive director of the Community Foundation of Central Missouri (CFCM), which was established in 2010. CFCM is a 501(c)(3) nonprofit organization with an independent board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of June 2020, there were over \$9 million in assets in 125+ funds administered by the Community Foundation of Central Missouri. The funds and their earnings are used for charitable purposes mostly in the Columbia and central Missouri area. Over \$2,600,000 was gifted out from Community Foundation funds and programs to nonprofit organizations in FY 2019 - FY 2020 (the City's fiscal year and CFCM's overlap). Included in that total is the Foundation's 2019 end-of-year campaign named "CoMoGives," which received and distributed over \$955,000 in donations to 138 participating nonprofit agencies in Columbia.
- The Trust Administrator's office became one of two Donation Managers for the 2020 Emergency Operations Plan in response to the coronavirus pandemic. Collaborating with the City, Boone County, Heart of Missouri United Way, and Veterans United Foundation, the Community Foundation quickly raised nearly \$200,000 for pandemic relief. The collaborative, in total, made grants of over \$1,000,000 in the first four months of the crisis.
- FY 2021 reflects a \$124,186 increase in personnel expense because the Trust Administrator and Administrative Assistant (temporary) positions, which were previously included in the City Manager's budget, were moved back into the fund to use down the unrestricted accumulated balance.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
4619 - Trust Administrator*	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	0.00	0.00	1.00	1.00
Permanent Full-Time	0.00	0.00	0.00	1.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	1.00	1.00

* In FY 2021, 1.00 FTE Trust Administrator was reallocated from City Manager to Contributions in order to use down the unrestricted accumulated balance.

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Contributions Fund**

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$28,671	\$11,930	\$11,930	\$13,838
Miscellaneous Revenues	\$121,017	\$17,482	\$17,482	\$47,223
Total Revenues	\$149,688	\$29,412	\$29,412	\$61,061
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$124,186
Supplies & Materials	\$4,673	\$5,430	\$5,430	\$5,430
Travel & Training	\$720	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$507	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$12,306	\$21,055	\$21,055	\$3,315
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$18,206	\$29,670	\$29,670	\$136,116
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$131,482	(\$258)	(\$258)	(\$75,055)
Other Financing Sources(Uses):				
Transfers In	\$9,746	\$17,740	\$17,740	\$0
Transfers Out	(\$142,158)	(\$17,482)	(\$17,482)	(\$5,700)
Total Other Financing Sources/(Uses)	(\$132,412)	\$258	\$258	(\$5,700)
Net Change in Fund Balance	(\$930)	\$0	\$0	(\$80,755)
Fund Balance - Beginning	\$666,633	\$665,703	\$665,703	\$665,703
Fund Balance - Ending	\$665,703	\$665,703	\$665,703	\$584,948

**Financial Sources and Uses
Contributions Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Grant Revenue	\$0	\$0	\$0	\$0
Interest	\$28,671	\$11,930	\$11,930	\$13,838
Less: GASB 31 Interest Adjustment	(\$8,415)	\$0	\$0	\$0
Other Local Revenues ++	\$121,017	\$17,482	\$17,482	\$47,223
Total Financial Sources Before Transfers	\$141,273	\$29,412	\$29,412	\$61,061
Transfers In	\$9,746	\$17,740	\$17,740	\$0
Total Financial Sources	\$151,019	\$47,152	\$47,152	\$61,061
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$124,186
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,673	\$5,430	\$5,430	\$5,430
Travel & Training	\$720	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$507	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$12,306	\$21,055	\$21,055	\$3,315
Interest & Lease Payment	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$142,158	\$17,482	\$17,482	\$5,700
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$160,364	\$47,152	\$47,152	\$141,816
Financial Sources Over/(Under) Uses	(\$9,345)	\$0	\$0	(\$80,755)
Cash Reserves				
Beginning Assigned Cash Reserve		\$704,290	\$704,290	\$704,290
Financial Sources Over/(Under) Uses		\$0	\$0	(\$80,755)
Total Fund Balance	\$665,703			
Less: GASB 31 Pooled Cash Adjustment	\$38,587			
Ending Cash Reserves	\$704,290	\$704,290	\$704,290	\$623,535

Budgeted Cash Reserve Target

The primary expenditures from this fund are for items specifically donated; therefore, there is no budgeted cash reserve target for this fund.

++ Other Local Revenues include donations received.

* GASB 16 and GASB 68 do not apply to special revenue funds such as the Contributions Fund.

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

This statement takes information from the Statement of Revenues, Expenditures, and Changes in Fund Balance and subtracts out non-cash items (GASB adjustments for interest revenue).

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Parks and Recreation

Description

The Parks and Recreation Department oversees 3,546 acres of park land and manages 93 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and, as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and; therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation and all of the funding is dedicated. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

Parks & Recreation - General Fund Operations

This budget accounts for the parks and recreation program areas which do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program.

Recreation Services Fund

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development. The sections included in this fund are Sports Programming, Sports Fieldhouse, Aquatics, Community Recreation, Golf / Concessions, Senior / Life Enrichment / Special Events Programs, Special Olympics Adaptive, and the Activity and Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

Capital Projects Fund

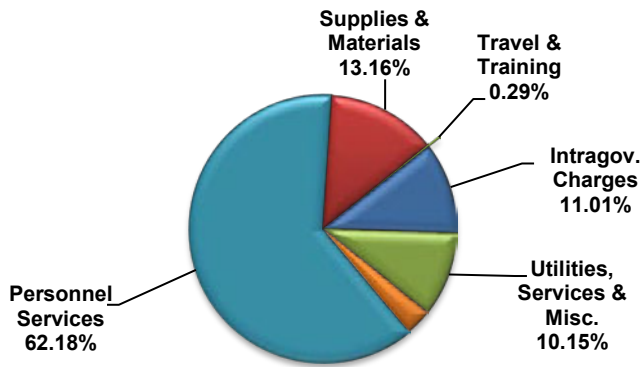
The general government capital projects related to the parks system are included in the Capital Projects Fund.

Parks Sales Tax Fund

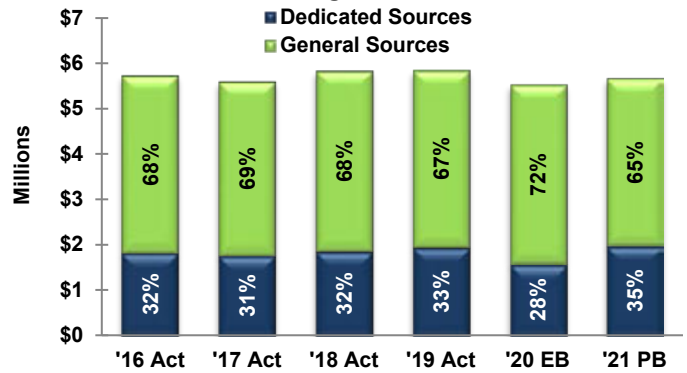
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a six year extension by Columbia voters in November, 2015. The extension will continue to be used to fund renovation/improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

Parks and Recreation - General Fund Operations

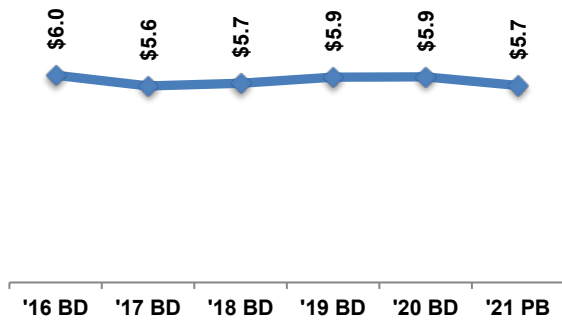
FY 2021 Total Expenditures By Category



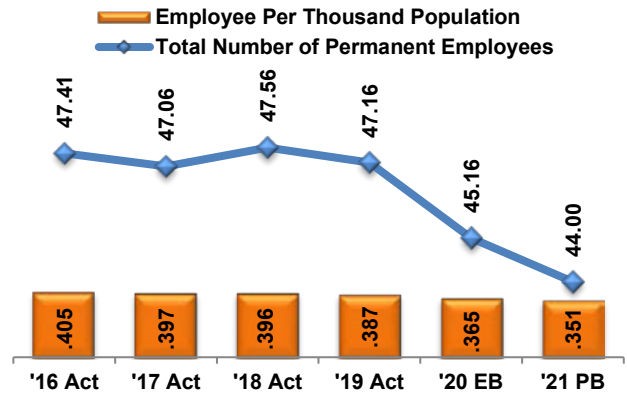
Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,732,438	\$3,695,389	\$3,388,283	\$3,520,181	(\$175,208)	(4.7%)
Supplies & Materials	\$817,929	\$781,328	\$748,117	\$744,950	(\$36,378)	(4.7%)
Travel & Training	\$20,685	\$16,822	\$12,062	\$16,215	(\$607)	(3.6%)
Intragov. Charges	\$602,380	\$595,248	\$571,321	\$623,315	\$28,067	4.7%
Utilities, Services & Misc.	\$630,564	\$589,414	\$578,271	\$574,663	(\$14,751)	(2.5%)
Capital	\$45,376	\$231,000	\$229,800	\$182,000	(\$49,000)	(21.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)

Summary

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Operating Expenses	\$5,803,996	\$5,678,201	\$5,298,054	\$5,479,324	(\$198,877)	(3.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$45,376	\$231,000	\$229,800	\$182,000	(\$49,000)	(21.2%)
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants	\$20,866	\$0	\$0	\$0	\$0	
Operating Transfer *	\$1,841,293	\$1,916,742	\$1,486,558	\$1,910,636	(\$6,106)	(0.3%)
Other Local Revenues	\$69,896	\$76,534	\$77,534	\$60,534	(\$16,000)	(20.9%)
Dedicated Sources	\$1,932,055	\$1,993,276	\$1,564,092	\$1,971,170	(\$22,106)	(1.1%)
General Sources	\$3,917,317	\$3,915,925	\$3,963,762	\$3,690,154	(\$225,771)	(5.8%)
Total Funding Sources	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)

* Transfers from Parks Sales Tax, Contributions Fund, and the Utility Funds (Water, Electric, Sewer, Solid Waste, and Storm Water)

Description

Description

The General Fund portion of the Parks and Recreation Department Budget includes Administration, a portion of the Park Ranger program, a portion of Park Planning & Development, a portion of Park Management and Operations, and the C.A.R.E. (Career Awareness Related Experience) Program. Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in the General Fund.

Department Objectives

- Fulfill the Parks and Recreation Department’s mission to improve our community’s health, stability, beauty, and quality of life by providing outstanding parks, trails, recreational facilities, and leisure opportunities for all Columbia citizens.
- Make good use of volunteers, partnerships, sponsorships, and grants to save taxpayer dollars.

Highlights/Significant Changes

- A Marketing Specialist was reallocated to the Parks and Recreation Department from the Community Relations Department.
- Intragovernmental Charges increased due to a large insurance claim.
- The Parks and Recreation Department was required to submit substantial budget cuts to help offset the City’s loss of revenue resulting from the financial impact of the COVID-19 pandemic. Consequently, all Parks and Recreation budget categories have decreased, except for Intragovernmental Charges. The FY 2021 budget cuts include the following:
 - Personnel - Elimination of two vacant FTE positions, Construction Mechanic and Natural Resource Park Supervisor. Elimination of Construction and Park Ranger temp salaries, elimination of budgeted overtime, and reduction in Maintenance and Horticulture temp salaries. A Maintenance Specialist position was downgraded to a Maintenance Technician. Services impacted are the elimination of the agreement and services for downtown landscape maintenance, reduction in the security/safety patrol of parks, and overall reduction in park maintenance.
 - Materials and Supplies - Reduction in fuel, instruments and apparatus, and horticulture supplies.
 - Travel and Training - Reduction across programs that do not require staff certifications.
 - Utilities - Services impacted by the reduction in the utilities category are the elimination of nine emergency phones in parks and trails, reduction of the spraygrounds season by two months, and elimination of water service for Adopt-A-Spots.
 - Services - Services impacted by the reduction in the services category are the elimination of Parks and Recreation’s sponsorship of the Show Me State Games and Diversity Breakfast, elimination of park contract security services, elimination of funding support for fee-based community trade shows/events/sponsorships, and postponement to a future year of pursuing department accreditation by the National Recreation and Park Association.
 - Capital Additions - Reduced \$49,000 compared to FY 2020.
- The Utilities Department continued their funding support of the C.A.R.E. (Career Awareness Related Experience) Program in the amount of \$48,093, as directed by the City Council in the FY 2020 budget. The total C.A.R.E. Program was cut 10% as part of the required budget cuts due to the financial impact of the COVID-19 pandemic.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	5.50	5.50	5.50	6.50	1.00
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Planning & Development	25.00	25.00	25.00	23.00	(2.00)
Parks Management	14.66	12.66	12.66	12.50	(0.16)
Total Personnel	47.16	45.16	45.16	44.00	(1.16)
Permanent Full-Time	47.16	45.16	45.16	44.00	(1.16)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.16	45.16	45.16	44.00	(1.16)

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (5010)						
Personnel Services	\$433,131	\$445,537	\$441,450	\$518,752	\$73,215	16.4%
Supplies and Materials	\$23,675	\$26,218	\$24,100	\$26,218	\$0	0.0%
Travel and Training	\$3,831	\$3,644	\$1,829	\$3,473	(\$171)	(4.7%)
Intragovernmental Charges	\$327,838	\$309,870	\$285,943	\$239,311	(\$70,559)	(22.8%)
Utilities, Services, & Misc.	\$44,104	\$52,010	\$45,116	\$53,443	\$1,433	2.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$832,579	\$837,279	\$798,438	\$841,197	\$3,918	0.5%
Career Awareness & Related Experience Program (CARE) (5110)						
Personnel Services	\$477,562	\$411,284	\$337,927	\$370,448	(\$40,836)	(9.9%)
Supplies and Materials	\$10,019	\$14,900	\$12,800	\$13,140	(\$1,760)	(11.8%)
Travel and Training	\$0	\$515	\$516	\$540	\$25	4.9%
Intragovernmental Charges	\$843	\$2,498	\$2,498	\$1,425	(\$1,073)	(43.0%)
Utilities, Services, & Misc.	\$7,809	\$6,599	\$5,736	\$6,036	(\$563)	(8.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$496,233	\$435,796	\$359,477	\$391,589	(\$44,207)	(10.1%)
Planning and Development (5200)						
Personnel Services	\$1,718,888	\$1,845,948	\$1,671,811	\$1,692,187	(\$153,761)	(8.3%)
Supplies and Materials	\$242,340	\$195,584	\$181,582	\$177,982	(\$17,602)	(9.0%)
Travel and Training	\$13,046	\$5,877	\$4,810	\$6,815	\$938	16.0%
Intragovernmental Charges	\$77,710	\$47,038	\$47,038	\$33,071	(\$13,967)	(29.7%)
Utilities, Services, & Misc.	\$140,811	\$84,637	\$82,533	\$77,732	(\$6,905)	(8.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,192,795	\$2,179,084	\$1,987,774	\$1,987,787	(\$191,297)	(8.8%)
Parks Management (5410)						
Personnel Services	\$1,102,857	\$992,620	\$937,095	\$938,794	(\$53,826)	(5.4%)
Supplies and Materials	\$541,895	\$544,626	\$529,635	\$527,610	(\$17,016)	(3.1%)
Travel and Training	\$3,808	\$6,786	\$4,907	\$5,387	(\$1,399)	(20.6%)
Intragovernmental Charges	\$195,989	\$235,842	\$235,842	\$349,508	\$113,666	48.2%
Utilities, Services, & Misc.	\$437,840	\$446,168	\$444,886	\$437,452	(\$8,716)	(2.0%)
Capital	\$45,376	\$231,000	\$229,800	\$182,000	(\$49,000)	(21.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,327,765	\$2,457,042	\$2,382,165	\$2,440,751	(\$16,291)	(0.7%)
Department Totals						
Personnel Services	\$3,732,438	\$3,695,389	\$3,388,283	\$3,520,181	(\$175,208)	(4.7%)
Supplies and Materials	\$817,929	\$781,328	\$748,117	\$744,950	(\$36,378)	(4.7%)
Travel and Training	\$20,685	\$16,822	\$12,062	\$16,215	(\$607)	(3.6%)
Intragovernmental Charges	\$602,380	\$595,248	\$571,321	\$623,315	\$28,067	4.7%
Utilities, Services, & Misc.	\$630,564	\$589,414	\$578,271	\$574,663	(\$14,751)	(2.5%)
Capital	\$45,376	\$231,000	\$229,800	\$182,000	(\$49,000)	(21.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324	(\$247,877)	(4.2%)

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (5010)					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist *	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 Assistant	2.50	2.50	2.50	2.50	
Total Personnel	5.50	5.50	5.50	6.50	1.00
Permanent Full-Time	5.50	5.50	5.50	6.50	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.50	5.50	5.50	6.50	1.00

* In FY 2021, 1.00 FTE Marketing Specialist was reallocated from Community Relations back to Parks & Rec.

Authorized Personnel By Division - continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Career Awareness & Related Experience Program (CARE) (5110)					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	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	
Planning and Development (5200)					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor ^	1.00	1.00	1.00	0.00	(1.00)
2412 - Parks & Grounds Tech-773 ^^	5.00	6.00	6.00	6.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2380 - Construction Mechanic-773 ^	3.00	3.00	3.00	2.00	(1.00)
2379 - Construction Technician-773	3.00	3.00	3.00	3.00	
2370 - Parks & Grounds Spec -773	2.00	2.00	2.00	2.00	
2303 - Sr Equipment Operator-773 *** ^^	1.00	0.00	0.00	0.00	
2303 - CDL Operator - 773 ***	0.00	0.00	0.00	0.00	
2300 - Equipment Operator II-773	0.00	0.00	0.00	0.00	
Total Personnel	25.00	25.00	25.00	23.00	(2.00)
Permanent Full-Time	25.00	25.00	25.00	23.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	25.00	25.00	25.00	23.00	(2.00)
Parks Management (5410)					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Safety Officer ^^	1.00	0.00	0.00	0.00	
8689 - Park Safety Supervisor ^^	1.00	0.00	0.00	0.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist-773 +	1.00	1.00	1.00	0.00	(1.00)
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773 **** +	4.16	4.16	4.16	5.00	0.84
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	14.66	12.66	12.66	12.50	(0.16)
Permanent Full-Time	14.66	12.66	12.66	12.50	(0.16)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.66	12.66	12.66	12.50	(0.16)
Department Totals					
Permanent Full-Time	47.16	45.16	45.16	44.00	(1.16)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.16	45.16	45.16	44.00	(1.16)

**** In FY 2021, 0.34 FTE Maintenance Tech was reallocated from Rec Services to Parks & Rec General Fund. Another (0.50) FTE Maintenance Tech position was allocated from Parks & Rec General Fund to Rec Services.

^ In FY 2021, (1.00) FTE Construction Mechanic and (1.00) FTE Parks Supervisor were deleted due to budget cuts.

+ In FY 2021, a 1.00 FTE Maintenance Specialist was reclassified to a Maintenance Technician.

*** In FY 2020, all Senior Equipment Operator positions were reclassified to CDL Operator.

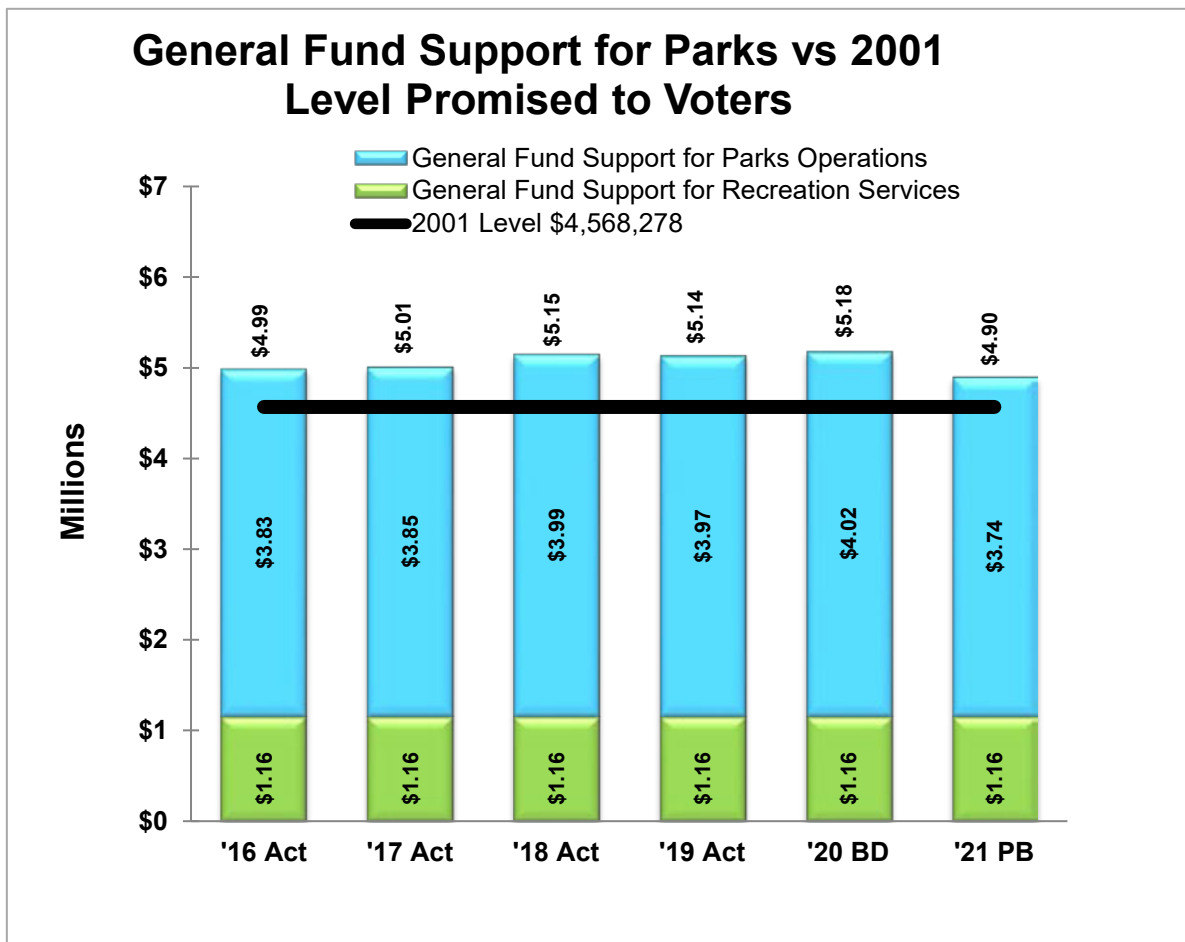
^^ In FY 2020, Park Ranger was renamed Park Safety Officer; Park Ranger Supervisor was renamed Park Safety Supervisor and moved to police.

^^^ In FY 2020, 1.00 FTE Senior Equipment Operator position reclassified as Parks and Grounds Tech.

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General Fund Support for Parks

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
General Fund Parks Budget	\$5,849,372	\$5,909,201	\$5,527,854	\$5,661,324
Less: Grant Revenue	(\$20,866)	\$0	\$0	\$0
Less: Other Local Revenues	(\$69,896)	(\$76,534)	(\$77,534)	(\$60,534)
Less: Parks Sales Tax Transfer to General Fd.	<u>(\$1,841,293)</u>	<u>(\$1,916,742)</u>	<u>(\$1,486,558)</u>	<u>(\$1,910,636)</u>
General Fund Support for Parks	\$3,917,317	\$3,915,925	\$3,963,762	\$3,690,154
General Fund Operating Support for Rec. Services Fund	<u>\$1,161,910</u>	<u>\$1,161,910</u>	<u>\$1,161,910</u>	<u>\$1,161,910</u>
Total General Fund Support for Parks and Rec.	<u>\$5,079,227</u>	<u>\$5,077,835</u>	<u>\$5,125,672</u>	<u>\$4,852,064</u>
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>
Total FY 2001 General Fund Support for Parks & Rec.	<u>\$4,568,278</u>	<u>\$4,568,278</u>	<u>\$4,568,278</u>	<u>\$4,568,278</u>
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed				
	<u><u>\$510,949</u></u>	<u><u>\$509,557</u></u>	<u><u>\$557,394</u></u>	<u><u>\$283,786</u></u>



Note: these amounts represent actual dollars allocated to parks operations and recreation services. The amounts have not been adjusted for inflation.

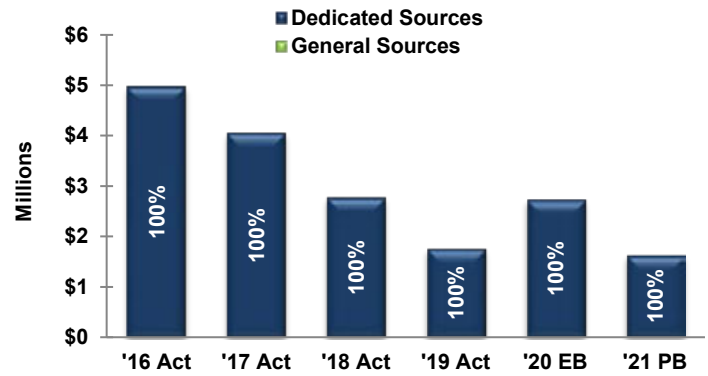
* General fund support decreased in FY 2021 due to budget cuts that occurred in the department, but still remains above the promised FY 2001 level when the Parks Sales Tax ballot was passed.

Capital Projects Fund - Parks & Recreation Projects

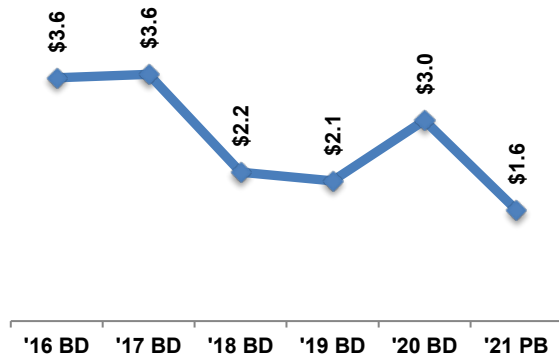
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this fund

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$332	\$0	\$0	\$0	\$0	
Supplies & Materials	\$744,602	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$829,656	\$2,842,726	\$2,617,726	\$1,635,000	(\$1,207,726)	(42.5%)
Capital	\$85,000	\$0	\$0	\$0	\$0	
Other	\$103,421	\$115,000	\$115,000	\$0	(\$115,000)	(100.0%)
Total	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)
Total Expenses +	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants	\$0	\$0	\$0	\$0	\$0	
Operating Transfer *	\$2,070,000	\$2,844,000	\$1,699,000	\$1,635,000	(\$1,209,000)	(42.5%)
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Use of Existing Resources	(\$306,989)	\$113,726	\$1,033,726	\$0	(\$113,726)	(100.0%)
Dedicated Sources	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,763,011	\$2,957,726	\$2,732,726	\$1,635,000	(\$1,322,726)	(44.7%)

* Transfers from Parks Sales Tax, Convention and Visitors Bureau, Contributions Fund, General Fund and Rec Services Fund

+ Note: Recreation Services projects are reflected in the Recreation Services Fund instead of this fund.

Capital Projects

Highlights/Significant Changes

The Parks and Recreation Department was required to submit substantial budget cuts to help offset the City's loss of revenue resulting from the financial impact of the COVID-19 pandemic. Consequently, the park sales tax implementation plan was adjusted, and the following changes were made to the FY 2021 capital improvement program:

- Annual Park Improvement Projects - Reduced by \$50,000.
- Chapel Hill Trail Connector Project - The Perche Creek Trail Phase I will be completed from MKT to Chapel Hill Road, but the funding for the bridge and connecting trail to the Chapel Hill sidewalk in FY 2021 has been eliminated. Funds from FY 2020 were previously eliminated. It is anticipated that this project will be included in the 2021 Park Sales Tax ballot renewal.

Major Projects

- \$100,000 - Again Street Park Improvements - Baseball field renovations, playground replacement, and other general park improvements.
- \$200,000 - Albert-Oakland Park Improvements - Replacement of shelter #1 and park restroom on the east side of the park.
- \$250,000 - Battle Park Phase I Development - Road and parking infrastructure, utilities, and park amenities.
- \$80,000 - MKT Wetlands/Forum Nature Area Restoration - Expansion of the Hinkson Creek wetlands at MKT Bridge 12 and restoration of the Forum Nature Area.
- \$125,000 - Rock Bridge Park Improvements - Renovation of the shelter, playground, and playfield.
- \$75,000 - The Vinyards/El Chapparal Lake/Park Development - Final plan for the park will be dependent on neighborhood and public input. Amenities could include park access, a parking lot, and a trail around the lake.
- \$500,000 - Perche Creek Trail Phase I: MKT to Gillespie Bridge - Construction of a concrete trail starting at the MKT Trail and proceeding north to Gillespie Bridge Road. Construction will include the placement of two bridges.

Fiscal Impact

- The total capital improvement program budget is \$1,635,000 for FY 2021. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
- Again Street Park Improvements - Minimal impact as the project will replace or improve existing features.
- Albert-Oakland Park Improvements - Minimal impact as the project will replace or improve existing features.
- Battle Park Phase 1 Development - Annual maintenance estimates for the park, after all construction is completed, are estimated at \$5,000 to \$7,000 and include mowing, utilities, maintenance, trash service and cleaning shelters and restrooms.
- MKT Wetlands/Forum Nature Area Restoration - Minimal impact as improvements will reduce maintenance at Forum Nature Area.
- Perche Creek Trail: Phase I - The trail will be approximately 1 mile in length and the annual trail maintenance cost for one mile of concrete trail is \$2,334.
- Rock Bridge Park Improvements - Minimal impact as the project will replace or improve existing features.
- The Vineyards/El Chaparral Lake Park Development - Increase in expenses estimated at \$1,000 to \$2,000 per year for mowing, cleanup, and repairs.

Authorized Personnel

Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
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There are no personnel assigned to this fund.

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Parks Projects								
1 Annual Land Acq/Land Preservation 00662 [ID: 1812]							2017	2017
Parks Sales Tax - 2015 Ballot		\$599,648						
Total		\$599,648						
2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]								
Parks Sales Tax - 2015 Ballot	\$10,000	\$165,000						
Total	\$10,000	\$165,000						
3 City School Park Improv 00249 [ID: 257]								
2015 PST - Ann City/Schl Playground - 00249	\$20,000	\$20,000						
Total	\$20,000	\$20,000						
4 Park Roads & Parking 00242 [ID: 260]								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000						
Total	\$150,000	\$150,000						
5 ADA Compliance Phase II 00663 [ID: 1820]							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000						
Total	\$25,000	\$25,000						
6 Again Street Park Improvements - 00778 [ID: 1952]							2020	2021
Parks Sales Tax - 2015 Ballot	\$100,000							
Total	\$100,000							
7 Albert-Oakland Park Improvements - 00676 [ID: 1918]							2017	2017
Parks Sales Tax - 2015 Ballot	\$200,000							
Total	\$200,000							
8 Battle Park Phase I Development - 00738 [ID: 1959]							2020	2021
Parks Sales Tax - 2015 Ballot	\$250,000							
Total	\$250,000							
9 Cosmo Rec Area: Parks Mgmt Center Imprvmnt 00740 [ID: 457]							2019	2023
Future Ballot			\$200,000					
Total			\$200,000					
10 Cosmo Rec Area: Playground Replacement [ID: 2237]							2022	2022
Park Sales Tax		\$45,000						
Total		\$45,000						
11 Cosmo Rec Area: Shelter Replacement [ID: 2029]							2021	2022
Unfunded		\$325,000						
Total		\$325,000						
12 Douglass Park: Skate Park & Aquatic Facility [ID: 2085]							2022	2023
Unfunded			\$250,000					
Total			\$250,000					
13 Flat Branch Park Expansion - 00686 [ID: 2017]							2019	2020
Total								

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.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Parks Projects								
14 Gates Park Development [ID: 2028]							2021	2022
Unfunded		\$275,000						
Total		\$275,000						
15 Grindstone Nature Area Improvements [ID: 2138]							2021	2022
Unfunded		\$200,000						
Total		\$200,000						
16 MKT Wetlands/Forum Nature Area Restoration - 00779 [ID: 1956]							2020	2021
Parks Sales Tax - 2015 Ballot	\$80,000							
Total	\$80,000							
17 Nifong Park Improvements - 00780 [ID: 2238]							2022	2022
Parks Sales Tax - 2015 Ballot		\$22,000						
Total		\$22,000						
18 Rock Bridge Park Improvements - 00781 [ID: 1657]							2020	2021
Parks Sales Tax - 2015 Ballot	\$125,000							
Total	\$125,000							
19 Rock Quarry Park Improvements [ID: 308]							2021	2022
Unfunded		\$350,000						
Total		\$350,000						
20 Rothwell Park Improvements [ID: 1655]							2023	2023
Unfunded			\$150,000					
Total			\$150,000					
21 Shepard Park Improvements [ID: 1654]							2022	2023
Unfunded			\$125,000					
Total			\$125,000					
22 The Vinyards/El Chapparal Lake/Park Dvlopm - 00782 [ID: 1950]							2020	2021
Parks Sales Tax - 2015 Ballot	\$75,000							
Total	\$75,000							
23 Waters-Moss - Jones & White Building Renovations [ID: 1632]							2023	2023
Unfunded			\$175,000					
Total			\$175,000					
24 Albert-Oakland Park Improvements [ID: 2229]							2024	2025
Unfunded					\$300,000			
Total					\$300,000			
25 Battle Park Phase II Development [ID: 2136]							2023	2024
Unfunded				\$200,000				
Total				\$200,000				
26 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							2023	2024
Unfunded				\$300,000				
Total				\$300,000				

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Parks Projects								
27 Creek Ridge Park Development [ID: 1818]							2023	2024
Unfunded				\$150,000				
Total				\$150,000				
28 Field Park Improvements [ID: 2228]							2024	2025
Unfunded					\$125,000			
Total					\$125,000			
29 MLK Memorial & Battle Garden Improvements [ID: 1679]							2025	2025
Unfunded					\$150,000			
Total					\$150,000			
30 Smithton Park Improvements [ID: 1651]							2024	2024
Unfunded				\$100,000				
Total				\$100,000				
31 Stephens Lake Park: SE Trailhead Improvements [ID: 1647]							2023	2024
Unfunded				\$200,000				
Total				\$200,000				
32 Westwinds Park Improvements [ID: 1639]							2023	2024
Unfunded				\$125,000				
Total				\$125,000				
33 Whitegate Park Development [ID: 2086]							2023	2024
Unfunded				\$225,000				
Total				\$225,000				
34 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]							2025	2026
Unfunded			\$1,000,000					
Total			\$1,000,000					
35 Albert-Oakland Park: Tennis/Pickleball [ID: 2137]							2025	2026
Unfunded						\$300,000		
Total						\$300,000		
36 Armory Sports Center Improvements - Gym [ID: 298]							2026	2027
Unfunded						\$1,200,000		
Total						\$1,200,000		
37 Boxer Park Development [ID: 1667]							2025	2026
Unfunded						\$60,000		
Total						\$60,000		
38 Cosmo Rec Area: Football Improvements [ID: 2087]							2025	2026
Unfunded						\$80,000		
Total						\$80,000		
39 Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]							2026	2027
Unfunded						\$400,000		
Total						\$400,000		

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Parks Projects								
40 Cosmo Rec Area: RC Track Improvements [ID: 1219]							2025	2026
Unfunded						\$75,000		
Total						\$75,000		
41 Cosmo Rec Area: Skate Park Expansion [ID: 1687]							2025	2026
Unfunded						\$750,000		
Total						\$750,000		
42 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]							2026	2027
Unfunded						\$250,000		
Total						\$250,000		
43 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]							2026	2027
Unfunded						\$295,000		
Total						\$295,000		
44 Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]							2025	2026
Unfunded						\$300,000		
Total						\$300,000		
45 Gans Creek Recreation Area Improvements [ID: 1823]							2025	2026
Unfunded						\$280,000		
Total						\$280,000		
46 Garth Nature Area Improvements [ID: 1670]							2026	2027
Unfunded						\$100,000		
Total						\$100,000		
47 Jay Dix Station - Phase II [ID: 1828]							2026	2027
Unfunded						\$150,000		
Total						\$150,000		
48 Kiwanis Park Improvements [ID: 2231]							2025	2026
Unfunded						\$100,000		
Total						\$100,000		
49 Kyd Park Development [ID: 1829]							2026	2026
Unfunded						\$125,000		
Total						\$125,000		
50 Lake of the Woods Recreation Area Improvements [ID: 2143]							2026	2027
Unfunded						\$300,000		
Total						\$300,000		
51 Norma Sutherland Smith Park: Phase III [ID: 2132]							2026	2027
Unfunded						\$250,000		
Total						\$250,000		
52 Racquetball Courts: Outdoor [ID: 1685]							2026	2027
Unfunded						\$100,000		
Total						\$100,000		

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C	
Parks Projects									
53 Smiley Lane Park Improvements [ID: 1652]							2025	2026	
Unfunded						\$125,000			
Total						\$125,000			
54 Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]							2025	2026	
Unfunded						\$125,000			
Total						\$125,000			
55 Stephens Lake Park: Arboretum Improvements [ID: 1642]							2026	2026	
Unfunded						\$140,000			
Total						\$140,000			
56 Stephens Lake Park: E. Walnut Development [ID: 313]							2026	2027	
Unfunded						\$300,000			
Total						\$300,000			
57 Stephens Lake Park: Playground Improvements [ID: 1643]							2026	2026	
Unfunded					\$225,000				
Total					\$225,000				
58 Stephens Lake Park: Spraygrounds Improvements [ID: 1644]							2025	2026	
Unfunded						\$175,000			
Total						\$175,000			
59 Strawn Park Improvements [ID: 2139]							2025	2026	
Unfunded						\$150,000			
Total						\$150,000			
60 Synthetic Turf - Athletic Field [ID: 1827]							2025	2026	
Unfunded						\$800,000			
Total						\$800,000			
61 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]							2024	2026	
Unfunded						\$1,500,000			
Total						\$1,500,000			
62 Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]							2026	2027	
Unfunded						\$375,000			
Total						\$375,000			
63 Valleyview Park Improvements [ID: 1640]							2026	2027	
Unfunded						\$100,000			
Total						\$100,000			
Trails									
64 Annual Trails 00673 [ID: 1813]							2017	2017	
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000							
Total	\$100,000	\$100,000							
65 Chapel Hill Connector - Perche Creek Trail - 00745 [ID: 1949]							2023	2023	
Future Ballot			\$500,000						
Parks Sales Tax - 2015 Ballot									
Total			\$500,000						

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C	
Trails									
66 MKT Bridge Replacements: #2 & #10 [ID: 1816]							2022	2023	
Unfunded			\$400,000						
Total			\$400,000						
67 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]							2018	2020	
Parks Sales Tax - 2015 Ballot	\$500,000								
Total	\$500,000								
68 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]							2021	2022	
Unfunded		\$900,000							
Total		\$900,000							
69 Bear Creek Trail Renovation: Creasy to Skatepark [ID: 1098]							2024	2025	
Unfunded					\$1,075,000				
Total					\$1,075,000				
70 Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]							2024	2025	
Unfunded					\$125,000				
Total					\$125,000				
71 Hominy Creek Trail: Trailhead Improvements [ID: 1648]							2024	2024	
Unfunded				\$100,000					
Total				\$100,000					
72 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]							2026	2027	
Unfunded						\$950,000			
Total						\$950,000			
73 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]							2025	2026	
Unfunded						\$710,000			
Total						\$710,000			
74 Bear Creek Trail: Proctor Dr Connection 00389 [ID: 1107]							2025	2026	
Unfunded						\$600,000			
Total						\$600,000			
75 Hinkson Creek Trail: Clark Lane to Vandiver [ID: 1961]							2025	2026	
Unfunded						\$1,750,000			
Total						\$1,750,000			
76 MKT Trail: New Restroom at Flat Branch Park [ID: 1669]							2025	2026	
Unfunded						\$200,000			
Total						\$200,000			
77 MKT Trail: Scott Blvd Improvements [ID: 1676]							2026	2026	
Unfunded						\$90,000			
Total						\$90,000			
78 N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]							2025	2026	
Unfunded						\$2,700,000			
Total						\$2,700,000			

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Trails

79 Perche Creek Trail Ph 3: Broadway to I-70 [ID: 1663]						2026	2027
Unfunded						\$2,600,000	
Total						\$2,600,000	

Parks and Recreation Funding Source Summary

2015 PST - Ann City/Schl Playground - 00249	\$20,000	\$20,000					
Park Sales Tax		\$45,000					
Parks Sales Tax - 2015 Ballot	\$1,615,000	\$1,061,648					
New Funding	\$1,635,000	\$1,126,648				\$0	
Future Ballot			\$700,000				
Future Ballot			\$700,000			\$0	
Unfunded		\$2,050,000	\$2,100,000	\$1,400,000	\$2,000,000	\$10,780,000	
Unfunded		\$2,050,000	\$2,100,000	\$1,400,000	\$2,000,000	\$10,780,000	
Total	\$1,635,000	\$3,176,648	\$2,800,000	\$1,400,000	\$2,000,000	\$10,780,000	

Parks and Recreation Current Capital Projects

Parks Projects

1	2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]	2013	2013
2	2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]	2012	2012
3	ADA Compliance - Parks and Facilities 00484 [ID: 1427]	2012	2012
4	Albert-Oakland Park Improvements - 00737 [ID: 2141]	2020	2020
5	Bear Creek Park Improvements - 00715 [ID: 2080]	2018	2019
6	Capen/Grindstone Trailhead Improvements 00457 [ID: 280]	2011	2011
7	Clyde Wilson Park Improvements - 00695 [ID: 1955]	2017	2018
8	Cosmo Rec Area: Skate Park - 00696 [ID: 2023]	2018	2018
9	Cosmo Rec Area: Tennis Court Resurfacing - 00735 [ID: 1824]	2019	2019
10	Cosmo-Bethel Park Improvements - 00739 [ID: 1953]	2019	2019
11	Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]	2018	2019
12	Downtown Improvements 40074 [ID: 340]	2005	2009
13	Fairview Park/Bonnie View: Phase II Imprvmnt 00741 [ID: 309]	2019	2020
14	Indoor Facility Improvements - 00773 [ID: 2163]	2019	2020
15	Jay Dix Park Improvements 00516 [ID: 1182]	2013	2013
16	Kiwanis Park Improvements - 00718 [ID: 322]	2018	2019
17	Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]	2018	2019
18	Maplewood Home Rehab 00638 [ID: 1974]	2015	2016
19	Memorial/Heritage Bench Replacement - 00742 [ID: 2142]	2020	2020
20	Norma Sutherland Smith Park Dvlpmnt:Phase I 00559 [ID: 311]	2014	2014

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Parks and Recreation Current Capital Projects

Parks Projects

21	Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]						2016	2017
22	Oakwood Hills Park Improvements - 00721 [ID: 1675]						2018	2019
23	Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]						2018	2018
24	South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]						2013	2013
25	South Regional Park Planning 00350 [ID: 294]						2008	2008
26	Southeast Regional Park Tennis Complex - 00693 [ID: 1951]						2017	2018
27	Strawn Park: Phase II - 00743 [ID: 1637]						2019	2020
28	Worley St Park Improvement - 00744 [ID: 1633]						2019	2020

Trails

29	GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]						2014	2018
30	GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]						2016	2017
31	GNM: Shepard to Rollins Trail/Pedway 00572 [ID: 1766]						2014	2019
32	Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]						2018	2018
33	Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]						2019	2019

Parks and Recreation Impact of Capital Projects

2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

ADA Compliance - Parks and Facilities 00484 [ID: 1427]

Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.

ADA Compliance Phase II 00663 [ID: 1820]

Minimal to none.

Again Street Park Improvements - 00778 [ID: 1952]

Minimal impact on operations as features already exist at the park.

Albert-Oakland Park Improvements [ID: 2229]

Minimal impact on operations as staff already maintains the park on a daily basis.

Albert-Oakland Park Improvements - 00676 [ID: 1918]

Minimal.

Albert-Oakland Park Improvements - 00737 [ID: 2141]

Decrease in utility costs with the conversion of lighting to LED fixtures

Annual Park Improv - Major Maint. Programs 00056 [ID: 259]

Minimal to none. Will generally offset if funds are used for repairs and/or renovations on existing facilities.

Battle Park Phase I Development - 00738 [ID: 1959]

Depends on amenities chosen through the public process. \$2,000-\$4,000/year.

Battle Park Phase II Development [ID: 2136]

Impact depends on amenities chosen through the public input process with estimates at \$2,000 to \$4,000 per year.

Bear Creek Park Improvements - 00715 [ID: 2080]

Minimal impact to operations due to reduction in playground repairs to existing equipment.

Bear Creek Trail: Lange to Fairgrounds [ID: 437]

Estimate \$1500-\$3,000 annual const

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Parks Projects

Capen/Grindstone Trailhead Improvements 00457 [ID: 280]

Depends on final plan and what amenities are included.

Chapel Hill Connector - Perche Creek Trail - 00745 [ID: 1949]

Approximately \$500/year.

City School Park Improv 00249 [ID: 257]

No impact as maintenance is conducted by School District.

Clyde Wilson Park Improvements - 00695 [ID: 1955]

Minimal impact on operations at existing park.

Co. House Trail Ph. 2 East: Stadium-Cowan [ID: 431]

\$1500-\$3000 for materials and supplies

Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]

No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.

Cosmo Rec Area: Northeast Quarry Area [ID: 1673]

Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.

Cosmo Rec Area: Skate Park - 00696 [ID: 2023]

Minimal impact on operations as work will improve multiple areas currently being maintained by park staff.

Cosmo Rec Area: Parks Mgmt Center Imprvmnt 00740 [ID: 457]

Minimal depending on improvements.

Cosmo Rec Area: Playground Replacement [ID: 2237]

Minimal Impact on operations as staff already maintains the existing playground equipment at the park.

Cosmo Rec Area: Shelter Replacement [ID: 2029]

No impact. P&R staff currently maintains the existing shelters.

Cosmo Rec Area: Tennis Court Resurfacing - 00735 [ID: 1824]

Minimal Impact to park maintenance operations as staff already maintains the tennis courts

Cosmo-Bethel Park Improvements - 00739 [ID: 1953]

Minimal impact as the amenities already exist within the park.

Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]

No impact to operations

Creek Ridge Park Development [ID: 1818]

Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.

Douglass Park: Skate Park & Aquatic Facility [ID: 2085]

Minimal impact. Renovations to the bathhouse will reduce maintenance and utility costs.

Downtown Improvements 40074 [ID: 340]

No impact.

Fairview Park/Bonnie View: Phase II Imprvmnt 00741 [ID: 309]

Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.

Field Park Improvements [ID: 2228]

Minimal impact as staff already maintains the park.

Flat Branch Park Expansion - 00686 [ID: 2017]

Staff currently maintains Flat Branch Park. Depending on final amenities, staff estimates additional mowing, clean-up and repairs to be less than \$3,000 per year.

Gates Park Development [ID: 2028]

Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.

GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]

Approximately 0.3 miles of concrete trail with an annual maintenance cost of \$700. Approximately 1 mile of 5' sidewalk with an annual maintenance of \$1000.

GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]

Maintenance of approximately 0.7 miles of concrete trail with an estimated annual maintenance cost of \$1634.

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Parks Projects

Grindstone Nature Area Improvements [ID: 2138]

Minimal impact to operations as staff already maintains the nature area and parking lot.

Harmony Cr Trail: Smithton Connector [ID: 436]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]

Estimated annual maintenance of \$2,392 for 1.1 miles of concrete trail.

Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]

Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.

Indoor Facility Improvements - 00773 [ID: 2163]

Potential reduction in utility expenses and maintenance expenses.

Jay Dix Park Improvements 00516 [ID: 1182]

Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.

Kiwanis Park Improvements - 00718 [ID: 322]

Minimal to none. Current features exist. May increase depending on type of play equipment purchased.

Kyd Park Development [ID: 1829]

Minimal impact

Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]

Since acquisition, park staff has been mowing and performing other minor maintenance tasks. An additional \$4,000 to \$5,000 per year for maintenance after this stage of park development.

Maplewood Home Rehab 00638 [ID: 1974]

Minimal. Improvements will reduce maintenance needs.

Memorial/Heritage Bench Replacement - 00742 [ID: 2142]

New recycled plastic benches will reduce annual bench painting expenses

MKT Wetlands/Forum Nature Area Restoration - 00779 [ID: 1956]

Minimal impact as improvements will reduce maintenance at Forum Nature Area.

MLK Memorial & Battle Garden Improvements [ID: 1679]

Minimal. Features currently exist.

N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Nifong Park Improvements - 00780 [ID: 2238]

Reduction in utility expenses associated with operation of the park lot lighting with the conversion to LED lighting fixtures.

Norma Sutherland Smith Park Dvlpmnt:Phase I 00559 [ID: 311]

This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 based on shelter, restroom, parking, playground features.

Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]

The phase II improvements at the park would incur an additional \$5,000 annually for ongoing maintenance of the playground, baseball field and skatepark. This total includes expenses for parking lot lighting and additional trash removal at the new amenities.

Oakwood Hills Park Improvements - 00721 [ID: 1675]

Minimal as many of these features already exist.

Park Roads & Parking 00242 [ID: 260]

Minimal impact on operation. May save funds currently used for lot repairs.

Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]

Dept estimates for \$2,334 for one mile of concrete trail. This will include a new bridge which will have minimal maint costs of less than \$500 per year (graffitti, tree limbs, etc). Total operating cost for this project is \$3,000.

Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]

Minimal impact - New bridge will reduce ongoing maintenance of low water crossing.

Phillips/Gans: Ice Skating Facility - Indoor [ID: 303]

Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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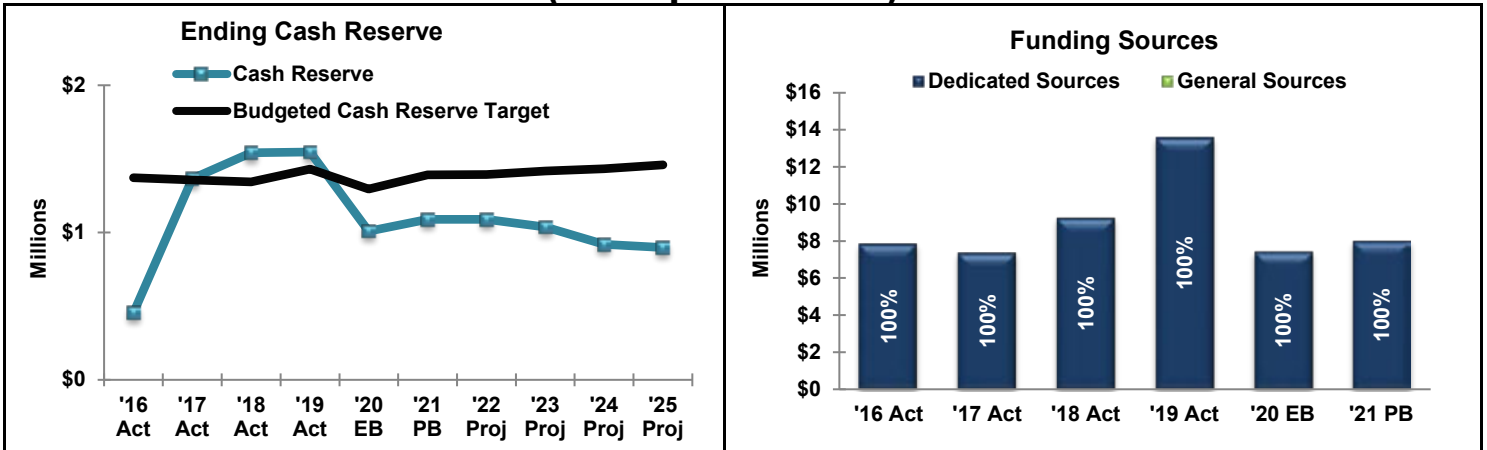
Parks and Recreation Impact of Capital Projects

Parks Projects

Philips/Gans: Ice Skating Facility - Outdoor [ID: 304] Significant. May require an additional \$20,000 in utilities, materials and labor
Rock Bridge Park Improvements - 00781 [ID: 1657] Minimal to none.
Rock Quarry Park Improvements [ID: 308] No impact. May reduce operational costs.
Rothwell Park Improvements [ID: 1655] None
S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435] Estimate \$1,500-\$2,000 for materials pending location of trail.
Shepard Park Improvements [ID: 1654] None.
Smithton Park Improvements [ID: 1651] No impact. It might lower operating costs as there will be less maintenance on a concrete trail.
Snythetic Turf-Athletic Fields-Special Event [ID: 1186] Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.
South Regional Park - Gans/Philips Phase I 00518 [ID: 1176] Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.
South Regional Park Planning 00350 [ID: 294] No impact - planning only. Future impact substantial after development.
Southeast Regional Park Tennis Complex - 00693 [ID: 1951] \$1,000 - \$2,000/year for general upkeep and maintenance
Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649] Minimal.
Stephens Lake Park: E. Walnut Development [ID: 313] Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.
Stephens Lake Park: SE Trailhead Improvements [ID: 1647] Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.
Strawn Park: Phase II - 00743 [ID: 1637] Pending development options.
The Vinyards/EI Chapparal Lake/Park Dvlopm - 00782 [ID: 1950] \$1,000 - \$2,000/year.
Waters-Moss - Jones & White Building Renovations [ID: 1632] Minimal.
Westwinds Park Improvements [ID: 1639] Minimal. This project renovates existing amenities at the park.
Whitegate Park Development [ID: 2086] Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.
Worley St Park Improvement - 00744 [ID: 1633] Minimal. Features exist and are currently being maintained by the department.

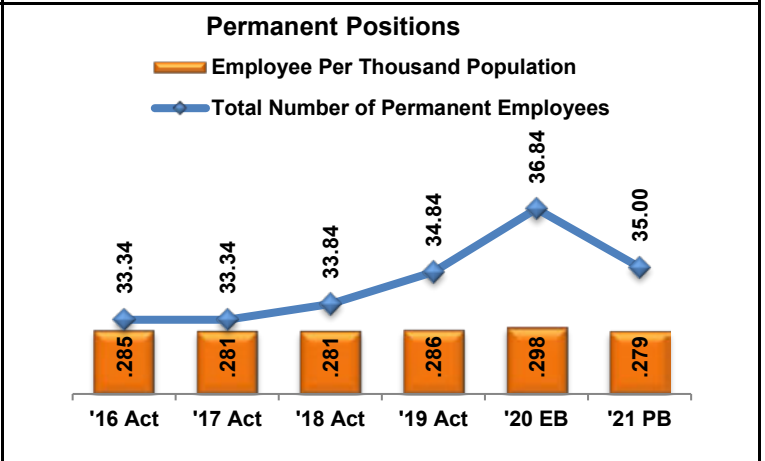
D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Recreation Services Fund (Enterprise Fund)



Cash Reserves:

- Reserves are expected to drop below the target in FY 2020 due to lower than expected revenues. As a result of the Covid-19 pandemic, many facilities were required to close and activities were delayed.
- Budget cuts of \$211,695 were made in FY 2021, but the reserves are expected to stay below the target.
- There are no fee increases included for FY 2021.
- The department budgets revenues conservatively which generally results in reserves turning out better than projected.
- If reserves continue to fall below the target, fee and services changes will be brought forward in future budgets.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,514,406	\$3,975,348	\$3,658,639	\$3,800,109	(\$175,239)	(4.4%)
Supplies & Materials	\$1,208,658	\$1,256,913	\$1,028,757	\$1,143,010	(\$113,903)	(9.1%)
Travel & Training	\$6,857	\$11,126	\$6,681	\$10,576	(\$550)	(4.9%)
Intragov. Charges	\$694,702	\$507,579	\$487,670	\$582,006	\$74,427	14.7%
Utilities, Services & Misc.	\$7,248,117	\$1,482,991	\$1,359,579	\$1,600,759	\$117,768	7.9%
Capital	\$166,333	\$154,674	\$148,068	\$163,600	\$8,926	5.8%
Other	\$767,370	\$740,121	\$745,008	\$719,922	(\$20,199)	(2.7%)
Total	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)

Summary

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Operating Expenses	\$7,106,195	\$7,757,907	\$7,070,163	\$7,501,410	(\$256,497)	(3.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$38,894	\$55,171	\$55,171	\$34,972	(\$20,199)	(36.6%)
Capital Additions	\$166,333	\$154,674	\$148,068	\$163,600	\$8,926	5.8%
Capital Projects	\$6,295,021	\$161,000	\$161,000	\$320,000	\$159,000	98.8%
Total Expenses	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants & Capital Contrib.	\$81,391	\$6,400	\$9,421	\$7,000	\$600	9.4%
Interest Revenue	\$293,766	\$31,116	\$89,000	\$80,000	\$48,884	157.1%
Oper. Trnsfr (from Gen. Fd)	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
Oper. Trnsfr (from Parks STax)	\$1,247,201	\$1,252,201	\$1,252,201	\$1,262,201	\$10,000	0.8%
Oper. Trnsfr (Other)	\$993,000	\$178,620	\$178,620	\$232,000	\$53,380	29.9%
Fees & Service Charges	\$4,462,158	\$4,831,400	\$3,491,597	\$4,661,840	(\$169,560)	(3.5%)
Other Local Revenues	\$834,414	\$40,964	\$76,041	\$80,314	\$39,350	96.1%
Use of Prior Year Resources	\$4,532,603	\$626,141	\$1,175,612	\$534,717	(\$91,424)	(14.6%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)

Department Summary

Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division that are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Sports Fieldhouse; Aquatics; Community Recreation; Golf /Concessions; Community Special Events; Life Enrichment Programs/Classes; Adapted Community Recreation; Adapted Sports/Special Olympics; and the Activity & Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Park Sales Tax Fund.

Department Objectives

- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- Plan for growth to ensure there are resources to meet increased demands, such as development of recreation facilities and programs, maintaining core services, developing cost recovery goals, and identifying partnerships and volunteer opportunities that support efficient and effective service and program delivery.
- Develop facilities and programs that will help increase tourism in Columbia.
- Create an environment that produces a high performing, qualified workforce dedicated to delivering excellent customer service and communicating with Columbia's citizens in a timely, clear manner.
- Develop ways to control expenses and raise revenues to maintain the Rec Services Fund.

Highlights/Significant Changes

- There are no Recreation Services fee increases for FY 2021.
- The Recreation Services budget is impacted by the minimum wage increases (increase of \$0.85/hour annually 2019-2023), as the division employs a large number of temporary/seasonal employees. With no increase in subsidy for personnel, this may result in a reduction in facility hours and services.
- Intragovernmental Charges increased 14.7%.
- The Parks and Recreation Department was required to submit substantial budget cuts to help offset the City's loss of revenue resulting from the financial impact of the COVID-19 pandemic. The FY 2021 Recreation Services budget cuts include the following:
 - Personnel - Elimination of two vacant Recreation Specialist FTE positions and a reduction of temp salaries. One of these FTE positions was added in FY 2020 to assist with additional sports programming and the other position was vacant due to a retirement. Since these positions are being eliminated, staff may be reassigned from other areas and some services may be reduced. Position eliminations will limit the number of sports tournaments the department can support, impacting sports tourism in the community.
 - Materials and Supplies - Reduction of instruments and apparatus previously needed for opening the new Columbia Sports Fieldhouse and reductions of horticulture supplies, items for resale and other miscellaneous material accounts.
 - Utilities - Reduction of utilities to align the budget more with actual expenditures. The Department has made several LED and other utility efficiency improvements over the past few years that have resulted in cost savings.
 - Facility Closing - Little Mates Cove at Twin Lakes Recreation Area will be closed for the 2021 season. This cut results in personnel, materials and supplies, and utilities savings. There is a corresponding reduction in revenue, resulting in a net savings of approximately \$26,000. This facility has some maintenance issues and the cost to repair and operate may actually cost more than what is needed to open and operate. It is likely that facility improvements for the Twin Lakes Recreation Area will be included on the list of proposed 2021 Park Sales Tax ballot projects.
- The General Fund subsidy is \$1,161,910 (same as FY 2020); and the Park Sales Tax subsidy is \$1,262,201 to the operating budget (a scheduled increase of \$10,000 for annual equipment replacement).

Recreation Services

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Parks and Maintenance	9.34	9.34	9.34	9.50	0.16
Recreation	16.00	18.00	18.00	16.00	(2.00)
Recreation Center	9.50	9.50	9.50	9.50	
Total Personnel	34.84	36.84	36.84	35.00	(1.84)
Permanent Full-Time	34.84	36.84	36.84	35.00	(1.84)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	34.84	36.84	36.84	35.00	(1.84)

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Park Services (5700)						
Personnel Services	\$733,536	\$771,122	\$756,010	\$781,657	\$10,535	1.4%
Supplies & Materials	\$359,588	\$423,209	\$411,620	\$413,756	(\$9,453)	(2.2%)
Travel & Training	\$0	\$2,141	\$980	\$2,141	\$0	0.0%
Intragovernmental Charges	\$88,236	\$71,932	\$71,837	\$56,678	(\$15,254)	(21.2%)
Utilities, Services & Misc.	\$498,103	\$606,143	\$538,040	\$557,904	(\$48,239)	(8.0%)
Capital	\$130,438	\$143,000	\$142,998	\$143,000	\$0	0.0%
Other	\$0	\$0	\$4,887	\$0	\$0	
Total	\$1,809,901	\$2,017,547	\$1,926,372	\$1,955,136	(\$62,411)	(3.1%)
Recreation (5500)						
Personnel Services	\$1,663,763	\$2,030,431	\$1,798,978	\$1,848,315	(\$182,116)	(9.0%)
Supplies & Materials	\$458,507	\$581,075	\$400,280	\$512,554	(\$68,521)	(11.8%)
Travel & Training	\$4,185	\$5,985	\$4,611	\$5,735	(\$250)	(4.2%)
Intragovernmental Charges	\$370,839	\$281,226	\$269,902	\$303,750	\$22,524	8.0%
Utilities, Services & Misc.	\$311,547	\$385,309	\$342,516	\$393,043	\$7,734	2.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$449,827	\$431,969	\$431,969	\$411,770	(\$20,199)	(4.7%)
Total	\$3,258,668	\$3,715,995	\$3,248,256	\$3,475,167	(\$240,828)	(6.5%)
Recreation Center (5600)						
Personnel Services	\$1,116,886	\$1,173,795	\$1,103,651	\$1,170,137	(\$3,658)	(0.3%)
Supplies & Materials	\$233,322	\$252,629	\$216,857	\$216,700	(\$35,929)	(14.2%)
Travel & Training	\$2,672	\$3,000	\$1,090	\$2,700	(\$300)	(10.0%)
Intragovernmental Charges	\$235,627	\$154,421	\$145,931	\$221,578	\$67,157	43.5%
Utilities, Services & Misc.	\$300,908	\$330,539	\$318,023	\$329,812	(\$727)	(0.2%)
Capital	\$35,895	\$11,674	\$5,070	\$20,600	\$8,926	76.5%
Other	\$317,543	\$308,152	\$308,152	\$308,152	\$0	0.0%
Total	\$2,242,853	\$2,234,210	\$2,098,774	\$2,269,679	\$35,469	1.6%
Capital Projects (5588)						
Personnel Services	\$221	\$0	\$0	\$0	\$0	
Supplies and Materials	\$157,241	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$6,137,559	\$161,000	\$161,000	\$320,000	\$159,000	98.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$6,295,021	\$161,000	\$161,000	\$320,000	\$159,000	98.8%
Department Totals						
Personnel Services	\$3,514,406	\$3,975,348	\$3,658,639	\$3,800,109	(\$175,239)	(4.4%)
Supplies and Materials	\$1,208,658	\$1,256,913	\$1,028,757	\$1,143,010	(\$113,903)	(9.1%)
Travel and Training	\$6,857	\$11,126	\$6,681	\$10,576	(\$550)	(4.9%)
Intragovernmental Charges	\$694,702	\$507,579	\$487,670	\$582,006	\$74,427	14.7%
Utilities, Services, & Misc.	\$7,248,117	\$1,482,991	\$1,359,579	\$1,600,759	\$117,768	7.9%
Capital	\$166,333	\$154,674	\$148,068	\$163,600	\$8,926	5.8%
Other	\$767,370	\$740,121	\$745,008	\$719,922	(\$20,199)	(2.7%)
Total	\$13,606,443	\$8,128,752	\$7,434,402	\$8,019,982	(\$108,770)	(1.3%)

Recreation Services

Authorized Positions By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Park Services (5700)					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773 ^^	0.84	0.84	0.84	1.00	0.16
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
2370 - Parks & Grounds Specialist -773	1.00	1.00	1.00	1.00	
Total Personnel	9.34	9.34	9.34	9.50	0.16
Permanent Full-Time	9.34	9.34	9.34	9.50	0.16
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.34	9.34	9.34	9.50	0.16
Recreation (5500)					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist * +	8.50	9.50	9.50	7.50	(2.00)
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773 **	1.00	2.00	2.00	2.00	
Total Personnel	16.00	18.00	18.00	16.00	(2.00)
Permanent Full-Time	16.00	18.00	18.00	16.00	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.00	18.00	18.00	16.00	(2.00)
Recreation Center (5600)					
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	9.50	9.50	9.50	9.50	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.50	9.50	9.50	9.50	
Department Totals					
Permanent Full-Time	34.84	36.84	36.84	35.00	(1.84)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	34.84	36.84	36.84	35.00	(1.84)

* In FY 2020, 1.00 FTE Recreation Specialist position has been added to assist with programming the new cross country course, additional fields and the new sports fieldhouse.

**In FY 2020, 1.00 FTE Custodian position will support the new facilities that are being opened and other rental facilities, reducing the need for temporary janitorial staff.

^^ In FY 2021, 0.50 FTE Maintenance Tech was reallocated from Parks & Rec General Fund to Rec Services and (0.34) FTE Maintenance Tech was reallocated from Rec Services to Parks & Rec General Fund.

+ In FY 2021, (2.00) FTE Recreation Specialists were deleted due to budget cuts.

Major Projects

Major Projects

- In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected.
- \$102,000 - ARC Facility Maintenance Improvements - Project is funded \$82,000 by the Park Sales Tax Annual Improvement Fund and \$20,000 from Recreation Services Improvement Fund (RCIF). The planned improvements will rebuild HVAC RTU #2 and refurbish the Water Zone stairs and tube slide. Refurbishment on this rooftop HVAC unit will include replacement of condenser coils, compressor components, electrical controls and piping. The HVAC unit manages the heating and cooling of the staff offices, meeting rooms and building entry area.
- \$23,000 - Cosmo Rec Area: Sports Field Light Controls - Project will add Musco Control-Link to field lighting on soccer fields #4 & #5 and Antimi Black and Gold baseball/softball fields. The technology allows for auto programming of the lights by P&R staff. The upgrade improves energy efficiency by controlling the on/off of lights and longevity of operation.
- \$115,000 - Hickman Pool HVAC Replacement - Project includes funding from FY 2020 (\$115,000) and will also include future funding in FY 2022 (\$45,000). The project is a co-op project with Columbia Public Schools (CPS) to replace the HVAC system for the pool. Parks and Recreation will reimburse CPS for 50% of the costs as outlined in the agreement. A new HVAC system will reduce maintenance costs and increase efficiency.
- \$80,000 - LOW Golf Course: Golf Cart Building - Project is Funded by Golf Course Improvement Fees (GCIF) and could include construction of a new building to store the 52 golf carts utilized at Lake of the Woods Golf Course. The current cart storage is too small, difficult to secure and leaves carts exposed to the elements.

Fiscal Impact

- ARC Facility Improvements - Rebuilding the RTU #2 unit will result in a small decrease in utility expenses. Refurbishing the stairs will reduce the number of full and part time hours to maintain the structure (cleaning and repainting).
- Cosmo Rec Area: Sports Field Light Controls - The improvements will reduce utility expenses associated with overuse of the lighting systems at each field.
- Hickman Pool HVAC Replacement - Minimal impact but could result in savings from energy efficiency.
- LOW Golf Course: Golf Cart Building - Could reduce vandalism and maintenance to carts as they will be secured and out of the weather.

Recreation Services

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Recreation Services								
1 ARC Maintenance Improvements - RS098 [ID: 2234]							2021	2021
2015 PST - Annual								
Park Improv	\$82,000							
RCIF	\$20,000							
Total	\$102,000							
2 ARC Natatorium Improvements [ID: 2134]							2022	2023
Unfunded			\$500,000					
Total			\$500,000					
3 Cosmo Rec Area: Rainbow Softball Bat Cages - RS099 [ID: 2245]							2022	2022
2015 PST - Annual								
Park Improv		\$50,000						
Total		\$50,000						
4 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]							2022	2022
Unfunded		\$500,000						
Total		\$500,000						
5 Cosmo Rec Area: SportsField Light Controls - RS100 [ID: 2235]							2021	2021
Parks Sales Tax - 2015 Ballot	\$23,000							
Total	\$23,000							
6 Hickman Pool HVAC Replacement - RS097 [ID: 2241]							2020	2020
2015 PST - Ann City/Schl								
Playground - 00249	\$15,000							
2015 PST - Ann Equip Rpl		\$45,000						
Parks Sales Tax - 2015 Ballot	\$100,000							
Total	\$115,000	\$45,000						
7 LOW Golf Course: Bunker and Fairway Improvements [ID: 323]							2022	2022
GCIF		\$50,000						
Total		\$50,000						
8 LOW Golf Course: Golf Cart Building Improv RS101 [ID: 2239]							2021	2021
GCIF	\$80,000							
Total	\$80,000							
9 Sports Fieldhouse - Phase II [ID: 2135]							2022	2023
Unfunded			\$6,000,000					
Total			\$6,000,000					
10 Atkins Sports Complex Improvements [ID: 2227]							2024	2025
Unfunded					\$250,000			
Total					\$250,000			
11 Clary-Shy Community Park Improvements: Phase II [ID: 2030]							2023	2024
Unfunded				\$350,000				
Total				\$350,000				
12 Cosmo Rec Area: Antimi Sports Complex [ID: 2133]							2023	2024
Unfunded				\$250,000				
Total				\$250,000				

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.

Recreation Services

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Recreation Services

13 LOW Aquatic Facility Improvements [ID: 1680]						2023	2024
Unfunded				\$500,000			
Total				\$500,000			
14 ARC Gym/Fitness Expansion [ID: 297]						2025	2026
Unfunded						\$600,000	
Total						\$600,000	

Recreation Services Funding Source Summary

2015 PST - Ann City/Schl Playground - 00249	\$15,000						
2015 PST - Ann Equip Rpl		\$45,000					
2015 PST - Annual Park Improv	\$82,000	\$50,000					
GCIF	\$80,000	\$50,000					
Parks Sales Tax - 2015 Ballot	\$123,000						
RCIF	\$20,000						
New Funding	\$320,000	\$145,000				\$0	
Unfunded		\$500,000	\$6,500,000	\$1,100,000	\$250,000	\$600,000	
Unfunded		\$500,000	\$6,500,000	\$1,100,000	\$250,000	\$600,000	
Total	\$320,000	\$645,000	\$6,500,000	\$1,100,000	\$250,000	\$600,000	

Recreation Services Current Capital Projects

1	ARC Facility Improvements - RS095 [ID: 2140]	2019	2020
2	Clary-Shy Community Park Improvements - RS089 [ID: 1825]	2017	2018
3	LA Nickell Driving Range Improvements [ID: 2226]	2020	2020
4	LOW Driving Range Construction RS085 [ID: 306]	2017	2017
5	Philips Park Improvements - RS092 [ID: 1957]	2018	2019
6	Sports Field House - RS090 [ID: 1217]	2016	2017
7	Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]	2017	2017

Recreation Services Impact of Capital Projects

ARC Facility Improvements - RS095 [ID: 2140]
Replacement of each item at the ARC will bring equipment to like new condition and reduce the amount of maintenance spent on each item.
ARC Natatorium Improvements [ID: 2134]
Minimal impact to operations
Atkins Sports Complex Improvements [ID: 2227]
Minimal impact as staff already maintains the facility.
Clary-Shy Community Park Improvements - RS089 [ID: 1825]
Minimal impact to operations - Costs could include utility costs and facility maintenance.
Clary-Shy Community Park Improvements: Phase II [ID: 2030]
Minimal impact to operations - Increased revenue based on new amenities and rental space.

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Recreation Services Impact of Capital Projects

Recreation Services

Cosmo Rec Area: Antimi Sports Complex [ID: 2133]

Minimal impact as staff already maintains the facility.

Cosmo Rec Area: Rainbow Softball Bat Cages - RS099 [ID: 2245]

None

Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]

Minimal impact as staff already operates the facility.

Cosmo Rec Area: SportsField Light Controls - RS100 [ID: 2235]

The improvements will reduce utility expenses associated with overuse of the lighting systems at each field.

Hickman Pool HVAC Replacement - RS097 [ID: 2241]

Minimal impact to operations.

LA Nickell Driving Range Improvements [ID: 2226]

Minimal impact due to timing. Temporary hitting area will be used to the west of construction project so operations are not impacted.

LOW Aquatic Facility Improvements [ID: 1680]

Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities with addition of sprayground features.

LOW Driving Range Construction RS085 [ID: 306]

Addition of driving range will result in small increase in personnel and equipment expenses associated with driving range maintenance and operations.

LOW Golf Course: Bunker and Fairway Improvements [ID: 323]

Minimal. Small reduction in cost associated with the maintenance of each bunker.

LOW Golf Course: Golf Cart Building Improv RS101 [ID: 2239]

No impact on operations.

Philips Park Improvements - RS092 [ID: 1957]

Annual expenses related to building maintenance and utilities. Expenses to be offset with rental revenues from the facility.

Sports Field House - RS090 [ID: 1217]

Expenses associated with building to be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations.

Sports Fieldhouse - Phase II [ID: 2135]

Expenses associated with building to be offset by revenues generated through facility rentals and use.

Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]

Minimal impact on operations as work will be completed when aquatic facility is closed for the season.

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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Debt Service Information

Clary-Shy Agriculture Park, Loan #1 (1.94% Interest)

Original Issue - \$574,565
 Balance as of 09/30/2020 \$31,045
 Maturity date - 01/01/2021

Clary-Shy Community Park, located at 1701 W. Ash Street, is a 20-acre park acquired from Ron and Vicki Shy in 1994 by a combination purchase/donation. The Activity and Recreation Center (ARC) has been located at the park since 2001, and the park property has also been home to the Columbia Farmers Market since 1980. The park property also includes an open play field and parking. The proposed improvements at the park include construction of the first phase of the farmers market structure, a 40-car parking lot, infrastructure improvements including utilities and storm water controls, an urban garden, outdoor classroom and a maintenance center for the agriculture park. The funds from the designated loan fund will be repaid over three years by donations from the Friends of the Farm fundraising partnership.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$31,045	\$566	\$31,611
Total	\$31,045	\$566	\$31,611

Clary-Shy Agriculture Park, Loan #2 (2.55% Interest)

Original Issue - \$637,205
 Balance as of 09/30/2020 \$525,439
 Maturity date - 01/01/2021

With the higher than anticipated steel costs, staff is recommending that only the base and alternate 1 bids be accepted at this time. The base bid includes all grading, utilities, and the middle third portion of the MU HealthCare Pavilion, and concrete pad for the entire pavilion structure. This includes the restroom that is located in the pavilion and will allow all market vendors to set up on a concrete pad while additional funds are being raised for the remaining pavilion structure. The Friends of the Farm will be making annual payments on the designated loan on January 1 of each year.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$204,954	\$13,399	\$218,353
2022	\$122,713	\$8,172	\$130,885
2023	\$197,772	\$5,043	\$202,815
Total	\$525,439	\$26,614	\$552,053

Debt Service Information

Sports Field House (2.125% Interest)

Original Issue - \$1,058,230

Balance as of 09/30/2020 \$867,582

Maturity date - 10/01/2028

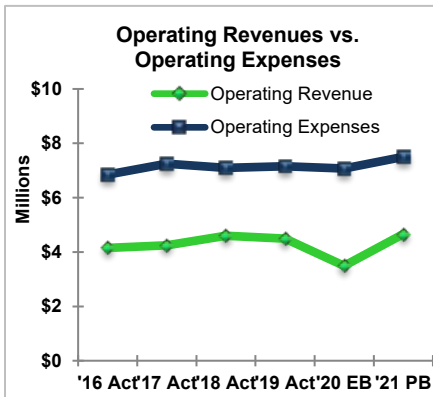
Council approved the Sports Fieldhouse Project with a project budget of \$3,950,000. Staff had anticipated fundraising through options such as sponsorships and donations to bridge the gap between funds available and the low bid. Unfortunately, rising steel costs impacted the bids for the sports fieldhouse project. A loan from the City's Designated Loan Fund provides this funding. This amount is based on ten years of \$120,000 annual payments (\$10,000/month). As P&R staff solicits sponsors and naming rights for various fieldhouse amenities, these funds may be applied to the payment of the designated loan to pay off the loan faster, if possible.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$99,029	\$20,971	\$120,000
2022	\$101,584	\$18,416	\$120,000
2023	\$104,204	\$15,796	\$120,000
2024	\$106,893	\$13,107	\$120,000
2025	\$109,651	\$10,349	\$120,000
2026	\$112,480	\$7,520	\$120,000
2027	\$115,382	\$4,618	\$120,000
2028	\$118,359	\$1,641	\$120,000
Total	\$867,582	\$92,418	\$960,000

**Revenues, Expenses and Changes in Net Position
Recreation Services Fund**

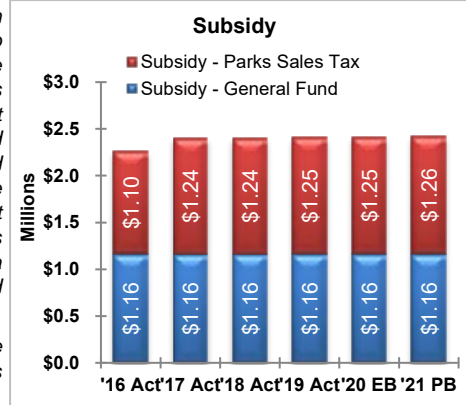
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Activity Fees	\$3,081,886	\$3,199,100	\$2,349,805	\$3,063,451
User Fees	\$111,420	\$144,500	\$88,771	\$137,000
Golf Improvement User Fee	\$57,015	\$77,000	\$46,752	\$60,000
Capital User Fee	\$32,547	\$32,000	\$24,410	\$34,000
Rentals	\$729,592	\$813,000	\$616,104	\$863,889
Sales	\$445,235	\$565,300	\$363,755	\$500,500
Other Misc. Operating Revenues	\$4,463	\$500	\$2,000	\$3,000
Total Operating Revenues	\$4,462,158	\$4,831,400	\$3,491,597	\$4,661,840
Operating Expenses:				
Personnel Services	\$3,514,185	\$3,975,348	\$3,658,639	\$3,800,109
Supplies & Materials	\$1,051,417	\$1,256,913	\$1,028,757	\$1,143,010
Travel & Training	\$6,857	\$11,126	\$6,681	\$10,576
Intragovernmental Charges	\$694,702	\$507,579	\$487,670	\$582,006
Utilities, Services & Other Misc.	\$1,110,558	\$1,321,991	\$1,198,579	\$1,280,759
Depreciation	\$728,476	\$684,950	\$689,837	\$684,950
Total Operating Expenses	\$7,106,195	\$7,757,907	\$7,070,163	\$7,501,410
Operating Income (Loss)	(\$2,644,037)	(\$2,926,507)	(\$3,578,566)	(\$2,839,570)
Non-Operating Revenues:				
Investment Revenue	\$293,766	\$31,116	\$89,000	\$80,000
Revenue from Other Government Units - Operating	\$6,391	\$6,400	\$9,421	\$7,000
Revenue from Other Government Units - CIP	\$75,000	\$0	\$0	\$0
Misc. Non-Operating Revenue - Operating	\$47,914	\$40,964	\$76,041	\$80,314
Misc. Non-Operating Revenue - CIP	\$786,500	\$0	\$0	\$0
Total Non-Operating Revenues	\$1,209,571	\$78,480	\$174,462	\$167,314
Non-Operating Expenses:				
Interest Expense	\$38,894	\$55,171	\$55,171	\$34,972
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$38,894	\$55,171	\$55,171	\$34,972
Total Non-Operating Revenues (Expenses)	\$1,170,677	\$23,309	\$119,291	\$132,342
Income (Loss) Before Transfers	(\$1,473,360)	(\$2,903,198)	(\$3,459,275)	(\$2,707,228)
Transfers In - Other	\$13,000	\$17,620	\$17,620	\$12,000
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST	\$1,247,201	\$1,252,201	\$1,252,201	\$1,262,201
Transfers In - CIP - Contributions	\$65,000	\$0	\$0	\$0
Transfers In - CIP Capital Projects Fund	\$30,000	\$115,000	\$115,000	\$0
Transfers In - CIP - Parks Sales Tax	\$885,000	\$46,000	\$46,000	\$220,000
Total Transfers In	\$3,402,111	\$2,592,731	\$2,592,731	\$2,656,111
Transfers Out - Other	\$0	\$0	\$0	\$0
Total Transfers and Contributions	\$3,402,111	\$2,592,731	\$2,592,731	\$2,656,111
Change in Net Position	\$1,928,751	(\$310,467)	(\$866,544)	(\$51,117)
Net Position - Beginning	\$20,201,173	\$22,129,924	\$22,129,924	\$21,263,380
Net Position - Ending	\$22,129,924	\$21,819,457	\$21,263,380	\$21,212,263

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



For the period shown operating revenues have been below operating expenses as the fees charged to participants are not expected to cover all of the costs. The department utilizes cost recovery goals when setting fees for their services. This budget receives a subsidy from both the general fund and parks sales tax to help make up the difference and these are reflected in the Transfers In section of the Revenues, Expenses, and Changes in Fund Net Position Statement. Refer to the Financial Sources and Uses Statement on the next two pages for a more complete look at total financial sources and uses.

Due to budget constraints the subsidy from the general fund has remained the same and Parks Sales Tax funding.



**Summary of Financial Sources and Uses
Recreation Services Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources (Unrestricted)				
Interest	\$293,766	\$31,116	\$89,000	\$80,000
Less: GASB 31 Interest Adjustment	(\$67,664)	\$0	\$0	\$0
Grants	\$6,391	\$6,400	\$9,421	\$7,000
Activity Fees	\$3,081,886	\$3,199,100	\$2,349,805	\$3,063,451
Rentals	\$729,592	\$813,000	\$616,104	\$863,889
Sales	\$445,235	\$565,300	\$363,755	\$500,500
Miscellaneous Revenues	\$52,377	\$41,464	\$78,041	\$83,314
Total Financial Sources Before Transfers	\$4,541,583	\$4,656,380	\$3,506,126	\$4,598,154
Transfers In - Other	\$13,000	\$17,620	\$17,620	\$12,000
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST	\$1,247,201	\$1,252,201	\$1,252,201	\$1,262,201
Total Financial Sources (for operations)	\$6,963,694	\$7,088,111	\$5,937,857	\$7,034,265
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,514,185	\$3,975,348	\$3,658,639	\$3,800,109
Less: GASB 16 Vacation Liability Adjustment	\$8,475	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$52,097	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$6,566)	\$0	\$0	\$0
Supplies & Materials	\$1,051,417	1,256,913	1,028,757	\$1,143,010
Travel & Training	\$6,857	\$11,126	\$6,681	\$10,576
Intragovernmental Charges	\$694,702	\$507,579	\$487,670	\$582,006
Utilities, Services & Other Misc.	\$1,110,558	1,321,991	1,198,579	\$1,280,759
Interest Expense	\$38,894	\$55,171	\$55,171	\$34,972
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Less: Expenses paid from restricted fees	(\$77,224)	(\$52,000)	(\$52,000)	(\$26,600)
Transfers Out - Other	\$0	\$0	\$0	\$0
Principal Payments	\$749,396	\$415,816	\$415,816	\$335,028
Less: Principal and Interest Payments from restricted fees	(\$788,290)	(\$470,987)	(\$470,987)	(\$370,000)
Capital Additions	\$166,333	\$154,674	\$148,068	\$163,600
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses (for operations)	\$6,520,834	\$7,175,631	\$6,476,394	\$6,953,460
Financial Sources Over/(Under) Uses	\$442,860	(\$87,520)	(\$538,537)	\$80,805
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,546,877	\$1,546,877	\$1,008,340
Financial Sources Over/(Under) Uses		(\$87,520)	(\$538,537)	\$80,805
Current Assets	\$5,246,586			
Less: RFUFE Cash (for Recreation Serv CIP)	(\$98,604)			
Less: RGCIF Cash (for Golf Course CIP)	(\$51,547)			
Less: RRCIF Cash (for ARC CIP and Equip)	(\$66,647)			
Less: GASB 31 Pooled Cash Adj (Mark to Market)	(\$236,863)			
Less: Cash and marketable sec restricted for CIP	(\$2,220,512)			
Less: Current Liabilities	(\$1,840,631)			
Add: Construction contracts payable	\$815,095			
Ending Cash Reserves	\$1,546,877	\$1,459,357	\$1,008,340	\$1,089,145
Budgeted Oper Exp w/o Depreciation	\$7,075,848	\$7,056,286	\$6,380,326	\$6,816,460
Less: Oper Exp offset by restricted fees	(\$70,500)	(\$52,000)	(\$52,000)	(\$26,600)
Add: Budgeted Interest Expense	\$38,894	\$55,171	\$55,171	\$34,972
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$430,118	\$415,816	\$415,816	\$335,028
Less: Principal and Interest Pmts from restricted funds	(\$469,012)	(\$470,987)	(\$470,987)	(\$370,000)
Add: Budgeted Capital Additions	\$148,500	\$167,000	\$148,068	\$163,600
Add: Budgeted Ent Rev for current Year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$7,153,848	\$7,171,286	\$6,476,394	\$6,953,460
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses for Operations	\$7,153,848	\$7,171,286	\$6,476,394	\$6,953,460
x Cash Reserve %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,430,770	\$1,434,257	\$1,295,279	\$1,390,692
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,430,770	\$1,434,257	\$1,295,279	\$1,390,692
Above/(Below) Budgeted Cash Reserve Target	\$116,107	\$25,100	(\$286,939)	(\$301,547)

**Summary of Financial Sources and Uses
Recreation Services Fund**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources (Unrestricted)				
Interest	\$80,000	\$80,000	\$80,000	\$80,000
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Grants	\$7,000	\$7,000	\$7,000	\$7,000
Activity Fees	\$3,066,022	\$3,218,124	\$3,220,850	\$3,380,694
Rentals	\$864,350	\$944,168	\$946,342	\$993,060
Sales	\$502,500	\$527,626	\$529,747	\$556,234
Miscellaneous Revenue	\$43,314	\$43,314	\$43,314	\$43,314
Total Financial Sources Before Transfers	\$4,563,186	\$4,820,232	\$4,827,253	\$5,060,302
Transfers In - Other	\$12,000	\$12,000	\$12,000	\$12,000
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST	\$1,236,974	\$1,042,150	\$1,042,150	\$1,042,150
Total Financial Sources (for operations)	\$6,974,070	\$7,036,292	\$7,043,313	\$7,276,362
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,854,137	\$3,915,797	\$3,981,048	\$4,047,544
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,154,606	\$1,168,420	\$1,182,472	\$1,194,864
Travel & Training	\$10,635	\$10,700	\$10,765	\$10,830
Intragovernmental Charges	\$588,871	\$614,957	\$635,089	\$658,602
Utilities, Services & Other Misc.	\$1,311,599	\$1,344,500	\$1,378,587	\$1,412,284
Interest Expense	\$26,588	\$20,839	\$13,107	\$10,349
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Less: Expenses paid from restricted fees	(\$26,600)	(\$26,600)	(\$26,600)	(\$26,600)
Transfers Out - Other	\$0	\$0	\$0	\$0
Principal Payments	\$224,297	\$301,976	\$106,893	\$109,651
Less: Principal and Interest Payments from restricted fees	(\$250,885)	(\$322,815)	(\$120,000)	(\$120,000)
Capital Additions	\$80,600	\$60,600	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses (for operations)	\$6,973,848	\$7,088,374	\$7,161,361	\$7,297,524
Financial Sources Over/(Under) Uses	\$222	(\$52,082)	(\$118,048)	(\$21,162)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve	\$1,089,145	\$1,089,367	\$1,037,285	\$919,237
Financial Sources Over/(Under) Uses	\$222	(\$52,082)	(\$118,048)	(\$21,162)
Current Assets				
Less: RFUFE Cash (for Recreation Serv CIP)				
Less: RGCIF Cash (for Golf Course CIP)				
Less: RRCIF Cash (for ARC CIP and Equip)				
Less: GASB 31 Pooled Cash Adj (Mark to Market)				
Less: Cash and marketable sec restricted for CIP				
Less: Current Liabilities				
Add: Construction contracts payable				
Ending Cash Reserves	\$1,089,367	\$1,037,285	\$919,237	\$898,075
Budgeted Oper Exp w/o Depreciation	\$6,919,848	\$7,054,374	\$7,187,961	\$7,324,124
Less: Oper Exp offset by restricted fees	(\$26,600)	(\$26,600)	(\$26,600)	(\$26,600)
Add: Budgeted Interest Expense	\$26,588	\$20,839	\$13,107	\$10,349
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$224,297	\$301,976	\$106,893	\$109,651
Less: Principal and Interest Pmts from restricted funds	(\$250,885)	(\$322,815)	(\$120,000)	(\$120,000)
Add: Budgeted Capital Additions	\$80,600	\$60,600	\$0	\$0
Add: Budgeted Ent Rev for current Year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$6,973,848	\$7,088,374	\$7,161,361	\$7,297,524
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses for Operations	\$6,973,848	\$7,088,374	\$7,161,361	\$7,297,524
x Cash Reserve %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,394,770	\$1,417,675	\$1,432,272	\$1,459,505
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,394,770	\$1,417,675	\$1,432,272	\$1,459,505
Above/(Below) Budgeted Cash Reserve Target	(\$305,403)	(\$380,390)	(\$513,035)	(\$561,430)

Recreation Services Fund

Cost Recovery

	Actual FY 2019	Adj Budget FY 2020	Estimated FY 2020	Projected FY 2021
Sports / Concessions / Field House (5520 & 5521)				
Program Revenues	\$519,308	\$734,000	\$471,550	\$713,850
Program Expenses	\$1,198,441	\$1,513,119	\$1,344,046	\$1,391,993
Sources Over/(Under) Uses	(\$679,133)	(\$779,119)	(\$872,496)	(\$678,143)
Percent of Costs Recovered	43%	49%	35%	51%
Goal	55%	55%	55%	55%
Aquatics / Outdoor (5540)				
Program Revenues	\$287,222	\$259,500	\$259,500	\$228,651
Program Expenses	\$609,101	\$687,094	\$634,779	\$630,954
Sources Over/(Under) Uses	(\$321,879)	(\$427,594)	(\$375,279)	(\$402,303)
Percent of Costs Recovered	47%	38%	41%	36%
Goal	45%	45%	45%	45%
Golf (5550)				
Program Revenues	\$1,182,559	\$1,243,000	\$971,096	\$1,181,500
Program Expenses	\$1,052,350	\$1,217,864	\$1,068,261	\$1,168,950
Sources Over/(Under) Uses	\$130,209	\$25,136	(\$97,165)	\$12,550
Percent of Costs Recovered	112%	102%	91%	101%
Goal	100%	100%	100%	100%
Senior Adult (5573) (Program discontinued in FY 2020)				
Program Revenues	\$21,731	\$0	\$3,724	\$0
Program Expenses	\$64,932	\$0	\$0	\$0
Sources Over/(Under) Uses	(\$43,201)	\$0	\$3,724	\$0
Percent of Costs Recovered	33%			
Goal	25%	0%	0%	0%
Oak Tours (5574) (Program discontinued in FY 2020)				
Program Revenues	\$10,330	\$0	\$40	\$0
Program Expenses	\$58,085	\$0	\$39	\$0
Sources Over/(Under) Uses	(\$47,755)	\$0	\$1	\$0
Percent of Costs Recovered	18%		103%	
Goal	85%	0%	0%	0%
Special Olympics/Adaptive (5571 & 5576)				
Program Revenues	\$38,171	\$40,300	\$32,304	\$40,000
Program Expenses	\$162,423	\$176,323	\$147,406	\$170,641
Sources Over/(Under) Uses	(\$124,252)	(\$136,023)	(\$115,102)	(\$130,641)
Percent of Costs Recovered	24%	23%	22%	23%
Goal	23%	23%	23%	23%
Classes / Special Events (5575)				
Program Revenues	\$242,550	\$249,400	\$188,406	\$251,000
Program Expenses	\$291,981	\$456,513	\$364,206	\$384,222
Sources Over/(Under) Uses	(\$49,431)	(\$207,113)	(\$175,800)	(\$133,222)
Percent of Costs Recovered	83%	55%	52%	65%
Goal	68%	60%	60%	60%
Community Recreation (5530)				
Program Revenues	\$57,463	\$44,000	\$38,000	\$43,000
Program Expenses	\$442,611	\$461,022	\$457,409	\$458,595
Sources Over/(Under) Uses	(\$385,148)	(\$417,022)	(\$419,409)	(\$415,595)
Percent of Costs Recovered	13%	10%	8%	9%
Goal	10%	10%	10%	10%
ARC (56xx)				
Program Revenues	\$1,869,546	\$1,935,500	\$1,388,542	\$1,897,000
Program Expenses	\$1,849,889	\$1,867,454	\$1,738,622	\$1,934,927
Sources Over/(Under) Uses	\$19,657	\$68,046	(\$350,080)	(\$37,927)
Percent of Costs Recovered	101%	104%	80%	98%
Goal	100%	100%	100%	100%

Recreation Services Fund

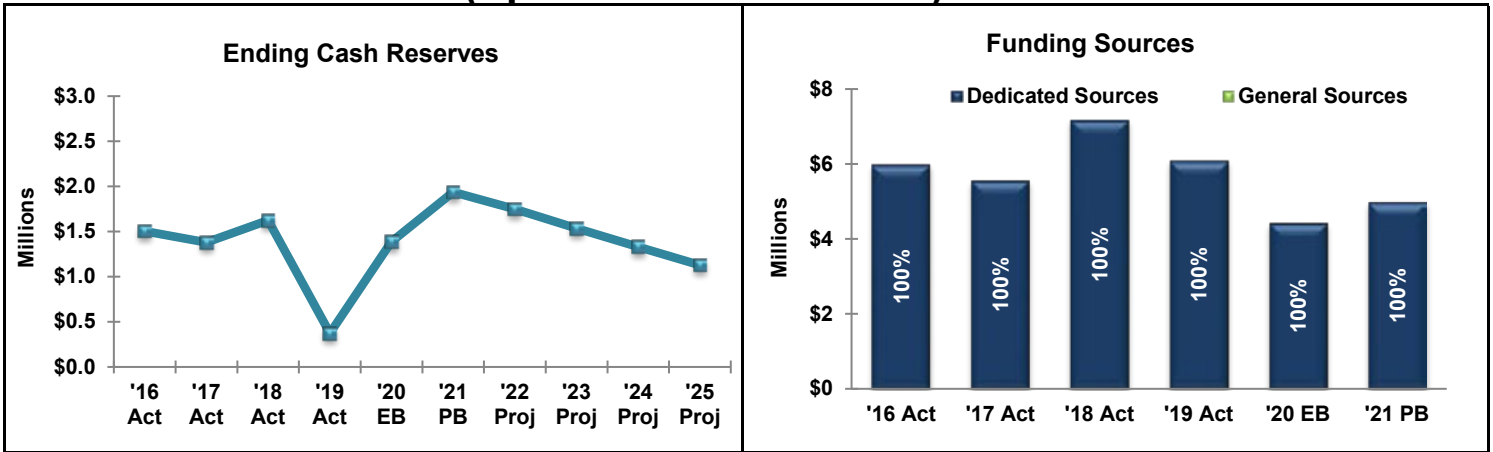
Cost Recovery

Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Forecasted Rate Adjustments:
\$720,471	\$753,909	\$760,930	\$796,389	Sports / Concessions / Field House* •FY 2022 - 2% •FY 2023 - 2%
\$1,377,243	\$1,391,045	\$1,408,449	\$1,423,564	
(\$656,772)	(\$637,136)	(\$647,519)	(\$627,175)	
52%	54%	54%	56%	
55%	55%	55%	55%	
\$228,651	\$239,559	\$239,559	\$251,011	Aquatics / Outdoor* •FY 2022 - 2% •FY 2023 - 2%
\$629,502	\$628,350	\$640,771	\$653,017	
(\$400,851)	(\$388,791)	(\$401,212)	(\$402,006)	
36%	38%	37%	38%	
45%	45%	45%	45%	
\$1,181,500	\$1,240,500	\$1,240,500	\$1,302,450	Golf** •FY 2022 - 2% •FY 2023 - 2%
\$1,186,127	\$1,209,156	\$1,232,868	\$1,257,273	
(\$4,627)	\$31,344	\$7,632	\$45,177	
100%	103%	101%	104%	
100%	100%	100%	100%	
\$0	\$0	\$0	\$0	Senior Adult •Discontinued in FY 2020
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
0%	0%	0%	0%	
\$0	\$0	\$0	\$0	Oak Tours •Discontinued in FY 2020
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
0%	0%	0%	0%	
\$40,000	\$40,000	\$40,000	\$40,000	Special Olympics / Adaptive •No forecasted fee adjustments
\$172,445	\$175,701	\$179,023	\$182,412	
(\$132,445)	(\$135,701)	(\$139,023)	(\$142,412)	
23%	23%	22%	22%	
23%	23%	23%	23%	
\$291,000	\$337,600	\$337,600	\$353,531	Classes / Special Events* •FY 2022 - 2% •FY 2023 - 2%
\$410,744	\$433,122	\$439,596	\$446,245	
(\$119,744)	(\$95,522)	(\$101,996)	(\$92,714)	
71%	78%	77%	79%	
60%	60%	60%	60%	
\$43,000	\$45,150	\$45,150	\$47,408	Community Recreation* •FY 2022 - 2% •FY 2023 - 2%
\$461,092	\$463,666	\$466,351	\$468,461	
(\$418,092)	(\$418,516)	(\$421,201)	(\$421,053)	
9%	10%	10%	10%	
10%	10%	10%	10%	
\$1,897,000	\$1,991,700	\$1,991,700	\$2,091,136	ARC* •FY 2022 - 2% •FY 2023 - 2% •FY 2024 - 2%
\$1,967,094	\$2,011,541	\$2,056,216	\$2,103,541	
(\$70,094)	(\$19,841)	(\$64,516)	(\$12,405)	
96%	99%	97%	99%	
100%	100%	100%	100%	

*Adjustments will be applied to Activity Fees, Rental Fees and Sales.

**Adjustments include Activity Fees, Rental Fees, Sales, and User Fees.

Parks Sales Tax Fund (Special Revenue Fund)



Cash Reserves:

Cash reserves reflect a steady decrease starting in FY 2022 because the temporary Parks Sales Tax will expire in March of 2022.

Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$110,550	\$2,000	\$1,833	\$0	(\$2,000)	(100.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$5,982,419	\$5,254,744	\$4,429,560	\$4,979,744	(\$275,000)	(5.2%)
Total	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)

Summary

Operating Expenses	\$110,550	\$2,000	\$1,833	\$0	(\$2,000)	(100.0%)
Non-Operating Expenses	\$5,982,419	\$5,254,744	\$4,429,560	\$4,979,744	(\$275,000)	(5.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,772,106	\$5,510,578	\$5,570,799	\$5,518,999	\$8,421	0.2%
Interest	\$13,139	\$19,066	\$11,126	\$11,126	(\$7,940)	(41.6%)
Operating Transfer (Capital Project Fd)	\$73,422	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$234,302	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	(\$272,900)	(\$1,150,532)	(\$550,381)	(\$277,481)	101.7%
Dedicated Sources	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744	(\$277,000)	(5.3%)

Description

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter on retail sales made in the city. The collection of this tax commenced on April 1, 2001. These funds must be used only for park purposes. Five-year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010. A six-year extension of this temporary tax was approved in November 2015. This temporary one-eighth cent Park Sales Tax has been primarily used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2022.

The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 2001. The permanent portion is fully allocated to operations, so future department operating increases will require either another funding source or services will need to be reduced.

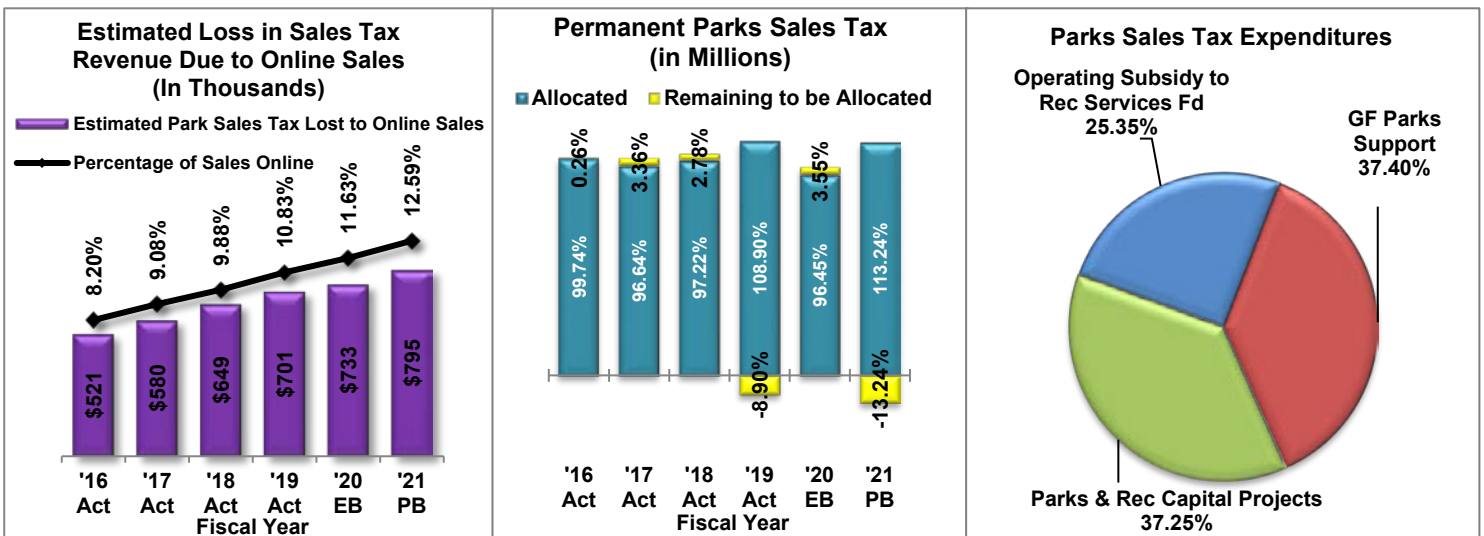
Department Objectives

- Fulfill the Parks and Recreation Department’s commitment to voters by accomplishing the capital improvement projects as outlined in the implementation plan for the 2015 Park Sales Tax ballot funded projects, as funding allows.
- Work with citizens and the City Council to prepare a list of capital improvement projects for the anticipated Park Sales Tax renewal ballot in 2021.

