

Overall Appropriation (Expenditure) Summary

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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. For FY 22, these departments reflect a \$4.96 million increase and a net increase of 5.20 FTE positions.

- City Clerk reflects an increase over the original FY 21 adopted budget due to the restoration of a Sr ASA position that was cut in FY 21.
- City Manager reflects an increase over the original FY 21 adopted budget largely due to the addition of 2.00 FTE positions, a Diversity, Equity, & Inclusion Officer and a Grant Administrator.
- Finance reflects an increase over the original FY 21 adopted budget due to the addition of 1.00 FTE Assistant Purchasing Manager, restoration of travel and training funds that were cut in FY 21, funds to acquire a financial statement builder, and installation of a payment kiosk for City Hall.
- Human Resources reflects an increase over the original FY 21 adopted budget due to funding for a wage and benefits study as well as open enrollment software.
- City General reflects a substantial increase of approximately \$2 million over the original FY 21 adopted budget. This is the amount of funding being transferred to the Vehicle and Equipment Replacement Fund (VERF) to cover the cost of approved FY 22 fleet replacements.

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 22, these departments reflect a \$4.29 million increase and a net increase of 10.50 FTE positions.

- Public Health & Human Services is anticipating COVID-19 prevention, disease investigation, contact tracing, education, and vaccinations will continue into FY 22 and has included authority for 17 temporary positions in their proposed budget. In addition to this, the pandemic brought to light resource gaps that hindered the department's response. To address this moving forward, the department requested three new positions to strengthen the public health infrastructure.
- In FY 21 the Supplier Diversity Program was moved from the City Manager's Office to Economic Development, which improved coordination and support for Supplier Diversity programs and events. In FY 22 the Sharp End Entrepreneurial Development (SEED) Fund, a grant offering available for underserved minority and women-owned businesses, increased from \$25,000 to \$50,000.
- Community Development reflects a \$533,776 increase to their budget over the original FY 21 adopted. The department added back 3.50 FTE that had been cut in FY 21, including 1 FTE Volunteer Programs Specialist, 1 FTE Building Inspector, 1 FTE Project Compliance Inspector, and 0.5 FTE Senior Administrative Assistant.
- CDBG Fund reflects a \$200,522 increase over the original FY 21 adopted budget. This is largely due to three additional temporary staff positions that will assist with the contract and reporting related to the additional CDBG-CV and HOME funds.
- Convention and Visitors Bureau reflects a \$209,242 decrease over original FY 21 adopted budget. This is primarily due to the Show Me Strong grant CVB was awarded in FY 21.
- Contributions Fund reflects a \$66,387 increase largely due to a transfer to the Cosmo Recreation Area: Football Field Improvements capital project.

Overall Appropriation (Expenditure) Summary

Overall Appropriation (Expenditure) Summary - Continued

Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2022 budget amount is \$22.2 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.4 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 \$1.07 million increase over the original FY 21 adopted budget and a net increase of 1.00 FTE positions.

Public Safety Departments include Police, Fire, Public Safety Capital Projects, and Municipal Court. Total public safety departments reflect an \$8.8 million or 18.3% increase for FY 2022 and a net increase of 11.00 FTE positions. Part of this increase is due to a change in the way we budget for personnel. Beginning in FY 22, we are budgeting each position based on the midpoint amount of their salary, instead of the actual salary of the person in the position. This gives departments more flexibility in hiring to fill vacant positions. To offset this budget increase, we added the Anticipated FY 22 column to show what we expect to spend if all positions stayed at the rate they are currently paid, with no vacancies. This amount, when compared to the FY 21 budget, more closely reflects what we anticipate to spend in FY 22 for personnel.

- The Police budget reflects an increase primarily due to the addition of 6.00 FTE positions which include 1.00 FTE Civilian Investigator, 1.00 FTE Community Service Aide, 1.00 FTE Crime Scene Investigator, 1.00 FTE Custodian, 1.00 FTE Property & Evidence Technician, and 1.00 FTE Records Custodian. The department also has increases in fleet replacement over last year, and an increase to the operating budget to include a full year of the opening of the North precinct.
- The Fire budget reflects an increase due to the addition of 4.00 FTE Firefighters, 1.00 FTE Equipment Technician, and an increase to their overtime budget. They also show a one time purchase for a new Records Management Software and needed equipment replacements.
- Public Safety capital projects reflect a \$50,000 increase due to higher funding required for this year's replacement item.
- Municipal Court reflects a slight increase due to the pay plan added by the City Manager.

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 \$2.9 million over the original FY 21 adopted budget and a net decrease of 0.05 FTE positions.