Highlights/Significant Changes

- The decline in the rate of growth of sales tax in Columbia, MO due to increasing online sales that do not collect local sales taxes has adversely impacted the Park Sales Tax Fund. It is estimated that the City has lost \$3.8 million over the past ten years in Park Sales Tax funding as a result of online sales. Since the Park Sales Tax is a major funding source of Parks Operations and Recreation Services, the rising percent of internet sales is a concern.
- Due to the Park Sales Tax bringing in lower than originally projected revenue and the adverse economic impact of the COVID-19 pandemic on sales tax revenue, the capital improvement program has been adjusted to accommodate the cash flow of the Park Sales Tax Fund.

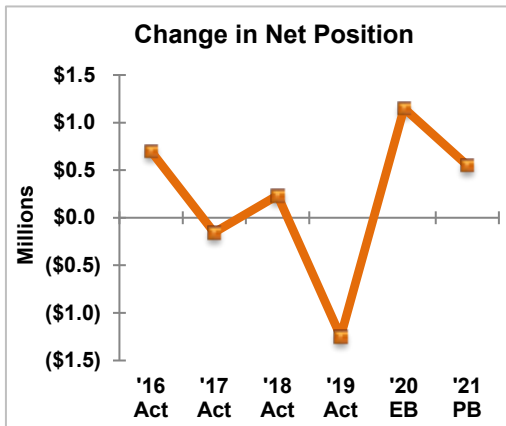
Due to declining sales tax revenue, the department is using the accumulated fund balance to subsidize its operating budget. This will be addressed in the next Park Sales Tax ballot.



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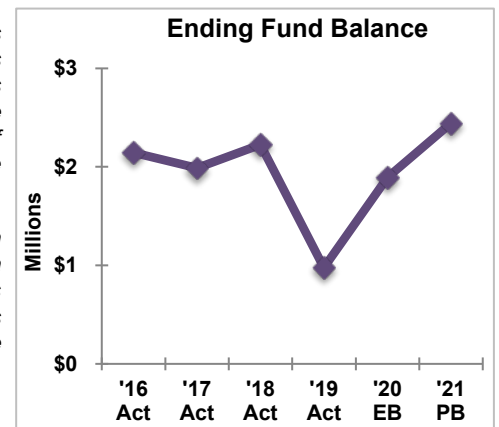
Revenues, Expenditures, & Changes in Fund Balance
Parks Sales Tax Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Sales Tax	\$5,772,106	\$5,510,578	\$5,570,799	\$5,518,999
Investment Revenue	\$13,139	\$19,066	\$11,126	\$11,126
Total Revenues	\$5,785,245	\$5,529,644	\$5,581,925	\$5,530,125
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$110,550	\$2,000	\$1,833	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Total Expenditures	\$110,550	\$2,000	\$1,833	\$0
Operating Income (Loss)	\$5,674,695	\$5,527,644	\$5,580,092	\$5,530,125
Other Financing Sources (Uses):				
Transfers In - Closed Project	\$73,422	\$0	\$0	\$0
Transfer to General Fund Parks Operations	(\$1,785,218)	(\$1,862,543)	(\$1,432,359)	(\$1,862,543)
Transfer to Capital Projects - Parks Projects	(\$2,865,000)	(\$2,094,000)	(\$1,699,000)	(\$1,635,000)
Recreation Services Subsidy	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)
Transfer to Rec Serv for Annual Equipment Replacement	(\$80,000)	(\$80,000)	(\$80,000)	(\$90,000)
Transfer to Rec Serv for Annual Scholarship Program	(\$65,000)	(\$70,000)	(\$70,000)	(\$70,000)
Transfer to Recreation Services - for capital projects	(\$85,000)	(\$46,000)	(\$46,000)	(\$220,000)
Transfers Out	(\$5,982,419)	(\$5,254,744)	(\$4,429,560)	(\$4,979,744)
Total Other Financing Sources/(Uses)	(\$5,908,997)	(\$5,254,744)	(\$4,429,560)	(\$4,979,744)
Net Change in Fund Balance	(\$234,302)	\$272,900	\$1,150,532	\$550,381
Fund Balance - Beginning	\$976,800	\$742,498	\$742,498	\$1,893,030
Fund Balance - Ending	\$742,498	\$1,015,398	\$1,893,030	\$2,443,411



For the period shown, the years of revenues under expenditures are years when transfers out to other funds are larger than the parks sales tax receipts. This is a common practice where funds are accumulated for a number of years and then transferred out for large expenses such as for capital projects.

For the period shown, fund balance reflects an overall increase until FY 2018 when it saw a large decrease. In November 2015, voters approved an extension of the temporary parks sales tax and funds were accumulated for large projects in future years.



Parks Sales Tax Fund

Fund 2200

Financial Sources and Uses Parks Sales Tax Fund

	Actual FY 2019	BWAT FY 2020	Estimated FY 2020	Proposed FY 2021
Permanent Tax (For Operations)				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,886,053	\$2,755,289	\$2,785,400	\$2,759,500
Investment Revenue	\$13,139	\$19,066	\$11,126	\$11,126
Less: GASB 31 Interest Adjustment	\$43	\$0	\$0	\$0
Total Sources	\$2,899,235	\$2,774,355	\$2,796,526	\$2,770,626
Financial Uses:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$110,550	\$2,000	\$1,833	\$0
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0
Operating Expenses	\$110,550	\$2,000	\$1,833	\$0
Transfer to General Fund	\$1,785,218	\$1,862,543	\$1,432,359	\$1,862,543
Transfer to Rec Services	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
Total Uses	\$2,997,969	\$2,966,744	\$2,536,393	\$2,964,744
Sources Over/(Under) Uses	(\$98,734)	(\$192,389)	\$260,133	(\$194,118)
Temporary Tax (For Capital Projects)				
Financial Sources:				
Temp. 1/8¢ Parks Sales Tax *	\$2,886,053	\$2,755,289	\$2,785,399	\$2,759,499
Transfers In - Closed Project	\$73,422	\$0	\$0	\$0
Total Sources	\$2,959,475	\$2,755,289	\$2,785,399	\$2,759,499
Financial Uses:				
Capital Projects(Currently in CIP)	\$2,865,000	\$2,094,000	\$1,699,000	\$1,635,000
Transfer to Rec Services - CIP	\$85,000	\$46,000	\$46,000	\$220,000
Annual Equipment Replacement	\$80,000	\$80,000	\$80,000	\$90,000
Annual Scholarship Program	\$65,000	\$70,000	\$70,000	\$70,000
Total Uses	\$3,095,000	\$2,290,000	\$1,895,000	\$2,015,000
Sources Over/(Under) Uses	(\$135,525)	\$465,289	\$890,399	\$744,499
Total Parks Sales Tax Fund:				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,886,053	\$2,755,289	\$2,785,400	\$2,759,500
Investment Revenue	\$13,139	\$19,066	\$11,126	\$11,126
Less: GASB 31 Interest Adjustment	\$43	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)	\$2,886,053	\$2,755,289	\$2,785,399	\$2,759,499
Transfers In - Closed project	\$73,422	\$0	\$0	\$0
Total Fund Sources	\$5,858,710	\$5,529,644	\$5,581,925	\$5,530,125
Financial Uses:				
Operating Expenses	\$110,550	\$2,000	\$1,833	\$0
Transfer to General Fund	\$1,785,218	\$1,862,543	\$1,432,359	\$1,862,543
Transfer to Rec Services	\$1,247,201	\$1,252,201	\$1,252,201	\$1,262,201
Transfer to Rec Services CIP	\$85,000	\$46,000	\$46,000	\$220,000
Capital Projects(Currently in CIP)	\$2,865,000	\$2,094,000	\$1,699,000	\$1,635,000
Total Fund Uses	\$6,092,969	\$5,256,744	\$4,431,393	\$4,979,744
Total Fund Sources Over/(Under) Uses	(\$234,259)	\$272,900	\$1,150,532	\$550,381
Cash and Cash Equivalents	\$0	\$236,348	\$236,348	\$1,386,880
Less: GASB 31 Pooled Cash Adj	\$236,348			
Projected Ending Cash Reserves	\$236,348	\$509,248	\$1,386,880	\$1,937,261

* Temp Parks Sales Tax will expire in March of 2022 (6 months i

Parks Sales Tax Fund

Fund 2200

Financial Sources and Uses Parks Sales Tax Fund

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Permanent Tax (For Operations)				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,773,298	\$2,787,164	\$2,801,100	\$2,815,106
Investment Revenue	\$11,126	\$11,126	\$11,126	\$11,126
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Total Sources	\$2,784,424	\$2,798,290	\$2,812,226	\$2,826,232
Financial Uses:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$0
Transfer to General Fund	\$1,902,294	\$1,967,148	\$1,976,984	\$1,986,869
Transfer to Rec Services	\$1,071,974	\$1,042,150	\$1,042,150	\$1,042,150
Total Uses	\$2,974,268	\$3,009,298	\$3,019,134	\$3,029,019
Sources Over/(Under) Uses	(\$189,844)	(\$211,008)	(\$206,908)	(\$202,787)
Temporary Tax (For Capital Projects)				
Financial Sources:				
Temp. 1/8¢ Parks Sales Tax *	\$1,386,648	\$0	\$0	\$0
Transfers In - Closed Project	\$0	\$0	\$0	\$0
Total Sources	\$1,386,648	\$0	\$0	\$0
Financial Uses:				
Capital Projects(Currently in CIP)	\$1,126,648	\$0	\$0	\$0
Transfer to Rec Services - CIP	\$95,000	\$0	\$0	\$0
Annual Equipment Replacement	\$90,000	\$0	\$0	\$0
Annual Scholarship Program	\$75,000	\$0	\$0	\$0
Total Uses	\$1,386,648	\$0	\$0	\$0
Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Total Parks Sales Tax Fund:				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,773,298	\$2,787,164	\$2,801,100	\$2,815,106
Investment Revenue	\$11,126	\$11,126	\$11,126	\$11,126
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)	\$1,386,648	\$0	\$0	\$0
Transfers In - Closed project	\$0	\$0	\$0	\$0
Total Fund Sources	\$4,171,072	\$2,798,290	\$2,812,226	\$2,826,232
Financial Uses:				
Operating Expenses	\$0	\$0	\$0	\$0
Transfer to General Fund	\$1,902,294	\$1,967,148	\$1,976,984	\$1,986,869
Transfer to Rec Services	\$1,236,974	\$1,042,150	\$1,042,150	\$1,042,150
Transfer to Rec Services CIP	\$95,000	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$1,126,648	\$0	\$0	\$0
Total Fund Uses	\$4,360,916	\$3,009,298	\$3,019,134	\$3,029,019
Sources Over/(Under) Uses	(\$189,844)	(\$211,008)	(\$206,908)	(\$202,787)
Cash and Cash Equivalents	\$1,937,261	\$1,747,417	\$1,536,409	\$1,329,501
Less: GASB 31 Pooled Cash Adj				
Projected Ending Cash Reserves	\$1,747,417	\$1,536,409	\$1,329,501	\$1,126,714

* Temp Parks Sales Tax will expire in March of 2022 (6 months in to F

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Public Safety Departments

Description:

The City has three departments that are grouped together as Public Safety Departments. These include Police, Fire, and Municipal Court. Public Safety Joint Communications ceased to be a city department at the end of FY 2018 after it was fully transitioned over to the county. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as discretionary coming from general city funding and can be moved from one department to any other department that is funded with general city funding. The Capital Projects for Public Safety departments are budgeted in the Capital Projects Fund.

Police (CPD):

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants.

Fire (CFD):

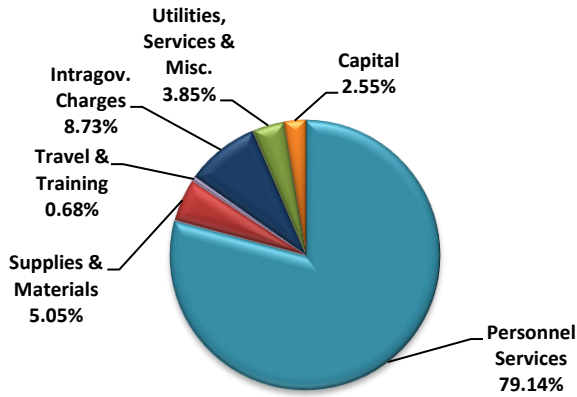
The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

Municipal Court:

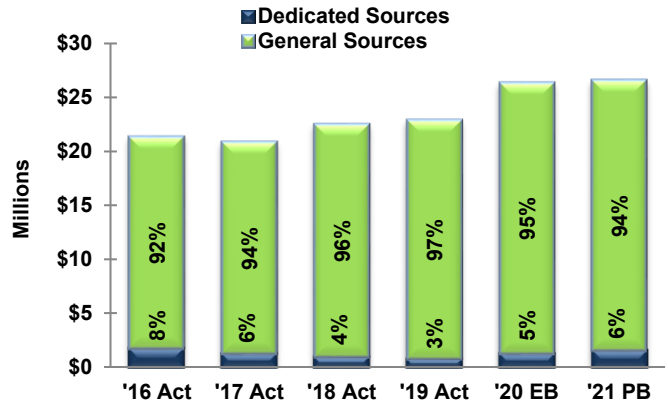
Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

Police Department - Summary (General Fund)

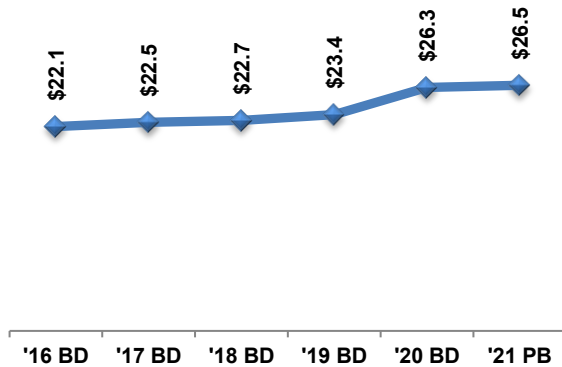
FY 2021 Total Expenditures By Category



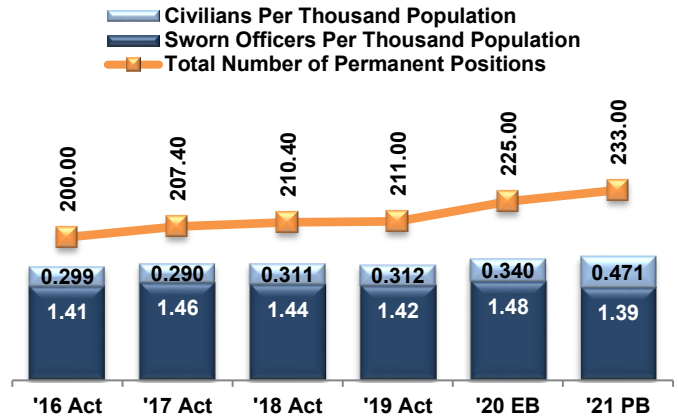
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



In FY 2020, 11 positions were transferred from other departments to consolidate all commissioned positions in the Police Department.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$17,841,329	\$20,461,721	\$20,081,450	\$20,987,447	\$525,726	2.6%
Supplies & Materials	\$1,242,436	\$1,451,582	\$1,081,539	\$1,338,303	(\$113,279)	(7.8%)
Travel & Training	\$206,977	\$268,473	\$136,559	\$180,320	(\$88,153)	(32.8%)
Intragov. Charges	\$2,382,044	\$2,388,182	\$2,241,679	\$2,316,124	(\$72,058)	(3.0%)
Utilities, Services & Misc.	\$840,715	\$1,047,394	\$923,134	\$1,021,741	(\$25,653)	(2.4%)
Capital	\$322,804	\$662,000	\$74,512	\$675,096	\$13,096	2.0%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%
Summary						
Operating Expenses	\$22,513,501	\$25,617,352	\$24,464,361	\$25,843,935	\$226,583	0.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$322,804	\$662,000	\$74,512	\$675,096	\$13,096	2.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Other Local Taxes: Gasoline Tax	\$0	\$0	\$0	\$0	\$0	
Grants	\$415,370	\$344,751	\$423,543	\$392,147	\$47,396	13.7%
Transfers	\$0	\$659,630	\$616,570	\$0	(\$659,630)	
Intragov Revenues (G&A Fees)*	\$0	\$0	\$0	\$1,069,503	\$1,069,503	
Other Local Rev (incl. School Dist Reimb)	\$302,543	\$208,300	\$255,497	\$26,500	(\$181,800)	(87.3%)
Dedicated Sources	\$717,913	\$1,212,681	\$1,295,610	\$1,488,150	\$275,469	22.7%
General Sources	\$22,118,392	\$25,066,671	\$23,243,263	\$25,030,881	(\$35,790)	(0.1%)
Total Funding Sources	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%

* G&A Fees are collected from Parking for Parking Enforcement costs and from Airport for Airport Safety costs.

Department Summary

Description

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient manner.

Department Objectives

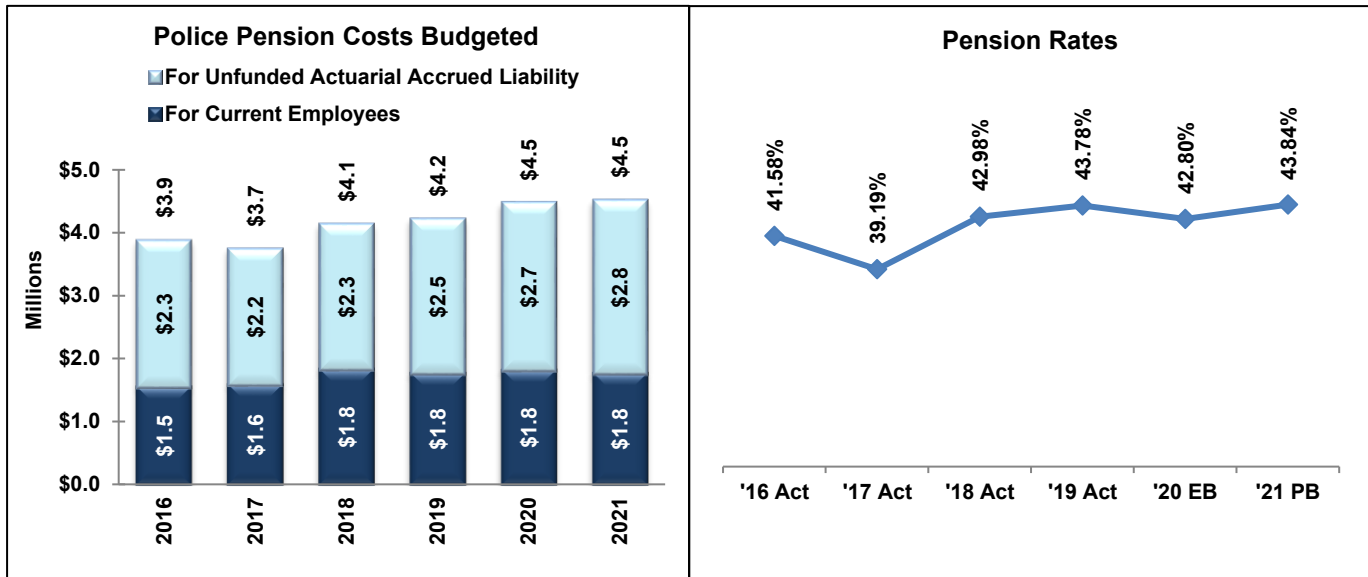
- Build upon our effective law enforcement tradition
- Establish partnerships to achieve a safer community
- Use innovative technology to maximize our performance
- Provide a rewarding work environment and invest in personnel development
- Communicate effectively, both internally and externally
- Apply intelligence-led policing to deploy resources and assess effectiveness
- Promote accountability through geographic based policing
- Effectively and efficiently use our available resources
- Evaluate and implement strategies to ensure fair and equitable policing

Highlights/Significant Changes

- In preparation for the future expansion to the Molly Bowden-Thomas North Precinct, and to better align command staff with workload, an organizational change was implemented to combine Support Services and Special Services bureaus for FY 2021, resulting in 4 bureaus for the department as follows: Administration (Chief of Police); Operations/Patrol (2 Assistant Chiefs); Special Services (1 Assistant Chief); and Investigative Operations Support (1 Assistant Chief).
- Six (6) FTE positions will be added in FY 2021 as follows: two (2) Police Officers for traffic (one is grant funded), one (1) Information Specialist to assist with Parking Enforcement duties, one (1) Airport Safety Officer, one (1) civilian Patrol Administrative Supervisor, and one (1) civilian Community Outreach Supervisor to manage the two (2) Community Relations Specialist that are being transferred back to Police. The additional Patrol Administrative Supervisor position will allow an existing Police Sergeant position to return to work that requires police powers.
- In an effort to aid in community policing and put more police staff in downtown Columbia, Police will take over Parking Enforcement in FY 2021 and will be reimbursed for the costs from the Parking Fund through general and administrative charges.
- The contract with Columbia Public Schools for School Resource Officers was not renewed for FY 2021, resulting in four (4) police officer positions being reassigned to the Community Outreach Unit, bringing that unit to a total of six (6) police officer positions.
- FY 2021 Budget cuts of \$529,042 include one time funding from FY 2020 of \$50,000 for the Cadet/Youth Academy, \$25,341 for LIDARs and Crash Data Recorder, \$440,562 for vehicles and related equipment, and the following other operational cuts: \$5,000 elimination of funding for neighborhood watch program, \$74,653 reduction in travel and training costs which will require more in-house training, and \$4,800 elimination of lease/rental of north substation which will result in no substation in the northeast area.
- The new Molly Thomas-Bowden precinct site in the north part of the city (budgeted in the Capital Projects Fund) began construction in FY 2020, with completion estimated for the third quarter of FY 2021. Future budgets will need to include funding for operating costs for the new facility.

Strategic Priority: Public Safety - Safe Wherever You Live, Work, Learn and Play

Pension Costs and Rates



Authorized Personnel by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	12.00	9.00	9.00	13.00	4.00
Operations	145.00	133.00	133.00	121.00	(12.00)
Support Services	24.00	32.00	32.00	0.00	(32.00)
Special Services	0.00	10.00	10.00	57.00	47.00
Investigative Operations Support	30.00	41.00	41.00	42.00	1.00
Total Personnel	211.00	225.00	225.00	233.00	8.00
Permanent Full-Time	211.00	225.00	225.00	233.00	8.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	211.00	225.00	225.00	233.00	8.00
Sworn Officer Positions	173.00	183.00	183.00	174.00	(9.00)
Civilian Positions	38.00	42.00	42.00	59.00	17.00
Total Positions	211.00	225.00	225.00	233.00	8.00

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (2100)						
Personnel Services	\$1,209,358	\$895,923	\$932,815	\$1,231,941	\$336,018	37.5%
Supplies and Materials	\$16,178	\$61,902	\$16,233	\$13,541	(\$48,361)	(78.1%)
Travel and Training	\$16,762	\$15,000	\$11,374	\$10,000	(\$5,000)	(33.3%)
Intragovernmental Charges	\$2,382,044	\$2,388,182	\$2,241,679	\$2,269,834	(\$118,348)	(5.0%)
Utilities, Services, & Misc.	\$47,591	\$51,250	\$44,963	\$51,750	\$500	1.0%
Capital	\$22,655	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,694,588	\$3,412,257	\$3,247,064	\$3,577,066	\$164,809	4.8%
Operations (2120)						
Personnel Services	\$12,052,589	\$11,852,226	\$11,644,532	\$10,947,803	(\$904,423)	(7.6%)
Supplies and Materials	\$927,529	\$138,441	\$151,347	\$149,478	\$11,037	8.0%
Travel and Training	\$69,377	\$85,961	\$34,375	\$60,000	(\$25,961)	(30.2%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$316,773	\$133,627	\$118,300	\$119,100	(\$14,527)	(10.9%)
Capital	\$166,859	\$50,000	\$0	\$0	(\$50,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$13,533,127	\$12,260,255	\$11,948,554	\$11,276,381	(\$983,874)	(8.0%)
Support Services (2130)						
Personnel Services	\$1,442,128	\$2,150,760	\$2,094,000	\$0	(\$2,150,760)	(100.0%)
Supplies and Materials	\$161,141	\$1,094,351	\$768,756	\$0	(\$1,094,351)	(100.0%)
Travel and Training	\$68,428	\$7,500	\$4,968	\$0	(\$7,500)	(100.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$396,301	\$677,805	\$578,823	\$0	(\$677,805)	(100.0%)
Capital	\$59,221	\$612,000	\$74,512	\$0	(\$612,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,127,219	\$4,542,416	\$3,521,059	\$0	(\$4,542,416)	(100.0%)
Special Services (2140)						
Personnel Services	\$26,430	\$1,136,574	\$1,153,340	\$4,372,997	\$3,236,423	284.8%
Supplies and Materials	\$0	\$84,725	\$79,163	\$1,105,639	\$1,020,914	1205.0%
Travel and Training	\$0	\$103,245	\$60,720	\$82,820	(\$20,425)	(19.8%)
Intragovernmental Charges	\$0	\$0	\$0	\$46,290	\$46,290	
Utilities, Services, & Misc.	\$0	\$35,200	\$36,541	\$741,741	\$706,541	2007.2%
Capital	\$0	\$0	\$0	\$645,000	\$645,000	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$26,430	\$1,359,744	\$1,329,764	\$6,994,487	\$5,634,743	414.4%
Investigative Operations Support (2150)						
Personnel Services	\$3,110,824	\$4,426,238	\$4,256,763	\$4,434,706	\$8,468	0.2%
Supplies and Materials	\$137,588	\$72,163	\$66,040	\$69,645	(\$2,518)	(3.5%)
Travel and Training	\$52,410	\$56,767	\$25,122	\$27,500	(\$29,267)	(51.6%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$80,050	\$149,512	\$144,507	\$109,150	(\$40,362)	(27.0%)
Capital	\$74,069	\$0	\$0	\$30,096	\$30,096	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,454,941	\$4,704,680	\$4,492,432	\$4,671,097	(\$33,583)	(0.7%)
Department Totals						
Personnel Services	\$17,841,329	\$20,461,721	\$20,081,450	\$20,987,447	\$525,726	2.6%
Supplies and Materials	\$1,242,436	\$1,451,582	\$1,081,539	\$1,338,303	(\$113,279)	(7.8%)
Travel and Training	\$206,977	\$268,473	\$136,559	\$180,320	(\$88,153)	(32.8%)
Intragovernmental Charges	\$2,382,044	\$2,388,182	\$2,241,679	\$2,316,124	(\$72,058)	(3.0%)
Utilities, Services, & Misc.	\$840,715	\$1,047,394	\$923,134	\$1,021,741	(\$25,653)	(2.4%)
Capital	\$322,804	\$662,000	\$74,512	\$675,096	\$13,096	2.0%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$22,836,305	\$26,279,352	\$24,538,873	\$26,519,031	\$239,679	0.9%

Note: In FY 2020, due to a reorganization of the department into five bureaus, personnel and operating costs have been reallocated and a new bureau, Special Services, was set up. In FY 2021, a reorganization of the department moved the Support Services bureau into Special Services.

Police Department

Authorized Positions by Division - continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (2100)					
4801 - Community Relations Spec ^	0.00	0.00	0.00	2.00	2.00
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	0.00	0.00	0.00	
3003 - Police Lieutenant - CPLA **	1.00	0.00	0.00	0.00	
3002 - Police Sergeant - CPOA	2.00	2.00	2.00	2.00	
3000/3001 - Police OIT/Police Offcr - CPOA **	2.00	1.00	1.00	2.00	1.00
2998 - Communications and Outreach Supv ^	0.00	0.00	0.00	1.00	1.00
1400 - Administrative Technician	2.00	2.00	2.00	1.00	(1.00)
1022 - Asst to Police Chief	1.00	1.00	1.00	1.00	
1015 - Records Custodian	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst. @	1.00	1.00	1.00	2.00	1.00
Total Personnel	12.00	9.00	9.00	13.00	4.00
Permanent Full-Time	12.00	9.00	9.00	13.00	4.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	9.00	9.00	13.00	4.00
Operations (2120)					
3011 - Community Service Aide-CPOA ^^ ***	8.00	10.00	10.00	6.00	(4.00)
3010 - Police Lieutenant - Uncl	3.00	3.00	3.00	3.00	
3004 - Asst. Police Chief +	2.00	1.00	1.00	2.00	1.00
3003 - Police Lieutenant - CPLA	2.00	0.00	0.00	0.00	
3002 - Police Sergeant - CPOA **	16.00	15.00	15.00	15.00	
3000/3001 - Police OIT/Police Offcr - CPOA ** ****	114.00	104.00	104.00	94.00	(10.00)
2996 - Patrol Administrative Supv	0.00	0.00	0.00	1.00	1.00
Total Personnel	145.00	133.00	133.00	121.00	(12.00)
Permanent Full-Time	145.00	133.00	133.00	121.00	(12.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	145.00	133.00	133.00	121.00	(12.00)
Support Services (2130)					
8690 - Park Safety Officer ^^^ +	0.00	1.00	1.00	0.00	(1.00)
8689 - Park Safety Supervisor ^^^ +	0.00	1.00	1.00	0.00	(1.00)
6106 - Stores Clerk +	1.00	1.00	1.00	0.00	(1.00)
3016 - Property & Evidence Unit Supv +	1.00	1.00	1.00	0.00	(1.00)
3013 - Property & Evidence Tech +	3.00	3.00	3.00	0.00	(3.00)
3010 - Police Lieutenant ** +	0.00	1.00	1.00	0.00	(1.00)
3008 - Police Trainer **	2.00	0.00	0.00	0.00	
3004 - Asst. Police Chief +	1.00	1.00	1.00	0.00	(1.00)
3002 - Police Sergeant - CPOA **	2.00	0.00	0.00	0.00	
3000/3001 - Police OIT/Police Offcr. - CPOA	1.00	0.00	0.00	0.00	
2550 - Airport Safety Officer ^^^^ +	0.00	8.00	8.00	0.00	(8.00)
2555 - Airport Operations Supv ^^^^ +	0.00	1.00	1.00	0.00	(1.00)
2114 - Equipment Technician +	1.00	1.00	1.00	0.00	(1.00)
2112 - Equipment Supervisor +	1.00	1.00	1.00	0.00	(1.00)
2001 - Custodian ^^ +	1.00	2.00	2.00	0.00	(2.00)
1010 - Information Specialist +	9.00	9.00	9.00	0.00	(9.00)
1009 - Information Center Supervisor +	1.00	1.00	1.00	0.00	(1.00)
Total Personnel	24.00	32.00	32.00	0.00	(32.00)
Permanent Full-Time	24.00	32.00	32.00	0.00	(32.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.00	32.00	32.00	0.00	(32.00)

^In FY 2021, (2) 1.00 FTE Comm Rel Specialists were moved from the Community Relations Department back to the department they work with and a Communications and Outreach Supv was added

^^In FY 2020, (1) 1.00 FTE Custodian and (2) 1.00 FTE Community Service Aides were added to staff the new Police Precinct/Municipal Service Center which will be completed at the end of FY 2020

^^^In FY 2020, (1) 1.00 FTE Park Safety Officer and (1) 1.00 FTE Park Safety Supervisor was reallocated from Parks and Recreation

^^^^In FY 2020, (8) 1.00 FTE Airport Safety Officers and (1) 1.00 FTE Airport Ops Supv were reallocated from Airport Fund. In FY 2021, they were reallocated to a the Special Services division

**In FY 2020, reallocations were made to include a new bureau in an effort to restructure operations.

***In FY 2021, (4) 1.00 FTE Comm Service Aides were reallocated to a division for Parking Enforcement

****In FY 2021, (1) 1.00 FTE Police Officer was reallocated to Investigative Operations Support and (2) 1.00 FTE Police Officers were reallocated to Special Services

+In FY 2021, multiple positions were moved in a reorg between bureaus

@In FY 2021, an Administrative Tech position was reassigned to a Sr ASA due to a maintenance plan review

Police Department

Authorized Positions by Division - continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Special Services (2140)					
8690 - Park Safety Officer +	0.00	0.00	0.00	1.00	1.00
8689 - Park Safety Supervisor +	0.00	0.00	0.00	1.00	1.00
6106 - Stores Clerk +	0.00	0.00	0.00	1.00	1.00
3016 - Property & Evidence Unit Supv +	0.00	0.00	0.00	1.00	1.00
3013 - Property & Evidence Tech +	0.00	0.00	0.00	3.00	3.00
3011 - Community Service Aide-CPOA ***	0.00	0.00	0.00	4.00	4.00
3010 - Police Lieutenant **	0.00	1.00	1.00	2.00	1.00
3008 - Police Trainer **	0.00	2.00	2.00	2.00	
3004 - Asst. Police Chief	0.00	1.00	1.00	1.00	
3002 - Police Sergeant - CPOA **	0.00	2.00	2.00	2.00	
3000/3001 - Police OIT/Police Offcr. - CPOA ** ****	0.00	4.00	4.00	14.00	10.00
2555 - Airport Operations Supv ^^^^	0.00	0.00	0.00	1.00	1.00
2550 - Airport Safety Officer ^^^^	0.00	0.00	0.00	9.00	9.00
2114 - Equipment Technician +	0.00	0.00	0.00	1.00	1.00
2112 - Equipment Supervisor +	0.00	0.00	0.00	1.00	1.00
2001 - Custodian ^^ +	0.00	0.00	0.00	2.00	2.00
1010 - Information Specialist ^^^^	0.00	0.00	0.00	10.00	10.00
1009 - Information Center Supervisor +	0.00	0.00	0.00	1.00	1.00
Total Personnel	0.00	10.00	10.00	57.00	47.00
Permanent Full-Time	0.00	10.00	10.00	57.00	47.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	10.00	10.00	57.00	47.00
Investigative Operations Support (2150)					
3017 - Crime Scene Investigator	2.00	2.00	2.00	2.00	
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3010 - Police Lieutenant Uncl - CPLA **	1.00	2.00	2.00	2.00	
3004 - Asst. Police Chief	0.00	1.00	1.00	1.00	
3002 - Police Sergeant - CPOA **	4.00	5.00	5.00	5.00	
3000/3001 - Police OIT/Police Offcr. - CPOA ** ****	20.00	28.00	28.00	29.00	1.00
2995 - Digital Forensic Investigator	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst	1.00	1.00	1.00	1.00	
Total Personnel	30.00	41.00	41.00	42.00	1.00
Permanent Full-Time	30.00	41.00	41.00	42.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	30.00	41.00	41.00	42.00	1.00
Department Totals					
Permanent Full-Time	211.00	225.00	225.00	233.00	8.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	211.00	225.00	225.00	233.00	8.00

^^^In FY 2020, (8) 1.00 FTE Airport Safety Officers and (1) 1.00 FTE Airport Ops Supv were reallocated from Airport Fund. In FY 2021, they were reallocated to a the Special Services division. (2) 1.00 FTE Police Officers,(1) 1.00 FTE Airport Safety Officer and (1) 1.00 FTE Information Specialist were added.

**In FY 2020, reallocations were made to include a new bureau in an effort to restructure operations.

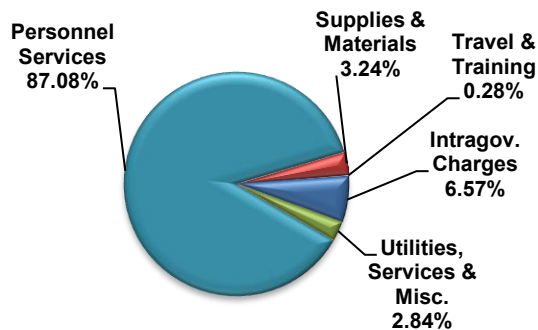
***In FY 2021, (4) 1.00 FTE Comm Service Aides were reallocated from Administration to a division for Parking Enforcement

****In FY 2021, (1) 1.00 FTE Police Officer was reallocated to Investigative Operations Support and (2) 1.00 FTE Police Officers were reallocated to Special Services.

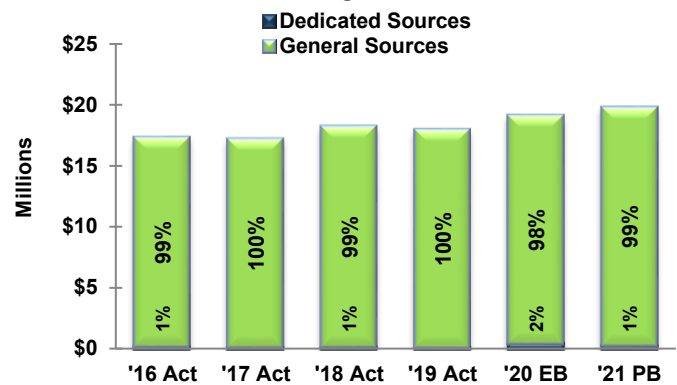
+In FY 2021, multiple positions were moved in a reorg between bureaus

Fire Department - Summary (General Fund)

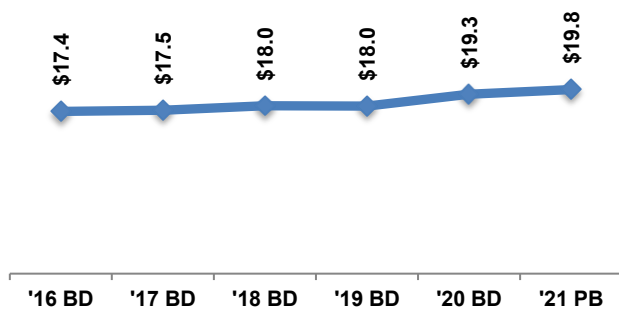
FY 2021 Total Expenditures By Category



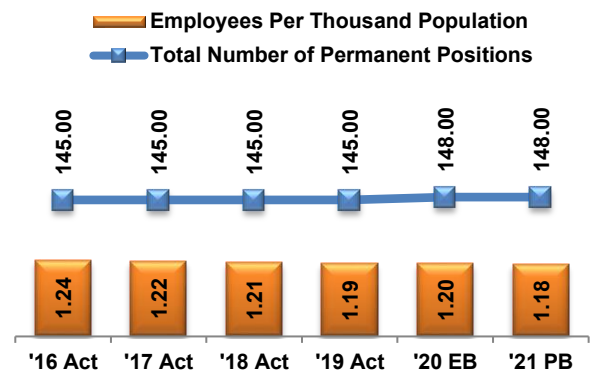
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Personnel Services	\$15,712,045	\$16,924,017	\$16,814,303	\$17,211,385	\$287,368	1.7%
Supplies & Materials	\$632,752	\$647,479	\$642,221	\$641,168	(\$6,311)	(1.0%)
Travel & Training	\$42,682	\$55,196	\$48,763	\$54,763	(\$433)	(0.8%)
Intragov. Charges	\$1,102,175	\$1,082,586	\$1,050,582	\$1,297,782	\$215,196	19.9%
Utilities, Services & Misc.	\$459,492	\$560,681	\$557,860	\$560,772	\$91	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%
Summary						
Operating Expenses	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%

Funding Sources (Where the Money Comes From)

Transfers	\$2,983	\$1,016	\$1,016	\$0	(\$1,016)	(100.0%)
Grants	\$0	\$149,154	\$149,154	\$162,713	\$13,559	9.1%
Other Local Rev (incl. Univ. Reimb)	\$59,149	\$53,584	\$203,645	\$53,584	\$0	0.0%
Dedicated Sources	\$62,132	\$203,754	\$353,815	\$216,297	\$508,454	6.2%
General Sources	\$17,887,014	\$19,066,205	\$18,759,914	\$19,549,573	\$483,368	2.5%
Total Funding Sources	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$991,822	2.6%

Department Summary

Description

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

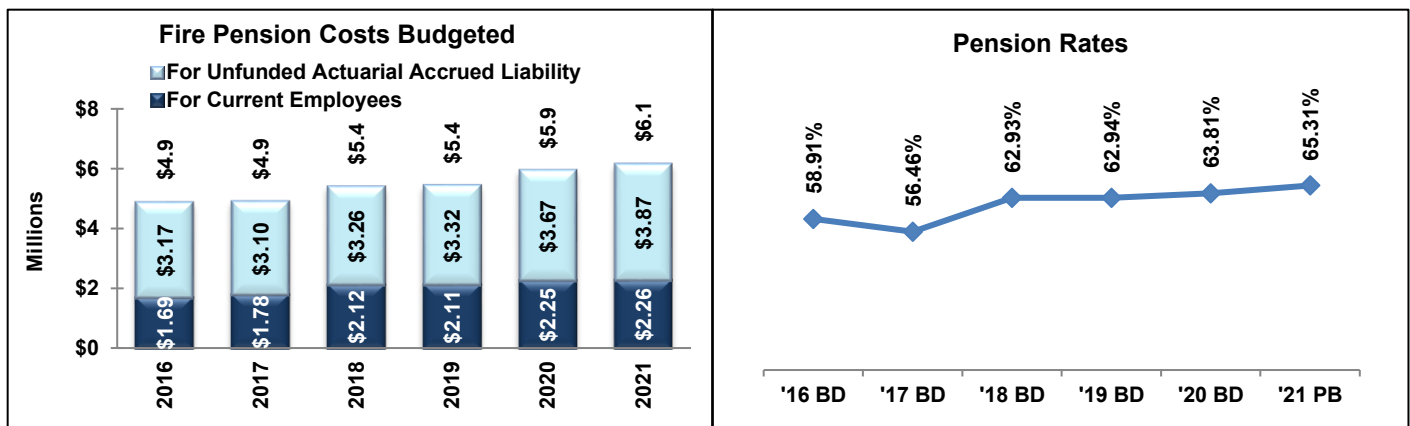
Department Objectives

- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs.
- (4) Provide a code enforcement program that includes fire inspections and review of construction plans.
- (5) Support operating divisions with sufficient staff and supplies.
- (6) Maintain fiscal responsibility and continue capital improvement programs.

Highlights/Significant Changes

- Total CFD calls for service in 2019 were 12,906, an increase of 254 calls from 2018. As of June 1, 2020, calls are 122 ahead of 2019. 2019 had the highest number of calls in past years.
- The Columbia Fire Department received international accreditation through the Commission on Fire Accreditation International (CFAI) in March of 2019.
- Due to budget constraints there are no fleet replacements budgeted for FY 2021. Fire truck replacements are funded by the capital improvement sales tax and are reflected in public safety capital projects later in this section.
- In FY 2020, the Fire Department plans to acquire land for fire station #10 in the east and fire station #11 in the south. The construction costs are reflected in the public safety capital projects section later in this section. There will need to be \$60,000 budgeted per station in operating expenses once each station is completed. Due to budget constraints, construction plans may be put on hold.
- Permanent positions had not increased from FY 2016 to FY 2019, and employees per capita had decreased from 1.24 per thousand to 1.19 per thousand. In September 2019, the Fire Department was awarded the SAFER Grant. The Grant pays 75% of three (3) additional Firefighter salaries in the first and second years, and 25% of their salaries in the third year. These three additional firefighters increased the employees per thousand population to 1.20 in FY 2020, which is still significantly below the 1.24 in FY 2016. The department began training a recruit class in November 2019 for these added positions. They will be used to staff the second additional fire station. The department plans to move one company from fire station #2 to the first additional station so no new staff will be required for the first additional station.

Strategic Priority: Public Safety - Safe Wherever You Live, Work, Learn and Play



Fire Department

Authorized Personnel by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	7.00	7.00	7.00	7.00	
Emergency Services	130.00	133.00	133.00	133.00	
Departmental Services	2.00	2.00	2.00	2.00	
Fire Marshal's Division	6.00	6.00	6.00	6.00	
Total Personnel	145.00	148.00	148.00	148.00	0.00
Permanent Full-Time	145.00	148.00	148.00	148.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	145.00	148.00	148.00	148.00	0.00

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (2310)						
Personnel Services	\$908,067	\$939,556	\$874,969	\$921,673	(\$17,883)	(1.9%)
Supplies and Materials	\$13,202	\$13,796	\$9,911	\$162,967	\$149,171	1081.3%
Travel and Training	(\$26)	\$3,469	\$3,036	\$0	(\$3,469)	(100.0%)
Intragovernmental Charges	\$1,086,171	\$1,060,147	\$1,028,143	\$1,284,612	\$224,465	21.2%
Utilities, Services, & Misc.	\$11,405	\$19,052	\$16,052	\$17,322	(\$1,730)	(9.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,018,819	\$2,036,020	\$1,932,111	\$2,386,574	\$350,554	17.2%
Emergency Services (2320)						
Personnel Services	\$13,984,728	\$14,951,503	\$15,038,991	\$15,246,347	\$294,844	2.0%
Supplies and Materials	\$564,872	\$557,286	\$556,679	\$433,604	(\$123,682)	(22.2%)
Travel and Training	\$37,959	\$40,901	\$34,901	\$0	(\$40,901)	(100.0%)
Intragovernmental Charges	\$16,004	\$22,439	\$22,439	\$13,170	(\$9,269)	(41.3%)
Utilities, Services, & Misc.	\$404,093	\$450,148	\$449,847	\$465,773	\$15,625	3.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$15,007,656	\$16,022,277	\$16,102,857	\$16,158,894	\$136,617	0.9%
Departmental Services(2330)						
Personnel Services	\$262,913	\$317,403	\$261,563	\$316,934	(\$469)	(0.1%)
Supplies and Materials	\$16,746	\$23,226	\$23,476	\$20,283	(\$2,943)	(12.7%)
Travel and Training	\$2,565	\$4,345	\$4,345	\$54,763	\$50,418	1160.4%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$22,073	\$62,982	\$63,462	\$58,513	(\$4,469)	(7.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$304,297	\$407,956	\$352,846	\$450,493	\$42,537	10.4%
Fire Marshal's Division (2340)						
Personnel Services	\$556,337	\$715,555	\$638,780	\$726,431	\$10,876	1.5%
Supplies and Materials	\$37,932	\$53,171	\$52,155	\$24,314	(\$28,857)	(54.3%)
Travel and Training	\$2,184	\$6,481	\$6,481	\$0	(\$6,481)	(100.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$21,921	\$28,499	\$28,499	\$19,164	(\$9,335)	(32.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$618,374	\$803,706	\$725,915	\$769,909	(\$33,797)	(4.2%)
Department Totals						
Personnel Services	\$15,712,045	\$16,924,017	\$16,814,303	\$17,211,385	\$287,368	1.7%
Supplies and Materials	\$632,752	\$647,479	\$642,221	\$641,168	(\$6,311)	(1.0%)
Travel and Training	\$42,682	\$55,196	\$48,763	\$54,763	(\$433)	(0.8%)
Intragovernmental Charges	\$1,102,175	\$1,082,586	\$1,050,582	\$1,297,782	\$215,196	19.9%
Utilities, Services, & Misc.	\$459,492	\$560,681	\$557,860	\$560,772	\$91	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$17,949,146	\$19,269,959	\$19,113,729	\$19,765,870	\$495,911	2.6%

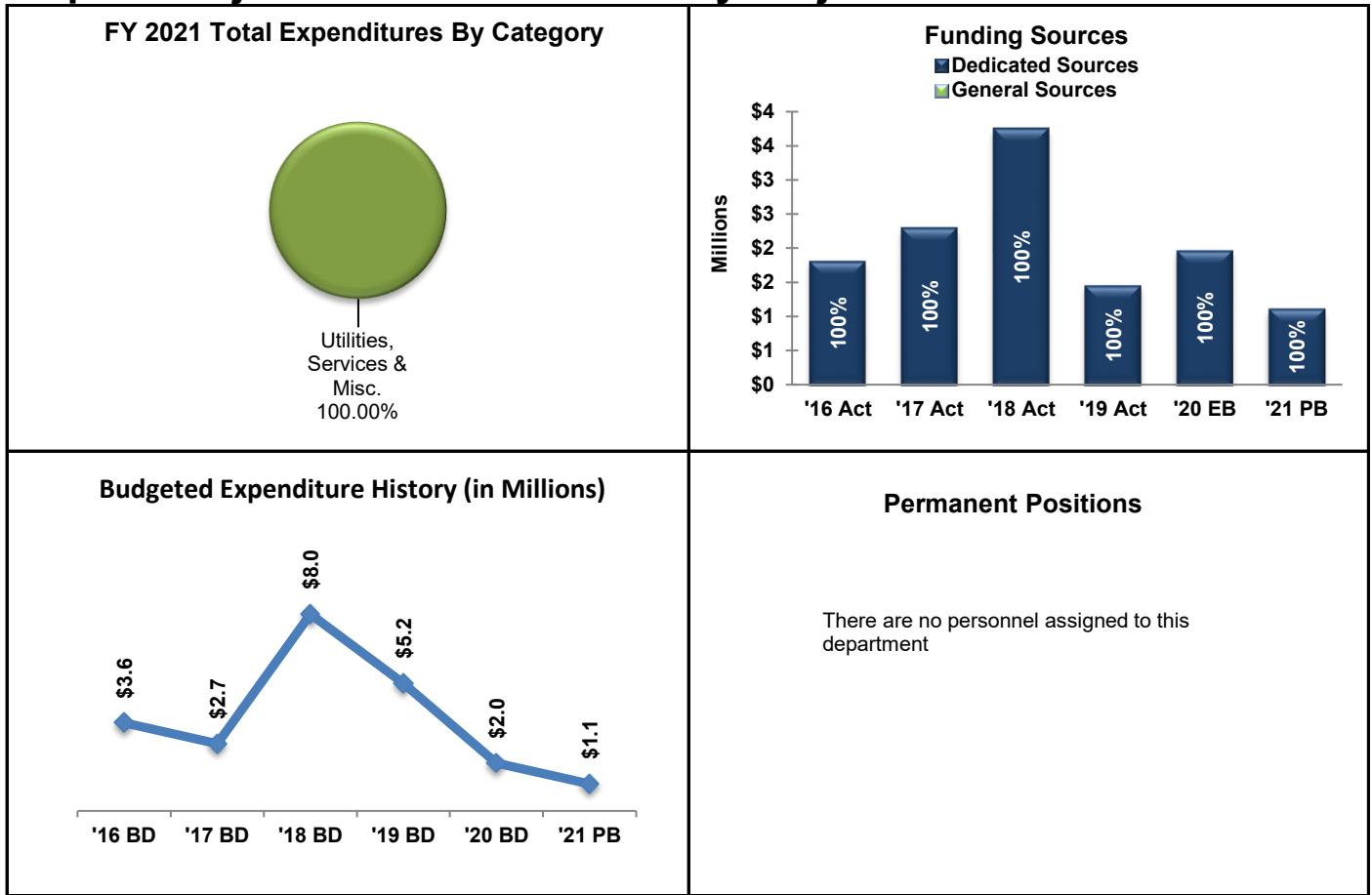
Fire Department

Authorized Personnel by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (2310)					
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3109 - Assistant Fire Chief	2.00	2.00	2.00	2.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supv	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Emergency Services (2320)					
3107 - Fire Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	27.00	27.00	27.00	27.00	
3103 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II *	52.00	55.00	55.00	55.00	
Total Personnel	130.00	133.00	133.00	133.00	
Permanent Full-Time	130.00	133.00	133.00	133.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	130.00	133.00	133.00	133.00	
Departmental Services (2330)					
3115 - Chief Training Officer	2.00	2.00	2.00	2.00	
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	
Fire Marshal's Division (2340)					
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	4.00	4.00	4.00	4.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	6.00	6.00	6.00	6.00	
Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	6.00	
Department Totals					
Permanent Full-Time	145.00	148.00	148.00	148.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	145.00	148.00	148.00	148.00	

* In FY 2020, (3) Firefighter II positions were added as a result of receiving the SAFER Grant.

Capital Projects Fund - Public Safety Projects



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$15,278	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,424,943	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Total Expenses	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (General Fund)	\$126,712	\$0	\$0	\$0	\$0	
Oper. Trnsfrs (Cap Imp Stax)	\$3,500,000	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
Oper. Trnsfrs (Public Impr Fd)	\$1,700,000	\$0	\$0	\$0	\$0	
Other Local Revenues	\$1,810	\$0	\$0	\$0	\$0	
Use of Fund Balance	(\$3,888,301)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,440,221	\$1,950,000	\$1,950,000	\$1,100,000	(\$850,000)	(43.6%)

Capital Projects Summary

Major Projects

- Construction of the new Molly Thomas-Bowden precinct site in the north part of the city began in FY 2020. Construction is anticipated to be completed in the third quarter of FY 2021.
- We are working on acquiring land on which to construct each of the two stations (#10 and #11) which has delayed the construction. The Fire Department had anticipated that the station construction would start in FY 2020; however due to budget constraints, construction plans may be put on hold.
- A 2006 Quint will be replaced.

Fiscal Impact

- In FY 2022, the police operating budget will need to be increased to include non-personnel operating costs for the new precinct building.
- No additional staff will be required to open one fire station. The SAFER Grant will fund part of (3) Firefighters who will be utilized at the second fire station.

Authorized Personnel by Division

Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
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There are no personnel assigned to this budget.

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Public Safety

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C	
Fire									
1	Replace 2006 Quint (14 years old) - 00783 [ID: 1407]							2020	2021
	Cap Imp S Tax - 2015 Ballot	\$1,100,000							
	Total	\$1,100,000							
2	Replace 2006 Quint (15 years old) [ID: 1408]							2021	2022
	Cap Imp S Tax - 2015 Ballot		\$1,150,000						
	Total		\$1,150,000						
3	Replace 2009 Quint (14 years old) [ID: 1410]							2022	2023
	Cap Imp S Tax - 2015 Ballot		\$1,200,000						
	Total		\$1,200,000						
4	Additional Quint for new fire station #11 [ID: 2152]							2023	2024
	Cap Imp S Tax - 2015 Ballot		\$1,200,000						
	Total		\$1,200,000						
5	Replace 2009 Quint (15 years old) [ID: 1404]							2023	2024
	Cap Imp S Tax - 2015 Ballot			\$1,250,000					
	Total			\$1,250,000					
6	Replace 2009 Squad (15 years old) [ID: 1414]							2024	2025
	Cap Imp S Tax - 2015 Ballot				\$750,000				
	Total				\$750,000				
7	Remodel Admin. & Meeting/Conf. Room [ID: 1795]							2026	2026
	Unfunded					\$1,500,000			
	Total					\$1,500,000			
8	Replace 1996 Bomb Squad [ID: 1405]							2026	2026
	Unfunded				\$800,000				
	Total				\$800,000				
9	Replace 1999 Foam Truck [ID: 1401]							2026	2026
	Unfunded					\$600,000			
	Total					\$600,000			
10	Replace 2009 Quint (11 years old) [ID: 1406]							2026	2026
	Unfunded					\$1,200,000			
	Total					\$1,200,000			
11	Replace 2010 Quint [ID: 1801]							2026	2026
	Unfunded					\$1,153,000			
	Total					\$1,153,000			
12	Replace/Remodel Fire Station 4 [ID: 1403]							2026	2027
	Unfunded					\$2,500,000			
	Total					\$2,500,000			
13	Replace/Remodel Fire Station 6 [ID: 1409]							2025	2026
	Unfunded					\$3,000,000			
	Total					\$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.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Police								
14 Police Department Property & Evidence Annex 00727 [ID: 2098]							2022	2023
Unfunded			\$1,500,000					
Total			\$1,500,000					
15 Police Precinct/Municipal Svc Center N - 00641 [ID: 1336]							2016	2018
Cap Imp S Tax - 2015 Ballot		\$500,000						
Total		\$500,000						
16 Police Headquarters Building [ID: 1192]							2026	2027
Unfunded						\$7,000,000		
Total						\$7,000,000		
17 Police Precinct/Municipal Svc Center N: Phase 2 [ID: 2246]							2026	2027
Unfunded						\$3,250,000		
Total						\$3,250,000		
18 Police Precinct/Substation - (Mun Serv Center S) [ID: 1727]							2026	2027
Unfunded						\$12,000,000		
Total						\$12,000,000		

Public Safety Funding Source Summary

Cap Imp S Tax - 2015 Ballot	\$1,100,000	\$1,650,000	\$2,400,000	\$1,250,000	\$750,000		
New Funding	\$1,100,000	\$1,650,000	\$2,400,000	\$1,250,000	\$750,000	\$0	
Unfunded			\$1,500,000		\$800,000	\$3,000,000	
Unfunded			\$1,500,000		\$800,000	\$3,000,000	
Total	\$1,100,000	\$1,650,000	\$3,900,000	\$1,250,000	\$1,550,000	\$3,000,000	

Public Safety Current Capital Projects

Fire

1	Additional Fire Station #10 (East) - 00732 [ID: 1799]	2020	2021
2	Fire Apparatus Equipment 00195 [ID: 490]		2007
3	Fire Station #11 (Mun Serv Cntr S) - 00733 [ID: 475]	2020	2021
4	Fire Station Sites 40173 [ID: 482]		
5	Major Fire Station Repairs - 00640 [ID: 1888]	2016	2016
6	Replace 2003 Quint (14 years old) 00661 [ID: 1400]	2019	2020
7	Replace 2004 Quint (14 years old) (00726) [ID: 1402]	2018	2019
8	Training Academy Repairs - 00630 [ID: 1607]	2016	2016

Police

9	Downtown Police Building Renovation - 00609 [ID: 1807]	2016	2016
10	Records Management System 00498 [ID: 1307]	2011	2015

Public Safety Impact of Capital Projects

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Public Safety Impact of Capital Projects

Fire

Additional Pumper for New Station [ID: 476]

Additional fleet maintenance cost.

Fire Apparatus Equipment 00195 [ID: 490]

Provides source for equipment that would otherwise require Supplemental funds.

Fire Station #11 (Mun Serv Cntr S) - 00733 [ID: 475]

\$800,000 annual cost of personnel and other operations in 2006 dollars.

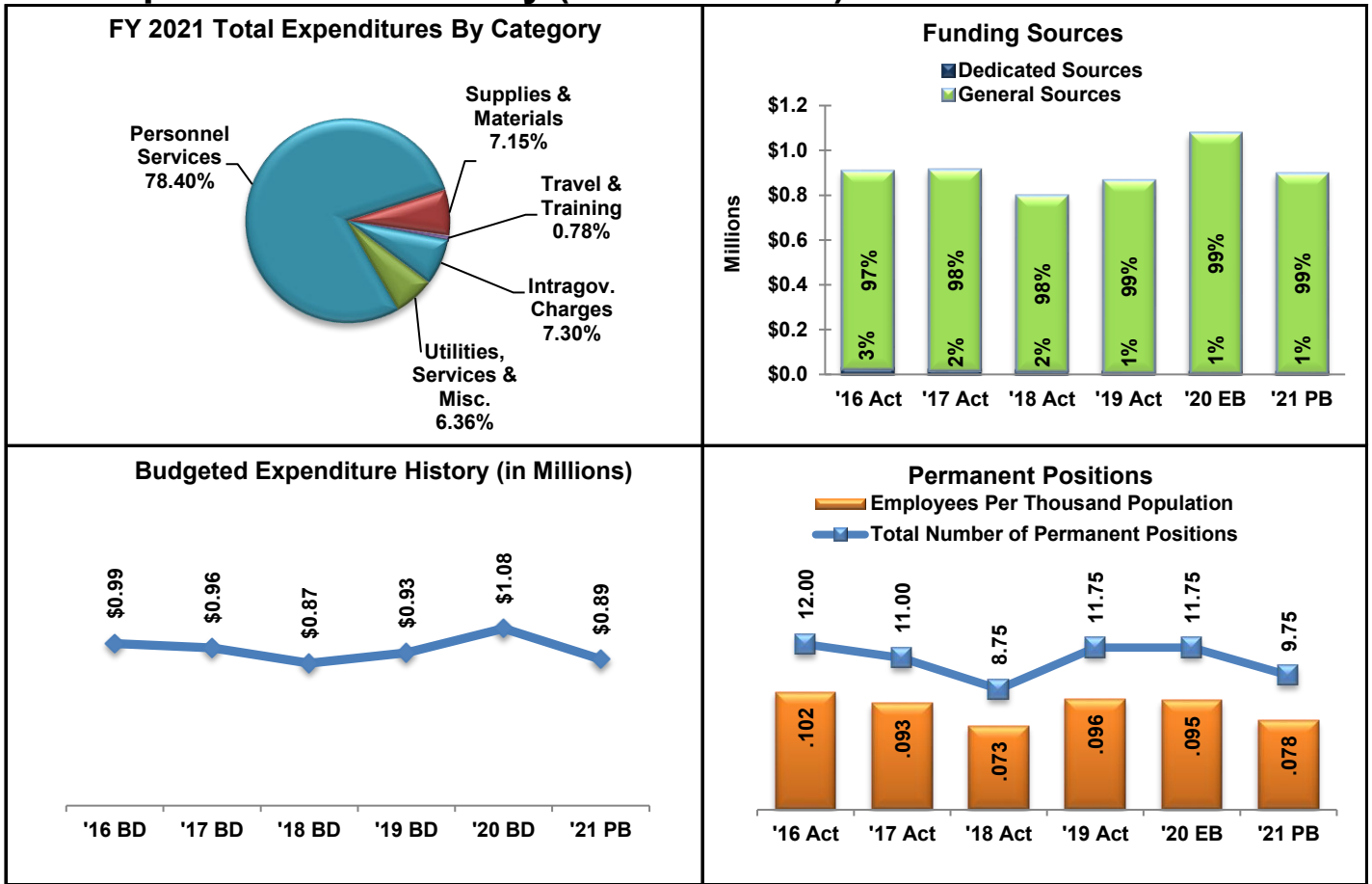
Police Department Property & Evidence Annex 00727 [ID: 2098]

The current space was most recently remodeled in 2012-2013 as a result of an audit conducted by an external consultant. The Property and Evidence Unit currently occupies over 1/3 of the space on the first floor of the Downtown Headquarters Building. Due to the limited space available at the Downtown Headquarters Building for the Property & Evidence Unit to expand into, and the fact that it is quickly nearing capacity, an additional secure, temperature controlled storage facility will be needed in the near future. In addition, newly enacted legislation now requires us to retain items related to any type of death investigation for a minimum of 50 years. Our adoption of the You Have Options Program, or YHOP, (a forensically based, victim centered approach to the investigation of sexual assaults that is widely considered a best-practice) also requires us to retain evidence from sexual assault investigations indefinitely. Several of the most important items of evidence in these cases requires long-term refrigeration or freezing, which is also very limited in terms of space in the current storage area. Each item of evidence we seize or piece of property we collect impacts a criminal case and/or belongs to a customer of the Police Department. Construction of this facility would ensure there is adequate and proper storage of these items, including maintaining the necessary and proper chain of custody to support a successful prosecution.

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.

Municipal Court - Summary (General Fund)



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Personnel Services	\$622,074	\$831,495	\$831,495	\$700,816	(\$130,679)	(15.7%)
Supplies & Materials	\$76,916	\$63,883	\$63,883	\$63,883	\$0	0.0%
Travel & Training	\$4,928	\$7,000	\$7,000	\$7,000	\$0	0.0%
Intragov. Charges	\$123,687	\$121,463	\$113,250	\$65,276	(\$56,187)	(46.3%)
Utilities, Services & Misc.	\$29,649	\$57,456	\$57,456	\$56,868	(\$588)	(1.0%)
Capital	\$6,604	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)
Operating Expenses	\$857,254	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$6,604	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Other Local Revenue	\$9,137	\$8,000	\$8,000	\$8,000	0.0%	0.0%
Dedicated Sources	\$9,137	\$8,000	\$8,000	\$8,000	(\$187,454)	0.0%
General Sources	\$854,721	\$1,073,297	\$1,065,084	\$885,843	(\$187,454)	(17.5%)
Total Funding Sources	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$374,908)	(17.3%)

Department Summary

Description

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

Department Objectives

- (1) Process docket and record municipal ordinance violations including approximately 65,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

Highlights/Significant Changes

- The Columbia Municipal Court in 2019 reorganized to adapt to the new Supreme Court rules. The rules most notably required a new court date for all ordinance violations. To accommodate these changes, and the increased workload needed to meet these new rules, council approved the hiring of (1) Admin Tech and (2) Administrative Support Assistant positions in FY 2019 mid-year.
- In 2019 Municipal Court is testing the effectiveness of court reminder texts for Probation and Show Cause Dockets. This is due to the collaborative efforts of the IT Department spearheading the testing mechanism and cost associated with this notification.
- In March of 2017, Municipal Court extended its office hours and is now open 7:30 AM to 5:30 PM Monday thru Friday. Municipal Court is now open 50 hours per week, and two evenings per month starting at 5:30 PM for arraignments with no increase in staffing.
- In 2017 Municipal Court embarked on several new pilot programs: Night Court, (first and third Wednesday of each month); the Community Support Docket, (which occurs the first Monday of each month) is specifically designed for Veterans and the homeless population. Also, an additional docket with a language interpreter was added.
- Community service use is expanding, the Court works with departments within the City of Columbia to offer set community service hours working with community volunteers.
- In 2017 arraignment dockets added an additional section known as 2nd call. This allows individuals an opportunity to discuss their case with the City Prosecutor and resolve their case on the same appearance in many cases.
- Municipal Court will continue to provide weddings as a service to the community in 2021.
- Personnel Services reflects a decrease of \$130,679 due to the elimination of an Administrative Support Assistant and an Administrative Technician position due to budget cuts.
- Intragovernmental Charges reflect a 46.3% decrease due to the department no longer being charged custodial, building maintenance, and building utility fees as these operations were moved into the general fund.

Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
General Court Operations	7.75	7.75	7.75	6.75	-1.00
Traffic Violations Bureau	4.00	4.00	4.00	3.00	(1.00)
Total Personnel	11.75	11.75	11.75	9.75	(2.00)
Permanent Full-Time	11.00	11.00	11.00	9.00	(2.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	11.75	11.75	11.75	9.75	(2.00)

Municipal Court

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Court Operations (1610)						
Personnel Services	\$514,782	\$594,715	\$594,714	\$518,308	(\$76,407)	(12.8%)
Supplies and Materials	\$76,916	\$63,883	\$63,883	\$63,883	\$0	0.0%
Travel and Training	\$4,928	\$7,000	\$7,000	\$7,000	\$0	0.0%
Intragovernmental Charges	\$116,143	\$115,871	\$107,658	\$62,086	(\$53,785)	(46.4%)
Utilities, Services, & Misc.	\$29,649	\$57,456	\$57,456	\$56,868	(\$588)	(1.0%)
Capital	\$6,604	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$749,022	\$838,925	\$830,711	\$708,145	(\$130,780)	(15.6%)
Traffic Violations (1620)						
Personnel Services	\$107,292	\$236,780	\$236,781	\$182,508	(\$54,272)	(22.9%)
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$7,544	\$5,592	\$5,592	\$3,190	(\$2,402)	(43.0%)
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$114,836	\$242,372	\$242,373	\$185,698	(\$56,674)	(23.4%)
Department Totals						
Personnel Services	\$622,074	\$831,495	\$831,495	\$700,816	(\$130,679)	(15.7%)
Supplies and Materials	\$76,916	\$63,883	\$63,883	\$63,883	\$0	0.0%
Travel and Training	\$4,928	\$7,000	\$7,000	\$7,000	\$0	0.0%
Intragovernmental Charges	\$123,687	\$121,463	\$113,250	\$65,276	(\$56,187)	(46.3%)
Utilities, Services, & Misc.	\$29,649	\$57,456	\$57,456	\$56,868	(\$588)	(1.0%)
Capital	\$6,604	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$863,858	\$1,081,297	\$1,073,084	\$893,843	(\$187,454)	(17.3%)

Authorized Positions by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Court Operations (1610)					
3406 - Deputy Court Clerk **	0.00	0.00	0.00	3.00	3.00
3404 - Court Services Analyst	0.75	0.75	0.75	0.75	
3403 - Deputy Court Administrator	1.00	1.00	1.00	1.00	
3402 - Municipal Court Administrator	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1400 - Administrative Technician * **	4.00	4.00	4.00	0.00	(4.00)
Total Personnel	7.75	7.75	7.75	6.75	(1.00)
Permanent Full-Time	7.00	7.00	7.00	6.00	(1.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	7.75	7.75	7.75	6.75	(1.00)
Traffic Violations (1620)					
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant *	2.00	2.00	2.00	1.00	(1.00)
Total Personnel	4.00	4.00	4.00	3.00	(1.00)
Permanent Full-Time	4.00	4.00	4.00	3.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	3.00	(1.00)
Department Totals					
Permanent Full-Time	11.00	11.00	11.00	9.00	(2.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	11.75	11.75	11.75	9.75	(2.00)

*In FY 2021, (1) 1.00 FTE Administrative Support Assistant and (1) 1.00 FTE Administrative Tech positions were deleted due to budget cuts

**In FY 2021, (3) 1.00 FTE Administrative Technicians were reassigned as Deputy Court Clerk due to maintenance plan review.

Public Safety Joint Communications - Summary (General Fund)

<p>In FY 2019, a one-time payment was made to LAGERS for previous year add pays that were not included in the calculation but should have been.</p>	

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20EB	% Change 21/20B
Personnel Services	(\$232)	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	(\$232)	\$0	\$0	\$0	\$0	
Operating Expenses	(\$232)	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	(\$232)	\$0	\$0	\$0	\$0	

Funding Sources (Where the Money Comes From)

Miscellaneous Revenue	\$0	\$0	\$0	\$0		
Other Local Revenue	\$0	\$0	\$0	\$0		
Dedicated Sources	\$0	\$0	\$0	\$0	\$0	
General Sources	(\$232)	\$0	\$0	\$0	\$0	
Total Funding Sources	(\$232)	\$0	\$0	\$0	\$0	

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Supporting Activity Departments

Description

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

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

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

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

Employee Benefit Fund

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

Self Insurance Fund

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

Facilities Management

Facilities Management provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities. In FY 2021 the Custodial and Building Maintenance Fund was eliminated. The operations were moved to the General Fund and called Facilities Management. Because the operation is now in the General Fund, there will no longer be charges to General Fund departments for these services.

Fleet Operations Fund

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

Information Technology Fund

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

Community Relations

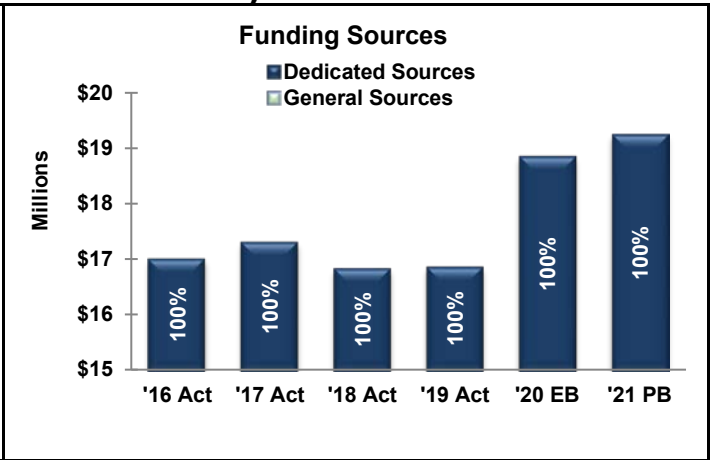
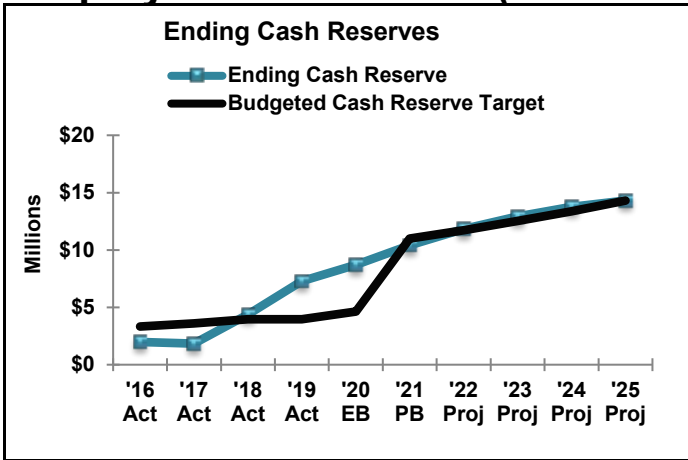
The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities. In FY 2021 the Community Relations Fund was eliminated and the operation was moved into the General Fund. General Fund departments will no longer be charges for these services.

Utility Customer Services Fund

The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner. In FY 2021 the UCS Fund was eliminated and the operation was divided between the various utility fund budgets (Water, Electric, Sewer, Solid Waste, and Storm Water).

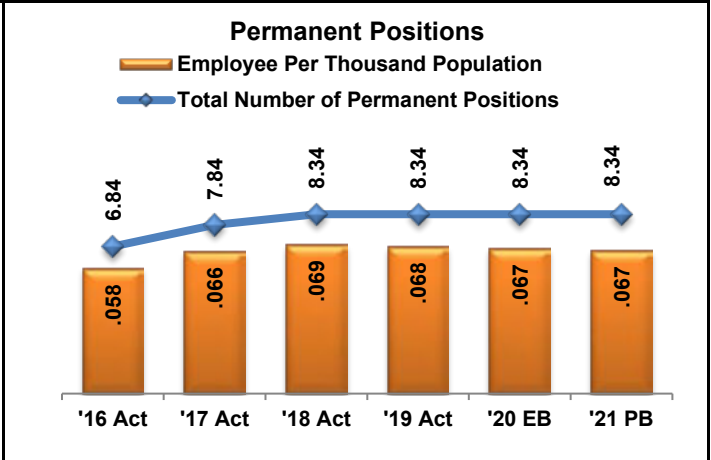
Employee Benefit Fund (Internal Service Fund)

Fund 6590



Cash Reserves:

There is a large increase in the budgeted cash reserve target in FY 2021 because the methodology for calculating the target changed. The cash reserve target was previously budgeted as 30% of total financial uses (less pass throughs). The new cash reserve target is 70% of total financial uses (less pass throughs). This more accurately reflects the amount of reserves needed to fund premiums and claims, which make up the largest portion of this budget.



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$595,839	\$731,913	\$727,632	\$731,421	(\$492)	(0.1%)
Supplies & Materials	\$61,491	\$111,404	\$68,449	\$77,204	(\$34,200)	(30.7%)
Travel & Training	\$41,467	\$57,300	\$41,800	\$57,300	\$0	0.0%
Intragov. Charges	\$3,355	\$3,285	\$3,285	\$4,233	\$948	28.9%
Utilities, Services & Misc.	\$16,109,529	\$17,971,506	\$17,948,789	\$18,315,767	\$344,261	1.9%
Capital	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
Total	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%
Operating Expenses	\$16,811,681	\$18,875,408	\$18,789,955	\$19,185,925	\$310,517	1.6%
Non-Operating Expenses	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Additions	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
Total Expenses	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$256,462	\$57,950	\$170,238	\$157,854	\$99,904	172.4%
Fees & Service Charges	\$16,561,352	\$17,313,331	\$17,258,831	\$18,013,327	\$699,996	4.0%
Other Local Revenues	\$2,775,360	\$2,795,000	\$2,818,750	\$2,755,000	(\$40,000)	(1.4%)
Operating Transfers In	\$245,000	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$2,993,832)	(\$1,258,212)	(\$1,425,203)	(\$1,707,595)	(\$449,383)	35.7%
Dedicated Sources	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$16,844,342	\$18,908,069	\$18,822,616	\$19,218,586	\$310,517	1.6%

Department Summary

Description

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

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

Highlights/Significant Changes

- Medical, prescription drug, dental, vision, life, long-term disability, COBRA, stop loss insurance, employee assistance program, occupational medicine services and voluntary benefit programs were bid and awarded in 2017. Insurance related benefit changes were implemented January 1, 2018.
- Stop loss coverage for medical and pharmacy claims was increased from \$250,000 to \$400,000 for the plan year beginning January 1, 2019 to decrease the City's monthly stop loss premium. Based on this change, the Budgeted Cash Reserve Target was changed to 70% of total financial uses (less pass throughs).
- The City's self-funded health insurance plan continues to be exposed to cost increases in medical claims and prescription drug claims. A shift in the market to the production and availability of more compound and specialty drugs is having a significant impact on the plan, as well as health care inflation. COVID19 is expected to impact the health plan in 2020 and 2021.
- The City closed enrollment in the \$750 PPO plan beginning with the plan year 2017 (January 1, 2017). Employees who were currently in the plan were allowed to stay in that plan, but the plan remains closed to all other current and new employees.
- Enrollment in the \$1,500 PPO plan decreased 1% from 2019 to 2020, enrollment in the High Deductible Health Plan (HDHP) increased 4%, and enrollment in the \$750 PPO plan decreased 5%.
- Gross medical premiums will be increased 5.6% for calendar year 2021. Cost increases will be shared by both the City and our employees.
- The City will continue to pay 100% of the employee only medical premium in the HDHP in 2021. City contributions to Health Savings Accounts (HSAs) under the HDHP will be reduced by 50% in 2021. City Contributions will be changed from \$125/month to \$62.50/month for employee only coverage and from \$250/month to \$125/month for family coverage starting 1/1/2021.
- Dental coverage changed from self-funded to fully-insured through Delta Dental beginning plan year 2018 (January 1, 2018). At implementation, the City contribution for employee-only coverage and dependent rates paid by employees decreased. There will be a premium increase of 5% for plan year 2021. However, rates continue to remain below those charged under the self-funded plan before the move to Delta Dental.
- Vision insurance rates will not increase in plan year 2021. Rates remain below those charged before the current vendor was selected in 2018. Vision coverage is a voluntary benefit.
- Voluntary benefits through Allstate will continue in 2021 with no change to premiums. Employees may enroll or dis-enroll each open enrollment period.
- Pre-65 retiree medical rates will increase 5.6% in plan year 2021. Dental rates for all retirees will increase 5% in 2021.
- Post-65 retirees can expect a general premium increase under the fully insured Medicare supplement plan for 2021.
- The City recognizes requirements for other post-employment benefits (OPEB) in accordance with GASB Statements 74 and 75. Retirees pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Actuarially Determined Contribution (ADC) on 10/1/18 was \$0. The funded status of the plan is 102.41%. The unfunded Actuarial Accrued Liability (AAL) on 10/1/18 was (\$90,427). An OPEB valuation to calculate AAL is required every 2 years; the next calculation is as of 10/1/2020.
- Completed fifth annual IRS reporting mandates under the ACA, for tax year 2019. This is required for health coverage provided to employees, COBRA participants and non-Medicare retirees under the City's self-funded medical plan.
- The City integrates Affordable Care Act (ACA) mandatory provisions into our health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, elimination of OTC medicines/drugs as eligible expenses for flex spending accounts, preventative care coverage at 100%, uniform summary plan descriptions, and elimination of pre-existing condition exclusions. In 2015, the mandate to offer medical coverage to any employee averaging 30 or more hours per week took effect. The Patient Centered Outcome Fee of \$2.54 per covered member is the required ACA fee the City will pay in 2020 for plan year 2019.

Department Summary - continued

Highlights/Significant Changes - continued

- Completed annual employee benefit survey for 2020. Seventy-nine percent (79%) of the 492 employees who responded agree that the City of Columbia offers a competitive benefit program.
- Provided a 457b/401a education meeting in 4th quarter 2019. These were continued quarterly throughout 2020 and are intended to increase awareness of the deferred compensation plans and encourage employee retirement planning efforts.
- Funding to provide Post Traumatic Stress ((PTSD) counseling to City employees is requested in the FY 2021 budget. This program will be a new counseling service available to eligible employees, separate from the regular Employee Assistance Program (EAP).
- Employee Wellness continues to add programs to support the eight dimensions of well-being, creating a holistic integration of social, emotional, intellectual, physical, spiritual, occupational, financial and environmental well-being programs and activities. Employee wellness programs target the prevention and reduction of high claim chronic health conditions in the medical insurance plan. Programs include: physical activity challenges, nutrition education, exercise classes, discounted ARC memberships, Rally wellness incentive program, and a 24/7 fitness facility in City Hall. Employee Wellness partners with Public Health and Human Services (PHHS) to offer vaccinations to employees. Wellness also partners with the University of MO nursing/pharmacy students to provide screenings for blood pressure and glucose and offer diabetes education. In support of the strategic plan, Wellness and City U continue to offer financial literacy training to all employees.
- In calendar year 2016 Employee Wellness implemented the City's first formal wellness incentive program to encourage employees to develop healthy habits and establish a medical home. In 2019 employees successfully completing all four components of the program increased to 121; there were a total of 503 employees that participated in the program. The program continues for a sixth year in 2020.
- Employee Wellness and City U offer a financial literacy training program. In FY 2019 94 employees participated in the FDIC Money Smart Program and 23 participated in the first eight months of FY 2020. In addition to the FDIC Money Smart program City U conducts a couponing class with 46 participants to date.
- Employee Wellness partners with the Columbia Fire Department to provide quarterly CPR/AED training to interested employees. A total of 237 employees were trained in FY 2019 and 14 have been trained in the first 8 months of FY 2020.
- Employee Wellness partners with IT/GIS to maintain an online mapping system to track all AEDS located in city facilities.
- In FY 2019 coordinated 412 medical physicals for positions in public safety and positions requiring a Commercial Driver's license. Coordinated 251 medical physicals in the first 8 months of FY 2020.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program. The Federal Motor Carrier Safety Administration (FMCSA) mandatory drug and alcohol clearinghouse program was implemented January 1, 2020.
- City U provides centralized training to improve employee job performance, capacity and leadership skills. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, Manager's Journey, and other training determined through needs assessments. STAR supervisor training is mandatory for City supervisors; to date 302 supervisors have participated. The eighth cohort of STAR participants started the 23 month training in July 2020. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS), is provided to develop leaders within our organization, preparing them to promote to supervisory roles. 425 employees have participated to date; 36 have been promoted to supervisory positions. The eleventh cohort started in July 2020.
- In FY 2019 City U added the Colleagues Learning Innovative Management Behaviors for Success (CLIMBS) program which is designed to inspire and train graduates from the LADDERS program and move those employees into stronger leadership roles within our organization. Some have the skills and desire to become a City supervisor, and others want to improve their talent and continue leading in their areas of specialization. The first cohort is scheduled to complete in November 2020. The second cohort started in July 2020.
- Training Coordinator is now a Gallup-Certified Strengths Coach and started coaching first work unit in FY 2020. The certified coach leads conversations, focused on helping employees achieve their purpose using their Clifton Strengths.
- Manage and administer citywide college tuition reimbursement program. 15 employees participated in this program in the first 8 months of FY 2020. Based on current enrollment, it is anticipated that the entire \$25,000 budget will be spent this fiscal year.

Department Summary - continued

Fee and Service Charge Methodology

- Three intragovernmental charges, the Employee Wellness fee, the City University fee and the Insurance Administration fee, are used to charge out costs for those programs to the other city budgets.
- The Employee Wellness fee allocates costs for activities such as Hepatitis shots, flu shots, Tetanus shots, police, fire and DOT physicals, CDL drug testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.
- The Insurance Administration fee recovers the cost of non-claim and premium related costs related to insurance benefits offered to City employees by allocating the costs to departments based on the number of employees.
- The City incurred new bank fees in plan year 2018 for the administration of Health Savings Accounts for employees enrolled in the High Deductible Health Plan. The total cost is approximately \$700 per year.

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Insurance (1310)					
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.25	0.25	0.25	0.25	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician	1.50	1.50	1.50	1.50	
1006 - Sr Admin Support Assistant	0.20	0.20	0.20	0.20	
Total Personnel	3.10	3.10	3.10	3.10	
Permanent Full-Time	3.10	3.10	3.10	3.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.10	3.10	3.10	3.10	
Employee Wellness (1350)					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4580 - Wellness Educator	1.00	1.00	1.00	1.00	
4575 - Training Assistant ^	1.00	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant *	1.10	1.10	1.10	1.30	0.20
Total Personnel	3.32	2.82	2.82	3.02	0.20
Permanent Full-Time	3.32	2.82	2.82	3.02	0.20
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.32	2.82	2.82	3.02	0.20

^ In FY 2020, 0.50 FTE Training Assistant was reallocated to City University from Employee Wellness.

* In FY 2021, 0.20 FTE Senior Admin Support was reallocated to Employee Wellness from City University.

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
City University (1355)					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4570 - Training Coordinator	1.00	1.00	1.00	1.00	
4575 - Training Assistant ^	0.00	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant *	0.70	0.70	0.70	0.50	(0.20)
	1.92	2.42	2.42	2.22	(0.20)
Permanent Full-Time	1.92	2.42	2.42	2.22	(0.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.92	2.42	2.42	2.22	(0.20)
Department Totals:					
Permanent Full-Time	8.34	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.34	8.34	8.34	8.34	

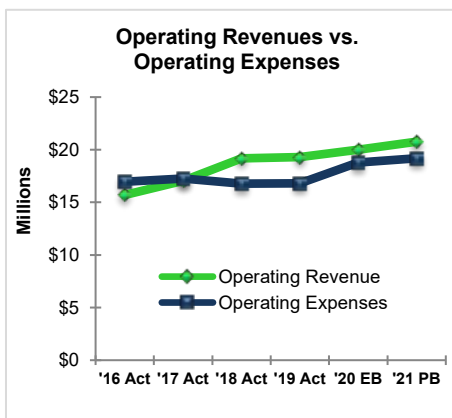
^ In FY 2020, 0.50 FTE Training Assistant was reallocated to City University from Employee Wellness.

* In FY 2021, 0.20 FTE Senior Admin Support was reallocated to Employee Wellness from City University.

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

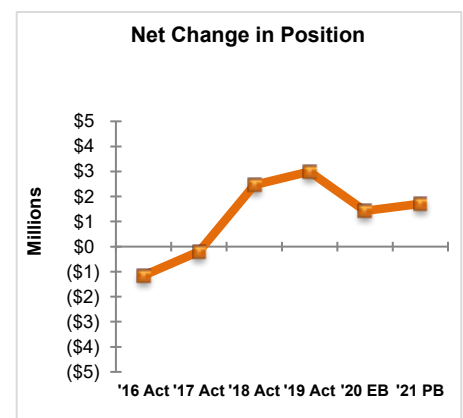
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Fees & Services Charges	\$16,561,352	\$17,313,331	\$17,258,831	\$18,013,327
Misc. Operating Revenue	\$2,729,177	\$2,750,000	\$2,750,000	\$2,750,000
Total Operating Revenues	\$19,290,529	\$20,063,331	\$20,008,831	\$20,763,327
Operating Expenses:				
Personnel Services	\$595,839	\$731,913	\$727,632	\$731,421
Supplies & Materials	\$61,491	\$111,404	\$68,449	\$77,204
Travel & Training	\$41,467	\$57,300	\$41,800	\$57,300
Intragovernmental Charges	\$3,355	\$3,285	\$3,285	\$4,233
Utilities, Services & Other Misc.	\$16,109,529	\$17,971,506	\$17,948,789	\$18,315,767
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$16,811,681	\$18,875,408	\$18,789,955	\$19,185,925
Operating Income (Loss)	\$2,478,848	\$1,187,923	\$1,218,876	\$1,577,402
Non-Operating Revenues:				
Investment Revenue	\$256,462	\$57,950	\$170,238	\$157,854
Misc. Non-Operating Revenues	\$46,183	\$45,000	\$68,750	\$5,000
Total Non-Operating Revenues	\$302,645	\$102,950	\$238,988	\$162,854
Total Non-Operating Revenues (Expenses)	\$302,645	\$102,950	\$238,988	\$162,854
Income (Loss) Before Transfers	\$2,781,493	\$1,290,873	\$1,457,864	\$1,740,256
Transfers In	\$245,000	\$0	\$0	\$0
Transfers Out	(\$32,661)	(\$32,661)	(\$32,661)	(\$32,661)
Total Net Transfers	\$212,339	(\$32,661)	(\$32,661)	(\$32,661)
Change in Net Position	\$2,993,832	\$1,258,212	\$1,425,203	\$1,707,595
Net Position - Beginning	\$4,278,978	\$7,272,810	\$7,272,810	\$8,698,013
Net Position - Ending	\$7,272,810	\$8,531,022	\$8,698,013	\$10,405,608

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



Operating revenues for FY 2017 fell below operating expenses due to high claims costs. There were budgeted fee increases for FY 2018 to FY 2021.

The fund has experienced a decrease in net position for FY 2016 - FY 2017 due to high claims costs and not recovering the cost of non-insurance premium related costs. An insurance administration fee was created to recover non-premium and claim costs and split between the City and employees. This will result in a positive net change for FY 2018 and beyond.



Financial Sources and Uses
Employee Benefit Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Fees and Service Charges	\$16,561,352	\$17,313,331	\$17,258,831	\$18,013,327
Misc. Operating Revenues	\$2,729,177	\$2,750,000	\$2,750,000	\$2,750,000
Interest Revenue	\$256,462	\$57,950	\$170,238	\$157,854
Less: GASB 31 Adjustment	(\$81,691)			
Misc. Non-Operating Revenues	\$46,183	\$45,000	\$68,750	\$5,000
Total Financial Sources Before Transfers	\$19,511,483	\$20,166,281	\$20,247,819	\$20,926,181
Transfers In	\$245,000	\$0	\$0	\$0
Total Financial Sources	\$19,756,483	\$20,166,281	\$20,247,819	\$20,926,181
Financial Uses				
Personnel Services	\$595,839	\$731,913	\$727,632	\$731,421
Less: GASB 16 Vacation Liability Adjustment	\$1,636			
Less: GASB 68 Pension Adjustment	\$10,235			
Less: GASB 75 OPEB Adjustment	(\$1,887)			
Supplies & Materials	\$61,491	\$111,404	\$68,449	\$77,204
Travel & Training	\$41,467	\$57,300	\$41,800	\$57,300
Intragovernmental Charges	\$3,355	\$3,285	\$3,285	\$4,233
Utilities, Services & Other Misc.	\$16,109,529	\$17,971,506	\$17,948,789	\$18,315,767
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$32,661	\$32,661	\$32,661	\$32,661
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$16,854,326	\$18,908,069	\$18,822,616	\$19,218,586
Financial Sources Over/(Under) Uses	\$2,902,157	\$1,258,212	\$1,425,203	\$1,707,595
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$7,280,357	\$7,280,357	\$8,705,560
Financial Sources Over/(Under) Uses		\$1,258,212	\$1,425,203	\$1,707,595
Current Assets	\$8,187,660			
Less: GASB 31 Pooled Cash Adj	\$101,031			
Less: Current Liabilities	(\$1,008,334)			
Ending Cash Reserves	\$7,280,357	\$8,538,569	\$8,705,560	\$10,413,155
Budgeted Operating Expenses w/o Depreciation	\$19,349,942	\$18,901,627	\$18,901,627	\$19,185,925
Add: Operating Transfers to Other Funds	\$32,661	\$32,661	\$32,661	\$32,661
Less: Retiree Medicare Premiums (pass through)	(\$516,000)	(\$500,982)	(\$500,982)	(\$496,022)
Less: Cafeteria Plan Claims (pass through)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)
Less: Voluntary Vision Insurance (pass through)	(\$112,000)	(\$115,000)	(\$115,000)	(\$132,000)
Less: Voluntary Optional Coverage (pass through)	(\$134,000)	(\$130,290)	(\$130,290)	(\$125,000)
Total Budgeted Financial Uses	\$15,870,603	\$15,438,016	\$15,438,016	\$15,715,564
x Cash Reserve Target % *	x 25%	x 30%	x 30%	x 70%
Budgeted Cash Reserve Target	\$3,967,651	\$4,631,405	\$4,631,405	\$11,000,895
Above/(Below) Budgeted Cash Reserve Target	\$3,312,706	\$3,907,164	\$4,074,155	(\$587,740)

* Beginning in FY 2021 the Budgeted Cash Reserve Target has been raised to 70% of Total Financial Uses (less pass throughs)

Fee Changes:

Health Insurance	3.3%	3.3%	5.6%
Employee Wellness Base Fee	-12.0%	-12.0%	4.0%
Insurance Administration Fee	0.0%	0.0%	30.0%
City University	0.0%	0.0%	0.0%

Position Changes:

0.00	0.00	0.00
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Financial Sources and Uses
Employee Benefit Fund

Financial Sources	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Fees and Service Charges	\$18,780,227	\$19,618,047	\$20,601,606	\$21,653,883
Misc. Operating Revenues	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Interest Revenue	\$157,854	\$157,854	\$157,854	\$157,854
Less: GASB 31 Adjustment	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenues	\$5,000	\$5,000	\$5,000	\$5,000
Total Financial Sources Before Transfers	\$21,693,081	\$22,530,901	\$23,514,460	\$24,566,737
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$21,693,081	\$22,530,901	\$23,514,460	\$24,566,737
Financial Uses				
Personnel Services	\$743,213	\$755,240	\$767,509	\$780,023
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Supplies & Materials	\$77,427	\$77,651	\$77,877	\$78,105
Travel & Training	\$57,300	\$57,300	\$57,800	\$57,800
Intragovernmental Charges	\$5,667	\$7,747	\$7,768	\$7,810
Utilities, Services & Other Misc.	\$19,357,258	\$20,492,922	\$21,725,321	\$23,063,050
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$6,500	\$6,500	\$6,500	\$6,500
Transfers Out	\$32,661	\$32,661	\$32,661	\$32,661
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$20,280,026	\$21,430,021	\$22,675,436	\$24,025,949
Financial Sources Over/(Under) Uses	\$1,413,055	\$1,100,880	\$839,024	\$540,788
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve	\$10,413,155	\$11,826,210	\$12,927,090	\$13,766,114
Financial Sources Over/(Under) Uses	\$1,413,055	\$1,100,880	\$839,024	\$540,788
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Current Liabilities				
Ending Cash Reserve	\$11,826,210	\$12,927,090	\$13,766,114	\$14,306,903
Budgeted Operating Expenses w/o Depreciation	\$20,247,365	\$21,397,360	\$22,642,775	\$23,993,288
Add: Operating Transfers to Other Funds	\$32,661	\$32,661	\$32,661	\$32,661
Less: Retiree Medicare Premiums (pass through)	(\$500,982)	(\$505,992)	(\$511,052)	(\$516,163)
Less: Cafeteria Plan Claims (pass through)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)
Less: Voluntary Vision Insurance (pass through)	(\$145,200)	(\$159,720)	(\$175,692)	(\$193,261)
Less: Voluntary Optional Coverage (pass through)	(\$126,250)	(\$127,513)	(\$128,788)	(\$130,076)
Total Budgeted Financial Uses	\$16,757,594	\$17,886,796	\$19,109,904	\$20,436,449
x Cash Reserve Target % *	x 70%	x 70%	x 70%	x 70%
Budgeted Cash Reserve Target	\$11,730,316	\$12,520,758	\$13,376,932	\$14,305,514
Above/(Below) Budgeted Cash Reserve Target	\$95,894	\$406,332	\$389,182	\$1,389

* Beginning in FY 2021 the Budgeted Cash Reserve Target has been raised to 70% of Total Financial Uses (less pass throughs)

Fee Changes:

Health Insurance	4.0%	4.0%	5.0%	6.0%
Employee Wellness Base Fee	1.0%	1.5%	2.0%	1.8%
Insurance Administration Fee	30.0%	30.0%	20.0%	5.0%
City University	0.0%	0.0%	0.0%	0.0%

Position Changes:	0.00	0.00	0.00	0.00
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Cost Recovery by Function

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Insurance:	7.0%	3.3%	3.3%	5.6%
Total Financial Sources	\$14,810,635	\$15,397,598	\$15,371,808	\$15,992,007
Total Financial Uses	\$11,402,092	\$13,193,653	\$13,205,125	\$13,855,641
Financial Sources Over/(Under) Uses	\$3,408,543	\$2,203,945	\$2,166,683	\$2,136,366
Insurance Admin:	0.0%	0.0%	0.0%	30.0%
Position Changes	0.00	0.00	0.00	-0.20
Total Financial Sources	\$820,724	\$462,604	\$574,892	\$682,404
Total Financial Uses	\$1,444,099	\$1,427,915	\$1,432,474	\$1,091,142
Financial Sources Over/(Under) Uses	(\$623,375)	(\$965,311)	(\$857,582)	(\$408,738)
Retiree Medicare Supplement				
Total Financial Sources	\$302,415	\$500,982	\$496,022	\$496,022
Total Financial Uses	\$487,247	\$500,982	\$496,022	\$496,022
Financial Sources Over/(Under) Uses	(\$184,832)	\$0	\$0	\$0
Retirement Sick Hours	9.0%	3.0%	3.0%	0.0%
Total Financial Sources	\$180,600	\$180,840	\$180,840	\$180,840
Total Financial Uses	\$94,929	\$180,840	\$181,740	\$181,790
Financial Sources Over/(Under) Uses	\$85,671	\$0	(\$900)	(\$950)
Employee Recognition	\$37/EE	\$37/EE	\$37/EE	\$37/EE
Total Financial Sources	\$60,199	\$55,580	\$55,580	\$55,580
Total Financial Uses	\$53,765	\$59,000	\$59,000	\$65,174
Financial Sources Over/(Under) Uses	\$6,434	(\$3,420)	(\$3,420)	(\$9,594)
Employee Wellness	0.1%	-12.0%	-12.0%	4.0%
Position Changes	0.00	-0.50	-0.50	0.20
Total Financial Sources	\$592,119	\$529,415	\$529,415	\$508,992
Total Financial Uses	\$432,710	\$529,235	\$469,656	\$522,423
Financial Sources Over/(Under) Uses	\$159,409	\$180	\$59,759	(\$13,431)
City University	2.0%	11.0%	11.0%	-10.0%
Position Changes	0.00	0.50	0.50	0.00
Total Financial Sources	\$260,614	\$289,262	\$289,262	\$260,336
Total Financial Uses	\$210,307	\$266,444	\$228,599	\$256,394
Financial Sources Over/(Under) Uses	\$50,307	\$22,818	\$60,663	\$3,942
Cafeteria Plan				
Total Financial Sources	\$2,729,177	\$2,750,000	\$2,750,000	\$2,750,000
Total Financial Uses	\$2,729,177	\$2,750,000	\$2,750,000	\$2,750,000
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Total Fund Summary:				
Total Financial Sources	\$19,756,483	\$20,166,281	\$20,247,819	\$21,171,181
Total Financial Uses	\$16,854,326	\$18,908,069	\$18,822,616	\$19,218,586
Total Financial Sources Over/(Under) Uses	\$2,902,157	\$1,258,212	\$1,425,203	\$1,952,595
Projected Ending Unassigned Cash Reserve	\$7,280,357	\$8,538,569	\$8,705,560	\$10,413,155
Budgeted Cash Reserve Target	\$3,967,651	\$4,631,405	\$4,631,405	\$11,000,895
Above/(Below) Budgeted Cash Reserve Target	\$3,312,706	\$3,907,164	\$4,074,155	(\$587,740)

Cost Recovery by Function

There are a number of different divisions within this fund

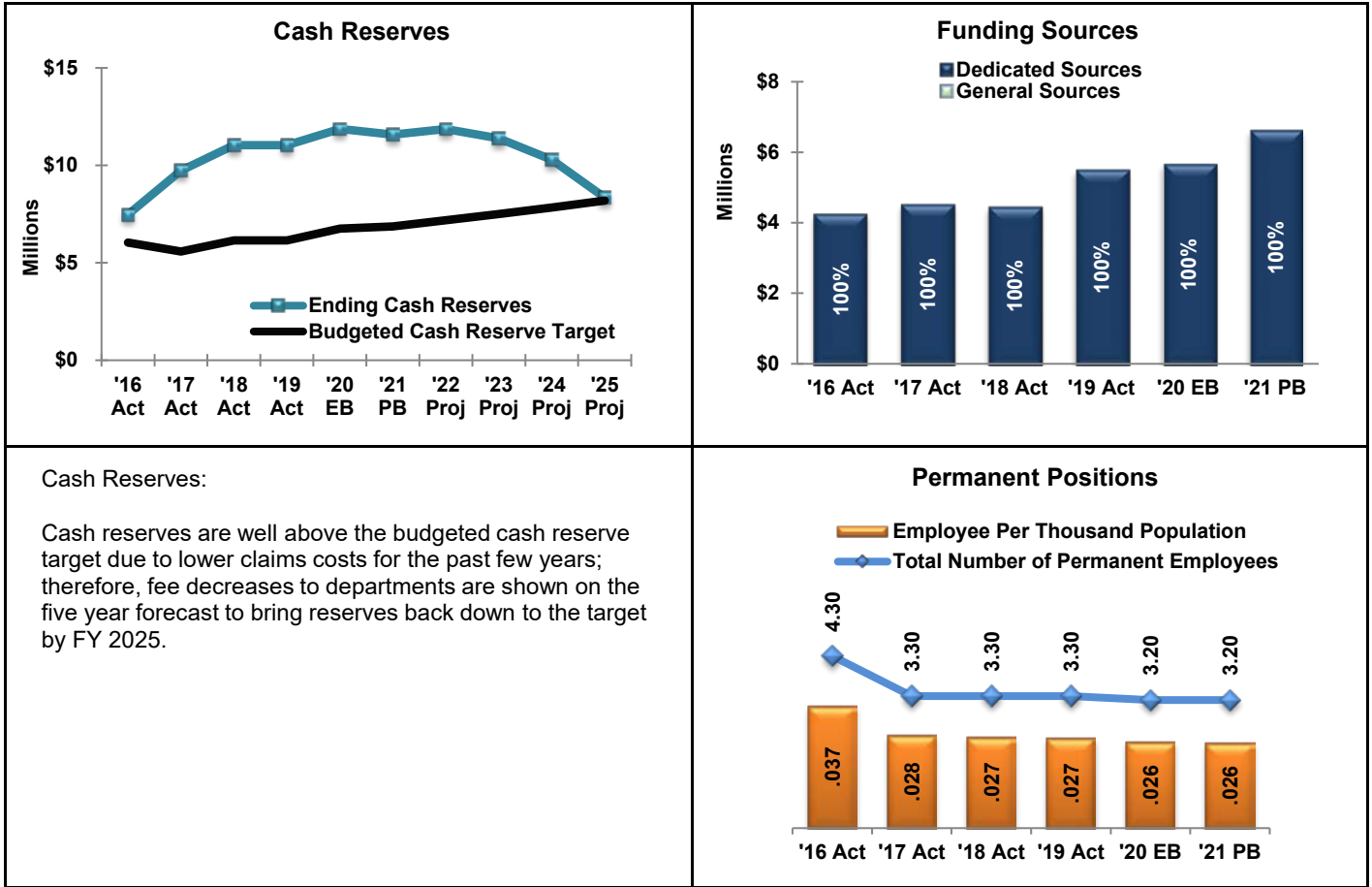
Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
4.0%	4.0%	5.0%	6.0%
\$16,584,075	\$17,199,048	\$17,986,249	\$18,967,396
\$14,882,382	\$15,996,430	\$17,206,361	\$18,521,722
<u>\$1,701,693</u>	<u>\$1,202,618</u>	<u>\$779,888</u>	<u>\$445,674</u>
30.0%	30.0%	20.0%	5.0%
0.00	0.00	0.00	0.00
\$838,269	\$1,040,894	\$1,216,502	\$1,269,184
\$1,111,859	\$1,133,215	\$1,154,208	\$1,175,620
<u>(\$273,590)</u>	<u>(\$92,321)</u>	<u>\$62,294</u>	<u>\$93,564</u>
\$500,982	\$505,992	\$511,052	\$516,163
\$500,982	\$505,992	\$511,052	\$516,163
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
1.0%	0.0%	0.0%	0.0%
\$182,648	\$182,648	\$182,648	\$182,648
\$181,838	\$181,888	\$181,940	\$181,995
<u>\$810</u>	<u>\$760</u>	<u>\$708</u>	<u>\$653</u>
\$37/EE	\$37/EE	\$37/EE	\$37/EE
\$60,086	\$64,958	\$67,556	\$67,556
\$65,826	\$66,484	\$67,149	\$67,820
<u>(\$5,740)</u>	<u>(\$1,526)</u>	<u>\$407</u>	<u>(\$264)</u>
1.0%	1.5%	2.0%	1.8%
0.00	0.00	0.00	0.00
\$514,082	\$521,793	\$532,229	\$541,543
\$527,123	\$532,138	\$536,498	\$540,957
<u>(\$13,041)</u>	<u>(\$10,345)</u>	<u>(\$4,269)</u>	<u>\$586</u>
1.0%	1.0%	1.0%	1.5%
0.00	0.00	0.00	0.00
\$262,939	\$265,568	\$268,224	\$272,247
\$260,016	\$263,874	\$268,228	\$271,672
<u>\$2,923</u>	<u>\$1,694</u>	<u>(\$4)</u>	<u>\$575</u>
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$21,693,081	\$22,530,901	\$23,514,460	\$24,566,737
\$20,280,026	\$21,430,021	\$22,675,436	\$24,025,949
<u>\$1,413,055</u>	<u>\$1,100,880</u>	<u>\$839,024</u>	<u>\$540,788</u>
<u>\$11,826,210</u>	<u>\$12,927,090</u>	<u>\$13,766,114</u>	<u>\$14,306,903</u>
<u>\$11,730,316</u>	<u>\$12,520,758</u>	<u>\$13,376,932</u>	<u>\$14,305,514</u>
<u>\$95,894</u>	<u>\$406,332</u>	<u>\$389,182</u>	<u>\$1,389</u>

- Insurance:** Revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Large claims experience years may require use of fund balance.
- Insurance Administration:** Revenue is budgeted as a fixed cost of \$382.17 per employee in FY 2021. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs. These fees are expected to increase significantly over the next few years in order to reach full recovery of the costs.
- Retiree Medicare Supplement:** Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the City's payment to the insurer on the retirees' behalf.
- Retirement Sick Hours:** Budgeted at \$110 per employee for FY 2021 to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer \$2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account.
- Employee Recognition:** The City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. **Service recognition** changed from a gift catalog program to lump sum longevity pay in FY 2019. **Retirement recognition** will also change from a gift catalog program to a lump sum retirement appreciation gift. The annual employee recognition picnic is also included in this division. Each department is charged \$37 per permanent employee to fund this program.
- Employee Wellness:** Offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept. to provide vaccinations to employees, and administers drug and alcohol testing for new and federally mandated employees.
- City U:** The City operates a centralized training program for their employees to cultivate a learning culture.
- The City Tuition Reimbursement Program:**

 - \$25,000 annual amount available for tuition reimbursement - employees can receive up to \$2,500 per year.
 - Has to be an accredited college / university - undergraduate or graduate credit.
 - C or better grade required.
 - Employees are required to reimburse the City for tuition costs if the employee leaves permanent City employment within twenty-four (24) months following completion of reimbursed coursework.
- Cafeteria Plan:** This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.
- 401A Plan:** The City has a 401A matching plan available to all employees except uniformed police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City paid for all of the administrative fees associated with this plan through FY 2018. Starting in FY 2019, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.

Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$271,209	\$274,059	\$274,127	\$274,241	\$182	0.1%
Supplies & Materials	\$1,314	\$14,800	\$7,250	\$14,800	\$0	0.0%
Travel & Training	\$4,984	\$10,370	\$1,100	\$10,370	\$0	0.0%
Intragov. Charges	\$6,355	\$5,783	\$5,783	\$5,773	(\$10)	(0.2%)
Utilities, Services & Misc.	\$5,136,100	\$6,348,292	\$5,283,917	\$6,229,605	(\$118,687)	(1.9%)
Capital	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
Total	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)
Operating Expenses	\$5,419,962	\$6,653,304	\$5,572,177	\$6,534,789	(\$118,515)	(1.8%)
Non-Operating Expenses	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Additions	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
Total Expenses	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$696,009	\$253,039	\$361,858	\$306,338	\$53,299	21.1%
Fees & Service Charges	\$6,220,367	\$6,095,960	\$6,095,960	\$5,974,041	(\$121,919)	(2.0%)
Other Local Revenues	\$67,314	\$0	\$0	\$0	\$0	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$349,185	\$0	\$299,290	(\$49,895)	(14.3%)
Less: Current Year Surplus	(\$1,518,848)	\$0	(\$840,761)	\$0	\$0	
Dedicated Sources	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,464,842	\$6,698,184	\$5,617,057	\$6,579,669	(\$118,515)	(1.8%)

Department Summary**Description**

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

Department Objectives

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

Highlights/Significant Changes

- Participated in regular meetings with the City Manager's Office and Information Technology to discuss cyber security guidelines and training for City staff to prevent cyber liability.
- Offered training to City employees in the areas of Work/Life Balance; Severe Weather and Evacuation; COVID-19 Safety in the Workplace; and Active Shooter Response training. Over 1,100 employees attended these and other safety training sessions routinely provided throughout the year.
- Initiated assessment meetings with Department Heads to identify safety and risk management concerns and goals while increasing communication opportunities.
- Created and implement lesson plans for the City's Defensive Driving Simulator.

Planned activities include:

- Decrease the FY 2021 Self Insurance budget by \$118,687 through aggressive insurance marketing and reduction in claims, resulting in lower Missouri second injury fund and self insurance tax assessments.
- Review and update the City's Employee Safety Manual.
- Establish a program to identify and address employees with repeated claims.
- Implemented a hearing conservation program.
- Develop and establish a fall protection program for city employees to address potential exposure.
- Design policies and programs for permit-required confined space and evacuation work by City staff.

Department Summary

Fee and Service Charge Methodology

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

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

- 50% of the cost is based on the department's five year claims cost history. The five year claims cost history is used to help smooth out the cost of large claims over time.
- 30% of the cost is based on the department's work comp exposure as determined by industry rates - based on payroll expenses. The workers' compensation exposure recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, electric line workers, etc.) than others (such as employees who work in an office).
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles. The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

Authorized Personnel

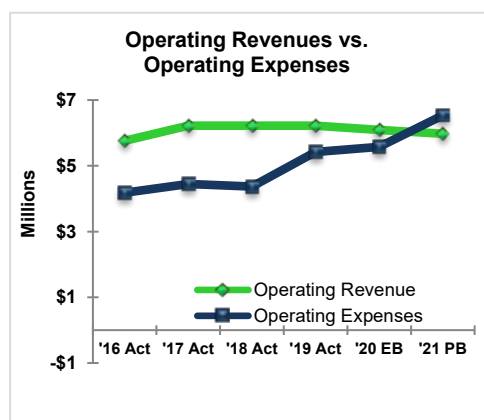
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
6750 - Asst Director, Finance*	0.30	0.20	0.20	0.20	
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec.	1.00	1.00	1.00	1.00	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.30	3.20	3.20	3.20	0.00
Permanent Full-Time	3.30	3.20	3.20	3.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.30	3.20	3.20	3.20	0.00

* In FY 2020, 0.10 FTE Assistant Director Finance reallocated to Finance Administration as this position has been assigned pension related duties after the Pension Administrator position was deleted due to budget cuts.

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

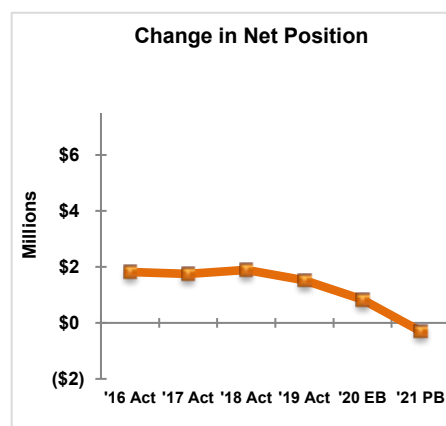
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
User Charges	\$6,220,367	\$6,095,960	\$6,095,960	\$5,974,041
Total Operating Revenues	\$6,220,367	\$6,095,960	\$6,095,960	\$5,974,041
Operating Expenses:				
Personnel Services	\$271,209	\$274,059	\$274,127	\$274,241
Supplies & Materials	\$1,314	\$14,800	\$7,250	\$14,800
Travel & Training	\$4,984	\$10,370	\$1,100	\$10,370
Intragovernmental Charges	\$6,355	\$5,783	\$5,783	\$5,773
Utilities, Services & Other Misc.	\$5,136,100	\$6,348,292	\$5,283,917	\$6,229,605
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$5,419,962	\$6,653,304	\$5,572,177	\$6,534,789
Operating Income (Loss)	\$800,405	(\$557,344)	\$523,783	(\$560,748)
Non-Operating Revenues:				
Investment Revenue	\$696,009	\$253,039	\$361,858	\$306,338
Misc. Non-Operating Revenue	\$67,314	\$0	\$0	\$0
Total Non-Operating Revenues	\$763,323	\$253,039	\$361,858	\$306,338
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$763,323	\$253,039	\$361,858	\$306,338
Income (Loss) Before Transfers	\$1,563,728	(\$304,305)	\$885,641	(\$254,410)
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$44,880)	(\$44,880)	(\$44,880)	(\$44,880)
Net Transfers	(\$44,880)	(\$44,880)	(\$44,880)	(\$44,880)
Change in Net Position	\$1,518,848	(\$349,185)	\$840,761	(\$299,290)
Net Position - Beginning	\$10,499,746	\$12,018,594	\$12,018,594	\$12,859,355
Net Position - Ending	\$12,018,594	\$11,669,409	\$12,859,355	\$12,560,065

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



Operating revenues exceeded operating expenses in FY 2016 - FY 2020 due to lower claims costs. In FY 2021 expenses are higher than revenues due to intentionally lowered fees to use up the excess cash reserves.

The fund experienced a large positive change in net position for FY 2016 - FY 2018 due to low claims costs. The FY 2021 budget reflects negative change in net position as excess cash reserves are being used down.



Financial Sources and Uses Self Insurance Reserve Fund

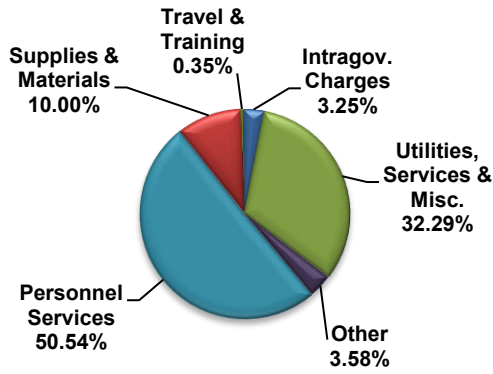
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Fees and Service Charges	\$6,220,367	\$6,095,960	\$6,095,960	\$5,974,041
Interest Revenue	\$696,009	\$253,039	\$361,858	\$306,338
Less: GASB 31 Interest Adjustment	(\$210,301)	\$0	\$0	\$0
Other Local Revenues	\$67,314	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$6,773,389	\$6,348,999	\$6,457,818	\$6,280,379
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$6,773,389	\$6,348,999	\$6,457,818	\$6,280,379
Financial Uses				
Personnel Services	\$271,209	\$274,059	\$274,127	\$274,241
Less: GASB 16 Vacation Liability Adjustment	(\$6,304)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$4,050	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$747)	\$0	\$0	\$0
Supplies & Materials	\$1,314	\$14,800	\$7,250	\$14,800
Travel & Training	\$4,984	\$10,370	\$1,100	\$10,370
Intragovernmental Charges	\$6,355	\$5,783	\$5,783	\$5,773
Utilities, Services & Other Misc.	\$5,136,100	\$6,348,292	\$5,283,917	\$6,229,605
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$44,880	\$44,880	\$44,880	\$44,880
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$5,461,841	\$6,698,184	\$5,617,057	\$6,579,669
Financial Sources Over (Under) Uses	\$1,311,548	(\$349,185)	\$840,761	(\$299,290)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$11,029,523	\$11,029,523	\$11,870,284
Financial Sources Over/(Under) Uses		(\$349,185)	\$840,761	(\$299,290)
Current Assets	\$17,647,845			
Less: GASB 31 Pooled Cash Adj	\$342,863			
Less: Investments <i>(Required to remain self insured)</i>	(\$1,298,804)			
Less: Current Liabilities	(\$2,252,924)			
Less: Non Current Claims Payable	(\$3,409,457)			
Ending Cash Reserves	\$11,029,523	\$10,680,338	\$11,870,284	\$11,570,994
Actuarial Projected Losses	\$4,764,342	\$4,284,982	\$5,124,187	\$5,266,453
Budgeted Insurance Premiums	\$1,382,500	\$1,636,262	\$1,636,262	\$1,597,575
Budgeted Cash Reserve Target	\$6,146,842	\$5,921,244	\$6,760,449	\$6,864,028
Above/(Below) Cash Reserve Target	\$4,882,681	\$4,759,094	\$5,109,835	\$4,706,966
Fee Changes:	0.0%	-2.0%	-2.0%	-2.0%
Position Changes:	0.00	0.00	0.00	0.00

Financial Sources and Uses Self Insurance Reserve Fund

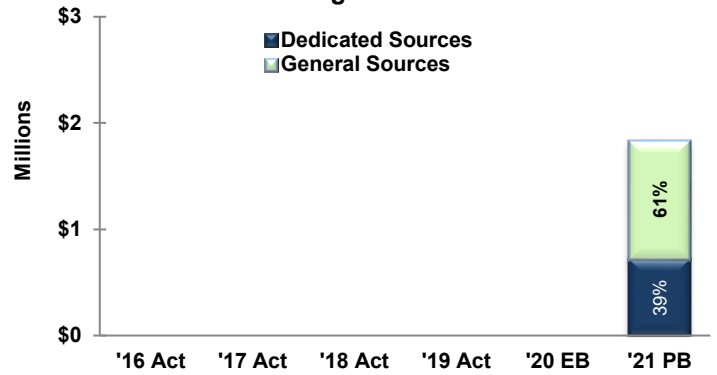
	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Fees and Service Charges	\$5,675,339	\$5,107,805	\$4,597,025	\$3,907,471
Interest Revenue	\$306,338	\$306,338	\$306,338	\$306,338
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,981,677	\$5,414,143	\$4,903,363	\$4,213,809
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,981,677	\$5,414,143	\$4,903,363	\$4,213,809
Financial Uses				
Personnel Services	\$279,726	\$285,321	\$291,027	\$296,848
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$14,949	\$15,099	\$15,251	\$15,404
Travel & Training	\$10,571	\$10,776	\$10,986	\$11,200
Intragovernmental Charges	\$6,323	\$7,121	\$7,212	\$7,398
Utilities, Services & Other Misc.	\$5,332,082	\$5,527,516	\$5,634,010	\$5,782,796
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$44,880	\$44,880	\$44,880	\$44,880
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$5,688,531	\$5,890,713	\$6,003,366	\$6,158,526
Financial Sources Over (Under) Uses	\$293,146	(\$476,570)	(\$1,100,003)	(\$1,944,717)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve	\$11,570,994	\$11,864,140	\$11,387,570	\$10,287,567
Financial Sources Over/(Under) Uses	\$293,146	(\$476,570)	(\$1,100,003)	(\$1,944,717)
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Investments <i>(Required to remain self insured)</i>				
Less: Current Liabilities				
Less: Non Current Claims Payable				
Unassigned Cash Reserve	\$11,864,140	\$11,387,570	\$10,287,567	\$8,342,850
Budgeted Claims	\$5,413,213	\$5,564,627	\$5,720,858	\$5,881,475
Budgeted Insurance Premiums	\$1,763,577	\$1,929,604	\$2,111,529	\$2,310,890
Budgeted Cash Reserve Target	\$7,176,790	\$7,494,231	\$7,832,387	\$8,192,365
Above/(Below) Cash Reserve Target	\$4,687,350	\$3,893,339	\$2,455,180	\$150,484
Fee Changes:	-5.0%	-10.0%	-10.0%	-15.0%
Position Changes:	0.00	0.00	0.00	0.00

Facilities Management - General Fund

FY 2021 Total Expenses By Category



Funding Sources

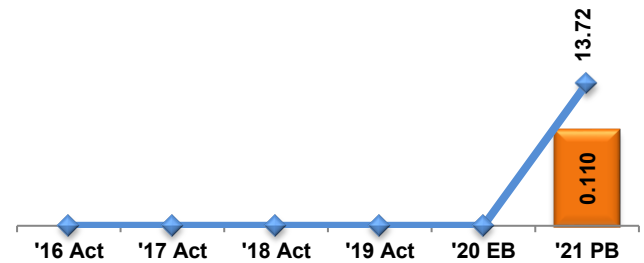


Cash Reserve Comments:

In FY 2021, the Custodial and Building Maintenance Fund was eliminated and the operation was moved to the General Fund and named Facilities Management. It is still an internal service operation, but it will no longer charge fees to General Fund departments as it is now located in that fund.

Permanent Positions

Employee Per Thousand Population
Total Number of Permanent Employees



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$919,665	\$919,665	
Supplies & Materials	\$0	\$0	\$0	\$181,906	\$181,906	
Travel & Training	\$0	\$0	\$0	\$6,441	\$6,441	
Intragov. Charges	\$0	\$0	\$0	\$59,123	\$59,123	
Utilities, Services & Misc.	\$0	\$0	\$0	\$587,579	\$587,579	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$65,100	\$65,100	
Total	\$0	\$0	\$0	\$1,819,814	\$1,819,814	
Operating Expenses	\$0	\$0	\$0	\$1,754,714	\$1,754,714	
Non-Operating Expenses	\$0	\$0	\$0	\$65,100	\$65,100	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$0	\$0	\$1,819,814	\$1,819,814	

Revenues (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Fees & Service Charges	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$712,517	\$712,517	
Dedicated Sources	\$0	\$0	\$0	\$712,517	\$712,517	
General Sources	\$0	\$0	\$0	\$1,107,297	\$1,107,297	
Total Funding Sources	\$0	\$0	\$0	\$1,819,814	\$1,819,814	

Facilities Management - General Fund

Description

Description

The Facilities Management operation was moved from the Custodial and Building Maintenance Fund in FY 2021 into the General Fund. The department provides facilities management services for City of Columbia's occupied buildings. This includes Building Maintenance and Custodial Services to the following buildings: City Hall, Howard, Gentry, Sanford Kempton (Health), Wabash (Bus Terminal), Grissum Building, Fleet West, Parking, & CDBG, located in the 5th Street Garage. In addition Building Maintenance serves; Walton Building, Police Station Buildings and other City facilities.

Department Objectives

Preserve the asset and manage public facilities for delivery of municipal services to residents and visitors by managing capital assets to preserve long-term investment and ensure uninterrupted support services. This will provide functional, safe, healthy and clean facilities at the best cost. Utilizing preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

Highlights and Significant Changes

- Due to budget cuts in FY 2021, custodial services will have a reduction of (1) permanent position.
- In FY 2020, Building Maintenance and Custodial Services worked diligently to meet the challenges to support a functional, safe, healthy and clean environment while dealing with the novel coronavirus (COVID-19) and state of emergency. Staff built shields, increased contact cleaning, provided logistics for personal protective equipment, will lead facility alterations to support new procedures of publicly accessed services, and decrease custodial cross traffic in departments while removing recycling and trash with the creation of Customer Experience Center and a recycling/trash chute.
- In FY 2020, Building Maintenance and Custodial Services worked on reducing building energy consumption by improving the thermal envelope of the City Armory and Gentry buildings, by adding insulation as part of CIP re-roofing projects. Roofs/ceiling can contribute 25% to 35% of a building's heat gains and losses. Insulation acts as a barrier to minimize these losses. A well-insulated and well-designed envelope provides year-round comfort, cutting cooling and heating bills. This, in turn, reduces greenhouse gas emissions.
- In FY 2019, the Building Facilities Manager position was filled. This position will oversee Facilities Management, develop strategies and implement long-range maintenance plans and needs from assessments completed in FY 2018.

Fee and Service Charge Methodology

In FY 2021, since the custodial and building maintenance operation was moved to the General Fund, there will no longer be fees charged to General Fund departments.

There are three separate intragovernmental charges which are used to recover the costs of the facility management:

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

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Building Maintenance	0.00	0.00	0.00	6.72	6.72
Custodial Services	0.00	0.00	0.00	7.00	7.00
Total Personnel	0.00	0.00	0.00	13.72	13.72
Department Totals					
Permanent Full-Time	0.00	0.00	0.00	12.97	12.97
Permanent Part-Time	0.00	0.00	0.00	0.75	0.75
Total Permanent	0.00	0.00	0.00	13.72	13.72

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Facilities Management

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Building Maintenance (6710)						
Personnel Services	\$0	\$0	\$0	\$523,457	\$523,457	
Supplies and Materials	\$0	\$0	\$0	\$108,558	\$108,558	
Travel and Training	\$0	\$0	\$0	\$3,917	\$3,917	
Intragovernmental Charges	\$0	\$0	\$0	\$42,017	\$42,017	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$219,695	\$219,695	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$41,013	\$41,013	
Total	\$0	\$0	\$0	\$938,657	\$938,657	
Custodial Services (6720)						
Personnel Services	\$0	\$0	\$0	\$396,208	\$396,208	
Supplies and Materials	\$0	\$0	\$0	\$73,348	\$73,348	
Travel and Training	\$0	\$0	\$0	\$2,524	\$2,524	
Intragovernmental Charges	\$0	\$0	\$0	\$17,106	\$17,106	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$22,420	\$22,420	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$24,087	\$24,087	
Total	\$0	\$0	\$0	\$535,693	\$535,693	
Utilities (6715)						
Utilities, Services, & Misc.	\$0	\$0	\$0	\$345,464	\$345,464	
Total	\$0	\$0	\$0	\$345,464	\$345,464	
Department Totals						
Personnel Services	\$0	\$0	\$0	\$919,665	\$919,665	
Supplies and Materials	\$0	\$0	\$0	\$181,906	\$181,906	
Travel and Training	\$0	\$0	\$0	\$6,441	\$6,441	
Intragovernmental Charges	\$0	\$0	\$0	\$59,123	\$59,123	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$587,579	\$587,579	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$65,100	\$65,100	
Total	\$0	\$0	\$0	\$1,819,814	\$1,819,814	

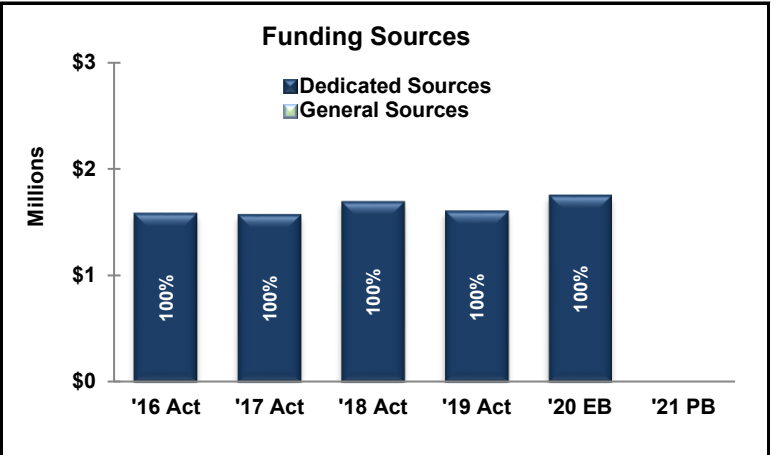
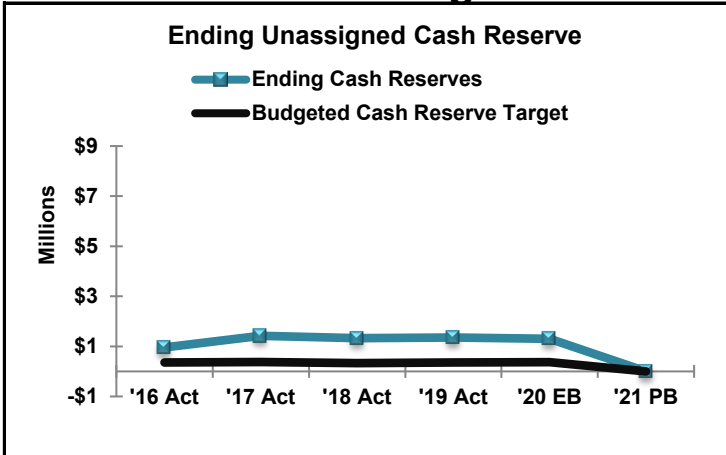
Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Building Maintenance (6710)					
9905 - Deputy City Manager	0.00	0.00	0.00	0.02	0.02
6204 - Financial Analyst	0.00	0.00	0.00	0.10	0.10
5901 - Director, Public Works	0.00	0.00	0.00	0.10	0.10
5800 - Asst to the Public Works Director	0.00	0.00	0.00	0.05	0.05
2407 - Building & Grounds Supervisor	0.00	0.00	0.00	0.80	0.80
2397 - Maintenance Asst - 773	0.00	0.00	0.00	1.00	1.00
2394 - Senior Bldg Maint Mechanic-773	0.00	0.00	0.00	2.00	2.00
2390 - Building Maint Mechanic-773	0.00	0.00	0.00	1.00	1.00
2385 - Building Facilities Manager	0.00	0.00	0.00	1.00	1.00
1006 - Senior Admin Support Assistant	0.00	0.00	0.00	0.65	0.65
Total Personnel	0.00	0.00	0.00	6.72	6.72
Permanent Full-Time	0.00	0.00	0.00	6.72	6.72
Permanent Part-Time	0.00	0.00	0.00	0.00	0.00
Total Permanent	0.00	0.00	0.00	6.72	6.72
Custodial Services (6720)					
5901 - Director, Public Works	0.00	0.00	0.00	0.05	0.05
2407 - Building & Grounds Supervisor	0.00	0.00	0.00	0.20	0.20
2003 - Custodian-773	0.00	0.00	0.00	4.75	4.75
2002 - Custodian Supervisor	0.00	0.00	0.00	2.00	2.00
Total Personnel	0.00	0.00	0.00	7.00	7.00
Permanent Full-Time	0.00	0.00	0.00	6.25	6.25
Permanent Part-Time	0.00	0.00	0.00	0.75	0.75
Total Permanent	0.00	0.00	0.00	7.00	7.00

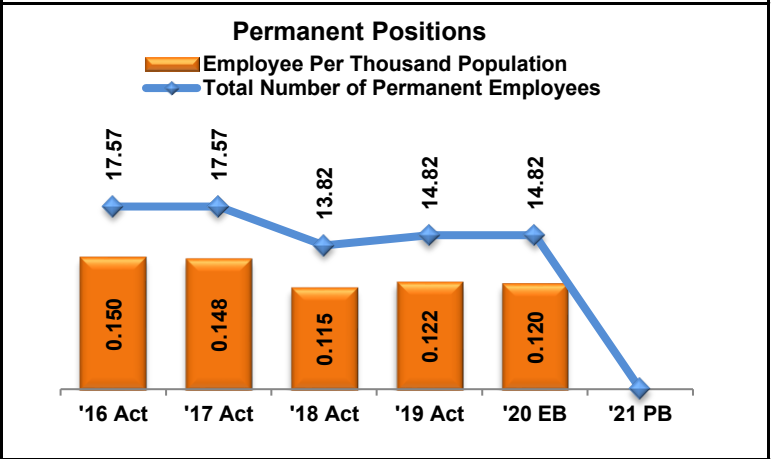
In FY 2021, the Custodial and Building Maintenance Fund was eliminated and the function was moved into the General Fund.

Custodial and Building Maintenance Fund

Fund 6710



Cash Reserve:
In FY 2021, the Custodial and Building Maintenance Fund was eliminated and the operation was moved to the General Fund. Any reserves left at the end of FY 2020 will be moved into the General Fund.



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$817,048	\$978,188	\$855,769	\$0	(\$978,188)	(100.0%)
Supplies & Materials	\$168,431	\$181,092	\$177,134	\$0	(\$181,092)	(100.0%)
Travel & Training	\$5,374	\$9,852	\$5,420	\$0	(\$9,852)	(100.0%)
Intragov. Charges	\$45,139	\$54,308	\$54,308	\$0	(\$54,308)	(100.0%)
Utilities, Services & Misc.	\$477,913	\$573,770	\$567,414	\$0	(\$573,770)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$76,533	\$80,734	\$80,734	\$1,301,232	\$1,220,498	1511.8%
Total	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)
Operating Expenses	\$1,525,338	\$1,812,844	\$1,675,679	\$0	(\$1,812,844)	(100.0%)
Non-Operating Expenses	\$65,100	\$65,100	\$65,100	\$1,301,232	\$1,236,132	1898.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)

Revenues (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Fees & Service Charges	\$1,580,851	\$1,647,339	\$1,635,977	\$0	(\$1,647,339)	(100.0%)
Other Local Revenues	\$3,017	\$0	\$1,000	\$0	\$0	
Use of Prior Year Sources	\$6,570	\$230,605	\$103,802	\$1,301,232	\$1,070,627	464.3%
Dedicated Sources	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,590,438	\$1,877,944	\$1,740,779	\$1,301,232	(\$576,712)	(30.7%)

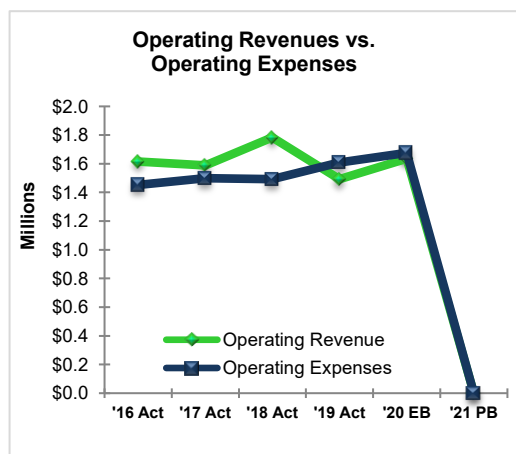
Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Permanent Full-Time	14.07	14.07	14.07	0.00	(14.07)	
Permanent Part-Time	0.75	0.75	0.75	0.00	(0.75)	
Total Permanent	14.82	14.82	14.82	0.00	(14.82)	

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

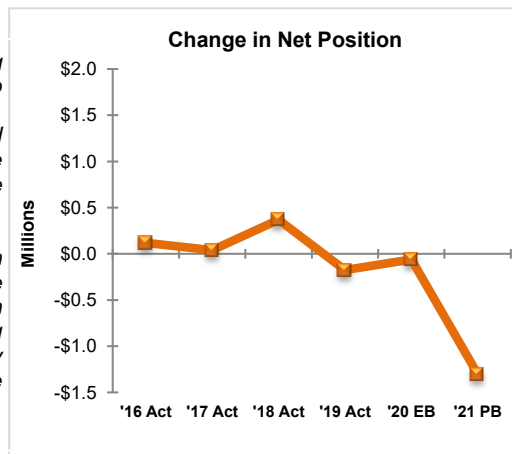
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Building Maintenance User Charges	\$728,923	\$786,476	\$775,114	\$0
Custodial User Charges	\$508,122	\$515,744	\$515,744	\$0
Utilities User Charges	\$343,806	\$345,119	\$345,119	\$0
Total Operating Revenues	\$1,580,851	\$1,647,339	\$1,635,977	\$0
Operating Expenses:				
Personnel Services	\$817,048	\$978,188	\$855,769	\$0
Supplies & Materials	\$168,431	\$181,092	\$177,134	\$0
Travel & Training	\$5,374	\$9,852	\$5,420	\$0
Intragovernmental Charges	\$45,139	\$54,308	\$54,308	\$0
Utilities, Services & Other Misc.	\$477,913	\$573,770	\$567,414	\$0
Depreciation	\$11,433	\$15,634	\$15,634	\$0
Total Operating Expenses	\$1,525,338	\$1,812,844	\$1,675,679	\$0
Operating Income (Loss)	\$55,513	(\$165,505)	(\$39,702)	\$0
Non-Operating Revenues:				
Investment Revenue	\$57,539	\$41,580	\$41,580	\$0
Misc. Non-Operating Revenue	\$16,019	\$0	\$1,000	\$0
Total Non-Operating Revenues	\$73,558	\$41,580	\$42,580	\$0
Non-Operating Expenses:				
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$73,558	\$41,580	\$42,580	\$0
Income (Loss) Before Transfers	\$129,071	(\$123,925)	\$2,878	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$65,100)	(\$65,100)	(\$65,100)	\$0
Transfers Out - close of fund				(\$1,301,232)
Total Transfers	(\$65,100)	(\$65,100)	(\$65,100)	(\$1,301,232)
Change in Net Position	\$63,971	(\$189,025)	(\$62,222)	(\$1,301,232)
Net Position - Beginning	\$1,609,309	\$1,673,280	\$1,673,280	\$1,611,058
Net Position - Ending	\$1,673,280	\$1,484,255	\$1,611,058	\$309,826

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



Operating revenues exceeded operating expenses from FY 2016 to FY 2018 due to turnover and lower utility costs. In FY 2021, the Custodial and Building Maintenance Fund is moved into the General Fund and the remaining cash is transferred to close the fund.

In FY 2019 and 2020, a negative change in net position was budgeted in order to use down some of the excess cash in the fund. In FY 2021, the Custodial and Building Maintenance Fund will be eliminated and any remaining funds will be moved into the General Fund.

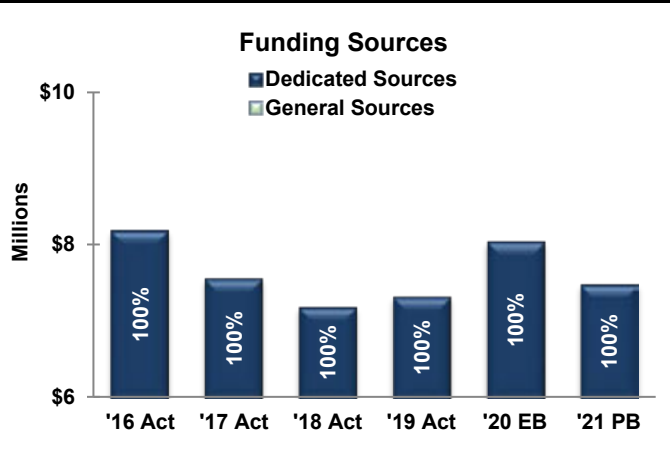
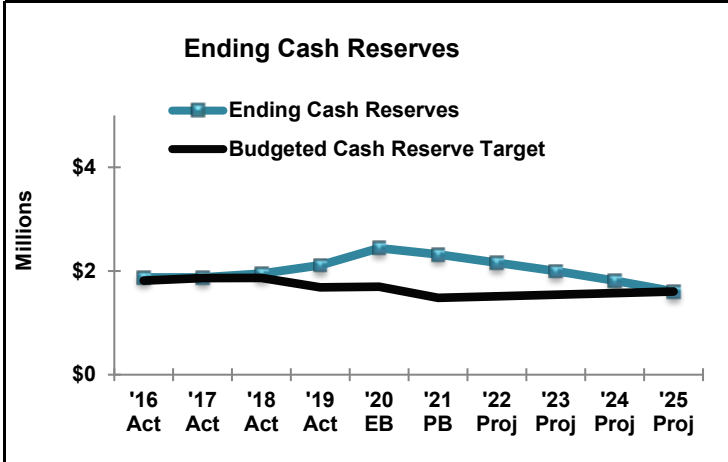


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**Financial Sources and Uses
Custodial and Maintenance Services**

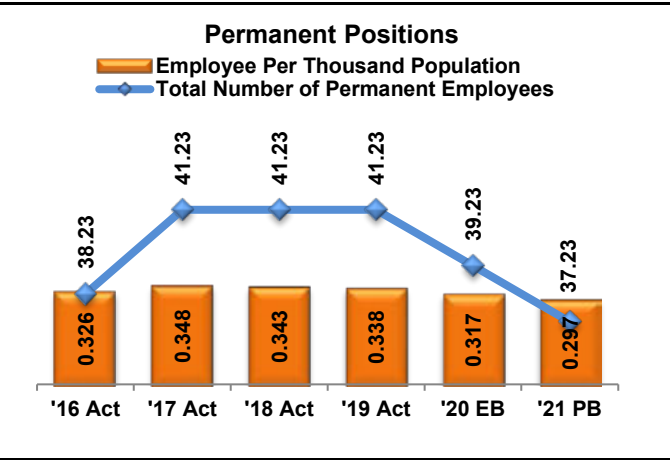
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Building Maintenance User Charges	\$728,923	\$786,476	\$775,114	\$0
Custodial Charges	\$508,122	\$515,744	\$515,744	\$0
Utility User Charges	\$343,806	\$345,119	\$345,119	\$0
Interest Revenue	\$57,539	\$41,580	\$41,580	\$0
Less: GASB 31 Interest Adjustment	(\$18,130)	\$0	\$0	\$0
Miscellaneous Non-Operating Revenue	\$16,019	\$0	\$1,000	\$0
Total Financial Sources Before Transfers	\$1,636,279	\$1,688,919	\$1,678,557	\$0
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,636,279	\$1,688,919	\$1,678,557	\$0
Financial Uses				
Personnel Services	\$817,048	\$978,188	\$855,769	\$0
Less: GASB 16 Vacation Liability Adjustment	(\$11,187)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$27,525	\$0	\$0	\$0
Less: GASB 75 Adjustment	(\$2,039)	\$0	\$0	\$0
Supplies & Materials	\$168,431	\$181,092	\$177,134	\$0
Travel & Training	\$5,374	\$9,852	\$5,420	\$0
Intragovernmental Charges	\$45,139	\$54,308	\$54,308	\$0
Utilities, Services & Other Misc.	\$477,913	\$573,770	\$567,414	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$65,100	\$65,100	\$65,100	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,593,304	\$1,862,310	\$1,725,145	\$0
Financial Sources Over/(Under) Uses	\$42,975	(\$173,391)	(\$46,588)	\$0
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,347,820	\$1,347,820	\$1,301,232
Financial Sources Over/(Under) Uses		(\$173,391)	(\$46,588)	\$0
Transfers Out - close of fund				(\$1,301,232)
Current Assets	\$1,375,286			
Less: GASB 31 Pooled Cash Adj	\$51,337			
Less: Current Liabilities	(\$78,803)			
Ending Cash Reserves	\$1,347,820	\$1,174,429	\$1,301,232	\$0
Budgeted Operating Expenses w/o Depreciation	\$1,722,737	\$1,797,310	\$1,797,310	\$0
Add: Budgeted Operating Transfers to Other Funds	\$65,100	\$65,100	\$65,100	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$26,721	\$0	\$0	\$0
Total Budgeted Financial Uses	\$1,814,558	\$1,862,410	\$1,862,410	\$0
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$362,912	\$372,482	\$372,482	\$0
Above/(Below) Cash Reserve Target	\$984,908	\$801,947	\$928,750	\$0

In FY 2021, the Custodial and Building Maintenance Fund will be eliminated and any remaining reserves will be transferred into the General Fund.



Cash Reserves:

Cash reserves were above the budgeted cash reserve target at the end of FY 2019. Reserves will begin decreasing in FY 2021 because fees charged to departments will remain lower than the budgeted expenses to bring reserves back to the target. There were budget cuts of \$74,318 taken which include the elimination of two vacant vehicle mechanics and a reduction in turnover factor. Labor rates are forecasted to increase slowly beginning in FY 2023 in order to end FY 2025 close to the budgeted cash reserve target. There are no increases in labor rates, fuel, or parts markups budgeted for FY 2021.



Expenses (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$2,347,638	\$2,644,055	\$2,180,670	\$2,513,240	(\$130,815)	(4.9%)
Supplies & Materials	\$4,610,912	\$5,073,048	\$5,480,976	\$4,583,530	(\$489,518)	(9.6%)
Travel & Training	\$10,356	\$29,000	\$2,000	\$29,000	\$0	0.0%
Intragov. Charges	\$166,640	\$203,838	\$203,838	\$190,197	(\$13,641)	(6.7%)
Utilities, Services & Misc.	\$76,313	\$105,737	\$94,719	\$90,318	(\$15,419)	(14.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$91,418	\$81,531	\$56,919	\$56,919	(\$24,612)	(30.2%)
Total	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)
Operating Expenses	\$7,271,847	\$8,132,326	\$8,014,239	\$7,458,321	(\$674,005)	(8.3%)
Non-Operating Expenses	\$31,430	\$4,883	\$4,883	\$4,883	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)

Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txns	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$38,760	\$27,314	\$27,314	\$27,314	\$0	0.0%
Fees & Service Charges	\$7,283,924	\$8,348,051	\$8,205,551	\$7,200,551	(\$1,147,500)	(13.7%)
Other Local Revenues	\$115,369	\$60,165	\$65,115	\$60,165	\$0	0.0%
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$175,174	\$175,174	
Less: Current Year Surplus	(\$134,776)	(\$298,321)	(\$278,858)	\$0	\$298,321	(100.0%)
Dedicated Sources	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)

Description

Description

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

Highlights/Significant Changes

- For FY 2021 there are no changes in labor rates, parts markup, or fuel markup.
- Currently, 33% of the City's eligible fleet is powered by Compressed Natural Gas (CNG). The City's contractually required monthly CNG consumption was achieved in April 2015. The City has met the goal of diversifying the fleet to 15% CNG powered. Revenue from public consumption of CNG was first realized in May 2015. We have seen a decline in public consumption of CNG due to lower diesel prices and other CNG stations being opened.
- In accordance with the Mayor's Climate Action and Adaptation Plan, the Fleet Manager serves on the plan committee and is also leading the new AVL (Automated Vehicle Locator) RFP (Request for Proposal) that will allow for better asset tracking and also reduction in engine idle times. This will benefit the organization across all departments in a reduction in fuel costs and maintenance as well as it will reduce emissions, which will have a positive impact on the entire community.
- In response to the City Manager's request for all departments to trim 10% from the FY 2021 budget, Fleet eliminated 2 mechanic positions. Fleet has come in between \$1 and \$2 million under budget for the past 4 years, while continuing to keep the fleet in safe operating condition. Fleet continues to shop various suppliers in order to obtain the goods and services we need, at the best possible price.

Fees and Service Charge Methodology

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

Fuel: Fleet operations pays for the fuel purchased at the Grissum Building, Fleet West (Parks and Rec) and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the departments is less than what they would pay at a retail fueling station. The mark-up rate for fuel for FY 2021 is 5%, the same as last year.

Parts Charges: Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts, plus a markup to recover overhead costs, is charged to each department's parts account (reflected in the Materials and Supplies category). The mark-up rate for parts for FY 2021 is 25%, the same as last year.

Labor Charges: Fleet mechanic time is charged to departments who have work performed by Fleet mechanics. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). The labor rate for FY 2021 is \$56, the same as last year.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
9905 - Deputy City Manager	0.03	0.03	0.03	0.03	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6100 - Stores Clerk-773 *	5.00	4.00	4.00	4.00	
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2397 - Maintenance Assistant-773 ^	1.00	1.00	1.00	0.00	(1.00)
2108 - Vehicle Mechanic II-773 #	0.00	0.00	0.00	10.00	10.00
2107 - Vehicle Mechanic-773 # **	23.00	23.00	23.00	11.00	(12.00)
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	7.00	7.00	7.00	7.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2101 - Vehicle Maintenance Asst. ^	0.00	0.00	0.00	1.00	1.00
2100 - Fleet Operations Superintendent *	2.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst.	1.05	1.05	1.05	1.05	
Total Personnel	41.23	39.23	39.23	37.23	(2.00)
Permanent Full-Time	41.23	39.23	39.23	37.23	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.23	39.23	39.23	37.23	(2.00)

* In FY 2020, a vacant (1.00) FTE Stores Clerk and (1.00) FTE Fleet Operations Superintendent were deleted to help offset the FY 2020 pay package costs.

^ In FY 2021, a Maintenance Assistant was reassigned to a Vehicle Maintenance Asst. due to plan review.

In FY 2021, 10.00 Vehicle Mechanics were reassigned to Vehicle Mechanic II.

** In FY 2021, 2.00 Vehicle Mechanic positions were deleted due to budget cuts.

Budget Detail

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Fleet Operations:						
Personnel Services	\$2,347,638	\$2,644,055	\$2,180,670	\$2,513,240	(\$130,815)	(4.9%)
Supplies and Materials	\$4,610,912	\$5,073,048	\$5,480,976	\$4,583,530	(\$489,518)	(9.6%)
Travel and Training	\$10,356	\$29,000	\$2,000	\$29,000	\$0	0.0%
Intragovernmental Charges	\$166,640	\$203,838	\$203,838	\$190,197	(\$13,641)	(6.7%)
Utilities, Services, & Misc.	\$76,313	\$105,737	\$94,719	\$90,318	(\$15,419)	(14.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$91,418	\$81,531	\$56,919	\$56,919	(\$24,612)	(30.2%)
Total	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$0	\$0	
Department Totals						
Personnel Services	\$2,347,638	\$2,644,055	\$2,180,670	\$2,513,240	(\$130,815)	(4.9%)
Supplies and Materials	\$4,610,912	\$5,073,048	\$5,480,976	\$4,583,530	(\$489,518)	(9.6%)
Travel and Training	\$10,356	\$29,000	\$2,000	\$29,000	\$0	0.0%
Intragovernmental Charges	\$166,640	\$203,838	\$203,838	\$190,197	(\$13,641)	(6.7%)
Utilities, Services, & Misc.	\$76,313	\$105,737	\$94,719	\$90,318	(\$15,419)	(14.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$91,418	\$81,531	\$56,919	\$56,919	(\$24,612)	(30.2%)
Total	\$7,303,277	\$8,137,209	\$8,019,122	\$7,463,204	(\$674,005)	(8.3%)

Capital Projects

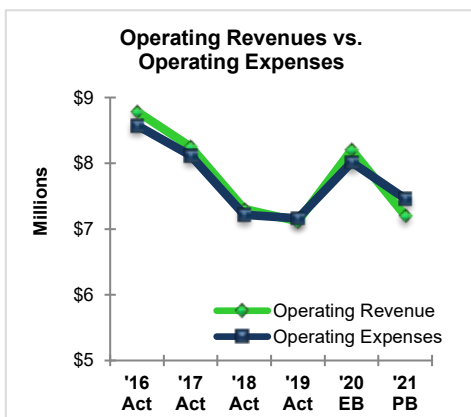
- There are no projects planned for FY 2021.

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Revenues, Expenses and Changes in Net Position Fleet Operations

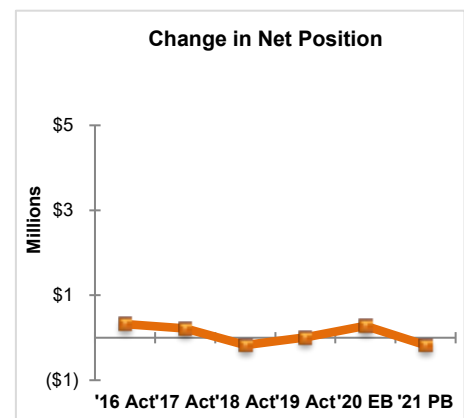
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
User Charges	\$7,283,924	\$8,348,051	\$8,205,551	\$7,200,551
Total Operating Revenues	\$7,283,924	\$8,348,051	\$8,205,551	\$7,200,551
Operating Expenses:				
Personnel Services	\$2,347,638	\$2,644,055	\$2,180,670	\$2,513,240
Supplies & Materials	\$4,610,912	\$5,073,048	\$5,480,976	\$4,583,530
Travel & Training	\$10,356	\$29,000	\$2,000	\$29,000
Intragovernmental Charges	\$166,640	\$203,838	\$203,838	\$190,197
Utilities, Services & Other Misc.	\$76,313	\$105,737	\$94,719	\$90,318
Depreciation	\$59,988	\$76,648	\$52,036	\$52,036
Total Operating Expenses	\$7,271,847	\$8,132,326	\$8,014,239	\$7,458,321
Operating Income (Loss)	\$12,077	\$215,725	\$191,312	(\$257,770)
Non-Operating Revenues:				
Investment Revenue	\$38,760	\$27,314	\$27,314	\$27,314
Misc. Non-Operating Revenue	\$115,369	\$60,165	\$65,115	\$60,165
Total Non-Operating Revenues	\$154,129	\$87,479	\$92,429	\$87,479
Non-Operating Expenses:				
Loss of Disposal Assets	\$26,547	\$0	\$0	\$0
Total Non-Operating Expenses	\$26,547	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$127,582	\$87,479	\$92,429	\$87,479
Income (Loss) Before Transfers	\$139,659	\$303,204	\$283,741	(\$170,291)
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - CIP	\$0	\$0	\$0	\$0
Transfers Out - Other	(\$4,883)	(\$4,883)	(\$4,883)	(\$4,883)
Transfers Out	(\$4,883)	(\$4,883)	(\$4,883)	(\$4,883)
Total Transfers	(\$4,883)	(\$4,883)	(\$4,883)	(\$4,883)
Change in Net Position	\$134,776	\$298,321	\$278,858	(\$175,174)
Net Position - Beginning	\$4,131,670	\$4,266,446	\$4,266,446	\$4,545,304
Net Position - Ending	\$4,266,446	\$4,564,767	\$4,545,304	\$4,370,130

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



Operating revenues have been above operating expenses for all years except FY 2021. As a part of the annual budget process, the financial health of the fund is examined and changes are made in fuel, parts, and labor rates as needed.

There has been a positive net change in position for all years shown except FY 2018 and FY 2021. In FY 2021 there are no fee increases budgeted in order to use down excess cash reserves. The goal for an internal service fund such as this fund is to recover costs over time and to not generate a significant cash reserve.



Financial Sources and Uses Fleet Operations

Financial Sources	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Fees and Service Charges	\$7,283,924	\$8,348,051	\$8,205,551	\$7,200,551
Interest Revenue	\$38,760	\$27,314	\$27,314	\$27,314
Less: GASB 31 Interest Adjustment	(\$12,583)	\$0	\$0	\$0
Other Local Revenues	\$115,369	\$60,165	\$65,115	\$60,165
Total Financial Sources Before Transfers	\$7,425,470	\$8,435,530	\$8,297,980	\$7,288,030
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Total Financial Sources	\$7,425,470	\$8,435,530	\$8,297,980	\$7,288,030
Financial Uses				
Personnel Services	\$2,347,638	\$2,644,055	\$2,180,670	\$2,513,240
Less: GASB 16 Vacation Liability Adj	\$3,119	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$50,602	\$0	\$0	\$0
Less: GASB 75 Adjustment	(\$9,324)	\$0	\$0	\$0
Supplies & Materials	\$4,610,912	\$5,073,048	\$5,480,976	\$4,583,530
Travel & Training	\$10,356	\$29,000	\$2,000	\$29,000
Intragovernmental Charges	\$166,640	\$203,838	\$203,838	\$190,197
Utilities, Services & Other Misc.	\$76,313	\$105,737	\$94,719	\$90,318
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$4,883	\$4,883	\$4,883	\$4,883
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$7,261,139	\$8,060,561	\$7,967,086	\$7,411,168
Financial Sources Over (Under) Uses	\$164,331	\$374,969	\$330,894	(\$123,138)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$2,110,151	\$2,110,151	\$2,441,045
Financial Sources Over/(Under) Uses		\$374,969	\$330,894	(\$123,138)
Current Assets	\$2,604,693			
Less: GASB 31 Pooled Cash Adj	\$105,459			
Less: Current Liabilities	(\$600,001)			
Ending Cash Reserves	\$2,110,151	\$2,485,120	\$2,441,045	\$2,317,907
Budgeted Operating Expenses w/o Depreciation	\$8,416,602	\$8,477,223	\$8,477,223	\$7,406,285
Add: Budgeted Operating Transfers to Other Funds	\$4,883	\$4,883	\$4,883	\$4,883
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$8,421,485	\$8,482,106	\$8,482,106	\$7,411,168
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,684,297	\$1,696,421	\$1,696,421	\$1,482,234
Above/(Below) Cash Reserve Target	\$425,854	\$788,699	\$744,624	\$835,673
Fee Changes:				
Labor	\$56	\$56	\$56	\$56
Fuel	5%	5%	5%	5%
Parts	25%	25%	25%	25%
Position Changes:	0.00	0.00	0.00	0.00

**Financial Sources and Uses
Fleet Operations**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Fees and Service Charges	\$7,313,051	\$7,469,801	\$7,593,832	\$7,743,378
Interest Revenue	\$27,314	\$27,314	\$27,314	\$27,314
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Other Local Revenues	\$60,165	\$60,165	\$60,165	\$60,165
Total Financial Sources Before Transfers	\$7,400,530	\$7,557,280	\$7,681,311	\$7,830,857
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Total Financial Sources	\$7,400,530	\$7,557,280	\$7,681,311	\$7,830,857
Financial Uses				
Personnel Services	\$2,563,505	\$2,614,775	\$2,667,071	\$2,720,412
Less: GASB 16 Vacation Liability Adj	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,673,530	\$4,768,030	\$4,867,255	\$4,971,441
Travel & Training	\$29,000	\$29,000	\$29,000	\$29,000
Intragovernmental Charges	\$197,111	\$207,115	\$210,454	\$217,036
Utilities, Services & Other Misc.	\$90,985	\$91,662	\$92,350	\$93,049
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$4,883	\$4,883	\$4,883	\$4,883
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$7,559,014	\$7,715,465	\$7,871,013	\$8,035,821
Financial Sources Over (Under) Uses	(\$158,484)	(\$158,185)	(\$189,702)	(\$204,964)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve	\$2,317,907	\$2,159,423	\$2,001,238	\$1,811,536
Financial Sources Over/(Under) Uses	(\$158,484)	(\$158,185)	(\$189,702)	(\$204,964)
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Current Liabilities				
Unassigned Cash Reserve	\$2,159,423	\$2,001,238	\$1,811,536	\$1,606,572
Budgeted Operating Expenses w/o Depreciation	\$7,554,131	\$7,710,582	\$7,866,130	\$8,030,938
Add: Budgeted Operating Transfers to Other Funds	\$4,883	\$4,883	\$4,883	\$4,883
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$7,559,014	\$7,715,465	\$7,871,013	\$8,035,821
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,511,803	\$1,543,093	\$1,574,203	\$1,607,164
Above/(Below) Cash Reserve Target	647,620	458,145	237,333	(\$592)
Fee Changes:				
Labor	\$56	\$57	\$57	\$58
Fuel	5%	5%	5%	5%
Parts	25%	25%	25%	25%
Position Changes:				
	0.00	0.00	0.00	0.00

Fleet Operations Fund

Cost Recovery By Function

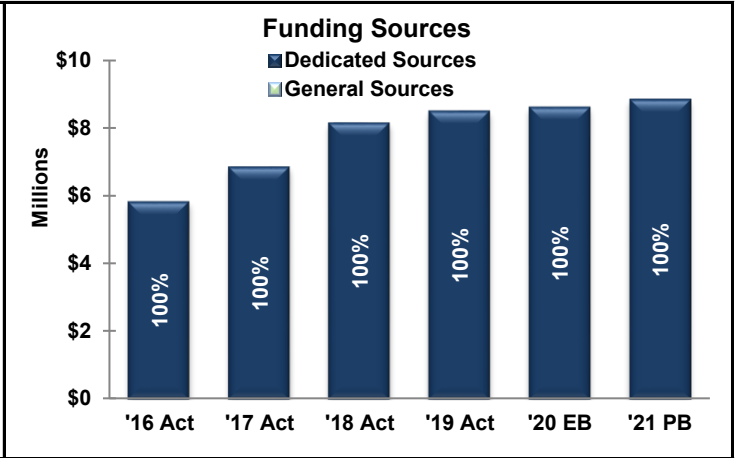
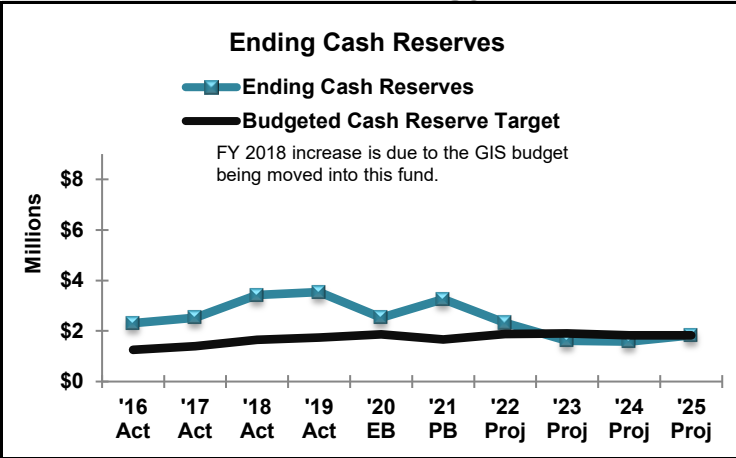
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Labor				
Labor Rate/Hour:	\$56	\$56	\$56	\$56
positions added	0.00	0.00	0.00	\$0.00
Financial Sources	\$2,092,503	\$2,164,165	\$2,164,165	\$2,164,165
Financial Uses	\$1,794,026	\$1,983,041	\$1,635,503	\$1,884,930
Financial Sources Over/(Under) Uses	\$298,477	\$181,124	\$528,662	\$279,235
Fuel				
Fuel Markup:	5%	5%	5%	5%
Financial Sources	\$1,615,687	\$2,339,000	\$2,196,500	\$1,829,000
Financial Uses	\$1,507,281	\$2,100,000	\$2,100,000	\$1,700,000
Financial Sources Over/(Under) Uses	\$108,406	\$239,000	\$96,500	\$129,000
OWA (Outside Work Authorizations)				
Financial Sources	\$1,262,769	\$972,551	\$972,551	\$972,551
Financial Uses	\$1,259,647	\$551,432	\$972,551	\$972,551
Financial Sources Over/(Under) Uses	\$3,122	\$421,119	\$0	\$0
Parts				
Parts Markup:	25%	25%	25%	25%
Financial Sources	\$2,330,348	\$2,887,500	\$2,887,500	\$2,250,000
Financial Uses	\$1,747,761	\$2,310,000	\$2,310,000	\$1,800,000
Financial Sources Over/(Under) Uses	\$582,587	\$577,500	\$577,500	\$450,000
Pool Billing				
Financial Sources	\$32,294	\$20,000	\$22,575	\$20,000
Financial Uses	\$30,096	\$40,446	\$40,446	\$40,477
Financial Sources Over/(Under) Uses	\$2,198	(\$20,446)	(\$17,871)	(\$20,477)
Overhead				
Financial Sources	\$104,452	\$52,314	\$54,689	\$52,314
Financial Uses	\$922,328	\$1,075,642	\$908,586	\$1,013,210
Financial Sources Over/(Under) Uses	(\$817,876)	(\$1,023,328)	(\$853,897)	(\$960,896)
Total Budget				
Financial Sources	\$7,438,053	\$8,435,530	\$8,297,980	\$7,288,030
Financial Uses	\$7,261,139	\$8,060,561	\$7,967,086	\$7,411,168
Financial Sources Over/(Under) Uses	\$176,914	\$374,969	\$330,894	(\$123,138)
Projected Ending Unassigned Cash Reserve	\$2,110,151	\$2,485,120	\$2,441,045	\$2,317,907
20% Budgeted Cash Reserve Target	\$1,684,297	\$1,696,421	\$1,696,421	\$1,482,234
Above/(Below) Budgeted Cash Reserve Target	\$425,854	\$788,699	\$744,624	\$835,673

Cost Recovery By Function

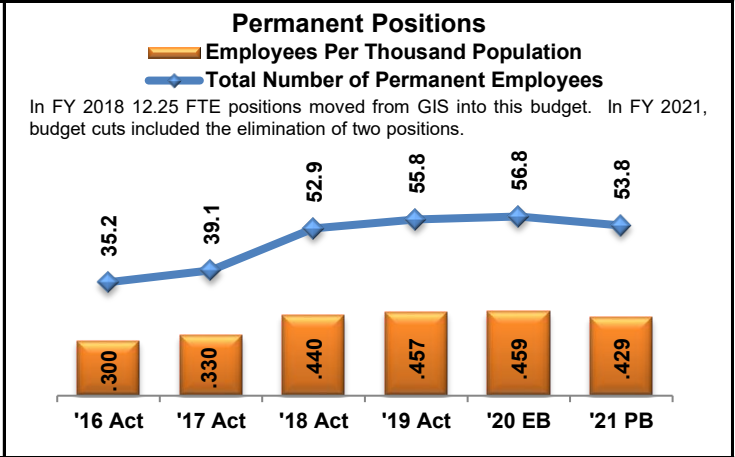
Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
\$56 0.00	\$57 0.00	\$57 0.00	\$58 0.00
\$2,164,165	\$2,202,790	\$2,202,790	\$2,222,103
\$1,922,629	\$1,961,081	\$2,000,303	\$2,040,309
\$241,536	\$241,709	\$202,487	\$181,794
5%	5%	5%	5%
\$1,829,000	\$1,829,000	\$1,829,000	\$1,829,000
\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
\$129,000	\$129,000	\$129,000	\$129,000
\$972,551	\$972,551	\$972,551	\$972,551
\$972,551	\$972,551	\$972,551	\$972,551
\$0	\$0	\$0	\$0
25%	25%	25%	25%
\$2,362,500	\$2,480,625	\$2,604,656	\$2,734,889
\$1,890,000	\$1,984,500	\$2,083,725	\$2,187,911
\$472,500	\$496,125	\$520,931	\$546,978
\$20,000	\$20,000	\$20,000	\$20,000
\$40,477	\$40,477	\$40,845	\$41,596
(\$20,477)	(\$20,477)	(\$20,845)	(\$21,596)
\$52,314	\$52,314	\$52,314	\$52,314
\$1,033,357	\$1,056,856	\$1,073,589	\$1,093,454
(\$981,043)	(\$1,004,542)	(\$1,021,275)	(\$1,041,140)
\$7,400,530	\$7,557,280	\$7,681,311	\$7,830,857
\$7,559,014.00	\$7,715,465	\$7,871,013	\$8,035,821
(\$158,484)	(\$158,185)	(\$189,702)	(\$204,964)
\$2,159,423	\$2,001,238	\$1,811,536	\$1,606,572
\$1,511,803	\$1,543,093	\$1,574,203	\$1,607,164
\$647,620	\$458,145	\$237,333	(\$592)

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

Information Technology Fund (Internal Service Fund)



Cash Reserves:
 Cash reserves decreased in FY 2020 due to a mid-year reduction in charges to departments in order to improve the financial condition of departments after the negative impacts of COVID-19 on many department revenues. Reserves are increasing for FY 2021 due to decreased capital items approved for next year and higher computer replacement fees being received from departments than there are computers due for replacement in FY 2021. Higher capital needs in future years will help to reduce the cash reserves down to the target by FY 2025.



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$4,389,881	\$5,125,636	\$4,881,196	\$4,834,728	(\$290,908)	(5.7%)
Supplies & Materials	\$839,751	\$544,110	\$510,432	\$554,178	\$10,068	1.9%
Travel & Training	\$178,798	\$247,773	\$112,266	\$160,388	(\$87,385)	(35.3%)
Intragov. Charges	\$33,688	\$29,985	\$29,985	\$37,237	\$7,252	24.2%
Utilities, Services & Misc.	\$1,626,651	\$2,813,322	\$2,055,383	\$2,112,325	(\$700,997)	(24.9%)
Capital	\$815,069	\$619,197	\$341,094	\$451,990	(\$167,207)	(27.0%)
Other	\$577,835	\$576,329	\$646,329	\$646,329	\$70,000	12.1%
Total	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)
Operating Expenses	\$7,484,409	\$9,174,866	\$8,073,302	\$8,182,896	(\$991,970)	(10.8%)
Non-Operating Expenses	\$162,195	\$162,195	\$162,195	\$162,195	\$0	0.0%
Debt Service	\$0	\$94	\$94	\$94	\$0	0.0%
Capital Additions	\$815,069	\$619,197	\$341,094	\$451,990	(\$167,207)	(27.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)

Revenues (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants	\$60,788	\$108,476	\$108,476	\$159,271	\$50,795	46.8%
Interest Revenue	\$155,889	\$90,862	\$107,386	\$107,386	\$16,524	18.2%
Fees & Service Charges	\$8,281,426	\$8,124,015	\$7,002,028	\$8,151,532	\$27,517	0.3%
Other Local Revenues	\$10,829	\$1,725	\$8,842	\$1,725	\$0	0.0%
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$1,631,274	\$1,349,953	\$377,261	(\$1,254,013)	(76.9%)
Less: Current Year Surplus	(\$47,259)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$8,461,673	\$9,956,352	\$8,576,685	\$8,797,175	(\$1,159,177)	(11.6%)

Department Summary

Description

The Information Technology (IT) Department is responsible for the design, implementation, maintenance and support of the City's computing resources. In addition, IT provides application development/support, telephone and GIS services. The department supports more than 1,400 users across all City departments. IT's wide area and wireless networks connect over 2,100 devices in more than 60 locations to 380+ servers in four data centers.

Department Objectives/Goals

IT's vision is to maximize technology to support evolving business needs. IT's mission is dedicated to providing superior technology services and solutions.

Highlights/Significant Changes

- 2019 Digital Cities Survey Award Winner (3rd place)
- 50 computers donated to Homes for Computers
- ITIL Training for IT employees
- Disaster Recovery facility implemented
- Wi-Fi network refreshed
- Uninterruptible Power Supplies revitalizations completed
- HTE - AS/400 85% decommissioned
- Enterprise Resource Planning (ERP) systems upgraded to latest versions
- Automation of parking ticket import into Prosecutor and Court Justware systems
- Contact Tracing Health Department software implemented
- Digital Health Department - Health and Safety inspection software
- Data information hubs created to visualize COVID-19 (case and financial data), system performance, vulnerabilities, patching status, change management, project and work order status
- American Community Survey - Boundary validation and address verification for the 2020 Census
- New Capital Improvement Project dashboard for internal employee use and for public transparency
- Implemented high-precision GPS units with a new ArcGIS Collector field application
- Participated in the annual MU-City utility GIS data share
- Generated web-based services of GIS data for AutoCAD design teams
- Successful work from home initiative during COVID-19 stay at home order
- Budget cuts made for FY 2021 -
 - Elimination of two positions:
 - Financial Specialist - IT will lose all administrative and financial support. Duties will be dispersed among IT management staff.
 - Physical Security and Network Technician - DVR replacement project will be put on hold and maintenance contracts will need to be extended.
 - IT will delay the hiring of the Technical Trainer until the 2nd quarter. Training classes for City staff will be maintained at minimum levels utilizing existing staff until the trainer is hired.
 - Travel and Training reductions will reduce IT's ability to respond effectively to emerging technologies.
 - IT will eliminate Tyler Disaster Recovery Services for the ERP system and move recovery services to IT's disaster recovery facility.
- FY 2021 priorities include: CoMo.gov redesign, city-wide work order implementation, MyUtilityBill upgrade, internal database hardware/software refresh, security request tracking upgrade, storage area network replacement, ArcFM upgrade, utilities payment-outage hub, ITIL implementation and enhance cybersecurity awareness.

Department Summary (continued)

Fee and Charge Methodology

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

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. In FY 2021, GIS functions were moved from their own fee structure to be included with the IT Service and Maintenance Fees. Departments are charged based upon a combination of their total expenses and the number of department network users.

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

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
7960 - Asst. Director, Info. Technology	1.00	1.00	1.00	1.00	
7950 - Director, Information Technology	1.00	1.00	1.00	1.00	
7946 - Physical Sec. and Network Tech ~ ^	0.00	1.00	1.00	0.00	(1.00)
7942 - Project Leader	3.00	3.00	3.00	3.00	
7940 - PMO Manager	1.00	1.00	1.00	1.00	
7935 - Sr Systems Administrator ^^	0.00	0.00	0.00	1.00	1.00
7931 - Technical Trainer	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7929 - Infrastructure Supervisor	1.00	1.00	1.00	1.00	
7928 - Associate System Administrator ** ^^	3.00	3.00	3.00	2.00	(1.00)
7927 - Systems Administrator	5.00	5.00	5.00	5.00	
7926 - Information Technology Manager	3.00	3.00	3.00	3.00	
7925 - Sr Database Administrator ^^	0.00	0.00	0.00	1.00	1.00
7924 - Database Administrator ^^	2.00	2.00	2.00	1.00	(1.00)
7922 - Systems Analyst ^^	8.00	8.00	8.00	7.00	(1.00)
7921 - Sr Systems Analyst ^^	0.00	0.00	0.00	1.00	1.00
7920 - Computer Support Technician-773	6.00	6.00	6.00	6.00	
7919 - Cyber Security Analyst ^^	2.00	2.00	2.00	1.00	(1.00)
7918 - Network Engineer ^^	2.00	2.00	2.00	1.00	(1.00)
7917 - Sr Network Engineer ^^	0.00	0.00	0.00	1.00	1.00
7915 - Sr Cyber Security Analyst ^^	0.00	0.00	0.00	1.00	1.00
7913 - Help Desk Supervisor	1.00	1.00	1.00	1.00	
6106 - Stores Clerk	1.00	1.00	1.00	1.00	
5003 - Engineering Tech ~	2.00	1.00	1.00	1.00	
4200 - Financial Specialist ^	1.00	1.00	1.00	0.00	(1.00)
2888 - NERC Compliance Offcr *	0.00	1.00	1.00	0.00	(1.00)
2190 - GIS Tech	2.00	2.00	2.00	2.00	
2185 - GIS Supervisor	2.00	2.00	2.00	2.00	
2180 - GIS Specialist	1.00	1.00	1.00	1.00	
2175 - GIS Analyst	3.00	3.00	3.00	3.00	
2173 - GIS Data Analyst	1.00	1.00	1.00	1.00	
2160 - Addressing Specialist	0.75	0.75	0.75	0.75	
2125 - Geospatial Services Manager	1.00	1.00	1.00	1.00	
Total Personnel	55.75	56.75	56.75	53.75	(3.00)
Permanent Full-Time	55.75	56.75	56.75	53.75	(3.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	55.75	56.75	56.75	53.75	(3.00)

- In FY 2020, (1) 1.00 FTE Physical Security and (1) 1.00 FTE Network Technician position was added to oversee building cameras and manage physical space of data centers, wiring closets and physical cabling plant. (1) 1.00 FTE vacant Engineering Tech position was deleted to fund this position.

* In FY 2020, (1) 1.00 FTE NERC Compliance Officer was reallocated from Electric to IT. In FY 2021, this was reallocated back to Electric.

** In FY 2021, the Junior System Administrator position title was changed to Associate System Administrator

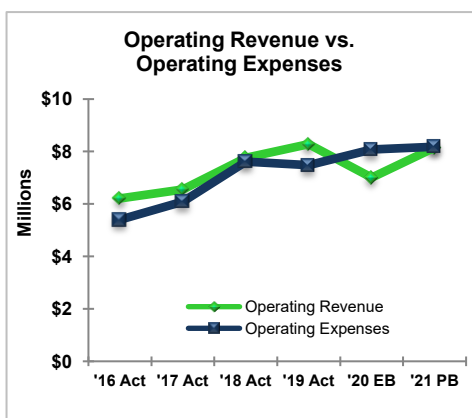
^ In FY 2021, (1) 1.00 FTE Physical Security Network Tech and a (1) 1.00 FTE Financial Specialist were deleted due to budget cuts.

^^ In FY 2021, reassignments were made for (1) 1.00 FTE Systems Admin, (1) 1.00 FTE Database Admin, (1) 1.00 FTE Systems Analyst, (1) 1.00 FTE Network Engineer, and (1) 1.00 FTE Cyber Security Analyst to Sr positions.

Revenues, Expenses and Changes in Net Position Information Technology Fund

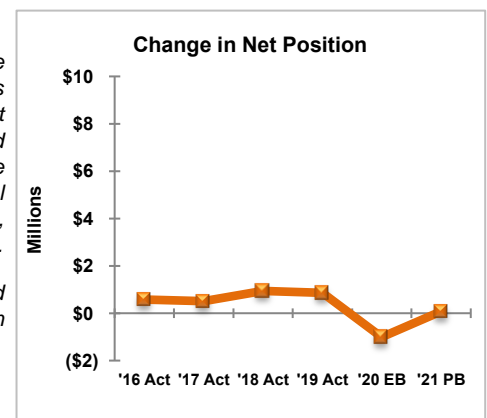
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
User Charges	\$8,281,426	\$8,124,015	\$7,002,028	\$8,151,532
Total Operating Revenues	\$8,281,426	\$8,124,015	\$7,002,028	\$8,151,532
Operating Expenses:				
Personnel Services	\$4,389,881	\$5,125,636	\$4,881,196	\$4,834,728
Supplies & Materials	\$839,751	\$544,110	\$510,432	\$554,178
Travel & Training	\$178,798	\$247,773	\$112,266	\$160,388
Intragovernmental Charges	\$33,688	\$29,985	\$29,985	\$37,237
Utilities, Services & Other Misc.	\$1,626,651	\$2,813,322	\$2,055,383	\$2,112,325
Depreciation	\$415,640	\$414,040	\$484,040	\$484,040
Total Operating Expenses	\$7,484,409	\$9,174,866	\$8,073,302	\$8,182,896
Operating Income (Loss)	\$797,017	(\$1,050,851)	(\$1,071,274)	(\$31,364)
Non-Operating Revenues:				
Investment Revenue	\$155,889	\$90,862	\$107,386	\$107,386
Revenue from Other Gov. Units	\$60,788	\$108,476	\$108,476	\$159,271
Misc. Non-Operating Revenue	\$10,829	\$1,725	\$8,842	\$1,725
Total Non-Operating Revenues	\$227,506	\$201,063	\$224,704	\$268,382
Non-Operating Expenses:				
Interest Expense	\$0	\$94	\$94	\$94
Loss On Disposal Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$94	\$94	\$94
Total Non-Operating Revenues (Expenses)	\$227,506	\$200,969	\$224,610	\$268,288
Income (Loss) Before Transfers	\$1,024,523	(\$849,882)	(\$846,664)	\$236,924
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$162,195)	(\$162,195)	(\$162,195)	(\$162,195)
Total Transfers	(\$162,195)	(\$162,195)	(\$162,195)	(\$162,195)
Change in Net Position	\$862,328	(\$1,012,077)	(\$1,008,859)	\$74,729
Net Position - Beginning	\$4,974,299	\$5,836,627	\$5,836,627	\$4,827,768
Net Position - Ending	\$5,836,627	\$4,824,550	\$4,827,768	\$4,902,497

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



For the period shown, operating revenues have been above operating expenses for all years except FY 2020. In FY 2020, as a result of budget cuts due to COVID-19, the department reduced charges to departments mid-year. A portion of the user fees include an amount to add/replace capital items (which are not reflected on the Revenues, Expenses and Changes in Net Position Statement).

In FY 2018 to FY 2021, the City Manager approved budget cuts and reduced user fees to use down excess cash reserves.



Financial Sources and Uses Information Technology Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Interest	\$155,889	\$90,862	\$107,386	\$107,386
Less GASB 31 Adjustment	(\$56,484)			
User Charges	\$8,281,426	\$8,124,015	\$7,002,028	\$8,151,532
Grants	\$60,788	\$108,476	\$108,476	\$159,271
Miscellaneous Revenues	\$10,829	\$1,725	\$8,842	\$1,725
Total Financial Sources Before Transfers	\$8,452,448	\$8,325,078	\$7,226,732	\$8,419,914
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$8,452,448	\$8,325,078	\$7,226,732	\$8,419,914
Financial Uses of Unrestricted Cash				
Personnel Services	\$4,389,881	\$5,125,636	\$4,881,196	\$4,834,728
Less: GASB 16 Vacation Liability Adjustment	\$4,580			
Less: GASB 68 Pension Adjustment	\$95,499			
Less: GASB 75 OPEB Adjustment	(\$8,800)			
Supplies & Materials	\$839,751	\$544,110	\$510,432	\$554,178
Travel & Training	\$178,798	\$247,773	\$112,266	\$160,388
Intragovernmental Charges	\$33,688	\$29,985	\$29,985	\$37,237
Utilities, Services & Other Misc.	\$1,626,651	\$2,813,322	\$2,055,383	\$2,112,325
Interest Expense	\$0	\$94	\$94	\$94
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Transfers Out	\$162,195	\$162,195	\$162,195	\$162,195
Capital Additions	\$815,069	\$619,197	\$341,094	\$451,990
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$8,137,312	\$9,542,312	\$8,092,645	\$8,313,135
Financial Sources Over/(Under) Uses	\$315,136	(\$1,217,234)	(\$865,913)	\$106,779
Cash Reserves				
Beginning Unassigned Cash Reserve		\$4,092,261	\$4,092,261	\$3,226,348
Financial Sources Over/(Under) Uses		(\$1,217,234)	(\$865,913)	\$106,779
Current Assets	\$4,495,435			
Less: GASB 31 Pooled Cash Adj	\$137,437			
Less: Current Liabilities	(\$540,611)			
Projected Ending Cash and Other Reserves	\$4,092,261	\$2,875,027	\$3,226,348	\$3,333,127
Less: Cash Set Aside for GIS Special Projects	(\$150,000)	(\$150,000)	(\$150,000)	\$0
Less: Cash Set Aside for Computer Replacements	(\$401,719)	(\$546,646)	(\$546,646)	(\$68,007)
Ending Cash Reserves	\$3,540,542	\$2,178,381	\$2,529,702	\$3,265,120
Budgeted Oper Exp w/o Depreciation	\$8,216,793	\$8,574,860	\$8,574,860	\$7,698,856
Add: Budgeted Operating Transfers to Other Funds	\$162,195	\$162,195	\$162,195	\$162,195
Add: Budgeted Interest Expense	\$94	\$94	\$94	\$94
Add: Budgeted Capital Additions	\$308,500	\$613,500	\$613,500	\$451,990
Total Budgeted Financial Uses	\$8,687,582	\$9,350,649	\$9,350,649	\$8,313,135
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,737,516	\$1,870,130	\$1,870,130	\$1,662,627
Above/(Below) Cash Reserve Target	\$1,803,026	\$308,251	\$659,572	\$1,602,493
Fee Changes				
IT Support Base Fee	-4.75%	0.00%	0.00%	0.00%
Computer Replacement Fee	5.00%	1.15%	1.15%	0.20%
Telephone Fees	\$36.00	\$26.00	\$26.00	\$26.00
GIS Base Fee	0.00%	0.00%	0.00%	0.00%

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

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

Financial Sources and Uses Information Technology Fund

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Interest	\$107,386	\$107,386	\$107,386	\$107,386
Less GASB 31 Adjustment				
User Charges	\$8,249,326	\$8,526,225	\$8,839,999	\$9,223,727
Grants	\$162,456	\$165,706	\$169,018	\$172,398
Miscellaneous Revenues	\$2,225	\$2,225	\$2,225	\$2,225
Total Financial Sources Before Transfers	\$8,521,393	\$8,801,542	\$9,118,628	\$9,505,736
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$8,521,393	\$8,801,542	\$9,118,628	\$9,505,736
Financial Uses of Unrestricted Cash				
Personnel Services	\$4,871,231	\$4,968,655	\$5,068,033	\$5,169,394
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Supplies & Materials	\$612,660	\$649,332	\$626,105	\$528,315
Travel & Training	\$194,668	\$197,062	\$199,575	\$202,038
Intragovernmental Charges	\$37,267	\$37,801	\$38,378	\$38,979
Utilities, Services & Other Misc.	\$2,604,002	\$2,576,715	\$2,441,625	\$2,433,785
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Transfers Out	\$162,195	\$162,195	\$162,195	\$162,195
Capital Additions	\$945,000	\$925,000	\$600,000	\$600,000
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$9,427,023	\$9,516,760	\$9,135,911	\$9,134,706
Financial Sources Over/(Under) Uses	(\$905,630)	(\$715,218)	(\$17,283)	\$371,030
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve	\$3,333,127	\$2,427,497	\$1,712,279	\$1,694,996
Financial Sources Over/(Under) Uses	(\$905,630)	(\$715,218)	(\$17,283)	\$371,030
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Current Liabilities				
Projected Ending Cash and Other Reserves	\$2,427,497	\$1,712,279	\$1,694,996	\$2,066,026
Less: Cash Set Aside for GIS Special Projects	\$0	\$0	\$0	\$0
Less: Cash Set Aside for Computer Replacements	(\$99,267)	(\$94,798)	(\$113,835)	(\$230,949)
Ending Cash Reserves	\$2,328,230	\$1,617,481	\$1,581,161	\$1,835,077
Budgeted Oper Exp w/o Depreciation	\$8,319,828	\$8,429,565	\$8,373,716	\$8,372,511
Add: Budgeted Operating Transfers to Other Funds	\$162,195	\$162,195	\$162,195	\$162,195
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$945,000	\$925,000	\$600,000	\$600,000
Total Budgeted Financial Uses	\$9,427,023	\$9,516,760	\$9,135,911	\$9,134,706
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,885,405	\$1,903,352	\$1,827,182	\$1,826,941
Above/(Below) Cash Reserve Target	\$442,825	(\$285,871)	(\$246,021)	\$8,136
Fee Changes				
IT Support Base Fee	1.00%	4.50%	5.00%	6.00%
Computer Replacement Fee	0.20%	0.20%	0.20%	0.20%
Telephone Fees	\$26.00	\$26.00	\$26.00	\$26.00
GIS Base Fee	0.00%	0.00%	0.00%	0.00%

Cost Recovery By Function

	Actual FY 2019	BWAT FY 2020	Estimated FY 2020	Projected FY 2021
IT Support and Maintenance:				
<i>Increase to Departments</i>		0.0%	0.0%	0.0%
Position Changes	1.00	0.00	0.00	0.00
Financial Sources	\$6,793,816	\$6,767,555	\$6,677,083	\$7,590,923
Financial Uses	\$6,254,010	\$7,553,519	\$6,251,739	\$7,574,751
Sources Over/(Under) Uses	\$539,806	(\$785,964)	\$425,344	\$16,172
Computer Replacement Program:				
<i>Increase Needed:</i>				
Financial Sources	\$421,716	\$426,547	\$426,547	\$438,157
Financial Uses	\$385,989	\$281,620	\$281,620	\$370,150
Sources Over/(Under) Uses	\$35,727	\$144,927	\$144,927	\$68,007
Telephone:				
<i>Telephone Cost per Month:</i>		\$26	\$26	\$26
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$556,599	\$397,634	\$397,634	\$391,540
Financial Uses	\$384,228	\$507,093	\$502,636	\$368,234
Sources Over/(Under) Uses	\$172,371	(\$109,459)	(\$105,002)	\$23,306
GIS:				
<i>Increases Needed:</i>		0.0%	0.0%	0.0%
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$1,158,517	\$1,244,557	\$1,149,946	\$0
Financial Uses	\$1,021,806	\$1,200,080	\$1,056,650	\$0
Sources Over/(Under) Uses	\$136,711	\$44,477	\$93,296	\$0
Total Department:				
Total Financial Sources	\$8,452,448	\$8,325,078	\$7,226,732	\$8,419,914
Total Financial Uses by Function	\$8,137,312	\$9,542,312	\$8,092,645	\$8,313,135
Less: GASB 68 Adj for Pensions	\$4,580			
Less: GASB 16 Adj for Vacation Liab	\$95,499			
Less: GASB 75 OPEB	(\$8,800)			
Total Financial Uses	\$8,228,591	\$9,542,312	\$8,092,645	\$8,313,135
Total Sources Over/(Under) Uses	\$223,857	(\$1,217,234)	(\$865,913)	\$106,779
Projected Ending Cash and Other Res	\$4,092,261	\$2,875,027	\$3,226,348	\$3,333,127
Less: Balance of GIS Special Projects	\$150,000	\$150,000	\$150,000	\$0
Less: Balance of Computer Replacements	\$401,719	\$546,646	\$546,646	\$68,007
Projected Ending Unassigned Cash Reserve	\$3,540,542	\$2,178,381	\$2,529,702	\$3,265,120
Budgeted Cash Reserve Target (20% Fin. Uses)	\$1,737,516	\$1,870,130	\$1,870,130	\$1,662,627
Cash Above/(Below) Budgeted Cash Reserve Target	\$1,803,026	\$308,251	\$659,572	\$1,602,493

Cost Recovery By Function

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

Information Service and Maintenance Fees: This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. In FY 2021, GIS functions were moved from their own fee structure to be included with the IT Service and Maintenance Fees. Departments are charged based upon a combination of their total expenses and the number of department network users.

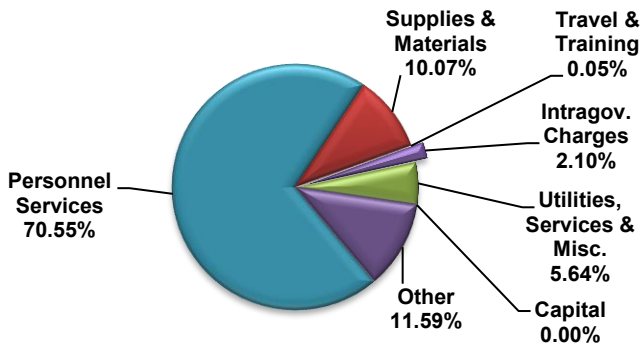
Computer Replacement Fees: The IT Department purchases replacement business class computers, workstation computers, laptops, and tablets for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, and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

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

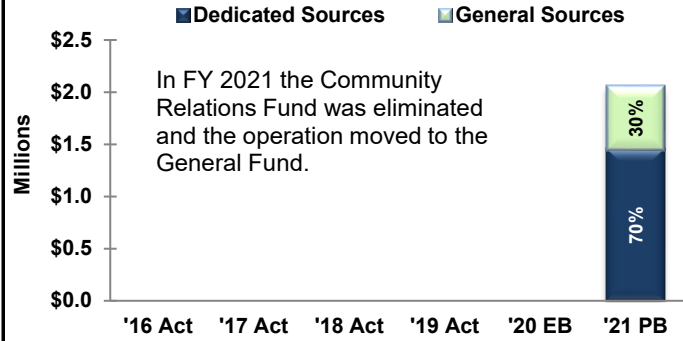
Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
1.0%	4.5%	5.0%	6.0%
0.00	0.00	0.00	0.00
\$7,707,480	\$7,983,213	\$8,296,555	\$8,679,919
\$8,667,612	\$8,579,068	\$8,377,303	\$8,453,413
(\$960,132)	(\$595,855)	(\$80,748)	\$226,506
\$419,628	\$420,300	\$420,300	\$420,300
\$388,368	\$424,769	\$401,263	\$303,186
\$31,260	(\$4,469)	\$19,037	\$117,114
\$26	\$26	\$26	\$26
0.00	0.00	0.00	0.00
\$395,285	\$399,029	\$402,773	\$406,517
\$371,043	\$512,923	\$357,345	\$378,107
\$24,242	(\$113,894)	\$45,428	\$28,410
0.0%	0.0%	0.0%	0.0%
0.00	0.00	0.00	0.00
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$8,521,393	\$8,801,542	\$9,118,628	\$9,505,736
\$9,427,023	\$9,516,760	\$9,135,911	\$9,134,706
\$9,427,023	\$9,516,760	\$9,135,911	\$9,134,706
(\$905,630)	(\$715,218)	(\$17,283)	\$371,030
\$2,427,497	\$1,712,279	\$1,694,996	\$2,066,026
\$0	\$0	\$0	\$0
\$99,267	\$94,798	\$113,835	\$230,949
\$2,328,230	\$1,617,481	\$1,581,161	\$1,835,077
\$1,885,405	\$1,903,352	\$1,827,182	\$1,826,941
\$442,825	(\$285,871)	(\$246,021)	\$8,136

Community Relations - General Fund

FY 2021 Total Expenses By Category



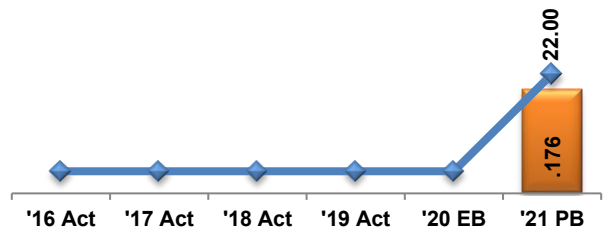
Funding Sources



In FY 2021 the Community Relations Fund was eliminated and the operation moved to the General Fund. It is still an internal service operation, but it will no longer charge fees to General Fund departments as it is now located in that fund.

Permanent Positions

▬ Employees Per Thousand Population
▬ Total Number of Permanent Employees



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$1,447,947	\$1,447,947	
Supplies & Materials	\$0	\$0	\$0	\$206,599	\$206,599	
Travel & Training	\$0	\$0	\$0	\$1,000	\$1,000	
Intragov. Charges	\$0	\$0	\$0	\$43,194	\$43,194	
Utilities, Services & Misc.	\$0	\$0	\$0	\$115,746	\$115,746	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$237,893	\$237,893	
Total	\$0	\$0	\$0	\$2,052,379	\$2,052,379	
Operating Expenses	\$0	\$0	\$0	\$1,814,486	\$1,814,486	
Non-Operating Expenses	\$0	\$0	\$0	\$237,893	\$237,893	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$0	\$0	\$2,052,379	\$2,052,379	

Revenues (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Fees & Service Charges	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$1,393,928	\$1,393,928	
Intragov. Revenues (G&A Fees)	\$0	\$0	\$0	\$50,000	\$50,000	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$0	\$0	\$0	\$1,443,928	\$1,443,928	
General Sources	\$0	\$0	\$0	\$608,451	\$608,451	
Total Funding Sources	\$0	\$0	\$0	\$2,052,379	\$2,052,379	

Department Summary

Description

Over its history, the Community Relations Department has partnered with the City Council, City Manager, and City departments to advise and assist with internal and external communications and customer experiences. In recent years the department's duties have expanded while it has focused more strategically on building citizen trust through efficiencies as well as effective listening and accurate but compassionate response. In keeping with this change, this office was organized into a Community Relations Department, with a new department director reporting to the City Manager. The department houses most customer experience functions: Communications and Creative Services and the Contact Center.

Department Objectives

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

Highlight/Significant Changes

FY 2021

- Community Relations will become a General Fund department and will continue to serve the community by providing City communication and customer service.
- The Contact Center will focus on the full implementation and integration of Tyler 311, a robust, enhanced customer relationship management system geared toward managing citizen requests and integrating with Energov, Munis work orders, and CIS Infinity. Included with this system is the MyCivic app which allows citizens mobile access to the City's website, request modules, and replaces the conundrum of multiple city apps. The public facing feature of Tyler 311 will allow citizens to track their requests from start to finish and provide a citizen self service tool for enhanced community engagement.
- Community Relations will continue to implement the City Hall visitor check in process utilizing the Contact Center resources. Efforts will be made to make this a permanent process, and the Contact Center will explore a robust visitor management system.
- Six public information officer positions in the Communications and Marketing division will be transferred back to the departments in which they are embedded, beginning in FY 2021. These positions include a combination of both community relations specialists and marketing specialists from the Columbia Convention and Visitors Bureau, Parks and Recreation, Columbia Police Department, Public Works, and Utilities. Two community relations specialist positions were deleted. While the supervision of these positions will be removed from Community Relations, the communications produced by them will still be reviewed and approved through Community Relations to ensure accuracy, consistency, and overall message/tone.
- The remaining positions in Communications will be merged with the City Channel and Event Services divisions to form the Communications and Creative Services division. This new division will focus on strategic citywide communications, branding, social media management, video production, graphic design, website/app management/development, and event services.
- A new and enhanced website is currently being designed and developed to replace CoMo.gov and will launch in FY 2021. The new site will be customer-focused, mobile friendly, and provide easier navigation for residents. To accompany the new site, a comprehensive mobile app is also being developed to provide additional customer-focused amenities.
- Part-time and temporary employee funding will be eliminated in FY 2021.
- One vacant Customer Service Representative II position in the Contact Center and the Civic Relations Officer position will be eliminated in FY 2021 due to budget cuts.
- Funding of \$30,000 for the community survey is being deleted for FY 2021 and the survey will move to every other year, with the next survey in FY 2022. Total budget cuts of \$278,822 were taken from this budget.

FY 2020

- In-house printing services were phased out to contract printing services and daily mail services were absorbed into the Contact Center through a UCS position. This resulted in the elimination of one FTE and one part-time employee. The goal was to eliminate the annual \$100,000 dollar subsidy required to operate the Document Support Center.
- The annual Citizens Handbook will not be mailed to every household. A digital version which can be viewed online or printed by our citizens will be available online. This will eliminate almost \$80,000 in print and mailing costs. This will however result in some citizens, who may not have access to the internet, not being able to receive the annual city update.
- Community Relations will continue to implement RAVE Mobile Safety Software to notify both internal and external customers of critical safety messages. For example: boil advisories, active shooter events, and additional messaging will be available to the public and internal audiences via email, text, or voice as decided by the customer.
- Community Relations will continue to refine and complete a citywide Strategic Communications plan which will provide guidance for strategic messaging and message channels to all departments.
- Community Relations will begin to explore the replacement of the current city website, CoMo.gov, with a new web portal which will allow citizens and visitors to utilize a single portal to conduct business (pay bills or invoices, submit plans for review, renew business license, and parking permits, etc.) and to connect and engage with citizens on issues which affect them.
- In response to the City Manager's request to increase building security in City Hall, the Contact Center coordinated and implemented a plan to check in visitors. This process included contacting the appropriate departments to alert them to visitors and requiring visitors to display badges to access particular areas of City Hall.
- The Event Services Division will seek bids to upgrade the audiovisual system in the City Council Chamber.

Community Relations (General Fund)

Fee and Service Methodology

In FY 2021 Community Relations was moved from an internal service fund into the General Fund. As a result, Community Relations fees will no longer be charged to General Fund departments. In addition, internal service funds are not charged these fees either.

There are several costs with Community Relations which are charged directly to the Utilities. These include four Contact Center service representatives positions and their supervisor, and two graphic artist positions and a portion of a supervisor. In addition, Electric pays \$50,000 towards the cost of the City Source newsletter that is provided with utility bills each month.

The remaining costs of Community Relations are allocated to departments based on their non-capital expenses reflected in the previous year's annual financial report. This is a similar methodology to the General and Administrative fees.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Communications & Creative	0.00	0.00	0.00	12.51	12.51
Contact Center	0.00	0.00	0.00	9.49	9.49
Total Personnel	0.00	0.00	0.00	22.00	22.00
Permanent Full-Time	0.00	0.00	0.00	22.00	22.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	22.00	22.00

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Communications & Creative Services (0910)						
Personnel Services	\$0	\$0	\$0	\$895,568	\$895,568	
Supplies and Materials	\$0	\$0	\$0	\$81,599	\$81,599	
Travel and Training	\$0	\$0	\$0	\$500	\$500	
Intragovernmental Charges	\$0	\$0	\$0	\$39,171	\$39,171	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$96,509	\$96,509	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$101,583	\$101,583	
Total	\$0	\$0	\$0	\$1,214,930	\$1,214,930	
Contact Center (0950)						
Personnel Services	\$0	\$0	\$0	\$552,379	\$552,379	
Supplies and Materials	\$0	\$0	\$0	\$125,000	\$125,000	
Travel and Training	\$0	\$0	\$0	\$500	\$500	
Intragovernmental Charges	\$0	\$0	\$0	\$4,023	\$4,023	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$19,237	\$19,237	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$136,310	\$136,310	
Total	\$0	\$0	\$0	\$837,449	\$837,449	
Department Totals						
Personnel Services	\$0	\$0	\$0	\$1,447,947	\$1,447,947	
Supplies and Materials	\$0	\$0	\$0	\$206,599	\$206,599	
Travel and Training	\$0	\$0	\$0	\$1,000	\$1,000	
Intragovernmental Charges	\$0	\$0	\$0	\$43,194	\$43,194	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$115,746	\$115,746	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$237,893	\$237,893	
Total	\$0	\$0	\$0	\$2,052,379	\$2,052,379	

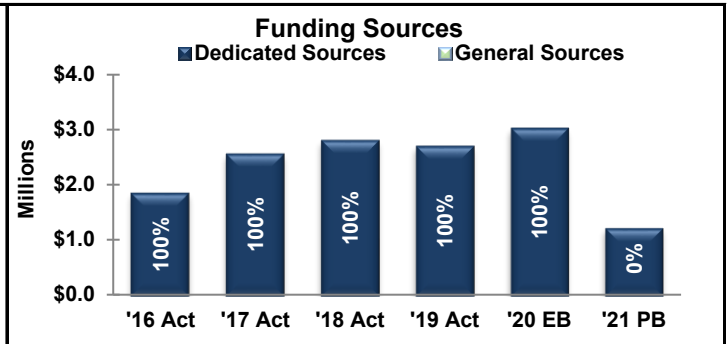
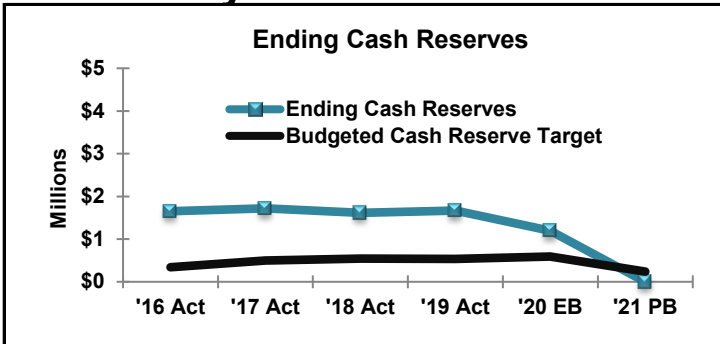
Community Relations

Authorized Personnel By Division

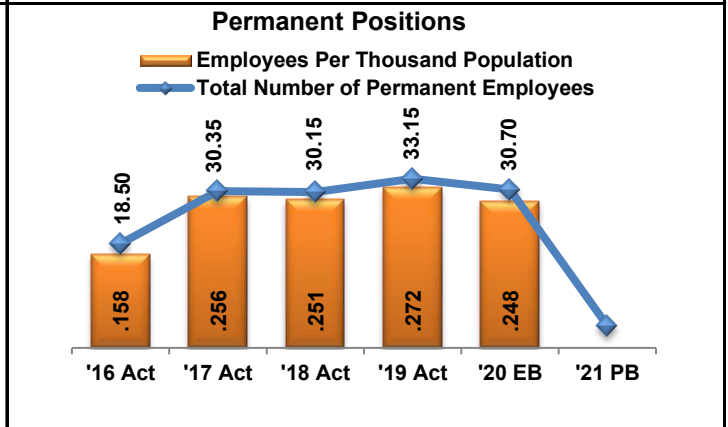
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Community Relations Office (0910)					
9940 - Web Content Editor	0.00	0.00	0.00	1.00	1.00
9934 - Video Engineering Specialist	0.00	0.00	0.00	1.00	1.00
9932 - Video Producer	0.00	0.00	0.00	3.00	3.00
9926 - Community Relations Director	0.00	0.00	0.00	0.85	0.85
9924 - Media and Event Services Manager	0.00	0.00	0.00	1.00	1.00
9933 - Audio Visual Tech	0.00	0.00	0.00	1.00	1.00
4803 - Graphic Artist	0.00	0.00	0.00	2.00	2.00
4801 - Community Relations Spec	0.00	0.00	0.00	1.00	1.00
4799 - Comms & Creative Services Mgr	0.00	0.00	0.00	1.00	1.00
1006 - Sr Admin Support Asst	0.00	0.00	0.00	0.66	0.66
Total Personnel	0.00	0.00	0.00	12.51	12.51
Permanent Full-Time	0.00	0.00	0.00	12.51	12.51
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	12.51	12.51
Contact Center (0950)					
9928 - Community Relations Asst. Director	0.00	0.00	0.00	1.00	1.00
9926 - Community Relations Director	0.00	0.00	0.00	0.15	0.15
1385 - Customer Services Supervisor	0.00	0.00	0.00	1.00	1.00
1213 - Customer Service Rep II	0.00	0.00	0.00	7.00	7.00
1006 - Sr Admin Support Asst	0.00	0.00	0.00	0.34	0.34
Total Personnel	0.00	0.00	0.00	9.49	9.49
Permanent Full-Time	0.00	0.00	0.00	9.49	9.49
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	9.49	9.49
Department Totals					
Permanent Full-Time	0.00	0.00	0.00	22.00	22.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	0.00	0.00	22.00	22.00

In FY 2021 the Community Relations Fund was eliminated and the operation was moved into the General Fund.

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In FY 2021, Community Relations was moved to the General Fund. Any remaining reserves at the end of FY 2020 will be transferred to the General Fund.



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$1,903,349	\$2,027,152	\$2,027,152	\$0	(\$2,027,152)	(100.0%)
Supplies & Materials	\$292,734	\$230,137	\$355,110	\$0	(\$230,137)	(100.0%)
Travel & Training	\$8,245	\$8,800	\$13,800	\$0	(\$8,800)	(100.0%)
Intragov. Charges	\$17,979	\$17,068	\$16,685	\$0	(\$17,068)	(100.0%)
Utilities, Services & Misc.	\$162,523	\$167,577	\$157,577	\$0	(\$167,577)	(100.0%)
Capital	\$0	\$150,000	\$150,000	\$0	(\$150,000)	(100.0%)
Other	\$296,422	\$303,171	\$284,164	\$1,192,457	\$889,286	293.3%
Total	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)
Operating Expenses	\$2,432,498	\$2,516,012	\$2,616,595	\$0	(\$2,516,012)	(100.0%)
Non-Operating Expenses	\$248,754	\$237,893	\$237,893	\$1,192,457	\$954,564	401.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$150,000	\$150,000	\$0	(\$150,000)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)

Revenues (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Gross Receipts Tax *	\$526,222	\$351,522	\$351,522	\$0	(\$351,522)	(100.0%)
Interest Revenue	\$67,894	\$28,110	\$42,708	\$0	(\$28,110)	(100.0%)
Fees & Service Charges	\$2,113,667	\$2,036,396	\$2,036,396	\$0	(\$2,036,396)	(100.0%)
Other Local Revenues	\$3,453	\$0	\$0	\$0	\$0	
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$0	(\$50,000)	(100.0%)
Use of Prior Year Sources	\$0	\$437,877	\$523,862	\$1,192,457	\$754,580	172.3%
Less: Current Year Surplus	(\$79,984)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,681,252	\$2,903,905	\$3,004,488	\$1,192,457	(\$1,711,448)	(58.9%)

* Cable Franchise Fees

Authorized Personnel

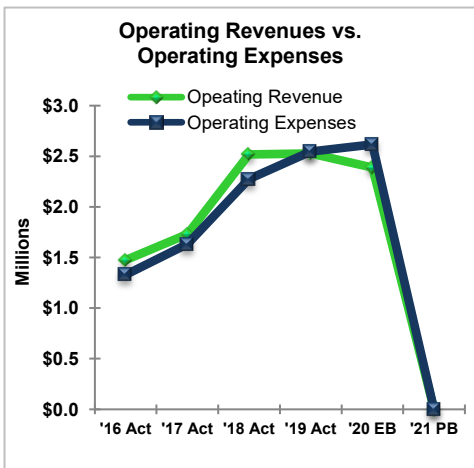
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B
Permanent Full-Time	32.00	30.70	30.70	0.00	(30.70)
Permanent Part-Time	1.15	0.65	0.00	0.00	
Total Permanent	33.15	31.35	30.70	0.00	(30.70)

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

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
User Charges	\$2,113,667	\$2,036,396	\$2,036,396	\$0
Gross Receipts Tax	\$526,222	\$351,522	\$351,522	\$0
Total Operating Revenues	\$2,639,889	\$2,387,918	\$2,387,918	\$0
Operating Expenses:				
Personnel Services	\$1,903,349	\$2,027,152	\$2,027,152	\$0
Supplies & Materials	\$292,734	\$230,137	\$355,110	\$0
Travel & Training	\$8,245	\$8,800	\$13,800	\$0
Intragovernmental Charges	\$17,979	\$17,068	\$16,685	\$0
Utilities, Services & Other Misc.	\$162,523	\$167,577	\$157,577	\$0
Depreciation	\$47,668	\$65,278	\$46,271	\$0
Total Operating Expenses	\$2,432,498	\$2,516,012	\$2,616,595	\$0
Operating Income (Loss)	\$207,391	(\$128,094)	(\$228,677)	\$0
Non-Operating Revenues:				
Investment Revenue	\$67,894	\$28,110	\$42,708	\$0
Misc. Non-Operating Revenue	\$3,453	\$0	\$0	\$0
Total Non-Operating Revenues	\$71,347	\$28,110	\$42,708	\$0
Non-Operating Expenses:				
Loss On Disposal Assets	\$10,860	\$0	\$0	\$0
Total Non-Operating Expenses	\$10,860	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$60,487	\$28,110	\$42,708	\$0
Income (Loss) Before Transfers	\$267,878	(\$99,984)	(\$185,969)	\$0
Transfers In	\$50,000	\$50,000	\$50,000	\$0
Transfers Out	(\$237,894)	(\$237,893)	(\$237,893)	(\$1,192,457)
Total Transfers	(\$187,894)	(\$187,893)	(\$187,893)	(\$1,192,457)
Change in Net Position	\$79,984	(\$287,877)	(\$373,862)	(\$1,192,457) +
Net Position - Beginning	\$2,039,527	\$2,119,511	\$2,119,511	\$1,745,649
Net Position - Ending	\$2,119,511	\$1,831,634	\$1,745,649	\$553,192

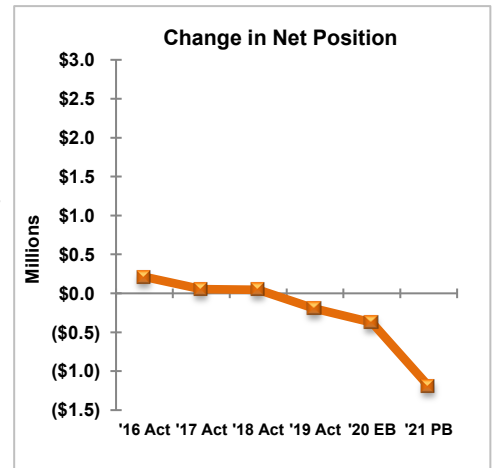
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



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

In FY 2021, the Community Relations Fund moved into the General Fund. The remaining fund balance was transferred to the General Fund.



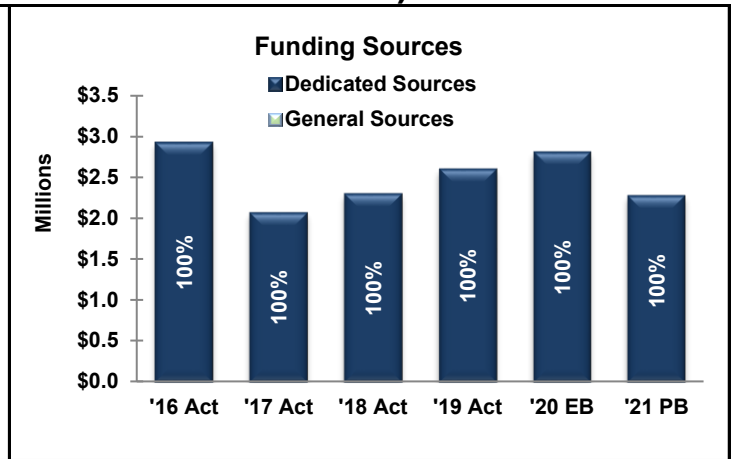
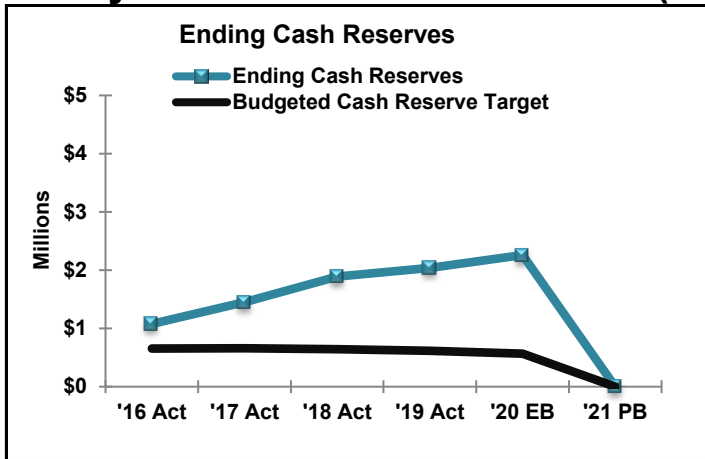
**Financial Sources and Uses
Community Relations Fund**

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
Financial Sources				
User Charges	\$2,113,667	\$2,036,396	\$2,036,396	\$0
Gross Receipts & Other Local Taxes	\$526,222	\$351,522	\$351,522	\$0
Interest Revenue	\$67,894	\$28,110	\$42,708	\$0
Less: GASB 31 Interest Adjustment	(\$21,690)	\$0	\$0	\$0
Miscellaneous Revenues	\$3,453	\$0	\$0	\$0
Total Financial Sources before Transfers	\$2,689,546	\$2,416,028	\$2,430,626	\$0
Transfers In	\$50,000	\$50,000	\$50,000	\$0
Total Financial Sources	\$2,739,546	\$2,466,028	\$2,480,626	\$0
Financial Uses				
Personnel Services	\$1,903,349	\$2,027,152	\$2,027,152	\$0
Less: GASB 16 Vacation Liability Adjustment	(\$8,850)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$68,695	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$3,557)	\$0	\$0	\$0
Supplies & Materials	\$292,734	\$230,137	\$355,110	\$0
Travel & Training	\$8,245	\$8,800	\$13,800	\$0
Intragovernmental Charges	\$17,979	\$17,068	\$16,685	\$0
Utilities, Services & Other Misc.	\$162,523	\$167,577	\$157,577	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$237,894	\$237,893	\$237,893	\$1,192,457
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$150,000	\$150,000	\$0
Total Financial Uses	\$2,679,012	\$2,838,627	\$2,958,217	\$1,192,457
Financial Sources Over/(Under) Uses	\$60,534	(\$372,599)	(\$477,591)	(\$1,192,457)
Projected Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,670,048	\$1,670,048	\$1,192,457
Financial Sources Over/(Under) Uses		(\$372,599)	(\$477,591)	(\$1,192,457)
Transfers Out - Closing of Fund to the General Fund				\$1,192,457
Current Assets	\$1,745,842			
Less: GASB 31 Pooled Cash Adj	\$73,566			
Less: Current Liabilities	(\$149,360)			
Ending Cash Reserves	\$1,670,048	\$1,297,449	\$1,192,457	\$0
Budgeted Oper Exp w/o Depreciation	\$2,617,609	\$2,438,857	\$2,438,857	\$0
Add: Budgeted Oper Transfers to Other Funds	\$237,893	\$237,893	\$237,893	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$150,000	\$150,000	\$0
Total Budgeted Financial Uses	\$2,855,502	\$2,826,750	\$2,826,750	\$0
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$571,100	\$565,350	\$565,350	\$0
Above/(Below) Cash Reserve Target	\$1,098,948	\$732,099	\$627,107	

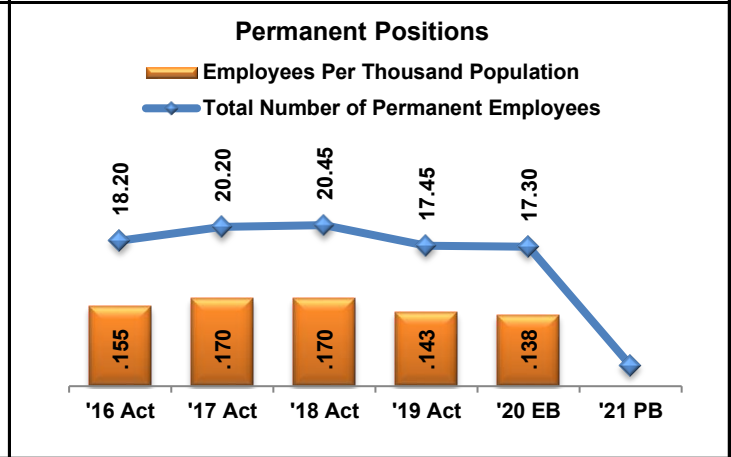
In FY 2021, the Community Relations Fund is being eliminated. The operation will become a General Fund department. Reserves that remain at the end of FY 2020 will be transferred into the General Fund.

Utility Customer Services Fund (Internal Service Fund)

Fund 6760



In FY 2021, the UCS fund was eliminated and reallocated into the various Utility department budgets (Water, Electric, Sewer, Solid Waste, and Storm Water). Any reserves remaining at the end of FY 2020 will be allocated to the various utility department budgets. There will be no need to do an intragovernmental charge to the utility budget for this function in future years.



Expenditures (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$964,809	\$992,848	\$992,873	\$0	(\$992,848)	(100.0%)
Supplies & Materials	\$111,032	\$132,600	\$132,600	\$0	(\$132,600)	(100.0%)
Travel & Training	\$25,673	\$24,600	\$24,600	\$0	(\$24,600)	(100.0%)
Intragov. Charges	\$647,160	\$535,028	\$535,028	\$0	(\$535,028)	(100.0%)
Utilities, Services & Misc.	\$726,170	\$1,146,810	\$998,517	\$0	(\$1,146,810)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$110,717	\$110,907	\$110,907	\$2,259,809	\$2,148,902	1937.6%
Total	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)
Operating Expenses	\$2,474,844	\$2,831,886	\$2,683,618	\$0	(\$2,831,886)	(100.0%)
Non-Operating Expenses	\$110,717	\$110,907	\$110,907	\$2,259,809	\$2,148,902	1937.6%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)

Revenues (Where the Money Comes From)

Interest Revenue	\$82,513	\$24,300	\$53,754	\$0	(\$24,300)	(100.0%)
Fees & Service Charges	\$2,656,772	\$2,592,909	\$2,592,909	\$0	(\$2,592,909)	(100.0%)
Other Local Revenues	\$3,260	\$370,200	\$370,200	\$0	(\$370,200)	(100.0%)
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$2,259,809	\$2,259,809	
Less: Current Year Surplus	(\$156,984)	(\$44,616)	(\$222,338)	\$0	\$44,616	(100.0%)
Dedicated Sources	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,585,561	\$2,942,793	\$2,794,525	\$2,259,809	(\$682,984)	(23.2%)

Department Summary

Description

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

Department Objectives/Goals

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

Highlights/Significant Changes

- A decision was made to eliminate the Utility Customer Services Fund in FY 2021 and budget this function within the various utility fund budgets (Water, Electric, Sewer, Solid Waste, and Storm Water). The only expense for FY 2021 will be to transfer out any reserves left at the end of FY 2020 to the various utility fund budgets.

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Utility Customer Services Fund

Fund 6760

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
9928 - Community Relations Asst. Director *	0.55	0.60	0.60	0.00	(0.60)
9926 - Community Relations Director *	0.35	0.35	0.35	0.00	
2980 - Assistant Director, Columbia Util # *	0.20	0.00	0.00	0.00	
1385 - Customer Services Supr. *	2.00	2.00	2.00	0.00	
1213 - Customer Service Rep II *	7.00	7.00	7.00	0.00	(7.00)
1211 - Customer Service Rep I *	7.00	7.00	7.00	0.00	(7.00)
1006 - Sr Administrative Support Asst. *	0.35	0.35	0.35	0.00	(0.35)
Total Personnel	17.45	17.30	17.30	0.00	(17.30)
Permanent Full-Time	17.45	17.30	17.30	0.00	(17.30)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.45	17.30	17.30	0.00	(17.30)

In FY 2020, 0.20 FTE Asst. Dir -Utilities was reassigned to the utility departments due to the billing auditors being moved to the utility funds.

* In FY 2021, the UCS fund was eliminated and reallocated into the various Utility funds.

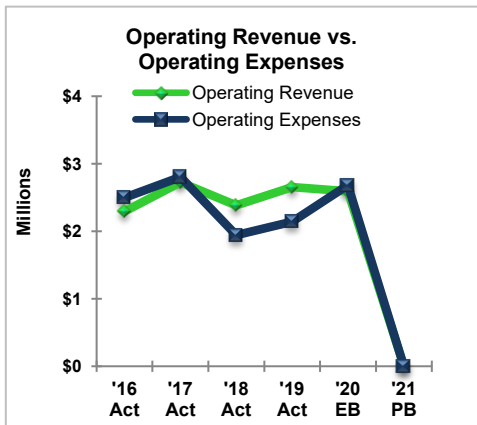
Utility Customer Services Fund

Fund 6760

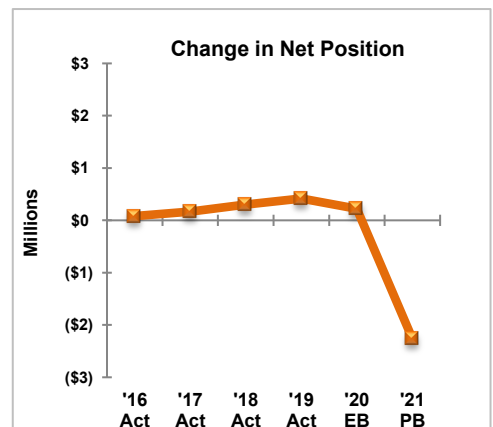
Revenues, Expenses, and Changes in Net Position Utility Customer Services Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
User Charges	\$2,656,772	\$2,592,909	\$2,592,909	\$0
Total Operating Revenues	\$2,656,772	\$2,592,909	\$2,592,909	\$0
Operating Expenses:				
Personnel Services	\$964,809	\$992,848	\$992,873	\$0
Supplies & Materials	\$111,032	\$132,600	\$132,600	\$0
Travel & Training	\$25,673	\$24,600	\$24,600	\$0
Intragovernmental Charges	\$647,160	\$535,028	\$535,028	\$0
Utilities, Services & Other Misc.	\$726,170	\$1,146,810	\$998,517	\$0
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$2,474,844	\$2,831,886	\$2,683,618	\$0
Operating Income (Loss)	\$181,928	(\$238,977)	(\$90,709)	\$0
Non-Operating Revenues:				
Investment Revenue	\$82,513	\$24,300	\$53,754	\$0
Misc. Non-Operating Revenues	\$3,260	\$370,200	\$370,200	\$0
Total Non-Operating Revenues	\$85,773	\$394,500	\$423,954	\$0
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$85,773	\$394,500	\$423,954	\$0
Income (Loss) Before Transfers	\$267,701	\$155,523	\$333,245	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - General Fund (Util. Asst. Position)	(\$23,310)	(\$23,500)	(\$23,500)	\$0
Transfers Out - 2016 S.O. Bond Fund (lease pmt DBBG)	(\$87,407)	(\$87,407)	(\$87,407)	\$0
Transfers Out - Close of Fund	\$0	\$0	\$0	(\$2,259,809)
Transfers Out	(\$110,717)	(\$110,907)	(\$110,907)	(\$2,259,809)
Total Transfers	(\$110,717)	(\$110,907)	(\$110,907)	(\$2,259,809)
Change in Net Position	\$156,984	\$44,616	\$222,338	(\$2,259,809)
Net Position - Beginning	\$2,020,984	\$2,177,968	\$2,177,968	\$2,400,306
Net Position - Ending	\$2,177,968	\$2,222,584	\$2,400,306	\$140,497

Note: Net Income Statements do not include capital addition or capital project expenditures. In years where operating expenses are above operating revenues, the fund is using down excess cash reserves.



In FY 2021, the UCS fund was eliminated and reallocated into the various Utility funds.



Utility Customer Services Fund

Fund 6760

Financial Sources and Uses Utility Customer Services Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
User Charges	\$2,656,772	\$2,592,909	\$2,592,909	\$0
Interest	\$82,513	\$24,300	\$53,754	\$0
Less: GASB 31 Interest Adjustment	(\$26,144)	\$0	\$0	\$0
Miscellaneous Revenues	\$3,260	\$370,200	\$370,200	\$0
Total Financial Sources Before Transfers	\$2,716,401	\$2,987,409	\$3,016,863	\$0
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,716,401	\$2,987,409	\$3,016,863	\$0
Financial Uses				
Personnel Services	\$964,809	\$992,848	\$992,873	\$0
Less: GASB 16 Vacation Liability Adjustment	\$7,882	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$6,591)	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$7,886)	\$0	\$0	\$0
Supplies & Materials	\$111,032	\$132,600	\$132,600	\$0
Travel & Training	\$25,673	\$24,600	\$24,600	\$0
Intragovernmental Charges	\$647,160	\$535,028	\$535,028	\$0
Utilities, Services & Other Misc.	\$726,170	\$1,146,810	\$998,517	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$110,717	\$110,907	\$110,907	\$2,259,809
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$2,578,966	\$2,942,793	\$2,794,525	\$2,259,809
Financial Sources Over/(Under) Uses	\$137,435	\$44,616	\$222,338	(\$2,259,809)
Projected Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$2,037,471	\$2,037,471	\$2,259,809
Financial Sources Over/(Under) Uses		\$44,616	\$222,338	(\$2,259,809)
Current Assets	\$2,098,065			
Less: GASB 31 Pooled Cash Adj	\$58,749			
Less: Current Liabilities	(\$119,343)			
Ending Cash Reserves	\$2,037,471	\$2,082,087	\$2,259,809	\$0
Budgeted Oper Exp w/o Depreciation	\$2,967,307	\$2,438,857	\$2,438,857	\$0
Add: Budgeted Oper Transfers to Other Funds	\$110,717	\$237,893	\$237,893	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$150,000	\$150,000	\$0
Total Budgeted Financial Uses	\$3,078,024	\$2,826,750	\$2,826,750	\$0
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$615,605	\$565,350	\$565,350	\$0
Above/(Below) Cash Reserve Target	\$1,421,866	\$1,516,737	\$1,694,459	\$0

In FY 2021, the UCS fund was eliminated and reallocated into the various Utility department budgets (Water, Electric, Sewer, Solid Waste, and Storm Water). Any reserves remaining at the end of FY 2020 will be allocated to the various utility department budgets. There will be no need to do an intragovernmental charge to the utility budget for this function in future years.

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Transportation Departments

Description

There are ten separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budget includes Public Works Streets and Engineering. This budget receives some portion of its funding from discretionary sources which can be moved into other general operation budgets. The Enterprise Fund operations include Transit, Airport, Parking, Railroad, and Transload Funds. Each of these budgets is operated as a separate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, and Public Improvement Sales Tax Fund. The funding for each of these budgets can only be used for a specific purpose, so all funding is considered to be dedicated funding.

Public Works - Streets & Engineering

Streets provides maintenance of 1,388.98 lane miles of paved streets and 4.1 lane miles of unpaved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. Engineering provides survey, design, and inspection of various public improvements, review of subdivision improvements, issuance of permits, and inspection of all construction on public right-of-ways. Beginning in FY 2021, Traffic Control will be included in this budget.

Capital Projects Fund

Streets and Sidewalks projects

Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

Regional Airport Fund

The Airport provides safe and usable facilities for the operation of commercial, general aviation, and military aircraft, offers access to the national air transportation system, and promotes regional economic growth.

Parking Utility Fund

The Parking Utility operates, maintains, and administers five parking facilities, eight surface lots, and on-street parking meters.

Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

Transload Facility Fund

This fund operates and maintains the Transload facility, which provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

Capital Improvement Sales Tax Fund

This fund accounts for the one-quarter cent capital improvement sales tax that was most recently passed by voters in August 2015 and will expire on December 31, 2025. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects.

Transportation Sales Tax Fund

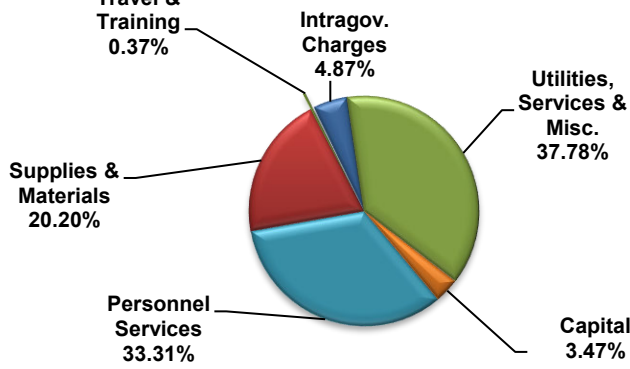
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Public Improvement Fund

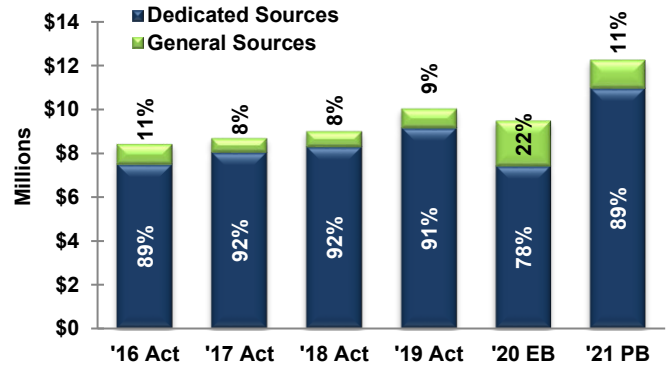
This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently, 2% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

Public Works - Streets & Engineering (General Fund)

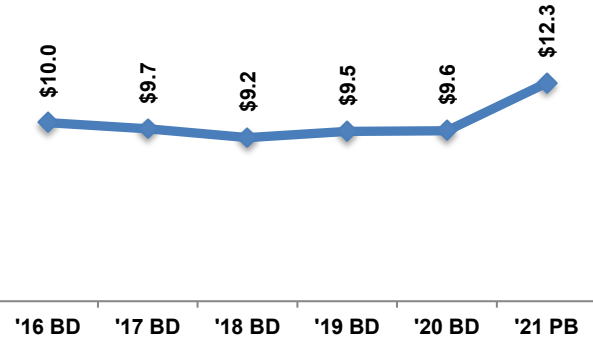
FY 2021 Total Expenditures By Category



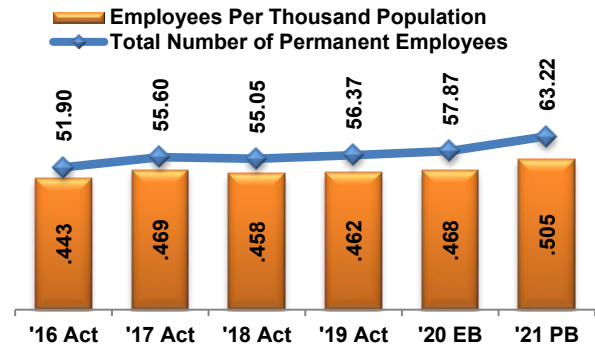
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,305,688	\$3,637,201	\$3,232,184	\$4,081,082	\$443,881	12.2%
Supplies & Materials	\$1,845,639	\$1,917,435	\$2,282,277	\$2,474,985	\$557,550	29.1%
Travel & Training	\$22,810	\$43,963	\$5,610	\$45,570	\$1,607	3.7%
Intragov. Charges	\$741,292	\$805,122	\$788,176	\$596,421	(\$208,701)	(25.9%)
Utilities, Services & Misc.	\$3,475,511	\$2,407,932	\$2,633,599	\$4,628,015	\$2,220,083	92.2%
Capital	\$649,858	\$761,170	\$561,650	\$425,000	(\$336,170)	(44.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%
Operating Expenses	\$9,390,940	\$8,811,653	\$8,941,846	\$11,826,073	\$3,014,420	34.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$649,858	\$761,170	\$561,650	\$425,000	(\$336,170)	(44.2%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contributions	\$0	\$10,000	\$10,000	\$0	(\$10,000)	(100.0%)
Other Local Taxes*	\$2,934,503	\$2,937,565	\$2,500,000	\$2,862,880	(\$74,685)	(2.5%)
Fees & Service Charges**	\$93,639	\$86,200	\$86,550	\$86,200	\$0	0.0%
Other Local Revenues ***	\$11,550	\$0	\$9,898	\$0	\$0	
Intragov Rev (G&A Fees) ^	\$0	\$0	\$0	\$153,841	\$153,841	
Operating Transfer (Cap Proj, Airport)	\$30,000	\$153,171	\$153,171	\$0	(\$153,171)	(100.0%)
Oper. Transfer (Transp Sales Tax Fd)	\$5,582,065	\$4,890,769	\$4,657,450	\$7,845,105	\$2,954,336	60.4%
Dedicated Sources	\$8,651,757	\$8,077,705	\$7,417,069	\$10,948,026	\$2,870,321	35.5%
General Sources	\$1,389,041	\$1,495,118	\$2,086,427	\$1,303,047	(\$192,071)	(12.8%)
Total Funding Sources	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%

* Other Local Taxes include Gasoline Tax and Motor Vehicle Registration Fees.

** Fees and Services Charges are for street maintenance performed.

*** Other Local Revenues include sign damage revenues, auction revenues, and miscellaneous revenues.

^ Beginning in FY 2021, G&A Fees are collected from Parking Fund for maintenance of Parking spaces rather than a transfer.

Department Summary

Description

The Street Division provides maintenance on 1,388.98 lane miles of paved streets and 4.1 lane miles of gravel streets. Maintenance includes roadway surfaces, winter weather response, emergency response during other weather or catastrophic events, street cleaning/sweeping, vegetation control for public right-of-ways and maintenance of trees within the right of way and traffic control and personnel support for special events occurring within right of way (such as parades, Fire in the Sky, etc.).

The Engineering Division provides design, contract administration, and construction inspection of Capital Improvement Program projects for the Public Works Department. Survey and right-of-way services are used by departments across the City.

Department Objectives/Goals

Streets will provide safe, sustainable infrastructure that promotes positive communities.

Engineering provides survey, design, and construction inspection for Capital Improvement Program transportation projects. Projects include streets, intersections, sidewalks, traffic calming, and other nonmotorized transportation improvements.

Highlights/Significant Changes

- With the Non-Motorized Grant projects ending in FY 2020, 0.60 FTE were reallocated back to Streets & Engineering in FY 2021.
- The Traffic Control function, along with eight positions were moved into Streets & Engineering in FY 2021.
- Due to budget cuts, three vacant CDL Operator positions and 0.25 FTE Administrative Supervisor were deleted.

Strategic Priority: Infrastructure - Connecting the Community

- Budgeted expenses for FY 2021, include street lighting costs of \$396,209 which are paid for by general sources.
- Street Division continues to transition to a managed native vegetation centric approach for right of ways and properties maintained by Street Division. Street Division began parts of this process 12 years ago and over the last three years, in coordination with the Office of Sustainability, Office of Neighborhood Services, and Utilities Department, has been able to ramp up the conversion of more mowed turf areas to native vegetation and wildflower areas. In addition to providing habitat, the City will be saving money for fuel, reducing worker hours, and reducing our municipal carbon emissions.
- The FY 2021 budget includes \$2 million in Transportation Sales Tax funding that was temporarily reallocated from Transit and Airport operations as these operations will receive federal CARES funding. With these additional funds we will further pursue implementations of the Pavement Management Plan. The majority of the additional funding will focus on asphalt, mill and overlay, and associated repairs (ADA ramp replacement, base repairs, etc.) for both major and minor roadways to improve the quality of city streets. Additional services that will be phased in or expanded include microsurfacing, crack sealing, chip seals, full depth reclamation and surface seals.
- The following projects reached completion in FY 2020: Shepard to Rollins Trail, Lynn, Oak, Sexton Sidewalk, Forum and Green Meadows Roundabout, Sinclair Road Sidewalk (Southampton to Nifong), Providence Turn Lane, and 3rd Avenue Alley.
- The following projects are under construction or anticipated to be under construction by the end of FY 2020: McKee Street Sidewalk, St. Charles Road Sidewalk, Nifong Corridor Widening (Providence to Willowcreek), Nifong Intersection Improvements, and Keene and I-70 Drive Roundabout.
- The following projects are planned to be bid in FY 2021: 9th and Elm Pedestrian Scramble, Leslie Lane Sidewalk, Discovery Parkway Extension, Lenoir Connector, 4th and Broadway Crossing, and Sinclair and Route K Roundabout.
- The following projects are in the preliminary design stage for construction in FY 2022 and FY 2023: Walnut (College to Old Highway 63) Major Maintenance, Rangeline (Rogers to Wilkes) Major Maintenance, Route B Improvements, Wabash Street Extension, and Audubon Drive Sidewalk.
- The following ongoing projects include: Neighborhood Traffic Calming program projects, Americans with Disabilities (ADA) sidewalk/curb ramp improvements, bus shelter pads, and audible pedestrian signal improvements.
- In FY 2020, one time General Fund Savings were converted to operating expenses to be used for Vision Zero expenses including vehicle/pedestrian analysis, road safety audit, and marketing/outreach efforts.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
6204 - Financial Analyst	0.30	0.30	0.30	0.30	
5901 - Director, Public Works	0.30	0.30	0.30	0.30	
5800 - Asst to the Public Works Director	0.32	0.32	0.32	0.32	
5109 - Engineering Supervisor @	1.70	2.00	2.00	2.00	
5107 - Eng & Operations Manager	1.00	1.00	1.00	1.00	
5098/5113 - Eng. Specialist/Engineer @	4.90	5.00	5.00	5.00	
5023 - City Land Surveyor	1.00	1.00	1.00	1.00	
5022 - Asst City Land Surveyor	1.00	1.00	1.00	1.00	
5015 - Property Acquisition Coord.	1.00	1.00	1.00	1.00	
5004 - Senior Engineering Technician	1.00	1.00	1.00	1.00	
5003 - Engineering Technician @	3.40	4.00	4.00	4.00	
5000 - Associate Eng Tech	2.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector @ **	1.50	1.70	1.70	2.00	0.30
4996 - Senior Project Comp. Inspector @ **	0.75	0.85	0.85	1.00	0.15
3034 - Sign Technician 773 ^^^	0.00	0.00	0.00	1.00	1.00
3033 - Traffic Signal Technician ^^^	0.00	0.00	0.00	2.00	2.00
2450 - Construction Project Supt @	0.75	0.85	0.85	1.00	0.15
2311 - Street Maintenance Superintendent	1.00	1.00	1.00	1.00	
2307 - Public Works Supervisor III **	0.00	0.00	0.00	1.00	1.00
2306 - Public Works Supervisor II	4.00	4.00	4.00	4.00	
2304 - Crew Foreman ## ^^^	0.00	4.00	4.00	6.00	2.00
2303 - Senior Equipment Operator - 773 * ^^ ##	26.00	0.00	0.00	0.00	
2303 - CDL Operator - 773 ^^ ^^^ ***	0.00	25.00	25.00	24.00	(1.00)
2300 - Equipment Operator 773 *	3.00	0.00	0.00	0.00	
1007 - Administrative Supervisor ^ ***	0.25	0.25	0.25	0.00	(0.25)
1006 - Senior Admin. Support Assistant @	1.20	1.30	1.30	1.30	
Total Personnel	56.37	57.87	57.87	63.22	5.35
Permanent Full-Time	56.37	57.87	57.87	63.22	5.35
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	56.37	57.87	57.87	63.22	5.35

* In FY 2020, 2300 Equipment Operators were consolidated into 2303 CDL Operators and 25 FTE Sr. Equipment Operators were changed to CDL Operators.

In FY 2020, 4.00 FTE Sr Equipment Operators -773 positions were reclassified to 2304 - Crew Foreman.

@ In FY 2020, 1.40 FTE positions were reallocated from the Non-Motorized Grant Fund as that fund has finished it's objectives

^ 0.10 FTE Sr ASA was reallocated from Parking.

^^ In FY 2020, Equipment Operators and Sr. Equip Op. positions were consolidated and title changed to CDL Operator - 773.

**In FY 2021, 0.30 Project Compliance Inspectors and 0.15 Senior Project Compliance Inspectors were moved from the Non-Motorized Grant as that program has finished.

^^^ In FY 2021, 2.0 FTE Crew Foremen, 2.0 FTE CDL Operators, 1.0 Supervisor III, 1.0 FTE Sign Tech, and 2.0 FTE Traffic Signal Techs were reallocated from Traffic as Traffic will now be included in Streets & Engineering.

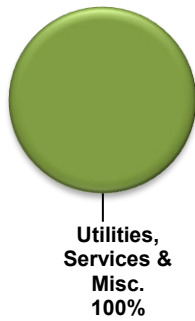
*** In FY 2021, 3.0 FTE CDL Operators and 0.25 FTE Administrative Supervisor were deleted due to budget cuts.

Budget Detail

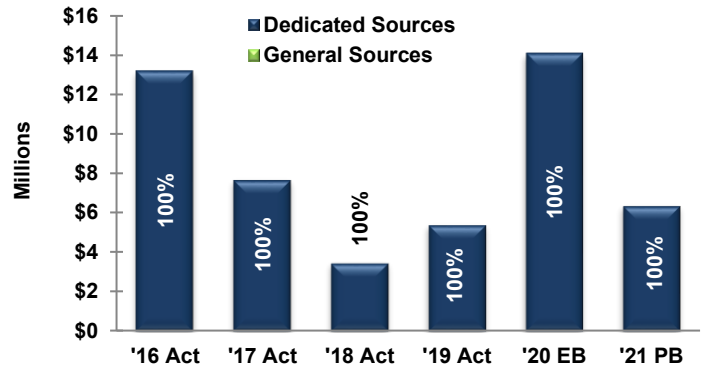
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Streets & Sidewalks (6020)						
Personnel Services	\$1,953,989	\$2,125,719	\$2,083,915	\$2,625,121	\$499,402	23.5%
Supplies and Materials	\$1,809,274	\$1,868,924	\$2,250,898	\$2,426,954	\$558,030	29.9%
Travel and Training	\$13,213	\$23,563	\$2,210	\$22,170	(\$1,393)	(5.9%)
Intragovernmental Charges	\$391,809	\$395,773	\$395,743	\$432,360	\$36,587	9.2%
Utilities, Services, & Misc.	\$3,435,916	\$2,243,165	\$2,491,620	\$4,570,783	\$2,327,618	103.8%
Capital	\$649,858	\$721,340	\$521,340	\$425,000	(\$296,340)	(41.1%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$8,254,059	\$7,378,484	\$7,745,726	\$10,502,388	\$3,123,904	42.3%
Engineering (6027)						
Personnel Services	\$1,351,699	\$1,511,482	\$1,148,269	\$1,455,961	(\$55,521)	(3.7%)
Supplies and Materials	\$36,365	\$48,511	\$31,379	\$48,031	(\$480)	(1.0%)
Travel and Training	\$9,597	\$20,400	\$3,400	\$23,400	\$3,000	14.7%
Intragovernmental Charges	\$349,483	\$409,349	\$392,433	\$164,061	(\$245,288)	(59.9%)
Utilities, Services, & Misc.	\$39,595	\$164,767	\$141,979	\$57,232	(\$107,535)	(65.3%)
Capital	\$0	\$39,830	\$40,310	\$0	(\$39,830)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,786,739	\$2,194,339	\$1,757,770	\$1,748,685	(\$445,654)	(20.3%)
Department Totals						
Personnel Services	\$3,305,688	\$3,637,201	\$3,232,184	\$4,081,082	\$443,881	12.2%
Supplies and Materials	\$1,845,639	\$1,917,435	\$2,282,277	\$2,474,985	\$557,550	29.1%
Travel and Training	\$22,810	\$43,963	\$5,610	\$45,570	\$1,607	3.7%
Intragovernmental Charges	\$741,292	\$805,122	\$788,176	\$596,421	(\$208,701)	(25.9%)
Utilities, Services, & Misc.	\$3,475,511	\$2,407,932	\$2,633,599	\$4,628,015	\$2,220,083	92.2%
Capital	\$649,858	\$761,170	\$561,650	\$425,000	(\$336,170)	(44.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$10,040,798	\$9,572,823	\$9,503,496	\$12,251,073	\$2,678,250	28.0%

Capital Projects Fund - Streets & Sidewalks Projects

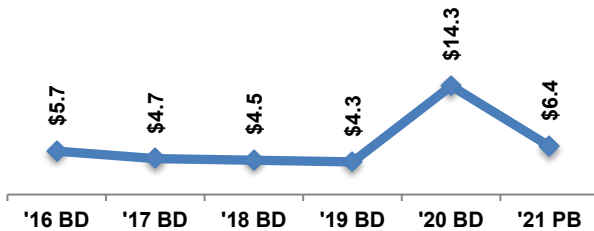
FY 2021 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$336,759	\$0	\$0	\$0	\$0	
Supplies & Materials	\$9,185	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$4,426,015	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
Capital	\$613,688	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
Total Expenses	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)

Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$649,216	\$649,216	\$0	(\$649,216)	(100.0%)
Prior Year Appropriations	\$2,859,136	\$0	\$17,551,045	\$0	\$0	
Grants (County, State, STO)	\$4,174,577	\$2,948,754	\$2,948,754	\$1,632,235	(\$1,316,519)	(44.6%)
Oper. Trnsfr (Cap. Imprvmt Stax)	\$1,535,890	\$1,243,950	\$603,599	\$3,630,081	\$2,386,131	191.8%
Oper. Trnsfr (CDBG)	\$5,722	\$219,110	\$0	\$0	(\$219,110)	(100.0%)
Oper. Trnsfr (Transp Stax)	\$150,000	\$0	\$0	\$0	\$0	
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$0	\$9,026,730	\$9,026,730	\$1,096,770	(\$7,929,960)	(87.8%)
Oper. Trnsfr (General Fd)	\$0	\$0	\$0	\$0	\$0	
Misc. Rev (Dev. Contrib, Tax bills)	\$176,708	\$200,000	\$200,000	\$0	(\$200,000)	(100.0%)
Less: Current Year Surplus	(\$3,516,386)	\$0	(\$16,910,694)	\$0	\$0	
Dedicated Sources	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,385,647	\$14,287,760	\$14,068,650	\$6,359,086	(\$7,928,674)	(55.5%)

Capital Projects - Major Maintenance and Fiscal Impact

Major Projects

Strategic Priority: Infrastructure - Connecting the Community

The following projects reached completion in FY 2020: Shepard to Rollins Trail, Lynn, Oak, Sexton Sidewalk, Forum and Green Meadows Roundabout, Sinclair Road Sidewalk (Southampton to Nifong), Providence Turn Lane, and 3rd Avenue Alley.

The following major projects are under construction or anticipated to be under construction by the end of FY 2020: McKee St. Sidewalk, St. Charles Road Sidewalk, Nifong Corridor Widening (Providence to Willowcreek), Nifong Intersection Improvements, and Keene and I-70 Drive Roundabout.

The following projects are planned to be bid in FY 2021: 9th and Elm Pedestrian Scramble, Leslie Lane Sidewalk, Discovery Parkway Extension, Lenoir Connector, 4th and Broadway Crossing, and Sinclair and Route K Roundabout.

The following projects are in the preliminary design stage for construction in FY 2022 and FY 2023: Walnut (College to Old Highway 63) Major Maintenance, Rangeline (Rogers to Wilkes) Major Maintenance, Route B Improvements, Wabash Street Extension, and Audubon Drive Sidewalk.

The following ongoing projects include: Neighborhood Traffic Calming program projects, Americans with Disabilities (ADA) sidewalk/curb ramp improvements, bus shelter pads, and audible pedestrian signal improvements.

FY 2020 was the first year since passage of the 2015 capital improvement sales tax, that annual traffic calming and traffic safety funding was available. Staff has identified the following projects from the Neighborhood Traffic Management Program Scoresheet Prioritization list (presented to Council on January 22, 2019) as the projects to be funded with FY 2021 traffic calming funds:

- Bray Avenue
- Audubon Drive
- Maplewood Drive
- Proctor Drive
- Ridgefield Road
- Ridgemont

There will be \$2,000 remaining in the Annual Traffic Calming project to allocate to another project identified later.

Fiscal Impact

- Projects are funded by Capital Improvement Sales Tax, County Road Tax Rebate, Public Improvement Fund/Development Fees, and Miscellaneous Revenues.
- In FY 2020, City Council approved to reappropriate prior year funding from 00140 Downtown Special Projects to 00772 4th Street Pedestrian Island.
- City Council also approved a change in the construction year for 00707 Sinclair Rd - Rt K Intersection Improvements from FY 2020 to FY 2021 due to delays with the Nifong corridor and Nifong intersection project.

Authorized Personnel

There are no personnel assigned to this budget.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Streets								
1 Annual City/County/State Projects - 40161 [ID: 9]								
2015 CIST - Ann Cty/Cnty/St Proj		\$100,000			\$2,145,177	\$154,823		
Total		\$100,000			\$2,145,177	\$154,823		
2 Annual Street Landscaping - 40163 [ID: 13]								
Cap Imp S Tax - 2015 Ballot	\$62,500	\$162,500		\$112,500	\$225,000	\$187,500		
Total	\$62,500	\$162,500		\$112,500	\$225,000	\$187,500		
3 Annual Street Reconst (Complete Street) - 00647 [ID: 1899]								
2015 CIST - Ann Streets					\$347,500			
Total					\$347,500			
4 Annual Streets - 40158 [ID: 18]								
Cap Imp S Tax - 2015 Ballot					\$720,000	\$790,000		
Total					\$720,000	\$790,000		
5 Annual Traffic Calming - 00646 [ID: 1966] 2016 2016								
2015 CIST - Ann Trf Calming	\$2,000	\$412,000	\$212,000	\$212,000	\$237,000	\$113,000		
Total	\$2,000	\$412,000	\$212,000	\$212,000	\$237,000	\$113,000		
6 Annual Traffic Safety - 40159 [ID: 15]								
2015 CIST - Ann Trf Safety		\$307,000	\$152,000	\$152,000	\$152,000	\$249,500		
Total		\$307,000	\$152,000	\$152,000	\$152,000	\$249,500		
7 Contingency (40198) [ID: 2128]								
Cap Imp S Tax - 2015 Ballot						\$470,000		
PYA 2015 CIST - Contingency - 40198	\$-234,932							
Total	\$-234,932					\$470,000		
8 Audubon Dr Traffic Calming 00791 [ID: 2254] 2021 2021								
2015 CIST - Ann Trf Calming	\$30,000							
Total	\$30,000							
9 Bray Ave Traffic Calming 00794 [ID: 2257] 2020 2021								
2015 CIST - Ann Trf Calming	\$20,000							
Total	\$20,000							
10 Campusview Dr Traffic Calming 00788 [ID: 2251] 2022 2022								
2015 CIST - Ann Trf Calming		\$30,000						
Total		\$30,000						
11 Discovery Parkway: Gans to New Haven - 00633 [ID: 1155] 2017 2021								
Cap Imp S Tax - 2015 Ballot	\$2,593,485							
Co Rd Tax Reb	\$1,607,235							
Development Fees	\$1,096,770							
Total	\$5,297,490							
12 Edgewood Traffic Calming 00789 [ID: 2252] 2022 2022								
2015 CIST - Ann Trf Calming		\$30,000						
Total		\$30,000						

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.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Streets								
13 Maplewood Traffic Calming 00795 [ID: 2258]							2020	2021
2015 CIST - Ann Trf Calming	\$20,000							
Total	\$20,000							
14 Proctor Dr Traffic Calming 00786 [ID: 2249]							2021	2021
2015 CIST - Ann Trf Calming	\$30,000							
Total	\$30,000							
15 Ridgefield Rd Traffic Calming 00787 [ID: 2250]							2021	2021
2015 CIST - Ann Trf Calming	\$30,000							
Total	\$30,000							
16 Ridgemont Traffic Calming 00790 [ID: 2253]							2021	2021
2015 CIST - Ann Trf Calming	\$30,000							
Total	\$30,000							
17 Route B Improvements (BL70 to City Limits) 00784 [ID: 2215]							2021	2022
2015 CIST - Ann Cty/Cnty/St Proj	\$100,000	\$500,000						
Total	\$100,000	\$500,000						
18 Sinclair Rd - Rt K Intersection Improv 00707 [ID: 2073]							2018	2021
Cap Imp S Tax - 2015 Ballot	\$234,932							
Total	\$234,932							
19 Ash Street 4-Way Stop Removal 00714 [ID: 1525]							2024	2025
Cap Imp S Tax - 2015 Ballot					\$1,236,379			
Co Rd Tax Reb				\$200,000	\$710,183			
Total				\$200,000	\$1,946,562			
20 Fairview & Chapel Hill Int Imprvmts 00618 [ID: 184]							2016	2024
Cap Imp S Tax - 2015 Ballot				\$500,000				
Total				\$500,000				
21 Cherry Street: 6th - 7th Brick St Renovation-00755 [ID: 2216]							2025	2026
2015 CIST - Ann Hist Brick Str					\$100,000	\$400,000		
Total					\$100,000	\$400,000		
22 Forum Blvd: Chapel Hill to Woodrail (4 lane) 00771 [ID: 1335]							2022	2026
Co Rd Tax Reb		\$1,500,000	\$2,889,000		\$493,000	\$470,000		
Development Fees			\$2,726,985	\$1,171,969	\$1,228,031	\$121,969		
Total		\$1,500,000	\$5,615,985	\$1,171,969	\$1,721,031	\$591,969		
Sidewalks								
23 ADA Curb Ramp Installations 00600 [ID: 1877]							2014	
2015 CIST - Ann Sidewalk Mjr Maint	\$240,500	\$244,300	\$144,300	\$144,300	\$144,300	\$44,300		
Total	\$240,500	\$244,300	\$144,300	\$144,300	\$144,300	\$44,300		
24 Audubon Dr Sdwk-Shepard Blvd-N Azalea 00760 [ID: 228]							2021	2022
2015 CIST - Ann Sidewalks		\$400,000						
Total		\$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.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Sidewalks

25 Sinclair Rd Sidewalk - Nifong to Southampton 00709 [ID: 2079]							2018	2020
Total								
26 St Charles Rd Sdwk 00729 [ID: 2220]							2020	2021
Unfunded						\$786,953		
Total						\$786,953		
27 Broadway Sdwk - Maplewood-W Blvd 00759 [ID: 211]							2024	2025
2015 CIST - Ann Sidewalks				\$550,000				
Total				\$550,000				
28 Broadway Sdwk - Stadium Blvd to Manor - 00756 [ID: 210]							2023	2024
2015 CIST - Ann Sidewalks			\$550,000	\$750,000				
Total			\$550,000	\$750,000				
29 Chapel Hill Sidewalk: Fairview to Face Rock [ID: 2218]							2024	2024
2015 CIST - Ann Sidewalks				\$450,000				
Total				\$450,000				
30 Oakland Gravel Rd Sdwk: Vandiver to Edris [ID: 2217]							2023	2025
2015 CIST - Ann Sidewalks			\$100,000		\$400,000			
Total			\$100,000		\$400,000			
31 Stadium Blvd Sdwk - I-70 - Primrose 00761 [ID: 217]							2025	2026
2015 CIST - Ann Sidewalks					\$100,000	\$200,000		
Total					\$100,000	\$200,000		

Major Maintenance

32 MM - Paris Road Resurfacing 00682 [ID: 2011]							2022	2023
2015 CIST - Ann Str Recon		\$1,275,000	\$537,500					
Total		\$1,275,000	\$537,500					
33 MM - Walnut from College to Old 63 00747 [ID: 1841]							2020	2022
Cap Imp S Tax - 2015 Ballot	\$236,664	\$213,336						
Co Rd Tax Reb		\$500,000						
Total	\$236,664	\$713,336						
34 MM - Garth Avenue: BL 70 to Thurman [ID: 1316]							2024	2025
Cap Imp S Tax - 2015 Ballot					\$45,500			
Co Rd Tax Reb			\$1,003,765	\$1,800,000	\$705,735			
Total			\$1,003,765	\$1,800,000	\$751,235			
35 MM - Rangeline - Rogers to Wilkes (00785) [ID: 1779]							2023	2024
Co Rd Tax Reb	\$25,000	\$225,000						
Total	\$25,000	\$225,000						

Streets, Sidewalks and Major Maintenance Funding Source Summary								

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary								
2015 CIST - Ann Cty/Cnty/St Proj	\$100,000	\$600,000			\$2,145,177	\$154,823		
2015 CIST - Ann Hist Brick Str					\$100,000	\$400,000		
2015 CIST - Ann Sidewalk Mjr Maint	\$240,500	\$244,300	\$144,300	\$144,300	\$144,300	\$44,300		
2015 CIST - Ann Sidewalks		\$400,000	\$650,000	\$1,750,000	\$500,000	\$200,000		
2015 CIST - Ann Str Recon		\$1,275,000	\$537,500					
2015 CIST - Ann Streets					\$347,500			
2015 CIST - Ann Trf Calming	\$162,000	\$472,000	\$212,000	\$212,000	\$237,000	\$113,000		
2015 CIST - Ann Trf Safety		\$307,000	\$152,000	\$152,000	\$152,000	\$249,500		
Cap Imp S Tax - 2015 Ballot	\$3,127,581	\$375,836		\$612,500	\$2,226,879	\$1,447,500		
Co Rd Tax Reb	\$1,632,235	\$2,225,000	\$3,892,765	\$2,000,000	\$1,908,918	\$470,000		
Development Fees	\$1,096,770		\$2,726,985	\$1,171,969	\$1,228,031	\$121,969		
New Funding	\$6,359,086	\$5,899,136	\$8,315,550	\$6,042,769	\$8,989,805	\$3,201,092		
PYA 2015 CIST - Contingency - 40198	\$-234,932							
Prior Year Funding						\$0		
Unfunded						\$786,953		
Unfunded						\$786,953		
Total	\$6,124,154	\$5,899,136	\$8,315,550	\$6,042,769	\$8,989,805	\$3,988,045		

Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

1	3rd Avenue Alley 00734 [ID: 2125]						2020	2020
2	4th Street Pedestrian Island 00772 [ID: 2198]						2020	2021
3	Annual Historic Brick Street Renovation 00234 [ID: 12]							
4	Annual Neighbrhd Curb & Gutter Restoration 00235 [ID: 14]							
5	Gans Rd:Interchange at 63 00237 [ID: 61]						2006	2008
6	Garth Ave: BL70 to Thurman 00777 [ID: 2248]						2020	2023
7	Holly Ave Traffic Calming 00750 [ID: 2169]						2020	2021
8	I-70 Dr & Keene Roundabout 00658 [ID: 1998]						2019	2019
9	Lenoir Connection 00746 [ID: 2162]						2019	2021
10	Nifong -Providence to Forum - 00643 [ID: 97]						2016	2020
11	Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]						2015	2019
12	Providence - Broadway Turn Lane 00713 [ID: 2067]						2018	2020
13	Ridgemont Bridge Repair 00568 [ID: 1764]						2019	2020
14	Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]						2016	2019
15	Smith Dr Traffic Calming 00752 [ID: 2171]						2020	2021
16	Urban Forestry Management Plan 00677 [ID: 2004]						2017	2019
17	Wabash Dr Extension 00522 [ID: 1523]						2020	2021
18	Walnut Bridge Repair 00792 [ID: 2256]						2020	2021

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.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Streets, Sidewalks and Major Maintenance Current Capital Projects

Streets

19	William St/Hinkson Ave Traffic Calming 00751 [ID: 2170]						2020	2021
20	William Street Traffic Calming 00725 [ID: 2121]						2018	2019

Sidewalks

21	Annual Sidewalk Major Maintenance 00148 [ID: 16]							
22	Annual Sidewalks/Pedways (New const/re-const 40162 [ID: 17]							
23	Audible Pedestrian Signals 00551 [ID: 1769]						2020	2021
24	Downtown Sidewalk Improvements 00171 [ID: 10]							
25	Hitt St Sidewalk: Locust to Alley 00776 [ID: 2221]						2019	2020
26	Leslie Ln Sdwk - N Garth Av to Newton Dr 00736 [ID: 238]						2020	2021
27	Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]						2017	2019
28	McGuire Sidewalk Repair 00793 [ID: 2255]						2020	2021
29	McKee Street Sidewalk 00712 [ID: 2116]						2019	2020
30	St Charles Rd Sdwk: Demaret to Battle Ave 00762 [ID: 2247]						2020	2020

Streets, Sidewalks and Major Maintenance Impact of Capital Projects

3rd Avenue Alley 00734 [ID: 2125]

Continuing maintenance

Annual Streets - 40158 [ID: 18]

Approximately 20 miles of streets are added each year in which maintenance, signage and snow removal will occur.

Audible Pedestrian Signals 00551 [ID: 1769]

Installation by City Forces

Brown Station Rd-Starke Av to Rte. B 00409 [ID: 38]

Unknown

College Ave & Rollins Rd Intersection Improvements [ID: 1852]

None, MoDOT Facility

Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]

Sidewalk Maintenance

Major Street Extension to UU 00704 [ID: 2068]

Additional pavement would require additional maintenance funds.

Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]

Replacement of legacy equipment. Additional equipment to maintain.

Old Route K Sidewalk 00577 [ID: 1771]

Unknown at this time

Providence - Broadway Turn Lane 00713 [ID: 2067]

None - MoDOT road

Rock Quarry Rd-Nifong to Grindstone Prkwy 00069 [ID: 116]

Unknown

William Street Traffic Calming 00725 [ID: 2121]

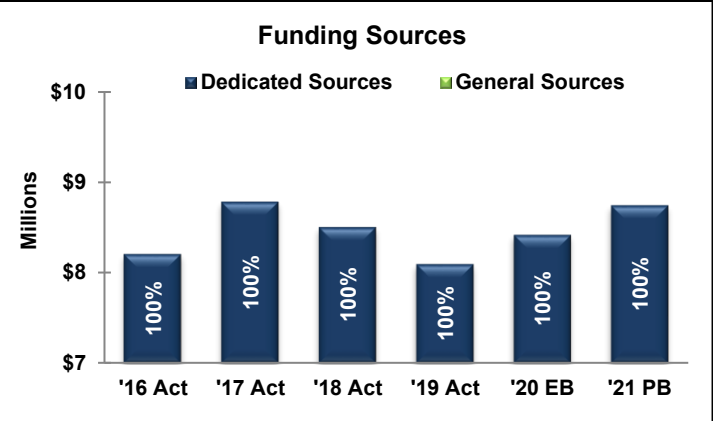
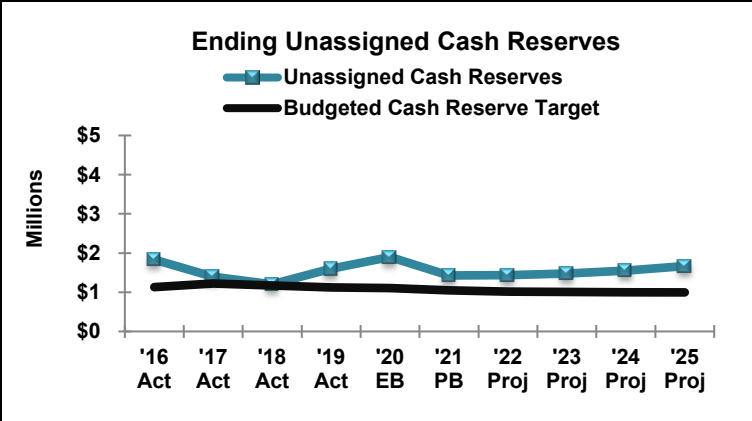
Additional signage, knowledge of calming locations

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.

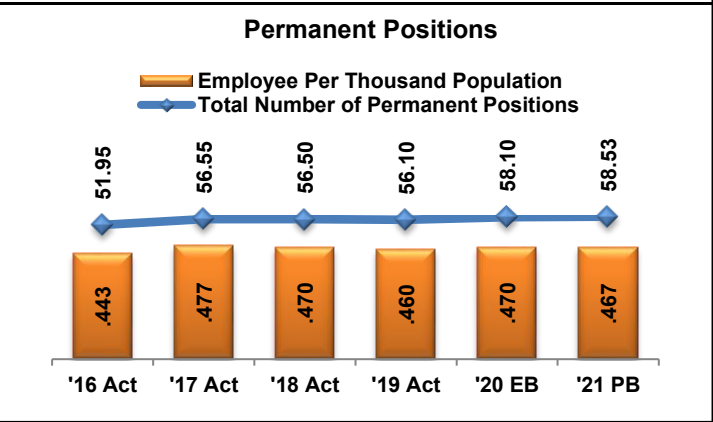
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Transit Fund (Enterprise Fund)



Reserves are estimated to be above the target from FY 2019 through the forecast period.

The City proposes a fare free system as a pilot project for FY 2021 as the local match amount is sufficient for for the current operating grant level without including amounts for fares.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$3,575,768	\$3,617,678	\$3,253,386	\$3,687,819	\$70,141	1.9%
Supplies & Materials	\$1,214,583	\$1,013,753	\$885,294	\$1,102,777	\$89,024	8.8%
Travel & Training	\$2,214	\$5,000	\$2,500	\$5,000	\$0	0.0%
Intragov. Charges	\$1,389,789	\$1,308,577	\$1,292,692	\$988,051	(\$320,526)	(24.5%)
Utilities, Services & Misc.	\$1,346,159	\$2,019,391	\$1,626,704	\$1,665,556	(\$353,835)	(17.5%)
Capital	\$0	\$0	\$0	\$28,462	\$28,462	
Other	\$1,137,503	\$2,075,971	\$1,355,380	\$1,262,571	(\$813,400)	(39.2%)
Total	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)
Operating Expenses	\$8,165,411	\$8,472,198	\$7,143,116	\$7,722,520	(\$749,678)	(8.8%)
Non-Operating Expenses	(\$117,121)	\$2,295	\$2,295	\$2,295	\$0	0.0%
Debt Service	\$45,228	\$96,269	\$92,809	\$0	(\$96,269)	(100.0%)
Capital Additions	\$0	\$0	\$0	\$28,462	\$28,462	
Capital Projects	\$572,498	\$1,469,608	\$1,177,736	\$986,959	(\$482,649)	(32.8%)
Total Expenses	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib. ++	\$3,435,853	\$3,791,120	\$5,290,422	\$3,213,193	(\$577,927)	(15.2%)
Interest Revenue	\$77,510	\$22,500	\$73,468	\$73,468	\$50,968	226.5%
Fees and Service Charges	\$1,651,740	\$1,565,425	\$1,174,088	\$1,297,925	(\$267,500)	(17.1%)
Other Local Revenues	\$188,240	\$35,250	\$37,407	\$250	(\$35,000)	(99.3%)
Transfers*	\$3,116,440	\$3,246,758	\$1,119,750	\$2,425,880	(\$820,878)	(25.3%)
Use of Prior Year Sources	\$196,233	\$1,379,317	\$720,821	\$1,729,520	\$350,203	25.4%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)

* Transfers from Transportation 1/2 cent Sales Tax Fund, Parking Fund and Convention and Visitor's Fund.
 ++Capital Contributions are from the FTA and used to fund Capital projects.

Department Summary

Description

The Public Works Transit Division operates 15 vehicles in peak service for the fixed route and Tiger Line Shuttle system. In addition, the Division operates 8 vehicles in peak service for the ADA Paratransit Service.

Department Objective/Goals

The Transit Division mission is to transport our customers to their destination in a safe, courteous and reliable manner. Our goal is to provide mass transit to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on customer service.

Highlights/Significant Changes

- For FY 2020, COVID-19 had a major impact on revenues as the City offered free fares beginning in March with the stay-at-home order and continued through the rest of FY 2020. The University went to online classes and University shuttle was suspended on March 17, 2020. At that time, temporary employees associated with the University Shuttle were terminated.
- The City submitted an application for federal CARES funding and was awarded \$6.5 million in late June. Plans are to utilize \$2 million of this funding in FY 2020 for operations and the rest on bus replacements, para-transit van replacements, and several projects at the Grissum Building over the next four years.
- The City will be returning five leased electric buses in FY 2020 as they proved to be unreliable. The funding that had previously been allocated to pay for principal and lease for the buses will be reallocated to capital project funding after federal CARES funding for capital projects ends.
- The City has been awarded a LoNo Grant for (4) thirty-foot electric buses, (1) forty-foot CNG bus and (2) thirty-five foot CNG buses. These buses should be received during FY 2021.
- There was a decrease of \$0.3 million in intragovernmental charges primarily due to lower self insurance charges as a result of lower claims costs.
- There was a \$0.8 million decrease in the Other category due to return of five electric buses that had been leased and lower depreciation expenses.
- A Transit Fare Free Pilot Program is planned through FY 2021 and will be re-evaluated with the FY 2022 budget.
- There are no planned route changes in FY 2021.

Strategic Priority: Infrastructure - Connecting the Community

Transit Fund - Summary

Fund 553x

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Columbia Transit	30.54	27.70	27.70	28.13	0.43
Paratransit System	17.00	24.13	24.13	24.13	
University Shuttle	8.56	6.27	6.27	6.27	
Total Personnel	56.10	58.10	58.10	58.53	0.43
Permanent Full-Time	56.10	58.10	58.10	58.53	0.43
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	56.10	58.10	58.10	58.53	0.43

Fee and Service Charge Information

	FY 2018	FY 2019	FY 2020	FY 2021 *
Regular Fares:				
Full Fare Daily Pass	\$3.00	\$3.00	\$3.00	Free
Per Ride	\$1.50	\$1.50	\$1.50	Free
30 Day Full Fare Tickets/Fast Passes	\$55.00	\$55.00	\$55.00	Free
25 Ride Full Fare Tickets/Fast Passes	\$30.00	\$30.00	\$30.00	Free
Under 5 years of age	Free	Free	Free	Free
(K-12th Grade) w/ valid school or state ID.	Free	Free	Free	Free
Disabled, elderly and Medicare recipients fares:				
Half Fare Daily Pass	\$1.50	\$1.50	\$1.50	Free
Per Ride	\$0.75	\$0.75	\$0.75	Free
30 Day Half Fare Tickets/Fast Passes	\$25.00	\$25.00	\$25.00	Free
25 Ride Half Fare Tickets/Fast Passes	\$15.00	\$15.00	\$15.00	Free
Students (of any university, college, or trade school in the City of Columbia, with the showing of valid student ID)				
Per Regular Semester	\$100.00	\$100.00	\$100.00	Free
Any agency, entity, organization or business (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000	\$65.00	\$65.00	\$65.00	Free
Per regular semester if purchased in groups of more than 1,000	\$50.00	\$50.00	\$50.00	Free
Paratransit Services:				
Certified ADA eligible persons or companion, per ride	\$2.00	\$2.00	\$2.00	Free
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

* A Free Fare Pilot Program is planned for FY 2021 and will be re-evaluated with the FY 2022 budget.

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Fixed Route (6110)						
Personnel Services	\$2,078,660	\$1,571,302	\$1,638,617	\$1,734,897	\$163,595	10.4%
Supplies and Materials	\$705,850	\$514,510	\$475,370	\$594,487	\$79,977	15.5%
Travel and Training	\$2,214	\$5,000	\$2,500	\$5,000	\$0	0.0%
Intragovernmental Charges	\$1,063,129	\$992,975	\$977,090	\$738,693	(\$254,282)	(25.6%)
Utilities, Services, & Misc.	\$538,161	\$336,222	\$319,839	\$438,986	\$102,764	30.6%
Capital	\$0	\$0	\$0	\$28,462	\$28,462	
Other	\$1,115,409	\$2,016,986	\$1,331,786	\$1,262,571	(\$754,415)	(37.4%)
Total	\$5,503,423	\$5,436,995	\$4,745,202	\$4,803,096	(\$633,899)	(11.7%)
Paratransit (6120)						
Personnel Services	\$850,497	\$1,300,866	\$1,180,181	\$1,282,606	(\$18,260)	(1.4%)
Supplies and Materials	\$236,686	\$238,143	\$178,420	\$216,052	(\$22,091)	(9.3%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$69,580	\$81,455	\$81,455	\$75,260	(\$6,195)	(7.6%)
Utilities, Services, & Misc.	\$108,140	\$122,837	\$58,405	\$111,524	(\$11,313)	(9.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,264,903	\$1,743,301	\$1,498,461	\$1,685,442	(\$57,859)	(3.3%)
University Shuttle (6130)						
Personnel Services	\$645,325	\$745,510	\$434,588	\$670,316	(\$75,194)	(10.1%)
Supplies and Materials	\$272,047	\$261,100	\$231,504	\$292,238	\$31,138	11.9%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$257,080	\$234,147	\$234,147	\$174,098	(\$60,049)	(25.6%)
Utilities, Services, & Misc.	\$128,646	\$90,724	\$70,724	\$128,087	\$37,363	41.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$22,094	\$58,985	\$23,594	\$0	(\$58,985)	(100.0%)
Total	\$1,325,192	\$1,390,466	\$994,557	\$1,264,739	(\$125,727)	(9.0%)
Capital Projects (6188)						
Personnel Services	\$1,286	\$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.	\$571,212	\$1,469,608	\$1,177,736	\$986,959	(\$482,649)	(32.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$572,498	\$1,469,608	\$1,177,736	\$986,959	(\$482,649)	(32.8%)
Department Totals						
Personnel Services	\$3,575,768	\$3,617,678	\$3,253,386	\$3,687,819	\$70,141	1.9%
Supplies and Materials	\$1,214,583	\$1,013,753	\$885,294	\$1,102,777	\$89,024	8.8%
Travel and Training	\$2,214	\$5,000	\$2,500	\$5,000	\$0	0.0%
Intragovernmental Charges	\$1,389,789	\$1,308,577	\$1,292,692	\$988,051	(\$320,526)	(24.5%)
Utilities, Services, & Misc.	\$1,346,159	\$2,019,391	\$1,626,704	\$1,665,556	(\$353,835)	(17.5%)
Capital	\$0	\$0	\$0	\$28,462	\$28,462	
Other	\$1,137,503	\$2,075,971	\$1,355,380	\$1,262,571	(\$813,400)	(39.2%)
Total	\$8,666,016	\$10,040,370	\$8,415,956	\$8,740,236	(\$1,300,134)	(12.9%)

Authorized Personnel by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Fixed Route (6110)					
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.20	0.20	0.20	0.20	
5901 - Director, Public Works ^^	0.05	0.05	0.05	0.08	0.03
5800 - Asst. to the Public Works Dir.	0.15	0.15	0.15	0.15	
4810 - Marketing Specialist++	0.00	0.00	0.00	0.50	0.50
4702 - Transit and Parking Manager	0.50	0.50	0.50	0.50	
2505 - Transportation Superintendent	0.62	0.62	0.62	0.62	
2504 - Bus Supervisor	2.24	2.24	2.24	2.24	
2503 - Lead Bus Driver-773	6.00	6.00	6.00	6.00	
2502 - Bus Driver-773 *	17.96	13.87	13.87	13.87	
2490 - Transit Maint. Asst. +	0.00	0.00	0.00	1.25	1.25
2397 - Maintenance Assistant-773 * +	1.00	1.25	1.25	0.00	(1.25)
1007 - Administrative Supervisor **	0.10	0.10	0.10	0.00	(0.10)
1006 - Senior Admin. Support Assistant	1.05	1.05	1.05	1.05	
1005 - Administrative Support Assistant #	0.62	1.62	1.62	1.62	
Total Personnel	30.54	27.70	27.70	28.13	0.43
Permanent Full-Time	30.54	27.70	27.70	28.13	0.43
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	30.54	27.70	27.70	28.13	0.43
Paratransit (6120)					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor #	1.50	0.50	0.50	0.50	
2502 - Bus Driver - 773 *	12.00	20.13	20.13	20.13	
2500 - Compliance Clerk ***	0.00	0.00	0.00	1.00	1.00
2490 - Transit Maintenance +	0.00	0.00	0.00	1.00	1.00
2397 - Maintenance Assistant-773 +	1.00	1.00	1.00	0.00	(1.00)
1005 - Administrative Support Assistant ***	2.25	2.25	2.25	1.25	(1.00)
Total Personnel	17.00	24.13	24.13	24.13	
Permanent Full-Time	17.00	24.13	24.13	24.13	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.00	24.13	24.13	24.13	
University Shuttle (6130)					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor	1.26	1.26	1.26	1.26	
2502 - Bus Driver - 773 * ^	6.04	4.00	4.00	4.00	
2490 - Transit Maintenance +	0.00	0.00	0.00	0.75	0.75
2397 - Maintenance Assistant-773 +	1.00	0.75	0.75	0.00	(0.75)
1005 - Administrative Support Assistant	0.13	0.13	0.13	0.13	
Total Personnel	8.56	6.27	6.27	6.27	
Permanent Full-Time	8.56	6.27	6.27	6.27	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.56	6.27	6.27	6.27	
Department Totals					
Permanent Full-Time	56.10	58.10	58.10	58.53	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	56.10	58.10	58.10	58.53	0.43

* In FY 2020, Bus Drivers were reallocated due to Service Changes that started on June 3, 2019.

^ In FY 2020, (2) 1.00 FTE Bus Drivers were added to increase paratransit capacity by one van per day which was needed to handle the additional service requests that resulted from the service changes which began in June, 2019.

In FY 2020, 1.00 FTE Administrative Support Assistant was added by deleting 1.00 FTE Bus Supervisor.

*** In FY 2021, 1.00 FTE Admin. Support Asst. was reallocated to a Compliance Clerk position due to plan review.

++ In FY 2021, 0.50 FTE Marketing Specialist was reallocated to the department in which the position operates.

^^ In FY2021, 0.03 Director, Public Works was reallocated from Parking Enforcement to Transit when that budget was moved to CPD.

+ In FY 2021, 3.00 FTE positions were reallocated from Maint. Asst. to Transit Maint. Asst.

** In FY 2021, a 0.10 FTE Administrative Supervisor was deleted due to budget cuts.

Capital Projects - Major Projects and Fiscal Impact**Description**

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants.

Major Projects

There are two annual projects usually budgeted each year in order to accumulate local match funds so funds are available whenever federal grants are available. We are lowering the amount budgeted for local match funding in FY 2021 through FY 2024 as we will be utilizing federal CARES funding during that time.

- \$719,000 Annual Bus Replacement - this will include the replacement of (3) 2014 paratransit vans
- \$76,056 Annual Transit Project - lower local match funding is being budgeted due to the availability of Federal CARES funding from FY 2021 - FY 2024 to fund bus replacements. Federal CARES funding does not require a local match.
- \$57,000 to Rehab/renovate the Bus Surveillance System - will be funded by Federal CARES funding.
- \$134,903 to Rehab/renovate the power distrib substation at the Grissum Building - will be funded by Federal CARES funding.

Fiscal Impact

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

Transit has received 4 electric buses since FY 2016. The data thus far is inconclusive to show the savings that were anticipated due to reliability issues with the electric buses.

Transit

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Transit								
1 Annual Bus replacement - PT053 [ID: 1560]								
FTA CARES	\$219,000	\$2,756,255						
FTA Grant	\$500,000	\$500,000	\$500,000	\$500,000	\$1,177,736	\$1,177,736		
Total	\$719,000	\$3,256,255	\$500,000	\$500,000	\$1,177,736	\$1,177,736		
2 Annual Transit Project - PT050 [ID: 1549]								
Transp S Tax	\$76,056	\$78,803	\$82,743	\$86,880	\$629,224	\$629,224		
Total	\$76,056	\$78,803	\$82,743	\$86,880	\$629,224	\$629,224		
3 Rehab/Renovate Bus Surveil/System PT066 [ID: 2265]								
FTA CARES	\$57,000							
Total	\$57,000							
4 Rehab/Renovate Power Distrib Subs. - PT067 [ID: 2265]								
FTA CARES	\$134,903						2021	2021
Total	\$134,903							

Transit Funding Source Summary

FTA CARES	\$410,903	\$2,756,255						
FTA Grant	\$500,000	\$500,000	\$500,000	\$500,000	\$1,177,736	\$1,177,736		
Transp S Tax	\$76,056	\$78,803	\$82,743	\$86,880	\$629,224	\$629,224		
New Funding	\$986,959	\$3,335,058	\$582,743	\$586,880	\$1,806,960	\$1,806,960		
Total	\$986,959	\$3,335,058	\$582,743	\$586,880	\$1,806,960	\$1,806,960		

Transit Current Capital Projects

- 1 5339 Bus Replacement [ID: 2222]
- 2 Annual Bus Shelters - PT058 [ID: 1965]
- 3 Bus Shelters PT063 [ID: 2145]
- 4 LONO Electric Bus PT061 [ID: 2129]
- 5 Rpl 6 PT Vans/Equipment PT062 [ID: 2144]

Transit Impact of Capital Projects

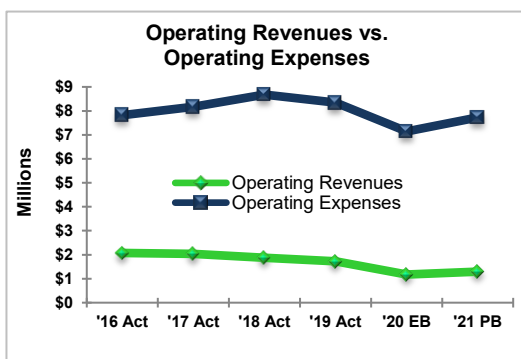
D = Year being designed; C = Year construction will begin.

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

Revenues, Expenses, and Changes in Net Position Transit Fund

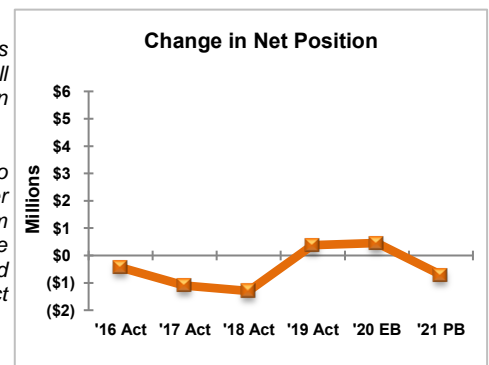
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Fares	\$125,362	\$105,500	\$43,554	\$0
School Passes	\$14,450	\$14,000	\$5,705	\$0
Specials	\$107,510	\$79,000	\$52,406	\$50,000
Paratransit	\$156,493	\$119,000	\$74,083	\$0
University Shuttle	\$1,247,925	\$1,247,925	\$998,340	\$1,247,925
Total Operating Revenues	\$1,651,740	\$1,565,425	\$1,174,088	\$1,297,925
Operating Expenses:				
Personnel Services	\$3,574,482	\$3,617,678	\$3,253,386	\$3,687,819
Supplies & Materials	\$1,214,583	\$1,013,753	\$885,294	\$1,102,777
Travel & Training	\$2,214	\$5,000	\$2,500	\$5,000
Intragovernmental Charges	\$1,389,789	\$1,308,577	\$1,292,692	\$988,051
Utilities Services & Other Misc.	\$774,947	\$549,783	\$448,968	\$678,597
Depreciation	\$1,209,396	\$1,977,407	\$1,260,276	\$1,260,276
Total Operating Expenses	\$8,165,411	\$8,472,198	\$7,143,116	\$7,722,520
Operating Income (Loss)	(\$6,513,671)	(\$6,906,773)	(\$5,969,028)	(\$6,424,595)
Non-Operating Revenues:				
Investment Revenue	\$77,510	\$22,500	\$73,468	\$73,468
Revenue From Other Gov. Units - Operations	\$2,595,594	\$2,613,384	\$4,112,686	\$2,302,290
Miscellaneous Revenue - Operations	\$158,254	\$35,250	\$37,407	\$250
Miscellaneous Revenue - CIP	\$29,986	\$0	\$0	\$0
Total Non-Operating Revenues	\$2,861,344	\$2,671,134	\$4,223,561	\$2,376,008
Non-Operating Expenses:				
Interest Expense	\$41,457	\$128,200	\$92,809	\$0
Bank and Paying Agent Fees	\$3,771	(\$31,931)	\$0	\$0
Loss on Sale/Disposal of Assets	(\$119,416)	\$0	\$0	\$0
Total Non-Operating Expenses	(\$74,188)	\$96,269	\$92,809	\$0
Total Non-Operating Revenues (Expenses)	\$2,935,532	\$2,574,865	\$4,130,752	\$2,376,008
Income (Loss) Before Contrib and Transfers	(\$3,578,139)	(\$4,331,908)	(\$1,838,276)	(\$4,048,587)
Transfers In - Subsidy - TST Fd	\$2,834,131	\$2,670,043	\$970,043	\$2,335,254
Transfers In - CVB	\$12,036	\$14,570	\$14,570	\$14,570
Transfers In - Parking Fd	\$270,273	\$270,273	\$135,137	\$0
Transfers In - TST for CIP	\$0	\$291,872	\$0	\$76,056
Total Transfers In	\$3,116,440	\$3,246,758	\$1,119,750	\$2,425,880
Transfers Out - Operating	(\$2,295)	(\$2,295)	(\$2,295)	(\$2,295)
Transfers Out - CIP	\$0	\$0	\$0	\$0
Capital Contribution - FTA for CIP	\$448,259	\$1,177,736	\$1,177,736	\$910,903
Capital Contribution - Other	\$392,000	\$0	\$0	\$0
Total Transfers and Contributions	\$3,954,404	\$4,422,199	\$2,295,191	\$3,334,488
Change in Net Position	\$376,265	\$90,291	\$456,915	(\$714,099)
Net Position - Beginning	\$10,188,790	\$10,565,055	\$10,565,055	\$11,021,970
Net Position - Ending	\$10,565,055	\$10,655,346	\$11,021,970	\$10,307,871

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



Operating revenues and operating expenses are budgeted lower in FY 2020 due to a full year of service cuts that were implemented on June 3, 2019.

The net position increased in FY 2020 due to the cuts in service, which resulted in lower operating costs, an increase in Grants from the FTA, and due to an increase in the subsidy from transportation sales tax and lower revenues anticipated due to the impact of Covid-19.



**Financial Sources and Uses
Transit Fund Operations**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources for Operations				
Fares	\$125,362	\$105,500	\$43,554	\$0
School Passes	\$14,450	\$14,000	\$5,705	\$0
Specials	\$107,510	\$79,000	\$52,406	\$50,000
Paratransit	\$156,493	\$119,000	\$74,083	\$0
University Shuttle	\$1,247,925	\$1,247,925	\$998,340	\$1,247,925
Investment Revenue	\$77,510	\$22,500	\$73,468	\$73,468
Less: GASB 31 Interest Adjustment	(\$35,302)	\$0	\$0	\$0
Miscellaneous Revenue	\$158,254	\$35,250	\$37,407	\$250
Revenue From Other Gov. Units - Operations	\$2,595,594	\$2,613,384	\$4,112,686	\$2,302,290
Total Financial Sources Before Transfers	\$4,447,796	\$4,236,559	\$5,397,649	\$3,673,933
Transfers In - Subsidy TST Fund *	\$2,834,131	\$2,670,043	\$970,043	\$2,335,254
Transfers In - CVB	\$12,036	\$14,570	\$14,570	\$14,570
Transfers In - Parking Fd	\$270,273	\$270,273	\$135,137	\$0
Transfers In^	\$3,116,440	\$2,954,886	\$1,119,750	\$2,349,824
Total Financial Sources	\$7,564,236	\$7,191,445	\$6,517,399	\$6,023,757
Financial Uses for Operations				
Personnel Services	\$3,574,482	\$3,617,678	\$3,253,386	\$3,687,819
Less: GASB 16 Vacation Liability Adjustment	(\$9,280)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$65,118	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$13,214)	\$0	\$0	\$0
Supplies & Materials	\$1,214,583	\$1,013,753	\$885,294	\$1,102,777
Travel & Training	\$2,214	\$5,000	\$2,500	\$5,000
Intragovernmental Charges	\$1,389,789	\$1,308,577	\$1,292,692	\$988,051
Utilities Services & Other Misc.	\$774,947	\$549,783	\$448,968	\$678,597
Transfers Out	\$2,295	\$2,295	\$2,295	\$2,295
Interest Expense	\$41,457	\$128,200	\$92,809	\$0
Bank and Paying Agent Fees	\$3,771	(\$31,931)	\$0	\$0
Principal Payments	\$207,308	\$386,157	\$241,980	\$0
Capital Additions	\$0	\$0	\$0	\$28,462
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$7,253,470	\$6,979,512	\$6,219,924	\$6,493,001
Financial Sources Over/(Under) Uses	\$310,766	\$211,933	\$297,475	(\$469,244)
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,601,814	\$1,601,814	\$1,899,289
Financial Source Over/(Under)		\$211,933	\$297,475	(\$469,244)
Current Assets	\$3,792,313			
Less: GASB 31 Pooled Cash Adj	\$33,337			
Less: Cash Restricted for Capital Projects *	(\$1,685,184)			
Less: Current Liabilities	(\$568,845)			
Add: Construction Contracts Payable	\$30,193			
Ending Cash Reserves	\$1,601,814	\$1,813,747	\$1,899,289	\$1,430,045
Budgeted Operating Expenses w/o Depr	\$6,743,196	\$6,497,617	\$6,497,617	\$6,462,244
Add: Budgeted Interest Expense	\$139,986	\$128,200	\$128,200	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$2,295	\$2,295	\$2,295	\$2,295
Add: Budgeted Principal Payments	\$374,370	\$386,157	\$241,980	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$28,462
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Less: Budgeted Univ. Shuttle Oper Expenses	(\$1,638,473)	(\$1,331,481)	(\$1,331,481)	(\$1,264,739)
Total Budgeted Financial Uses	\$5,621,374	\$5,682,788	\$5,538,611	\$5,228,262
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$5,621,374	\$5,682,788	\$5,538,611	\$5,228,262
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,124,275	\$1,136,558	\$1,107,722	\$1,045,652
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,124,275	\$1,136,558	\$1,107,722	\$1,045,652
Above/(Below) Cash Reserve Target	\$477,539	\$677,189	\$791,567	\$384,393

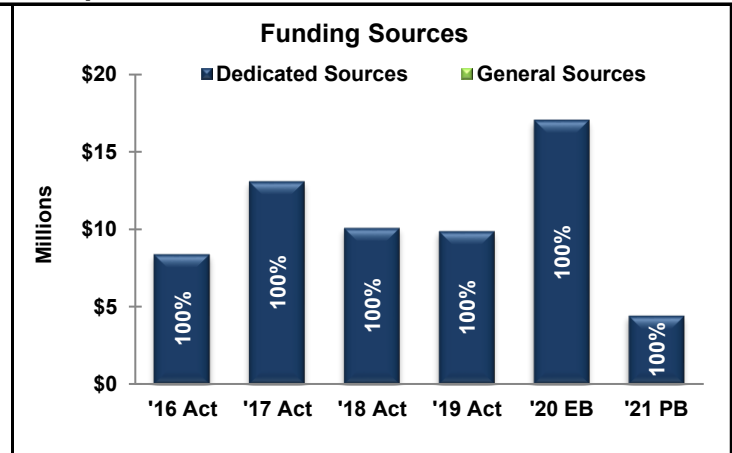
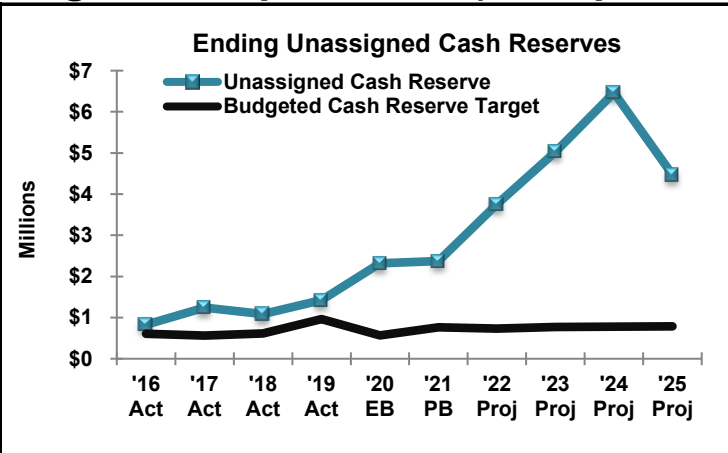
* Subsidy from Transportation Sales Tax (TST) is lower beginning in FY 2021 due to the ending of a lease for 5 buses as the buses had been unreliable.

Financial Sources and Uses Transit Fund Operations

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources for Operations				
Fares	\$93,500	\$93,500	\$93,500	\$93,500
School Passes	\$14,000	\$14,000	\$14,000	\$14,000
Specials	\$79,000	\$79,000	\$79,000	\$79,000
Paratransit	\$0	\$0	\$0	\$0
University Shuttle	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
Investment Revenue	\$0	\$0	\$0	\$0
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$250	\$250	\$250	\$250
Revenue From Other Gov. Units - Operations	\$2,302,290	\$2,302,290	\$2,302,290	\$2,302,290
Total Financial Sources Before Transfers	\$3,736,965	\$3,736,965	\$3,736,965	\$3,736,965
Transfers In - Subsidy TST Fund *	\$2,335,254	\$2,335,254	\$2,335,254	\$2,335,254
Transfers In - CVB	\$14,861	\$15,159	\$15,462	\$15,771
Transfers In - Parking Fd	\$270,273	\$270,273	\$270,273	\$270,273
Transfers In^	\$2,620,388	\$2,620,686	\$2,620,989	\$2,621,298
Total Financial Sources	\$6,357,353	\$6,357,651	\$6,357,954	\$6,358,263
Financial Uses for Operations				
Personnel Services	\$3,687,819	\$3,687,819	\$3,687,819	\$3,687,819
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,079,178	\$1,056,760	\$1,035,466	\$1,015,238
Travel & Training	\$3,400	\$3,468	\$5,500	\$3,500
Intragovernmental Charges	\$988,051	\$988,051	\$988,051	\$988,051
Utilities Services & Other Misc.	\$592,954	\$574,983	\$560,723	\$549,665
Transfers Out	\$2,295	\$2,295	\$2,295	\$2,295
Interest Expense	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,353,697	\$6,313,376	\$6,279,854	\$6,246,568
Financial Sources Over/(Under) Uses	\$3,656	\$44,275	\$78,100	\$111,695
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$1,430,045	\$1,433,701	\$1,477,976	\$1,556,076
Financial Source Over/(Under)	\$3,656	\$44,275	\$78,100	\$111,695
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Cash Restricted for Capital Projects *				
Less: Current Liabilities				
Add: Construction Contracts Payable				
Ending Unassigned Cash Reserves	\$1,433,701	\$1,477,976	\$1,556,076	\$1,667,771
Budgeted Operating Expenses w/o Depr	\$6,351,402	\$6,311,081	\$6,277,559	\$6,244,273
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$2,295	\$2,295	\$2,295	\$2,295
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Less: Budgeted Univ. Shuttle Oper Expenses	(\$1,264,739)	(\$1,264,739)	(\$1,264,739)	(\$1,264,739)
Total Budgeted Financial Uses	\$5,088,958	\$5,048,637	\$5,015,115	\$4,981,829
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$5,088,958	\$5,048,637	\$5,015,115	\$4,981,829
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,017,792	\$1,009,727	\$1,003,023	\$996,366
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,017,792	\$1,009,727	\$1,003,023	\$996,366
Above/(Below) Cash Reserve Target	\$415,909	\$468,249	\$553,053	\$671,405

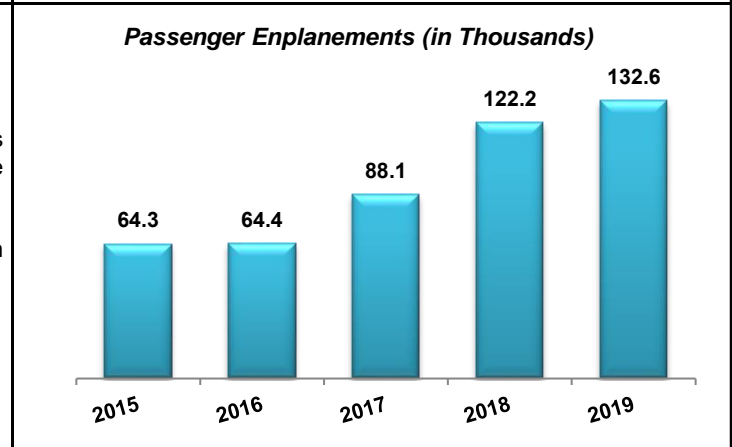
^ Transfers In do not include Capital Contributions or local match funds used for capital projects.

Regional Airport Fund (Enterprise Fund)



Cash reserves are above the target for all year shown as reserves are being built up for future capital project needs, including future phases of the airport terminal.

CARES grant funding will replace the subsidy from transportation sales tax for FY 2020 through FY 2024.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$1,117,258	\$640,749	\$573,123	\$622,607	(\$18,142)	(2.8%)
Supplies & Materials	\$205,885	\$230,232	\$227,222	\$239,591	\$9,359	4.1%
Travel & Training	\$22,190	\$33,000	\$25,000	\$13,000	(\$20,000)	(60.6%)
Intragov. Charges	\$466,683	\$299,447	\$291,580	\$1,011,856	\$712,409	237.9%
Utilities, Services & Misc.	\$6,978,122	\$14,429,429	\$14,166,092	\$1,172,191	(\$13,257,238)	(91.9%)
Capital	\$0	\$43,524	\$71,548	\$45,265	\$1,741	4.0%
Other	\$1,106,651	\$1,467,417	\$1,680,864	\$1,326,939	(\$140,478)	(9.6%)
Total	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)
Operating Expenses	\$3,899,481	\$3,260,650	\$3,111,932	\$3,883,450	\$622,800	19.1%
Non-Operating Expenses	\$31,123	\$616,570	\$616,570	\$0	(\$616,570)	(100.0%)
Debt Service	\$2,065	\$2,065	\$14,390	\$277,035	\$274,970	13315.7%
Capital Additions	\$0	\$43,524	\$71,548	\$45,265	\$1,741	4.0%
Capital Projects	\$5,964,120	\$13,220,989	\$13,220,989	\$225,699	(\$12,995,290)	(98.3%)
Total Expenses	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib.++	\$5,388,981	\$9,754,854	\$11,754,854	\$2,203,129	(\$7,551,725)	(77.4%)
Interest Revenue	\$217,616	\$42,488	\$169,728	\$130,000	\$87,512	206.0%
Fees and Service Charges	\$1,451,573	\$1,530,066	\$1,178,352	\$1,586,319	\$56,253	3.7%
Other Local Revenues	\$40,411	\$21,000	\$26,175	\$21,000	\$0	0.0%
Transfers*	\$4,481,560	\$5,342,768	\$6,842,768	\$153,959	(\$5,188,809)	(97.1%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$452,622	\$0	\$337,042	(\$115,580)	(25.5%)
Less: Current Year Surplus	(\$1,683,352)	\$0	(\$2,936,448)	\$0	\$0	
Dedicated Sources	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)

* Transfers come from the Transportation 1/2 cent Sales Tax Fund and Convention and Visitors Bureau (1% Temporary Hotel/Motel Tax)
 ++Capital Contributions are capital grants from the FAA for capital projects.

Department Summary

Description

The mission of Columbia Regional Airport (COU) is to provide a safe, reliable, and user-friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial, corporate, general aviation, and military operations. The Columbia Regional Airport promotes the economic growth of the Mid-Missouri region through access to the national and international air transportation system.

Department Objective/Goals

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing qualified public safety, maintenance, and administrative staff. To offer a safe, reliable, and convenient place for air travelers, commercial airlines, general aviation, charter services, air cargo, and tenants; and, to implement innovative ways to increase revenues, procure new commercial, cargo, and general aviation services, and increase passenger enplanements.

Highlights/Significant Changes

- In 2019, Columbia Regional Airport (COU) had 132,648 enplanements along with 132,944 deplanements. This is 21,708 more passengers using COU than in 2018. Staff continues to work with network planning at American Airlines and United Airlines to ensure optimal flight times are being provided to allow passengers the best possible connections.
- Prior to COVID-19, COU had 20 daily inbound/outbound flights being served by United and American Airlines. Starting July 2020, the airlines will have up to fourteen daily inbound/outbound flights and in August they have announced that they will have up to 18 daily inbound/outbound flights. During regular meetings, both airlines have expressed their confidence in the mid-Missouri market by rebounding quickly to offer services similar to pre COVID-19.
- Airport staff responded to the COVID-19 epidemic by following CDC guidelines, including installing hand sanitizer in several locations around the terminal, disinfecting the terminal during closed hours, and increased cleaning while customers were present in high traffic areas.
- Staff practices social distancing in/around the airport. Social distancing has also been strongly encouraged by airport staff to our customers through education via signs and announcements.
- Columbia Regional Airport was awarded an \$800,000 grant by the U.S. Department of Transportation for the Small Community Air Service Development Program (SCASDP). This grant is intended to be used as a revenue guarantee and marketing program to recruit, initiate and support new daily air service to Charlotte-Douglas International Airport (CLT)
- Staff attended the Mead and Hunt Air Service Conference in Phoenix, AZ in March. This conference allowed staff to meet 1:1 with airline network planning staff. During these meetings, American Airlines and United Airlines confirmed to staff that they are happy with service to/from COU. Both airlines advised that they feel additional service out of COU is possible as the market demonstrates that it can absorb current capacities.
- American Airlines continues to use both CRJ 700 and Embraer 175 jets which offer first-class seating and more legroom for passengers flying to Chicago and Dallas. United Airlines has continued using ERJ 145's.
- The Route H relocation project was successfully completed in May. The completion of this project allows for the extension of Runway 2-20 in 2021. Many community meetings were held to ensure impacts to local traffic were limited.
- The extension of Runway 2-20 was successfully bid out for construction to begin in 2021. Staff applied for a Federal Aviation Administration (FAA) grant in June, and award is expected by August. The additional 900 feet will allow for larger aircraft and possible cargo operations in the future, and replaces the failing intersection. This will complete the last project in the approved 2009 Airport Master Plan.
- An additional parking lot was constructed using airport materials at minimal cost. Airport Maintenance staff created an estimated 225 parking spaces giving customers over 1,100 spaces of free parking available to those utilizing the airport.
- A Notice to Proceed was given to Sircal Construction for the Design-Build Contract of the construction of Hangar 730. This hangar replaces Hangar 350 that will be removed for the construction of the new airport terminal building.
- The Taxilane C2 and Apron project was awarded in June. This project will replace the existing taxilane with concrete and expand the apron area for the new Hangar 730.
- The Owner's Representative (Burns and McDonnell) assisted City staff in completing design documents for the new airport terminal. A four step process was used to determine the new terminal Design-Build Team. The first step was the Letter of Interest that was issued to 2,500 registered vendors on October 18, 2019. The second step was the Request for Qualifications that was issued on November 8, 2019. The third step was the Request for Proposal that was sent to the three shortlisted firms. The fourth and final step was the scoring of sealed pricing. City Council, FAA, and the Airport Advisory Board concurred with the recommendation of Nabholz Construction by the Selection Committee. City Council authorized the City Manager to negotiate and execute a contract with Nabholz as the Design-Built Team.

Department Summary - continued

Highlights/Significant Changes - continued

- A CARES Act grant was made available to Columbia Regional Airport in the amount of \$18.7 million. Staff successfully applied for \$8 million of this grant to reimburse operating costs over a four year period. This grant was approved and staff intends to request \$2 million per year for those four years. There is a balance of \$10.7 million that staff intends to apply for reimbursement of development costs relating to the new terminal project. This application will be submitted after the successful negotiation and execution of the Design-Build contract.
- Public Works staff assisted the airport with Airport Drive improvements including an overlay in front of the terminal and speed hump installations. This resulted in safer conditions for pedestrians and enhanced the cosmetic appearance near the terminal.
- Airport staff is working with the Streets Division to complete crack sealing on Taxiway C and Taxiway B in the fall of 2020. Staff expects this will save the airport over \$100,000 by using staff from the Public Works department.
- In an effort to reduce greenhouse gas emissions, the airport is converting to natural gas (vs fuel oil) for the buildings and to electric (vs propane) for the hangars.
- Staff completed and updated the Business Continuity Plan for the airport which was approved in June.
- The airport successfully purchased a zero-turn commercial mower for the airfield through an approved supplemental. This mower has reduced the hours from 16 to eight hours each week. This is not only more efficient but also safer equipment for Maintenance staff to operate.
- Staff continues to hold All Things Airport on the third Thursday of each month at the Walton Building. This has allowed community members to ask questions about air service, terminal timeline, and many other miscellaneous topics. Staff has also conducted meetings in Boonville, Jefferson City, Moberly, Fulton, as well as at various Rotary Clubs, service organizations, and on-air with various radio personalities. This outreach helps to ensure that staff is keeping the mid-Missouri region up-to-date on activities at the airport. This program has been in place for almost two years. Staff suspended these meetings during the Stay-at-Home Orders but intends to begin in-person meetings by July.
- There is a 0.25 FTE increase of time for Economic Development Director budgeted in FY 2021 due to the capital projects associated with the new terminal. There was also a reallocation of a 0.10 FTE Marketing Specialist from Community Relations due to a decision to move those positions back to the departments in which they work.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	2.62	2.60	2.60	2.95	0.35
Airfield Areas	4.30	4.00	4.00	4.00	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	8.70	0.00	0.00	0.00	
Total Personnel	16.62	7.60	7.60	7.95	0.35
Permanent Full-Time	16.62	7.60	7.60	7.95	0.35
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.62	7.60	7.60	7.95	0.35

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (6210)						
Personnel Services	\$234,215	\$287,002	\$259,424	\$328,471	\$41,469	14.4%
Supplies and Materials	\$8,303	\$8,155	\$7,700	\$7,700	(\$455)	(5.6%)
Travel and Training	\$9,447	\$19,000	\$11,000	\$11,000	(\$8,000)	(42.1%)
Intragovernmental Charges	\$386,691	\$229,785	\$221,918	\$168,283	(\$61,502)	(26.8%)
Utilities, Services, & Misc.	\$725,707	\$892,718	\$642,590	\$642,630	(\$250,088)	(28.0%)
Capital	\$0	\$28,024	\$28,024	\$0	(\$28,024)	(100.0%)
Other	\$1,000,208	\$850,847	\$1,064,294	\$1,326,939	\$476,092	56.0%
Total	\$2,364,571	\$2,315,531	\$2,234,950	\$2,485,023	\$169,492	7.3%
Airfield Areas (6220)						
Personnel Services	\$276,022	\$254,561	\$223,343	\$233,576	(\$20,985)	(8.2%)
Supplies and Materials	\$127,529	\$128,006	\$128,005	\$152,405	\$24,399	19.1%
Travel and Training	\$991	\$4,000	\$1,000	\$2,000	(\$2,000)	(50.0%)
Intragovernmental Charges	\$34,742	\$29,989	\$29,989	\$33,097	\$3,108	10.4%
Utilities, Services, & Misc.	\$116,417	\$133,772	\$133,863	\$133,460	(\$312)	(0.2%)
Capital	\$0	\$15,500	\$15,500	\$45,265	\$29,765	192.0%
Other	\$42,413	\$0	\$0	\$0	\$0	
Total	\$598,114	\$565,828	\$531,700	\$599,803	\$33,975	6.0%
Terminal Areas (6230)						
Personnel Services	\$47,444	\$60,787	\$45,739	\$55,178	(\$5,609)	(9.2%)
Supplies and Materials	\$27,375	\$33,315	\$31,830	\$33,003	(\$312)	(0.9%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$17,467	\$8,541	\$8,541	\$900	(\$7,641)	(89.5%)
Utilities, Services, & Misc.	\$162,318	\$162,862	\$159,862	\$162,862	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$4,537	\$0	\$0	\$0	\$0	
Total	\$259,141	\$265,505	\$245,972	\$251,943	(\$13,562)	(5.1%)
Public Safety (6240)						
Personnel Services	\$557,768	\$33,017	\$43,673	\$0	(\$33,017)	(100.0%)
Supplies and Materials	\$27,758	\$39,275	\$40,042	\$25,002	(\$14,273)	(36.3%)
Travel and Training	\$11,752	\$10,000	\$13,000	\$0	(\$10,000)	(100.0%)
Intragovernmental Charges	\$27,783	\$31,132	\$31,132	\$809,576	\$778,444	2500.5%
Utilities, Services, & Misc.	\$8,166	\$19,088	\$8,788	\$7,540	(\$11,548)	(60.5%)
Capital	\$0	\$0	\$28,024	\$0	\$0	
Other	\$59,493	\$616,570	\$616,570	\$0	(\$616,570)	(100.0%)
Total	\$692,720	\$749,082	\$781,229	\$842,118	\$93,036	12.4%
Snow Removal (6250)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,947	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,540	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,487	\$0	\$0	\$0	\$0	
Concessions (6260)						
Personnel Services	\$1,809	\$5,382	\$944	\$5,382	\$0	0.0%
Supplies and Materials	\$12,947	\$21,481	\$19,645	\$21,481	\$0	0.0%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	(\$120)	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$14,636	\$26,863	\$20,589	\$26,863	\$0	0.0%

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Capital Projects (6288)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$26	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$5,964,094	\$13,220,989	\$13,220,989	\$225,699	(\$12,995,290)	(98.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,964,120	\$13,220,989	\$13,220,989	\$225,699	(\$12,995,290)	(98.3%)

Department Totals						
Personnel Services	\$1,117,258	\$640,749	\$573,123	\$622,607	(\$18,142)	(2.8%)
Supplies and Materials	\$205,885	\$230,232	\$227,222	\$239,591	\$9,359	4.1%
Travel and Training	\$22,190	\$33,000	\$25,000	\$13,000	(\$20,000)	(60.6%)
Intragovernmental Charges	\$466,683	\$299,447	\$291,580	\$1,011,856	\$712,409	237.9%
Utilities, Services, & Misc.	\$6,978,122	\$14,429,429	\$14,166,092	\$1,172,191	(\$13,257,238)	(91.9%)
Capital	\$0	\$43,524	\$71,548	\$45,265	\$1,741	4.0%
Other	\$1,106,651	\$1,467,417	\$1,680,864	\$1,326,939	(\$140,478)	(9.6%)
Total	\$9,896,789	\$17,143,798	\$17,035,429	\$4,431,449	(\$12,712,349)	(74.2%)

Authorized Personnel by Divisions

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (6210)					
8900 - Economic Development Director ++	0.50	0.50	0.50	0.75	0.25
5901 - Director, Public Works +	0.10	0.10	0.10	0.10	
5800 - Asst. to the Public Works Dir. #	0.02	0.00	0.00	0.00	
2560 - Asst. to Airport Manager	1.00	1.00	1.00	1.00	
2556 - Airport Manager	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist ++	0.00	0.00	0.00	0.10	0.10
Total Personnel	2.62	2.60	2.60	2.95	0.35
Permanent Full-Time	2.62	2.60	2.60	2.95	0.35
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.62	2.60	2.60	2.95	0.35
Airfield Areas (6220)					
2555 - Airport Ops Supervisor *	0.30	0.00	0.00	0.00	
2404 - Maintenance Mechanic-773	3.00	3.00	3.00	3.00	
2400 - Maintenance Foreman	1.00	1.00	1.00	1.00	
Total Personnel	4.30	4.00	4.00	4.00	
Permanent Full-Time	4.30	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.30	4.00	4.00	4.00	

In FY 2020, 0.02 FTE positions were reallocated from Airport to PW Administration and Streets & Engineering since this position will no longer be responsible for the FAA grant funding drawdown requests.

* In FY 2020, 0.30 FTE Airport Operations Supervisor was reallocated from Airport to Police and title changed to Airport Safety Supervisor as the Police Department took over the airport safety function.

++ In FY2021, 0.10 FTE Marketing Specialist position was reallocated from the Community Relations Fund to the department in which the position operates and 0.25 FTE Economic Development Director was reallocated from Economic Development due to capital projects related to the new airport terminal.

Authorized Personnel by Divisions (continued)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Terminal Areas (6230)					
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety (6240)					
2555 - Airport Operations Supervisor *	0.70	0.00	0.00	0.00	
2550 - Airport Safety Officer *	8.00	0.00	0.00	0.00	
Total Personnel	8.70	0.00	0.00	0.00	
Permanent Full-Time	8.70	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.70	0.00	0.00	0.00	
Department Totals					
Permanent Full-Time	16.62	7.60	7.60	7.95	0.35
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	16.62	7.60	7.60	7.95	0.35

* In FY 2020, 8.00 FTE Airport Safety Officers were reallocated from Airport to Police and 0.70 FTE Airport Operations Supervisor was reallocated from Airport to Police and title changed to Airport Safety Supervisor as Police Department took over the airport safety function.

Capital Projects - Major Maintenance and Fiscal Impact

Major Projects

- New Terminal Complex: Design & Construction Phase 1. Bonds were issued in Spring 2020. Construction is expected to begin in Summer 2020 and be completed by Spring 2021. Phase 1 will be the construction of an operational terminal building.
- Extension of Runway 2-20 Construction to begin in 2021
- Aqueous Film Forming Foam Testing Equipment

Fiscal Impact

Funding for the FY 2021 projects will come from FAA Grants, Transportation Sales Tax, the temporary Hotel/Motel tax for airport improvements, Designated Loan Fund, and a Bond Issuance.

- Additional operating costs will be programmed in the FY 2022 budget as well as additional operating revenues from rental car agencies and other tenant contracts that will be renegotiated when the new terminal opens.
- In FY 2020, City Council approved budget amendments to re-appropriate existing balances from completed projects to projects in need of additional funding.
- Council approved to re-appropriate funding from AP111 New Airport Terminal to M0111 Airport Percent for Arts to move the percent for arts into a separate project.

Airport

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Airport								
1 Annual General Improvements - AP008 [ID: 944]								
PYA Transp S Tax	\$-65,000							
Total	\$-65,000							
2 Aqueous Film Forming Foam Testing Equipment AP143 [ID: 2240] 2021 2021								
Ent Rev	\$4,000							
FAA Grant	\$36,000							
Total	\$40,000							
3 Design/Construct Taxiway and Apron (AP140) [ID: 2127] 2019 2020								
Total								
4 Glycol Recovery System AP141 [ID: 2151] 2023 2023								
Ent Rev			\$55,000					
FAA Grant			\$495,000					
Total			\$550,000					
5 Hangar 730 (AP130) [ID: 2104] 2018 2018								
Total								
6 New Terminal Complex: Design & Construction AP111 [ID: 1557] 2018 2019								
Ent Rev					\$3,107,645	\$2,443,566		
FAA Grant					\$3,107,645	\$1,185,892		
Future DLF						\$2,300,000		
PYA TST - Ann General Improvements - AP008	\$65,000							
Total	\$65,000				\$6,215,290	\$5,929,458		
7 R/W 2-20 & T/W A (N Ext 900Ft) (AP125) [ID: 1924] 2019 2020								
Total								
8 T/W A:South of R/W 13-31-975X50 Design/const AP139 [ID: 2124] 2021 2022								
FAA Grant	\$167,129	\$1,952,774						
Transp S Tax	\$18,570	\$216,975						
Total	\$185,699	\$2,169,749						

Airport Funding Source Summary

Ent Rev	\$4,000		\$55,000		\$3,107,645	\$2,443,566		
FAA Grant	\$203,129	\$1,952,774	\$495,000		\$3,107,645	\$1,185,892		
Transp S Tax	\$18,570	\$216,975						
New Funding	\$225,699	\$2,169,749	\$550,000		\$6,215,290	\$3,629,458		
PYA Transp S Tax	\$-65,000							
PYA TST - Ann General Improvements - AP008	\$65,000							
Future DLF						\$2,300,000		
Future Funding						\$2,300,000		

Airport

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Airport Funding Source Summary

Total	\$225,699	\$2,169,749	\$550,000		\$6,215,290	\$5,929,458		
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Airport Current Capital Projects

1	13-31 (5500x100) & TW B Turnarounds AP115 [ID: 1792]						2016	2017
2	Airport Terminal Percent for Art [ID: 2264]						2020	2021
3	Columbia Jet Center Parking Expansion AP134 [ID: 2077]							
4	COU Parking Lot AP124 [ID: 2076]						2017	2017
5	R/W 2-20 Tech Ops Agreement (AP128) [ID: 2052]						2018	2018
6	Route H AP123 [ID: 1923]						2017	2019
7	Runway 2-20 Isolated Pavement Remediations (AP126) [ID: 1720]						2018	2018
8	Taxiway C and Pavement Management AP122 [ID: 2032]						2017	2017

Airport Impact of Capital Projects

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.

Debt Service Information

(City-Owned Building - Improvements Made by Columbia Jet Center) \$2,500 Monthly for 10 Years (Total \$300,000), 3.5% Interest

<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$300,000	3.500%	03/01/21	\$14,848

On January 19, 2010 the City entered into an amendment to the ground lease agreement with the Columbia Jet Center for future renovations and improvements to the fixed base operator hangar at Columbia Regional Airport. All improvements are the property of the City and were completed in 2011.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$14,848	\$152	\$15,000
Total	\$14,848	\$152	\$15,000

2020 Airport Special Obligation Bond 2020A, 1.9% Interest

<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$14,120,000	1.900%	10/01/34	\$14,120,000

The City issued \$14,120,000 of Airport Special Obligation Bonds, Series 2020A in May 2020. These bonds are special obligation bonds of the City payable solely from the annual appropriation of funds by the City for that purpose. These bonds were issued for extending and improving the sewerage system. Payments of principal are due on October 1 of each year through September 30, 2025, and interest payments are due on April 1 and October 1. The interest rate is 1.900% on this issue.

<u>Fiscal</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021		\$242,189	\$242,189
2022	\$455,000	\$263,958	\$718,958
2023	\$470,000	\$255,170	\$725,170
2024	\$490,000	\$246,050	\$736,050
2025	\$505,000	\$236,598	\$741,598
2026	\$1,085,000	\$221,493	\$1,306,493
2027	\$1,115,000	\$200,593	\$1,315,593
2028	\$1,140,000	\$179,170	\$1,319,170
2029	\$1,175,000	\$157,178	\$1,332,178
2030	\$1,205,000	\$134,568	\$1,339,568
2031	\$1,235,000	\$111,388	\$1,346,388
2032	\$1,260,000	\$87,685	\$1,347,685
2033	\$1,295,000	\$63,413	\$1,358,413
2034	\$1,325,000	\$38,523	\$1,363,523
2035	\$1,365,000	\$12,968	\$1,377,968
Total	\$14,120,000	\$2,450,944	\$16,570,944

Debt Service Information

DLF Loan Schedule for Airport Phase I

<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$2,000,000	1.870%	06/01/30	\$1,940,204

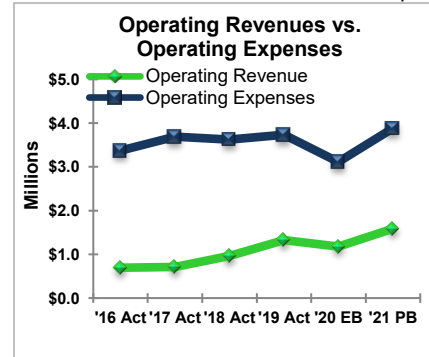
The City issued \$2,000,000 of Designated Loan Funds (DLF) for the Airport Terminal Phase I in June 2020. The interest rate is 1.870% on this issue.

<u>Fiscal</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$184,754	\$34,685	\$219,439
2022	\$188,238	\$31,200	\$219,438
2023	\$191,789	\$27,650	\$219,439
2024	\$195,406	\$24,033	\$219,439
2025	\$199,092	\$20,347	\$219,439
2026	\$202,847	\$16,592	\$219,439
2027	\$206,673	\$12,766	\$219,439
2028	\$210,571	\$8,868	\$219,439
2029	\$214,542	\$4,896	\$219,438
2030	\$146,292	\$1,021	\$147,313
Total	<u>\$1,940,204</u>	<u>\$182,058</u>	<u>\$2,122,262</u>

Revenues, Expenses, and Changes in Net Position Airport Fund

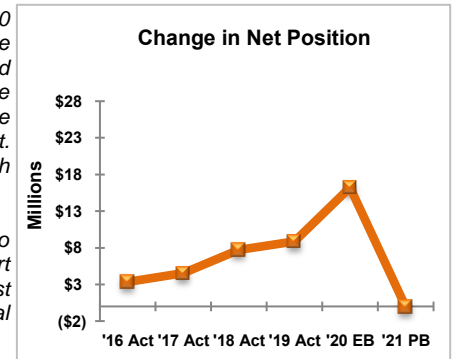
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Concession Sales	\$29,952	\$25,669	\$18,140	\$25,669
Commissions	\$304,814	\$285,073	\$323,689	\$345,799
Rentals	\$278,543	\$273,032	\$241,854	\$283,182
Landing Fees	\$193,816	\$219,956	\$193,164	\$205,333
Law Enforcement Fees	\$115,378	\$114,699	\$77,931	\$114,699
Passenger Facility Charge	\$529,070	\$611,637	\$323,574	\$611,637
Total Operating Revenues	\$1,451,573	\$1,530,066	\$1,178,352	\$1,586,319
Operating Expenses:				
Personnel Services	\$1,117,258	\$640,749	\$573,123	\$622,607
Supplies & Materials	\$205,859	\$230,232	\$227,222	\$239,591
Travel & Training	\$22,190	\$33,000	\$25,000	\$13,000
Intragovernmental Charges	\$466,683	\$299,447	\$291,580	\$1,011,856
Utilities, Services & Other Misc.	\$1,014,028	\$1,208,440	\$945,103	\$946,492
Depreciation	\$1,073,463	\$848,782	\$1,049,904	\$1,049,904
Total Operating Expenses	\$3,899,481	\$3,260,650	\$3,111,932	\$3,883,450
Operating Income (Loss)	(\$2,447,908)	(\$1,730,584)	(\$1,933,580)	(\$2,297,131)
Non-Operating Revenues:				
Investment Revenue	\$217,616	\$42,488	\$169,728	\$130,000
Revenue from Other Gov. Units	\$116,051	\$0	\$2,000,000	\$2,000,000
Miscellaneous Revenue	\$40,411	\$21,000	\$26,175	\$21,000
Total Non-Operating Revenues	\$374,078	\$63,488	\$2,195,903	\$2,151,000
Non-Operating Expenses:				
Interest Expense	\$2,065	\$2,065	\$14,390	\$277,035
Loss on Disposal of Assets	\$1,123	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,188	\$2,065	\$14,390	\$277,035
Total Non-Operating Revenues (Expenses)	\$370,890	\$61,423	\$2,181,513	\$1,873,965
Income (Loss) Before Contrib and Transfers	(\$2,077,018)	(\$1,669,161)	\$247,933	(\$423,166)
Transfers In - Subsidy - TST Fd	\$1,876,583	\$1,876,583	\$376,583	\$0
Transfers In - From CVB for CIP Projects (1% Hotel/Motel tax)	\$0	\$1,959,429	\$1,959,429	\$0
Transfers In - From CVB for Airport Debt (1% Hotel/Motel tax)	\$0	\$0	\$0	\$135,389
Transfers In - CIST for CIP	\$0	\$0	\$3,000,000	\$0
Transfers In - TST for CIP	\$2,604,977	\$1,506,756	\$1,506,756	\$18,570
Total Transfers In	\$4,481,560	\$5,342,768	\$6,842,768	\$153,959
Transfers Out - Operating	(\$30,000)	(\$616,570)	(\$616,570)	\$0
Total Transfers Out	(\$30,000)	(\$616,570)	(\$616,570)	\$0
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Capital Contribution - FAA Grant for CIP	\$4,767,371	\$9,406,297	\$9,406,297	\$203,129
Capital Contribution - State Grant for CIP	\$505,559	\$348,557	\$348,557	\$0
Total Transfers and Contributions	\$9,724,490	\$14,481,052	\$15,981,052	\$357,088
Change in Net Position	\$7,647,472	\$12,811,891	\$16,228,985	(\$66,078)
Net Position - Beginning	\$51,456,812	\$59,104,284	\$59,104,284	\$75,333,269
Net Position - Ending	\$59,104,284	\$71,916,175	\$75,333,269	\$75,267,191

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



The Operating Expenses reflects a decrease in FY 2020 due to the reallocation of nine positions to the Police Department in an effort to consolidate all commissioned officers into the Police Department. The cost of these positions was previously reflected in the transfers out line as funds are transferred to the Police Department. Beginning in FY 2021, these costs are covered through intragovernmental charges via G&A Fees.

The change in Net Position is increasing in FY 2020 due to higher FAA grants for capital projects related to the airport terminal and decreasing in FY 2021 due to higher interest expense for new terminal and lower FAA funding for capital projects.



Financial Sources and Uses Airport Fund Operations

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources for Operations				
Concession Sales	\$29,952	\$25,669	\$18,140	\$25,669
Commissions	\$304,814	\$285,073	\$323,689	\$345,799
Rentals	\$278,543	\$273,032	\$241,854	\$283,182
Landing Fees	\$193,816	\$219,956	\$193,164	\$205,333
Law Enforcement Fees	\$115,378	\$114,699	\$77,931	\$114,699
Parking Fees **	\$0	\$0	\$0	\$0
Passenger Facility Charge	\$529,070	\$611,637	\$323,574	\$611,637
Investment Revenue	\$217,616	\$42,488	\$169,728	\$130,000
Less: GASB 31 Interest Adjustment	(\$79,734)	\$0	\$0	\$0
Miscellaneous Revenue	\$40,411	\$21,000	\$26,175	\$21,000
Revenue from Other Gov. Units	\$116,051	\$0	\$2,000,000	\$2,000,000
Total Financial Sources Before Transfers	\$1,745,917	\$1,593,554	\$3,374,255	\$3,737,319
Transfers In - Subsidy - TST Fd *	\$1,876,583	\$1,876,583	\$376,583	\$0
Transfers In - From CVB for Airport Debt	\$0	\$0	\$0	\$135,389
Total Financial Sources	\$3,622,500	\$3,470,137	\$3,750,838	\$3,872,708
Financial Uses for Operations				
Personnel Services	\$1,117,258	\$640,749	\$573,123	\$622,607
Less: GASB 16 Vacation Liability Adjustment	\$30,850	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$17,318	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$4,192)	\$0	\$0	\$0
Supplies & Materials	\$205,859	\$230,232	\$227,222	\$239,591
Travel & Training	\$22,190	\$33,000	\$25,000	\$13,000
Intragovernmental Charges	\$466,683	\$299,447	\$291,580	\$1,011,856
Utilities, Services & Other Misc.	\$1,014,028	\$1,208,440	\$945,103	\$946,492
Interest Expense	\$2,065	\$2,065	\$14,390	\$277,035
Transfers Out	\$30,000	\$616,570	\$616,570	\$0
Principal Payments	\$27,936	\$28,929	\$89,751	\$654,602
Capital Additions	\$0	\$43,524	\$71,548	\$45,265
Ent. Revenues Used for Capital Projects	\$362,990	\$0	\$3,717	\$4,000
Total Financial Uses	\$3,292,985	\$3,102,956	\$2,858,004	\$3,814,448
Financial Sources Over/(Under) Uses	\$329,515	\$367,181	\$892,834	\$58,260
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,423,255	\$1,423,255	\$2,316,089
Financial Sources Over/(Under) Uses		\$367,181	\$892,834	\$58,260
Current Assets	\$9,960,678			
Less: GASB 31 Pooled Cash Adj	\$194,231			
Less: Cash Restricted for Capital Projects	(\$8,567,868)			
Less: Current Liabilities	(\$403,320)			
Plus: Construction Contracts Payable	\$239,534			
Ending Cash Reserves	\$1,423,255	\$1,790,436	\$2,316,089	\$2,374,349
Budgeted Operating Expenses w/o Depr	\$2,942,711	\$2,153,867	\$2,153,867	\$2,833,546
Add: Budgeted Interest Expense	\$2,065	\$2,065	\$2,065	\$277,035
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$30,000	\$616,570	\$616,570	\$0
Add: Budgeted Principal Payments	\$27,935	\$28,929	\$28,929	\$654,602
Add: Budgeted Capital Additions	\$0	\$43,524	\$43,524	\$45,265
Add: Budgeted Ent Revenue for CIP	\$362,541	\$0	\$0	\$4,000
Total Budgeted Financial Uses	\$3,365,252	\$2,844,955	\$2,844,955	\$3,814,448
Less: Ent Rev Budgeted for current year CIP	(\$362,541)	\$0	\$0	(\$4,000)
Operational Expenses	\$3,002,711	\$2,844,955	\$2,844,955	\$3,810,448
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$600,542	\$568,991	\$568,991	\$762,090
Add: Ent Rev Budgeted for current year CIP	\$362,541	\$0	\$0	\$4,000
Budgeted Cash Reserve Target	\$963,083	\$568,991	\$568,991	\$766,090
Above/(Below) Cash Reserve Target	\$460,172	\$1,221,445	\$1,747,098	\$1,608,259

* Due to CARES funding, the Transportation Sales Tax (TST) transfer to the Airport will be reduced from FY 2020 - FY 2024.

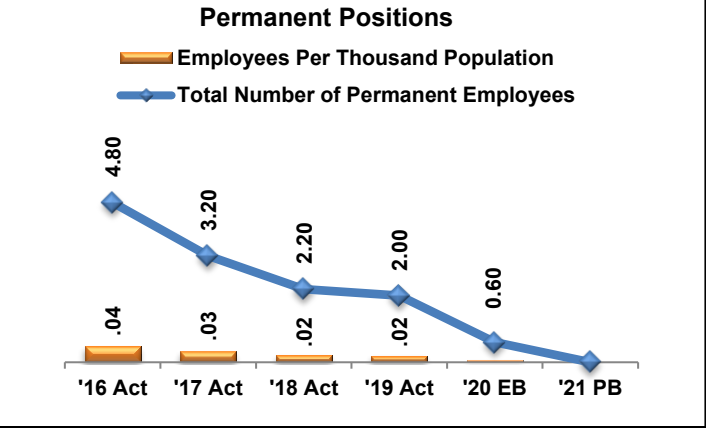
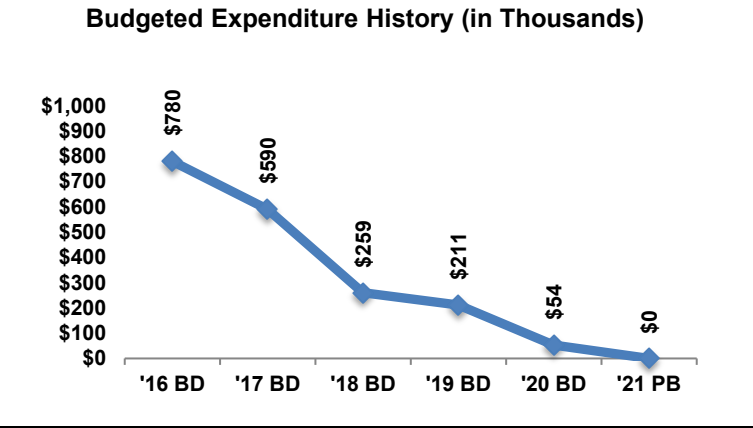
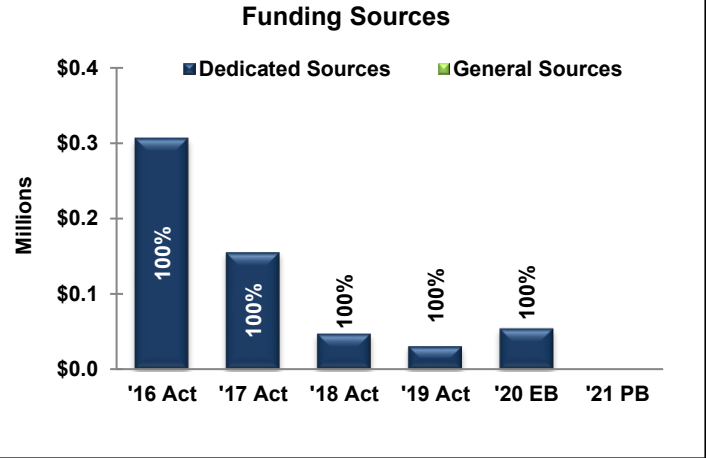
** Parking is budgeted at \$5/day beginning in FY 2022 to help pay for additional phases associated with the new airport terminal.

Financial Sources and Uses Airport Fund Operations

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources for Operations				
Concession Sales	\$26,182	\$26,706	\$27,240	\$27,785
Commissions	\$360,682	\$376,309	\$392,718	\$409,947
Rentals	\$284,853	\$294,352	\$304,534	\$315,445
Landing Fees	\$209,439	\$270,067	\$275,468	\$280,978
Law Enforcement Fees	\$123,875	\$133,785	\$144,488	\$156,047
Parking Fees **	\$830,740	\$830,740	\$830,740	\$934,583
Passenger Facility Charge	\$660,568	\$713,413	\$770,486	\$832,125
Investment Revenue	\$132,600	\$135,252	\$137,957	\$140,716
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$21,000	\$21,000	\$21,000	\$21,000
Revenue from Other Gov. Units	\$2,000,000	\$2,000,000	\$2,000,000	\$500,000
Total Financial Sources Before Transfers	\$4,649,939	\$4,801,624	\$4,904,631	\$3,618,626
Transfers In - Subsidy - TST Fd *	\$0	\$0	\$0	\$1,012,733
Transfers In - From CVB for Airport Debt	\$401,898	\$405,370	\$411,453	\$414,553
Total Financial Sources	\$5,051,837	\$5,206,994	\$5,316,084	\$5,045,912
Financial Uses for Operations				
Personnel Services	\$635,060	\$680,349	\$644,907	\$649,978
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$244,261	\$249,025	\$253,880	\$258,837
Travel & Training	\$25,928	\$26,647	\$26,976	\$27,716
Intragovernmental Charges	\$1,024,846	\$1,041,597	\$1,059,951	\$1,079,763
Utilities, Services & Other Misc.	\$805,037	\$931,189	\$942,564	\$954,168
Interest Expense	\$295,158	\$282,821	\$270,084	\$256,945
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$643,238	\$661,789	\$685,406	\$704,092
Capital Additions	\$0	\$0	\$0	\$0
Ent. Revenues Used for Capital Projects	\$0	\$55,000	\$0	\$3,107,645
Total Financial Uses	\$3,673,528	\$3,928,417	\$3,883,768	\$7,039,144
Financial Sources Over/(Under) Uses	\$1,378,309	\$1,278,577	\$1,432,316	(\$1,993,233)
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$2,374,349	\$3,752,658	\$5,031,235	\$6,463,551
Financial Sources Over/(Under) Uses	\$1,378,309	\$1,278,577	\$1,432,316	(\$1,993,233)
Current Assets				
Less: GASB 31 Pooled Cash Adj				
Less: Cash Restricted for Capital Projects				
Less: Current Liabilities				
Plus: Construction Contracts Payable				
Ending Unassigned Cash Reserve	\$3,752,658	\$5,031,235	\$6,463,551	\$4,470,319
Budgeted Operating Expenses w/o Depr	\$2,735,132	\$2,928,807	\$2,928,278	\$2,970,462
Add: Budgeted Interest Expense	\$295,158	\$282,821	\$270,084	\$256,945
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$643,238	\$661,789	\$685,406	\$704,092
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$55,000	\$0	\$3,107,645
Total Budgeted Financial Uses	\$3,673,528	\$3,928,417	\$3,883,768	\$7,039,144
Less: Ent Rev Budgeted for current year CIP	\$0	(\$55,000)	\$0	(\$3,107,645)
Operational Expenses	\$3,673,528	\$3,873,417	\$3,883,768	\$3,931,499
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$734,706	\$774,683	\$776,754	\$786,300
Add: Ent Rev Budgeted for current year CIP	\$0	\$55,000	\$0	\$3,107,645
Budgeted Cash Reserve Target	\$734,706	\$829,683	\$776,754	\$3,893,945
Above/(Below) Cash Reserve Target	\$3,017,952	\$4,201,552	\$5,686,797	\$576,374

Public Works - Non-Motorized Grant Fund

The Non-Motorized Grant ended in FY 2020. Positions previously budgeted in this fund will be reallocated to Streets & Engineering.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$27,331	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
Supplies & Materials	\$3,295	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
Operating Expenses	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants (Non-Motorized Grant)	\$17,831	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$12,795	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$30,626	\$53,519	\$54,497	\$0	(\$53,519)	(100.0%)

Department Summary

Description

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 through FY 2020, revenues and expenses related to this program were reflected in this special revenue fund.

It is anticipated that this project will end in FY 2020.

Department Objective/Goals

Design and construct improvements to the City's walking and biking network in order to provide more choices for safe and fun nonmotorized travel.

Highlights/Significant Changes

- Major projects funded by this grant include sidewalks and pedways, trails, intersection improvements, promotion & education, striping of bike lanes and routes, and installation of bike racks at various locations around the city.
- Projects completed in FY 2020 by the GetAbout Columbia Program include: Shepard to Rollins Trail.
- It is anticipated that the Shepard to Rollins Trail project will expend the remainder of the GetAbout Columbia special revenue funds and no additional projects will be completed in FY 2021.
- In FY 2021, a total of 0.60 FTE will be reallocated back to Public Works Engineering.

Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Non-Motorized Grant					
5109 - Engineering Supervisor #	0.30	0.00	0.00	0.00	
5098/5113 - Eng. Specialist/Engineer #	0.10	0.00	0.00	0.00	
5003 - Engineering Technician #	0.60	0.00	0.00	0.00	
4998 - Project Compliance Inspector #	0.50	0.30	0.30	0.00	(0.30)
4996 - Lead Proj Compl Inspector #	0.25	0.15	0.15	0.00	(0.15)
2450 - Construction Project Supt #	0.25	0.15	0.15	0.00	(0.15)
Total Personnel	2.00	0.60	0.60	0.00	(0.60)
Permanent Full-Time	2.00	0.60	0.60	0.00	(0.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	0.60	0.60	0.00	(0.60)
Department Totals					
Permanent Full-Time	2.00	0.60	0.60	0.00	(0.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	0.60	0.60	0.00	(0.60)

In FY 2021 (0.60) positions are being reallocated back to Streets & Engineering as the Non-Motorized Grant program is complete. In FY 2020, (1.40) positions were reallocated back to Streets & Engineering as the Non-Motorized Grant program was winding down.

Revenues, Expenses, and Changes in Net Position Non-Motorized Grant Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Revenue from other Gov. Units	\$17,831	\$53,519	\$54,497	\$0
Total Revenues	\$17,831	\$53,519	\$54,497	\$0
 Expenditures:				
Personnel Services	\$27,331	\$53,519	\$54,497	\$0
Supplies & Materials	\$3,295	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$30,626	\$53,519	\$54,497	\$0
 Excess (Deficiency) of Revenues Over Expenditures	(\$12,795)	\$0	\$0	\$0
 Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0
 Net Change in Fund Balance	-\$12,795	\$0	\$0	\$0
 Fund Balance Beginning	(\$14,536)	(\$27,331)	(\$27,331)	(\$27,331)
Fund Balance Ending	(\$27,331)	(\$27,331)	(\$27,331)	(\$27,331)

* This federal grant reimburses expenses once the City submits a draw down request. A negative fund balance is reflected due to the timing of draw down requests.

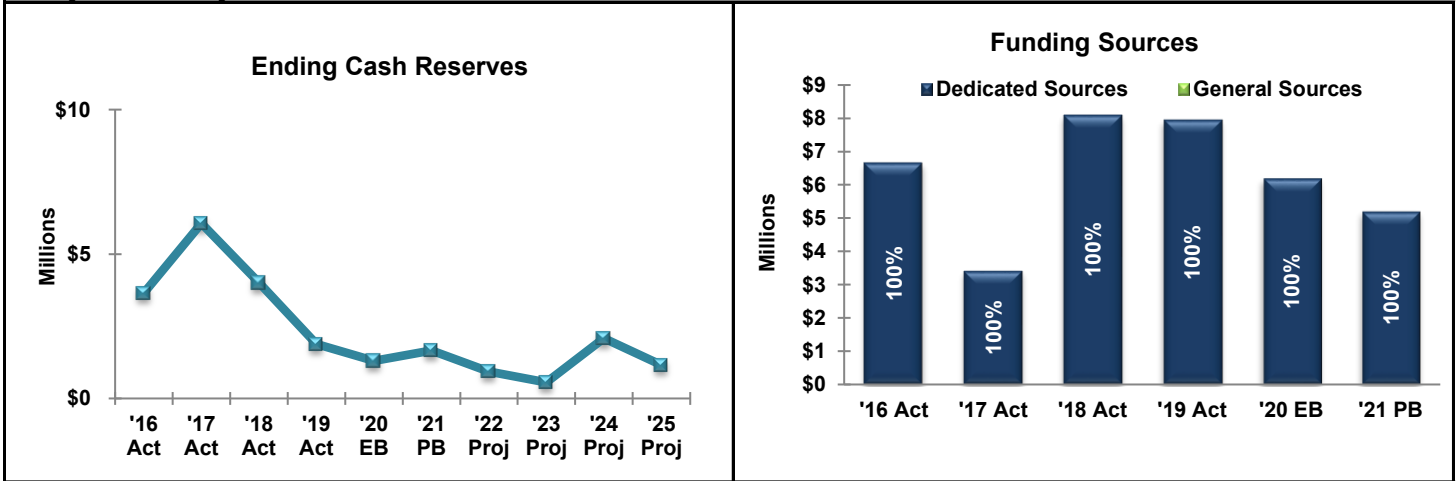
Financial Sources and Uses Non-Motorized Grant Fund
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	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Revenue from other Gov. Units	\$17,831	\$53,519	\$54,497	\$0
Total Financial Sources Before Transfers	\$17,831	\$53,519	\$54,497	\$0
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$17,831	\$53,519	\$54,497	\$0
 Financial Uses				
Personnel Services	\$27,331	\$53,519	\$54,497	\$0
Supplies & Materials	\$3,295	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Financial Uses	\$30,626	\$53,519	\$54,497	\$0
 Financial Sources Over/(Under) Uses	(\$12,795)	\$0	\$0	\$0
 Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Financial Sources Over/(Under) Uses		\$0	\$0	\$0
Cash and Cash Equivalents	\$0			
Less: GASB 31 Pooled Cash Adj	\$0			
Ending Cash Reserves	\$0	\$0	\$0	\$0

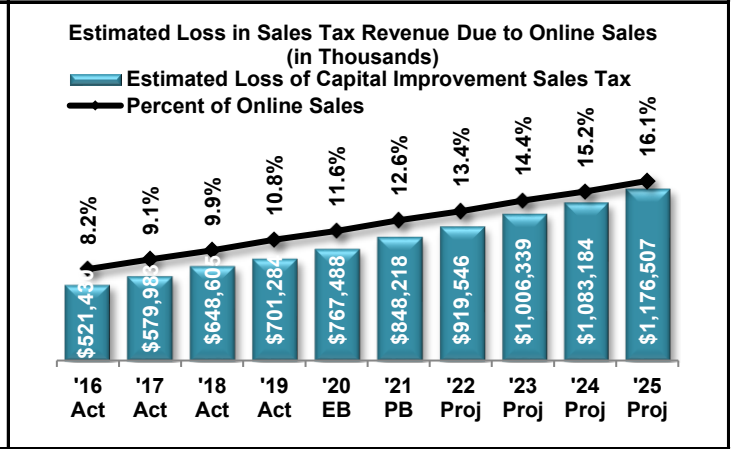
Budgeted Cash Reserve Target

There is no cash reserve target for this fund.

Capital Improvement Sales Tax Fund



The current temporary capital improvement sales tax is set to expire in December 2025.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$169,585	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$7,775,891	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
Total	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
Operating Expenses	\$169,585	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$7,775,891	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Sales Taxes	\$5,772,107	\$5,510,137	\$5,570,799	\$5,518,999	\$8,862	0.2%
Interest Revenue	\$116,956	\$21,528	\$42,788	\$42,788	\$21,260	98.8%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$2,056,413	\$1,662,285	\$577,363	\$0	(\$1,662,285)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$361,706)	(\$361,706)	
Dedicated Sources	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081	(\$1,993,869)	(27.7%)

Description

On August 4, 2015, Columbia voters passed a ten year extension of the one-quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2016 to December 31, 2025. These revenues are used to service the debt and pay for other approved capital projects for Streets and Public Safety.

Capital Project Funding for Next Year

Streets and Sidewalks:

- \$62,500 - Annual Streets Landscaping
- Traffic Calming
 - \$2,000 - Annual Traffic Calming
 - \$30,000 - Audubon Dr. Traffic Calming
 - \$20,000 - Bray Ave. Traffic Calming
 - \$20,000 - Maplewood Dr. Traffic Calming
 - \$30,000 - Proctor Dr. Traffic Calming
 - \$30,000 - Ridgefield Rd. Traffic Calming
 - \$30,000 - Ridgemont Traffic Calming
- \$197,000 - Annual Traffic Safety
- \$240,500 - ADA Curb Ramp Installations
- \$234,932 - Sinclair Rd - Rt KK Intersection Improvements
- \$100,000 - Route B Improvements
- \$236,664 - Majoy Maintenance: Walnut: College to Old '63
- \$2,593,485 - Discovery Parkway: Gans to New Haven

Public Safety:

- \$1,100,000 - Replace 2006 Quint (14 Years Old)

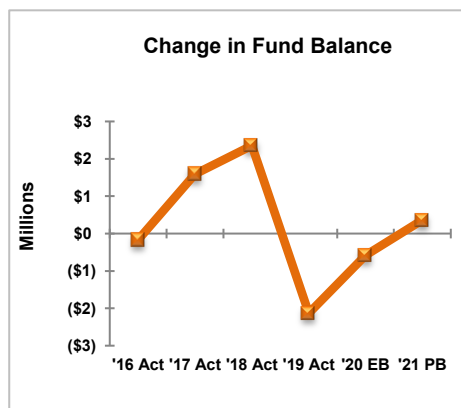
Other General Government:

- \$470,000 - Grissum Building Renovations

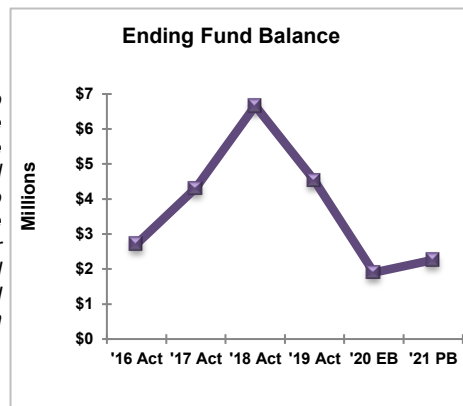
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Revenues, Expenses, and Changes in Fund Balance Capital Improvement Sales Tax Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Sales Taxes	\$5,772,107	\$5,510,137	\$5,570,799	\$5,518,999
Investment Revenue	\$116,956	\$21,528	\$42,788	\$42,788
Total Revenues	\$5,889,063	\$5,531,665	\$5,613,587	\$5,561,787
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$169,585	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$169,585	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$5,719,478	\$5,531,665	\$5,613,587	\$5,561,787
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Gen Gov't Capital Projects	(\$7,775,891)	(\$7,193,950)	(\$6,190,950)	(\$5,200,081)
Transfers Out - Transit Capital Projects	\$0	\$0	\$0	\$0
Total Transfers Out	(\$7,775,891)	(\$7,193,950)	(\$6,190,950)	(\$5,200,081)
Total Other Financing Sources (Uses)	(\$7,775,891)	(\$7,193,950)	(\$6,190,950)	(\$5,200,081)
Net Change in Fund Balance	(\$2,056,413)	(\$1,662,285)	(\$577,363)	\$361,706
Fund Balance Beginning	\$4,533,431	\$2,477,018	\$2,477,018	\$1,899,655
Fund Balance Ending	\$2,477,018	\$814,733	\$1,899,655	\$2,261,361



In years where expenditures are over revenues, there are large capital project transfers required to fund the voter approved projects. The large decrease in fund balance in FY 2018 is due to the Police Precinct/Municipal Service Center capital project. FY 2019 decrease in fund balance is due to transfers to the capital projects fund for the purchase of land for the Municipal Service Center and Salt Storage Building, Fire Station #11 and replacing a 2004 Quint. FY 2020 decrease in fund balance is largely due to the \$4 million Grissum Bldg Renovations.



Financial Sources and Uses
Capital Improvement Sales Tax Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Sales Taxes	\$5,772,107	\$5,510,137	\$5,570,799	\$5,518,999
Investment Revenue	\$116,956	\$21,528	\$42,788	\$42,788
Less: GASB 31 Interest Adjustment	(\$22,952)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,866,111	\$5,531,665	\$5,613,587	\$5,561,787
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,866,111	\$5,531,665	\$5,613,587	\$5,561,787

Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$169,585	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$7,775,891	\$7,193,950	\$6,190,950	\$5,200,081
Total Financial Uses	\$7,945,476	\$7,193,950	\$6,190,950	\$5,200,081

Financial Sources Over/(Under) Uses	(\$2,079,365)	(\$1,662,285)	(\$577,363)	\$361,706
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Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,879,161	\$1,879,161	\$1,301,798
Financial Sources Over/(Under) Uses		(\$1,662,285)	(\$577,363)	\$361,706
Cash and Cash Equivalents	\$1,582,094	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$297,067			
Ending Cash Reserves	\$1,879,161	\$216,876	\$1,301,798	\$1,663,504

Budgeted Cash Reserve Target

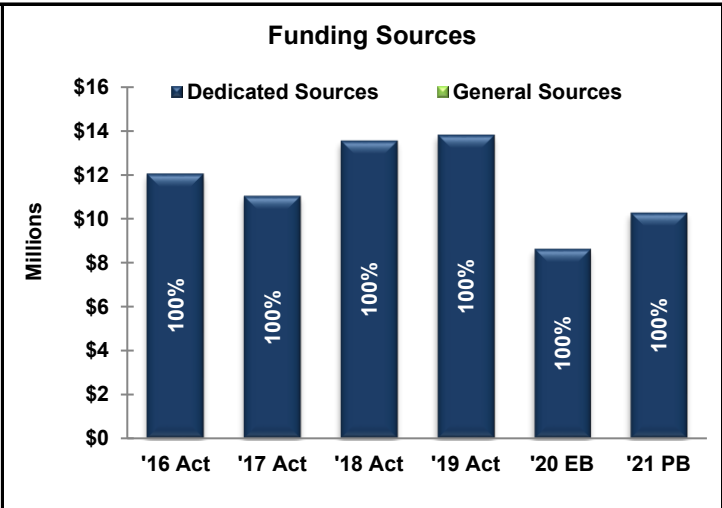
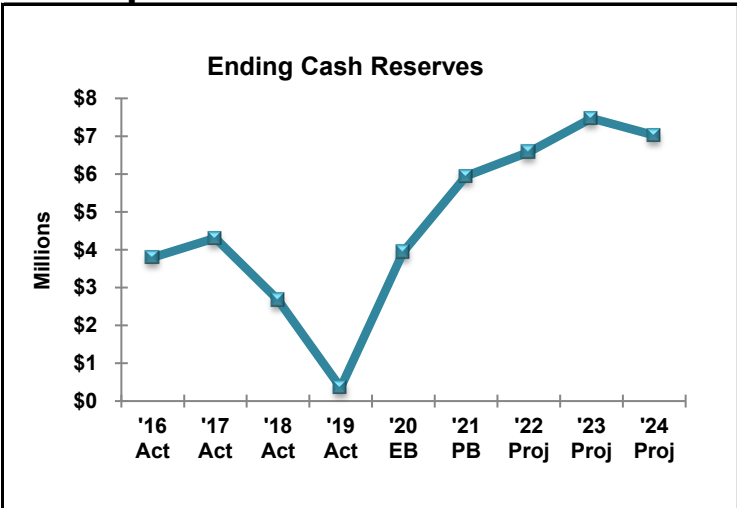
Because nearly all of the expenses in this fund are for transfers to other funds for capital projects, there is no budgeted cash reserve target for this fund.

Growth rate of Sales Tax Revenue	-2.49%	-2.50%	-3.49%	-0.93%
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Financial Sources and Uses
Capital Improvement Sales Tax Fund

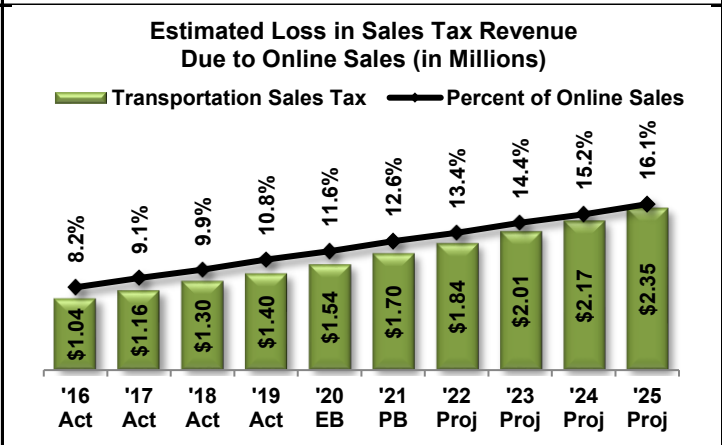
	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Sales Taxes *	\$5,546,594	\$5,574,327	\$5,602,199	\$5,630,210
Investment Revenue	\$42,788	\$42,788	\$42,788	\$42,788
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,589,382	\$5,617,115	\$5,644,987	\$5,672,998
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,589,382	\$5,617,115	\$5,644,987	\$5,672,998
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$6,324,136	\$5,988,449	\$4,120,800	\$6,602,856
Total Financial Uses	\$6,324,136	\$5,988,449	\$4,120,800	\$6,602,856
Financial Sources Over/(Under) Uses	(\$734,754)	(\$371,334)	\$1,524,187	(\$929,858)
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve	\$1,663,504	\$928,750	\$557,416	\$2,081,603
Financial Sources Over/(Under) Uses	(\$734,754)	(\$371,334)	\$1,524,187	(\$929,858)
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj				
Ending Unassigned Cash Reserves	\$928,750	\$557,416	\$2,081,603	\$1,151,745
Budgeted Cash Reserve Target				
<i>Because nearly all of the expenses in this fund are for transfers to other funds for capital projects, there is no budgeted cash reserve target for this fund.</i>				
<i>Growth rate of Sales Tax Revenue</i>	0.50%	0.50%	0.50%	0.50%

Transportation Sales Tax Fund



Due to federal CARES funding, subsidies and capital project amounts to Transit and Airport will require less funding from Transportation Sales Tax. Street maintenance funding will be increased by \$2 million per year from FY 2021 through FY 2024 and reserves will be built up in this fund to be available for future capital project matching funds.

In addition, the City expects to receive \$1.05 million returned to this fund from AP125 (R/W 2-20 and T/W A North Ext 900) as FAA grant funding has been awarded to this project. Another \$1.2 million is expected to be returned in FY 2021 from MoDOT. Several airport projects will be completed where TST dollars were used and MoDOT will reimburse the City upon completion of those projects.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$54,440	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$13,763,666	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
Total	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
Operating Expenses	\$54,440	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$13,763,666	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)

Funding Sources (Where the Money Comes From)

Sales Taxes (Transp. Sales Tax)	\$11,544,593	\$11,020,679	\$11,142,674	\$11,039,025	\$18,346	0.2%
Interest Revenue	\$61,080	\$47,351	\$31,275	\$31,275	(\$16,076)	(34.0%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$2,212,433	\$1,122,329	\$0	\$0	(\$1,122,329)	(100.0%)
Less: Current Year Surplus	\$0	\$0	(\$2,544,789)	(\$795,315)	(\$795,315)	
Dedicated Sources	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)	(15.7%)

Description

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Expenditures

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B
General and Administrative Charges	\$54,440	\$0	\$0	\$0	\$0
Total Operating Expenditures	\$54,440	\$0	\$0	\$0	\$0

Note: Due to a change in methodology, G&A fees will no longer be charged to the Transportation Sales Tax Fund.

Transfers Out:

Street, Engineering & Traffic Related	\$6,297,975	\$5,845,105	\$5,775,778	\$7,845,105	\$2,000,000
Streets and Sidewalks Capital Projects	\$150,000	\$0	\$0	\$0	\$0
Total Streets and Sidewalks	\$6,447,975	\$5,845,105	\$5,775,778	\$7,845,105	\$2,000,000

FY 2021 amount is temporarily increased as federal CARES funding has been made available for Transit and Airport.

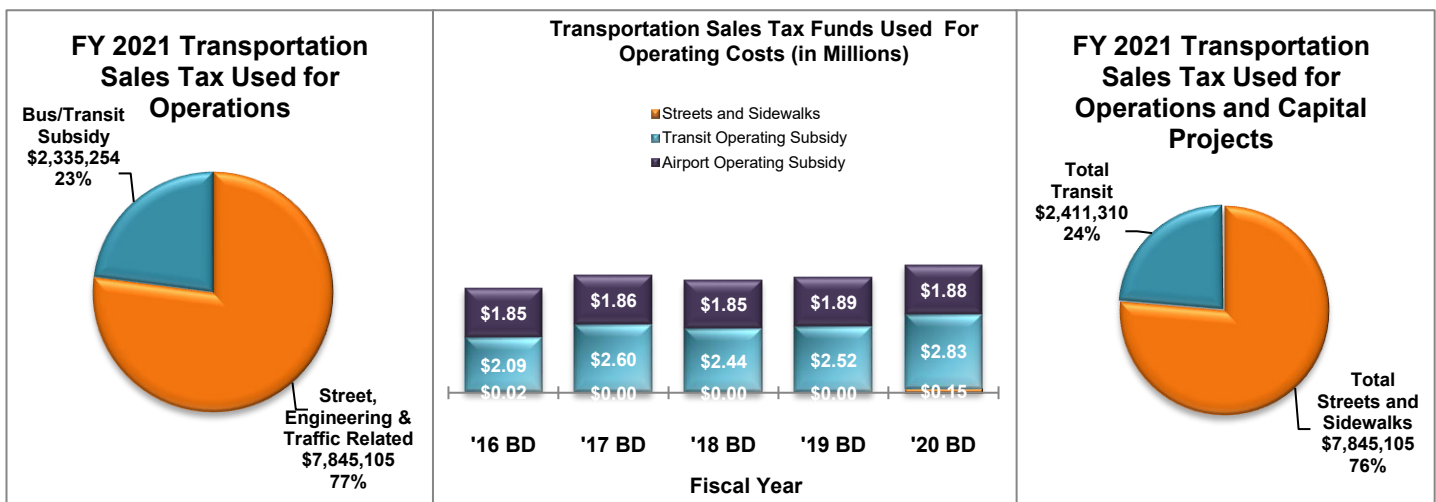
Bus/Transit Subsidy	\$2,834,131	\$2,670,043	\$970,043	\$2,335,254	(\$334,789)
Bus/Transit CIP	\$0	\$291,872	\$0	\$76,056	(\$215,816)
Total Transit	\$2,834,131	\$2,961,915	\$970,043	\$2,411,310	(\$550,605)

Due to awarded FTA CARES funding, subsidy from TST was reduced for Estimated FY 2020. In FY 2021, subsidy was decreased by the amount of principal and interest that had been paid for the lease of five buses that were returned in FY 2020 due to reliability issues. CIP amount was eliminated in FY 2020 and reduced in FY 2021.

Airport Subsidy	\$1,876,583	\$1,876,583	\$376,583	\$0	(\$1,876,583)
Airport CIP	\$2,604,977	\$1,506,756	\$1,506,756	\$18,570	(\$1,488,186)
Total Airport	\$4,481,560	\$3,383,339	\$1,883,339	\$18,570	(\$3,364,769)

The airport subsidy was reduced in Estimated FY 2020 and will be eliminated temporarily in FY 2021 due to FAA CARES funding being awarded.

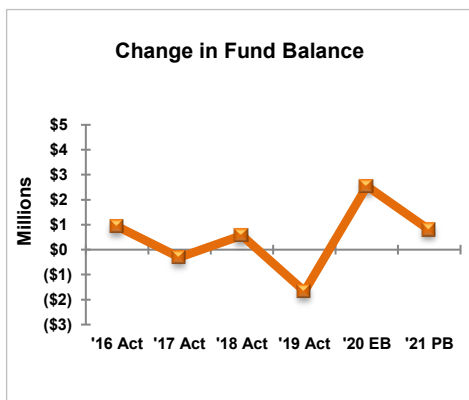
Total Transfers Out	\$13,763,666	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)
Total Expenditures	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985	(\$1,915,374)



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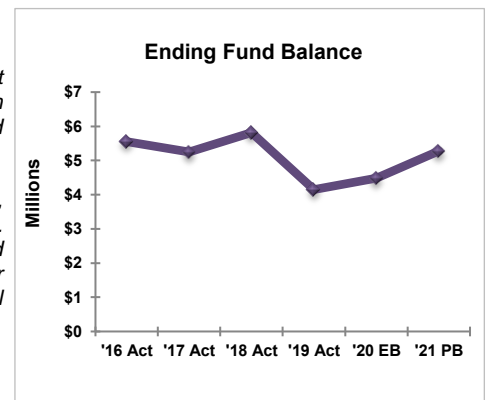
Revenues, Expenses, and Changes in Fund Balance
Transportation Sales Tax Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Sales Taxes	\$11,544,593	\$11,020,679	\$11,142,674	\$11,039,025
Investment Revenue	\$61,080	\$47,351	\$31,275	\$31,275
Total Revenues	\$11,605,673	\$11,068,030	\$11,173,949	\$11,070,300
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$54,440	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$54,440	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$11,551,233	\$11,068,030	\$11,173,949	\$11,070,300
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Subsidy - Transit	(\$2,834,131)	(\$2,670,043)	(\$970,043)	(\$2,335,254)
Transfers Out - CIP Matching Funds - Transit	\$0	(\$291,872)	\$0	(\$76,056)
Transfers Out - Subsidy - Airport	(\$1,876,583)	(\$1,876,583)	(\$376,583)	\$0
Transfers Out - CIP Matching Funds - Airport	(\$2,604,977)	(\$1,506,756)	(\$1,506,756)	(\$18,570)
Transfers Out - Streets, Eng & Traffic Related	(\$6,297,975)	(\$5,845,105)	(\$5,775,778)	(\$7,845,105)
Transfers Out - CIP - Streets and Sidewalks	(\$150,000)	\$0	\$0	\$0
Total Transfers Out	(\$13,763,666)	(\$12,190,359)	(\$8,629,160)	(\$10,274,985)
Total Other Financing Sources (Uses)	(\$13,763,666)	(\$12,190,359)	(\$8,629,160)	(\$10,274,985)
Net Change in Fund Balance	(\$2,212,433)	(\$1,122,329)	\$2,544,789	\$795,315
Fund Balance Beginning	\$4,149,604	\$1,937,171	\$1,937,171	\$4,481,960
Fund Balance Ending	\$1,937,171	\$814,842	\$4,481,960	\$5,277,275



Revenues are generally over expenditures as not all of the transportation sales taxes received each year are allocated to the Streets, Transit, and Airport operating budgets.

In years where expenditures are over revenues, there are large capital project transfers required. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund a capital project.



**Financial Sources and Uses
Transportation Sales Tax Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Sales Taxes	\$11,544,593	\$11,020,679	\$11,142,674	\$11,039,025
Interest Revenue	\$61,080	\$47,351	\$31,275	\$31,275
Less: GASB 31 Interest Adjustment	(\$2,981)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$11,602,692	\$11,068,030	\$11,173,949	\$11,070,300
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$11,602,692	\$11,068,030	\$11,173,949	\$11,070,300
Financial Uses				
Transfers Out: Streets & Sidewalks				
Street, Engineering & Traffic Operations	\$6,297,975	\$5,845,105	\$5,775,778	\$7,845,105
CIP: 3rd Avenue Alley	\$150,000	\$0	\$0	\$0
Total Streets & Sidewalks	\$6,447,975	\$5,845,105	\$5,775,778	\$7,845,105
Transfers Out: Transit				
Operating Subsidy*	\$2,834,131	\$2,670,043	\$970,043	\$2,335,254
Matching Funds for Capital Projects	\$0	\$291,872	\$0	\$76,056
Total Transit	\$2,834,131	\$2,961,915	\$970,043	\$2,411,310
Transfers Out: Airport				
Operating Subsidy	\$1,876,583	\$1,876,583	\$376,583	\$0
Matching Funds for Capital Projects	\$2,604,977	\$1,506,756	\$1,506,756	\$18,570
Total Airport	\$4,481,560	\$3,383,339	\$1,883,339	\$18,570
Total Transfers Out	\$13,763,666	\$12,190,359	\$8,629,160	\$10,274,985
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
General and Administrative Charges	\$54,440	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Financial Uses	\$13,818,106	\$12,190,359	\$8,629,160	\$10,274,985
Financial Sources Over/(Under) Uses	(\$2,215,414)	(\$1,122,329)	\$2,544,789	\$795,315
Funds Returned from AP125 (FAA CARES)			\$1,045,145	
Cash and Cash Equivalents	\$153,053			
Less: GASB 31 Pooled Cash Adj	\$203,547			
Beginning Unassigned Cash Reserve		\$356,600	\$356,600	\$3,946,534
Expected Reimb. from MoDOT **	\$0	\$0	\$0	\$1,205,905
Ending Cash Reserves	\$356,600	(\$765,729)	\$3,946,534	\$5,947,754

Budgeted Cash Reserve Target

The primarily expenditures for this fund are transfers to other funds, therefore there is no budgeted cash reserve target for operations for this fund.

Sales Tax Growth Allocation:

Streets and Sidewalks (25%)	\$0	\$0	\$0	\$0
Transit (50%)	\$0	\$0	\$0	\$0
Airport (25%)	\$0	\$0	\$0	\$0
Total Growth	\$0	\$0	\$0	\$0

Growth Rate of Sales Tax Revenue	-2.49%	-2.50%	-3.48%	-0.93%
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* Note: Due to the receipt of CARES funding in FY 2020, the Estimated 2020 subsidies for Transit and Airport were reduced.

**Several Airport capital projects will receive funding from MoDOT when they have been completed. At that time, the funding will be returned to this fund.

Financial Sources and Uses Transportation Sales Tax Fund

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Sales Taxes	\$11,094,220	\$11,149,691	\$11,205,439	\$11,261,466
Interest Revenue	\$31,275	\$31,275	\$31,275	\$31,275
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$11,125,495	\$11,180,966	\$11,236,714	\$11,292,741
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$11,125,495	\$11,180,966	\$11,236,714	\$11,292,741
Financial Uses				
Transfers Out: Streets & Sidewalks				
Street, Engineering & Traffic Operations	\$7,858,904	\$7,872,772	\$7,886,709	\$5,900,716
CIP: 3rd Avenue Alley	\$0	\$0	\$0	\$0
Total Streets & Sidewalks	\$7,858,904	\$7,872,772	\$7,886,709	\$5,900,716
Transfers Out: Transit				
Operating Subsidy*	\$2,335,254	\$2,335,254	\$2,335,254	\$2,335,254
Matching Funds for Capital Projects	\$78,803	\$82,743	\$86,880	\$629,224
Total Transit	\$2,414,057	\$2,417,997	\$2,422,134	\$2,964,478
Transfers Out: Airport				
Operating Subsidy	\$0	\$0	\$1,376,583	\$1,390,590
Matching Funds for Capital Projects	\$216,975	\$0	\$0	\$0
Total Airport	\$216,975	\$0	\$1,376,583	\$1,390,590
Total Transfers Out	\$10,489,936	\$10,290,769	\$11,685,426	\$10,255,784
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
General and Administrative Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Financial Uses	\$10,489,936	\$10,290,769	\$11,685,426	\$10,255,784
Financial Sources Over/(Under) Uses	\$635,559	\$890,197	(\$448,712)	\$1,036,957
Cash and Cash Equivalents				
Less: GASB 31 Pooled Cash Adj				
Beginning Unassigned Cash Reserve	\$5,947,754	\$6,583,313	\$7,473,510	\$7,024,798
Expected Reimb. from MoDOT **	\$0	\$0	\$0	\$0
Ending Cash Reserves	\$6,583,313	\$7,473,510	\$7,024,798	\$8,061,755

Budgeted Cash Reserve Target

The primary expenditures for this fund are transfers to other funds, therefore there is no budgeted cash reserve target for operations for this fund.

Sales Tax Growth Allocation:

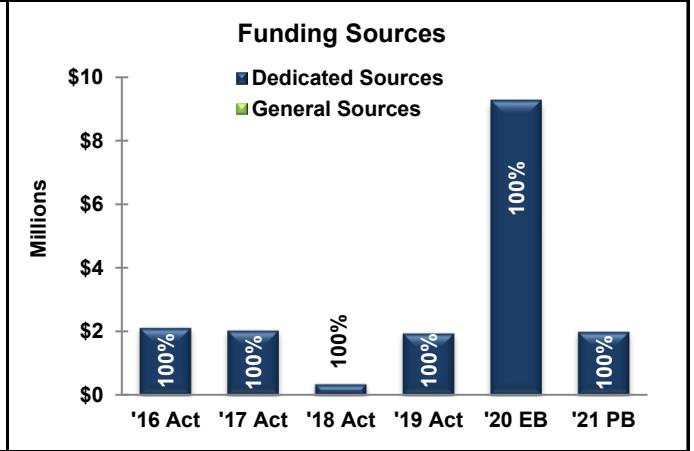
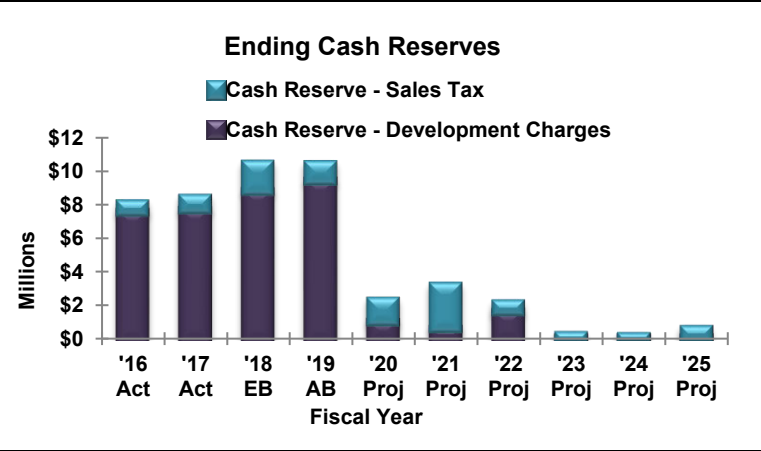
Streets and Sidewalks (25%)	\$13,799	\$13,868	\$13,937	\$14,007
Transit (50%)	\$27,597	\$27,735	\$27,874	\$28,013
Airport (25%)	\$13,799	\$13,868	\$13,937	\$14,007
Total Growth	\$55,195	\$55,471	\$55,748	\$56,027

Growth Rate of Sales Tax Revenue 0.50% 0.50% 0.50% 0.50%

* Note: Due to the receipt of CARES funding in FY 2020, the Estimated 2020 subsidies for Transit and Airport were reduced.

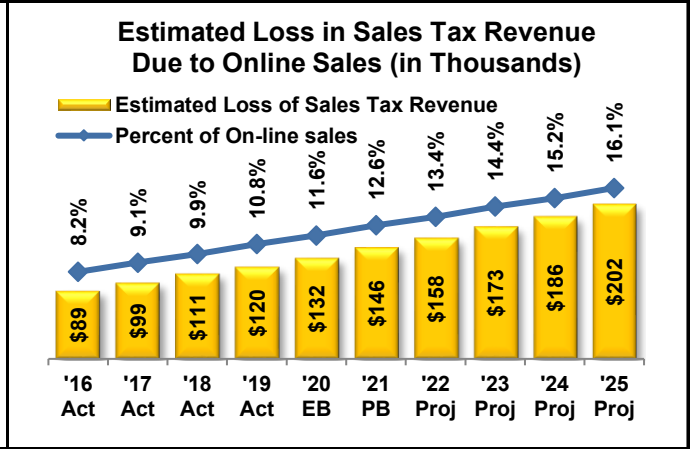
**Several Airport capital projects will receive funding from MoDOT when they have been completed. At that time, the funding will be returned to this fund.

Public Improvement Fund



Development fees will be used to fund street projects that were a part of the 2015 capital improvement sales tax ballot. These projects will be funded through FY 2025.

General sales taxes are being used to provide funding for major maintenance and repair of public buildings, including the Daniel Boone Building, the Armory, the Gentry, and Howard Buildings.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$15,760	\$2,000	\$1,833	\$0	(\$2,000)	(100.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$1,925,681	\$9,880,620	\$9,259,904	\$1,997,956	(\$7,882,664)	(79.8%)
Total	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)
Operating Expenses	\$15,760	\$2,000	\$1,833	\$0	(\$2,000)	(100.0%)
Non-Operating Expenses	\$1,925,681	\$9,880,620	\$9,259,904	\$1,997,956	(\$7,882,664)	(79.8%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)

Funding Sources (Where the Money Comes From)

Sales Taxes *	\$991,072	\$461,304	\$465,773	\$461,401	\$97	0.0%
Interest Revenue	\$420,224	\$139,608	\$47,915	\$47,915	(\$91,693)	(65.7%)
Fees and Service Charges **	\$631,131	\$1,200,000	\$631,000	\$700,000	(\$500,000)	(41.7%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$8,081,708	\$8,117,049	\$788,640	(\$7,293,068)	(90.2%)
Less: Current Year Surplus	(\$100,986)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,941,441	\$9,882,620	\$9,261,737	\$1,997,956	(\$7,884,664)	(79.8%)

* 2.0% of the 1% General Sales Tax for capital projects (prior to FY 2020 it was 4.1%)

** Development Fees

Description

The Public Improvement Fund was established to account for and disburse the portion of 1% General Revenue sales tax proceeds which have been allocated for the Capital Improvement Plan. The fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the one cent General Fund Sales Tax allocated to capital improvements for FY 2019 is 4.1%. In FY 2020, City Council approved an amendment to reallocate 2.1% of the General Sales tax back to the General Fund, leaving 2% to go to the Public Improvement Fund.

This fund is also used to account for the development fee of \$0.50 per square foot which is charged on all new construction. The use of development fees is restricted to funding construction of arterial and collector streets.

Highlights/Significant Changes

Projects funded by the Public Improvement Fund for FY 2021 include:

\$85,000 - Public Buildings Major Maintenance & Repair

\$250,000 - Public Buildings Major Maintenance & Repair: Daniel Boone Building Repairs (sidewalk repair and energy conservation)

\$190,000 - Public Buildings Major Maintenance & Repair: Daniel Boone Customer Experience Center

\$300,000 - Public Buildings Major Maintenance & Repair: Armory Building Repairs (HVAC work)

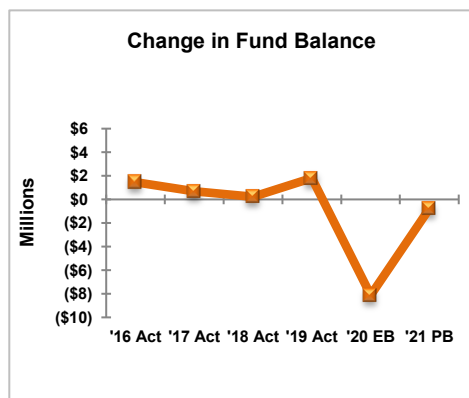
\$75,000 - Public Buildings Major Maintenance & Repair: Howard Building Repairs (roof replacement)

\$1,096,770 - Discovery Parkway: Gans to New Haven

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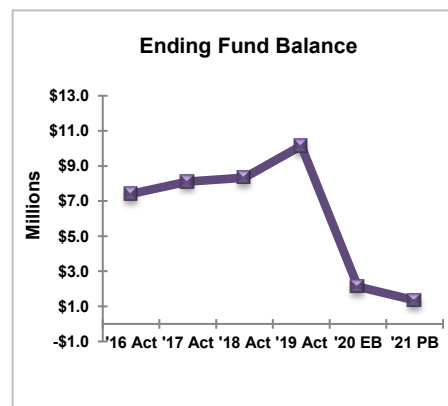
Revenues, Expenses, and Changes in Fund Balance Public Improvement Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Sales Taxes	\$991,072	\$461,304	\$465,773	\$461,401
Development Fees	\$631,131	\$1,200,000	\$631,000	\$700,000
Investment Revenue	\$420,224	\$139,608	\$47,915	\$47,915
Total Revenues	\$2,042,427	\$1,800,912	\$1,144,688	\$1,209,316
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$15,760	\$2,000	\$1,833	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Total Expenditures	\$15,760	\$2,000	\$1,833	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$2,026,667	\$1,798,912	\$1,142,855	\$1,209,316
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Lemone Trust Debt	(\$30,681)	(\$14,674)	(\$14,674)	(\$1,186)
Transfers Out - Public Safety Capital Projects	(\$1,700,000)	\$0	\$0	\$0
Transfers Out - Streets and Sidewalks Capital Projects	\$0	(\$9,675,946)	(\$9,026,730)	(\$1,096,770)
Transfers Out - Other General Government Capital Projects	(\$195,000)	(\$190,000)	(\$218,500)	(\$900,000)
Total Transfers Out	(\$1,925,681)	(\$9,880,620)	(\$9,259,904)	(\$1,997,956)
Total Other Financing Sources (Uses)	(\$1,925,681)	(\$9,880,620)	(\$9,259,904)	(\$1,997,956)
Net Change in Fund Balance	\$100,986	(\$8,081,708)	(\$8,117,049)	(\$788,640)
Fund Balance Beginning	\$10,148,870	\$10,249,856	\$10,249,856	\$2,132,807
Fund Balance Ending	\$10,249,856	\$2,168,148	\$2,132,807	\$1,344,167



Expenditure amounts vary from year to year depending on the amount of capital project funding required each year. FY 2019 includes \$1.7 million for an additional fire station #10 (east). FY 2020 includes \$7.7 million for Nifong-Providence improvements. Sales taxes are significantly lower for FY 2020 due to a Council decision to reallocate 2.1% of the 1% general sales tax back to the General Fund.

In years where expenditures are over revenues, there are large capital project transfers. This is a normal occurrence with this type of fund as the receipts are accumulated over time and then transferred out to fund a capital project. For FY 2020, there is a significant decrease in fund balance due to transfer of development fee balances to fund Streets and Sidewalks capital projects.



Public Improvement Fund (Special Revenue Fund)

Fund 2220

Financial Sources and Uses Public Improvement Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
2.0% of 1% General Fund Sales Tax can be spent on any general government capital projects (public safety)				
Sales Taxes *	\$991,072	\$461,304	\$465,773	\$461,401
Investment Revenue	\$420,224	\$139,608	\$47,915	\$47,915
Less: GASB 31 Interest Adjustment	(\$126,389)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,284,907	\$600,912	\$513,688	\$509,316
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,284,907	\$600,912	\$513,688	\$509,316
Intragovernmental Charges	\$15,760	\$2,000	\$1,833	\$0
Transfers Out - Debt Payments	\$30,681	\$14,674	\$14,674	\$1,186
Transfers Out - Administrative Capital Projects	\$195,000	\$190,000	\$218,500	\$900,000
Transfers Out - Public Safety Capital Projects	\$1,700,000	\$0	\$0	\$0
Transfers Out - Streets and Sidewalks Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,941,441	\$206,674	\$235,007	\$901,186
Sources Over/(Under) Uses	(\$656,534)	\$394,238	\$278,681	\$1,269,706
Beginning GF/PI Unassigned Cash Reserve		\$991,025	\$991,025	\$1,269,706
Cash and Cash Equivalents	\$677,872			
Less: GASB 31 Pooled Cash Adj	\$313,153			
Ending GF/PI Unassigned Cash Reserve	\$991,025	\$1,385,263	\$1,269,706	\$2,539,412
Development Fees: (Can only be spent on construction of arterial and collector streets)				
Financial Sources				
Fees and Service Charges (Development Fees)	\$631,131	\$1,200,000	\$631,000	\$700,000
Total Financial Sources Before Transfers	\$631,131	\$1,200,000	\$631,000	\$700,000
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$631,131	\$1,200,000	\$631,000	\$700,000
Transfers Out	\$0	\$9,026,730	\$9,026,730	\$1,096,770
Total Financial Uses	\$0	\$9,026,730	\$9,026,730	\$1,096,770
Sources Over/(Under) Uses	\$631,131	(\$7,826,730)	(\$8,395,730)	(\$396,770)
Beg. Dev. Fee Unassigned Cash Reserve		\$9,400,485	\$9,400,485	\$1,004,755
Cash Restricted for Development Charges	\$9,400,485			
Ending Dev. Fee Unassigned Cash Reserve	\$9,400,485	\$1,573,755	\$1,004,755	\$607,985
Total Public Improvement Fund				
Development Fees	\$631,131	\$1,200,000	\$631,000	\$700,000
Sales Taxes *	\$991,072	\$461,304	\$465,773	\$461,401
Investment Revenue	\$420,224	\$139,608	\$47,915	\$47,915
Less: GASB 31 Interest Adjustment	(\$126,389)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,916,038	\$1,800,912	\$1,144,688	\$1,209,316
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,916,038	\$1,800,912	\$1,144,688	\$1,209,316
Intragovernmental Charges	\$15,760	\$2,000	\$1,833	\$0
Transfers Out - Debt Service Fund for Lemone Trust	\$30,681	\$14,674	\$14,674	\$1,186
Transfers Out - Capital Projects	\$1,895,000	\$9,216,730	\$9,245,230	\$1,996,770
Total Financial Uses	\$1,941,441	\$9,233,404	\$9,261,737	\$1,997,956
Financial Sources Over/ (Under) Uses	(\$25,403)	(\$7,432,492)	(\$8,117,049)	(\$788,640)
Beginning Cash Reserves		\$10,391,510	\$10,391,510	\$2,274,461
Cash and Cash Equivalents	\$677,872			
Less: GASB 31 Pooled Cash Adj	\$313,153			
Cash Restricted for Development Charges	\$9,400,485			
Ending Cash Reserves	\$10,391,510	\$2,959,018	\$2,274,461	\$1,485,821
Growth Rate of Sales Tax Revenue	-2.4%	-2.7%	-3.66%	-0.94%

* Beginning in FY 2020, the amount is 2.0% of the 1% General Fund Sales Tax. Prior to FY 2020, it was 4.1%.

Public Improvement Fund (Special Revenue Fund)

Fund 2220

Financial Sources and Uses Public Improvement Fund

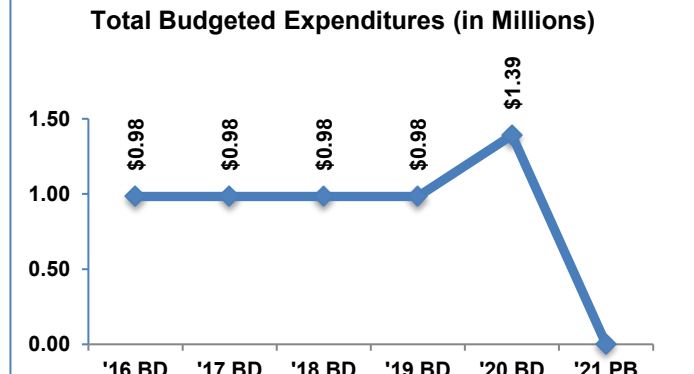
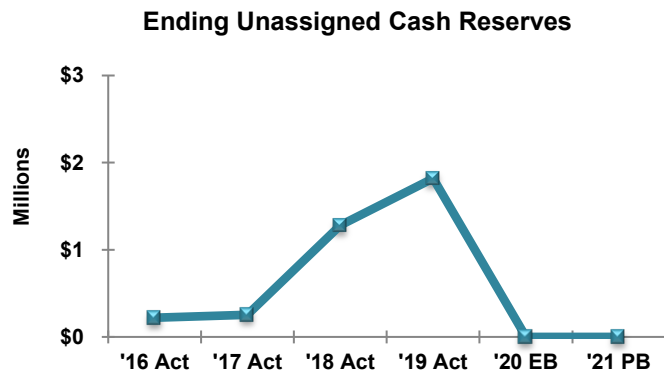
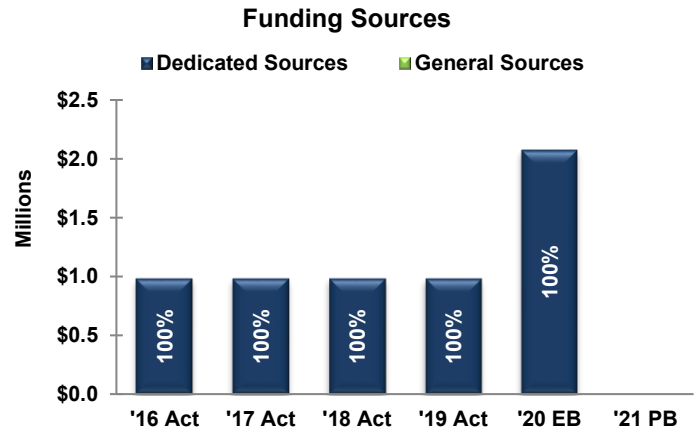
	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
v, streets & sidewalks, parks, administrative)*				
Sales Taxes *	\$463,708	\$466,027	\$468,357	\$470,699
Investment Revenue	\$70,000	\$70,000	\$70,000	\$0
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$533,708	\$536,027	\$538,357	\$470,699
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$533,708	\$536,027	\$538,357	\$470,699
Financial Uses				
Intragovernmental Charges	\$0	\$0	\$0	\$0
Transfers Out - Debt Payments	\$0	\$0	\$0	\$0
Transfers Out - Administrative Capital Projects	\$900,000	\$900,000	\$640,000	\$0
Transfers Out - Public Safety Capital Projects	\$0	\$0	\$0	\$0
Transfers Out - Streets and Sidewalks Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$900,000	\$900,000	\$640,000	\$0
Sources Over/(Under) Uses	(\$366,292)	(\$363,973)	(\$101,643)	\$470,699
Beginning GF/PI Unassigned Cash Reserve	\$877,836	\$511,544	\$147,571	\$45,928
Cash and Cash Equivalents				
Less: GASB 31 Pooled Cash Adj				
Ending GF/PI Unassigned Cash Reserve	\$511,544	\$147,571	\$45,928	\$516,627
Development Fees: (Can only be spent on construction of arterial and collector streets)				
Financial Sources				
Fees and Service Charges (Development Fees)	\$1,000,000	\$1,200,000	\$1,200,000	\$1,200,000
Total Financial Sources Before Transfers	\$1,000,000	\$1,200,000	\$1,200,000	\$1,200,000
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,000,000	\$1,200,000	\$1,200,000	\$1,200,000
Financial Uses				
Transfers Out	\$0	\$2,726,985	\$1,171,969	\$1,228,031
Total Financial Uses	\$0	\$2,726,985	\$1,171,969	\$1,228,031
Sources Over/(Under) Uses	\$1,000,000	(\$1,526,985)	\$28,031	(\$28,031)
Beg. Dev. Fee Unassigned Cash Reserve	\$607,985	\$1,607,985	\$81,000	\$109,031
Cash Restricted for Development Charges				
Ending Dev. Fee Unassigned Cash Reserve	\$1,607,985	\$81,000	\$109,031	\$81,000
Total Public Improvement Fund				
Development Fees	\$1,000,000	\$1,200,000	\$1,200,000	\$1,200,000
Sales Taxes *	\$463,708	\$466,027	\$468,357	\$470,699
Investment Revenue	\$70,000	\$70,000	\$70,000	\$0
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,533,708	\$1,736,027	\$1,738,357	\$1,670,699
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,533,708	\$1,736,027	\$1,738,357	\$1,670,699
Financial Uses				
Intragovernmental Charges	\$0	\$0	\$0	\$0
Transfers Out - Debt Service Fund for Lemone Trust	\$0	\$0	\$0	\$0
Transfers Out - Capital Projects	\$900,000	\$3,626,985	\$1,811,969	\$1,228,031
Total Financial Uses	\$900,000	\$3,626,985	\$1,811,969	\$1,228,031
Financial Sources Over/ (Under) Uses				
Beginning Cash Reserves	\$1,485,821	\$2,119,529	\$228,571	\$154,959
Cash and Cash Equivalents				
Less: GASB 31 Pooled Cash Adj				
Cash Restricted for Development Charges				
Ending Cash Reserves	\$2,119,529	\$228,571	\$154,959	\$597,627
Growth Rate of Sales Tax Revenue				
	0.50%	0.50%	0.50%	0.50%

* Beginning in FY 2020, the amount is 2.0% of the 1% General Fund Sales Tax. Prior to FY 2020, it was 4.1%.

Stadium TDD Fund (Special Revenue Fund)

Fund 2300

The Stadium TDD will be paid off early at the end of FY 2020. Any remaining funds will be returned to the TDD.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$115,000	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$567,382	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$983,476	\$1,390,965	\$1,390,965	\$0	(\$1,390,965)	(100.0%)
Total	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)
Operating Expenses	\$0	\$0	\$682,382	\$0	\$0	
Non-Operating Expenses	\$983,476	\$1,390,965	\$1,390,965	\$0	(\$1,390,965)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)

Funding Sources (Where the Money Comes From)

Grants	\$1,521,117	\$965,141	\$216,218	\$0	(\$965,141)	(100.0%)
Interest Revenue	\$70,089	\$5,410	\$37,368	\$0	(\$5,410)	(100.0%)
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$420,414	\$1,819,761	\$0	(\$420,414)	(100.0%)
Less: Current Year Surplus	(\$607,730)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$983,476	\$1,390,965	\$2,073,347	\$0	(\$1,390,965)	(100.0%)

Note: The Stadium TDD was paid off at the end of FY 2020.

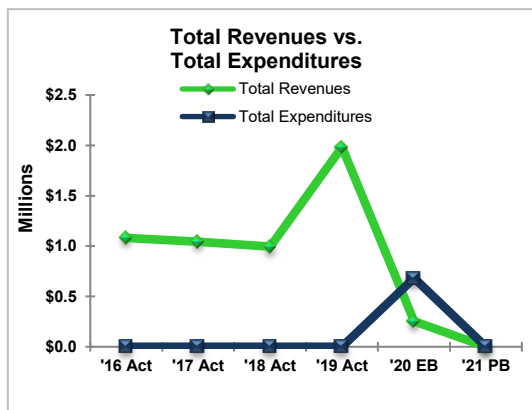
Description

The Stadium TDD (Transportation Development District) fund accounts for tax receipts from the Stadium TDDs: Shoppes at Stadium, Columbia Mall, and Stadium Corridor. These receipts are being used to pay for a loan obtained from MoDOT in FY 2012 for \$8,200,000 to help fund the capital improvements on Stadium Boulevard.

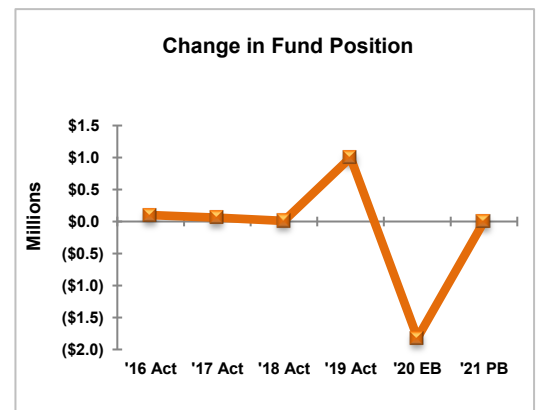
The loan will be paid off early at the end of FY 2020.

Revenues, Expenses, and Changes in Net Position
Stadium TDD Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues:				
Revenue from other gov. units *	\$1,521,117	\$965,141	\$216,218	\$0
Investment Revenue	\$70,089	\$5,410	\$37,368	\$0
Total Revenues	\$1,591,206	\$970,551	\$253,586	\$0
* Revenue from other gov. units in estimated FY 2020 due to significantly less receipts collected than anticipated				
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$115,000	\$0
Utilities, Services & Misc.	\$0	\$0	\$567,382	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$682,382	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$1,591,206	\$970,551	(\$428,796)	\$0
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$983,476)	(\$1,390,965)	(\$1,390,965)	\$0
Total Other Financing Sources (Uses)	(\$983,476)	(\$1,390,965)	(\$1,390,965)	\$0
Net Change in Fund Balance	\$607,730	(\$420,414)	(\$1,819,761)	\$0
Fund Balance Beginning	\$1,261,004	\$1,868,734	\$1,868,734	\$48,973
Fund Balance Ending	\$1,868,734	\$1,448,320	\$48,973	\$48,973



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2020 when the loan will be paid off.



**Financial Sources and Uses
Stadium TDD Fund**

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
Financial Sources				
Revenue from other gov. units	\$1,521,117	\$965,141	\$216,218	\$0
Interest Revenue	\$70,089	\$5,410	\$37,368	\$0
Less: GASB 31 Interest Adjustment	(\$21,549)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,569,657	\$970,551	\$253,586	\$0
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,569,657	\$970,551	\$253,586	\$0
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$115,000	\$0
Utilities, Services & Misc.	\$0	\$0	\$567,382	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Transfers Out	\$983,476	\$1,390,965	\$1,390,965	\$0
Total Financial Uses	\$983,476	\$1,390,965	\$2,073,347	\$0
Financial Sources Over/(Under) Uses	\$586,181	(\$420,414)	(\$1,819,761)	\$0
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,819,761	\$1,819,761	\$0
Financial Sources Over/(Under) Uses		(\$420,414)	(\$1,819,761)	\$0
Cash and Cash Equivalents	\$1,752,943	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$66,818	\$0	\$0	\$0
Ending Cash Reserves	\$1,819,761	\$1,399,347	\$0	\$0

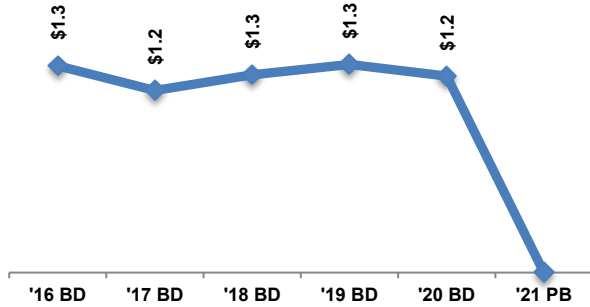
Budgeted Cash Reserve Target

Since this is a special revenue fund that is used to pay a specific debt and has not operating expenses, there is no budgeted cash reserve target.

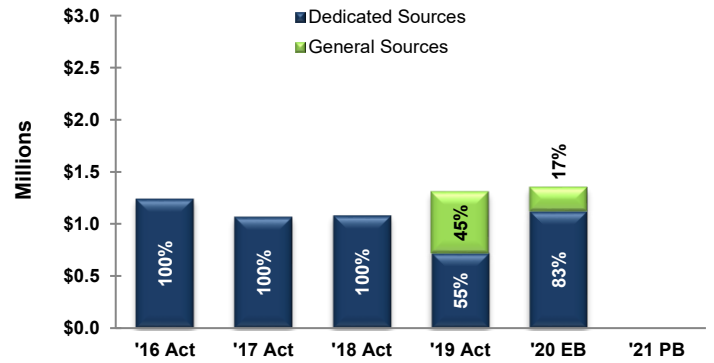
The City is paying off the debt on 9/1/2020. Any reserves remaining will be sent back to the Stadium TDD. The fund will be closed in FY 2021.

PW - Parking Enforcement and Traffic Control (General Fund)

Budgeted Expense History (in Millions)

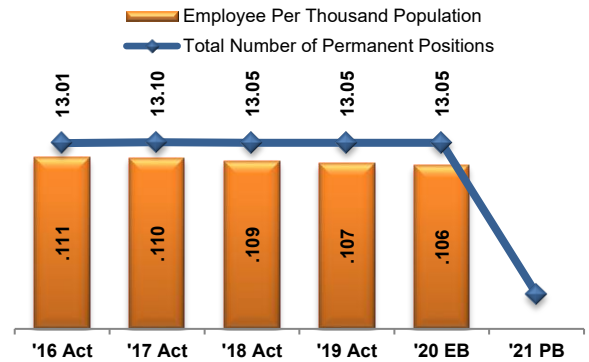


Funding Sources



In FY 2021, the budget is being eliminated. Parking Enforcement is being moved to the Columbia Police Department and Traffic Control is being moved to Streets & Engineering.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$702,758	\$747,257	\$697,996	\$0	(\$747,257)	(100.0%)
Supplies & Materials	\$468,001	\$373,315	\$549,182	\$0	(\$373,315)	(100.0%)
Travel & Training	\$7,865	\$6,820	\$1,591	\$0	(\$6,820)	(100.0%)
Intragov. Charges	\$85,997	\$75,945	\$75,945	\$0	(\$75,945)	(100.0%)
Utilities, Services & Misc.	\$26,500	\$34,931	\$28,245	\$0	(\$34,931)	(100.0%)
Capital	\$17,749	\$9,139	\$0	\$0	(\$9,139)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)
Operating Expenses	\$1,291,121	\$1,238,268	\$1,352,959	\$0	(\$1,238,268)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$17,749	\$9,139	\$0	\$0	(\$9,139)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (Transp. S. tax Fd)	\$715,909	\$954,336	\$1,118,328	\$0	(\$954,336)	(100.0%)
Other Local Revenues	\$2,906	\$0	\$0	\$0	\$0	
Dedicated Sources	\$718,815	\$954,336	\$1,118,328	\$0	(\$954,336)	(100.0%)
General Sources	\$590,055	\$293,071	\$234,631	\$0	(\$293,071)	(100.0%)
Total Funding Sources	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)

Department Summary

Description

Parking Enforcement Division had four full-time enforcement personnel. Working together on a weekly schedule, they enforced Chapter 14 of the City ordinances. Beginning in FY 2021, these employees and their responsibilities were moved to the Columbia Police Department.

The Traffic Division maintained street markings, signals, and signing for 1,338 lane miles of streets. There are 47 City of Columbia maintained signals. Traffic Division personnel also assisted the Street Division with street maintenance and snow removal. Beginning in FY 2021, these employees and their responsibilities were moved to the Street Division.

Department Objective/Goals

The Parking Enforcement Division was responsible for administering the parking ordinances of the City via parking control enforcement in the central business district streets, parking lots and garages, residential parking by permit only areas (currently one), and metered streets near the University of Missouri. The Parking Enforcement Section was responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division worked with the City Prosecutor's office, affected businesses, and other customers in the identification and mitigation of problematic enforcement zones. In FY 2021, these employees and their responsibilities were moved to the Columbia Police Department.

The Traffic Division responded to signal outages or other signal concerns in less than 3 hours from time of notification (typically within 1 hour). Response time for fixing problems varied but was typically less than 1 day. The Traffic Division's goal was to have all major routes re-marked by July 15th and typically completed the entire City by that time unless there were significant weather issues. Street signs are replaced on a priority protocol basis established by the Director (for example street name signs are replaced within 20 working days of notification, stop signs are replaced the same day, etc.). The protocol is periodically reviewed and updated (APWA Manual). In FY 2021, these employees and their responsibilities were moved to the Street Division.

Highlights/Significant Changes

Parking Enforcement

- Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.
- By summer of 2020, gate-arms will be operating throughout all City-owned garages.
- In FY 2021, Parking Enforcement will be included in the Police Department.

Department Summary - continued

Highlights/Significant Changes - continued

Traffic

- Past goals have been to re-mark painted crosswalks one time per year, but that has been shifted to the current protocol of one time per two years due to manpower shortages.
- More crosswalks are being applied with tape markings which typically last a minimum of 2-3 years.
- Crosswalk locations are being added to a GIS layer for better inventory and analysis.
- Street division is also adding street signs to a GIS based inventory (currently maintained in a non-graphical database).
- In FY 2020 there was a reallocation of 2.00 FTE Senior Equipment Operator positions to Crew Foreman in Traffic Control. This was done to ensure there are trained and qualified personnel present to maintain safe and efficient operations at active worksites while Supervisors are planning work for future worksite locations.
- In FY 2021 Traffic Control will move under the Street Division.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
5901 - Director, Public Works	0.05	0.05	0.05	0.00	(0.05)
3034 - Sign Technician 773	1.00	1.00	1.00	0.00	(1.00)
3033 - Traffic Signal Tech	2.00	2.00	2.00	0.00	(2.00)
3022 - Lead Pkng Enforc Agent	1.00	1.00	1.00	0.00	(1.00)
3021 - Pkng Enforcement Agent	4.00	4.00	4.00	0.00	(4.00)
2307 - PW Supv III	1.00	1.00	1.00	0.00	(1.00)
2304 - Crew Foreman *	0.00	2.00	2.00	0.00	(2.00)
2303 - Equip Operator III 773 # ^	0.00	0.00	0.00	0.00	
2303 - Senior Equip Oper 773 # *	4.00	0.00	0.00	0.00	
2303 - CDL Operator - 773 ^	0.00	2.00	2.00	0.00	(2.00)
2300 - Equip Operator II 773 #	0.00	0.00	0.00	0.00	
Total Personnel	13.05	13.05	13.05	0.00	(13.05)
Permanent Full-Time	13.05	13.05	13.05	0.00	(13.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.05	13.05	13.05	0.00	(13.05)

In FY 2019, Equipment Operator III-773 positions was reassigned to Senior Equipment Operator-773; (3) Equipment Operator II-773 positions were reclassified to Senior Equipment Operator 773.

* In FY 2020, (2) 1.00 FTE Senior Equipment Operator-773 positions were reassigned to Crew Foreman.

^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator.

** In FY 2021, positions 3034, 3033, 2307, 2304 and 2303 were reallocated to Streets and Engineering; the .05 for position 5901 was reallocated to other Public Works areas; positions 3022 and 3021 were deleted. Employees may apply for different jobs within the Police Department.

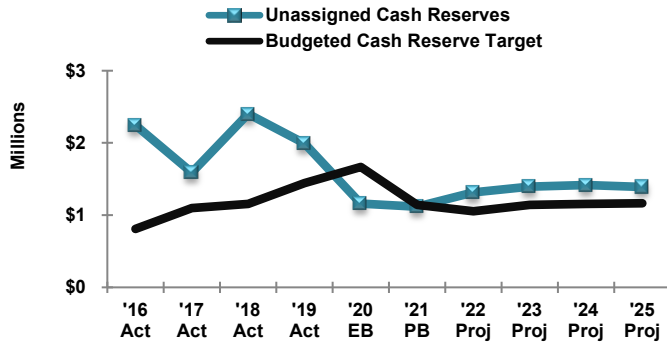
Budget Detail

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Parking Enforcement:						
Personnel Services	\$240,745	\$269,428	\$212,233	\$0	(\$269,428)	(100.0%)
Supplies and Materials	\$13,295	\$4,881	\$4,536	\$0	(\$4,881)	(100.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$15,680	\$15,084	\$15,084	\$0	(\$15,084)	(100.0%)
Utilities, Services, & Misc.	\$4,028	\$3,678	\$2,778	\$0	(\$3,678)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$273,748	\$293,071	\$234,631	\$0	(\$293,071)	(100.0%)
Traffic Control:						
Personnel Services	\$462,013	\$477,829	\$485,763	\$0	(\$477,829)	(100.0%)
Supplies and Materials	\$454,706	\$368,434	\$544,646	\$0	(\$368,434)	(100.0%)
Travel and Training	\$7,865	\$6,820	\$1,591	\$0	(\$6,820)	(100.0%)
Intragovernmental Charges	\$70,317	\$60,861	\$60,861	\$0	(\$60,861)	(100.0%)
Utilities, Services, & Misc.	\$22,472	\$31,253	\$25,467	\$0	(\$31,253)	(100.0%)
Capital	\$17,749	\$9,139	\$0	\$0	(\$9,139)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,035,122	\$954,336	\$1,118,328	\$0	(\$954,336)	(100.0%)
Department Totals						
Personnel Services	\$702,758	\$747,257	\$697,996	\$0	(\$747,257)	(100.0%)
Supplies and Materials	\$468,001	\$373,315	\$549,182	\$0	(\$373,315)	(100.0%)
Travel and Training	\$7,865	\$6,820	\$1,591	\$0	(\$6,820)	(100.0%)
Intragovernmental Charges	\$85,997	\$75,945	\$75,945	\$0	(\$75,945)	(100.0%)
Utilities, Services, & Misc.	\$26,500	\$34,931	\$28,245	\$0	(\$34,931)	(100.0%)
Capital	\$17,749	\$9,139	\$0	\$0	(\$9,139)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,308,870	\$1,247,407	\$1,352,959	\$0	(\$1,247,407)	(100.0%)

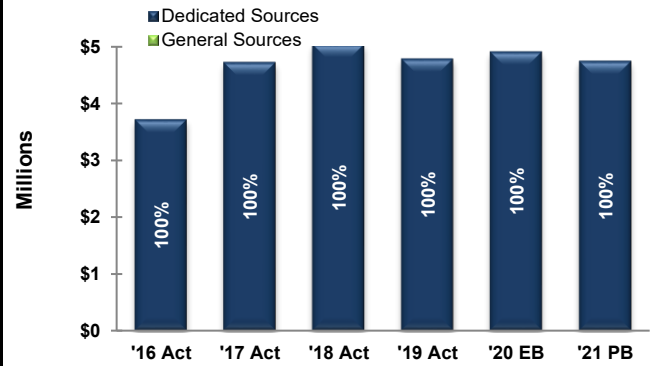
Note: In FY 2021 Parking Enforcement was moved to the Police Department and Traffic Control was moved to the Street Division.

Parking Utility Fund (Enterprise Fund)

Ending Unassigned Cash Reserves

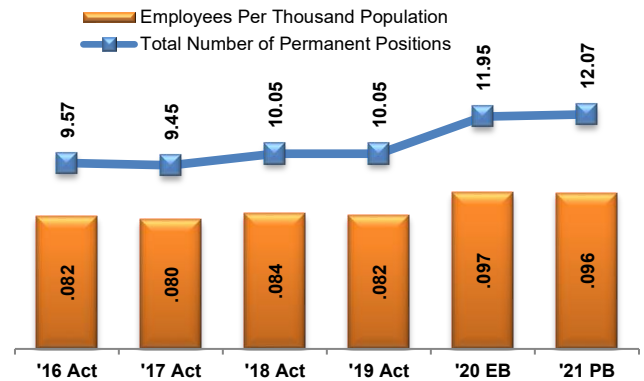


Funding Sources



Cash reserves will fall below the target in FY 2020 due to lower revenues resulting from COVID-19. Reserves will be built back up in FY 2021.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$574,696	\$752,267	\$578,335	\$736,888	(\$15,379)	(2.0%)
Supplies & Materials	\$80,036	\$279,578	\$116,733	\$250,762	(\$28,816)	(10.3%)
Travel & Training	\$9,765	\$12,000	\$12,000	\$12,000	\$0	0.0%
Intragov. Charges	\$330,629	\$317,127	\$322,951	\$921,853	\$604,726	190.7%
Utilities, Services & Misc.	\$1,616,497	\$1,866,070	\$1,866,163	\$1,074,644	(\$791,426)	(42.4%)
Capital	\$27,815	\$25,000	\$25,000	\$81,800	\$56,800	227.2%
Other	\$2,146,079	\$2,121,496	\$1,986,360	\$1,669,764	(\$451,732)	(21.3%)
Total	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)
Operating Expenses	\$2,502,677	\$3,279,232	\$2,948,372	\$3,837,841	\$558,609	17.0%
Non-Operating Expenses	\$298,013	\$448,734	\$313,598	\$25,290	(\$423,444)	(94.4%)
Debt Service	\$834,152	\$531,068	\$531,068	\$502,780	(\$28,288)	(5.3%)
Capital Additions	\$27,815	\$25,000	\$25,000	\$81,800	\$56,800	227.2%
Capital Projects	\$1,122,860	\$1,089,504	\$1,089,504	\$300,000	(\$789,504)	(72.5%)
Total Expenses	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$315,172	\$361,980	\$127,880	\$127,880	(\$234,100)	(64.7%)
Fees and Service Charges	\$4,566,706	\$4,569,827	\$3,832,839	\$4,483,803	(\$86,024)	(1.9%)
Other Local Revenues	\$309,518	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$441,731	\$946,823	\$136,028	(\$305,703)	(69.2%)
Less: Current Year Surplus	(\$405,879)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,785,517	\$5,373,538	\$4,907,542	\$4,747,711	(\$625,827)	(11.6%)

Department Summary

Description

The Parking Utility operates, maintains, and administers six parking facilities and seven surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, and other facilities.

Department Objective/Goals

The Parking Utility provides and maintains convenient and adequate parking, both on-street and off-street, in the downtown and college campus areas. The Parking Utility collects income for the financing, maintenance, and operation of the parking garages, parking meters, and surface lots.

Highlights/Significant Changes

- **No parking permit or meter rate increases proposed for FY 2021.**
- Per the recommendation of the City of Columbia's 2016 Parking and Traffic Management Task Force, and now the Parking Advisory Commission, the Parking Utility has hired Walker Consultants to complete both a Parking Utility Baseline Review and the facilitation of the development of a Residential Parking by Permit Only (RPPO) Program. The Baseline Review will serve as a starting point for an in-depth long-term operational and capital needs assessment for the utility; and the development of the RPPO program will provide an option for neighborhoods adjacent to downtown to mediate on-street parking challenges. Both of these efforts are currently underway and status updates will be provided at the onset of Fiscal Year 2020, or earlier.
- Gate Arm implementation will be completed by summer of 2020.
- From March 19, 2020 through June 15, 2020, the City suspended parking enforcement in the downtown due to COVID-19. This was done to support the downtown business community as well as to prevent the Municipal Court system from being overwhelmed.
- In June, the City Council approved a pilot program in which select parking spots downtown were designated solely for curbside pick up or carryout. This was done to assist local businesses in the downtown area and their customers.
- Intragovernmental charges reflect a \$0.6 million increase due to: the department paying Police for the cost of Parking Enforcement; payments to Streets & Engineering for maintenance of parking spaces will be recovered through intragovernmental charges instead of transfers; and increased General & Administrative fees for costs that were previously not recovered.

Strategic Priority: Infrastructure - Connecting the Community

Capital Projects

Major Projects

- Camera System Replacement
- City Hall Alley - parking pavers
- Elevator Upgrades
- Garage Security Fencing
- Major Maintenance: 8th/Cherry Parking Structure
- Short Street Garage bathroom

Fiscal Impact

- Camera System Replacement - no fiscal impact, will continue to have maintenance agreements on the new cameras.

Parking Utility Fund

Fund 556x

Authorized Personnel					
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.20	0.20	0.20	0.20	
5901 - Director, Public Works ++	0.10	0.10	0.10	0.12	0.02
5800 - Asst. to the Pub. Works Dir.	0.15	0.15	0.15	0.15	
4702 - Transit & Parking Manager	0.50	0.50	0.50	0.50	
3032 - Parking Meter Repair Tech-773	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor #	1.00	0.00	0.00	0.00	
3024 - Parking Utility Supervisor #	0.00	1.00	1.00	1.00	
3018 - Parking Meter Repair. Asst.-773	2.00	2.00	2.00	2.00	
2397 - Maintenance Assistant - 773 ^ ^^	0.00	1.00	1.00	3.00	2.00
2395 - Maintenance Associate - 773	1.00	1.00	1.00	1.00	
3030 - Sr. Utility Maint Mech - 773 ^	0.00	1.00	1.00	1.00	
2003 - Custodian-773 ^^	2.00	2.00	2.00	0.00	(2.00)
4810 - Marketing Specialist **	0.00	0.00	0.00	0.40	0.40
1007 - Administrative Supervisor ##	0.30	0.30	0.30	0.00	(0.30)
1006 - Senior Admin. Support Asst. *	1.75	1.65	1.65	1.65	
Total Personnel	10.05	11.95	11.95	12.07	0.12
Permanent Full-Time	10.05	11.95	11.95	12.07	0.12
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.05	11.95	11.95	12.07	0.12

^ In FY 2020, 1.00 FTE Maintenance Assistant - 773 and (1) 1.00 FTE Sr Utility Maintenance Mechanic were added for night shift duties related to the gate-arm system and other parking infrastructure duties.

* In FY 2020, 0.10 FTE Senior Administrative Support Assistant was reallocated to Streets and Engineering.

In FY 2020 1.00 FTE Parking Supervisor title was changed to Parking Utility Supervisor.

++ In FY 2021, 0.02 FTE Director, Public Works was reallocated from Parking Enforcement to Parking.

** In FY 2021, 0.4 FTE Marketing Specialist position was reallocated from Community Relations to Parking as positions were transitioned back to the departments in which they work.

^^ In FY 2021, 2.00 FTE Custodian - 773 were reassigned to Maintenance Assistant - 773 due to maintenance plan review.

In FY 2021, 0.30 FTE Administrative Supervisor position was deleted due to budget cuts.

Budget Detail for Capital Projects

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B
Personnel Services	\$8,060	\$0	\$0	\$0	\$0
Supplies and Materials	\$364	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0
Utilities, Services, & Misc.	\$1,114,436	\$1,089,504	\$1,089,504	\$300,000	(\$789,504)
Capital	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total	\$1,122,860	\$1,089,504	\$1,089,504	\$300,000	(\$789,504)

Parking

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Parking

1	Parking Infra Upgrades & Maint PK062 [ID: 2064]						2018	2018
	Ent Rev		\$300,000	\$300,000	\$300,000			
	Total		\$300,000	\$300,000	\$300,000			
2	8th/Cherry Garage Major Maintenance PK075 [ID: 2261]						2021	2021
	Ent Rev	\$200,000						
	Total	\$200,000						
3	Electric Charging Station - 5th & Walnut - PK073 [ID: 2159]						2022	2022
	Ent Rev	\$20,000						
	Total	\$20,000						
4	Elevator Upgrades PK069 [ID: 2155]						2020	2020
	Ent Rev	\$100,000						
	Total	\$100,000						
5	Garage Building Assessment PK076 [ID: 2262]						2022	2021
	Ent Rev	\$200,000						
	Total	\$200,000						

Parking Funding Source Summary

Ent Rev	\$300,000	\$220,000	\$300,000	\$300,000	\$300,000		
New Funding	\$300,000	\$220,000	\$300,000	\$300,000	\$300,000	\$0	
Total	\$300,000	\$220,000	\$300,000	\$300,000	\$300,000	\$0	

Parking Current Capital Projects

1	5th/Walnut Repair PK068 [ID: 2146]	2018	2019
2	8th & Cherry - Energy Efficiency - PK058 [ID: 1968]	2016	2016
3	Camera System Replacement PK065 [ID: 2111]	2019	2019
4	City Hall Alley - Parking Pavers PK072 [ID: 2158]	2020	2020
5	Garage Gate Arms & Payment System - PK059 [ID: 1873]	2017	2019
6	Garage Security Fencing PK071 [ID: 2157]	2020	2020
7	MM - 10th/Cherry Parking Structure PK064 [ID: 2072]	2018	2018
8	MM - 8th/Cherry Parking Structure Roof PK067 [ID: 2112]	2020	2020
9	MM - Plaza Garage PK066 [ID: 2113]	2019	2019
10	Parking Ramp Access Control PK063 [ID: 2065]	2025	2026
11	Short Street Garage Bathroom PK070 [ID: 2156]	2020	2020

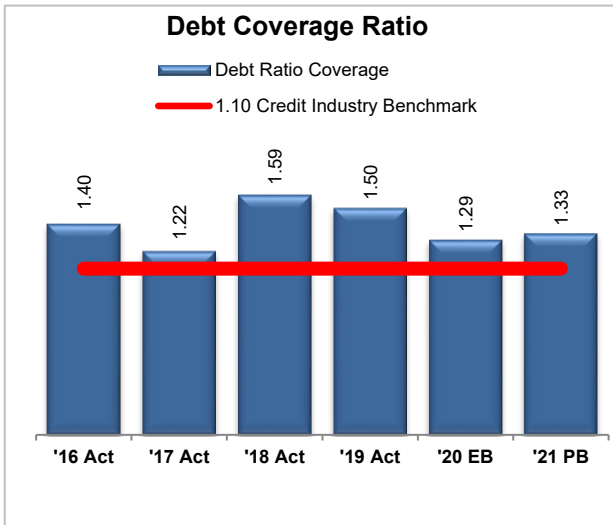
Parking Impact of Capital Projects

MM - Plaza Garage PK066 [ID: 2113]
Continued maintenance through painting, joint sealant and deck replacement as needed.

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.

Debt Service Ratios



Debt coverage ratio is **net revenues** (operating revenues plus interest, revenue from other governmental units, and miscellaneous revenue) less (operating expenses without depreciation plus bank and paying agent fees plus transfers out) 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 our analysis, we have included the total bond debt payment (on revenue and special obligation bonds).

The debt coverage ratio is above the 1.10 credit industry benchmark for all years shown.

Debt Service Information

'12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$8,925,000	.55% - 4.00%	03/01/31	\$5,650,000

In March 2012, the City issued \$8,925,000 of Taxable (\$1,665,000) and Tax-Exempt (\$7,260,000) Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Short Street Garage.

'15 Parking System S.O. Refunding Bonds (12/8/15)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$1,135,000	5.00%	02/01/21	\$115,000

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of the issue, \$1,135,000 was to currently refund the outstanding portion, \$1,135,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 Parking portions.

'19 Parking System S.O. Refunding Bonds (03/18/19)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$10,400,000	2.3% - 5.00%	03/01/34	\$10,050,000

In April of 2019, the City of Columbia issued \$10,400,000 of Taxable Special Obligation Refunding Bonds. The Bonds were issued to refund the outstanding portion of the Series 2009 Special Obligation Build America Bonds.

Debt Service Requirements

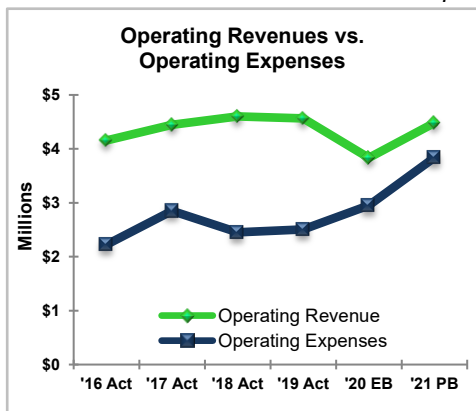
Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2021	\$915,000	\$502,265	\$1,417,265
2022	\$1,060,000	\$473,753	\$1,533,753
2023	\$1,085,000	\$442,728	\$1,527,728
2024	\$1,125,000	\$411,033	\$1,536,033
2025	\$1,160,000	\$371,563	\$1,531,563
2026	\$1,205,000	\$322,488	\$1,527,488
2027	\$1,255,000	\$271,994	\$1,526,994
2028	\$1,300,000	\$227,025	\$1,527,025
2029	\$1,330,000	\$190,288	\$1,520,288
2030	\$1,370,000	\$149,650	\$1,519,650
2031	\$1,415,000	\$102,050	\$1,517,050
2032	\$840,000	\$65,250	\$905,250
2033	\$865,000	\$39,675	\$904,675
2034	\$890,000	\$13,350	\$903,350
Total	\$15,815,000	\$3,583,109	\$19,398,109

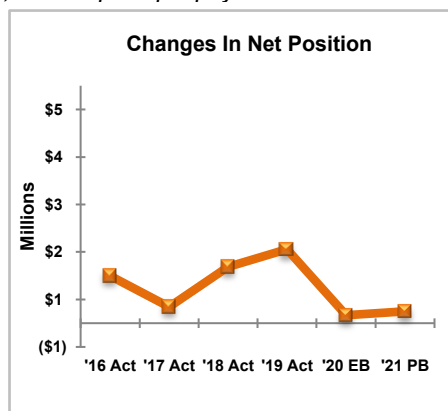
Revenues, Expenses and Changes in Net Position Parking Utility Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Meters	\$1,929,133	\$2,070,000	\$1,416,266	\$1,914,619
Garages	\$2,079,069	\$1,944,031	\$1,859,694	\$2,042,678
Reserved Lots	\$395,377	\$383,061	\$387,245	\$353,771
Other	\$163,127	\$172,735	\$169,634	\$172,735
Total Operating Revenues	\$4,566,706	\$4,569,827	\$3,832,839	\$4,483,803
Operating Expenses:				
Personnel Services	\$566,636	\$752,267	\$578,335	\$736,888
Supplies & Materials	\$79,672	\$279,578	\$116,733	\$250,762
Travel & Training	\$9,765	\$12,000	\$12,000	\$12,000
Intragovernmental Charges	\$330,629	\$317,127	\$322,951	\$921,853
Utilities, Services & Other Misc.	\$502,061	\$776,566	\$776,659	\$774,644
Depreciation	\$1,013,914	\$1,141,694	\$1,141,694	\$1,141,694
Total Operating Expenses	\$2,502,677	\$3,279,232	\$2,948,372	\$3,837,841
Operating Income (Loss)	\$2,064,029	\$1,290,595	\$884,467	\$645,962
Non-Operating Revenues:				
Investment Revenue	\$315,172	\$361,980	\$127,880	\$127,880
Grants	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$441	\$0	\$0	\$0
Misc. Non-Operating Revenue (Cap Proj)	\$309,077	\$0	\$0	\$0
Total Non-Operating Revenues	\$624,690	\$361,980	\$127,880	\$127,880
Non-Operating Expenses:				
Interest Expense	\$685,885	\$530,553	\$530,553	\$502,265
Bank & Paying Agent Fees	\$148,267	\$515	\$515	\$515
Loss on Disposal Assets	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$834,152	\$531,068	\$531,068	\$502,780
Total Non-Operating Revenues (Expenses)	(\$209,462)	(\$169,088)	(\$403,188)	(\$374,900)
Income (Loss) Before Transfers	\$1,854,567	\$1,121,507	\$481,279	\$271,062
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Operating	(\$298,013)	(\$448,734)	(\$313,598)	(\$25,290)
Transfers Out - CIP	\$0	\$0	\$0	\$0
Total Transfers and Contributions	(\$298,013)	(\$448,734)	(\$313,598)	(\$25,290)
Change in Net Position	\$1,556,554	\$672,773	\$167,681	\$245,772
Net Position - Beginning	\$18,277,830	\$19,834,384	\$19,834,384	\$20,002,065
Net Position - Ending	\$19,834,384	\$20,507,157	\$20,002,065	\$20,247,837

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



Operating revenues have been above operating expenses for the past five years. The operating revenues are also used to fund capital project costs and make debt principal payments which are not included in this statement. For a more complete look at total sources and uses, please refer to the financial sources and uses statement on the next page.



Financial Sources and Uses
Parking Utility Fund Operations

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Meters	\$1,929,133	\$2,070,000	\$1,416,266	\$1,914,619
Garages	\$2,079,069	\$1,944,031	\$1,859,694	\$2,042,678
Reserved Lot	\$395,377	\$383,061	\$387,245	\$353,771
Other Fees	\$163,127	\$172,735	\$169,634	\$172,735
Interest Revenue	\$315,172	\$361,980	\$127,880	\$127,880
Less: GASB 31 Interest Adjustment	(\$60,419)	\$0	\$0	\$0
Miscellaneous Revenue (Operations)	\$441	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$4,821,900	\$4,931,807	\$3,960,719	\$4,611,683
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,821,900	\$4,931,807	\$3,960,719	\$4,611,683
Financial Uses				
Personnel Services	\$566,636	\$752,267	\$578,335	\$736,888
Less: GASB 16 Vacation Liability Adjustment	(\$580)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$12,334	\$0	\$0	\$0
Less: GASB 75 Adjustment	(\$2,273)	\$0	\$0	\$0
Supplies & Materials	\$79,672	\$279,578	\$116,733	\$250,762
Travel & Training	\$9,765	\$12,000	\$12,000	\$12,000
Intragovernmental Charges	\$330,629	\$317,127	\$322,951	\$921,853
Utilities, Services & Other Misc.	\$502,061	\$776,566	\$776,659	\$774,644
Interest Expense	\$685,885	\$530,553	\$530,553	\$502,265
Bank and Paying Agent Fees	\$148,267	\$515	\$515	\$515
Transfers Out	\$298,013	\$448,734	\$313,598	\$25,290
Principal Payments	\$1,485,414	\$895,000	\$895,000	\$915,000
Capital Additions	\$27,815	\$25,000	\$25,000	\$81,800
Enterprise Revenues used for Capital Projects	\$1,122,860	\$1,089,504	\$1,089,504	\$300,000
Total Financial Uses	\$5,266,498	\$5,126,844	\$4,660,848	\$4,521,017
Financial Sources Over/(Under) Financial Uses	(\$444,598)	(\$195,037)	(\$700,129)	\$90,666
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,995,156	\$1,995,156	\$1,160,627
Financial Sources Over/(Under) Uses		(\$195,037)	(\$700,129)	\$90,666
Cash and Cash Equivalents	\$3,158,413			
Less: GASB 31 Pooled Cash Adjustment	\$457,214			
Less: Cash Restricted for RPPO program	(\$252,146)	(\$134,400)	(\$134,400)	(\$134,400)
Less: Cash Restricted for Capital Projects*	(\$1,368,325)			
Ending Cash Reserves	\$1,995,156	\$1,665,719	\$1,160,627	\$1,116,893
Budgeted Operating Expenses w/o Depr	\$1,964,269	\$2,137,550	\$2,137,550	\$2,696,147
Add: Budgeted Interest Expense	\$884,292	\$530,553	\$530,553	\$502,265
Add: Budgeted Bank and Paying Agent Fees	\$515	\$515	\$515	\$515
Add: Budgeted Operating Transfers Out	\$298,013	\$448,734	\$448,734	\$25,290
Add: Budgeted Principal Payments	\$1,069,016	\$895,000	\$895,000	\$915,000
Add: Budgeted Capital Additions	\$7,000	\$25,000	\$25,000	\$81,800
Add: Budgeted Ent Revenue for CIP	\$600,000	\$860,000	\$860,000	\$300,000
Total Budgeted Financial Uses	\$4,823,105	\$4,897,352	\$4,897,352	\$4,521,017
Less: Ent Rev Budgeted for current year CIP	(\$600,000)	(\$860,000)	(\$860,000)	(\$300,000)
Operational Expenses	\$4,223,105	\$4,037,352	\$4,037,352	\$4,221,017
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$844,621	\$807,470	\$807,470	\$844,203
Add: Ent Rev Budgeted for current year CIP	\$600,000	\$860,000	\$860,000	\$300,000
Budgeted Cash Reserve Target	\$1,444,621	\$1,667,470	\$1,667,470	\$1,144,203
Above/(Below) Budgeted Cash Reserve Target	\$550,535	(\$1,751)	(\$506,843)	(\$27,310)
Debt Coverage Ratio	1.36	1.65	1.29	1.33

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

Financial Sources and Uses
Parking Utility Fund Operations

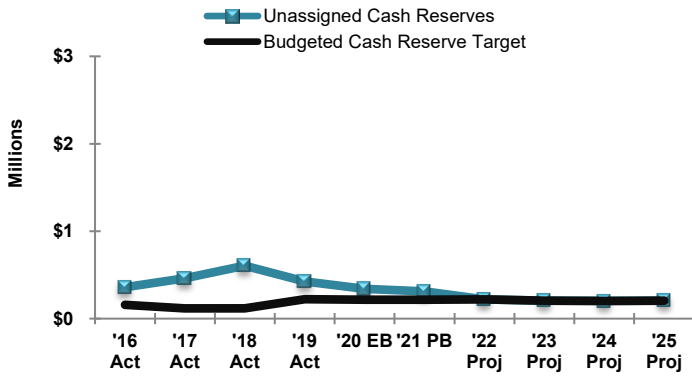
	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Meters	\$1,914,619	\$1,914,619	\$1,914,619	\$1,914,619
Garages	\$2,151,718	\$2,151,718	\$2,151,718	\$2,151,718
Reserved Lot	\$361,749	\$361,749	\$361,749	\$361,749
Other Fees	\$173,686	\$179,510	\$179,510	\$179,510
Interest Revenue	\$127,880	\$127,880	\$127,880	\$127,880
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue (Operations)	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$4,729,652	\$4,735,476	\$4,735,476	\$4,735,476
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,729,652	\$4,735,476	\$4,735,476	\$4,735,476
Financial Uses				
Personnel Services	\$751,626	\$766,659	\$781,992	\$797,632
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$132,143	\$133,582	\$135,084	\$136,653
Travel & Training	\$12,240	\$12,485	\$12,735	\$12,990
Intragovernmental Charges	\$934,516	\$958,267	\$981,934	\$1,000,967
Utilities, Services & Other Misc.	\$785,378	\$796,594	\$808,323	\$820,597
Interest Expense	\$473,753	\$442,728	\$411,033	\$371,563
Bank and Paying Agent Fees	\$515	\$515	\$515	\$515
Transfers Out	\$25,290	\$25,290	\$25,290	\$25,290
Principal Payments	\$1,060,000	\$1,085,000	\$1,125,000	\$1,160,000
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$220,000	\$300,000	\$300,000	\$300,000
Total Financial Uses	\$4,395,461	\$4,521,120	\$4,581,906	\$4,626,207
Financial Sources Over/(Under) Financial Uses	\$334,191	\$214,356	\$153,570	\$109,269
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$1,116,893	\$1,316,684	\$1,396,640	\$1,415,810
Financial Sources Over/(Under) Uses	\$334,191	\$214,356	\$153,570	\$109,269
Cash and Cash Equivalents				
Less: GASB 31 Pooled Cash Adjustment				
Less: Cash Restricted for RPPO program	(\$134,400)	(\$134,400)	(\$134,400)	(\$134,400)
Less: Cash Restricted for Capital Projects*				
Ending Cash Reserves	\$1,316,684	\$1,396,640	\$1,415,810	\$1,390,679
Budgeted Operating Expenses w/o Depr	\$2,615,903	\$2,667,587	\$2,720,068	\$2,768,839
Add: Budgeted Interest Expense	\$473,753	\$442,728	\$411,033	\$371,563
Add: Budgeted Bank and Paying Agent Fees	\$515	\$515	\$515	\$515
Add: Budgeted Operating Transfers Out	\$25,290	\$25,290	\$25,290	\$25,290
Add: Budgeted Principal Payments	\$1,060,000	\$1,085,000	\$1,125,000	\$1,160,000
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$220,000	\$300,000	\$300,000	\$300,000
Total Budgeted Financial Uses	\$4,395,461	\$4,521,120	\$4,581,906	\$4,626,207
Less: Ent Rev Budgeted for current year CIP	(\$220,000)	(\$300,000)	(\$300,000)	(\$300,000)
Operational Expenses	\$4,175,461	\$4,221,120	\$4,281,906	\$4,326,207
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$835,092	\$844,224	\$856,381	\$865,241
Add: Ent Rev Budgeted for current year CIP	\$220,000	\$300,000	\$300,000	\$300,000
Budgeted Cash Reserve Target	\$1,055,092	\$1,144,224	\$1,156,381	\$1,165,241
Above/(Below) Budgeted Cash Reserve Target	\$261,592	\$252,416	\$259,429	\$225,438

Debt Coverage Ratio 1.36 1.34 1.30 1.27

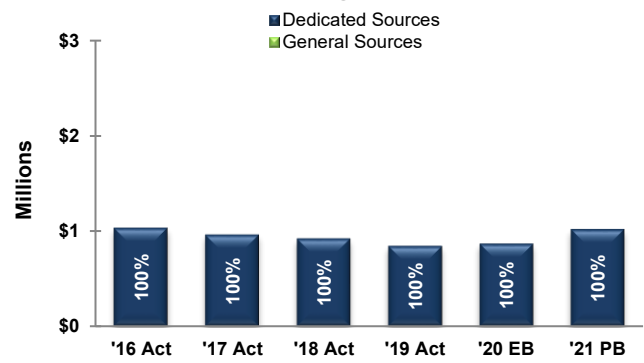
* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Cash and Cash Equivalents. This amount must be subtracted in order to calculate the cash and cash equivalents related to operations only.

Railroad Utility Fund

Ending Unassigned Cash Reserves

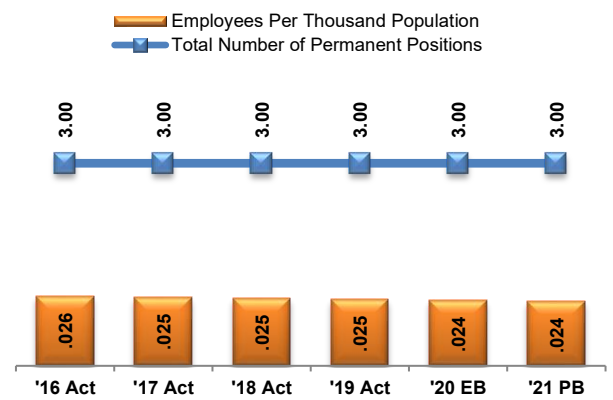


Funding Sources



Subsidies from the Utilities will continue to be used to ensure this fund stays at the cash reserve target.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$205,421	\$272,045	\$155,546	\$273,752	\$1,707	0.6%
Supplies & Materials	\$29,645	\$50,350	\$39,670	\$45,600	(\$4,750)	(9.4%)
Travel & Training	\$38	\$462	\$50	\$500	\$38	8.2%
Intragov. Charges	\$72,051	\$42,814	\$42,625	\$59,440	\$16,626	38.8%
Utilities, Services & Misc.	\$138,944	\$182,860	\$180,389	\$117,787	(\$65,073)	(35.6%)
Capital	\$147,884	\$25,000	\$25,000	\$100,000	\$75,000	300.0%
Other	\$416,384	\$419,042	\$418,042	\$415,872	(\$3,170)	(0.8%)
Total	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%
Operating Expenses	\$826,018	\$883,531	\$752,280	\$907,079	\$23,548	2.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$12,092	\$9,042	\$9,042	\$5,872	(\$3,170)	(35.1%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$172,257	\$100,000	\$100,000	\$100,000	\$0	0.0%
Total Expenses	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$148,037	\$0	\$0	\$0	\$0	
Interest Revenue	\$18,855	\$8,604	\$10,949	\$8,604	\$0	0.0%
Fees and Service Charges	\$326,630	\$263,000	\$222,600	\$208,000	(\$55,000)	(20.9%)
Other Local Revenues	\$150	\$0	\$0	\$0	\$0	
Transfers	\$100,307	\$218,617	\$218,617	\$441,106	\$222,489	101.8%
Use of Prior Year Sources	\$416,388	\$502,352	\$409,156	\$355,241	(\$147,111)	(29.3%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%

Department Summary

Description

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

Railroad is a department liaison for the Railroad Advisory Board.

Department Objectives

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

Highlights/Significant Changes

- In FY 2020 a request for proposal (RFP) was conducted for the Railroad and Transload Business Development opportunities. The primary goal of this was to ensure the sustainable operation of the Railroad and Transload facilities that serve our existing customers. The scope of the contract is still being negotiated.

Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Railroad Fund Operations	3.00	3.00	3.00	3.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

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Railroad Fund - Summary

Fund 503x

Budget Detail by Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Operations (7810)						
Personnel Services	\$205,421	\$272,045	\$155,546	\$273,752	\$1,707	0.6%
Supplies and Materials	\$29,645	\$50,350	\$39,670	\$45,600	(\$4,750)	(9.4%)
Travel and Training	\$38	\$462	\$50	\$500	\$38	8.2%
Intragovernmental Charges	\$72,051	\$42,814	\$42,625	\$59,440	\$16,626	38.8%
Utilities, Services, & Misc.	\$114,571	\$107,860	\$105,389	\$117,787	\$9,927	9.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$416,384	\$419,042	\$418,042	\$415,872	(\$3,170)	(0.8%)
Total	\$838,110	\$892,573	\$761,322	\$912,951	\$20,378	2.3%
Capital Projects (7888)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$24,373	\$75,000	\$75,000	\$0	(\$75,000)	(100.0%)
Capital	\$147,884	\$25,000	\$25,000	\$100,000	\$75,000	300.0%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$172,257	\$100,000	\$100,000	\$100,000	\$0	0.0%
Department Totals						
Personnel Services	\$205,421	\$272,045	\$155,546	\$273,752	\$1,707	0.6%
Supplies and Materials	\$29,645	\$50,350	\$39,670	\$45,600	(\$4,750)	(9.4%)
Travel and Training	\$38	\$462	\$50	\$500	\$38	8.2%
Intragovernmental Charges	\$72,051	\$42,814	\$42,625	\$59,440	\$16,626	38.8%
Utilities, Services, & Misc.	\$138,944	\$182,860	\$180,389	\$117,787	(\$65,073)	(35.6%)
Capital	\$147,884	\$25,000	\$25,000	\$100,000	\$75,000	300.0%
Other	\$416,384	\$419,042	\$418,042	\$415,872	(\$3,170)	(0.8%)
Total	\$1,010,367	\$992,573	\$861,322	\$1,012,951	\$20,378	2.1%

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
2626 - Railroad Operator	1.00	1.00	1.00	1.00	
2620 - Railroad Operations Manager	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Capital Projects

Major Projects

- Annual Capital Maintenance
- Annual Rail Replacement Program
- Annual Surfacing Program
- Annual Tie Program

Fiscal Impact

- None

Railroad

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Railroad

1 Annual Capital Maintenance - R0045 [ID: 626]								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
2 Annual Rail Replacement Program - R0014 [ID: 627]								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
3 Annual Surfacing Program - R0013 [ID: 629]								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
4 Annual Tie Program - R0012 [ID: 630]								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			

Railroad Funding Source Summary

Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
New Funding	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$0	
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$0	

Railroad Current Capital Projects

Railroad Impact of Capital Projects

Annual Capital Maintenance - R0045 [ID: 626]

Routine repairs required to keep railroad in service.

Annual Rail Replacement Program - R0014 [ID: 627]

Routine replacement of rail, some approaching 100 years old, is required to maintain safety of railroad operations.

Annual Surfacing Program - R0013 [ID: 629]

Track surface, or smoothness, must be maintained with in prescribed limits to maintain railroad service.

Annual Tie Program - R0012 [ID: 630]

Routine tie replacement required to keep railroad operating at acceptable level of service.

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.

Debt Service Information

9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511
 Balance As of 09/30/2020 - \$152,300
 Final Payment -09/30/2022

1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000
 Balance As of 09/30/2020 - \$36,395
 Final Payment - 12/01/2023

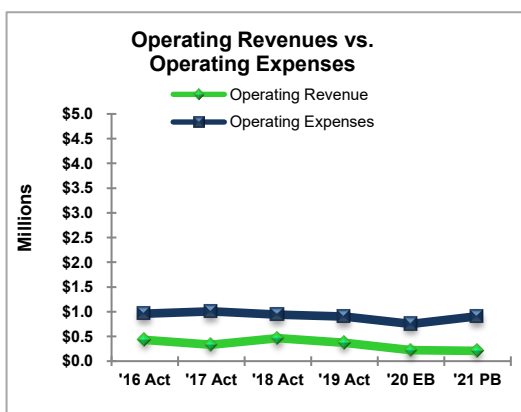
Loan Between Funds (Railroad & Electric)

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	<u>\$189,235</u>	<u>\$8,953</u>	<u>\$198,188</u>

Revenues, Expenses and Changes in Net Position Railroad Fund

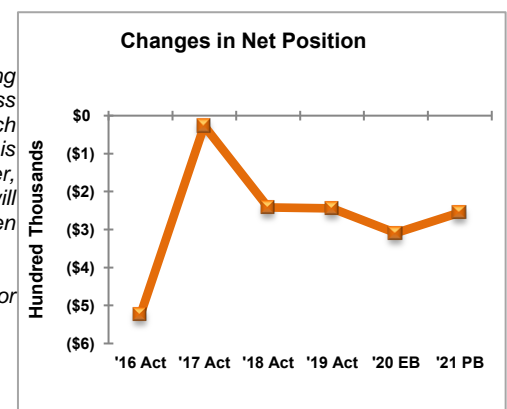
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Switching Fees	\$297,728	\$255,000	\$200,000	\$200,000
User Charges	\$28,902	\$8,000	\$22,600	\$8,000
Total Operating Revenues	\$326,630	\$263,000	\$222,600	\$208,000
Operating Expenses:				
Personnel Services	\$205,421	\$272,045	\$155,546	\$273,752
Supplies & Materials	\$29,645	\$50,350	\$39,670	\$45,600
Travel & Training	\$38	\$462	\$50	\$500
Intragovernmental Charges	\$72,051	\$42,814	\$42,625	\$59,440
Utilities, Services & Other Misc.	\$114,571	\$107,860	\$105,389	\$117,787
Depreciation	\$404,292	\$410,000	\$409,000	\$410,000
Total Operating Expenses	\$826,018	\$883,531	\$752,280	\$907,079
Operating Income (Loss)	(\$499,388)	(\$620,531)	(\$529,680)	(\$699,079)
Non-Operating Revenues:				
Investment Revenue	\$18,855	\$8,604	\$10,949	\$8,604
Revenue from Other Gov. Units	\$148,037	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$150	\$0	\$0	\$0
Total Non-Operating Revenues	\$167,042	\$8,604	\$10,949	\$8,604
Non-Operating Expenses:				
Interest Expense	\$12,092	\$9,042	\$9,042	\$5,872
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$12,092	\$9,042	\$9,042	\$5,872
Total Non-Operating Revenues (Expenses)	\$154,950	(\$438)	\$1,907	\$2,732
Income (Loss) Before Transfers	(\$344,438)	(\$620,969)	(\$527,773)	(\$696,347)
Transfers In -Subsidy	\$100,307	\$218,617	\$218,617	\$441,106
Total Transfers In	\$100,307	\$218,617	\$218,617	\$441,106
Transfers Out	\$0	\$0	\$0	\$0
Total Transfers and Contributions	\$100,307	\$218,617	\$218,617	\$441,106
Change In Net Position	(\$244,131)	(\$402,352)	(\$309,156)	(\$255,241)
Net Position - Beginning	\$7,416,752	\$7,172,621	\$7,172,621	\$6,863,465
Net Position - Ending	\$7,172,621	\$6,770,269	\$6,863,465	\$6,608,224

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



Operating revenues have been below operating expenses since FY 2016. A Railroad business plan has been developed and is reviewed each year to determine the long-term viability of this operation. Transfers in from Sewer, Water, Electric, Solid Waste, and Transload will continue to be utilized to fund the gap between revenues and expenses.

Changes in Net Position have been negative for most years.



**Financial Sources and Uses
Railroad Fund**

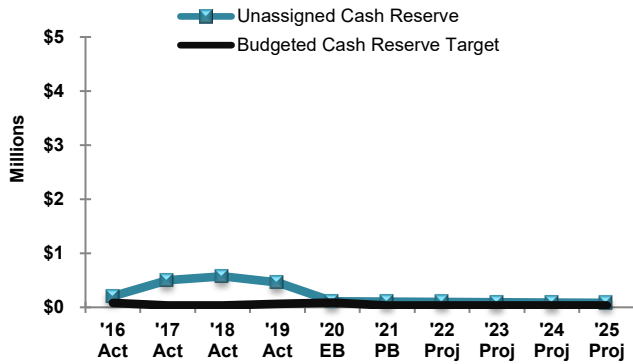
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Switching Fees	\$297,728	\$255,000	\$200,000	\$200,000
User Charges	\$28,902	\$8,000	\$22,600	\$8,000
Interest Revenues	\$18,855	\$8,604	\$10,949	\$8,604
Less: GASB 31 Interest Adjustment	(\$5,257)	\$0	\$0	\$0
Revenue from Other Gov. Units	\$0			
Other Local Revenues	\$150	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$340,378	\$271,604	\$233,549	\$216,604
Transfers In	\$100,307	\$218,617	\$218,617	\$441,106
Total Financial Sources	\$440,685	\$490,221	\$452,166	\$657,710
Financial Uses				
Personnel Services	\$205,421	\$272,045	\$155,546	\$273,752
Less: GASB 16 Vacation Liability Adjustment	\$1,431	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 Other Post Employment Bnft Adj	\$1,279	\$0	\$0	\$0
Supplies & Materials	\$29,645	\$50,350	\$39,670	\$45,600
Travel & Training	\$38	\$462	\$50	\$500
Intragovernmental Charges	\$72,051	\$42,814	\$42,625	\$59,440
Utilities, Services & Other Misc.	\$114,571	\$107,860	\$105,389	\$117,787
Interest Expense	\$12,092	\$9,042	\$9,042	\$5,872
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$0	\$0	\$0
Principal Payments	\$79,290	\$82,341	\$82,341	\$85,511
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$172,257	\$100,000	\$100,000	\$100,000
Total Financial Uses	\$688,075	\$664,914	\$534,663	\$688,462
Financial Sources Over/(Under)	(\$247,390)	(\$174,693)	(\$82,497)	(\$30,752)
* Transfers Out do not include transfers that impact fund equity and not cash.				
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$423,178	\$423,178	\$340,681
Financial Sources Over/(Under) Uses		(\$174,693)	(\$82,497)	(\$30,752)
Cash and Cash Equivalents	\$431,230			
Less: GASB 31 Pooled Cash Adjustment	\$14,901			
Less: Cash Restricted for Capital Projects	(\$154,776)			
Add: Inventory	\$131,823			
Ending Cash Reserves	\$423,178	\$248,485	\$340,681	\$309,929
Budgeted Operating Expenses w/o Depr	\$517,749	\$485,242	\$485,242	\$497,079
Add: Budgeted Interest Expense	\$12,092	\$9,042	\$9,042	\$5,872
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$79,290	\$82,341	\$82,341	\$85,511
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$100,000	\$100,000	\$100,000	\$100,000
Total Budgeted Financial Uses	\$709,131	\$676,625	\$676,625	\$688,462
Less: Ent Rev Budgeted for current year CIP	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Operational Expenses	\$609,131	\$576,625	\$576,625	\$588,462
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$121,826	\$115,325	\$115,325	\$117,692
Add: Ent Rev Budgeted for current year CIP	\$100,000	\$100,000	\$100,000	\$100,000
Budgeted Cash Reserve Target	\$221,826	\$215,325	\$215,325	\$217,692
Above/(Below) Cash Reserve Target	\$201,352	\$33,160	\$125,356	\$0

**Financial Sources and Uses
Railroad Fund**

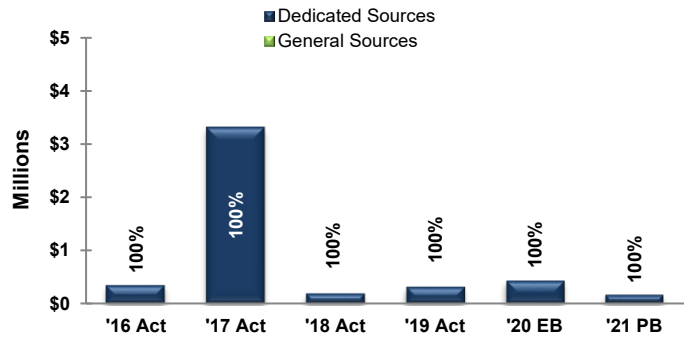
	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Switching Fees	\$202,000	\$204,020	\$206,060	\$208,121
User Charges	\$8,080	\$8,161	\$8,243	\$8,325
Interest Revenues	\$8,604	\$8,604	\$8,604	\$8,604
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Revenue from Other Gov. Units				
Other Local Revenues	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$218,684	\$220,785	\$222,907	\$225,050
Transfers In	\$386,144	\$385,137	\$392,088	\$392,527
Total Financial Sources	\$604,828	\$605,922	\$614,995	\$617,577
Financial Uses				
Personnel Services	\$276,490	\$279,255	\$282,048	\$284,868
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 Other Post Employment Bnft Adj	\$0	\$0	\$0	\$0
Supplies & Materials	\$45,600	\$45,600	\$45,600	\$45,600
Travel & Training	\$500	\$500	\$500	\$500
Intragovernmental Charges	\$60,926	\$62,449	\$64,010	\$65,610
Utilities, Services & Other Misc.	\$120,732	\$120,732	\$120,732	\$120,732
Interest Expense	\$2,578	\$477	\$26	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$0	\$0	\$0
Principal Payments	\$88,805	\$11,860	\$3,059	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$100,000	\$100,000	\$100,000	\$100,000
Total Financial Uses	\$695,631	\$620,873	\$615,975	\$617,310
Financial Sources Over/(Under)	(\$90,803)	(\$14,951)	(\$980)	\$267
<i>* Transfers Out do not include transfers that impact fund equity and not cash.</i>				
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$309,929	\$219,126	\$204,175	\$203,195
Financial Sources Over/(Under) Uses	(\$90,803)	(\$14,951)	(\$980)	\$267
Cash and Cash Equivalents				
Less: GASB 31 Pooled Cash Adjustment				
Less: Cash Restricted for Capital Projects				
Add: Inventory				
Ending Cash Reserves	\$219,126	\$204,175	\$203,195	\$203,462
Budgeted Operating Expenses w/o Depr	\$504,248	\$508,536	\$512,890	\$517,310
Add: Budgeted Interest Expense	\$2,578	\$477	\$26	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$88,805	\$11,860	\$3,059	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$100,000	\$100,000	\$100,000	\$100,000
Total Budgeted Financial Uses	\$695,631	\$620,873	\$615,975	\$617,310
Less: Ent Rev Budgeted for current year CIP	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Operational Expenses	\$595,631	\$520,873	\$515,975	\$517,310
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$119,126	\$104,175	\$103,195	\$103,462
Add: Ent Rev Budgeted for current year CIP	\$100,000	\$100,000	\$100,000	\$100,000
Budgeted Cash Reserve Target	\$219,126	\$204,175	\$203,195	\$203,462
Above/(Below) Cash Reserve Target	\$0	\$0	\$0	\$0

Transload Facility

Unassigned Cash Reserves

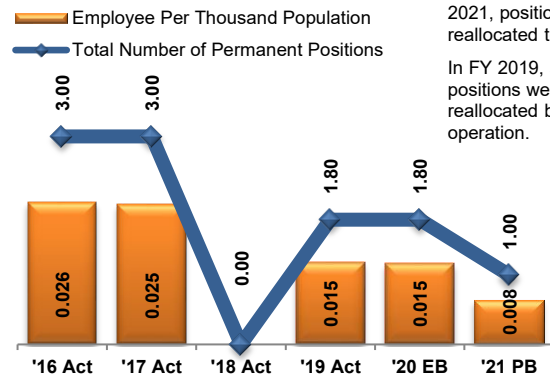


Funding Sources



Cash reserves are expected to decrease in FY 2020 due to lower customer demand for service. In FY 2021, portions of positions will be reallocated to Electric to improve the financial condition of this fund.

Permanent Positions



In FY 2018 and FY 2021, positions were reallocated to Electric.
In FY 2019, some of the positions were reallocated back to the operation.

Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$130,484	\$134,386	\$128,923	\$74,718	(\$59,668)	(44.4%)
Supplies & Materials	\$586	\$1,200	\$1,200	\$1,200	\$0	0.0%
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$3,599	\$3,599	\$6,706	\$3,107	86.3%
Utilities, Services & Misc.	\$80,672	\$74,472	\$75,234	\$81,248	\$6,776	9.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$100,307	\$218,617	\$218,617	\$0	(\$218,617)	(100.0%)
Total	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)
Operating Expenses	\$211,742	\$213,657	\$208,956	\$163,872	(\$49,785)	(23.3%)
Non-Operating Expenses	\$100,307	\$218,617	\$218,617	\$0	(\$218,617)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$21,192	\$1,226	\$8,700	\$1,226	\$0	0.0%
Fees and Service Charges	\$158,690	\$248,000	\$69,000	\$158,000	(\$90,000)	(36.3%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$132,167	\$183,048	\$349,873	\$4,646	(\$178,402)	(97.5%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$312,049	\$432,274	\$427,573	\$163,872	(\$268,402)	(62.1%)

Department Summary

Description

This fund is responsible for the operation and maintenance of the Transload Facility.

Department Objectives

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

Highlights/Significant Changes

- The Transload Facility was established as a separate fund in the FY 2013 budget.
- In FY 2020 a request for proposal (RFP) was conducted for the Railroad and Transload Business Development opportunities. The primary goal of this was to ensure the sustainable operation of the Railroad and Transload facilities that serve our existing customers. The scope of the contract is still being negotiated.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
2616 - Transload Operations Suprv. +	0.90	0.90	0.90	0.50	(0.40)
2298 - Senior Equipment Operator ^	0.90	0.00	0.00	0.00	
2298 - CDL Operator ^ +	0.00	0.90	0.90	0.50	(0.40)
Total Personnel	1.80	1.80	1.80	1.00	(0.80)
Permanent Full-Time	1.80	1.80	1.80	1.00	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.80	1.80	1.80	1.00	(0.80)

^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator.

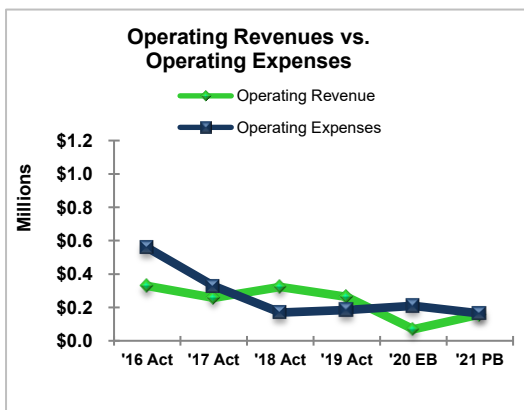
+ In FY 2021, 0.40 FTE Transload Operations Supervisor and 0.40 FTE CDL Operator were partially allocated to the Electric Utility due to fewer requests for service.

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Revenues, Expenses and Changes in Net Position Transload Facility Fund

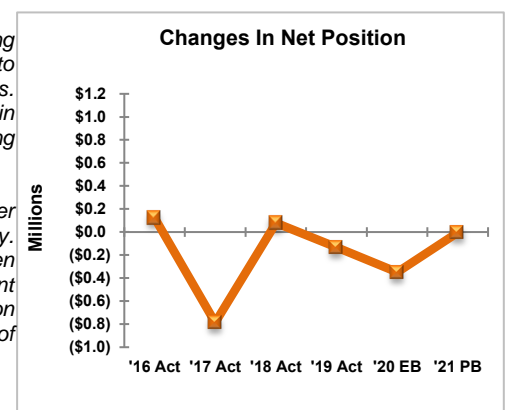
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Handling Fees	\$83,659	\$88,000	\$33,000	\$58,000
Warehousing	\$75,031	\$160,000	\$36,000	\$100,000
Services	\$0	\$0	\$0	\$0
Total Operating Revenues	\$158,690	\$248,000	\$69,000	\$158,000
Operating Expenses:				
Personnel Services	\$130,484	\$134,386	\$128,923	\$74,718
Supplies & Materials	\$586	\$1,200	\$1,200	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$3,599	\$3,599	\$6,706
Utilities, Services & Other Misc.	\$80,672	\$74,472	\$75,234	\$81,248
Depreciation	\$0	\$0	\$0	\$0
Total Operating Expenses	\$211,742	\$213,657	\$208,956	\$163,872
Operating Income (Loss)	(\$53,052)	\$34,343	(\$139,956)	(\$5,872)
Non-Operating Revenues:				
Investment Revenue	\$21,192	\$1,226	\$8,700	\$1,226
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$21,192	\$1,226	\$8,700	\$1,226
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$21,192	\$1,226	\$8,700	\$1,226
Income (Loss) Before Transfers	(\$31,860)	\$35,569	(\$131,256)	(\$4,646)
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$100,307)	(\$218,617)	(\$218,617)	\$0
Total Transfers and Contributions	(\$100,307)	(\$218,617)	(\$218,617)	\$0
Change in Net Position	(\$132,167)	(\$183,048)	(\$349,873)	(\$4,646)
Net Position - Beginning	\$620,535	\$488,368	\$488,368	\$138,495
Net Position - Ending	\$488,368	\$305,320	\$138,495	\$133,849

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



Operating revenues are higher than operating expenses for FY 2018 to FY 2019 due to increased solicitation of new business. Operating revenues dipped under expenses in FY 2020 due to lower than expected handling and warehousing revenues.

Transfers in FY 2017 are related to the transfer of the Transload building to the Electric utility. Transload will rent space from Electric when there is a need to do so. This arrangement helps keep expenses lower for this operation and helps ensure the future financial health of the operation.



**Financial Sources and Uses
Transload Facility Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Handling Fees	\$83,659	\$88,000	\$33,000	\$58,000
Warehousing	\$75,031	\$160,000	\$36,000	\$100,000
Services	\$0	\$0	\$0	\$0
Interest Revenue	\$21,192	\$1,226	\$8,700	\$1,226
Less: GASB 31 Interest Adjustment	(\$5,734)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$174,148	\$249,226	\$77,700	\$159,226
Transfers In*	\$0	\$0	\$0	\$0
Total Financial Sources	\$174,148	\$249,226	\$77,700	\$159,226
Financial Uses				
Personnel Services	\$130,484	\$134,386	\$128,923	\$74,718
Less: GASB 16 Vacation Liability Adjustment	(\$13,029)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$586	\$1,200	\$1,200	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$3,599	\$3,599	\$6,706
Utilities, Services & Other Misc.	\$80,672	\$74,472	\$75,234	\$81,248
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$100,307	\$218,617	\$218,617	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$299,020	\$432,274	\$427,573	\$163,872
Financial Sources Over/(Under) Uses	(\$124,872)	(\$183,048)	(\$349,873)	(\$4,646)
* Transfers In and Transfers Out do not include transfers that impact fund equity and not cash.				
Cash Reserves				
Beginning Unassigned Cash Reserve		\$459,121	\$459,121	\$109,248
Financial Sources Over/(Under) Uses		(\$183,048)	(\$349,873)	(\$4,646)
Cash and cash equivalents	\$446,329			
Less: GASB 31 Pooled Cash Adjustment	\$12,792			
Add: Inventory				
Ending Cash Reserves	\$459,121	\$276,073	\$109,248	\$104,602
Budgeted Operating Expenses w/o Depr	\$215,412	\$214,585	\$214,585	\$163,872
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$100,307	\$218,617	\$218,617	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$315,719	\$433,202	\$433,202	\$163,872
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$315,719	\$433,202	\$433,202	\$163,872
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$63,144	\$86,640	\$86,640	\$32,774
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$63,144	\$86,640	\$86,640	\$32,774
Above/(Below) Budgeted Cash Reserve Target	\$395,977	\$189,433	\$22,608	\$71,828

**Financial Sources and Uses
Transload Facility Fund**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Handling Fees	\$58,580	\$59,166	\$59,758	\$60,356
Warehousing	\$102,000	\$104,040	\$106,121	\$108,243
Services	\$0	\$0	\$0	\$0
Interest Revenue	\$1,226	\$1,226	\$1,226	\$1,226
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$161,806	\$164,432	\$167,105	\$169,825
Transfers In*	\$0	\$0	\$0	\$0
Total Financial Sources	\$161,806	\$164,432	\$167,105	\$169,825
Financial Uses				
Personnel Services	\$75,465	\$76,220	\$76,982	\$77,752
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,200	\$1,200	\$1,200	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$6,874	\$7,046	\$7,222	\$7,403
Utilities, Services & Other Misc.	\$83,279	\$85,361	\$87,495	\$89,682
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$166,818	\$169,827	\$172,899	\$176,037
Financial Sources Over/(Under) Uses	(\$5,012)	(\$5,395)	(\$5,794)	(\$6,212)
* Transfers In and Transfers Out do not include transfers that impact fund equity and not cash.				
Cash Reserves				
Beginning Unassigned Cash Reserve	\$104,602	\$99,590	\$94,195	\$88,401
Financial Sources Over/(Under) Uses	(\$5,012)	(\$5,395)	(\$5,794)	(\$6,212)
Cash and cash equivalents				
Less: GASB 31 Pooled Cash Adjustment				
Add: Inventory				
Ending Cash Reserves	\$99,590	\$94,195	\$88,401	\$82,189
Budgeted Operating Expenses w/o Depr	\$166,818	\$169,827	\$172,899	\$176,037
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$166,818	\$169,827	\$172,899	\$176,037
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$166,818	\$169,827	\$172,899	\$176,037
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$33,364	\$33,965	\$34,580	\$35,207
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$33,364	\$33,965	\$34,580	\$35,207
Above/(Below) Budgeted Cash Reserve Target	\$66,226	\$60,230	\$53,821	\$46,982

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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.

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

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

Water and Electric Fund

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

Sanitary Sewer Utility Fund

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

Solid Waste Utility Fund

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

Mid Missouri Solid Waste Management District

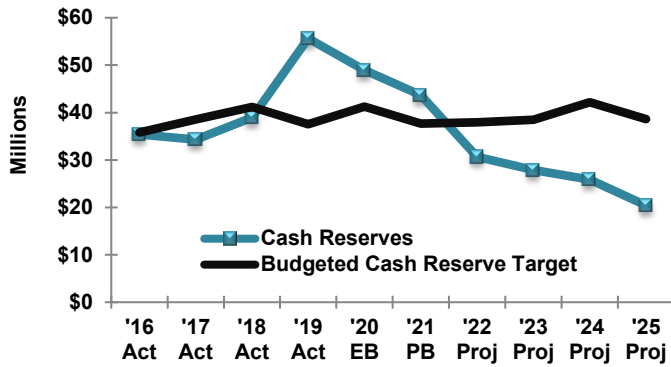
The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the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

Storm Water Utility Fund

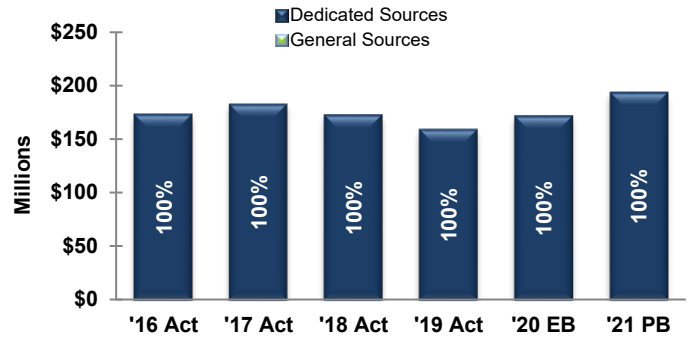
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

Water and Electric Utility - Summary

Ending Cash Reserves



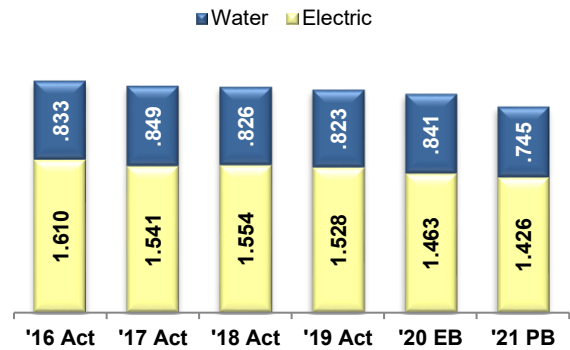
Funding Sources



Cash Reserves:

Cash reserves were above the target in FY 2019, but will steadily decline and be below the target beginning in FY 2022 without additional expense reductions or revenue increases.

Total Employees Per Thousand



Appropriations (Where the Money Goes)

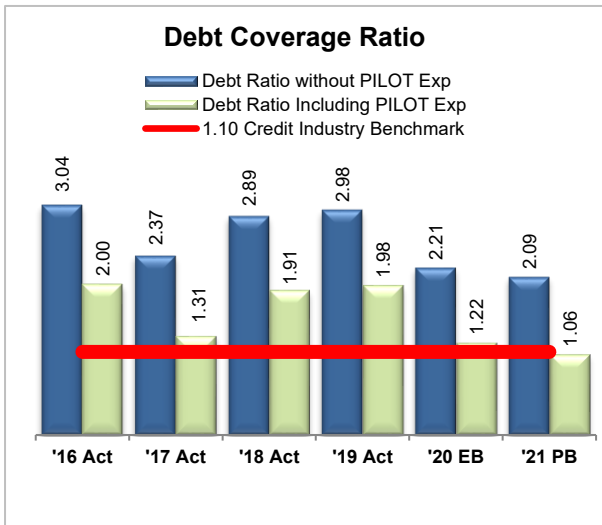
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$20,261,410	\$22,464,362	\$21,146,788	\$22,108,675	(\$355,687)	(1.6%)
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608	(\$8,126,980)	(10.4%)
Supplies & Materials	\$4,243,248	\$5,525,219	\$4,954,519	\$5,410,108	(\$115,111)	(2.1%)
Travel & Training	\$322,360	\$512,891	\$372,331	\$436,460	(\$76,431)	(14.9%)
Intragov. Charges	\$9,281,411	\$9,740,104	\$9,272,310	\$8,371,391	(\$1,368,713)	(14.1%)
Utilities, Services & Misc.	\$11,573,544	\$15,514,126	\$13,451,534	\$17,733,877	\$2,219,751	14.3%
Capital	\$4,272,974	\$10,020,100	\$9,722,032	\$27,631,000	\$17,610,900	175.8%
Other	\$41,246,619	\$41,245,861	\$41,107,933	\$40,686,729	(\$559,132)	(1.4%)
Total	\$158,011,877	\$183,450,251	\$170,586,447	\$192,678,848	\$9,228,597	5.0%
Operating Expenses	\$124,269,042	\$145,833,389	\$133,534,305	\$138,780,146	(\$7,053,243)	(4.8%)
Non-Operating Expenses	\$17,620,585	\$18,394,480	\$17,691,103	\$18,318,702	(\$75,778)	(0.4%)
Debt Service	\$7,688,007	\$7,180,282	\$7,617,007	\$6,474,000	(\$706,282)	(9.8%)
Capital Additions	\$1,399,189	\$3,667,100	\$3,369,032	\$2,536,000	(\$1,131,100)	(30.8%)
Capital Projects	\$7,035,054	\$8,375,000	\$8,375,000	\$26,570,000	\$18,195,000	217.3%
Total Expenses	\$158,011,877	\$183,450,251	\$170,586,447	\$192,678,848	\$9,228,597	5.0%

Funding Sources (Where the Money Comes From)

Grants and Capital Contributions	\$0	\$0	\$0	\$0	\$0	
Interest	\$3,913,914	\$1,944,884	\$2,917,179	\$2,380,000	\$435,116	22.4%
Fees and Service Charges	\$154,390,882	\$165,371,924	\$153,059,148	\$155,439,449	(\$9,932,475)	(6.0%)
Other Local Revenues	\$1,606,241	\$1,647,168	\$1,196,908	\$1,581,639	(\$65,529)	(4.0%)
Transfers	\$0	\$0	\$0	\$1,514,073	\$1,514,073	
Use of Prior Year Sources	\$0	\$14,486,275	\$13,413,212	\$31,763,687	\$17,277,412	119.3%
Less: Current Year Surplus	(\$1,899,160)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$158,011,877	\$183,450,251	\$170,586,447	\$192,678,848	\$9,228,597	5.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$158,011,877	\$183,450,251	\$170,586,447	\$192,678,848	\$9,228,597	13.0%

Water and Electric Bonds

Debt Service Ratios



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

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

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

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

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

For the period shown, the debt coverage ratio has been consistently above the 1.10 level without including PILOT expense.

Water and Electric Bonds

Debt Service Information

'12 Electric Special Obligation Bonds (05/21/2012)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$25,400,000	2.00% - 5.00%	10/01/33	\$18,325,000

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 Electric Special Obligation Bonds (12/13/12)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$39,955,000	2.00% - 4.00%	09/01/32	\$31,225,000

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.

'14 Water and Electric System Rev. Refunding Bonds (05/17/11)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$14,180,000	2.00% - 3.00%	10/01/28	\$8,380,000

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.

'15 Water and Electric System Refunding & Improvement Rev. Bonds (08/05/2015)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$51,280,000	3.125% - 5.00%	10/01/45	\$39,960,000

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 Information

'19 Water and Electric System Revenue

Bond: Series 2019A (5/21/2019)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$15,150,000	3.00% - 5.00%	10/01/49	\$15,150,000

In May 2019, The City issued \$15,150,000 of Water and Electric System Revenue 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 for the purpose of providing funds for acquiring, constructing, extending and improving the Water System.

19 Water and Electric System Revenue

Refunding Bonds: Series 2019B (October 2019)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$70,445,000	3.00% - 5.00%	10/01/42	\$70,445,000

In October of 2019, the City issued \$70,445,000 of Water and Electric System Revenue Refunding Bonds. The bonds are to be paid by the net revenues of the system and certain accounts under the Bond Ordinance to the extent pledged under the Ordinance. The bonds were issued for the current refunding of the 2009A Water and Electric System Revenue Bonds and the refunding of the 2011A Water and Electric System Revenue Refunding and Improvement Bonds.

Water and Electric Bonds

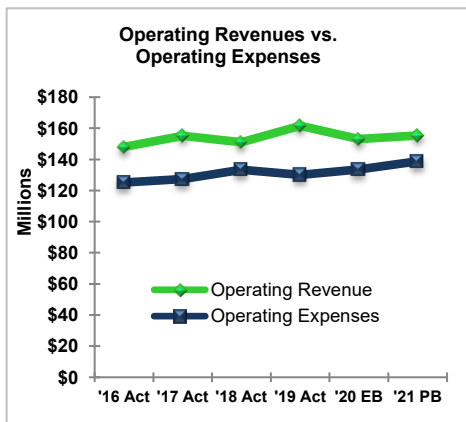
Debt Service Requirements

<u>Fiscal Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$10,420,000	\$6,471,500	\$16,891,500
2022	\$10,895,000	\$6,004,575	\$16,899,575
2023	\$11,360,000	\$5,561,850	\$16,921,850
2024	\$9,915,000	\$5,139,719	\$15,054,719
2025	\$10,295,000	\$4,760,650	\$15,055,650
2026	\$10,685,000	\$4,379,813	\$15,064,813
2027	\$11,105,000	\$3,976,513	\$15,081,513
2028	\$10,380,000	\$3,570,363	\$13,950,363
2029	\$10,765,000	\$3,178,938	\$13,943,938
2030	\$10,095,000	\$2,805,313	\$12,900,313
2031	\$9,965,000	\$2,459,438	\$12,424,438
2032	\$10,305,000	\$2,128,769	\$12,433,769
2033	\$7,535,000	\$1,805,238	\$9,340,238
2034	\$7,800,000	\$1,561,700	\$9,361,700
2035	\$6,455,000	\$1,336,575	\$7,791,575
2036	\$5,245,000	\$1,152,056	\$6,397,056
2037	\$5,410,000	\$982,856	\$6,392,856
2038	\$2,320,000	\$855,500	\$3,175,500
2039	\$2,395,000	\$771,250	\$3,166,250
2040	\$2,490,000	\$683,900	\$3,173,900
2041	\$2,580,000	\$593,200	\$3,173,200
2042	\$2,670,000	\$499,200	\$3,169,200
2043	\$2,235,000	\$409,366	\$2,644,366
2044	\$2,320,000	\$323,734	\$2,643,734
2045	\$2,405,000	\$234,878	\$2,639,878
2046	\$2,500,000	\$142,597	\$2,642,597
2047	\$700,000	\$84,175	\$784,175
2048	\$725,000	\$61,019	\$786,019
2049	\$745,000	\$37,131	\$782,131
2050	\$770,000	\$12,513	\$782,513
Total	<u>\$183,485,000</u>	<u>\$61,984,329</u>	<u>\$245,469,329</u>

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

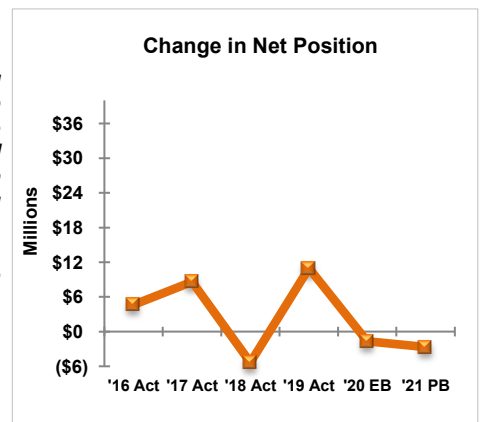
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Fees and Service Charges	\$154,390,882	\$165,371,924	\$153,059,148	\$155,439,449
Total Operating Revenues	\$154,390,882	\$165,371,924	\$153,059,148	\$155,439,449
Operating Expenses:				
Personnel Services	\$19,267,128	\$21,364,362	\$20,046,788	\$21,258,675
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608
Supplies & Materials	\$4,110,090	\$5,525,219	\$4,954,519	\$5,410,108
Travel & Training	\$322,360	\$512,891	\$372,331	\$436,460
Intragovernmental Charges	\$9,281,411	\$9,740,104	\$9,272,310	\$8,371,391
Utilities, Services & Other Misc.	\$8,539,715	\$14,592,126	\$12,529,534	\$17,108,877
Depreciation	\$15,938,027	\$15,671,099	\$15,799,823	\$15,894,027
Total Operating Expenses	\$124,269,042	\$145,833,389	\$133,534,305	\$138,780,146
Operating Income (Loss)	\$30,121,840	\$19,538,535	\$19,524,843	\$16,659,303
Non-Operating Revenues:				
Investment Revenue	\$3,913,914	\$1,944,884	\$2,917,179	\$2,380,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,606,241	\$1,647,168	\$1,196,908	\$1,581,639
Total Non-Operating Revenues	\$5,520,155	\$3,592,052	\$4,114,087	\$3,961,639
Non-Operating Expenses:				
Bond Interest	\$7,343,005	\$7,177,782	\$6,952,851	\$6,471,500
Bank & Paying Agent Fees (Misc. Expense)	\$345,002	\$2,500	\$664,156	\$2,500
Loss on Disposal Assets	\$55,724	\$52,000	\$34,991	\$0
Total Non-Operating Expenses	\$7,743,731	\$7,232,282	\$7,651,998	\$6,474,000
Total Non-Operating Revenues (Expenses)	(\$2,223,576)	(\$3,640,230)	(\$3,537,911)	(\$2,512,361)
Income (Loss) Before Contrib and Transfers	\$27,898,264	\$15,898,305	\$15,986,932	\$14,146,942
Transfers Out - P.I.L.O.T. to General Fund	(\$16,888,799)	(\$17,674,582)	(\$16,999,737)	(\$17,335,076)
Transfers Out - Other	(\$676,062)	(\$667,898)	(\$656,375)	(\$983,626)
Total Transfers Out	(\$17,564,861)	(\$18,342,480)	(\$17,656,112)	(\$18,318,702)
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$1,514,073
Capital Contribution	\$0	\$0	\$0	\$0
Total Transfers and Contributions	(\$17,564,861)	(\$18,342,480)	(\$17,656,112)	(\$16,804,629)
Change in Net Position	\$10,333,403	(\$2,444,175)	(\$1,669,180)	(\$2,657,687)
Net Position - Beginning	\$214,011,273	\$224,344,676	\$224,344,676	\$222,675,496
Net Position - Ending	\$224,344,676	\$221,900,501	\$222,675,496	\$220,017,809

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



Operating revenues are above operating expenses for the period shown. There is a gap between the revenues and expenses because part of the rates charged to customers are used to pay principal and 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 three of the five years.



Financial Sources and Uses Statement Water and Electric Utility

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Fees and Service Charges	\$154,193,238	\$165,166,918	\$152,854,142	\$155,233,999
Locator Service Fees	\$197,644	\$205,006	\$205,006	\$205,450
Investment Revenue	\$3,913,914	\$1,944,884	\$2,917,179	\$2,380,000
Less: GASB 31 Interest Adjustment	(\$1,260,231)			
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,577,881	\$1,647,168	\$1,196,908	\$1,581,639
Total Financial Sources before Transfers	\$158,622,446	\$168,963,976	\$157,173,235	\$159,401,088
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$1,514,073
Total Financial Sources	\$158,622,446	\$168,963,976	\$157,173,235	\$160,915,161
Financial Uses				
Personnel Services	\$19,267,128	\$21,364,362	\$20,046,788	\$21,258,675
Less: GASB 16 Vacation Liability Adj	(\$45,644)			
Less: GASB 68 Pension Adjustment	\$516,174			
Less: GASB 75 OPEB Adjustment	(\$67,566)			
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608
Supplies & Materials	\$4,110,090	\$5,525,219	\$4,954,519	\$5,410,108
Travel & Training	\$322,360	\$512,891	\$372,331	\$436,460
Intragovernmental Charges	\$9,281,411	\$9,740,104	\$9,272,310	\$8,371,391
Utilities, Services & Other Misc.	\$8,539,715	\$14,592,126	\$12,529,534	\$17,108,877
Interest	\$7,343,005	\$7,177,782	\$6,952,851	\$6,471,500
Bank & Paying Agent Fees (Misc. Expense)	\$345,002	\$2,500	\$664,156	\$2,500
Transfers Out	\$17,564,861	\$18,342,480	\$17,656,112	\$18,318,702
Principal Payments	\$9,740,000	\$10,180,000	\$10,180,000	\$10,420,000
Capital Additions	\$1,399,189	\$3,667,100	\$3,369,032	\$2,536,000
Enterprise Revenues used for Capital Projects	\$5,900,000	\$7,325,000	\$7,325,000	\$5,520,000
Total Financial Uses	\$151,026,036	\$176,857,152	\$163,881,633	\$166,154,821
Financial Sources Over/(Under) Uses	\$7,596,410	(\$7,893,176)	(\$6,708,398)	(\$5,239,660)
Cash Reserves				
Beginning Unassigned Cash Reserve		\$55,640,547	\$55,640,547	\$48,932,149
Financial Sources Over/(Under) Uses		(\$7,893,176)	(\$6,708,398)	(\$5,239,660)
Cash and Cash Equivalents	\$67,883,340			
Less: Cash Restricted for Capital Projects *	(\$19,972,463)			
Less: GASB 31 Pooled Cash Adj	\$1,443,919			
Add: Inventory	\$6,285,751			
Ending Cash Reserves	\$55,640,547	\$47,747,371	\$48,932,149	\$43,692,489
Budgeted Operating Expenses w/o Depr	\$122,670,370	\$130,095,158	\$130,095,158	\$122,886,119
Add: Budgeted Interest Expense	\$7,160,575	\$7,177,782	\$7,177,782	\$6,471,500
Add: Budgeted Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500
Add: Budgeted Operating Transfers Out	\$18,261,396	\$18,342,480	\$18,342,480	\$18,318,702
Add: Budgeted Principal Payments	\$9,740,000	\$10,180,000	\$10,180,000	\$10,420,000
Add: Budgeted Capital Additions	\$264,000	\$3,666,000	\$3,666,000	\$2,536,000
Add: Budgeted Ent Revenue for CIP	\$5,900,000	\$7,325,000	\$7,325,000	\$5,520,000
Total Budgeted Financial Uses	\$163,998,841	\$176,788,920	\$176,788,920	\$166,154,821
Less: Ent Rev Budgeted for current year CIP	(\$5,900,000)	(\$7,325,000)	(\$7,325,000)	(\$5,520,000)
Financial Uses for Operations	\$158,098,841	\$169,463,920	\$169,463,920	\$160,634,821
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$31,619,768	\$33,892,784	\$33,892,784	\$32,126,964
Add: Ent Rev Budgeted for current year CIP	\$5,900,000	\$7,325,000	\$7,325,000	\$5,520,000
Budgeted Cash Reserve Target	\$37,519,768	\$41,217,784	\$41,217,784	\$37,646,964
Above/(Below) Budgeted Cash Reserve Target	\$18,120,779	\$6,529,587	\$7,714,365	\$6,045,525
Debt Coverage Ratio Including PILOT Expense	1.96	1.15	1.21	1.06
Debt Coverage Ratio without Including PILOT Expense	2.32	1.52	1.59	1.45
Revenue Increases**:				
Water - Operating	4.00%			
Water - Voter Approved				
Electric - Operating		1.00%	1.00%	
Electric - Voter Approved				

* 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.

**Revenue increases will be evaluated at the end of the fiscal year to determine if an increase is necessary.

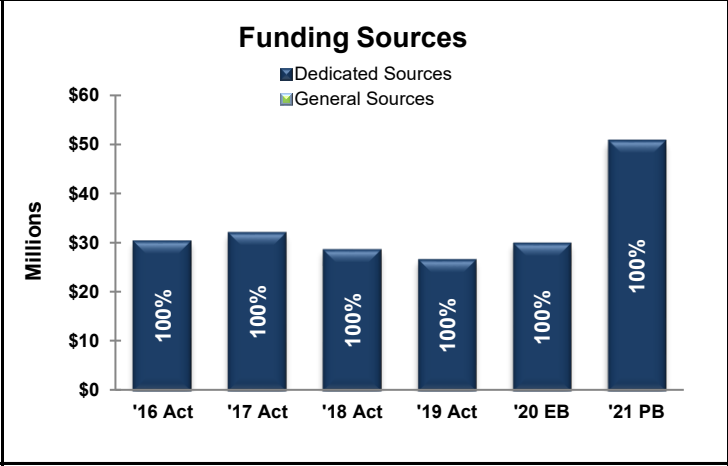
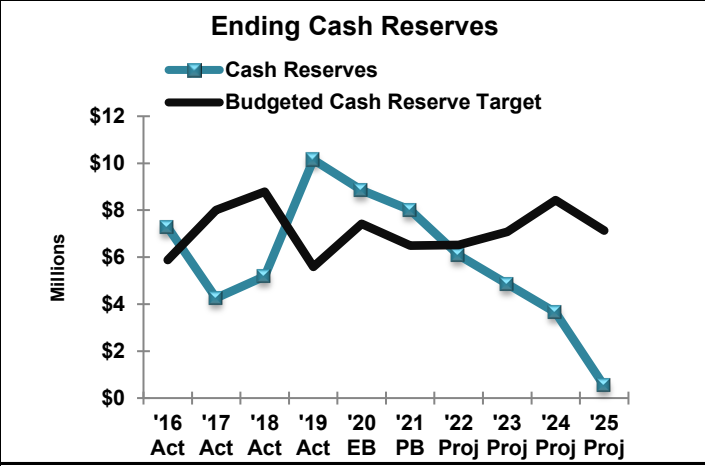
Financial Sources and Uses Statement Water and Electric Utility

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Fees and Service Charges	\$158,504,823	\$161,103,155	\$161,893,094	\$162,680,969
Locator Service Fees	\$205,450	\$205,450	\$205,450	\$205,450
Investment Revenue	\$2,380,000	\$2,380,000	\$2,380,000	\$2,380,000
Less: GASB 31 Interest Adjustment				
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,402,620	\$1,402,620	\$1,402,620	\$1,402,620
Total Financial Sources before Transfers	\$162,492,893	\$165,091,225	\$165,881,164	\$166,669,039
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$162,492,893	\$165,091,225	\$165,881,164	\$166,669,039
Financial Uses				
Personnel Services	\$21,332,398	\$21,411,322	\$21,509,436	\$21,613,012
Less: GASB 16 Vacation Liability Adj				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Power Supply	\$70,300,608	\$70,300,608	\$70,300,608	\$70,300,608
Supplies & Materials	\$5,409,608	\$5,409,608	\$5,409,608	\$5,409,608
Travel & Training	\$416,387	\$408,549	\$408,549	\$408,549
Intragovernmental Charges	\$8,556,971	\$8,765,012	\$8,996,357	\$9,212,895
Utilities, Services & Other Misc.	\$16,338,877	\$16,438,877	\$16,788,877	\$16,438,877
Interest ***	\$7,052,458	\$6,589,650	\$6,146,619	\$5,745,797
Bank & Paying Agent Fees (Misc. Expense)	\$2,500	\$2,500	\$2,500	\$2,500
Transfers Out	\$19,148,574	\$19,615,934	\$20,090,205	\$20,440,279
Principal Payments ***	\$11,387,927	\$11,873,010	\$10,448,911	\$10,850,663
Capital Additions	\$1,393,267	\$1,369,340	\$1,759,810	\$1,888,444
Enterprise Revenues used for Capital Projects	\$14,215,000	\$5,665,000	\$6,030,000	\$9,804,000
Total Financial Uses	\$175,554,575	\$167,849,410	\$167,891,480	\$172,115,232
Financial Sources Over/(Under) Uses	(\$13,061,682)	(\$2,758,185)	(\$2,010,316)	(\$5,446,193)
Cash Reserves				
Beginning Unassigned Cash Reserve	\$43,692,489	\$30,630,807	\$27,872,622	\$25,862,306
Financial Sources Over/(Under) Uses	(\$13,061,682)	(\$2,758,185)	(\$2,010,316)	(\$5,446,193)
Cash and Cash Equivalents				
Less: Cash Restricted for Capital Projects *				
Less: GASB 31 Pooled Cash Adj				
Add: Inventory				
Ending Cash Reserves	\$30,630,807	\$27,872,622	\$25,862,306	\$20,416,113
Budgeted Operating Expenses w/o Depr	\$122,354,849	\$122,733,976	\$123,413,435	\$123,383,549
Add: Budgeted Interest Expense ***	\$19,148,574	\$19,615,934	\$20,090,205	\$20,440,279
Add: Budgeted Bank and Paying Agent Fees	\$7,052,458	\$6,589,650	\$6,146,619	\$5,745,797
Add: Budgeted Operating Transfers Out	\$2,500	\$2,500	\$2,500	\$2,500
Add: Budgeted Principal Payments ***	\$11,387,927	\$11,873,010	\$10,448,911	\$10,850,663
Add: Budgeted Capital Additions	\$1,393,267	\$1,369,340	\$1,759,810	\$1,888,444
Add: Budgeted Ent Revenue for CIP	\$14,215,000	\$5,665,000	\$6,030,000	\$9,804,000
Total Budgeted Financial Uses	\$175,554,575	\$167,849,410	\$167,891,480	\$172,115,232
Less: Ent Rev Budgeted for current year CIP	(\$14,215,000)	(\$5,665,000)	(\$6,030,000)	(\$9,804,000)
Financial Uses for Operations	\$161,339,575	\$162,184,410	\$161,861,480	\$162,311,232
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$32,267,915	\$32,436,882	\$32,372,296	\$32,462,246
Add: Ent Rev Budgeted for current year CIP	\$5,665,000	\$6,030,000	\$9,804,000	\$6,180,000
Budgeted Cash Reserve Target	\$37,932,915	\$38,466,882	\$42,176,296	\$38,642,246
Above/(Below) Budgeted Cash Reserve Target	(\$7,302,108)	(\$10,594,260)	(\$16,313,990)	(\$18,226,133)

Revenue Increases:**
Water - Operating
Water - Voter Approved
Electric - Operating
Electric - Voter Approved

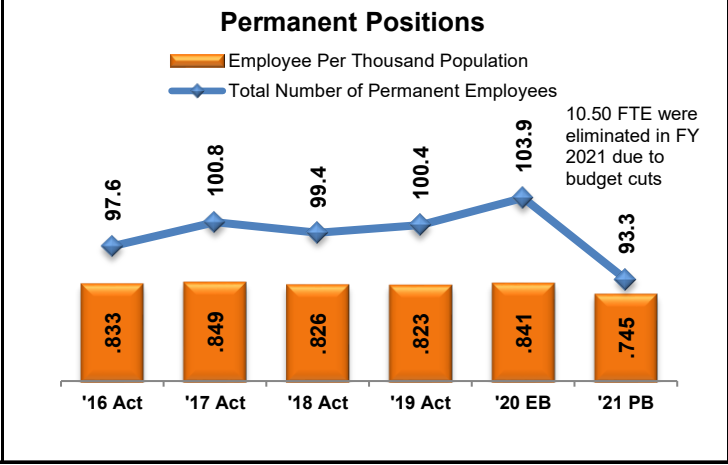
***FY 2022 to FY 2025 includes an estimated cost for bonds to be issued to cover capital improvement projects.

Water Utility- Summary



Cash Reserves:

- A 3% voter approved revenue increase will be brought forward in early 2021, if needed, once the fiscal year closes and FY 2020 actual revenues and expenses are evaluated.
- There are no revenue increases included in FY 2022-FY 2025. This causes the fund to drop below cash reserve target in FY 2022 and fall to just over \$500,000 ending cash in FY 2025.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$5,974,455	\$7,130,317	\$6,168,143	\$6,375,563	(\$754,754)	(10.6%)
Supplies & Materials	\$1,888,164	\$2,353,125	\$2,072,153	\$2,307,440	(\$45,685)	(1.9%)
Travel & Training	\$40,304	\$69,006	\$38,900	\$38,765	(\$30,241)	(43.8%)
Intragov. Charges	\$2,571,695	\$2,522,227	\$2,435,145	\$2,257,184	(\$265,043)	(10.5%)
Utilities, Services & Misc.	\$3,766,813	\$5,335,512	\$4,504,022	\$6,147,541	\$812,029	15.2%
Capital	\$1,056,253	\$2,993,100	\$2,957,663	\$22,006,000	\$19,012,900	635.2%
Other	\$11,020,777	\$11,104,873	\$11,445,193	\$11,290,846	\$185,973	1.7%
Total	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%
Operating Expenses	\$16,966,304	\$20,409,286	\$18,440,390	\$20,495,520	\$86,234	0.4%
Non-Operating Expenses	\$4,797,692	\$5,088,346	\$4,993,859	\$5,265,067	\$176,721	3.5%
Debt Service	\$2,439,770	\$2,445,428	\$2,657,307	\$2,231,752	(\$213,676)	(8.7%)
Capital Additions	\$710,470	\$840,100	\$804,663	\$641,000	(\$199,100)	(23.7%)
Capital Projects	\$1,404,225	\$2,725,000	\$2,725,000	\$21,790,000	\$19,065,000	699.6%
Total Expenses	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Interest	\$1,236,623	\$580,000	\$953,000	\$780,000	\$200,000	34.5%
Fees and Service Charges	\$25,900,846	\$28,096,141	\$25,872,690	\$27,013,331	(\$1,082,810)	(3.9%)
Other Local Revenues	\$201,339	\$250,548	\$227,522	\$305,150	\$54,602	21.8%
Transfers	\$0	\$0	\$0	\$564,953	\$564,953	
Use of Prior Year Sources	\$0	\$2,581,471	\$2,568,007	\$21,759,905	\$19,178,434	742.9%
Less: Current Year Surplus	(\$1,020,347)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%

Department Summary

Description

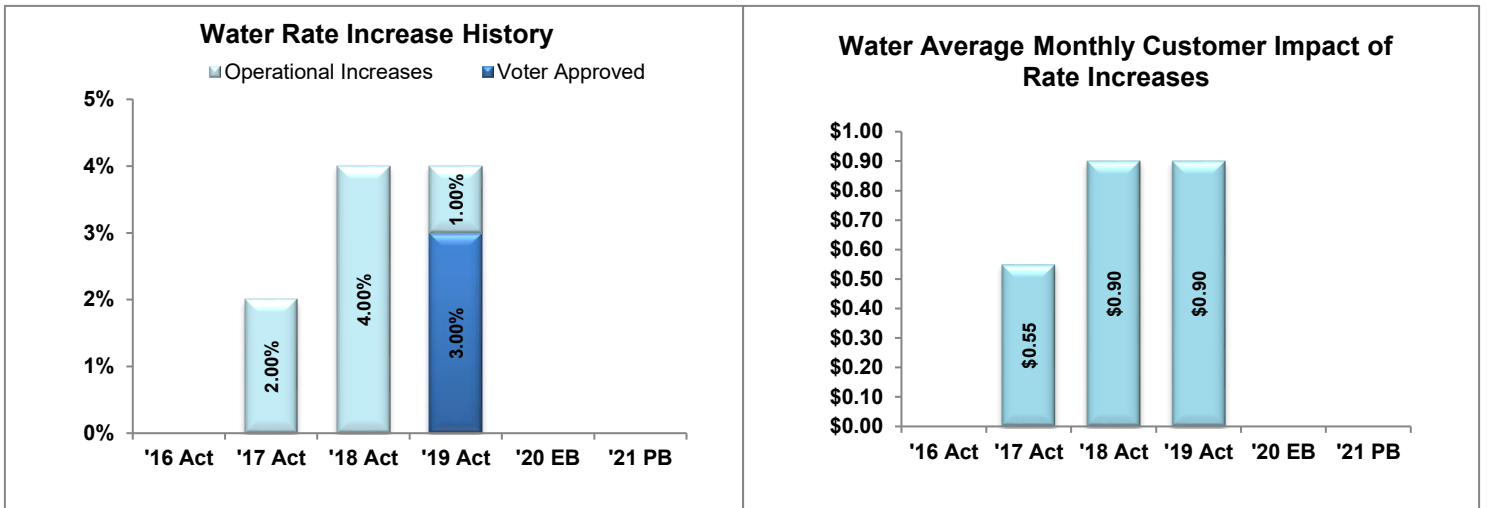
The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms; the McBaine Water Treatment Plant; the Hillsdale, West Ash and 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 50,100 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has increased slightly to about 1.0% per year.

Highlights/Significant Changes

- A new water conservation program, recommended by the Integrated Water Resource Plan and the Climate Action and Adaptation Plan, was adopted by the City Council in February 2020. This program was developed to provide water conservation programs for residential, commercial, industrial and institutional (CII) customers. The programming will include water conservation rebates for water-efficient products, contractor and builder training, supply-side water assessments, and will be supported by education and outreach strategies such as providing online resources and education programming for customers and K-12 students.
- The Utilities Department will continue to bring forward any proposed utility revenue changes to Council for a public hearing in January/February each year. This will allow staff to evaluate the previous year audited financial reports once all revenues/expenses are finalized after the fiscal year is over since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June through September).
- The Water Division will continue to transfer \$11,677 to Parks and Recreation to fund and utilize summer CARE trainees in their department.
- The FY 2021 budget includes the following budget cuts:
 - Elimination of 15.50 vacant positions. Many of these positions have been vacant for an extended period of time and elimination should not have a negative impact on the current level of service being provided.
 - Reduction in training of \$35,000 due to the elimination of vacant positions.
 - Reduction in contractual services of \$400,000 used for water distribution maintenance activities.
- City staff is proposing to move \$835,000 in maintenance items from CIP to the Water operating budget. The utility needs to move toward funding maintenance with the day to day operations. The following projects will be moved to the operating budget in FY 2021:
 - Fire Hydrants & Valve replacements (\$300,000)
 - Replacement of service lines (\$185,000)
 - Water meter replacements (\$250,000)
 - Deep well abandonment (\$100,000)

Rate Increase Information*



*Rate increases will be evaluated at the end of the fiscal year to determine if an increase is necessary.

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration and General	17.42	17.97	17.97	21.92	3.95
Production	20.00	21.00	21.00	21.00	
Distribution	62.95	64.95	64.95	50.35	(14.60)
Total Personnel	100.37	103.92	103.92	93.27	(10.65)
Permanent Full-Time	100.37	103.92	103.92	93.27	(10.65)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	100.37	103.92	103.92	93.27	(10.65)

Water Fund

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Admin & General (70xx)						
Personnel Services	\$1,263,810	\$1,422,588	\$1,351,457	\$1,594,902	\$172,314	12.1%
Supplies and Materials	\$44,898	\$39,300	\$31,292	\$74,210	\$34,910	88.8%
Travel and Training	\$6,324	\$11,864	\$8,900	\$13,459	\$1,595	13.4%
Intragovernmental Charges	\$2,472,295	\$2,419,146	\$2,332,064	\$2,153,987	(\$265,159)	(11.0%)
Utilities, Services, & Misc.	\$213,627	\$433,046	\$289,669	\$615,209	\$182,163	42.1%
Capital	\$0	\$33,100	\$32,748	\$42,000	\$8,900	26.9%
Other	\$11,020,777	\$11,104,873	\$11,445,193	\$11,290,846	\$185,973	1.7%
Total	\$15,021,731	\$15,463,917	\$15,491,323	\$15,784,613	\$320,696	2.1%
Production (7120)						
Personnel Services	\$1,302,689	\$1,433,664	\$1,280,675	\$1,356,393	(\$77,271)	(5.4%)
Supplies and Materials	\$974,033	\$1,355,449	\$1,230,738	\$1,348,800	(\$6,649)	(0.5%)
Travel and Training	\$10,423	\$21,700	\$18,000	\$11,700	(\$10,000)	(46.1%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,704,603	\$3,111,269	\$2,760,503	\$3,565,468	\$454,199	14.6%
Capital	\$42,848	\$210,000	\$210,000	\$31,000	(\$179,000)	(85.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,034,596	\$6,132,082	\$5,499,916	\$6,313,361	\$181,279	3.0%
Distribution (72xx)						
Personnel Services	\$3,320,341	\$4,274,065	\$3,536,011	\$3,424,268	(\$849,797)	(19.9%)
Supplies and Materials	\$840,286	\$958,376	\$810,123	\$884,430	(\$73,946)	(7.7%)
Travel and Training	\$23,557	\$35,442	\$12,000	\$13,606	(\$21,836)	(61.6%)
Intragovernmental Charges	\$99,400	\$103,081	\$103,081	\$103,197	\$116	0.1%
Utilities, Services, & Misc.	\$906,703	\$1,219,197	\$881,850	\$1,541,864	\$322,667	26.5%
Capital	\$667,622	\$597,000	\$561,915	\$568,000	(\$29,000)	(4.9%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,857,909	\$7,187,161	\$5,904,980	\$6,535,365	(\$651,796)	(9.1%)
Capital Projects (7088)						
Personnel Services	\$87,615	\$0	\$0	\$0	\$0	
Supplies and Materials	\$28,947	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$941,880	\$572,000	\$572,000	\$425,000	(\$147,000)	(25.7%)
Capital	\$345,783	\$2,153,000	\$2,153,000	\$21,365,000	\$19,212,000	892.3%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,404,225	\$2,725,000	\$2,725,000	\$21,790,000	\$19,065,000	699.6%
Department Totals						
Personnel Services	\$5,974,455	\$7,130,317	\$6,168,143	\$6,375,563	(\$754,754)	(10.6%)
Supplies and Materials	\$1,888,164	\$2,353,125	\$2,072,153	\$2,307,440	(\$45,685)	(1.9%)
Travel and Training	\$40,304	\$69,006	\$38,900	\$38,765	(\$30,241)	(43.8%)
Intragovernmental Charges	\$2,571,695	\$2,522,227	\$2,435,145	\$2,257,184	(\$265,043)	(10.5%)
Utilities, Services, & Misc.	\$3,766,813	\$5,335,512	\$4,504,022	\$6,147,541	\$812,029	15.2%
Capital	\$1,056,253	\$2,993,100	\$2,957,663	\$22,006,000	\$19,012,900	635.2%
Other	\$11,020,777	\$11,104,873	\$11,445,193	\$11,290,846	\$185,973	1.7%
Total	\$26,318,461	\$31,508,160	\$29,621,219	\$50,423,339	\$18,915,179	60.0%

Water - Production

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration and General (70xx)					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5135 - Water Quality Compliance Officer	1.00	1.00	1.00	1.00	
5134 - Lab Supervisor **	1.00	0.50	0.50	0.50	
5132 - Lab Analyst	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	
5041 - Lab Tech **	1.00	2.00	2.00	2.00	
5098/5113 - Engineering Specialist/Engr.	2.00	2.00	2.00	2.00	
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector ***	1.50	1.50	1.50	1.00	(0.50)
4996 - Sr. Project Compliance Inspector	0.50	0.50	0.50	0.50	
4801 - Community Relations Spec @	0.00	0.00	0.00	0.25	0.25
4514 - Utility Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.20	0.20	0.20	0.20	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst. Dir, Columbia Utilities	0.20	0.25	0.25	0.25	
2981 - Asst. Dir, Columbia Utilities PE	0.20	0.20	0.20	0.20	
2408 - Construction Project Supervisor	0.40	0.40	0.40	0.40	
2312 - Water Distribution Tech	1.00	1.00	1.00	1.00	
1220 - Utility Customer Serv Mgr ##	0.00	0.00	0.00	0.25	0.25
1218 - Utility Customer Service Rep II #	0.00	0.00	0.00	1.75	1.75
1216 - Utility Customer Service Rep I #	0.00	0.00	0.00	1.75	1.75
1215 - Billing Auditor	1.30	1.30	1.30	1.30	
1214 - Utility Customer Service Supervisor #	0.00	0.00	0.00	0.50	0.50
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	0.35	(0.05)
Total Personnel	17.42	17.97	17.97	21.92	3.95
Permanent Full-Time	17.42	17.97	17.97	21.92	3.95
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	17.42	17.97	17.97	21.92	3.95
Production (7120)					
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	
1005 - Administrative Support Assistant ^	0.00	1.00	1.00	1.00	
Total Personnel	20.00	21.00	21.00	21.00	
Permanent Full-Time	20.00	21.00	21.00	21.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	20.00	21.00	21.00	21.00	

In FY 2021, positions were reallocated due to a reorganization of the UCS Fund into the Utility funds

In FY 2021, (1) FTE Util Cust Service Manager position was added due to reorganizing UCS back to the Utilities

** In FY 2020, reallocated (.50) FTE Lab Supervisor to Electric and (1) FTE Lab Tech from Electric

*** In FY 2021, 10.50 FTE were eliminated due to budget cuts

^ In FY 2020, added (1) FTE ASA to replace a temporary position at the water plant

@ In FY 2021, Community Relations Specialist was reallocated from the Community Relations Fund

Water - Distribution

Authorized Personnel By Division - continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Distribution (72xx)					
6107 - Warehouse Operator	0.40	0.40	0.40	0.40	
6106 - Stores Clerk #	1.20	1.20	1.20	0.80	(0.40)
6105 - Stores Superintendent	0.40	0.40	0.40	0.40	
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
4995 - Data Technician ^^^	1.00	1.00	1.00	0.00	(1.00)
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2881 - Utility Service Worker - CDL ^	0.00	0.00	0.00	1.00	1.00
2880 - Utility Service Worker ^	4.00	4.00	4.00	2.50	(1.50)
2877 - Lead Meter Reader ++	0.50	0.00	0.00	0.00	
2878 - Meter Reading Supervisor ++ ^^^^	0.00	0.50	0.50	0.40	(0.10)
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader +++	2.40	2.00	2.00	2.00	
2876 - Metered Services Technician +++	0.00	0.40	0.40	0.40	
2770 - Electric Services Supt	0.25	0.25	0.25	0.25	
2690 - Water Distribution Manager	1.00	1.00	1.00	1.00	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2317 - Water Distribution Supervisor *	3.00	4.00	4.00	4.00	
2314 - Wtr Distribution Foreman *	12.00	11.00	11.00	11.00	
2312 - Wtr Distribution Technician ^^	5.00	5.00	5.00	3.00	(2.00)
2302 - Equipment Operator ***	3.00	0.00	0.00	0.00	
2298 - Senior Equipment Operator ***	10.40	0.00	0.00	0.00	
2298 - CDL Operator ** *** ^^	0.00	10.40	10.40	8.40	(2.00)
2297 - Water Distribution Lead Operator **	7.00	0.00	0.00	0.00	
2296 - Water Distribution Operator + ** ^^	3.00	15.00	15.00	6.00	(9.00)
1006 - Senior Admin. Support Asst #	2.00	2.00	2.00	2.40	0.40
Total Personnel	62.95	64.95	64.95	50.35	(14.60)
Permanent Full-Time	62.95	64.95	64.95	50.35	(14.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	62.95	64.95	64.95	50.35	(14.60)
Department Totals					
Permanent Full-Time	100.37	103.92	103.92	93.27	(10.65)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	100.37	103.92	103.92	93.27	(10.65)

* In FY 2020, (1) Water District Foreman was reassigned to Water Distribution Supervisor

** In FY 2020, (7) Water Distribution Lead Operators and (3) CDL Operators were reassigned to Water Distribution Operators as a part of a class consolidation

*** In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

+ In FY 2020, 2.00 FTE Water Distribution Operators were added in the Fire Hydrant and the Valve Oper Programs to ensure we meet DNR requirements.

++ In FY 2020, (.50) Lead Meter Reader was reassigned to a (.50) Meter Reading Supervisor

+++ In FY 2020, (.40) Meter Reader was reassigned to (.40) Metered Services Technician

^ In FY 2021, (.50) FTE Utility Service Worker was reallocated from Electric, (1) was deleted, and (1) was reassigned to Utility Service Worker - CDL

^^^ In FY 2021, (.10) FTE Meter Reading Supervisor was reallocated to Electric

^^^ In FY 2021, 10.50 FTE were eliminated due to budget cuts

In FY 2021, (.40) Stores Clerk was reassigned to Sr ASA

Capital Projects

Major Projects

This budget provides funding for the following projects:

- Main Relocation for Streets & Highways
- New Service Lines
- Water Main Replacements
- Installation of New Mains to Create Loops
- Fiber to Water Facilities
- Refurbish Existing Deep Well for Emergency
- Well & Pump Station Control
- Well Field Valve Upgrades
- New Well Platforms
- Lake of the Woods: St. Charles to Mexico Gravel Main Replacement
- Ridgemont Rd & Highridge Cir Main Replacement
- Westwinds Dr/S Greenwood: West Blvd to Greenwood Ct
- Water Treatment Plant Upgrade - Phase I

Highlights/Significant Changes

These capital investments in the water system will help insure continued reliable service. A bond proposal was approved by voters on August 7, 2018.

Water Treatment Plant Upgrade Phase 1

Project will restore capacity of the existing McBaine Water Treatment Plant, modernize the facility, and provide planning for future phases of improvements. Staff has negotiated a contract with HDR Engineering, Inc. for the design of the project. The contract includes pilot testing and evaluation of treatment alternatives to be incorporated into a future phase of improvements. Construction will be funded with a future bond sale.

Southeast Pressure Zone

The project will provide a new pressure zone in the Southeast portion of the City's water service territory to improve the level of service to customers in the area. Staff has reviewed engineering proposals, conducted interviews, and selected a consultant to begin negotiating a contract with for design of improvements.

New Elevated Storage

Staff is currently evaluating suitable locations for a new water tower in the Southwest portion of the City's water service territory. The project provides water system reliability within the City's main pressure zone.

Fiscal Impact

The budget includes the major capital improvements that are outlined in our Capital Improvement Program. Projects will cause an incremental impact on operational costs.

Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Water								
1 Contingency Funds from Bonds - W0009 [ID: 718]								
Future Ballot					\$100,000	\$200,000		
Total					\$100,000	\$200,000		
2 Installation of New Mains to Create Loops - W0123 [ID: 586]								
Ent Rev	\$300,000	\$300,000	\$300,000	\$100,000	\$100,000	\$200,000		
Total	\$300,000	\$300,000	\$300,000	\$100,000	\$100,000	\$200,000		
3 Main Relocation for Streets & Highways - W0125 [ID: 589]								
2018 Water Ballot	\$300,000	\$300,000	\$300,000					
Ent Rev		\$100,000	\$100,000	\$200,000	\$200,000	\$400,000		
Future Ballot				\$300,000	\$300,000	\$600,000		
Total	\$300,000	\$400,000	\$400,000	\$500,000	\$500,000	\$1,000,000		
4 New & Replacement Service Lines - W0128 [ID: 592]								
Ent Rev	\$65,000	\$65,000	\$65,000	\$130,000	\$130,000	\$260,000		
Total	\$65,000	\$65,000	\$65,000	\$130,000	\$130,000	\$260,000		
5 Water Main Replacements - W0130 [ID: 590]								
2018 Water Ballot	\$612,000	\$750,000	\$750,000					
Ent Rev				\$500,000	\$500,000	\$1,500,000		
Future Ballot				\$500,000	\$500,000	\$1,500,000		
Total	\$612,000	\$750,000	\$750,000	\$1,000,000	\$1,000,000	\$3,000,000		
6 Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492]								
Unfunded			\$1,035,000				2020	2023
Total			\$1,035,000					
7 Fiber to Water Facilities - W0283 [ID: 2149]								
Ent Rev	\$125,000						2020	2021
Total	\$125,000							
8 LOW: St. Charles to Mexico Gravel Main Rep - W0298 [ID: 2243]								
PYA Ent Rev - Main Replacements - W0130	\$1,200,000						2021	2021
Total	\$1,200,000							
9 New Well Platforms - W0279 [ID: 1988]								
2018 Water Ballot		\$1,000,000					2022	2022
PYA 2018 Water Ballot - 2019A Wtr Rev Bond - W0299	\$200,000							
Total	\$200,000	\$1,000,000						
10 Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]								
Ent Rev	\$100,000	\$350,000					2021	2022
Total	\$100,000	\$350,000						
11 Ridgemont Rd & Highridge Cir Main Repl - W0291 [ID: 2203]								
PYA Ent Rev - Ridgemont Rd - W0296	\$71,000						2020	2020
Total	\$71,000							

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

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

Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Water								
12 Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]							2022	2023
Future Ballot			\$1,292,000					
Total			\$1,292,000					
13 Waco Rd - Route B to Rogers - W0252 [ID: 1503]							2022	2023
Future Ballot			\$1,101,000					
Total			\$1,101,000					
14 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]							2020	2022
2018 Water Ballot	\$20,000,000							
Total	\$20,000,000							
15 Well & Pump Station Control W0264 [ID: 1887]							2014	2020
Ent Rev	\$100,000	\$100,000						
Total	\$100,000	\$100,000						
16 Well Field Valve Upgrades - W0274 [ID: 1983]							2017	2021
Ent Rev	\$50,000							
Total	\$50,000							
17 Westwind Dr/S Greenwood:W BI to Greenwood Ct-W0300 [ID: 2244]							2021	
2018 Water Ballot	\$138,000							
Total	\$138,000							
18 16" Main - Barberry to Worley - 4,300 FT - W0244 [ID: 1495]							2024	2025
Future Ballot				\$700,000	\$700,000			
Total				\$700,000	\$700,000			
19 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]							2024	2024
Future Ballot				\$2,500,000				
Total				\$2,500,000				
20 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]							2024	2025
Future Ballot				\$500,000	\$2,500,000			
Total				\$500,000	\$2,500,000			
21 Gibbs Road/Dawn Drive - W0272 [ID: 1934]							2025	2025
Ent Rev					\$1,424,000			
Total					\$1,424,000			
22 Replace Alluvial Well #7 - W0276 [ID: 1985]							2024	2024
Future Ballot				\$1,200,000				
Total				\$1,200,000				
23 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]							2024	2027
Future Ballot				\$500,000	\$500,000	\$1,000,000		
Total				\$500,000	\$500,000	\$1,000,000		
24 Water Treatment Plant Upgrade - Phase 2 W0285 [ID: 2122]							2024	2026
Future Ballot				\$5,000,000	\$15,000,000	\$15,000,000		
Total				\$5,000,000	\$15,000,000	\$15,000,000		

Water

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Water Funding Source Summary								
2018 Water Ballot	\$21,050,000	\$2,050,000	\$1,050,000					
Ent Rev	\$740,000	\$915,000	\$465,000	\$930,000	\$2,354,000	\$2,360,000		
New Funding	\$21,790,000	\$2,965,000	\$1,515,000	\$930,000	\$2,354,000	\$2,360,000		
PYA 2018 Water Ballot -	\$200,000							
2019A Wtr Rev Bond - W0299								
PYA Ent Rev - Main	\$1,200,000							
Replacements - W0130								
PYA Ent Rev - Ridgemont Rd	\$71,000							
- W0296								
Prior Year Funding	\$1,471,000					\$0		
Future Ballot			\$2,393,000	\$11,200,000	\$19,600,000	\$18,300,000		
Future Ballot			\$2,393,000	\$11,200,000	\$19,600,000	\$18,300,000		
Unfunded			\$1,035,000					
Unfunded			\$1,035,000			\$0		
Total	\$23,261,000	\$2,965,000	\$4,943,000	\$12,130,000	\$21,954,000	\$20,660,000		

Water Current Capital Projects

1	16"Main-BrownStationRd-Route B to Peabody-W0230 [ID: 1284]	2018	2018
2	Backup Generators for ASR's & Pump Stations W0150 [ID: 649]	2014	2016
3	Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]	2017	2018
4	Construct Warehouse & Enclosed Parking - W0263 [ID: 1695]	2019	2022
5	Contingency - Enterprise Revenue - W0003 [ID: 1865]		
6	Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]	2018	2018
7	Crown Point - Loop to Spring Valley - W0267 [ID: 1929]	2018	2018
8	Deep Well Abandonment - W0249 [ID: 1500]	2013	2020
9	Differential Payments - W0143 [ID: 642]		
10	Fire Hydrants & Valve Replacements - W0127 [ID: 587]		
11	Leslie Ln -Garth to Providence Relocate - W0297 [ID: 2211]	2020	2020
12	Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]	2018	2020
13	Main Adjustment-Nifong Blvd Improvements-W0256 [ID: 1507]	2018	2018
14	New & Replacement of Mains Under Highways - W0119 [ID: 604]	2017	2018
15	New Elevated Storage - W0286 [ID: 2031]	2019	2019
16	New Southeast Pump Station - W0280 [ID: 1989]	2018	2019
17	Old 63, Gordon St & Charles St Main Repl - W0290 [ID: 2202]	2020	2020
18	Providence Rt Turn Lane at Broadway Relocate-W0294 [ID: 2208]	2020	2020
19	Replumb Influent Connections at WTP W0211 [ID: 1110]	2014	2016
20	Riback Rd & Blackberry Ln Main Replacement - W0287 [ID: 2204]	2020	2020
21	Ridgemont Rd-College Pk to Highridge Reloc- W0296 [ID: 2210]	2020	2020
22	S Glenwood Ave & Glenwood Ct Main Repl - W00288 [ID: 2205]	2020	2020
23	Sinclair Rd, Nifong - Southampton Loop Close-W0292 [ID: 2207]	2020	2020
24	Tower and Reservoir Maintenance - W0282 [ID: 2148]	2020	2020

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

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

Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Water Current Capital Projects

Water

25	Walnut St-Melbourne St - William St Relocate-W0295 [ID: 2209]						2020	2020
26	Water Meter Replacements - W0231 [ID: 1362]							
27	West Ash Upgrades - W0145 [ID: 644]						2020	2021
28	Woodbine Drive Main Replacement - W0289 [ID: 2206]						2020	2020
29	WTP Scada Upgrades - W0278 [ID: 1987]						2017	2017

Water Impact of Capital Projects

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

Increased maintenance requirement

Differential Payments - W0143 [ID: 642]

Expansion of system requires additional maintenance

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

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

Installation of New Mains to Create Loops - W0123 [ID: 586]

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

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

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

New & Replacement Service Lines - W0128 [ID: 592]

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

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

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

Water Main Replacements - W0130 [ID: 590]

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

West Ash Upgrades - W0145 [ID: 644]

Will provide greater flexibility in operation

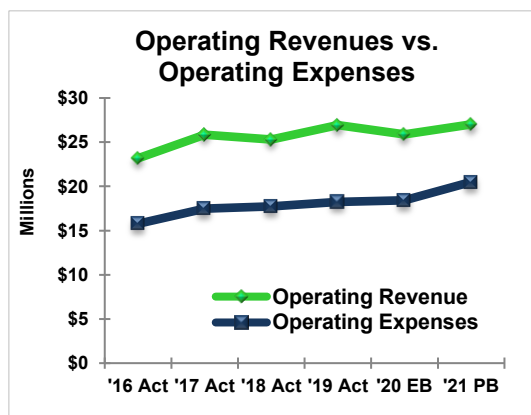
D = Year being designed; C = Year construction will begin.

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

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

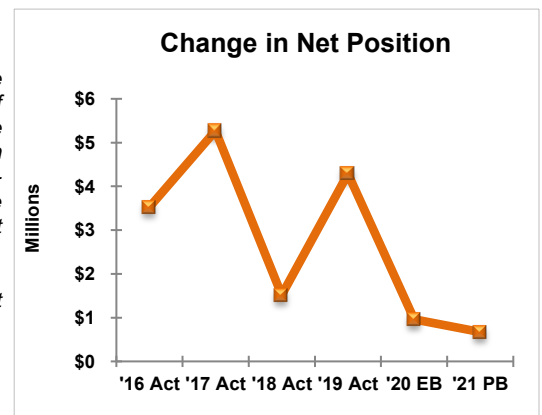
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Fees and Service Charges	\$25,900,846	\$28,096,141	\$25,872,690	\$27,013,331
Total Operating Revenues	\$25,900,846	\$28,096,141	\$25,872,690	\$27,013,331
Operating Expenses:				
Personnel Services	\$5,886,840	\$7,130,317	\$6,168,143	\$6,375,563
Supplies & Materials	\$1,859,217	\$2,353,125	\$2,072,153	\$2,307,440
Travel & Training	\$40,304	\$69,006	\$38,900	\$38,765
Intragovernmental Charges	\$2,571,695	\$2,522,227	\$2,435,145	\$2,257,184
Utilities, Services & Other Misc.	\$2,824,933	\$4,763,512	\$3,932,022	\$5,722,541
Depreciation	\$3,783,315	\$3,571,099	\$3,794,027	\$3,794,027
Total Operating Expenses	\$16,966,304	\$20,409,286	\$18,440,390	\$20,495,520
Operating Income (Loss)	\$8,934,542	\$7,686,855	\$7,432,300	\$6,517,811
Non-Operating Revenues:				
Investment Revenue	\$1,236,623	\$580,000	\$953,000	\$780,000
Miscellaneous Revenue	\$201,339	\$250,548	\$227,522	\$305,150
Total Non-Operating Revenues	\$1,437,962	\$830,548	\$1,180,522	\$1,085,150
Non-Operating Expenses:				
Bond Interest	\$2,152,917	\$2,442,928	\$2,350,918	\$2,229,252
Bank & Paying Agent Fees (Misc. Expense)	\$286,853	\$2,500	\$306,389	\$2,500
Loss on Disposal Assets	\$18,610	\$0	\$19,343	\$0
Total Non-Operating Expenses	\$2,458,380	\$2,445,428	\$2,676,650	\$2,231,752
Total Non-Operating Revenues (Expenses)	(\$1,020,418)	(\$1,614,880)	(\$1,496,128)	(\$1,146,602)
Income (Loss) Before Contrib and Transfers	\$7,914,124	\$6,071,975	\$5,936,172	\$5,371,209
Transfers Out - P.I.L.O.T. to General Fund	(\$4,671,873)	(\$4,989,060)	(\$4,875,230)	(\$5,031,748)
Transfers Out - Other	(\$107,209)	(\$99,286)	(\$99,286)	(\$233,319)
Total Transfers Out	(\$4,779,082)	(\$5,088,346)	(\$4,974,516)	(\$5,265,067)
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$564,953
Capital Contribution	\$0	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$4,779,082)	(\$5,088,346)	(\$4,974,516)	(\$4,700,114)
Change in Net Position	\$3,135,042	\$983,629	\$961,656	\$671,095

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 in operating expenses).

There has been a positive net position for all years shown.



**Funding Sources and Uses
Water Utility Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Fees and Service Charges	\$25,900,846	\$28,096,141	\$25,872,690	\$27,013,331
Investment Revenue	\$1,236,623	\$580,000	\$953,000	\$780,000
Less: GASB 31 Interest Adjustment	(\$436,631)			
Miscellaneous Revenue	\$201,339	\$250,548	\$227,522	\$305,150
Total Financial Sources before Transfers	\$26,902,177	\$28,926,689	\$27,053,212	\$28,098,481
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$564,953
Total Financial Sources	\$26,902,177	\$28,926,689	\$27,053,212	\$28,663,434
Financial Uses				
Personnel Services	\$5,886,840	\$7,130,317	\$6,168,143	\$6,375,563
Less: GASB 16 Vacation Liability Adjustment	(\$3,120)			
Less: GASB 68 Pension Adjustment	\$235,956			
Less: GASB 75 OPEB Adjustment	(\$22,460)			
Supplies & Materials	\$1,859,217	\$2,353,125	\$2,072,153	\$2,307,440
Travel & Training	\$40,304	\$69,006	\$38,900	\$38,765
Intragovernmental Charges	\$2,571,695	\$2,522,227	\$2,435,145	\$2,257,184
Utilities, Services & Other Misc.	\$2,824,933	\$4,763,512	\$3,932,022	\$5,722,541
Interest Expense	\$2,152,917	\$2,442,928	\$2,350,918	\$2,229,252
Bank & Paying Agent Fees (Misc. Expense)	\$286,853	\$2,500	\$306,389	\$2,500
Transfers Out	\$4,779,082	\$5,088,346	\$4,974,516	\$5,265,067
Principal Payments	\$3,447,520	\$3,592,500	\$3,592,500	\$3,936,100
Capital Additions	\$710,470	\$840,100	\$804,663	\$641,000
Enterprise Revenues used for Capital Projects	\$350,000	\$1,675,000	\$1,675,000	\$740,000
Total Financial Uses	\$25,120,207	\$30,479,561	\$28,350,349	\$29,515,412
Financial Sources Over/(Under) Uses	\$1,781,970	(\$1,552,872)	(\$1,297,137)	(\$851,978)
Cash Reserves				
Beginning Unassigned Cash Reserve		\$10,148,021	\$10,148,021	\$8,850,884
Financial Sources Over/(Under) Uses		(\$1,552,872)	(\$1,297,137)	(\$851,978)
Cash and Cash Equivalents	\$16,594,394			
Less: GASB 31 Pooled Cash Adjustment	\$1,395,232			
Less: Cash Restricted for Capital Projects	(\$8,940,133)			
Add: Inventory	\$1,098,528			
Ending Cash Reserves	\$10,148,021	\$8,595,149	\$8,850,884	\$7,998,906
Cash Reserve Target: (based on Adopted budget for years shown)				
Budgeted Operating Expenses w/o Depr	\$15,767,569	\$16,775,823	\$16,775,823	\$16,701,493
Add: Budgeted Interest Expense	\$2,137,069	\$2,442,928	\$2,442,928	\$2,229,252
Add: Budgeted Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500
Add: Budgeted Operating Transfers Out	\$4,833,869	\$5,088,346	\$5,088,346	\$5,265,067
Add: Budgeted Principal Payments	\$3,447,520	\$3,592,500	\$3,592,500	\$3,936,100
Add: Budgeted Capital Additions	\$0	\$839,000	\$839,000	\$641,000
Add: Budgeted Ent Revenue for CIP	\$350,000	\$1,675,000	\$1,675,000	\$740,000
Total Budgeted Financial Uses	\$26,538,527	\$30,416,097	\$30,416,097	\$29,515,412
Less: Ent Rev Budgeted for current year CIP	(\$350,000)	(\$1,675,000)	(\$1,675,000)	(\$740,000)
Operational Expenses	\$26,188,527	\$28,741,097	\$28,741,097	\$28,775,412
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$5,237,705	\$5,748,219	\$5,748,219	\$5,755,082
Add: Ent Rev Budgeted for current year CIP	\$350,000	\$1,675,000	\$1,675,000	\$740,000
Budgeted Cash Reserve Target	\$5,587,705	\$7,423,219	\$7,423,219	\$6,495,082
Above/(Below) Budgeted Cash Reserve Target	\$4,560,316	\$1,171,930	\$1,427,665	\$1,503,824
Assumptions *:				
Operating rate increase	4.00%			
Voter approved rate increase				
	4.00%	0.00%	0.00%	0.00%
Debt Coverage Ratio Including PILOT Expense	1.62	1.16	1.20	0.99
Debt Coverage Ratio without PILOT Expense	2.14	1.67	1.72	1.51

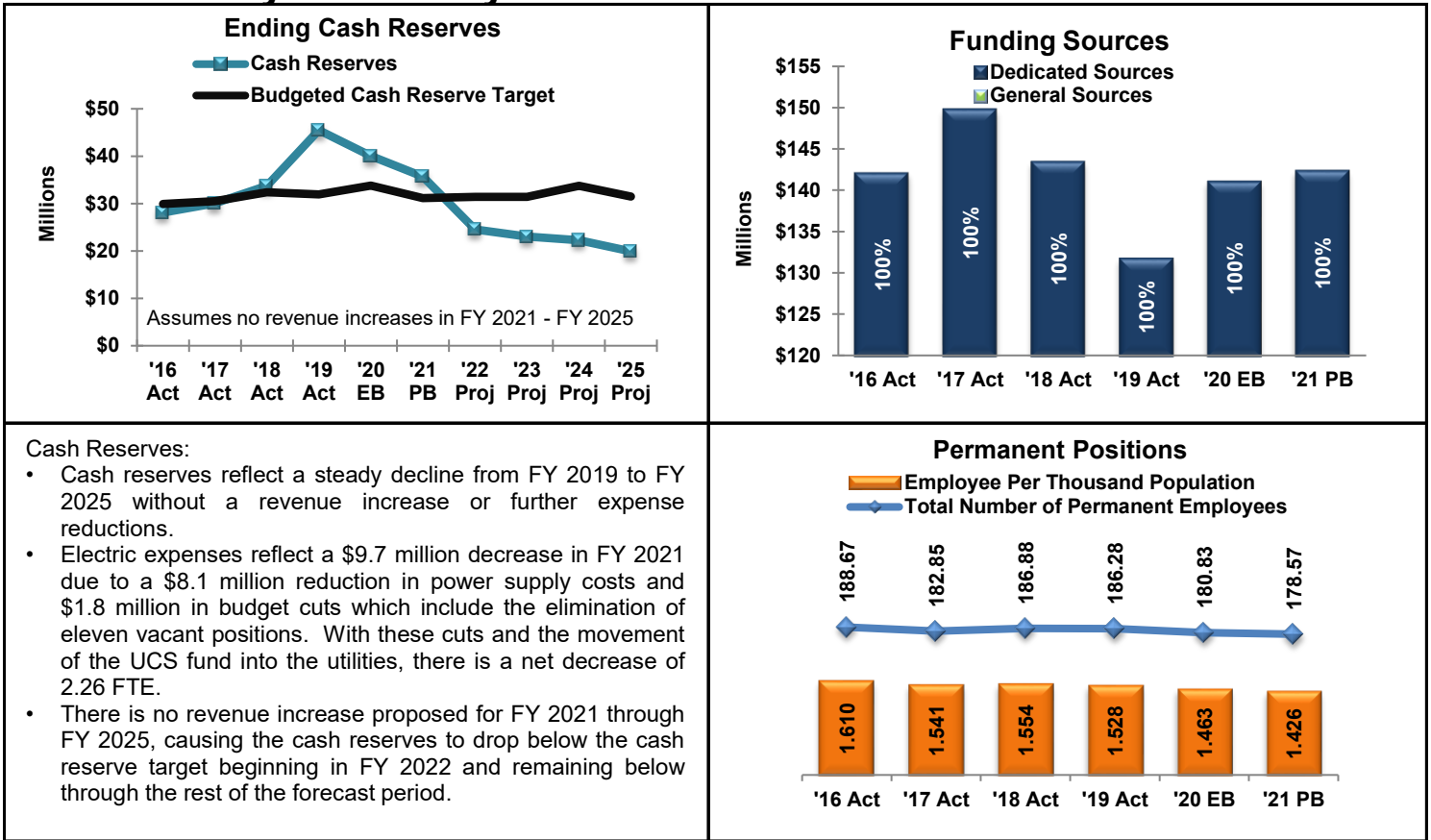
* Revenue increases will be evaluated at the end of the fiscal year to determine if an increase is necessary.

**Funding Sources and Uses
Water Utility Fund**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Fees and Service Charges	\$28,231,653	\$28,910,462	\$29,049,076	\$29,188,384
Investment Revenue	\$780,000	\$780,000	\$780,000	\$780,000
Less: GASB 31 Interest Adjustment				
Miscellaneous Revenue	\$277,500	\$277,500	\$277,500	\$277,500
Total Financial Sources before Transfers	\$29,289,153	\$29,967,962	\$30,106,576	\$30,245,884
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$29,289,153	\$29,967,962	\$30,106,576	\$30,245,884
Financial Uses				
Personnel Services	\$6,503,074	\$6,633,136	\$6,765,798	\$6,901,114
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Supplies & Materials	\$2,307,440	\$2,307,440	\$2,307,440	\$2,307,440
Travel & Training	\$38,765	\$38,765	\$38,765	\$38,765
Intragovernmental Charges	\$2,314,873	\$2,378,898	\$2,449,944	\$2,526,310
Utilities, Services & Other Misc.	\$5,722,541	\$5,722,541	\$5,722,541	\$5,722,541
Interest Expense **	\$3,101,217	\$2,896,454	\$2,711,732	\$2,550,376
Bank & Paying Agent Fees (Misc. Expense)	\$2,500	\$2,500	\$2,500	\$2,500
Transfers Out	\$5,558,705	\$5,823,638	\$6,091,690	\$6,376,189
Principal Payments **	\$4,604,527	\$4,826,610	\$3,798,961	\$3,957,463
Capital Additions	\$132,767	\$108,840	\$499,310	\$627,944
Enterprise Revenues used for Capital Projects	\$915,000	\$465,000	\$930,000	\$2,354,000
Total Financial Uses	\$31,201,409	\$31,203,822	\$31,318,681	\$33,364,642
Financial Sources Over/(Under) Uses	(\$1,912,256)	(\$1,235,860)	(\$1,212,105)	(\$3,118,758)
Cash Reserves				
Beginning Unassigned Cash Reserve	\$7,998,906	\$6,086,650	\$4,850,790	\$3,638,685
Financial Sources Over/(Under) Uses	(\$1,912,256)	(\$1,235,860)	(\$1,212,105)	(\$3,118,758)
Cash and Cash Equivalent				
Less: GASB 31 Pooled Cash Adj				
Less: Cash Restricted for Capital Projects				
Add: Inventory				
Ending Cash Reserves	\$6,086,650	\$4,850,790	\$3,638,685	\$519,927
Cash Reserve Target: (based on Adopted budget for years shown)				
Budgeted Operating Expenses w/o Depr	\$16,886,693	\$17,080,780	\$17,284,488	\$17,496,170
Add: Budgeted Interest Expense **	\$3,101,217	\$2,896,454	\$2,711,732	\$2,550,376
Add: Budgeted Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500
Add: Budgeted Operating Transfers Out	\$5,558,705	\$5,823,638	\$6,091,690	\$6,376,189
Add: Budgeted Principal Payments **	\$4,604,527	\$4,826,610	\$3,798,961	\$3,957,463
Add: Budgeted Capital Additions	\$132,767	\$108,840	\$499,310	\$627,944
Add: Budgeted Ent Revenue for CIP	\$915,000	\$465,000	\$930,000	\$2,354,000
Total Budgeted Financial Uses	\$31,201,409	\$31,203,822	\$31,318,681	\$33,364,642
Less: Ent Rev Budgeted for current year CIP	(\$915,000)	(\$465,000)	(\$930,000)	(\$2,354,000)
Operational Expenses	\$30,286,409	\$30,738,822	\$30,388,681	\$31,010,642
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$6,057,282	\$6,147,764	\$6,077,736	\$6,202,128
Add: Ent Rev Budgeted for current year CIP	\$465,000	\$930,000	\$2,354,000	\$930,000
Budgeted Cash Reserve Target	\$6,522,282	\$7,077,764	\$8,431,736	\$7,132,128
Above/(Below) Budgeted Cash Reserve Target	(\$435,632)	(\$2,226,974)	(\$4,793,051)	(\$6,612,201)
Assumptions:				
Operating rate increase	0.00%	0.00%	0.00%	0.00%
Voter approved rate increase	0.00%	0.00%	0.00%	0.00%

** FY 2022 to FY 2025 includes an estimated cost for bonds to be issued to cover capital improvement projects.

Electric Utility - Summary



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$14,286,955	\$15,334,045	\$14,978,645	\$15,733,112	\$399,067	2.6%
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608	(\$8,126,980)	(10.4%)
Supplies & Materials	\$2,355,084	\$3,172,094	\$2,882,366	\$3,102,668	(\$69,426)	(2.2%)
Travel & Training	\$282,056	\$443,885	\$333,431	\$397,695	(\$46,190)	(10.4%)
Intragov. Charges	\$6,709,716	\$7,217,877	\$6,837,165	\$6,114,207	(\$1,103,670)	(15.3%)
Utilities, Services & Misc.	\$7,806,731	\$10,178,614	\$8,947,512	\$11,586,336	\$1,407,722	13.8%
Capital	\$3,216,721	\$7,027,000	\$6,764,369	\$5,625,000	(\$1,402,000)	(20.0%)
Other	\$30,225,842	\$30,140,988	\$29,662,740	\$29,395,883	(\$745,105)	(2.5%)
Total	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)
Operating Expenses	\$107,302,738	\$125,424,103	\$115,093,915	\$118,284,626	(\$7,139,477)	(5.7%)
Non-Operating Expenses	\$12,822,893	\$13,306,134	\$12,697,244	\$13,053,635	(\$252,499)	(1.9%)
Debt Service	\$5,248,237	\$4,734,854	\$4,959,700	\$4,242,248	(\$492,606)	(10.4%)
Capital Additions	\$688,719	\$2,827,000	\$2,564,369	\$1,895,000	(\$932,000)	(33.0%)
Capital Projects	\$5,630,829	\$5,650,000	\$5,650,000	\$4,780,000	(\$870,000)	(15.4%)
Total Expenses	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$2,677,291	\$1,364,884	\$1,964,179	\$1,600,000	\$235,116	17.2%
Fees and Service Charges	\$128,490,036	\$137,275,783	\$127,186,458	\$128,426,118	(\$8,849,665)	(6.4%)
Other Local Revenues	\$1,404,902	\$1,396,620	\$969,386	\$1,276,489	(\$120,131)	(8.6%)
Transfers	\$0	\$0	\$0	\$949,120	\$949,120	
Use of Prior Year Sources	\$0	\$11,904,804	\$10,845,205	\$10,003,782	(\$1,901,022)	(16.0%)
Less: Current Year Surplus	(\$878,813)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)

Department Summary

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 51,210 customers.

The sale of electricity is the main revenue source for this fund. The growth rate in new customers is about 0.8% 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

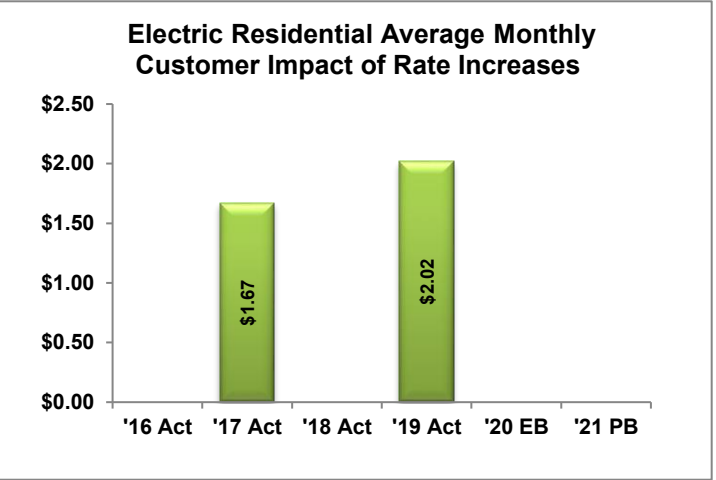
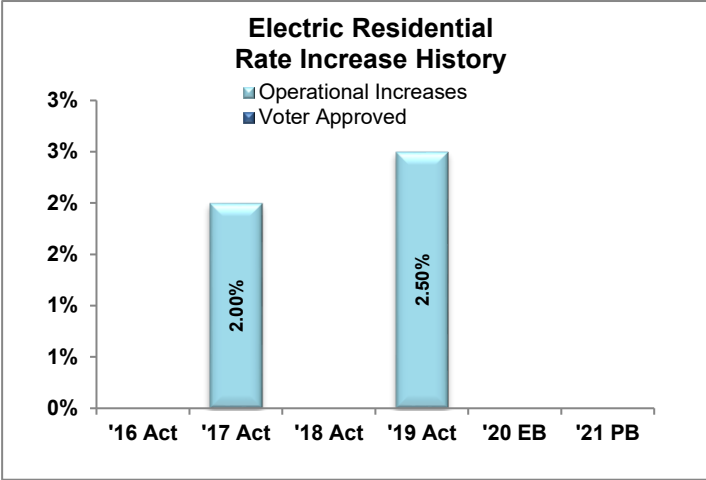
- The City entered into a software agreement with N. Harris Computer Corporation to implement a Community Solar program into our current utility billing system. Staff is proposing to initiate a one megawatt Community Solar program, in which future steps for the implementation of this program include finalizing program details after the software implementation and bringing forward any ordinance changes to Council for approval.
- The Utilities Department will continue to bring forward any proposed utility revenue changes to Council for a public hearing in January/February each year. This will allow staff to evaluate the previous year audited financial reports once all revenues/expenses are finalized after the fiscal year is over since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June through September). No revenue increase is proposed for FY 2021.
- The Integrated Electric Resource and Master Plan (IERMP) process is still underway. This process consists of an integrated electric resource plan, electric system master plan, and a cost of service.
- Electric will continue to transfer \$19,810 to Parks and Recreation to fund and utilize summer CARE trainees in their department.
- The FY 2021 budget includes the following budget cuts:
 - Elimination of 11.00 vacant positions. Many of these positions have been vacant for an extended period of time and elimination should not have a negative impact on the current level of service being provided.
 - Reduce Trade A Tree program by \$60,000
 - Reduce training by \$50,000 due to the elimination of vacant positions
 - Reduce publishing and advertising costs by \$146,000. This will reduce customer awareness of programs
 - Reduce Tree Power program by \$15,000. This will reduce customer service in regards to vegetation management and energy saving programs
 - Reduce Energy efficiency program refunds and energy audits by \$145,000. This reduction will impact the potential number of participants in the programs however, the budget has not typically been spent in the past.
 - Reduction in the budget for purchased power of \$6.8 million to be more in line with actual purchase power expenses the past few years. This expenditure is a variable and is unpredictable by staff. If natural gas prices start increasing and impacting the market, staff will look at bringing a budget amendment forward to City Council for their consideration.
 - Reduction in contractual services for meters, distribution and transmission line work, and tree and stump removal of \$672,500.
- City staff is proposing to move \$2.2 million in maintenance items from CIP to the Electric operating budget. The utility needs to move toward funding maintenance with the day to day operations. The following projects will be moved to the operating budget in FY 2021:
 - Replace transformers and capacitors (\$220,000)
 - 161 & 69 kV Transmission system replacement (\$400,000)
 - 13.8 kV Underground system replacement (\$500,000)
 - 13.8 kV Overhead system replacement (\$750,000)
 - Replace 13.8 kV switchgear at substations (\$350,000)

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration and General	41.03	39.58	39.58	44.92	5.34
Production	37.20	37.20	37.20	31.20	(6.00)
Transmission and Distribution	105.05	104.05	104.05	102.45	(1.60)
Total Personnel	183.28	180.83	180.83	178.57	(2.26)
Permanent Full-Time	182.53	179.58	179.58	177.82	(1.76)
Permanent Part-Time	0.75	1.25	1.25	0.75	(0.50)
Total Permanent	183.28	180.83	180.83	178.57	(2.26)

Electric Utility - Summary

Rate Increase Information



Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Admin & General (74xx)						
Personnel Services	\$3,202,033	\$3,475,890	\$3,320,442	\$3,775,078	\$299,188	8.6%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$76,211	\$243,820	\$66,641	\$185,268	(\$58,552)	(24.0%)
Travel and Training	\$61,178	\$116,577	\$43,616	\$119,895	\$3,318	2.8%
Intragovernmental Charges	\$6,331,531	\$6,421,246	\$6,164,377	\$5,384,510	(\$1,036,736)	(16.1%)
Utilities, Services, & Misc.	\$1,912,178	\$3,058,596	\$2,271,662	\$2,775,808	(\$282,788)	(9.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$30,188,856	\$30,104,002	\$29,625,754	\$29,358,897	(\$745,105)	(2.5%)
Total	\$41,771,987	\$43,420,131	\$41,492,492	\$41,599,456	(\$1,820,675)	(4.2%)
Production (75xx)						
Personnel Services	\$2,373,623	\$2,699,340	\$2,212,284	\$2,379,687	(\$319,653)	(11.8%)
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608	(\$8,126,980)	(10.4%)
Supplies and Materials	\$766,323	\$1,057,440	\$896,100	\$899,700	(\$157,740)	(14.9%)
Travel and Training	\$87,937	\$118,308	\$111,315	\$118,300	(\$8)	(0.0%)
Intragovernmental Charges	\$578	\$578	\$578	\$472	(\$106)	(18.3%)
Utilities, Services, & Misc.	\$1,141,311	\$2,160,809	\$1,968,327	\$2,395,182	\$234,373	10.8%
Capital	\$101,648	\$740,000	\$734,686	\$635,000	(\$105,000)	(14.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$71,281,731	\$85,204,063	\$76,482,290	\$76,728,949	(\$8,475,114)	(9.9%)
Transmission and Distribution (76xx)						
Personnel Services	\$7,804,632	\$8,058,815	\$8,345,919	\$8,728,347	\$669,532	8.3%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,408,339	\$1,870,834	\$1,919,625	\$2,017,700	\$146,866	7.9%
Travel and Training	\$132,941	\$209,000	\$178,500	\$159,500	(\$49,500)	(23.7%)
Intragovernmental Charges	\$377,607	\$796,053	\$672,210	\$729,225	(\$66,828)	(8.4%)
Utilities, Services, & Misc.	\$2,661,293	\$4,609,209	\$4,357,523	\$6,215,346	\$1,606,137	34.8%
Capital	\$587,071	\$2,087,000	\$1,829,683	\$1,260,000	(\$827,000)	(39.6%)
Other	\$36,986	\$36,986	\$36,986	\$36,986	\$0	
Total	\$13,008,869	\$17,667,897	\$17,340,446	\$19,147,104	\$1,479,207	8.4%
Capital Projects						
Personnel Services	\$906,667	\$1,100,000	\$1,100,000	\$850,000	(\$250,000)	(22.7%)
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$104,211	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,091,949	\$350,000	\$350,000	\$200,000	(\$150,000)	(42.9%)
Capital	\$2,528,002	\$4,200,000	\$4,200,000	\$3,730,000	(\$470,000)	(11.2%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,630,829	\$5,650,000	\$5,650,000	\$4,780,000	(\$870,000)	(15.4%)
Department Totals						
Personnel Services	\$14,286,955	\$15,334,045	\$14,978,645	\$15,733,112	\$399,067	2.6%
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608	(\$8,126,980)	(10.4%)
Supplies and Materials	\$2,355,084	\$3,172,094	\$2,882,366	\$3,102,668	(\$69,426)	(2.2%)
Travel and Training	\$282,056	\$443,885	\$333,431	\$397,695	(\$46,190)	(10.4%)
Intragovernmental Charges	\$6,709,716	\$7,217,877	\$6,837,165	\$6,114,207	(\$1,103,670)	(15.3%)
Utilities, Services, & Misc.	\$7,806,731	\$10,178,614	\$8,947,512	\$11,586,336	\$1,407,722	13.8%
Capital	\$3,216,721	\$7,027,000	\$6,764,369	\$5,625,000	(\$1,402,000)	(20.0%)
Other	\$30,225,842	\$30,140,988	\$29,662,740	\$29,395,883	(\$745,105)	(2.5%)
Total	\$131,693,416	\$151,942,091	\$140,965,228	\$142,255,509	(\$9,686,582)	(6.4%)

Authorized Personnel By Division

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Administration and General					
9905 - Deputy City Manager	0.23	0.23	0.23	0.23	
5134 - Lab Supv *	0.00	0.50	0.50	0.50	
5132 - Lab Analyst	1.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer	8.75	8.75	8.75	8.75	
5041 - Lab Tech - WL *	2.00	1.00	1.00	1.00	
5003 - Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician ^^	0.50	0.50	0.50	0.00	(0.50)
4998 - Project Compliance Inspector ^^	1.50	1.50	1.50	1.00	(0.50)
4996 - Sr. Project Compliance Inspector	0.50	0.50	0.50	0.50	
4801 - Community Relations Spec ^	0.00	0.00	0.00	0.25	0.25
4521 - Energy Technician ^^	3.00	3.00	3.00	2.00	(1.00)
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	5.80	5.80	5.80	5.80	
4502 - Senior Rate Analyst	0.80	0.80	0.80	0.80	
4501 - Rate Analyst ***	1.80	0.80	0.80	0.80	
4500 - Energy Market Analyst	1.00	1.00	1.00	1.00	
2990 - Director, Columbia Utilities	0.45	0.45	0.45	0.45	
2980 - Asst. Director, Columbia Utilities **	0.40	0.45	0.45	0.45	
2981 - Asst. Director, Columbia Utilities PE	0.80	0.80	0.80	0.80	
2408 - Construction Project Supervisor	0.60	0.60	0.60	0.60	
1220 - Utility Customer Serv Mgr ^^^^	0.00	0.00	0.00	0.42	0.42
1218 - Utility Customer Serv Rep II ^	0.00	0.00	0.00	2.94	2.94
1216 - Utility Customer Serv Rep I ^	0.00	0.00	0.00	2.94	2.94
1215 - Billing Auditor	1.30	1.30	1.30	1.30	
1214 - Utility Customer Service Supervisor ^	0.00	0.00	0.00	0.84	0.84
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	0.55	(0.05)
Total Personnel	41.03	39.58	39.58	44.92	5.34
Permanent Full-Time	40.28	38.33	38.33	44.17	5.84
Permanent Part-Time	0.75	1.25	1.25	0.75	(0.50)
Total Permanent	41.03	39.58	39.58	44.92	5.34

* In FY 2020, reallocated 0.50 FTE Lab Supervisor to Electric and 1.00 FTE Lab Tech to Water

** In FY 2020, 0.05 FTE Asst Dir reallocated from UCS.

***In FY 2020, 1.00 FTE Rate Analyst was reallocated to Sewer (0.45), Storm Water (0.45), and Solid Waste (0.10)

^ In FY 2021, positions were reallocated due to a reorganization of the UCS Fund into the Utility funds

^^ In FY 2021, 11.00 FTE were eliminated due to budget cuts

^^^ In FY 2021, 0.05 FTE ASA was reallocated to other utilities to process timesheets for the UCS FTE's now charged to these budgets.

^^^^ In FY 2021, (1) FTE Util Cust Service Manager position was added due to reorganizing UCS back to the Utilities

Authorized Personnel By Division - continued

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
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	1.00	1.00	1.00	1.00	
2695 - Lead Power Plant Operator	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator ^{^^}	10.00	10.00	10.00	6.00	(4.00)
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	0.70	0.70	0.70	0.70	
2635 - Asst. Power Production Supt.	2.00	2.00	2.00	2.00	
2631 - Associate Power Plant Oper ^{^^}	1.00	1.00	1.00	0.00	(1.00)
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Associate Utility Maint. Mech	4.00	4.00	4.00	4.00	
2421 - Sr Utility Maint Mechanic	2.00	2.00	2.00	2.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
2298 - Senior Equipment Operator III *	2.00	0.00	0.00	0.00	
2298 - CDL Operator * ^{^^}	0.00	2.00	2.00	1.00	(1.00)
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
Total Personnel	37.20	37.20	37.20	31.20	(6.00)
Permanent Full-Time	37.20	37.20	37.20	31.20	(6.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	37.20	37.20	37.20	31.20	(6.00)
Transmission and Distribution					
6107 - Warehouse Operator	0.60	0.60	0.60	0.60	
6106 - Stores Clerk +	1.80	1.80	1.80	1.20	(0.60)
6105 - Stores Superintendent	0.60	0.60	0.60	0.60	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6101 - Storeroom Assistant ^{^^}	2.80	2.80	2.80	1.80	(1.00)
2888 - NERC Compliance Offcr ^{****}	2.00	1.00	1.00	2.00	1.00
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker [^]	3.00	3.00	3.00	2.50	(0.50)
2879 - Services Coordinator	1.00	1.00	1.00	1.00	
2877 - Lead Meter Reader ^{**}	0.50	0.00	0.00	0.00	
2878 - Meter Reading Supervisor ^{** ^^}	0.00	0.50	0.50	0.60	0.10
2876 - Metered Services Technician ^{***}	0.00	0.60	0.60	0.60	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2870 - Meter Reader ^{***}	3.60	3.00	3.00	3.00	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coord	2.00	2.00	2.00	2.00	

*In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

**In FY 2020, (1) 0.50 FTE Lead Meter Reader was reassigned to a Meter Reading Supervisor

***In FY 2020, (1) 0.60 FTE Meter Reader was reassigned to Metered Services Technician

****In FY 2020, (1) 1.00 FTE NERC Compliance Officer was reallocated to IT. In FY 2021, it was reallocated back to Electric.

[^]In FY 2021, (1) 0.50 FTE Utility Service worker was reallocated to Water

^{^^}In FY 2021, (1) 0.10 FTE Meter Reading Supervisor was reallocated from Water

^{^^^}In FY 2021, 11.75 FTE were eliminated due to budget cuts

+ In FY 2021 (1) 0.60 FTE Stores Clerk was reassigned to a 0.60 FTE Sr. Admin Support Assistant

Authorized Personnel By Division - continued

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
Transmission and Distribution (cont.)					
2803 - Lead Elec. Meter Rpr Worker	2.00	2.00	2.00	2.00	
2801 - Elec. Meter Rpr Worker	2.00	2.00	2.00	2.00	
2781 - Lead Consulting Utility Forester	1.00	1.00	1.00	1.00	
2780 - Consulting Utility Forester ^	1.00	1.00	1.00	0.00	(1.00)
2770 - Elec. Services Superintendent.	0.75	0.75	0.75	0.75	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2706 - Line Foreman	11.00	11.00	11.00	11.00	
2703/2701 Journeyman Linewrkr/App Linewrkr	25.00	25.00	25.00	25.00	
2640 - NERC Certified BAO	10.00	10.00	10.00	10.00	
2636 - Power Production Supt	0.30	0.30	0.30	0.30	
2635 - Asst. Power Production Supt.	1.00	1.00	1.00	1.00	
2616 - Transload Ops Supv ^^	0.10	0.10	0.10	0.50	0.40
2434 - Utility Locator Supervisor	1.00	1.00	1.00	1.00	
2432 - Utility Locator Foreman	1.00	1.00	1.00	1.00	
2431 - Utility Locator	5.00	5.00	5.00	5.00	
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	
2298 - Senior Equipment Operator III *	5.70	0.00	0.00	0.00	
2298 - CDL Operator * ^ ^^	0.00	5.70	5.70	5.10	(0.60)
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant	2.00	2.00	2.00	2.60	0.60
Total Personnel	105.05	104.05	104.05	102.45	(1.60)
Permanent Full-Time	105.05	104.05	104.05	102.45	(1.60)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	105.05	104.05	104.05	102.45	(1.60)
Department Totals					
Permanent Full-Time	182.53	179.58	179.58	177.82	(1.76)
Permanent Part-Time	0.75	1.25	1.25	0.75	(0.50)
Total Permanent	183.28	180.83	180.83	178.57	(2.26)

*In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

^ In FY 2021, 11.75 FTE were eliminated due to budget cuts

^^ In FY 2021, (1) 0.40 FTE Transload Ops Supv and (1) 0.40 CDL Operator are being reallocated from Transload due to lower service requests at the Transload facility.

+ In FY 2021 (1) 0.60 FTE Stores Clerk was reassigned to a 0.60 FTE Sr. Admin Support Assistant

Capital Projects**Major Projects**

This budget provides funding for the following projects:

- New Transformers and Capacitors
- 13.8 KV System - New Commercial Services
- 13.8 KV System - New Residential Services
- Hinkson Creek Transformer and Switchgear
- MPP elimination of obsolete equipment
- Relocation of 13.8 KV System for Streets
- Secondary Electric System for New Services
- Street Light Additions and Replacements
- Downtown Street Lights
- Protective Relay Upgrade
- Sewer Connection to Municipal Power Plant
- Upgrade of Energy Management System

Highlights/Significant Changes

Relocation of facilities for Nifong Boulevard road improvements are underway.

FY20 Replacement of Harmony Branch substation transformer (T2) and switchgear is completed.

FY21 Replacement of Hinkson Creek substation transformer (T2) and switchgear are planned.

Fiscal Impact

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

- Due to the significant delay in the major substation and transmission projects and the requirement to spend down funds from the bond sale, transfers between enterprise funded projects and bond funded projects may be necessary to ensure bond funds are spent within the required time period.

Electric

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Electric								
1 13.8 kV System - New Commercial Services- E0117 [ID: 556]								
Ent Rev	\$600,000	\$800,000	\$800,000	\$800,000	\$800,000	\$1,600,000		
Total	\$600,000	\$800,000	\$800,000	\$800,000	\$800,000	\$1,600,000		
2 13.8 kV System - New Residential Services - E0116 [ID: 564]								
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$1,000,000		
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$1,000,000		
3 13.8 kV System Automation - E0200 [ID: 1893]								
Ent Rev		\$100,000	\$100,000	\$100,000			2017	2020
Total		\$100,000	\$100,000	\$100,000				
4 13.8 kV Underground System Replacement - E0107 [ID: 562]								
2015 Electric Bond		\$250,000						
Total		\$250,000						
5 161 & 69 kV Transformer Replacement - E0192 [ID: 1776]								
2015 Electric Bond		\$600,000						
Ent Rev		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000		
Total		\$900,000	\$300,000	\$300,000	\$300,000	\$300,000		
6 161&69 kV Transmission System Replacement - E0101 [ID: 567]								
2015 Electric Bond		\$100,000						
Total		\$100,000						
7 Contingency Funds from Bonds - E0009 [ID: 557]								
2015 Electric Bond		\$900,000						
Total		\$900,000						
8 Conversion of Overhead to Underground - E0027 [ID: 555]								
Ent Rev		\$500,000	\$800,000	\$800,000	\$800,000	\$800,000		
Total		\$500,000	\$800,000	\$800,000	\$800,000	\$800,000		
9 Fiber Optic System Additions - E0082 [ID: 560]								
Ent Rev		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
10 MPP: elimination of obsolete equipment- E0208 [ID: 2102]								
Ent Rev	\$600,000	\$300,000					2020	2020
Total	\$600,000	\$300,000						
11 New & Replace Transformers & Capacitors - E0021 [ID: 559]								
2015 Electric Bond		\$800,000						
Ent Rev	\$180,000	\$450,000	\$450,000	\$450,000	\$450,000	\$900,000		
Total	\$180,000	\$1,250,000	\$450,000	\$450,000	\$450,000	\$900,000		
12 New 13.8 kV Substation Feeder Additions - E0115 [ID: 566]								
Ent Rev		\$600,000	\$800,000	\$800,000	\$800,000	\$1,600,000		
Total		\$600,000	\$800,000	\$800,000	\$800,000	\$1,600,000		
13 Relocation of 13.8 kV System for Streets - E0199 [ID: 1847]								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000		
Total	\$200,000	\$200,000	\$200,000	\$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	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Electric								
14 Replace 13.8 kV Switchgear at Substations - E0189 [ID: 1773]								
2015 Electric Bond		\$350,000						
Total		\$350,000						
15 Replace 69 & 161 kV Circuit Breakers - E0153 [ID: 1109]								
Ent Rev		\$250,000	\$250,000	\$250,000	\$250,000	\$500,000		
Total		\$250,000	\$250,000	\$250,000	\$250,000	\$500,000		
16 Secondary Electric System for New Services - E0053 [ID: 563]								
Ent Rev	\$500,000	\$750,000	\$750,000	\$750,000	\$1,000,000	\$2,000,000		
Total	\$500,000	\$750,000	\$750,000	\$750,000	\$1,000,000	\$2,000,000		
17 Street Light Additions and Replacements - E0052 [ID: 565]								
Ent Rev	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
Total	\$250,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
18 Black Start Generation at CEC - E0207 [ID: 2100] 2022 2023								
Future Ballot			\$1,000,000					
Total			\$1,000,000					
19 Black Start Generation at MPP - E0206 [ID: 2101] 2022 2023								
Future Ballot		\$1,000,000						
Total		\$1,000,000						
20 Brushwood Lake Road Loop Closure - E0185 [ID: 1602] 2022 2023								
Unfunded		\$750,000						
Total		\$750,000						
21 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689] 2022 2023								
Unfunded		\$2,450,000						
Total		\$2,450,000						
22 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690] 2022 2023								
Unfunded			\$1,500,000					
Total			\$1,500,000					
23 Downtown Streetlights - E0180 [ID: 1597] 2014 2016								
Ent Rev	\$300,000							
Total	\$300,000							
24 Electric Meter Replacement E0215 [ID: 2153] 2021 2021								
Ent Rev		\$8,000,000						
Total		\$8,000,000						
25 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837] 2022 2023								
2015 Electric Bond		\$5,000,000						
Unfunded			\$5,000,000					
Total		\$5,000,000	\$5,000,000					
26 Future Substation Transformer - E0184 [ID: 1601] 2022 2023								
Ent Rev		\$300,000						
Total		\$300,000						

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

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

Electric

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Electric								
27 Hinkson Creek Transformer and Switchgear E0214 [ID: 2232]							2020	2021
Ent Rev	\$350,000							
PYA Ent Rev - Substation Transformer Repl - E0192	\$600,000							
Total	\$950,000							
28 Mill Creek Sub Transmision Connect to 2 Subs-E0148 [ID: 1050]							2011	2021
2015 Electric Bond		\$8,000,000						
Total		\$8,000,000						
29 Protective Relay Upgrade - E0145 [ID: 984]								
Ent Rev	\$100,000	\$100,000	\$100,000					
Total	\$100,000	\$100,000	\$100,000					
30 Reconfiguration of Substation Feeders-E0201 [ID: 1894]							2016	2021
2015 Electric Bond		\$4,300,000						
Total		\$4,300,000						
31 Sewer Connection to Municipal Power Plant - E0211 [ID: 2150]							2020	2021
Ent Rev	\$200,000							
Total	\$200,000							
32 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]							2016	2021
2015 Electric Bond		\$4,900,000						
Total		\$4,900,000						
33 Upgrade of Energy Management System - E0216 [ID: 2233]							2021	2021
Ent Rev	\$1,000,000							
Total	\$1,000,000							
34 Warehouse & Enclosed Equipment Parking - E0176 [ID: 1593]							2020	2021
Unfunded		\$4,400,000						
Total		\$4,400,000						
35 Broadway Undergrounding - E0120 [ID: 549]							2025	2025
Ent Rev					\$2,200,000			
Total					\$2,200,000			
36 McBaine Substation Upgrades - E0196 [ID: 1840]							2024	2024
Unfunded				\$2,500,000				
Total				\$2,500,000				
37 Mill Creek & McBaine Interconnection - E0195 [ID: 1839]							2024	2024
Unfunded				\$10,000,000				
Total				\$10,000,000				

Electric Funding Source Summary

2015 Electric Bond		\$25,200,000						
Ent Rev	\$4,780,000	\$13,300,000	\$5,200,000	\$5,100,000	\$7,450,000	\$9,050,000		

Electric

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Electric Funding Source Summary								
New Funding	\$4,780,000	\$38,500,000	\$5,200,000	\$5,100,000	\$7,450,000	\$9,050,000		
PYA Ent Rev - Substation Transformer Repl - E0192	\$600,000							
Prior Year Funding	\$600,000					\$0		
Future Ballot		\$1,000,000	\$1,000,000					
Future Ballot		\$1,000,000	\$1,000,000			\$0		
Unfunded		\$7,600,000	\$6,500,000	\$12,500,000				
Unfunded		\$7,600,000	\$6,500,000	\$12,500,000		\$0		
Total	\$5,380,000	\$47,100,000	\$12,700,000	\$17,600,000	\$7,450,000	\$9,050,000		

Electric Current Capital Projects									
1	13.8 kV Overhead System Replacement - E0118 [ID: 651]								
2	College Undergrounding-Univ to Bouchelle - E0179 [ID: 1596]							2016	2017
3	Contingency Funds from Enterprise Revenue - E0003 [ID: 1359]								
4	Landfill Gas Generator #4 - E0175 [ID: 1584]							2018	2020
5	Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]							2014	2019
6	Millcreek & Vawter School Relocation - E0213 [ID: 2201]							2020	2020
7	More's Lake Restoration - E0204 [ID: 1982]							2016	2017
8	New South Side 161/13.8 Kv Substation - E0121 [ID: 551]							2014	2021
9	Nifong & Bethel Relocation - E0212 [ID: 2200]							2020	2020
10	Power Plant Substation Upgrades - E0151 [ID: 1056]							2016	2019
11	Replace Measurement & Data Acquisition Sys - E0159 [ID: 1203]							2014	2016
12	Replace UG electric, Keene & Lansing - E0168 [ID: 1391]							2016	2017
13	Substation Upgrades-Grnstrn & Perche - E0194 [ID: 1838]							2015	2020
14	Truman Solar Feeders - E0205 [ID: 2088]							2018	2019

Electric Impact of Capital Projects	
13.8 kV System - New Commercial Services- E0117 [ID: 556]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
13.8 kV System - New Residential Services - E0116 [ID: 564]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
13.8 kV Underground System Replacement - E0107 [ID: 562]	
Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.	
Conversion of Overhead to Underground - E0027 [ID: 555]	
Long-term could reduce maintenance	
Fiber Optic System Additions - E0082 [ID: 560]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	
More's Lake Restoration - E0204 [ID: 1982]	
W&L ceased using lake for ash handling in September 2015.	
New & Replace Transformers & Capacitors - E0021 [ID: 559]	
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.	

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Electric Impact of Capital Projects

Electric

New 13.8 kV Substation Feeder Additions - E0115 [ID: 566]

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

New South Side 161/13.8 Kv Substation - E0121 [ID: 551]

Additional substation to maintain may require additional staff.

Secondary Electric System for New Services - E0053 [ID: 563]

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

Street Light Additions and Replacements - E0052 [ID: 565]

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

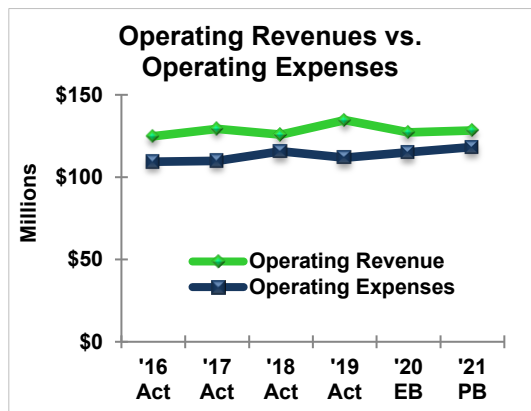
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For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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

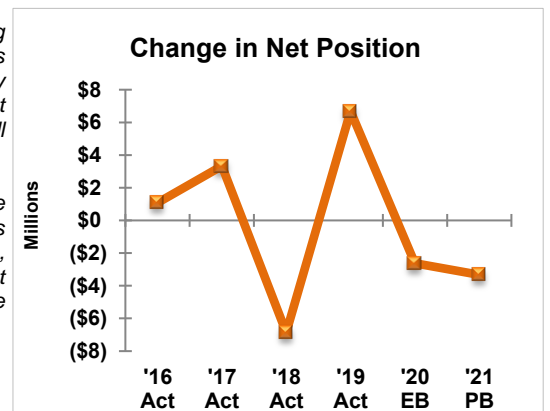
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Fees and Service Charges	\$128,292,392	\$137,070,777	\$126,981,452	\$128,220,668
Locator Service Fees	\$197,644	\$205,006	\$205,006	\$205,450
Total Operating Revenues	\$128,490,036	\$137,275,783	\$127,186,458	\$128,426,118
Operating Expenses:				
Personnel Services	\$13,380,288	\$14,234,045	\$13,878,645	\$14,883,112
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608
Supplies & Materials	\$2,250,873	\$3,172,094	\$2,882,366	\$3,102,668
Travel & Training	\$282,056	\$443,885	\$333,431	\$397,695
Intragovernmental Charges	\$6,709,716	\$7,217,877	\$6,837,165	\$6,114,207
Utilities, Services & Other Misc.	\$5,714,782	\$9,828,614	\$8,597,512	\$11,386,336
Depreciation	\$12,154,712	\$12,100,000	\$12,005,796	\$12,100,000
Total Operating Expenses	\$107,302,738	\$125,424,103	\$115,093,915	\$118,284,626
Operating Income (Loss)	\$21,187,298	\$11,851,680	\$12,092,543	\$10,141,492
Non-Operating Revenues:				
Investment Revenue	\$2,677,291	\$1,364,884	\$1,964,179	\$1,600,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue - Operations	\$1,376,542	\$1,396,620	\$969,386	\$1,276,489
Miscellaneous Revenue - CIP	\$28,360	\$0	\$0	\$0
Total Non-Operating Revenues	\$4,082,193	\$2,761,504	\$2,933,565	\$2,876,489
Non-Operating Expenses:				
Bond Interest	\$5,190,088	\$4,734,854	\$4,601,933	\$4,242,248
Bank & Paying Agent Fees (Misc. Expense)	\$58,149	\$0	\$357,767	\$0
Loss on Disposal Assets	\$37,114	\$52,000	\$15,648	\$0
Total Non-Operating Expenses	\$5,285,351	\$4,786,854	\$4,975,348	\$4,242,248
Total Non-Operating Revenues (Expenses)	(\$1,203,158)	(\$2,025,350)	(\$2,041,783)	(\$1,365,759)
Income (Loss) Before Contributions and Transfers	\$19,984,140	\$9,826,330	\$10,050,760	\$8,775,733
Transfers Out - P.I.L.O.T. to General Fund	(\$12,216,926)	(\$12,685,522)	(\$12,124,507)	(\$12,303,328)
Transfers Out - Other	(\$568,853)	(\$568,612)	(\$557,089)	(\$750,307)
Total Transfers Out	(\$12,785,779)	(\$13,254,134)	(\$12,681,596)	(\$13,053,635)
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$949,120
Capital Contributions	\$0	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$12,785,779)	(\$13,254,134)	(\$12,681,596)	(\$12,104,515)
Change in Net Position	\$7,198,361	(\$3,427,804)	(\$2,630,836)	(\$3,328,782)

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.

Net position can vary between years due to increases in purchased power costs related to new contracts. In FY 2021, expenses were reduced due to budget cuts needed to offset the impacts of the COVID-19 pandemic.



**Financial Sources and Uses
Electric Utility Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Fees and Service Charges	\$128,292,392	\$137,070,777	\$126,981,452	\$128,220,668
Locator Service Fees	\$197,644	\$205,006	\$205,006	\$205,450
Investment Revenue	\$2,677,291	\$1,364,884	\$1,964,179	\$1,600,000
Less: GASB 31 Interest Adjustment	(\$823,600)	\$0	\$0	\$0
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,376,542	\$1,396,620	\$969,386	\$1,276,489
Total Financial Sources before Transfers	\$131,720,269	\$140,037,287	\$130,120,023	\$131,302,607
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$949,120
Total Financial Sources	\$131,720,269	\$140,037,287	\$130,120,023	\$132,251,727
Financial Uses				
Personnel Services	\$13,380,288	\$14,234,045	\$13,878,645	\$14,883,112
Less: GASB 16 Vacation Liability Adjustment	(\$42,524)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$280,218	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	(\$45,106)	\$0	\$0	\$0
Power Supply	\$66,810,311	\$78,427,588	\$70,559,000	\$70,300,608
Supplies & Materials	\$2,250,873	\$3,172,094	\$2,882,366	\$3,102,668
Travel & Training	\$282,056	\$443,885	\$333,431	\$397,695
Intragovernmental Charges	\$6,709,716	\$7,217,877	\$6,837,165	\$6,114,207
Utilities, Services & Other Misc.	\$5,714,782	\$9,828,614	\$8,597,512	\$11,386,336
Interest Expense	\$5,190,088	\$4,734,854	\$4,601,933	\$4,242,248
Bank & Paying Agent Fees (Misc. Expense)	\$58,149	\$0	\$357,767	\$0
Transfers Out	\$12,785,779	\$13,254,134	\$12,681,596	\$13,053,635
Principal Payments	\$6,292,480	\$6,587,500	\$6,587,500	\$6,483,900
Capital Additions	\$688,719	\$2,827,000	\$2,564,369	\$1,895,000
Enterprise Revenues used for Capital Projects	\$5,550,000	\$5,650,000	\$5,650,000	\$4,780,000
Total Financial Uses	\$125,905,829	\$146,377,591	\$135,531,284	\$136,639,409
Financial Sources Over/(Under) Uses	\$5,814,440	(\$6,340,304)	(\$5,411,261)	(\$4,387,682)
Cash Reserves				
Beginning Unassigned Cash Reserve		\$45,492,526	\$45,492,526	\$40,081,265
Financial Sources Over/(Under) Uses		(\$6,340,304)	(\$5,411,261)	(\$4,387,682)
Cash and cash equivalents	\$51,288,946			
Less: GASB 31 Pooled Cash Adjustment	\$48,687			
Less: Cash Restricted for Capital Projects	(\$11,032,330)			
Add: Inventory	\$5,187,223			
Ending Cash Reserves	\$45,492,526	\$39,152,222	\$40,081,265	\$35,693,583
Cash Reserve Target: (based on Adopted budget for years shown)				
Budgeted Operating Expenses w/o Depr	\$106,902,801	\$113,319,335	\$113,319,335	\$106,184,626
Add: Budgeted Interest Expense	\$5,023,506	\$4,734,854	\$4,734,854	\$4,242,248
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$13,427,527	\$13,254,134	\$13,254,134	\$13,053,635
Add: Budgeted Principal Payments	\$6,292,480	\$6,587,500	\$6,587,500	\$6,483,900
Add: Budgeted Capital Additions	\$264,000	\$2,827,000	\$2,827,000	\$1,895,000
Add: Budgeted Ent Revenue for CIP	\$5,550,000	\$5,650,000	\$5,650,000	\$4,780,000
Total Budgeted Financial Uses	\$137,460,314	\$146,372,823	\$146,372,823	\$136,639,409
Less: Ent Rev Budgeted for current year CIP	(\$5,550,000)	(\$5,650,000)	(\$5,650,000)	(\$4,780,000)
Operational Expenses	\$131,910,314	\$140,722,823	\$140,722,823	\$131,859,409
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$26,382,063	\$28,144,565	\$28,144,565	\$26,371,882
Add: Ent Rev Budgeted for current year CIP	\$5,550,000	\$5,650,000	\$5,650,000	\$4,780,000
Budgeted Cash Reserve Target	\$31,932,063	\$33,794,565	\$33,794,565	\$31,151,882
Above/(Below) Budgeted Cash Reserve Target	\$13,560,463	\$5,357,657	\$6,286,700	\$4,541,701

Assumptions*:

Operating Revenue increase		1.00%	1.00%	
Debt Coverage Ratio Including PILOT Expense	2.12	1.14	1.21	1.10
Debt Coverage Ratio Without PILOT Expense	2.40	1.43	1.51	1.43

*Revenue increases will be evaluated at the end of the fiscal year to determine if an increase is necessary.

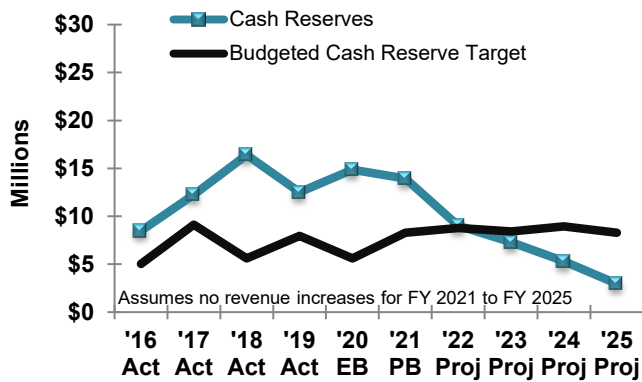
**Financial Sources and Uses
Electric Utility Fund**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
Fees and Service Charges	\$130,273,170	\$132,192,693	\$132,844,018	\$133,492,585
Locator Service Fees	\$205,450	\$205,450	\$205,450	\$205,450
Investment Revenue	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000
Less: GASB 31 Interest Adjustment				
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,125,120	\$1,125,120	\$1,125,120	\$1,125,120
Total Financial Sources before Transfers	\$133,203,740	\$135,123,263	\$135,774,588	\$136,423,155
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$133,203,740	\$135,123,263	\$135,774,588	\$136,423,155
Financial Uses				
Personnel Services	\$14,829,324	\$14,778,186	\$14,743,638	\$14,711,898
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Power Supply	\$70,300,608	\$70,300,608	\$70,300,608	\$70,300,608
Supplies & Materials	\$3,102,168	\$3,102,168	\$3,102,168	\$3,102,168
Travel & Training	\$377,622	\$369,784	\$369,784	\$369,784
Intragovernmental Charges	\$6,238,123	\$6,382,100	\$6,542,359	\$6,682,490
Utilities, Services & Other Misc.	\$10,616,336	\$10,716,336	\$11,066,336	\$10,716,336
Interest Expense	\$3,951,241	\$3,693,196	\$3,434,887	\$3,195,421
Bank & Paying Agent Fees (Misc. Expense)	\$0	\$0	\$0	\$0
Transfers Out	\$13,589,869	\$13,792,296	\$13,998,515	\$14,064,090
Principal Payments	\$6,783,400	\$7,046,400	\$6,649,950	\$6,893,200
Capital Additions	\$1,260,500	\$1,260,500	\$1,260,500	\$1,260,500
Enterprise Revenues used for Capital Projects	\$13,300,000	\$5,200,000	\$5,100,000	\$7,450,000
Total Financial Uses	\$144,349,192	\$136,641,574	\$136,568,745	\$138,746,495
Financial Sources Over/(Under) Uses	(\$11,145,452)	(\$1,518,311)	(\$794,157)	(\$2,323,340)
Cash Reserves				
Beginning Unassigned Cash Reserve	\$35,693,583	\$24,548,131	\$23,029,821	\$22,235,664
Financial Sources Over/(Under) Uses	(\$11,145,452)	(\$1,518,311)	(\$794,157)	(\$2,323,340)
Cash and cash equivalents				
Less: GASB 31 Pooled Cash Adjustment				
Less: Cash Restricted for Capital Projects				
Add: Inventory				
Ending Cash Reserves	\$24,548,131	\$23,029,821	\$22,235,664	\$19,912,324
Cash Reserve Target: (based on Adopted budget for years shown)				
Budgeted Operating Expenses w/o Depr	\$105,468,156	\$105,653,196	\$106,128,947	\$105,887,379
Add: Budgeted Interest Expense	\$3,951,241	\$3,693,196	\$3,434,887	\$3,195,421
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$13,589,869	\$13,792,296	\$13,998,515	\$14,064,090
Add: Budgeted Principal Payments	\$6,783,400	\$7,046,400	\$6,649,950	\$6,893,200
Add: Budgeted Capital Additions	\$1,260,500	\$1,260,500	\$1,260,500	\$1,260,500
Add: Budgeted Ent Revenue for CIP	\$13,300,000	\$5,200,000	\$5,100,000	\$7,450,000
Total Budgeted Financial Uses	\$144,353,166	\$136,645,588	\$136,572,799	\$138,750,590
Less: Ent Rev Budgeted for current year CIP	(\$13,300,000)	(\$5,200,000)	(\$5,100,000)	(\$7,450,000)
Operational Expenses	\$131,053,166	\$131,445,588	\$131,472,799	\$131,300,590
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$26,210,633	\$26,289,118	\$26,294,560	\$26,260,118
Add: Ent Rev Budgeted for current year CIP	\$5,200,000	\$5,100,000	\$7,450,000	\$5,250,000
Budgeted Cash Reserve Target	\$31,410,633	\$31,389,118	\$33,744,560	\$31,510,118
Above/(Below) Budgeted Cash Reserve Target	(\$6,862,502)	(\$8,359,297)	(\$11,508,896)	(\$11,597,794)

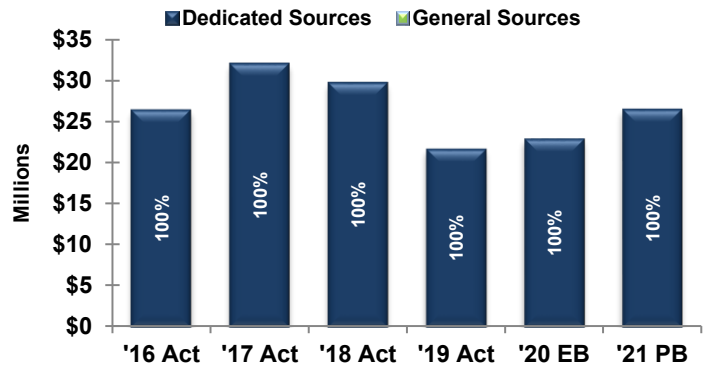
Assumptions:
Operating Revenue increase

Sewer Utility - Summary

Ending Cash Reserves



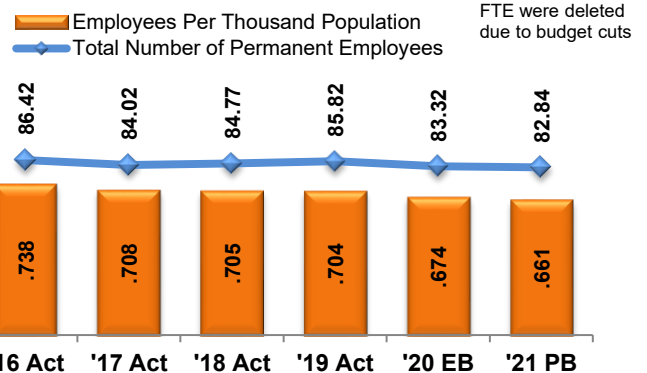
Funding Sources



Cash Reserves:

- Cash reserves are above the target for FY 2021, but reflect a steady decrease for FY 2022 to FY 2025 without a revenue increase or further expense reductions. The fund is forecasted to fall below the target in FY 2023.
- Sewer reflects a \$2.8 million increase in expenses for FY 2021 due to increased capital project funding required in FY 2021.
- Budget cuts of \$1.4 million include the elimination of 3.45 FTE vacant positions. With the move of UCS into the utilities, there is a net decrease of 0.48 FTE.
- There are no revenue increases proposed for FY 2021 through FY 2025.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$4,869,544	\$5,458,636	\$4,912,357	\$5,403,881	(\$54,755)	(1.0%)
Supplies & Materials	\$1,033,160	\$1,556,830	\$1,405,850	\$1,437,884	(\$118,946)	(7.6%)
Travel & Training	\$18,100	\$33,593	\$33,593	\$37,174	\$3,581	10.7%
Intragov. Charges	\$2,001,767	\$1,954,755	\$1,915,201	\$2,451,233	\$496,478	25.4%
Utilities, Services & Misc.	\$4,415,544	\$5,507,157	\$4,994,047	\$7,436,477	\$1,929,320	35.0%
Capital	\$454,648	\$791,012	\$742,169	\$1,221,600	\$430,588	54.4%
Other	\$8,731,627	\$8,244,474	\$8,752,318	\$8,368,260	\$123,786	1.5%
Total	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%
Operating Expenses	\$15,574,107	\$18,735,305	\$18,068,853	\$18,722,867	(\$12,438)	(0.1%)
Non-Operating Expenses	\$27,032	\$25,714	\$46,388	\$97,240	\$71,526	278.2%
Debt Service	\$3,049,517	\$3,099,426	\$3,003,125	\$2,571,346	(\$528,080)	(17.0%)
Capital Additions	\$451,430	\$791,012	\$742,169	\$1,221,600	\$430,588	54.4%
Capital Projects	\$2,422,304	\$895,000	\$895,000	\$3,743,456	\$2,848,456	318.3%
Total Expenses	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$2,211,849	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.0%
Interest	\$2,212,616	\$1,793,534	\$1,309,280	\$1,100,000	(\$693,534)	(38.7%)
Fees and Service Charges	\$23,613,201	\$23,194,601	\$23,874,416	\$23,898,293	\$703,692	3.0%
Other Local Revenues	\$49,693	\$49,672	\$48,298	\$119,907	\$70,235	141.4%
Transfers	\$0	\$0	\$0	\$361,569	\$361,569	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$6,562,969)	(\$2,491,350)	(\$3,476,459)	(\$123,260)	\$2,368,090	(95.1%)
Dedicated Sources	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%

Department Summary

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 from properties within the City of Columbia corporate limits and areas outside the City that can be feasibly connected to the City's system. This is achieved by engineering review of proposed and existing facilities and thorough effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 50,580 Sewer Utility customers. An additional 3,939 Boone County Regional Sewer District customers are connected to the City. University of Missouri has 194 connections on the main campus to the City system.

Department Objectives

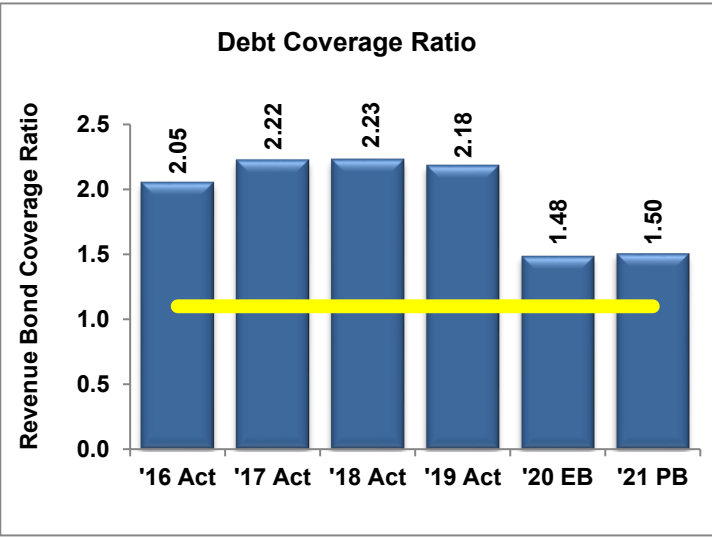
To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharged to the environment. To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

Highlights/Significant Changes

- There are no revenue increases currently proposed for FY 2021.
- The Sewer Utility continues to face challenges recruiting and retaining qualified personnel in equipment operator positions. This, in addition to budget cuts and COVID-19 restrictions, negatively impacted the Sewer Utility's ability to provide routine maintenance and perform repairs on the sanitary sewer infrastructure.
- In FY 2020, the Sewer Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the costs of current services and to evaluate the additional costs associated with the implementation of the Wastewater and Stormwater Integrated Management Plan and the Climate Action and Adaptation Plan. This study will be used to inform future sewer revenue increases.
- In FY 2020, the Sewer Utility started developing a hydraulic model to assist with evaluating capacity restrictions and inflow and infiltration hot spots. In FY 2021, the Sewer Utility anticipates hiring an engineering consultant to complete development and analysis of the hydraulic model.
- The FY 2021 CIP includes funding or partial funding for the engineering and construction of three new Private Common Collector Elimination Projects and an additional five new Capital Improvement Projects.
- In FY 2020, Council approved a budget amendment to transfer funds from each utility to Parks and Recreation to utilize CARE trainees in house. This is expected to continue into FY 2021.
- The FY 2021 budget includes the following budget cuts:
 - Elimination of 3.45 vacant positions. The positions are currently vacant and no reduction in the current level of services is anticipated.
 - Reduction of inflow and infiltration reimbursement of \$50,000. This will reduce reimbursements available for private building backup improvements and private I&I reduction improvements.
 - Reduction in miscellaneous contractual of \$962,000. This reduction will potentially reduce inflow & infiltration investigations, sewer line cleaning and TV inspections and will defer maintenance on the wetland berms.
 - Reduction in construction materials of \$101,000.

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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.

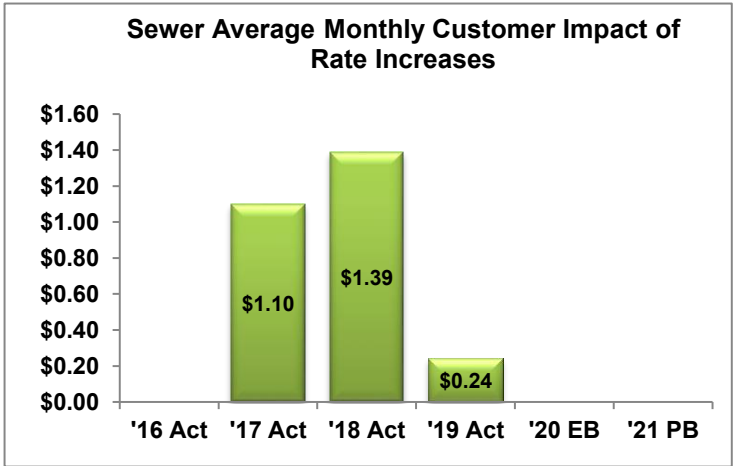
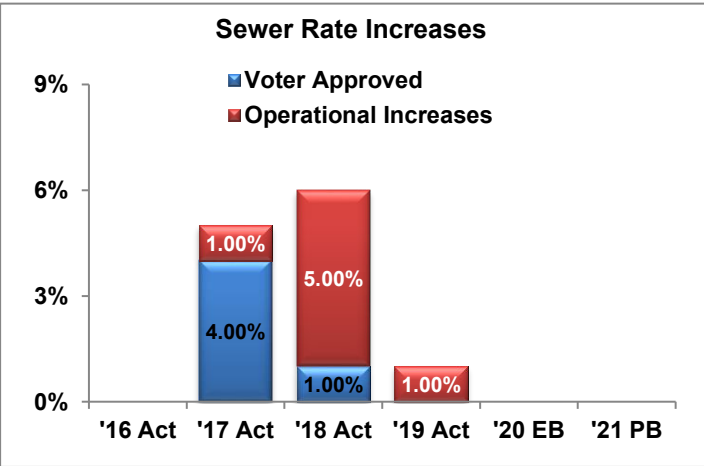
Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

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

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	4.32	3.82	3.82	6.34	2.52
Engineering	13.60	12.60	12.60	11.60	(1.00)
Treatment Plant/Field O & M	44.00	44.00	44.00	44.00	
Line Maintenance	23.90	22.90	22.90	20.90	(2.00)
Total Personnel	85.82	83.32	83.32	82.84	(0.48)
Permanent Full-Time	85.82	83.32	83.32	82.84	(0.48)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	85.82	83.32	83.32	82.84	(0.48)

Rate Increase Information



* FY 2019 rate increase was changed to an operating increase due to a large cash balance that resulted in bonds not needing to be sold

Sanitary Sewer Utility Fund

Fund 555x

Budget Detail By Division						
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration/UCS (631x)						
Personnel Services	\$355,198	\$376,654	\$374,768	\$475,567	\$98,913	26.3%
Supplies and Materials	\$15,183	\$23,763	\$22,475	\$44,909	\$21,146	89.0%
Travel and Training	\$1,757	\$6,000	\$6,000	\$9,581	\$3,581	59.7%
Intragovernmental Charges	\$1,426,107	\$1,344,514	\$1,336,310	\$1,888,728	\$544,214	40.5%
Utilities, Services, & Misc.	\$194,097	\$229,937	\$226,415	\$384,811	\$154,874	67.4%
Capital	\$0	\$0	\$0	\$37,200	\$37,200	
Other	\$6,121,338	\$6,168,964	\$6,072,663	\$5,725,906	(\$443,058)	(7.2%)
Total	\$8,113,680	\$8,149,832	\$8,038,631	\$8,566,702	\$416,870	5.1%
Engineering (6315)						
Personnel Services	\$825,271	\$1,083,558	\$1,010,387	\$1,005,430	(\$78,128)	(7.2%)
Supplies and Materials	\$25,813	\$30,125	\$29,062	\$29,125	(\$1,000)	(3.3%)
Travel and Training	\$6,539	\$10,000	\$10,000	\$10,000	\$0	0.0%
Intragovernmental Charges	\$90,245	\$103,792	\$92,784	\$89,138	(\$14,654)	(14.1%)
Utilities, Services, & Misc.	\$76,942	\$1,449,540	\$1,399,915	\$813,880	(\$635,660)	(43.9%)
Capital	\$33,869	\$11,520	\$0	\$42,000	\$30,480	264.6%
Other	\$14,924	\$32,850	\$31,845	\$19,354	(\$13,496)	(41.1%)
Total	\$1,073,603	\$2,721,385	\$2,573,993	\$2,008,927	(\$712,458)	(26.2%)
Treatment Plant/Field O&M (632x)						
Personnel Services	\$2,487,131	\$2,618,315	\$2,460,395	\$2,633,587	\$15,272	0.6%
Supplies and Materials	\$780,917	\$1,139,381	\$1,043,131	\$1,025,043	(\$114,338)	(10.0%)
Travel and Training	\$6,685	\$11,623	\$11,623	\$11,623	\$0	0.0%
Intragovernmental Charges	\$227,442	\$252,396	\$239,682	\$218,893	(\$33,503)	(13.3%)
Utilities, Services, & Misc.	\$1,661,425	\$2,543,771	\$2,254,957	\$2,263,980	(\$279,791)	(11.0%)
Capital	\$345,543	\$234,992	\$198,149	\$575,200	\$340,208	144.8%
Other	\$275,219	\$182,492	\$289,746	\$286,000	\$103,508	56.7%
Total	\$5,784,362	\$6,982,970	\$6,497,683	\$7,014,326	\$31,356	0.4%
Line Maintenance (6330)						
Personnel Services	\$1,196,176	\$1,380,109	\$1,066,807	\$1,289,297	(\$90,812)	(6.6%)
Supplies and Materials	\$210,802	\$363,561	\$311,182	\$338,807	(\$24,754)	(6.8%)
Travel and Training	\$3,119	\$5,970	\$5,970	\$5,970	\$0	0.0%
Intragovernmental Charges	\$257,973	\$254,053	\$246,425	\$254,474	\$421	0.2%
Utilities, Services, & Misc.	\$70,207	\$388,909	\$217,760	\$230,350	(\$158,559)	(40.8%)
Capital	\$72,018	\$544,500	\$544,020	\$567,200	\$22,700	4.2%
Other	\$2,320,146	\$1,860,168	\$2,358,064	\$2,337,000	\$476,832	25.6%
Total	\$4,130,441	\$4,797,270	\$4,750,228	\$5,023,098	\$225,828	4.7%
Capital Projects (6388)						
Personnel Services	\$5,768	\$0	\$0	\$0	\$0	
Supplies and Materials	\$445	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,412,873	\$895,000	\$895,000	\$3,743,456	\$2,848,456	318.3%
Capital	\$3,218	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,422,304	\$895,000	\$895,000	\$3,743,456	\$2,848,456	318.3%
Department Totals						
Personnel Services	\$4,869,544	\$5,458,636	\$4,912,357	\$5,403,881	(\$54,755)	(1.0%)
Supplies and Materials	\$1,033,160	\$1,556,830	\$1,405,850	\$1,437,884	(\$118,946)	(7.6%)
Travel and Training	\$18,100	\$33,593	\$33,593	\$37,174	\$3,581	10.7%
Intragovernmental Charges	\$2,001,767	\$1,954,755	\$1,915,201	\$2,451,233	\$496,478	25.4%
Utilities, Services, & Misc.	\$4,415,544	\$5,507,157	\$4,994,047	\$7,436,477	\$1,929,320	35.0%
Capital	\$454,648	\$791,012	\$742,169	\$1,221,600	\$430,588	54.4%
Other	\$8,731,627	\$8,244,474	\$8,752,318	\$8,368,260	\$123,786	1.5%
Total	\$21,524,390	\$23,546,457	\$22,755,535	\$26,356,509	\$2,810,052	11.9%

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration/UCS (631x)					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5107- Engin & Operations Manager	0.80	0.80	0.80	0.80	
4801 - Community Relations Spec @	0.00	0.00	0.00	0.20	0.20
4501 - Rate Analyst +	0.45	0.45	0.45	0.45	
4502 - Sr. Rate Analyst +	0.00	0.45	0.45	0.45	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst Dir, Columbia Utilities	0.10	0.15	0.15	0.15	
2981 - Asst Dir, Columbia Utilities PE **	0.45	0.45	0.45	0.00	(0.45)
1220 - Utility Customer Serv Mgr ##	0.00	0.00	0.00	0.16	0.16
1218 - Utility Customer Serv Rep II #	0.00	0.00	0.00	1.12	1.12
1216 - Utility Customer Serv Rep I #	0.00	0.00	0.00	1.12	1.12
1215 - Billing Auditor	0.30	0.30	0.30	0.30	
1214 - Utility Customer Service Supervisor #	0.00	0.00	0.00	0.32	0.32
1006 - Senior Admin. Support Assistant ^	1.90	0.90	0.90	0.90	
1005 - Administrative Support Assistant ***	0.00	0.00	0.00	0.05	0.05
Total Personnel	4.32	3.82	3.82	6.34	2.52
Permanent Full-Time	4.32	3.82	3.82	6.34	2.52
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.32	3.82	3.82	6.34	2.52
Engineering (6315)					
5109 - Engineering Supervisor	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.00	5.00	5.00	5.00	
5003 - Engineering Technician ^	3.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector **	3.00	3.00	3.00	2.00	(1.00)
4996 - Sr. Project Compliance Inspector	0.80	0.80	0.80	0.80	
2438 - Sewer Technician	1.00	1.00	1.00	1.00	
Total Personnel	13.60	12.60	12.60	11.60	(1.00)
Permanent Full-Time	13.60	12.60	12.60	11.60	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.60	12.60	12.60	11.60	(1.00)
Treatment Plant/Field O&M					
SLUDGE MANAGEMENT (632x)					
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 - Senior Equipment Operator - 773 + ^^	3.00	0.00	0.00	0.00	
2303 - CDL Operator - 773 ^^	0.00	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	11.00	(1.00)
2590 - Sewer Utility Lead Oper-773 ++	3.00	3.00	3.00	4.00	1.00

+ In FY 2020, 0.45 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.45 Rate Analyst was reallocated from Water & Electric

++ In FY 2021, 1.00 FTE WWTP Oper I was reassigned to Sewer Utility Lead Operator

^ In FY 2020, 1.00 FTE vacant Sr ASA position and 1.00 FTE Engineering Tech vacant position were deleted

^^ In FY 2020, Senior Equip Oper classification was consolidated to CDL Operator

In FY 2021, positions were reallocated due to a reorganization of the UCS Fund into the Utility funds

In FY 2021, (1) FTE Util Cust Service Manager position was added due to reorganizing UCS back to the Utilities

** In FY 2021, 3.45 FTE were eliminated due to budget cuts

*** In FY 2021, 0.05 FTE Administrative Support Assistant was allocated to process timesheets for UCS FTE's now charged to these budgets.

@ In FY 2021, Community Relations Specialist was reallocated from the Community Relations Fund

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Treatment Plant/Field O&M - (cont.)					
WWT MAINTENANCE:					
2607 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	1.00	1.00	1.00	1.00	
2003 - Custodian-773	2.00	2.00	2.00	2.00	
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
Total Personnel	44.00	44.00	44.00	44.00	
Permanent Full-Time	44.00	44.00	44.00	44.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	44.00	44.00	44.00	44.00	
Line Maintenance (6330)					
2884 - Jet Lead Operator-773	4.00	4.00	4.00	4.00	
2587 - Collections Assistant **	0.00	0.00	0.00	2.00	2.00
2430 - Sewer Maintenance Supt.	0.90	0.90	0.90	0.90	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician	2.00	2.00	2.00	2.00	
2304 - Crew Foreman ^^	0.00	2.00	2.00	2.00	
2303 - CDL Operator ^^ * **	0.00	12.00	12.00	8.00	(4.00)
2303 - Sr Equipment Operator-773 ^ ^^	14.00	0.00	0.00	0.00	
2300 - Equipment Operator-773 ^^	1.00	0.00	0.00	0.00	
Total Personnel	23.90	22.90	22.90	20.90	(2.00)
Permanent Full-Time	23.90	22.90	22.90	20.90	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.90	22.90	22.90	20.90	(2.00)
Total Department					
Permanent Full-Time	85.82	83.32	83.32	82.84	(0.48)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	85.82	83.32	83.32	82.84	(0.48)

^ In FY 2020, 2.00 FTE Sr Equip Operators were reassigned to Crew Foreman and 1.00 FTE Sr Equip Operator vacant position was deleted

^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

* In FY 2021, 3.45 FTE were eliminated due to budget cuts

** In FY 2021, 2.00 FTE CDL Operator were reassigned to Collections Assistant

Capital Projects Highlights / Significant Changes

Major Projects

- The Sewer Utility anticipates construction of the WWTP Phase 2 Improvements - Digester Complex project to be complete in FY 2021.
- The CIP projects to be completed or expected to be completed by the end of FY 2020 include Fifth to Wilkes Sewer Relief, FY18 Sewer Main Rehabilitation Project, Phase 4 of PCCE #8 Thilly, Lathrop & Westmount, Phase 2 of PCCE #16 Bingham Rd & West Ridgeley Rd., Phase 2 of PCCE #3 Stewart Medavista, PCCE #22 Shannon Place, Columbia Country Club Sewer Replacement and the Upper Merideth Stream Bank Stabilization and Sewer Relocation.
- The CIP projects that are anticipated to be under construction in FY 2021 include Sewer Main Rehabilitation Project, Phase 5 (final phase) of PCCE #8 Thilly, Lathrop & Westmount, Phase 3 of PCCE #3 Stewart, Ridge, & Medavista, Phase 3 of PCCE #16 Bingham Road & West Ridgeley, PCCE #18 Spring Valley Road, PCCE #21 Stanford, Providence South Sewer Replacement and the North Garth Sewer Replacement in conjunction with the Garth at Oak Towers Storm Drainage Project.
- Other CIP projects that are or will be in design and easement acquisition during FY 2021 include future phases of PCCE # 16 - Bingham Road & West Ridgeley, future phases of PCCE #3 Stewart, Ridge & Medavista, PCCE #23 Lakeshore Drive and Edgewood Avenue, PCCE #25 Glenwood and Redbud, PCCE #27 Grace Ellen, PCCE #28 Hickory Hill Drive and Sunset Drive, PCCE #30 West Stewart, Edgewood, Westmount, Court and Hickory Sewer Relocation, Tupelo Larch Sewer Replacement, Highway 63 Connector south of I-70 Sewer Relocation, and Calvert Drive Sewer Replacement.
- In FY 2021, The Sewer Utility anticipates contracting with an engineering consulting firm to design new mechanical bar screens at the wetland pump station.
- The Sewer Utility will continue spending approximately \$3 million each year to address sewer system rehabilitation and inflow and infiltration reduction by "no-dig" methods. These ongoing efforts to reduce inflow and infiltration and rehabilitate our aging sewer infrastructure will transition from being paid by bond funds to operating funds.
- The Utility continues to fund two reimbursement programs to assist property owners with reducing private sources of inflow and infiltration and reducing the occurrence of basement backups due to sewer main surcharges. These programs are the Cost Reimbursement Program for Private Source Inflow and Infiltration Reduction and the Cost Reimbursement Program for the Installation of Pressure Sewers/Backflow Devices or Removal of Plumbing Fixtures.

Fiscal Impact

There was no sewer revenue increase in FY 2020. There is no sewer revenue increase proposed for FY 2021. In FY 2019, the Sewer and Storm Water Utilities received approval from City Council for the Wastewater and Storm Water Integrated Management Plan. Future operating rate increases will be required to implement and fund the additional maintenance needs outlined in the Wastewater and Stormwater Integrated Management Plan.

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

Sanitary Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Sewer								
1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]								
Unfunded		\$140,000	\$140,000	\$140,000	\$140,000	\$560,000		
Total		\$140,000	\$140,000	\$140,000	\$140,000	\$560,000		
2 Annual Private Common Collectors - SW112 [ID: 752]								
Ent Rev				\$160,000		\$2,560,000		
Total				\$160,000		\$2,560,000		
3 Annual Sewer Rehabilitation - SW100 [ID: 753]								
Ent Rev	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$13,500,000		
Total	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$13,500,000		
4 Annual Sewer System Improvements - SW183 [ID: 750]								
Ent Rev			\$500,000	\$500,000	\$500,000	\$2,000,000		
Total			\$500,000	\$500,000	\$500,000	\$2,000,000		
5 5th to Wilkes Relief Sewer - SW525 [ID: 2147] 2020 2021								
Ent Rev	\$250,000		\$400,000					
Total	\$250,000		\$400,000					
6 Calvert Drive Sewer Relocation - SW252 [ID: 1698] 2021 2022								
Ent Rev	\$90,000	\$260,000						
Total	\$90,000	\$260,000						
7 FY 20 Sewer Rehabilitation [ID: 2172] 2020 2020								
Total								
8 Hwy 63 Connector south of I-70 - SW516 [ID: 2041] 2020 2021								
Ent Rev	\$40,000							
Total	\$40,000							
9 North Garth Sewer Replacement - SW511 [ID: 2018] 2017 2021								
PYA 2014 Ballot - Annual Sewer Syst Improv - SW183	\$15,000							
Total	\$15,000							
10 PCCE # 3 - Stewart & Medavista Ph I - III- SW198 [ID: 780] 2012 2018								
PYA 2014 Ballot - Ann PCCE - SW112	\$380,000							
Total	\$380,000							
11 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241] 2010 2017								
PYA 2014 Ballot - Ann PCCE - SW112	\$165,000							
Total	\$165,000							
12 PCCE #18 - Spring Valley Road SW241 [ID: 1365] 2017 2021								
Ent Rev	\$30,000							
Total	\$30,000							
13 PCCE #21 - Stanford - SW507 [ID: 1912] 2017 2021								
PYA 2014 Ballot - Ann PCCE - SW112	\$15,000							
Total	\$15,000							

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.

Sanitary Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Sewer								
14 PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]							2021	2023
Ent Rev	\$53,456							
PYA 2014 Ballot - Ann PCCE - SW112	\$171,544							
Total	\$225,000							
15 PCCE #27 - Grace Ellen - SW254 [ID: 1606]							2016	2022
PYA 2014 Ballot - Ann PCCE - SW112	\$172,000							
Total	\$172,000							
16 PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]							2021	2023
Ent Rev	\$35,000	\$315,000						
Total	\$35,000	\$315,000						
17 PCCE #29 - East Sunset Lane - SW522 [ID: 1909]							2022	2023
Ent Rev		\$275,000						
Total		\$275,000						
18 South Providence Sewer Replacement - SW526 [ID: 2099]							2020	2022
Ent Rev	\$200,000							
Total	\$200,000							
19 Tupelo-larch Sewer Replacement - SW513 [ID: 2043]							2018	2021
Ent Rev	\$85,000							
Total	\$85,000							
20 WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]							2022	2023
Ent Rev	\$200,000	\$1,800,000						
Total	\$200,000	\$1,800,000						
21 WWTP SCADA System Replacement [ID: 2044]							2022	2023
Ent Rev		\$2,000,000						
Total		\$2,000,000						
22 PCCE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908]							2022	2024
Ent Rev	\$60,000		\$340,000					
Total	\$60,000		\$340,000					
23 PCCE #31 - Oakwood Court [ID: 1907]							2022	2024
Ent Rev		\$20,000	\$130,000					
Total		\$20,000	\$130,000					
24 PCCE #33 - Lyon Street - SW523 [ID: 1906]							2025	2025
Unfunded					\$95,000			
Total					\$95,000			
25 PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]							2022	2025
Ent Rev		\$80,000		\$295,000				
Total		\$80,000		\$295,000				
26 PCCE #35 - Richmond Avenue [ID: 1904]							2022	2024
Ent Rev		\$15,000	\$140,000					
Total		\$15,000	\$140,000					

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.

Sanitary Sewer

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Sewer								
27 WWTP I&I Storage [ID: 2045]							2023	2025
Unfunded			\$1,500,000	\$13,500,000				
Total			\$1,500,000	\$13,500,000				
28 B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]							2026	2028
Ent Rev						\$2,250,000		
Total						\$2,250,000		
29 FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]							2025	2026
Unfunded					\$400,000	\$4,000,000		
Total					\$400,000	\$4,000,000		
30 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]							2025	2027
Unfunded					\$75,000	\$750,000		
Total					\$75,000	\$750,000		
31 PCCE #38 - North Eighth Street [ID: 1903]							2024	2026
Ent Rev				\$165,000				
Total				\$165,000				
32 PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]							2023	2026
Ent Rev			\$45,000		\$465,000			
Total			\$45,000		\$465,000			
33 PCCE #41 - W Stewart Road & West Blvd [ID: 1901]							2024	2026
Ent Rev				\$20,000	\$175,000			
Total				\$20,000	\$175,000			
34 Upper Bear Creek Sewer Replacement [ID: 1529]							2025	2027
Ent Rev					\$60,000	\$550,000		
Total					\$60,000	\$550,000		
35 Upper Southwest Outfall Relief [ID: 800]							2024	2026
Ent Rev				\$40,000	\$360,000			
Total				\$40,000	\$360,000			
36 WWTP New Digester Addition [ID: 2049]							2026	2028
Unfunded						\$13,000,000		
Total						\$13,000,000		

Sanitary Sewer Funding Source Summary

Ent Rev	\$3,743,456	\$7,465,000	\$4,255,000	\$3,880,000	\$4,260,000	\$18,610,000
New Funding	\$3,743,456	\$7,465,000	\$4,255,000	\$3,880,000	\$4,260,000	\$18,610,000
PYA 2014 Ballot - Ann PCCE - SW112	\$903,544					
PYA 2014 Ballot - Annual Sewer Syst Improv - SW183	\$15,000					

Sanitary Sewer

Annual and 5 Year Capital Projects

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Sanitary Sewer Funding Source Summary								
Prior Year Funding	\$918,544					\$0		
Unfunded		\$140,000	\$1,640,000	\$13,640,000	\$710,000	\$5,310,000		
Unfunded		\$140,000	\$1,640,000	\$13,640,000	\$710,000	\$5,310,000		
Total	\$4,662,000	\$7,605,000	\$5,895,000	\$17,520,000	\$4,970,000	\$23,920,000		

Sanitary Sewer Current Capital Projects								
1	Columbia Country Club - SW515 [ID: 2050]						2018	2018
2	Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]						2015	2020
3	FY 2018 Sewer Rehabilitation Project - SW518 [ID: 2224]						2018	2019
4	FY 2019 Sewer Rehabilitation Project [ID: 2126]						2019	2020
5	PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]						2013	2018
6	PCCE #22 - Shannon Place - SW502 [ID: 1603]						2016	2018
7	PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]						2017	2021
8	SD #172 Northland Drive - SW506 [ID: 1977]						2016	2018
9	Sewer District #170 - S. Bethel Church Road SW232 [ID: 1158]						2011	2016
10	Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]						2013	2018
11	Woodrail Sewer Replacement Project -SW247 [ID: 1528]						2016	2017
12	WWTP - Digester Complex Improvements - SW508 [ID: 1303]						2017	2019

Sanitary Sewer Impact of Capital Projects	
5th to Wilkes Relief Sewer - SW525 [ID: 2147]	Minimal impact to Sewer operations. Project will add approximately 1700 LF of pipe for sewer maintenance.
Annual Private Common Collectors - SW112 [ID: 752]	Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system
B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]	Needs evaluation to determine if improvement will reduce the incidence of mostly wet weather SSOs due to capacity issues.
B-9 Relief Sewer - Garth & Vandiver [ID: 795]	Needs evaluation to determine if relief sewer will reduce the incidence of mostly wet weather SSOs due to capacity issues.
Calvert Drive Sewer Relocation - SW252 [ID: 1698]	Eliminate sewer main from under a building.
Columbia Country Club - SW515 [ID: 2050]	Update failing infrastructure
Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]	Reduce maintenance and inflow and infiltration.
Cow Branch Outfall [ID: 725]	Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost
FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]	none
Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]	Add \$12,000/yr to maintain and operate sewer
Hwy 63 Connector south of I-70 - SW516 [ID: 2041]	Reduce frequency of cleaning required.
Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]	Needs to be evaluated to determine whether or not this project will reduce incidence of wet weather SSOs.

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Sanitary Sewer Impact of Capital Projects

Sewer

- Mill Creek Trunk Sewer [ID: 2046]
Increased operations and maintenance costs.
- North Garth Sewer Replacement - SW511 [ID: 2018]
Reduce maintenance.
- North Grindstone Outfall Ext. Phase III SW214 [ID: 732]
Increase maintenance and operation costs.
- PCCE # 3 - Stewart & Medavista Ph I - III- SW198 [ID: 780]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #18 - Spring Valley Road SW241 [ID: 1365]
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.
- PCCE #21 - Stanford - SW507 [ID: 1912]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #22 - Shannon Place - SW502 [ID: 1603]
Update failing infrastructure
- PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #27 - Grace Ellen - SW254 [ID: 1606]
update failing infrastructure
- PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #29 - East Sunset Lane - SW522 [ID: 1909]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #31 - Oakwood Court [ID: 1907]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #33 - Lyon Street - SW523 [ID: 1906]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #35 - Richmond Avenue [ID: 1904]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #38 - North Eighth Street [ID: 1903]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- PCCE #41 - W Stewart Road & West Blvd [ID: 1901]
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.
- Rocky Fork Outfall Sewer [ID: 733]
Add \$34,000/yr to maintain and operate sewer
- SD #172 Northland Drive - SW506 [ID: 1977]
Eliminate on site systems, slight increase to collections infrastructure, adds customers
- Sewer District #171 - Crites Lane - SW263 [ID: 1361]
Eliminate on site systems, slight increase to collections infrastructure, adds customers.

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Sanitary Sewer Impact of Capital Projects

Sewer

Sewer District - Hillcreek Road [ID: 1370]

Eliminate on site systems, slight increase to collections infrastructure, adds customers.

South Providence Sewer Replacement - SW526 [ID: 2099]

Reduction in cleaning frequency for maintenance.

Tupelo-larch Sewer Replacement - SW513 [ID: 2043]

Reduce incidence of wet weather SSOs.

Upper Bear Creek Sewer Replacement [ID: 1529]

Reduce potential for mostly wet weather SSOs due to capacity issues.

Upper Southwest Outfall Relief [ID: 800]

Reduce potential for mostly wet weather SSOs due to capacity issues.

WWTP - Digester Complex Improvements - SW508 [ID: 1303]

Reduce maintenance.

WWTP I&I Storage [ID: 2045]

Reduce the incidence of wet weather SSOs.

WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]

Significantly reduce manual labor maintenance. Increase to mechanical maintenance.

WWTP SCADA System Replacement [ID: 2044]

Improved operations and maintenance.

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

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

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'00 Sanitary Sewerage System Series B (11/01/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$150,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'02 Sanitary Sewerage System Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$395,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'03 Sanitary Sewerage System Revenue Bonds (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$855,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'04 Sanitary Sewerage System Revenue Bonds (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$195,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'06 Sanitary Sewerage System Revenue Bonds (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$315,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'07 Sanitary Sewerage System Revenue Bonds (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$805,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)	\$10,405,000	5.44% - 6.02%	10/01/34	\$0

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds (Build America Bonds/Direct Subsidy). 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. This issue was refunded in 2019.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

'10 Sanitary Sewerage System Revenue Bonds (01/14/10)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$59,335,000	1.49%	07/01/32	\$38,247,800

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds (State of Missouri - Direct Loan Program - ARRA). 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.

'12 Sewerage System Revenue Bonds (03/29/12)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$9,365,000	.35% - 3.75%	10/01/36	\$7,000,000

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.

'12 Special Obligation Refunding Bonds, Series 2012 B

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$1,465,000	2.00%	10/01/20	\$175,000

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.

'15 Sanitary Sewerage System Revenue Bonds (03/31/15)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$18,200,000	3.00% - 5.00%	10/01/35	\$15,230,000

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).

'15 Sanitary Sewerage Special Obligation Revenue Refunding

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$4,710,000	2.00% - 5.00%	02/01/26	\$2,785,000

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.

'17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$15,790,000	2.00% - 5.00%	10/01/37	\$14,650,000

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.

'19 Special Obligation Refunding Bonds, Series 2019 (09/19)

<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
\$9,805,000	2.49%	10/01/34	\$9,805,000

In September 2019, the City issued \$9,805,000 of Special Obligation Refunding Bonds to currently refund the outstanding portion, \$9,756,971 of the City's Special Obligation Bonds, Series 2009.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Requirements

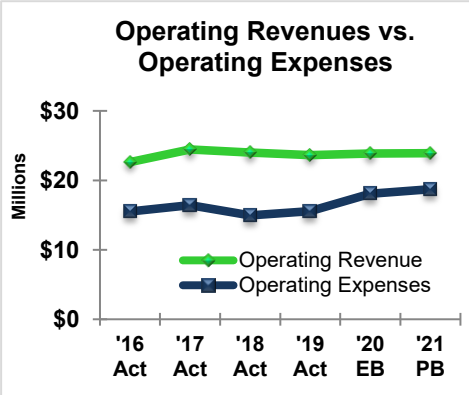
Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$5,730,100	\$2,231,346	\$7,961,446
2022	\$5,547,400	\$2,072,933	\$7,620,333
2023	\$5,700,900	\$1,923,187	\$7,624,087
2024	\$5,730,400	\$1,771,894	\$7,502,294
2025	\$5,781,300	\$1,617,265	\$7,398,565
2026	\$5,943,300	\$1,466,134	\$7,409,434
2027	\$6,231,600	\$1,325,766	\$7,557,366
2028	\$6,381,100	\$1,189,188	\$7,570,288
2029	\$6,542,000	\$1,046,412	\$7,588,412
2030	\$6,704,200	\$897,936	\$7,602,136
2031	\$6,867,800	\$747,688	\$7,615,488
2032	\$7,042,700	\$595,452	\$7,638,152
2033	\$3,590,000	\$452,085	\$4,042,085
2034	\$3,695,000	\$344,727	\$4,039,727
2035	\$3,810,000	\$232,885	\$4,042,885
2036	\$2,710,000	\$131,453	\$2,841,453
2037	\$1,550,000	\$60,650	\$1,610,650
2038	\$1,050,000	\$17,062	\$1,067,062
Total	<u>\$90,607,800</u>	<u>\$18,124,063</u>	<u>\$108,731,863</u>

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

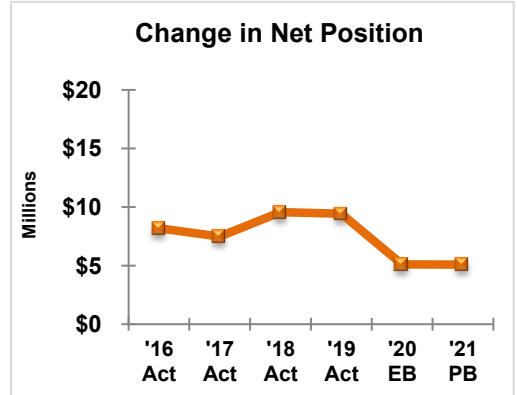
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Sewer Charges	\$20,035,921	\$19,952,853	\$20,425,000	\$20,476,063
M.U. Sewer Charges	\$1,335,372	\$1,335,372	\$1,255,600	\$1,255,600
Sharecropping	\$11,932	\$15,000	\$3,086	\$13,000
BCRSD Wholesale Revenue	\$995,919	\$997,249	\$998,630	\$998,630
Sewer Connection Fees	\$893,800	\$700,000	\$850,000	\$800,000
Other Misc. Operating Revenues	\$340,257	\$194,127	\$342,100	\$355,000
Total Operating Revenues	\$23,613,201	\$23,194,601	\$23,874,416	\$23,898,293
Operating Expenses:				
Personnel Services	\$4,863,776	\$5,458,636	\$4,912,357	\$5,403,881
Supplies & Materials	\$1,032,715	\$1,556,830	\$1,405,850	\$1,437,884
Travel & Training	\$18,100	\$33,593	\$33,593	\$37,174
Intragovernmental Charges	\$2,001,767	\$1,954,755	\$1,915,201	\$2,451,233
Utilities, Services & Other Misc.	\$2,002,671	\$4,612,157	\$4,099,047	\$3,693,021
Depreciation	\$5,655,078	\$5,119,334	\$5,702,805	\$5,699,674
Total Operating Expenses	\$15,574,107	\$18,735,305	\$18,068,853	\$18,722,867
Operating Income (Loss)	\$8,039,094	\$4,459,296	\$5,805,563	\$5,175,426
Non-Operating Revenues:				
Investment Revenue	\$2,212,616	\$1,793,534	\$1,309,280	\$1,100,000
Misc. Non-Operating Revenue	\$49,693	\$49,672	\$48,298	\$119,907
Total Non-Operating Revenues	\$2,262,309	\$1,843,206	\$1,357,578	\$1,219,907
Non-Operating Expenses:				
Interest Expense	\$2,744,969	\$2,759,426	\$2,759,426	\$2,231,346
Bank & Paying Agent Fees	\$304,548	\$340,000	\$243,699	\$340,000
Loss on Disposal Assets	\$9,882	\$17,899	\$38,573	\$0
Total Non-Operating Expenses	\$3,059,399	\$3,117,325	\$3,041,698	\$2,571,346
Total Non-Operating Revenues (Expenses)	(\$797,090)	(\$1,274,119)	(\$1,684,120)	(\$1,351,439)
Income (Loss) Before Contrib and Transfers	\$7,242,004	\$3,185,177	\$4,121,443	\$3,823,987
Capital Contribution	\$2,211,849	\$1,000,000	\$1,000,000	\$1,000,000
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$361,569
Transfers Out	(\$17,150)	(\$7,815)	(\$7,815)	(\$97,240)
Total Transfers and Contributions	\$2,194,699	\$992,185	\$992,185	\$1,264,329
Change in Net Position	\$9,436,703	\$4,177,362	\$5,113,628	\$5,088,316
Net Position - Beginning	\$185,453,934	\$194,890,637	\$194,890,637	\$200,004,265
Net Position - Ending	\$194,890,637	\$199,067,999	\$200,004,265	\$205,092,581

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



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

The fund has experienced a positive net change in position for the entire period.



Financial Sources and Uses
Sanitary Sewer Utility Fund

Financial Sources	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Sewer Charges	\$20,035,921	\$19,952,853	\$20,425,000	\$20,476,063
M.U. Sewer Charges	\$1,335,372	\$1,335,372	\$1,255,600	\$1,255,600
Sharecropping	\$11,932	\$15,000	\$3,086	\$13,000
BCRSD Wholesale Revenue	\$995,919	\$997,249	\$998,630	\$998,630
Sewer Connection Fees	\$893,800	\$700,000	\$850,000	\$800,000
Other Misc. Operating Revenues	\$340,257	\$194,127	\$342,100	\$355,000
Interest Revenue	\$2,212,616	\$1,793,534	\$1,309,280	\$1,100,000
Less: GASB 31 Interest Adjustment	(\$580,868)			
Other Local Revenues	\$49,693	\$49,672	\$48,298	\$119,907
Total Financial Sources Before Transfers	\$25,294,642	\$25,037,807	\$25,231,994	\$25,118,200
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$361,569
Total Financial Sources	\$25,294,642	\$25,037,807	\$25,231,994	\$25,479,769
Financial Uses				
Personnel Services	\$4,863,776	\$5,458,636	\$4,912,357	\$5,403,881
Less: GASB 16 Vacation Liability Adjustment	(\$24,289)			
Less: GASB 68 Pension Adjustment	\$115,133			
Less: GASB 75 Other Post Employment Bnft Adj	(\$18,031)			
Supplies & Materials	\$1,032,715	\$1,556,830	\$1,405,850	\$1,437,884
Travel & Training	\$18,100	\$33,593	\$33,593	\$37,174
Intragovernmental Charges	\$2,001,767	\$1,954,755	\$1,915,201	\$2,451,233
Utilities, Services & Other Misc.	\$2,002,671	\$4,612,157	\$4,099,047	\$3,693,021
Interest Expense	\$2,744,969	\$2,759,426	\$2,759,426	\$2,231,346
Bank & Paying Agent Fees	\$304,548	\$340,000	\$243,699	\$340,000
Transfers Out	\$17,150	\$7,815	\$7,815	\$97,240
Principal Payments	\$5,738,900	\$5,874,000	\$5,874,000	\$5,730,100
Capital Additions	\$451,430	\$791,012	\$742,169	\$1,221,600
Enterprise Revenues used for Capital Projects	\$3,175,000	\$895,000	\$895,000	\$3,743,456
Total Financial Uses	\$22,423,839	\$24,283,224	\$22,888,157	\$26,386,935
Financial Sources Over/(Under) Uses	\$2,870,803	\$754,583	\$2,343,837	(\$907,166)
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$12,512,954	\$12,512,954	\$14,856,791
Financial Sources Over/(Under) Uses		\$754,583	\$2,343,837	(\$907,166)
Cash and Cash Equivalents	\$24,556,577			
Less: Cash Restricted for Capital Projects *	(\$13,829,324)			
Less: GASB 31 Pooled Cash Adjustment	\$1,781,209			
Add: Inventory	\$4,492			
Ending Cash Reserves	\$12,512,954	\$13,267,537	\$14,856,791	\$13,949,625
Cash Reserve Target				
Budgeted Operating Expenses w/o Depr	\$13,677,236	\$13,740,706	\$13,740,706	\$13,023,193
Add: Budgeted Interest Expense	\$2,924,388	\$2,759,426	\$2,759,426	\$2,231,346
Add: Budgeted Bank and Paying Agent Fees	\$340,000	\$340,000	\$340,000	\$340,000
Add: Budgeted Operating Transfers Out	\$17,150	\$7,815	\$7,815	\$97,240
Add: Budgeted Principal Payments	\$5,738,900	\$5,874,000	\$5,874,000	\$5,730,100
Add: Budgeted Capital Additions	\$1,192,500	\$795,220	\$795,220	\$1,221,600
Add: Budgeted Ent Revenue for CIP	\$3,175,000	\$895,000	\$895,000	\$3,743,456
Total Budgeted Financial Uses	\$27,065,174	\$24,412,167	\$24,412,167	\$26,386,935
Less: Ent Rev Budgeted for current year CIP	(\$3,175,000)	(\$895,000)	(\$895,000)	(\$3,743,456)
Operational Expenses	\$23,890,174	\$23,517,167	\$23,517,167	\$22,643,479
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,778,035	\$4,703,433	\$4,703,433	\$4,528,696
Add: Ent Rev Budgeted for current year CIP	\$3,175,000	\$895,000	\$895,000	\$3,743,456
Budgeted Cash Reserve Target	\$7,953,035	\$5,598,433	\$5,598,433	\$8,272,152
Above/(Below) Cash Reserve Target	\$4,559,919	\$7,669,104	\$9,258,358	\$5,677,473

* 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.

Revenue Increases	5.00%	0.00%	0.00%	0.00%
Debt Coverage Ratio		1.32	1.44	1.48

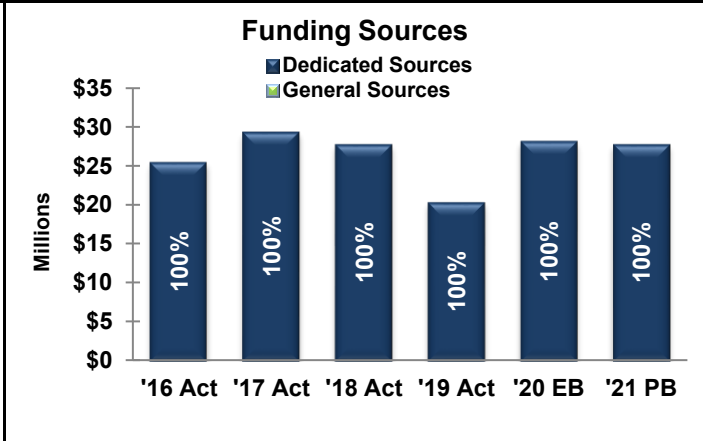
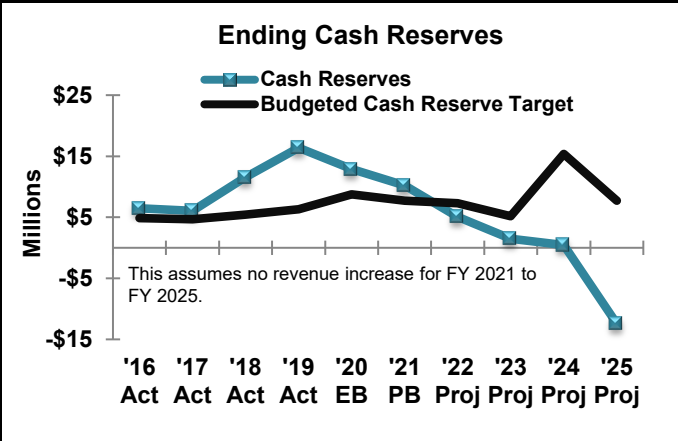
Financial Sources and Uses
Sanitary Sewer Utility Fund

Financial Sources	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Sewer Charges	\$20,527,253	\$20,578,571	\$20,630,017	\$20,681,592
MU Sewer Charges	\$1,255,600	\$1,255,600	\$1,255,600	\$1,255,600
Sharecropping	\$13,000	\$13,000	\$13,000	\$13,000
BCRSD Wholesale Revenue	\$998,630	\$998,630	\$998,630	\$998,630
Sewer Connection Fees	\$800,000	\$800,000	\$800,000	\$800,000
Other Misc. Operating Revenues	\$355,000	\$355,000	\$355,000	\$355,000
Interest Revenue	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Less: GASB 31 Interest Adjustment				
Other Local Revenues	\$119,907	\$119,907	\$119,907	\$119,907
Total Financial Sources Before Transfers	\$25,169,390	\$25,220,708	\$25,272,154	\$25,323,729
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$25,169,390	\$25,220,708	\$25,272,154	\$25,323,729
Financial Uses				
Personnel Services	\$5,511,959	\$5,622,198	\$5,734,642	\$5,849,335
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 Other Post Employment Bnft Adj				
Supplies & Materials	\$1,437,884	\$1,437,884	\$1,437,884	\$1,437,884
Travel & Training	\$37,174	\$37,174	\$37,174	\$37,174
Intragovernmental Charges	\$2,549,282	\$2,651,254	\$2,757,304	\$2,867,596
Utilities, Services & Other Misc.	\$3,693,021	\$3,693,021	\$3,693,021	\$3,693,021
Interest Expense **	\$2,072,933	\$1,923,187	\$1,771,894	\$1,617,265
Bank & Paying Agent Fees	\$340,000	\$340,000	\$340,000	\$340,000
Transfers Out	\$97,240	\$97,240	\$97,240	\$97,240
Principal Payments **	\$5,547,400	\$5,700,900	\$5,730,400	\$5,781,300
Capital Additions	\$1,350,340	\$1,181,640	\$1,795,140	\$1,681,990
Enterprise Revenues used for Capital Projects	\$7,465,000	\$4,255,000	\$3,880,000	\$4,260,000
Total Financial Uses	\$30,102,233	\$26,939,498	\$27,274,699	\$27,662,805
Financial Sources Over/(Under) Uses	(\$4,932,843)	(\$1,718,790)	(\$2,002,545)	(\$2,339,076)
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$13,949,625	\$9,016,782	\$7,297,992	\$5,295,447
Financial Sources Over/(Under) Uses	(\$4,932,843)	(\$1,718,790)	(\$2,002,545)	(\$2,339,076)
Cash and Cash Equivalents				
Less: Cash Restricted for Capital Projects				
Less: GASB 31 Pooled Cash Adjustment				
Add: Inventory				
Ending Cash Reserves	\$9,016,782	\$7,297,992	\$5,295,447	\$2,956,371
Cash Reserve Target				
Budgeted Operating Expenses w/o Depr	\$13,229,320	\$13,441,530	\$13,660,025	\$13,885,009
Add: Budgeted Interest Expense **	\$2,072,933	\$1,923,187	\$1,771,894	\$1,617,265
Add: Budgeted Bank and Paying Agent Fees	\$340,000	\$340,000	\$340,000	\$340,000
Add: Budgeted Operating Transfers Out	\$97,240	\$97,240	\$97,240	\$97,240
Add: Budgeted Principal Payments **	\$5,547,400	\$5,700,900	\$5,730,400	\$5,781,300
Add: Budgeted Capital Additions	\$1,350,340	\$1,181,640	\$1,795,140	\$1,681,990
Add: Budgeted Ent Revenue for CIP	\$7,465,000	\$4,255,000	\$3,880,000	\$4,260,000
Total Budgeted Financial Uses	\$30,102,233	\$26,939,497	\$27,274,699	\$27,662,804
Less: Ent Rev Budgeted for current year CIP	(\$7,465,000)	(\$4,255,000)	(\$3,880,000)	(\$4,260,000)
Operational Expenses	\$22,637,233	\$22,684,497	\$23,394,699	\$23,402,804
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,527,447	\$4,536,899	\$4,678,940	\$4,680,561
Add: Ent Rev Budgeted for current year CIP	\$4,255,000	\$3,880,000	\$4,260,000	\$3,600,000
Budgeted Cash Reserve Target	\$8,782,447	\$8,416,899	\$8,938,940	\$8,280,561
Above/(Below) Cash Reserve Target	\$234,335	(\$1,118,907)	(\$3,643,493)	(\$5,324,190)

**FY 2023 and FY 2024 include an estimated cost for bonds to be issued to cover capital improvement projects.

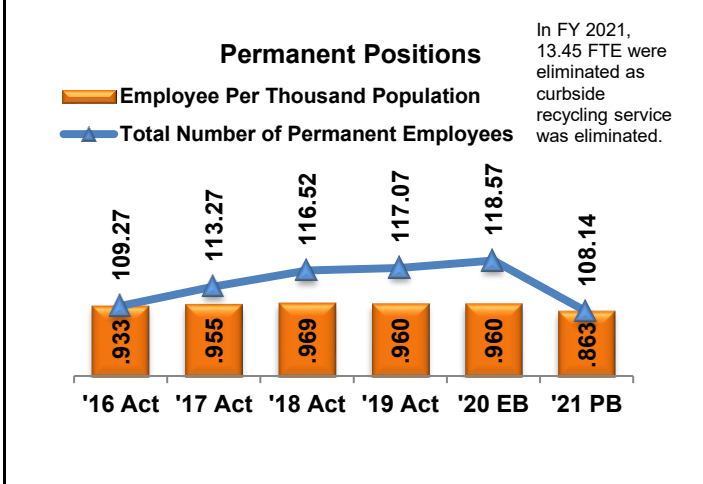
Revenue Increases	0.00%	0.00%	0.00%	0.00%
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Solid Waste Utility Fund - Summary



Cash Reserves:

- Cash reserves are above the target for FY 2021, but reflect a steady decrease through FY 2025 without a revenue increase or further expense reductions.
- Reserves are expected to be negative in FY 2025 due to capital project funding requested for expansion of the Material Recovery Facility - Phase 2 project.
- Solid Waste reflects a \$1.1 million decrease in expenses in FY 2021 primarily due to a \$0.4 million decrease in fleet replacements, \$0.9 million lower capital project funding, and budget cuts of \$1.9 million including the elimination of curbside recycling (which includes 11.45 positions, black trash bags, and blue recycling bags provided to customers), and two other positions.
- With the moving of UCS into the utilities, there is a net decrease of 10.43 FTE.
- There are no revenue increases for residential, commercial, or the landfill from FY 2021 through FY 2025.



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$6,303,145	\$7,317,862	\$6,701,322	\$6,693,034	(\$624,828)	(8.5%)
Supplies & Materials	\$4,058,122	\$4,400,258	\$4,307,308	\$3,493,290	(\$906,968)	(20.6%)
Travel & Training	\$9,976	\$17,400	\$10,450	\$19,481	\$2,081	12.0%
Intragov. Charges	\$2,455,947	\$2,438,446	\$2,413,056	\$3,399,566	\$961,120	39.4%
Utilities, Services & Misc.	\$2,983,868	\$8,626,040	\$8,411,980	\$8,170,847	(\$455,193)	(5.3%)
Capital	\$1,710,794	\$3,005,354	\$2,931,972	\$2,597,000	(\$408,354)	(13.6%)
Other	\$2,619,072	\$2,880,902	\$3,199,455	\$3,197,342	\$316,440	11.0%
Total	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)
Operating Expenses	\$17,612,994	\$21,065,823	\$20,427,547	\$21,307,505	\$241,682	1.1%
Non-Operating Expenses	\$360,605	\$293,473	\$294,412	\$278,690	(\$14,783)	(5.0%)
Debt Service	\$226,743	\$211,612	\$211,612	\$187,365	(\$24,247)	(11.5%)
Capital Additions	\$1,710,794	\$3,005,354	\$2,931,972	\$2,597,000	(\$408,354)	(13.6%)
Capital Projects	\$229,788	\$4,110,000	\$4,110,000	\$3,200,000	(\$910,000)	(22.1%)
Total Expenses	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$909,730	\$400,000	\$468,000	\$400,000	\$0	0.0%
Fees and Service Charges	\$23,644,581	\$23,237,675	\$22,136,181	\$22,115,518	(\$1,122,157)	(4.8%)
Other Local Revenues	\$269,580	\$97,838	\$134,317	\$125,232	\$27,394	28.0%
Transfers	\$0	\$0	\$0	\$361,569	\$361,569	
Use of Prior Year Sources	\$0	\$4,950,749	\$5,237,045	\$4,568,241	(\$382,508)	(7.7%)
Less: Current Year Surplus	(\$4,682,967)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)

Department Summary

Description

This utility is dedicated to the management of resources for the protection of public health through proper collection and disposal of waste generated from individual households and businesses within the community. Human resources are managed to provide 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 Objective/Goals

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

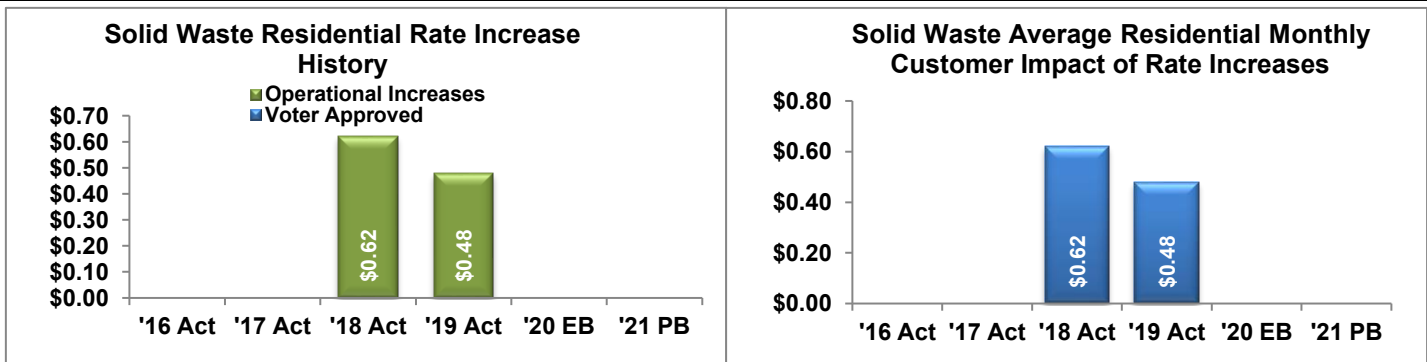
Highlights/Significant Changes

- There are no revenue or fee increases proposed for residential, or commercial collections services, or for landfill disposal services for FY 2021.
- In FY 2020, the Solid Waste Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the costs of current services and to evaluate the additional costs associated with the implementation of the Climate Action and Adaptation Plan. This study will be used to inform future solid waste revenue increases.
- The Utility is facing challenges with disposal of some recycling material. Prices for aluminum, tin, and plastics #1 and #2 vary, however, they have remained fairly consistent over the past few years. Prices for fiber (cardboard, office paper, newsprint, and mixed paper) have declined. Mixed paper and plastics #3 - #7 have become extremely difficult to move. These materials often result in a cost or a revenue-neutral cost to be sent to recyclers. In some cases, bids for these materials have not been submitted, resulting in the Utility's inability to move the product forcing the stockpiling of the material on-site.
- The Solid Waste Utility continues to face challenges recruiting and retaining qualified personnel in refuse collector positions, specifically with the curbside residential portion of the operation. This has negatively impacted the collection of curbside refuse and recycling resulting in an increase in the use of personnel from temporary staffing agencies. In addition, staffing shortages have resulted in delays or temporary cancellation in recycling services for curbside customers. These delays or cancellations are due to the priority service being the collection of garbage due to its inherent potential to cause health concerns if left uncollected. In FY 2020, management negotiated with the union to set a starting pay guideline of \$17 per hour for refuse collectors and \$18.70 per hour for Senior Refuse Collectors. The City will also hire temporary employees, allow them to obtain the license within six months, and apply for a permanent position at the new starting rate. These measures have not resulted in improvements to the current staffing levels within the Utility's refuse collector positions. During FY 2020 the utility has experienced a vacancy rate of approximately 22 percent for refuse collectors (average of 13 vacancies of the budgeted 59 positions during FY 2020).
- The FY 2021 budget includes the following budget cuts:
 - Elimination of curb-side recycling (which included 11.45 positions) of \$994,000
 - Discontinue providing blue bags for recycling collection to customers of \$350,000
 - Discontinue providing black bags for curbside garbage collection to customers of \$350,000
 - Elimination of 2.00 vacant positions at the Material Recovery Facility and the Landfill
- A 10 percent operating budget cut was requested by the City Manager. Expenditures were evaluated and determined that sustainable cuts could not occur without a reduction in services. During this evaluation, residential curbside recycling was identified as the least cost effective recycling collection service and the service that could be cut with the least impact on the Utility's customers. Customers who historically utilized the Utility's residential curbside recycling will still have recycling services provided through the city's recycling drop off facilities. The drop off recycling facilities provide the most cost effective recycling collection method utilized by the Utility. Additional drop off recycling collection locations are proposed as part of this proposed change to services. Elimination of curbside collection of recycling will help the utility address the on-going inability to hire qualified personnel in refuse collector positions and reduce the dependence on the use of temporary staffing agencies.

Strategic Priority: Operational Excellence

The Utility has transitioned 27 heavy-duty collection vehicles to Compressed Natural Gas (CNG), which is approximately 50% of the heavy-duty collection vehicles.

Rate Increase Information



Solid Waste Utility Fund

Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration	10.32	13.82	13.82	16.39	2.57
Commercial	21.51	24.09	24.17	24.17	
Residential	22.95	22.55	21.55	21.55	
Landfill	18.25	17.75	17.75	16.75	(1.00)
University	2.64	0.00	0.00	0.00	
Recycling	41.40	40.36	41.28	29.28	(12.00)
Total Personnel	117.07	118.57	118.57	108.14	(10.43)
Permanent Full-Time	116.32	117.82	117.82	107.39	(10.43)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	117.07	118.57	118.57	108.14	(10.43)

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Administration (651x)						
Personnel Services	\$815,169	\$1,090,673	\$1,004,525	\$1,193,697	\$103,024	9.4%
Supplies and Materials	\$29,973	\$28,288	\$32,863	\$57,529	\$29,241	103.4%
Travel and Training	\$6,847	\$8,500	\$5,000	\$12,081	\$3,581	42.1%
Intragovernmental Charges	\$1,452,860	\$1,291,000	\$1,279,142	\$2,155,238	\$864,238	66.9%
Utilities, Services, & Misc.	\$175,866	\$264,748	\$260,497	\$557,190	\$292,442	110.5%
Capital	\$0	\$56,000	\$56,000	\$0	(\$56,000)	(100.0%)
Other	\$669,665	\$644,478	\$633,830	\$605,448	(\$39,030)	(6.1%)
Total	\$3,150,380	\$3,383,687	\$3,271,857	\$4,581,183	\$1,197,496	35.4%
Commercial (652x)						
Personnel Services	\$1,280,485	\$1,526,049	\$1,306,492	\$1,493,396	(\$32,653)	(2.1%)
Supplies and Materials	\$980,035	\$1,180,508	\$1,141,000	\$1,180,150	(\$358)	(0.0%)
Travel and Training	\$0	\$1,000	\$500	\$1,000	\$0	0.0%
Intragovernmental Charges	\$224,412	\$291,185	\$289,173	\$313,958	\$22,773	7.8%
Utilities, Services, & Misc.	\$444,188	\$725,290	\$709,301	\$929,849	\$204,559	28.2%
Capital	\$560,440	\$1,277,354	\$1,209,000	\$882,000	(\$395,354)	(31.0%)
Other	\$595,343	\$468,546	\$658,360	\$658,360	\$189,814	40.5%
Total	\$4,084,903	\$5,469,932	\$5,313,826	\$5,458,713	(\$11,219)	(0.2%)
Residential (6530)						
Personnel Services	\$907,988	\$1,307,315	\$1,250,628	\$1,265,539	(\$41,776)	(3.2%)
Supplies and Materials	\$1,037,720	\$1,130,226	\$994,500	\$780,100	(\$350,126)	(31.0%)
Travel and Training	\$0	\$600	\$450	\$600	\$0	0.0%
Intragovernmental Charges	\$361,894	\$427,537	\$426,196	\$389,077	(\$38,460)	(9.0%)
Utilities, Services, & Misc.	\$795,683	\$1,050,122	\$747,334	\$757,717	(\$292,405)	(27.8%)
Capital	\$0	\$97,000	\$97,000	\$1,065,000	\$968,000	997.9%
Other	\$230,243	\$213,317	\$213,317	\$213,317	\$0	0.0%
Total	\$3,333,528	\$4,226,117	\$3,729,425	\$4,471,350	\$245,233	5.8%
Landfill (6540)						
Personnel Services	\$1,009,525	\$1,107,837	\$1,054,818	\$1,054,803	(\$53,034)	(4.8%)
Supplies and Materials	\$751,756	\$922,648	\$912,814	\$920,850	(\$1,798)	(0.2%)
Travel and Training	\$1,731	\$3,700	\$2,500	\$3,700	\$0	0.0%
Intragovernmental Charges	\$110,774	\$140,476	\$132,293	\$176,344	\$35,868	25.5%
Utilities, Services, & Misc.	\$1,001,242	\$2,028,954	\$2,144,424	\$2,359,043	\$330,089	16.3%
Capital	\$730,477	\$1,115,000	\$1,115,000	\$0	(\$1,115,000)	(100.0%)
Other	\$620,261	\$1,050,000	\$1,173,316	\$1,211,172	\$161,172	15.3%
Total	\$4,225,766	\$6,368,615	\$6,535,165	\$5,725,912	(\$642,703)	(10.1%)

Solid Waste

Budget Detail By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
University (6560)						
Personnel Services	\$168,488	\$0	\$0	\$0	\$0	
Supplies and Materials	\$167,181	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$21,441	\$17,173	\$17,173	\$0	(\$17,173)	(100.0%)
Utilities, Services, & Misc.	\$47,947	\$0	\$0	\$0	\$0	
Capital	\$162,727	\$0	\$0	\$0	\$0	
Other	\$50,163	\$46,135	\$0	\$0	(\$46,135)	(100.0%)
Total	\$617,947	\$63,308	\$17,173	\$0	(\$63,308)	(100.0%)
Recycling (657x)						
Personnel Services	\$2,121,490	\$2,285,988	\$2,084,859	\$1,685,599	(\$600,389)	(26.3%)
Supplies and Materials	\$1,091,278	\$1,138,588	\$1,226,131	\$554,661	(\$583,927)	(51.3%)
Travel and Training	\$1,398	\$3,600	\$2,000	\$2,100	(\$1,500)	(41.7%)
Intragovernmental Charges	\$284,566	\$271,075	\$269,079	\$364,949	\$93,874	34.6%
Utilities, Services, & Misc.	\$289,333	\$446,926	\$440,424	\$367,048	(\$79,878)	(17.9%)
Capital	\$257,150	\$460,000	\$454,972	\$650,000	\$190,000	41.3%
Other	\$453,397	\$458,426	\$520,632	\$509,045	\$50,619	11.0%
Total	\$4,498,612	\$5,064,603	\$4,998,097	\$4,133,402	(\$931,201)	(18.4%)
Capital Projects (6588)						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$179	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$229,609	\$4,110,000	\$4,110,000	\$3,200,000	(\$910,000)	(22.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$229,788	\$4,110,000	\$4,110,000	\$3,200,000	(\$910,000)	(22.1%)
Department Totals						
Personnel Services	\$6,303,145	\$7,317,862	\$6,701,322	\$6,693,034	(\$624,828)	(8.5%)
Supplies and Materials	\$4,058,122	\$4,400,258	\$4,307,308	\$3,493,290	(\$906,968)	(20.6%)
Travel and Training	\$9,976	\$17,400	\$10,450	\$19,481	\$2,081	12.0%
Intragovernmental Charges	\$2,455,947	\$2,438,446	\$2,413,056	\$3,399,566	\$961,120	39.4%
Utilities, Services, & Misc.	\$2,983,868	\$8,626,040	\$8,411,980	\$8,170,847	(\$455,193)	(5.3%)
Capital	\$1,710,794	\$3,005,354	\$2,931,972	\$2,597,000	(\$408,354)	(13.6%)
Other	\$2,619,072	\$2,880,902	\$3,199,455	\$3,197,342	\$316,440	11.0%
Total	\$20,140,924	\$28,686,262	\$27,975,543	\$27,570,560	(\$1,115,702)	(3.9%)

Solid Waste Utility Fund

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration (651x)					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
4801 - Community Relations Spec @	0.00	0.00	0.00	0.25	0.25
4502 - Sr. Rate Analyst ###	0.00	0.45	0.45	0.45	
4501 - Rate Analyst ###	0.45	0.45	0.45	0.45	
2990 - Director, Columbia Utilities	0.10	0.10	0.10	0.10	
2981 - Asst Dir, Columbia Utilities PE **	0.45	0.45	0.45	0.00	(0.45)
2980 - Asst Dir, Columbia Utilities	0.10	0.15	0.15	0.15	
2218 - Solid Waste Supv III +	0.00	2.00	2.00	2.00	
2209 - Recovery Superintendent	1.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
2003 - Custodian - 773	1.00	1.00	1.00	1.00	
1220 - Utility Customer Serv Mgr ****	0.00	0.00	0.00	0.16	0.16
1218 - Utility Customer Serv Rep II *	0.00	0.00	0.00	1.12	1.12
1216 - Utility Customer Serv Rep I *	0.00	0.00	0.00	1.12	1.12
1215 - Billing Auditor	0.10	0.10	0.10	0.10	
1214 - Utility Customer Service Supervisor *	0.00	0.00	0.00	0.32	0.32
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst. ++	3.00	4.00	4.00	4.00	
1005 - Administrative Support Asst. ***	1.00	1.00	1.00	1.05	0.05
Total Personnel	10.32	13.82	13.82	16.39	2.57
Permanent Full-Time	10.32	13.82	13.82	16.39	2.57
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.32	13.82	13.82	16.39	2.57
Commercial (652x)					
2222 - Container Maint Technician ##	3.00	2.40	2.40	2.40	
2218 - Solid Waste Supervisor III ##	1.00	0.00	0.00	0.00	
2217 - Solid Waste Supervisor II ^	1.90	2.53	2.53	2.53	
2214 - Senior Refuse Collector-773 ^	13.14	17.13	17.13	17.13	
2213 - Refuse Collector - 773 ^^	0.00	2.03	2.11	2.11	
2213 - Refuse Collector II - 773 ^ ^^	2.47	0.00	0.00	0.00	
Total Personnel	21.51	24.09	24.17	24.17	
Permanent Full-Time	21.51	24.09	24.17	24.17	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	21.51	24.09	24.17	24.17	
Residential (6530)					
2222 - Container Maint Technician ##	0.00	0.60	0.60	0.60	
2218 - Solid Waste Supervisor III ##	1.00	0.00	0.00	0.00	
2217 - Solid Waste Supervisor II ^	1.00	1.55	1.55	1.55	
2214 - Senior Refuse Collector-773 ^	13.12	12.35	12.35	12.35	
2213 - Refuse Collector - 773 ^^	0.00	8.05	7.05	7.05	
2213 - Refuse Collector II - 773 ^ ^^	7.83	0.00	0.00	0.00	
Total Personnel	22.95	22.55	21.55	21.55	
Permanent Full-Time	22.95	22.55	21.55	21.55	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.95	22.55	21.55	21.55	

In FY 2020, 0.60 FTE Container Maint Tech was reallocated from Commercial to Residential; 2.00 FTE Sol Waste Supv III were reallocated to Admin

In FY 2020, 0.45 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.45 FTE Rate Analyst was reallocated from Water & Electric

^ In FY 2020, positions were reallocated between divisions to reflect time spent in the various areas

^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

^^^ In FY 2020, Refuse Collector II classifications were consolidated to Refuse Collector

+ In FY 2020, 2.00 FTE Solid Waste Supv III were reallocated from Commercial to Residential

++ In FY 2020, 1.00 FTE Sr ASA was reallocated from Landfill and Material Recovery

* In FY 2021, positions were reallocated due to a reorganization of the UCS Fund into the Utility funds

** In FY 2021, 13.45 FTE were eliminated due to budget cuts

*** In FY 2021, 0.05 FTE Administrative Support Assistant was allocated to process timesheets for UCS FTE's now charged to these budgets.

**** In FY 2021, (1) FTE Util Cust Service Manager position was added due to reorganizing UCS back to the Utilities

@ In FY 2021, Community Relations Specialist was reallocated from the Community Relations Fund

Solid Waste Utility Fund

Authorized Personnel By Division - continued

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Landfill (6540)					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2303 - CDL Operator - 773 *	0.00	10.00	10.00	9.00	(1.00)
2303 - Senior Equipment Operator-773 #	9.00	0.00	0.00	0.00	
2300 - Equipment Operator-773	1.00	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	
2216 - Solid Waste Supervisor I	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	0.00	0.00	0.00	
Total Personnel	18.25	17.75	17.75	16.75	(1.00)
Permanent Full-Time	17.50	17.00	17.00	16.00	(1.00)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	18.25	17.75	17.75	16.75	(1.00)
University (6560)					
2217 - Solid Waste Supervisor II ^	0.10	0.00	0.00	0.00	
2214 - Senior Refuse Collector - 773 ^	1.74	0.00	0.00	0.00	
2213 - Refuse Collector II - 773 ^	0.80	0.00	0.00	0.00	
Total Personnel	2.64	0.00	0.00	0.00	
Permanent Full-Time	2.64	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.64	0.00	0.00	0.00	
Recycling (657x)					
6108 - Warehouse Operator -773	3.00	3.00	3.00	3.00	
2217 - Solid Waste Supervisor II ^	4.00	3.92	3.92	3.92	
2214 - Senior Refuse Collector-773 *	16.00	14.52	14.52	7.52	(7.00)
2213 - Refuse Collector - 773 ^^ *	0.00	4.92	5.84	1.84	(4.00)
2213 - Refuse Collector II-773 ^^	3.90	0.00	0.00	0.00	
2210 - Material Handler-773 *	14.00	14.00	14.00	13.00	(1.00)
1006 - Senior Admin. Support Assistant ^	0.50	0.00	0.00	0.00	
Total Personnel	41.40	40.36	41.28	29.28	(12.00)
Permanent Full-Time	41.40	40.36	41.28	29.28	(12.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	41.40	40.36	41.28	29.28	(12.00)
Department Totals					
Permanent Full-Time	116.32	117.82	117.82	107.39	(10.43)
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	117.07	118.57	118.57	108.14	(10.43)

^ In FY 2020, positions were reallocated between divisions to reflect time spent in the various areas

^^ In FY 2020, Refuse Collector II classifications were consolidated to Refuse Collector

* In FY 2021, 13.45 FTE were eliminated due to budget cuts, including the elimination of curbside recycling

Capital Projects - Major Projects and Fiscal Impact

Major Projects

- Landfill Expansion Permitting began in FY 2019. The initial phase has been completed and the Preliminary Site Investigation and the Detailed Site Investigation Work Plan have both been approved by the Missouri Department of Natural Resources. During FY 2020, work under the Detailed Site Investigation Plan was initiated. Currently, the work associated with the Detailed Site Investigation Plan is approximately 70 percent complete and will continue in FY 2021. To date, fatal flaws have not been identified associated with the development of additional landfill space on the project site.
- This is a multi-year project to get authority for a 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. The project is currently in the second-phase of a three-phase process.

CIP projects scheduled for fiscal year 2021:

- 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.
- Construct a vehicle wash bay and an additional vehicle maintenance bay at the landfill to accommodate solid waste equipment and collection vehicles.
- Construct a vehicle storage shelter for approximately 20 solid waste collection vehicles at the landfill.

Fiscal Impact

- There are no revenue increases proposed in FY 2021.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	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	\$400,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$400,000		
2 Landfill Expansion Permitting - RF061 [ID: 1585]								2017 2020
Ent Rev	\$400,000							
Total	\$400,000							
3 Landfill Heavy Equipment Storage Shelter - RF075 [ID: 2096]								2022 2023
Ent Rev	\$50,000	\$450,000						
Total	\$50,000	\$450,000						
4 Landfill Scale House Relocation & Road Improvement [ID: 2095]								2022 2023
Ent Rev		\$250,000	\$2,250,000					
Total		\$250,000	\$2,250,000					
5 SW Recycling Drop-Off Site - RF071 [ID: 2091]								2021 2021
Ent Rev	\$150,000							
Total	\$150,000							
6 Household Hazardous Waste Collectin Facility RF069 [ID: 882]								2020 2024
Ent Rev	\$300,000			\$200,000				
Total	\$300,000			\$200,000				
7 Material Recovery Facility Expansion Phs 2 - RF074 [ID: 1551]								2022 2024
Ent Rev	\$300,000	\$350,000			\$10,500,000			
Total	\$300,000	\$350,000			\$10,500,000			
8 Bioreactor Landfill Cell #7 - RF073 [ID: 1944]								2024 2027
Ent Rev	\$2,000,000	\$2,000,000				\$5,000,000		
Total	\$2,000,000	\$2,000,000				\$5,000,000		

Solid Waste Funding Source Summary

Ent Rev	\$3,200,000	\$3,150,000	\$2,350,000	\$300,000	\$10,600,000	\$5,400,000		
New Funding	\$3,200,000	\$3,150,000	\$2,350,000	\$300,000	\$10,600,000	\$5,400,000		
Total	\$3,200,000	\$3,150,000	\$2,350,000	\$300,000	\$10,600,000	\$5,400,000		

Solid Waste Current Capital Projects

1	912 E Walnut (SW Collection Site) RF068 [ID: 2110]						2018	2020
2	Bioreactor Landfill Cell #6 - RF059 [ID: 1522]						2016	2017
3	CID Special Project - RF067 [ID: 2055]						2020	2020
4	Landfill Fuel Station Pump Addition - RF060 [ID: 1995]						2017	2020
5	Landfill Gate Improvements - RF066 [ID: 2054]						2020	2021
6	LF Operations Center Building Improvements - RF063 [ID: 2036]						2021	2022
7	LF Station Facility Improvements Phs2 - RF062 [ID: 2034]						2018	2020
8	Material Recovery Facility Phase 1 - RF055 [ID: 884]						2017	2021

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Solid Waste Current Capital Projects

Solid Waste

9	North Route B Recycling Drop-Off Site - RF072 [ID: 2092]						2021	2022
10	Small Vehicle Drop-Off Facility - RF070 [ID: 2093]						2021	2022
11	Vehicle Storage Shelters - RF064 [ID: 2035]						2020	2021
12	Vehicle Wash Bay - RF065 [ID: 2033]						2020	2021

Solid Waste Impact of Capital Projects

Annual Landfill Gas Recovery Project - RF031 [ID: 883]

Gas recovery system required in order for the landfill to meet State and Federal regulations.

Bioreactor Landfill Cell #6 - RF059 [ID: 1522]

Project is necessary in order to provide sufficient airspace to continue refuse disposal operations at the Columbia Landfill.

Bioreactor Landfill Cell #7 - RF073 [ID: 1944]

Continued disposal services for city collections as well as regional waste disposal.

Bioreactor Landfill Cell #8 [ID: 2037]

Allow landfilling operations to continue.

Bioreactor Landfill Cell #9 [ID: 2038]

Allow landfilling operations to continue.

Landfill Expansion Permitting - RF061 [ID: 1585]

Preparation for future operation

Landfill Fuel Station Pump Addition - RF060 [ID: 1995]

Daily use by route trucks once collections relocates to the site

Landfill Scale House Relocation & Road Improvement [ID: 2095]

Improve vehicular safety and improve reliability of scale house by providing redundant inbound and outbound scales

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

Allow for fueling at vehicles during inclement weather.

Material Recovery Facility Expansion Phs 2 - RF074 [ID: 1551]

Expansion and modernization of facility for anticipated growth.

North Route B Recycling Drop-Off Site - RF072 [ID: 2092]

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

SW Recycling Drop-Off Site - RF071 [ID: 2091]

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

Vehicle Storage Shelters - RF064 [ID: 2035]

Covered parking & block heater outlets for collection vehicles.

Vehicle Wash Bay - RF065 [ID: 2033]

All SW Ops to routinely wash equipment & vehicles

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

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'12 Special Obligation Refunding Bonds, Series 2012C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$320,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'15 Solid Waste System Special Oblig. Refunding Bonds (12/8/15)	\$1,235,000	2.00%-5.00%	02/01/26	\$515,000

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.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'17 Solid Waste System Special Oblig. Bonds (04/19/17)	\$5,520,000	3.00%-3.375%	02/01/37	\$4,890,000

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

Debt Service Requirements

Special Obligation and Refunding Solid Waste Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$625,000	\$162,175	\$787,175
2022	\$310,000	\$149,350	\$459,350
2023	\$320,000	\$140,725	\$460,725
2024	\$330,000	\$131,719	\$461,719
2025	\$335,000	\$122,328	\$457,328
2026	\$360,000	\$112,419	\$472,419
2027	\$270,000	\$103,219	\$373,219
2028	\$275,000	\$95,044	\$370,044
2029	\$285,000	\$86,644	\$371,644
2030	\$295,000	\$77,944	\$372,944
2031	\$300,000	\$69,019	\$369,019
2032	\$310,000	\$59,869	\$369,869
2033	\$320,000	\$50,219	\$370,219
2034	\$330,000	\$40,063	\$370,063
2035	\$340,000	\$29,381	\$369,381
2036	\$355,000	\$18,088	\$373,088
2037	\$365,000	\$6,159	\$371,159
Total	\$5,725,000	\$1,454,365	\$7,179,365

Solid Waste Utility Fund

Loans Between Funds

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

Original Issue - \$2,500,000

Balance As of 9/30/2020 - \$1,211,918

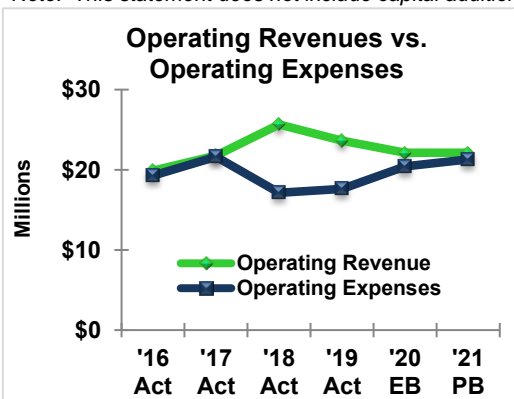
Maturity Date - 09/30/2025

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2021	\$231,611	\$24,890	\$256,501
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
Total	<u>\$1,211,918</u>	<u>\$70,584</u>	<u>\$1,282,502</u>

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

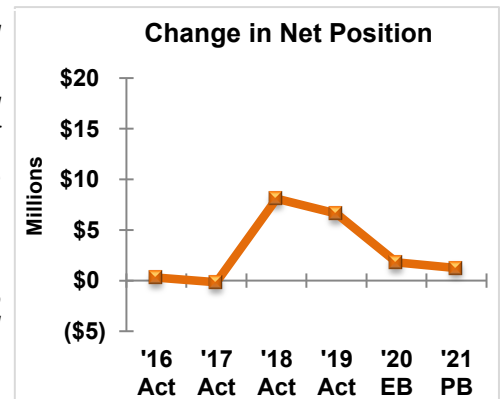
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Operating Revenues:				
Commercial Charges	\$5,424,154	\$8,566,900	\$8,003,945	\$8,003,945
Residential Charges	\$9,999,378	\$9,659,500	\$10,094,000	\$10,094,000
Roll-Off Service Charges	\$2,020,324	\$0	\$0	\$0
Landfill Fees	\$4,378,484	\$3,829,075	\$3,376,965	\$3,376,965
University Fees	\$914,210	\$0	\$0	\$0
Recycling	\$825,876	\$973,700	\$434,663	\$350,000
Other Fees	\$0	\$0	\$0	\$68,800
Other Misc. Operating Revenues	\$82,155	\$208,500	\$226,608	\$221,808
Total Operating Revenues	\$23,644,581	\$23,237,675	\$22,136,181	\$22,115,518
Operating Expenses:				
Personnel Services	\$6,303,145	\$7,317,862	\$6,701,322	\$6,693,034
Supplies & Materials	\$4,057,943	\$4,400,258	\$4,307,308	\$3,493,290
Travel & Training	\$9,976	\$17,400	\$10,450	\$19,481
Intragovernmental Charges	\$2,455,947	\$2,438,446	\$2,413,056	\$3,399,566
Utilities, Services & Other Misc.	\$2,754,259	\$4,516,040	\$4,301,980	\$4,970,847
Depreciation	\$2,031,724	\$2,375,817	\$2,693,431	\$2,731,287
Total Operating Expenses	\$17,612,994	\$21,065,823	\$20,427,547	\$21,307,505
Operating Income (Loss)	\$6,031,587	\$2,171,852	\$1,708,634	\$808,013
Non-Operating Revenues:				
Investment Revenue	\$909,730	\$400,000	\$468,000	\$400,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$269,580	\$97,838	\$134,317	\$125,232
Total Non-Operating Revenues	\$1,179,310	\$497,838	\$602,317	\$525,232
Non-Operating Expenses:				
Interest Expense	\$226,159	\$211,312	\$211,312	\$187,065
Bank & Paying Agent Fees	\$584	\$300	\$300	\$300
Loss on Disposal Assets	\$60,381	\$0	\$11,587	\$0
Total Non-Operating Expenses	\$287,124	\$211,612	\$223,199	\$187,365
Total Non-Operating Revenues (Expenses)	\$892,186	\$286,226	\$379,118	\$337,867
Income (Loss) Before Contrib and Transfers	\$6,923,773	\$2,458,078	\$2,087,752	\$1,145,880
Capital Contribution	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$361,569
Transfers Out	(\$300,224)	(\$293,473)	(\$282,825)	(\$278,690)
Total Transfers and Contributions	(\$300,224)	(\$293,473)	(\$282,825)	\$82,879
Change in Net Position	\$6,623,549	\$2,164,605	\$1,804,927	\$1,228,759
Net Position - Beginning	\$34,928,836	\$41,552,385	\$41,552,385	\$43,357,312
Net Position - Ending	\$41,552,385	\$43,716,990	\$43,357,312	\$44,586,071

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



Operating revenues have exceeded operating expenses for the period shown. This is necessary to fund capital projects. In FY 2019, landfill fees increased to help fund capital projects and a 3% increase in all other areas to help fund pay plan changes approved by the Council. There are no revenue increases in FY 2021.

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



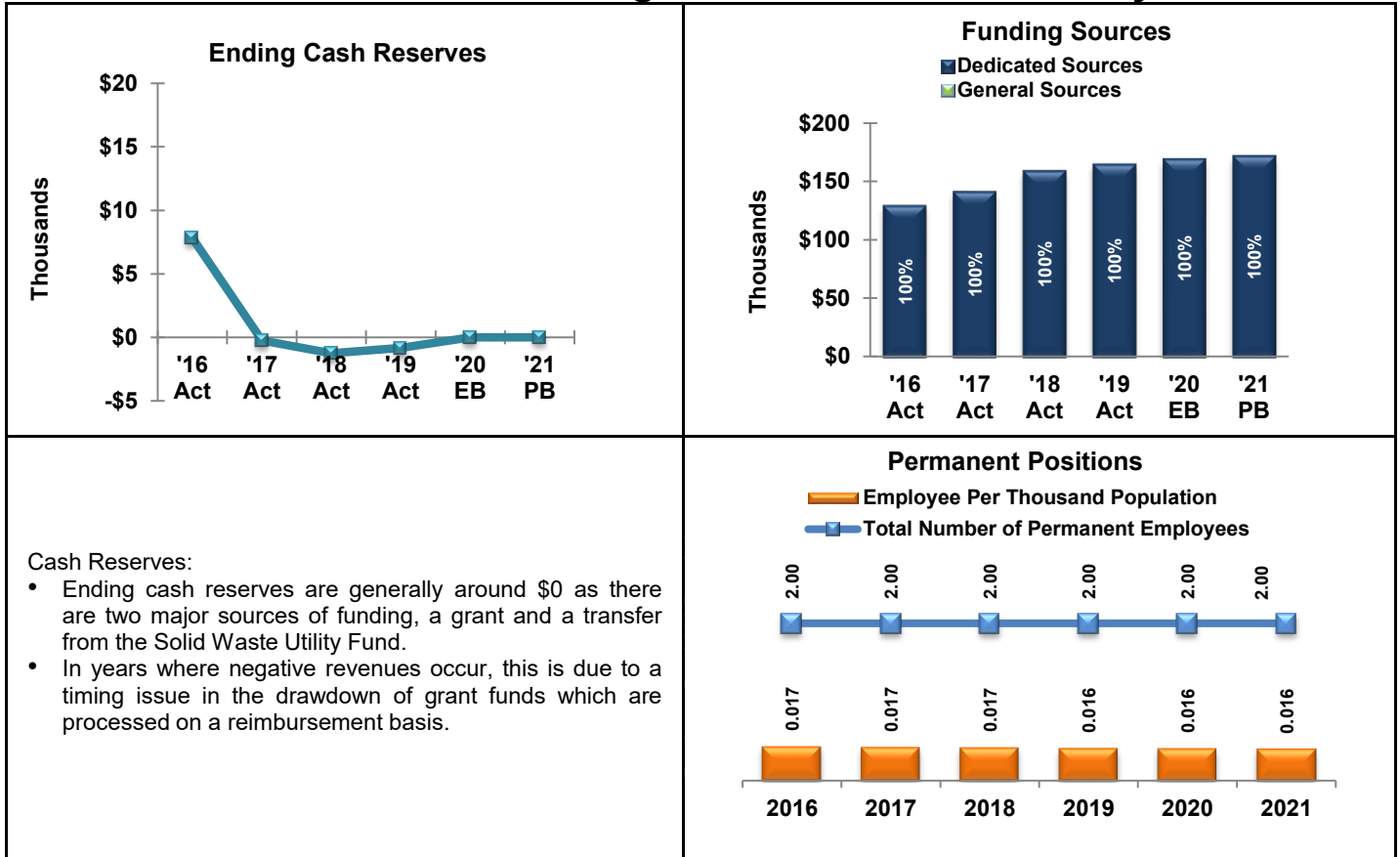
**Financial Sources and Uses
Solid Waste Utility Fund**

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Commercial Charges	\$5,424,154	\$8,566,900	\$8,003,945	\$8,003,945
Residential Charges	\$9,999,378	\$9,659,500	\$10,094,000	\$10,094,000
Roll-Off Service Charges	\$2,020,324	\$0	\$0	\$0
Landfill Fees	\$4,378,484	\$3,829,075	\$3,376,965	\$3,376,965
University Fees	\$914,210	\$0	\$0	\$0
Recycling	\$825,876	\$973,700	\$434,663	\$350,000
Other Misc. Operating Revenues	\$82,155	\$208,500	\$226,608	\$290,608
Interest Revenue	\$909,730	\$400,000	\$468,000	\$400,000
Less: GASB 31 Interest Adjustment	(\$293,010)			
Grants	\$0	\$0	\$0	\$0
Other Local Revenues	\$269,580	\$97,838	\$134,317	\$125,232
Total Financial Sources Before Transfers	\$24,530,881	\$23,735,513	\$22,738,498	\$22,640,750
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$361,569
Total Financial Sources	\$24,530,881	\$23,735,513	\$22,738,498	\$23,002,319
Financial Uses of Unrestricted Cash				
Personnel Services	\$6,303,145	\$7,317,862	\$6,701,322	\$6,693,034
Less: GASB 16 Vacation Liability Adjustment	(\$12,982)			
Less: GASB 68 Pension Adjustment	\$148,819			
Less: GASB 75 OPEB Adjustment	(\$25,755)			
Supplies & Materials	\$4,057,943	\$4,400,258	\$4,307,308	\$3,493,290
Travel & Training	\$9,976	\$17,400	\$10,450	\$19,481
Intragovernmental Charges	\$2,455,947	\$2,438,446	\$2,413,056	\$3,399,566
Utilities, Services & Other Misc.	\$2,754,259	\$4,516,040	\$4,301,980	\$4,970,847
Interest Expense	\$226,159	\$211,312	\$211,312	\$187,065
Bank & Paying Agent Fees	\$584	\$300	\$300	\$300
Transfers Out	\$300,224	\$293,473	\$282,825	\$278,690
Principal Payments	\$926,057	\$954,967	\$954,967	\$856,611
Capital Additions	\$1,710,794	\$3,005,354	\$2,931,972	\$2,597,000
Enterprise Revenues used for Cap Projects	\$1,555,000	\$4,110,000	\$4,110,000	\$3,200,000
Total Financial Uses	\$20,410,170	\$27,265,412	\$26,225,492	\$25,695,884
Financial Sources Over/(Under) Uses	\$4,120,711	(\$3,529,899)	(\$3,486,994)	(\$2,693,565)
Cash Reserves				
Beginning Unassigned Cash Reserve		\$16,380,213	\$16,380,213	\$12,893,219
Financial Sources Over/(Under) Uses		(\$3,529,899)	(\$3,486,994)	(\$2,693,565)
Increase in Cash Due to Closing CIP Projects				
Cash and cash equivalents	\$18,619,176			
Less: Cash Restricted for Capital Projects	(\$3,489,967)			
Less: GASB 31 Pooled Cash Adjustment	\$769,516			
Add: Inventory	\$481,488			
Ending Cash Reserves	\$16,380,213	\$12,850,314	\$12,893,219	\$10,199,654
Budgeted Operating Expenses w/o Depr	\$18,022,771	\$18,538,431	\$18,538,431	\$18,576,218
Add: Budgeted Interest Expense	\$236,597	\$211,312	\$211,312	\$187,065
Add: Budgeted Bank and Paying Agent Fees	\$300	\$300	\$300	\$300
Add: Budgeted Operating Transfers Out	\$300,224	\$293,473	\$293,473	\$278,690
Add: Budgeted Principal Payments	\$926,057	\$954,967	\$954,967	\$856,611
Add: Budgeted Capital Additions	\$4,209,000	\$3,092,000	\$3,092,000	\$2,597,000
Add: Budgeted Ent Revenue for CIP	\$1,555,000	\$4,110,000	\$4,110,000	\$3,200,000
Total Budgeted Financial Uses	\$25,249,949	\$27,200,483	\$27,200,483	\$25,695,884
Less: Ent Rev Budgeted for current year CIP	(\$1,555,000)	(\$4,110,000)	(\$4,110,000)	(\$3,200,000)
Operational Expenses	\$23,694,949	\$23,090,483	\$23,090,483	\$22,495,884
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,738,990	\$4,618,097	\$4,618,097	\$4,499,177
Add: Ent Rev Budgeted for current year CIP	\$1,555,000	\$4,110,000	\$4,110,000	\$3,200,000
Budgeted Cash Reserve Target	\$6,293,990	\$8,728,097	\$8,728,097	\$7,699,177
Cash Above/(Below) Cash Reserve Target	\$10,086,223	\$4,122,217	\$4,165,122	\$2,500,477
Revenue Increases:				
Residential	0.00%	3.00%	3.00%	0.00%
Commercial	Rebalanced	3.00%	3.00%	0.00%
Landfill	2.50%	5.77%	5.77%	0.00%

**Financial Sources and Uses
Solid Waste Utility Fund**

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Commercial Charges	\$7,547,869	\$7,547,869	\$7,547,869	\$7,547,869
Residential Charges	\$10,194,940	\$10,296,889	\$10,399,858	\$10,503,857
Roll-Off Service Charges	\$0	\$0	\$0	\$0
Landfill Fees	\$3,444,504	\$3,513,394	\$3,583,662	\$3,655,336
University Fees	\$0	\$0	\$0	\$0
Recycling	\$1,027,884	\$1,027,884	\$1,027,884	\$1,027,884
Other Misc. Operating Revenues	\$20,800	\$20,800	\$20,800	\$20,800
Interest Revenue	\$48,000	\$48,000	\$48,000	\$48,000
Less: GASB 31 Interest Adjustment	\$400,000	\$400,000	\$400,000	\$400,000
Grants	\$0	\$0	\$0	\$0
Other Local Revenues	\$125,232	\$125,232	\$125,232	\$125,232
Total Financial Sources Before Transfers	\$22,809,229	\$22,980,069	\$23,153,306	\$23,328,977
Transfers In	\$0	\$0	\$0	\$0
Transfers In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$22,809,229	\$22,980,069	\$23,153,306	\$23,328,977
Financial Uses of Unrestricted Cash				
Personnel Services	\$6,826,895	\$6,963,433	\$7,102,701	\$7,244,755
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 OPEB Adjustment				
Supplies & Materials	\$3,493,290	\$3,493,290	\$3,493,290	\$3,493,290
Travel & Training	\$19,481	\$19,481	\$19,481	\$19,481
Intragovernmental Charges	\$3,535,549	\$3,676,971	\$3,824,049	\$3,977,011
Utilities, Services & Other Misc.	\$4,970,058	\$4,970,058	\$4,970,058	\$4,970,058
Interest Expense	\$168,974	\$154,964	\$140,451	\$125,427
Bank & Paying Agent Fees	\$300	\$300	\$300	\$300
Transfers Out	\$278,696	\$278,696	\$278,696	\$278,696
Principal Payments	\$546,876	\$562,261	\$577,769	\$588,401
Capital Additions	\$4,928,819	\$4,121,251	\$3,462,113	\$4,929,682
Enterprise Revenues used for Cap Projects	\$3,150,000	\$2,350,000	\$300,000	\$10,600,000
Total Financial Uses	\$27,918,938	\$26,590,704	\$24,168,908	\$36,227,102
Financial Sources Over/(Under) Uses	(\$5,109,709)	(\$3,610,635)	(\$1,015,602)	(\$12,898,125)
Cash Reserves				
Beginning Unassigned Cash Reserve	\$10,199,654	\$5,089,945	\$1,479,310	\$463,708
Financial Sources Over/(Under) Uses	(\$5,109,709)	(\$3,610,635)	(\$1,015,602)	(\$12,898,125)
Increase in Cash Due to Closing CIP Projects				
Cash and cash equivalents				
Less: Cash Restricted for Capital Projects				
Less: GASB 31 Pooled Cash Adjustment				
Add: Inventory				
Ending Cash Reserves	\$5,089,945	\$1,479,310	\$463,708	(\$12,434,417)
Budgeted Operating Expenses w/o Depr	\$18,845,272	\$19,123,232	\$19,409,580	\$19,704,596
Add: Budgeted Interest Expense	\$168,974	\$154,964	\$140,451	\$125,427
Add: Budgeted Bank and Paying Agent Fees	\$300	\$300	\$300	\$300
Add: Budgeted Operating Transfers Out	\$278,696	\$278,696	\$278,696	\$278,696
Add: Budgeted Principal Payments	\$546,876	\$562,261	\$577,769	\$588,401
Add: Budgeted Capital Additions	\$4,928,819	\$4,121,251	\$3,462,113	\$4,929,682
Add: Budgeted Ent Revenue for CIP	\$3,150,000	\$2,350,000	\$300,000	\$10,600,000
Total Budgeted Financial Uses	\$27,918,938	\$26,590,704	\$24,168,908	\$36,227,102
Less: Ent Rev Budgeted for current year CIP	(\$3,150,000)	(\$2,350,000)	(\$300,000)	(\$10,600,000)
Operational Expenses	\$24,768,938	\$24,240,704	\$23,868,908	\$25,627,102
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,953,788	\$4,848,141	\$4,773,782	\$5,125,420
Add: Ent Rev Budgeted for current year CIP	\$2,350,000	\$300,000	\$10,600,000	\$2,600,000
Budgeted Cash Reserve Target	\$7,303,788	\$5,148,141	\$15,373,782	\$7,725,420
Cash Above/(Below) Cash Reserve Target	(\$2,213,843)	(\$3,668,831)	(\$14,910,074)	(\$20,159,837)
Revenue Increases:				
Residential	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%
Landfill	0.00%	0.00%	0.00%	0.00%

Mid-Missouri Solid Waste Management District - Summary



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$125,879	\$125,400	\$125,400	\$125,343	(\$57)	(0.0%)
Supplies & Materials	\$3,348	\$4,020	\$4,020	\$3,225	(\$795)	(19.8%)
Travel & Training	\$2,909	\$8,546	\$8,546	\$2,000	(\$6,546)	(76.6%)
Intragov. Charges	\$28,622	\$26,815	\$26,673	\$35,464	\$8,649	32.3%
Utilities, Services & Misc.	\$2,797	\$3,494	\$3,494	\$4,844	\$1,350	38.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%
Operating Expenses	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$130,373	\$109,238	\$110,059	\$110,866	\$1,628	1.5%
Interest	(\$902)	\$115	\$115	\$115	\$0	0.0%
Transfers	\$57,773	\$58,922	\$58,780	\$59,895	\$973	1.7%
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$23,689)	\$0	(\$821)	\$0	\$0	
Dedicated Sources	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$163,555	\$168,275	\$168,133	\$170,876	\$2,601	1.5%

Department Summary

Description

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

Department Objectives

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

Highlights/Significant Changes

- The MMSWMD hosted two district grant workshops in July of 2019 to assist potential grantees in understanding the grant process as well as provide assistance with completing grant applications.
- The MMSWMD supported local governments by organizing and funding an opportunity to dispose of illegally dumped tires from public property and roadways.
- The MMSWMD provided free student led waste audits for regional schools and awarded small dollar sponsorships for waste reduction projects.
- The MMSWMD partnered with the City of Columbia and Lowe's to begin hosting quarterly Fix-it-Fairs. This event brings together volunteers with repair skills with participants interested in learning how to fix their broken household items.
- The MMSWMD awarded approximately \$230,000 in grant funding for regional waste reduction projects during FY 2020.
- The MMSWMD has engaged in the leadership of the newly formed Missouri Product Stewardship Council. The Council works to support legislation, policies, and programs that shift the cost of recycling/disposal of certain items off of local government and residents, make recycling more convenient for Missouri residents, and create an incentive for producers to manufacture products that are more durable, more recyclable, and less hazardous.

Authorized Personnel

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>	<u>Position Changes</u>
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	

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

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Revenues				
Grant Revenues	\$130,373	\$109,238	\$110,059	\$110,866
Interest	(\$902)	\$115	\$115	\$115
Total Revenues	\$129,471	\$109,353	\$110,174	\$110,981
Expenditures				
Personnel Services	\$125,879	\$125,400	\$125,400	\$125,343
Supplies & Materials	\$3,348	\$4,020	\$4,020	\$3,225
Travel & Training	\$2,909	\$8,546	\$8,546	\$2,000
Intragovernmental Charges	\$28,622	\$26,815	\$26,673	\$35,464
Utilities, Services & Other Misc.	\$2,797	\$3,494	\$3,494	\$4,844
Total Expenditures	\$163,555	\$168,275	\$168,133	\$170,876
Excess (Deficiency of Revenues Over Expenditures	(\$34,084)	(\$58,922)	(\$57,959)	(\$59,895)
Other Financing Sources (Uses):				
Transfers In	\$57,773	\$58,922	\$58,780	\$59,895
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$57,773	\$58,922	\$58,780	\$59,895
Net Change in Fund Balance	\$23,689	\$0	\$821	\$0
Fund Balance - Beginning	(\$39,148)	(\$15,459)	(\$15,459)	(\$14,638)
Fund Balance - Ending	(\$15,459)	(\$15,459)	(\$14,638)	(\$14,638)

A negative fund balance can occur due to timing issues related to the drawdown of grant funds after expenses have been incurred.

Financial Sources and Uses
Mid-Missouri Solid Waste Management District

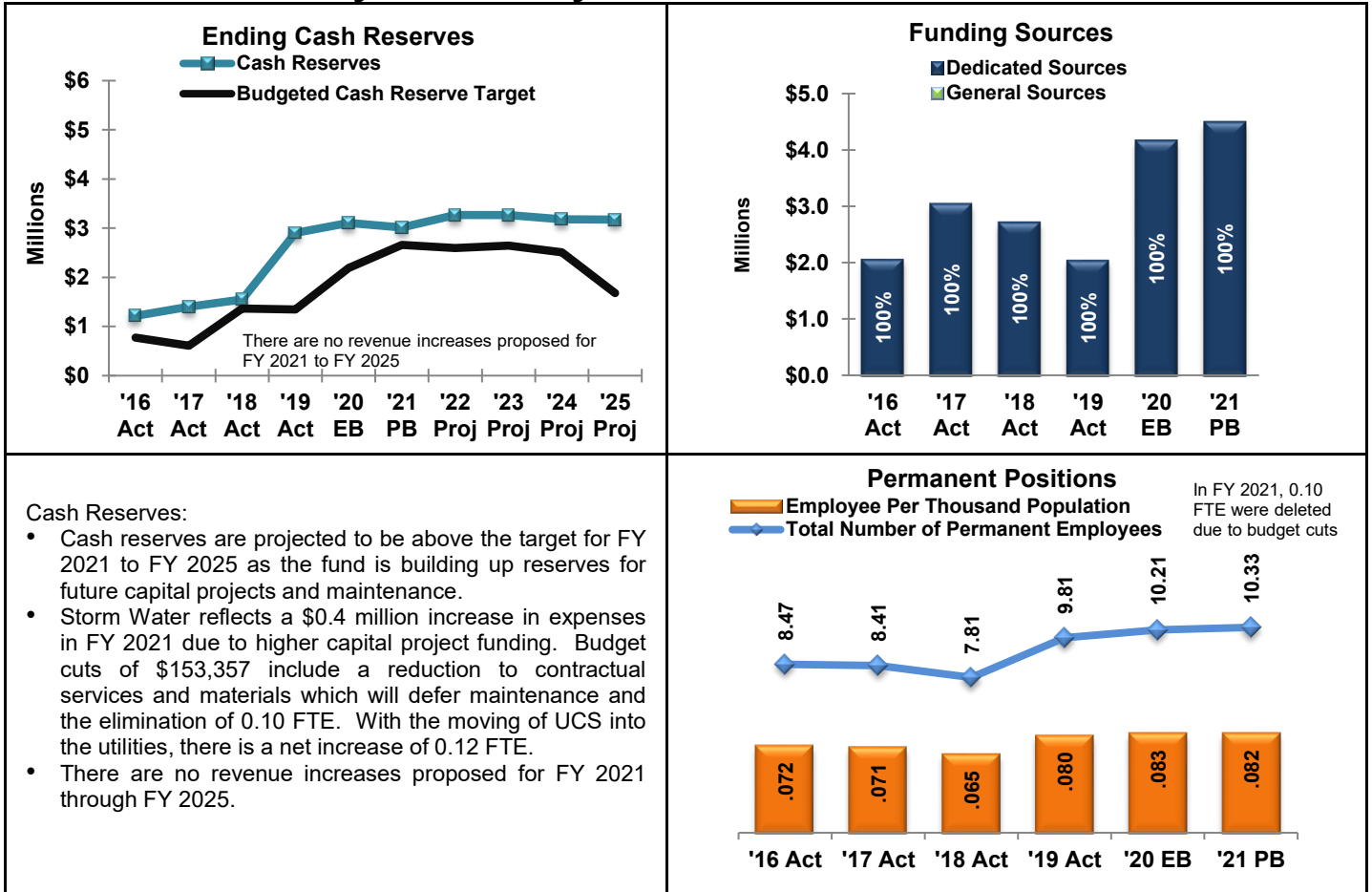
	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
Grants	\$130,373	\$109,238	\$110,059	\$110,866
Interest Revenue	(\$902)	\$115	\$115	\$115
Less: GASB 31 Interest Adjustment	\$432			
Total Financial Sources Before Transfers	\$129,903	\$109,353	\$110,174	\$110,981
Transfers In	\$57,773	\$58,922	\$58,780	\$59,895
Total Financial Sources	\$187,676	\$168,275	\$168,954	\$170,876
Financial Uses				
Personnel Services	\$125,879	\$125,400	\$125,400	\$125,343
Less: GASB 16 Vacation Liability Adjustment	\$0			
Less: GASB 68 Pension Adjustment	\$0			
Less: GASB 75 Other Post Employment Bnft Adj	\$0			
Supplies & Materials	\$3,348	\$4,020	\$4,020	\$3,225
Travel & Training	\$2,909	\$8,546	\$8,546	\$2,000
Intragovernmental Charges	\$28,622	\$26,815	\$26,673	\$35,464
Utilities, Services & Other Misc.	\$2,797	\$3,494	\$3,494	\$4,844
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$163,555	\$168,275	\$168,133	\$170,876
Financial Sources Over/(Under) Uses	\$24,121	\$0	\$821	\$0
Cash Reserves				
Beginning Unassigned Cash Reserve		(\$821)	(\$821)	\$0
Financial Sources Over/(Under) Uses		\$0	\$821	\$0
Cash and Cash Equivalents	\$0			
Less: GASB 31 Pooled Cash Adjustment	(\$821)			
Ending Cash Reserves	(\$821)	(\$821)	\$0	\$0

Cash Reserve Target

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

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

Storm Water Utility - Summary



Appropriations (Where the Money Goes)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Personnel Services	\$554,601	\$688,803	\$620,956	\$655,572	(\$33,231)	(4.8%)
Supplies & Materials	\$110,564	\$289,445	\$268,401	\$182,137	(\$107,308)	(37.1%)
Travel & Training	\$1,258	\$6,503	\$6,503	\$6,724	\$221	3.4%
Intragov. Charges	\$286,305	\$195,184	\$194,764	\$159,751	(\$35,433)	(18.2%)
Utilities, Services & Misc.	\$202,444	\$2,168,001	\$2,176,554	\$2,656,894	\$488,893	22.6%
Capital	\$156,296	\$135,132	\$135,132	\$79,200	(\$55,932)	(41.4%)
Other	\$715,054	\$642,663	\$745,059	\$736,722	\$94,059	14.6%
Total	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%
Operating Expenses	\$1,644,746	\$2,022,971	\$2,035,797	\$1,905,640	(\$117,331)	(5.8%)
Non-Operating Expenses	\$128,916	\$137,685	\$146,497	\$138,160	\$475	0.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$154,117	\$135,132	\$135,132	\$79,200	(\$55,932)	(41.4%)
Capital Projects	\$98,743	\$1,829,943	\$1,829,943	\$2,354,000	\$524,057	28.6%
Total Expenses	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%

Funding Sources (Where the Money Comes From)

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$156,699	\$18,994	\$106,792	\$100,000	\$81,006	426.5%
Fees and Service Charges	\$3,001,643	\$3,624,455	\$3,624,455	\$3,656,125	\$31,670	0.9%
Other Local Revenues	\$21,034	\$13,000	\$0	\$3,702	(\$9,298)	(71.5%)
Transfers	\$1,132	\$0	\$0	\$22,598	\$22,598	
Use of Prior Year Sources	\$0	\$469,282	\$416,122	\$694,575	\$225,293	48.0%
Less: Current Year Surplus	(\$1,153,986)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%

Department Summary

Description

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

Department Objectives

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

Highlights/Significant Changes

- FY 2020 was the final storm water revenue increase of five approved by voters in April 2015. There are no revenue increases currently proposed for FY 2021.
- The Storm Water Utility continues to face challenges recruiting and retaining qualified personnel in equipment operator positions. This, in addition to budget cuts and COVID-19 restrictions, negatively impacted the Storm Water Utility's ability to provide routine maintenance and perform repairs on the storm water drainage infrastructure.
- Two unanticipated storm water projects were funded in FY 2020, The Leslie Lane project replaces failing storm pipes in coordination with the Public Works sidewalk project. The Ross Street project replaces part of a failing storm system that created a large sinkhole in the street and adjacent to a residential structure.
- The FY 2021 CIP includes funding or partial funding for the engineering and construction of four new Capital Improvement Projects.
- In FY 2020, the Storm Water Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the rate structure, costs of current services and additional costs to implement the Wastewater and Storm Water Integrated Management Plan and the Climate Action and Adaptation Plan. This study will be used to inform future storm water revenue increases and the rate structure.
- In FY 2020, Council approved a budget amendment to transfer funds from each utility to Parks and Recreation to utilize CARE trainees in house. This is expected to continue into FY 2021.
- The FY 2021 budget includes the following budget cuts:
 - Elimination of 0.10 vacant positions.
 - Reduction of miscellaneous contractual of \$34,000. This reduction will defer routine maintenance.
 - Reduction of construction materials of \$100,000. This reduction will defer routine maintenance.

Rate Increase Information

Storm Water Residential Rate Increase History

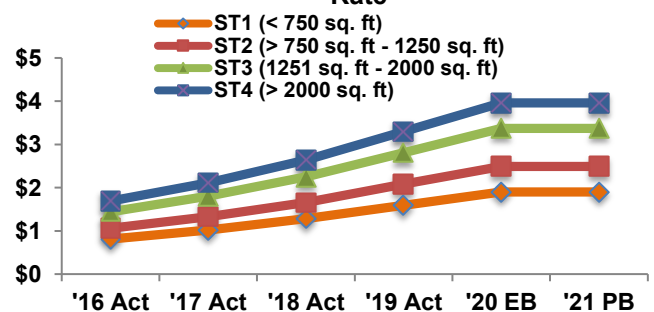
Current rates for FY 2020 are as follows:

ST1	\$1.90/month/unit	residential < 750 sq. feet
ST2	\$2.49/month/unit	residential 751 - 1250 sq. feet
ST3	\$3.37/month/unit	residential 1251 - 2000 sq. feet
ST4	\$3.96/month/unit	residential over 2000 sq. feet

Proposed rates for FY 2021 are as follows:

ST1	\$1.90/month/unit	residential < 750 sq. feet
ST2	\$2.49/month/unit	residential 751 - 1250 sq. feet
ST3	\$3.37/month/unit	residential 1251 - 2000 sq. feet
ST4	\$3.96/month/unit	residential over 2000 sq. feet

Storm Water Residential Monthly Customer Rate



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Authorized Personnel

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Administration/Engineering	3.01	3.11	3.11	3.23	0.12
Field Operations	7.10	7.10	7.10	7.10	
Total Personnel	10.11	10.21	10.21	10.33	0.12
Permanent Full-Time	10.11	10.21	10.21	10.33	0.12
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.11	10.21	10.21	10.33	0.12

Budget Detail By Design

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	\$ Change 21/20B	% Change 21/20B
Admin/Education/Engineering (6610)						
Personnel Services	\$248,545	\$276,937	\$275,517	\$272,359	(\$4,578)	(1.7%)
Supplies and Materials	\$17,384	\$6,715	\$7,535	\$8,804	\$2,089	31.1%
Travel and Training	\$823	\$5,003	\$5,003	\$5,224	\$221	4.4%
Intragovernmental Charges	\$221,841	\$141,829	\$141,409	\$102,972	(\$38,857)	(27.4%)
Utilities, Services, & Misc.	\$56,676	\$122,879	\$130,717	\$84,831	(\$38,048)	(31.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$166,380	\$137,685	\$188,269	\$179,932	\$42,247	30.7%
Total	\$711,649	\$691,048	\$748,450	\$654,122	(\$36,926)	(5.3%)
Field Operations (6620)						
Personnel Services	\$305,531	\$411,866	\$345,439	\$383,213	(\$28,653)	(7.0%)
Supplies and Materials	\$93,015	\$282,730	\$260,866	\$173,333	(\$109,397)	(38.7%)
Travel and Training	\$435	\$1,500	\$1,500	\$1,500	\$0	0.0%
Intragovernmental Charges	\$64,464	\$53,355	\$53,355	\$56,779	\$3,424	6.4%
Utilities, Services, & Misc.	\$49,894	\$215,179	\$215,894	\$218,063	\$2,884	1.3%
Capital	\$154,117	\$135,132	\$135,132	\$79,200	(\$55,932)	(41.4%)
Other	\$548,674	\$504,978	\$556,790	\$556,790	\$51,812	10.3%
Total	\$1,216,130	\$1,604,740	\$1,568,976	\$1,468,878	(\$135,862)	(8.5%)
Capital Projects (6688)						
Personnel Services	\$525	\$0	\$0	\$0	\$0	
Supplies and Materials	\$165	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$95,874	\$1,829,943	\$1,829,943	\$2,354,000	\$524,057	28.6%
Capital	\$2,179	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$98,743	\$1,829,943	\$1,829,943	\$2,354,000	\$524,057	28.6%
Department Totals						
Personnel Services	\$554,601	\$688,803	\$620,956	\$655,572	(\$33,231)	(4.8%)
Supplies and Materials	\$110,564	\$289,445	\$268,401	\$182,137	(\$107,308)	(37.1%)
Travel and Training	\$1,258	\$6,503	\$6,503	\$6,724	\$221	3.4%
Intragovernmental Charges	\$286,305	\$195,184	\$194,764	\$159,751	(\$35,433)	(18.2%)
Utilities, Services, & Misc.	\$202,444	\$2,168,001	\$2,176,554	\$2,656,894	\$488,893	22.6%
Capital	\$156,296	\$135,132	\$135,132	\$79,200	(\$55,932)	(41.4%)
Other	\$715,054	\$642,663	\$745,059	\$736,722	\$94,059	14.6%
Total	\$2,026,522	\$4,125,731	\$4,147,369	\$4,477,000	\$351,269	8.5%

Authorized Personnel By Division

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021	Position Changes
Admin/Education/Engineering (6610)					
9905 - Deputy City Manager	0.06	0.06	0.06	0.06	
5109 - Engineering Supervisor	0.20	0.20	0.20	0.20	
5107 - Engin & Operations Manager	0.20	0.20	0.20	0.20	
5098/5113 - Eng Spec/Engineer	1.00	1.00	1.00	1.00	
4996 - Sr. Project Compliance Inspector	0.20	0.20	0.20	0.20	
4801 - Community Relations Spec @	0.00	0.00	0.00	0.05	0.05
4502 - Sr. Rate Analyst **	0.00	0.10	0.10	0.10	
4501 - Rate Analyst **	0.10	0.10	0.10	0.10	
2990 - Director, Columbia Utilities	0.05	0.05	0.05	0.05	
2981 - Asst Dir, Columbia Utilities PE +	0.10	0.10	0.10	0.00	(0.10)
2582 - Storm Water MS4 Technician	1.00	1.00	1.00	1.00	
1220 - Utility Customer Serv Mgr ***	0.00	0.00	0.00	0.01	0.01
1218 - Utility Customer Serv Rep II *	0.00	0.00	0.00	0.07	0.07
1216 - Utility Customer Serv Rep I *	0.00	0.00	0.00	0.07	0.07
1214 - Utility Customer Service Supervisor *	0.00	0.00	0.00	0.02	0.02
1006 - Senior Admin Support Asst.	0.10	0.10	0.10	0.10	
Total Personnel	3.01	3.11	3.11	3.23	0.12
Permanent Full-Time	3.01	3.11	3.11	3.23	0.12
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.01	3.11	3.11	3.23	0.12
Field Operations (6620)					
2884 - Jet Lead Operator-773	1.00	1.00	1.00	1.00	
2585 - Storm Water Supervisor	1.00	1.00	1.00	1.00	
2430 - Sewer Maint Supt	0.10	0.10	0.10	0.10	
2304 - Crew Foreman ^^	0.00	1.00	1.00	1.00	
2303 - CDL Operator - 773 ^^^	0.00	4.00	4.00	4.00	
2303 - Sr Equipment Operator-773 ^^ ^^^	4.00	0.00	0.00	0.00	
2300 - Equipment Operator-773 ^^	1.00	0.00	0.00	0.00	
Total Personnel	7.10	7.10	7.10	7.10	
Permanent Full-Time	7.10	7.10	7.10	7.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.10	7.10	7.10	7.10	
Department Totals					
Permanent Full-Time	10.11	10.21	10.21	10.33	0.12
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.11	10.21	10.21	10.33	0.12

* In FY 2021, positions were reallocated due to a reorganization of the UCS Fund into the Utility funds
 ** In FY 2020, 0.10 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.10 Rate Analyst was reallocated from Water & Electric
 *** In FY 2021, (1) FTE Util Cust Service Manager position was added due to reorganizing UCS back to the Utilities
 ^^ In FY 2020, 1.00 FTE Sr Equip Op was reassigned to Crew Foreman
 ^^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator
 + In FY 2021, Asst. Director of Columbia Utilities, PE was eliminated due to budget cuts
 @ In FY 2021, Community Relations Specialist was reallocated from the Community Relations Fund

Capital Projects - Major Projects and Fiscal Impact

Major Projects

- Construction of the Garth at Oak Tower Infrastructure Improvements will continue through FY 2021. This project will replace a failing storm drainage box and curb inlets.
- Construction of Greenwood South storm water improvement project in FY 2021 will replace a failing storm drainage culvert.
- Both Leslie Lane and Ross Street Drainage Improvement projects were funded by City Council during FY 2020 and are anticipated to be constructed in FY 2021. The Leslie Lane project replaces failing storm drainage pipes in coordination with a sidewalk project. The Ross Street project replaces a failing storm drainage system that created a large sinkhole in the street and adjacent to a residential structure.
- Both Quail Drive and Hickman, 6th & 7th storm water improvement and management projects are major multi-year projects. Easement acquisition and design will continue in FY 2021 for Quail Drive with a potential for construction in FY 2021. Design and easement acquisition will occur in FY 2021 for Hickman, 6th & 7th. These projects will address flooding and failing storm water infrastructure issues.
- Storm pipe lining projects will continue through FY 2021. Lining existing storm pipes in certain locations is less expensive and extends the life of otherwise failing storm drainage pipes.
- Aldeah and Ash Storm Pipe Rehabilitation is expected to be under construction in FY 2021.
- Support of the Hinkson Creek Collaborative Adaptive Management (CAM) process continues through the funding of CAM projects as recommended by the Stakeholders and approved by Council. The El Chaparral Riparian Restoration project and Forum Level Spreader project continue to be in their maintenance phase. In FY 2019 Council approved funding for the cooperative agreement for the Hinkson Creek Aquatic Macroinvertebrate Data Mining Project; the final report should be submitted in FY 2020. In FY 2020, Council approved funding for the cooperative agreement for the Hinkson Creek Synoptic Sampling Project.

Fiscal Impact

- FY 2020 was the final storm water rate increase of five approved by voters in April 2015. There are no revenue increases proposed for FY 2021 to FY 2025.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Storm Water								
1 Annual CAM Projects - SS114 [ID: 1611]								
Ent Rev	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000		
Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000		
2 Annual Downtown Tree Planters - SS115 [ID: 1621]								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000		
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000		
3 Annual Projects - SS017 [ID: 839]								
Ent Rev	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000		
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000		
4 Annual Property Acquisition - SS118 [ID: 1726]								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		
5 Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868] 2018 2021								
Ent Rev - 2015 Ballot	\$190,000							
Total	\$190,000							
6 Bray/Longwell Drainage - SS148 [ID: 818] 2021 2021								
Ent Rev	\$150,000							
Total	\$150,000							
7 Capri Estates Drainage - SS145 [ID: 828] 2020 2023								
Ent Rev - 2015 Ballot		\$245,000						
Total		\$245,000						
8 Garth @ Oak Tower SS110 [ID: 819] 2017 2021								
Ent Rev - 2015 Ballot	\$100,000							
Total	\$100,000							
9 Greenwood South - SS140 [ID: 1631] 2018 2021								
Ent Rev - 2015 Ballot	\$25,000							
Total	\$25,000							
10 Hickman & 6th & 7th - SS134 [ID: 1618] 2020 2022								
Ent Rev - 2015 Ballot	\$1,225,000							
Total	\$1,225,000							
11 Rockhill Rd - SS149 [ID: 873] 2021 2023								
Ent Rev - 2015 Ballot	\$284,000							
Total	\$284,000							
12 Ross Drainage - SS150 [ID: 2260] 2020 2020								
Total								
13 Alan Lane - SS144 [ID: 870] 2021 2024								
Ent Rev - 2015 Ballot		\$370,000						
Total		\$370,000						
14 Braemore Drainage [ID: 817] 2022 2024								
Ent Rev		\$30,000	\$270,000					
Total		\$30,000	\$270,000					

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

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

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
Storm Water								
15 Calvert Drive - SS117 [ID: 1612]							2019	2024
Ent Rev		\$470,000						
Total		\$470,000						
16 Crestridge Drive Culvert Replacement - SS151 [ID: 2047]							2021	2025
Ent Rev	\$125,000							
Total	\$125,000							
17 Greenwood Stewart Phase 2 SS093 [ID: 1615]							2023	2025
Ent Rev			\$200,000	\$1,400,000				
Total			\$200,000	\$1,400,000				
18 Nebraska Avenue [ID: 1616]							2022	2025
Ent Rev - 2015 Ballot		\$120,000	\$675,000					
Total		\$120,000	\$675,000					
19 Royal Lytham - Fallwood - SS090 [ID: 815]							2023	2025
Ent Rev			\$50,000		\$350,000			
Total			\$50,000		\$350,000			
20 Seventh and Locust [ID: 1374]							2022	2024
Ent Rev - 2015 Ballot		\$70,000	\$250,000					
Total		\$70,000	\$250,000					
21 Sexton Road at Jackson [ID: 824]							2022	2024
Ent Rev		\$45,000	\$300,000					
Total		\$45,000	\$300,000					
22 Sexton/McBaine Drainage [ID: 825]							2022	2024
Ent Rev		\$50,000	\$230,000					
Total		\$50,000	\$230,000					
23 Vandiver/Sylvan Storm Drainage [ID: 826]							2022	2025
Ent Rev - 2015 Ballot		\$340,000		\$425,000				
Total		\$340,000		\$425,000				
24 Worley Again East Phase I [ID: 1629]							2023	2024
Ent Rev - 2015 Ballot			\$60,000	\$240,000				
Total			\$60,000	\$240,000				
25 Bourn Avenue [ID: 1623]							2026	2026
Ent Rev						\$650,000		
Total						\$650,000		
26 Grasslands-Brandon Drainage [ID: 830]							2025	2029
Ent Rev					\$1,100,000			
Total					\$1,100,000			
27 Hinkson Avenue [ID: 1206]							2025	2027
Ent Rev					\$300,000			
Total					\$300,000			

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

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

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Storm Water

28 West Worley Storm System Replacement - SS119 [ID: 1882]						2024	2026
Ent Rev				\$30,000	\$200,000		
Total				\$30,000	\$200,000		

Storm Water Funding Source Summary

Ent Rev	\$530,000	\$850,000	\$1,305,000	\$1,685,000	\$2,205,000	\$1,275,000
Ent Rev - 2015 Ballot	\$1,824,000	\$1,145,000	\$985,000	\$665,000		
New Funding	\$2,354,000	\$1,995,000	\$2,290,000	\$2,350,000	\$2,205,000	\$1,275,000
Total	\$2,354,000	\$1,995,000	\$2,290,000	\$2,350,000	\$2,205,000	\$1,275,000

Storm Water Current Capital Projects

1	CAM - Forum Nature Area - SS113 [ID: 1811]	2013	2014
2	FY19 Storm Water Rehabilitation Project SS146 [ID: 2165]	2019	2020
3	Leslie Lane Storm water Improvements [ID: 2225]	2020	2021
4	Mill Creek - 307 W Alhambra - SS136 [ID: 2008]	2017	2020
5	Quail Drive - SS143 [ID: 821]	2019	2021

Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Alan Lane - SS144 [ID: 870]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]
Upgrade failing infrastructure. Reduce occurrence of sinkholes.
Bourn Avenue [ID: 1623]
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Braemore Drainage [ID: 817]
Reduce street flooding frequency and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Bray/Longwell Drainage - SS148 [ID: 818]
Reduce maintenance calls and flooding issues.
Calvert Drive - SS117 [ID: 1612]
Increase in regular landscape or cleaning maintenance for water quality improvements installations.
Capri Estates Drainage - SS145 [ID: 828]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Crestridge Drive Culvert Replacement - SS151 [ID: 2047]
Reduce street flooding and maintenance calls.
East Downtown [ID: 1613]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
FY19 Storm Water Rehabilitation Project SS146 [ID: 2165]
Upgrade failing infrastructure. Reduce occurrence of sinkholes.

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

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Storm Water Impact of Capital Projects

Storm Water

Garth @ Oak Tower SS110 [ID: 819]								
Upgrade failing infrastructure.								
Garth-Jewell [ID: 1617]								
Upgrade failing infrastructure.								
Grasslands-Brandon Drainage [ID: 830]								
Reduce street flooding issue. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Greenwood South - SS140 [ID: 1631]								
Reduce flooding issues and regular maintenance issues concerning sinkholes, erosion, failing pipes and inlets.								
Greenwood Stewart Phase 2 SS093 [ID: 1615]								
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Hickman & 6th & 7th - SS134 [ID: 1618]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Hinkson Avenue [ID: 1206]								
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Lakshire Estates Lake Modification [ID: 1622]								
Will need to negotiate maintenance requirements with homeowners.								
Leawood Subdivision [ID: 1627]								
Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.								
Leslie Lane Storm water Improvements [ID: 2225]								
Upgrade failing infrastructure.								
Martinshire Drive [ID: 820]								
Reduce flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Mary Jane Jamesdale [ID: 1619]								
Reduction in street flooding and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Mill Creek Detention Retrofits [ID: 1625]								
Will require maintenance agreement with homeowners association so they will maintain.								
Mill Creek Phase 3 - SS111 [ID: 1620]								
Reduction in street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Nebraska Avenue [ID: 1616]								
Reduce street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Parkade Blvd and Plaza [ID: 1630]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Pear Tree Circle Storm Drainage [ID: 834]								
Reduce flooding issues. Increase to numbers of structures and pipes to be maintained.								
Quail Drive - SS143 [ID: 821]								
Reduce flooding issues and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Rangeline Street Smith Street [ID: 1478]								
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.								
Rockhill Rd - SS149 [ID: 873]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.								
Rockingham - E. Briarwood [ID: 1626]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Rollins/Cowan/Ridge Drainage [ID: 872]								
Reduction in flooding issues and traditional structural maintenance.								

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

Funding Source	Proposed FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Cost	D	C
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Storm Water Impact of Capital Projects

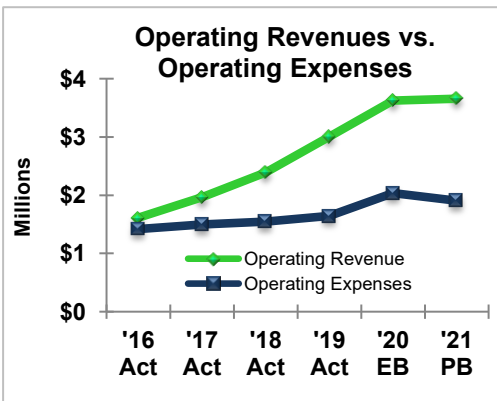
Storm Water

Ross Drainage - SS150 [ID: 2260]
replacing failing infrastructure
Royal Lytham - Fallwood - SS090 [ID: 815]
Reduction in flooding issues and maintenance calls. Increase in regular landscape or cleaning maintenance if water quality improvements are installed
Sappington Drainage [ID: 823]
Reduce flooding issues regular maintenance issues concerning sinkholes, failing pipes and inlets.
Seventh and Locust [ID: 1374]
Reduction in street flooding issues and street maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Sexton Road at Jackson [ID: 824]
Reduction street flooding issues and traditional structural maintenance.
Sexton/McBaine Drainage [ID: 825]
Reduction in street flooding issues.
Sixth & Elm Storm Drain Replacement - SS109 [ID: 1532]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Stewart Park Drainage [ID: 835]
Reduce flooding and erosion issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Vandiver/Sylvan Storm Drainage [ID: 826]
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Wayne Road [ID: 837]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
West Worley Storm System Replacement - SS119 [ID: 1882]
Reduce potential for pavement failure.
Woodland-Northridge Drainage [ID: 838]
Reduce flooding and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Worley Again East Phase I [ID: 1629]
Increase in regular landscape or cleaning maintenance if water quality improvements are installed.

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

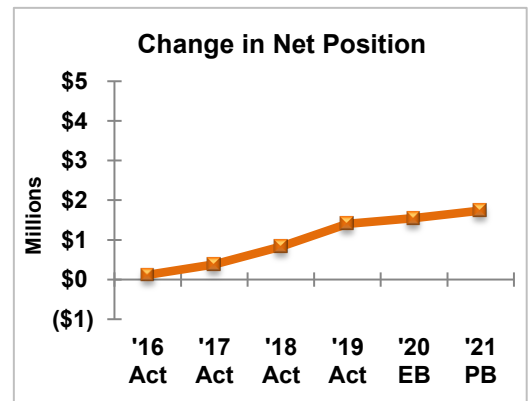
**Revenues, Expenses, and Changes in Fund Net Position
Storm Water Utility Fund**

	<u>Actual FY 2019</u>	<u>Adj. Budget FY 2020</u>	<u>Estimated FY 2020</u>	<u>Proposed FY 2021</u>
Operating Revenues:				
User Charges	\$3,001,643	\$3,624,455	\$3,624,455	\$3,656,125
Total Operating Revenues	\$3,001,643	\$3,624,455	\$3,624,455	\$3,656,125
Operating Expenses:				
Personnel Services	\$554,076	\$688,803	\$620,956	\$655,572
Supplies & Materials	\$110,399	\$289,445	\$268,401	\$182,137
Travel & Training	\$1,258	\$6,503	\$6,503	\$6,724
Intragovernmental Charges	\$286,305	\$195,184	\$194,764	\$159,751
Utilities, Services & Other Misc.	\$106,570	\$338,058	\$346,611	\$302,894
Depreciation	\$586,138	\$504,978	\$598,562	\$598,562
Total Operating Expenses	\$1,644,746	\$2,022,971	\$2,035,797	\$1,905,640
Operating Income (Loss)	\$1,356,897	\$1,601,484	\$1,588,658	\$1,750,485
Non-Operating Revenues:				
Rev. from other governmental units	\$0	\$0	\$0	\$0
Investment Revenue	\$156,699	\$18,994	\$106,792	\$100,000
Misc. Non-Operating Revenue	\$21,034	\$13,000	\$0	\$3,702
Total Non-Operating Revenues	\$177,733	\$31,994	\$106,792	\$103,702
Non-Operating Expenses:				
Interest Expense	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$11,718	\$0	\$20,674	\$0
Total Non-Operating Expenses	\$11,718	\$0	\$20,674	\$0
Total Non-Operating Revenues (Expenses)	\$166,015	\$31,994	\$86,118	\$103,702
Income (Loss) Before Contributions and Transfers	\$1,522,912	\$1,633,478	\$1,674,776	\$1,854,187
Transfer In - CDBG for CIP	\$1,132	\$0	\$0	\$0
Transfer In - Close of UCS Fund	\$0	\$0	\$0	\$22,598
Transfers In - Other	\$0	\$0	\$0	\$0
Capital Contribution	\$0	\$0	\$0	\$0
Total Transfers and Contributions:	\$1,132	\$0	\$0	\$22,598
Transfers Out	(\$117,198)	(\$137,685)	(\$125,823)	(\$138,160)
Total Transfers and Contributions	(\$116,066)	(\$137,685)	(\$125,823)	(\$115,562)
Change in Net Position	\$1,406,846	\$1,495,793	\$1,548,953	\$1,738,625
Net Position - Beginning	\$11,686,350	\$13,093,196	\$13,093,196	\$14,642,149
Net Position - Ending	\$13,093,196	\$14,588,989	\$14,642,149	\$16,380,774



Operating revenues began to sharply rise after FY 2016 due to voter approved utility rate increases. The additional revenue will be used for capital additions and projects.

Due to the increase in revenues, the fund has experienced a positive change in net position after FY 2016. The income is being used for capital additions and projects.



Financial Sources and Uses
Storm Water Utility Fund

	Actual FY 2019	Adj. Budget FY 2020	Estimated FY 2020	Proposed FY 2021
Financial Sources				
User Charges	\$3,001,643	\$3,624,455	\$3,624,455	\$3,656,125
Interest Revenue	\$156,699	\$18,994	\$106,792	\$100,000
Less: GASB 31 Interest Adjustment	(\$53,639)			
Other Local Revenues	\$21,034	\$13,000	\$0	\$3,702
Total Financial Sources Before Transfers	\$3,125,737	\$3,656,449	\$3,731,247	\$3,759,827
Transfers In - Other	\$0	\$0	\$0	\$0
Transfer In - Close of UCS Fund	\$0	\$0	\$0	\$22,598
Total Financial Sources	\$3,125,737	\$3,656,449	\$3,731,247	\$3,782,425
Financial Uses				
Personnel Services	\$554,076	\$688,803	\$620,956	\$655,572
Less: GASB 16 Vacation Liability Adjustment	(\$1,248)			
Less: GASB 68 Pension Adjustment	\$15,210			
Less: GASB 75 Other Post Employment Bnft Adj	(\$1,893)			
Supplies & Materials	\$110,399	\$289,445	\$268,401	\$182,137
Travel & Training	\$1,258	\$6,503	\$6,503	\$6,724
Intragovernmental Charges	\$286,305	\$195,184	\$194,764	\$159,751
Utilities, Services & Other Misc.	\$106,570	\$338,058	\$346,611	\$302,894
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$117,198	\$137,685	\$125,823	\$138,160
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$154,117	\$135,132	\$135,132	\$79,200
Enterprise Revs used for Capital Projects	\$975,000	\$1,829,943	\$1,829,943	\$2,354,000
Total Financial Uses	\$2,316,992	\$3,620,753	\$3,528,133	\$3,878,438
Financial Sources Over/(Under) Uses	\$808,745	\$35,696	\$203,114	(\$96,013)
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$2,904,226	\$2,904,226	\$3,107,340
Financial Sources Over/(Under) Uses		\$35,696	\$203,114	(\$96,013)
Increase Cash due to closing CIP projects				
Cash and cash equivalents	\$4,543,829			
Less: Cash Restricted for Capital Projects *	(\$1,755,941)			
Less: GASB 31 Pooled Cash Adjustment	\$116,338			
Add: Inventory	\$0			
Ending Cash Reserves	\$2,904,226	\$2,939,922	\$3,107,340	\$3,011,327
Budgeted Operating Expenses w/o Depr	\$1,545,404	\$1,533,729	\$1,533,729	\$1,307,078
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$117,198	\$137,685	\$137,685	\$138,160
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$178,000	\$124,000	\$124,000	\$79,200
Add: Budgeted Ent Revenue for CIP	\$975,000	\$1,829,943	\$1,829,943	\$2,354,000
Total Budgeted Financial Uses	\$2,815,602	\$3,625,357	\$3,625,357	\$3,878,438
Less: Ent Rev Budgeted for current year CIP	(\$975,000)	(\$1,829,943)	(\$1,829,943)	(\$2,354,000)
Operational Expenses	\$1,840,602	\$1,795,414	\$1,795,414	\$1,524,438
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$368,120	\$359,083	\$359,083	\$304,888
Add: Ent Rev Budgeted for Current year CIP	\$975,000	\$1,829,943	\$1,829,943	\$2,354,000
Budgeted Cash Reserve Target	\$1,343,120	\$2,189,026	\$2,189,026	\$2,658,888
Above/(Below) Cash Reserve Target	\$1,561,106	\$750,896	\$918,314	\$352,439

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

Financial Sources and Uses
Storm Water Utility Fund

	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Financial Sources				
User Charges	\$3,663,437	\$3,670,764	\$3,678,106	\$3,685,462
Interest Revenue	\$100,000	\$100,000	\$100,000	\$100,000
Less: GASB 31 Interest Adjustment				
Other Local Revenues	\$3,702	\$3,702	\$3,702	\$3,702
Total Financial Sources Before Transfers	\$3,767,139	\$3,774,466	\$3,781,808	\$3,789,164
Transfers In - Other	\$0	\$0	\$0	\$0
Transfer In - Close of UCS Fund	\$0	\$0	\$0	\$0
Total Financial Sources	\$3,767,139	\$3,774,466	\$3,781,808	\$3,789,164
Financial Uses				
Personnel Services	\$668,683	\$687,422	\$706,750	\$726,687
Less: GASB 16 Vacation Liability Adjustment				
Less: GASB 68 Pension Adjustment				
Less: GASB 75 Other Post Employment Bnft Adj				
Supplies & Materials	\$182,137	\$182,323	\$182,514	\$182,709
Travel & Training	\$6,724	\$6,724	\$6,724	\$6,724
Intragovernmental Charges	\$166,141	\$172,787	\$179,698	\$186,886
Utilities, Services & Other Misc.	\$299,600	\$299,600	\$299,600	\$299,600
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$138,160	\$138,160	\$138,160	\$138,160
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$55,000	\$0	\$0	\$55,000
Enterprise Revs used for Capital Projects	\$1,995,000	\$2,290,000	\$2,350,000	\$2,205,000
Total Financial Uses	\$3,511,445	\$3,777,016	\$3,863,446	\$3,800,766
Financial Sources Over/(Under) Uses	\$255,694	(\$2,550)	(\$81,638)	(\$11,602)
Cash Reserves for Operations				
Beginning Unassigned Cash Reserve	\$3,011,327	\$3,267,021	\$3,264,471	\$3,182,833
Financial Sources Over/(Under) Uses	\$255,694	(\$2,550)	(\$81,638)	(\$11,602)
Increase Cash due to closing CIP projects				
Cash and cash equivalents				
Less: Cash Restricted for Capital Projects				
Less: GASB 31 Pooled Cash Adjustment				
Add: Inventory				
Ending Cash Reserves	\$3,267,021	\$3,264,471	\$3,182,833	\$3,171,231
Budgeted Operating Expenses w/o Depr	\$1,323,285	\$1,348,855	\$1,375,285	\$1,402,606
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$138,160	\$138,160	\$138,160	\$138,160
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$55,000	\$0	\$0	\$55,000
Add: Budgeted Ent Revenue for CIP	\$1,995,000	\$2,290,000	\$2,350,000	\$2,205,000
Total Budgeted Financial Uses	\$3,511,445	\$3,777,015	\$3,863,445	\$3,800,766
Less: Ent Rev Budgeted for current year CIP	(\$1,995,000)	(\$2,290,000)	(\$2,350,000)	(\$2,205,000)
Operational Expenses	\$1,516,445	\$1,487,015	\$1,513,445	\$1,595,766
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$303,289	\$297,403	\$302,689	\$319,153
Add: Ent Rev Budgeted for Current year CIP	\$2,290,000	\$2,350,000	\$2,205,000	\$1,357,600
Budgeted Cash Reserve Target	\$2,593,289	\$2,647,403	\$2,507,689	\$1,676,753
Above/(Below) Cash Reserve Target	\$673,732	\$617,068	\$675,144	\$1,494,478

* 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.

Glossary & Acronyms

Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Assessment - a valuation set on taxable property, income, etc.

Audit - An examination of records or financial accounts to check their accuracy.

Balanced Budget - a budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists.

Bond - a debt security, under which the issuer owes the holders a debt and is obliged to pay them interest or to repay the principal at a later date, termed the maturity date.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Expenditure - Amounts spent for tangible assets that will be used for more than one year and have a cost of \$5,000 or more. These amounts generally include the amount to acquire or improve a fixed asset. Some capital expenditures, such as fleet replacements are generally included in the department's operating budget rather than in the capital improvement program (CIP). Capital expenditures for major road, bridge, facilities, sidewalks, public utilities, drainage projects, recreational facilities buildings and equipment that require more than one year to construct or which are funded with federal grant funds that are obtained over more than one city fiscal year are included in the capital improvement program.

Capital Improvement Program (CIP)- Is a multi-year plan for capital investments in the city's infrastructure, facilities, and equipment and includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, buildings, and equipment. In general, fleet replacements are not included in the CIP. Fleet items that are custom built and take more than one fiscal year to receive or are funded by federal grants that are received over several of the city's fiscal years are included in the CIP.

Capital Projects Fund - This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

Glossary & Acronyms

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 and Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, Transload, 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.

Fixed Asset - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Full-time equivalent - 1.00 FTE or 2080 hours

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

Glossary & Acronyms

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, Cultural Affairs, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering, and Parking Enforcement and Traffic Control), 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 Employee Benefit Fund, Self Insurance Reserve Fund, Custodial and Maintenance Services Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and Utility Customer Services Fund.

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

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

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

Net Assets - A funds total assets less all liabilities.

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

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

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

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

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

Glossary & Acronyms

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.

Permanent employee - position created without intent of limitation and intended to exist for at least one budget year.

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, Contributions Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Mid Mo Solid Waste Management District Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Stadium TDD's Fund, Non Motorized Grant 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.

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

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

ACA - Affordable Care Act

CAFR - Comprehensive Annual Financial Report

GIS - Geospatial Information Systems

PIOs - Public Information Specialists

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