- Employee Benefit Fund reflects a decrease of \$1.03 million over the original FY 21 adopted budget primarily due to the relocation of City HSA contribution expenses into department budgets.
- The Self Insurance Fund reflects an increase of \$737,000 due to expected increases in premiums, self insurance tax, and second injury fund charges.
- Facilities Management was a new general fund department for FY 2021, replacing the Custodial and Building Maintenance Services Fund. The largest increase to this fund is due to the changes in how Intragovernmental Charges are calculated and charged. As an Internal Service Fund, most of the fees were waived to save double budgeting as the budget was recovered through their own fees. With the changes to the methodology of fees, they are responsible for their charges so that the total cost of the fund is more transparent.
- Information Technology (IT) reflects an increase of funding for FY 22. This increase includes the addition of 2.00 FTE, 1.00 FTE Associate Web Developer and 1.00 FTE Physical Security and Network Technician, as well as restoring part of the Travel and Training budget lost in recent years due to budget cuts and keeping technology and equipment updated as needed to reduce the risk of failure.
- Community Relations, which was transitioned into the General Fund in FY 21, was moved under the City Manager's Office for FY 22. Its two services, the Contact Center and Communications & Creative Services, are now under the direction of the Assistant City Manager and Deputy City Manager, respectively.

Overall Appropriation (Expenditure) Summary

Overall Appropriation (Expenditure) Summary - Continued

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 4.1 FTE net increase in positions. Net transportation department budgets reflect a \$4.77 million increase from the FY 20 Original.

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.

- Similar to FY 21, street maintenance has been increased by \$2 million for FY 22 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. The increased transfer is planned through FY 24. A total of \$233,550 was budgeted for replacement of two trucks, a trailer, and a backhoe jackhammer.
- Airport reflects a \$362,788 increase over FY 21 Original. Anticipated utility expenses for the new terminal are included in the FY 22 budget, as are other additional expenses related to the new terminal including 1 FTE maintenance position, a personnel lift, and floor scrubber.
- Transit reflects a \$712,746 increase, largely due changes in personnel budgeting and modifications in how intragovernmental fees are calculated. In FY 22, the Transit Superintendent position will be eliminated and replaced with 2 FTE Public Works Supervisor II positions.
- Parking's proposed budget reflects a significant decrease over FY 21 Original. This is largely due to a change in methodology for intragovernmental calculations. In addition, in FY 21 Parking transferred \$271,000 to the General Fund to cover the expenses for Parking Enforcement which moved to the Police Department in the same year. In FY 22, this transfer will not take place. A total of \$35,300 is budgeted for fleet replacement.
- Transload reflects a \$69,864 decrease over FY 21 Original. This is due primarily to 0.90 FTE being transferred to the Electric Fund, leaving only 0.10 FTE in Transload.

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments reflect a \$616,442 increase or 0.25% from the FY 2021 original budget. There is a 3.4 FTE net increase in positions.

Highlights for utility departments include:

- Water reflects a decrease due to less capital project funding needed in FY 2022. 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.
- Electric reflects an increase due in part to an increase in Capital Additions for replacement of vehicles and equipment that have come to the end of their useful life. The department also shows an increase in personnel funding due to the addition of 1.00 FTE Consulting Utility Forester, and reinstatement of funding used to keep equipment on a rotating replacement schedule that was reduced in previous years due to budget cuts. There is no revenue increase proposed for FY 22.
- Sewer reflects an increase due to an increase in personnel of 1.00 FTE Engineering Supervisor, an increase in Intragovernmental charges, and an increased amount needed for capital projects. There are no revenue increases proposed for FY 22.
- Solid Waste reflects an increase primarily due to an increase in fleet and compactor replacements, additional personnel funding for the pay plan added by the City Manager, an increase of 0.25 FTE for the part time cashier position to become full time, and increased Intragovernmental Fees.
- Storm Water reflects an increase due to hiring a consultant/contractor to develop WQ monitoring plan and a consultant/contractor to assess the storm system to prioritize rehabilitation work per the 5-year action plan for the Integrated Management Plan.

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Personnel Services: Reflects an increase of \$22.8 million or 19% from the FY 20 original budget. This includes a net increase of 35 FTE permanent positions. The General Fund will increase by a net of 30.65 FTE and a net increase of 4.5 FTE positions in the other funds.

- An across-the-board increase of 3% for all employees as well as a performance pay increase of 0.5% for top performers is proposed.
- Health insurance rates are not planned to increase in FY 22.

Power Supply: Reflects \$1.2 million or 1.7% increase from FY 21 original budget. This expenditure is a variable and is difficult to predict on an annual basis. Although the authority for this category has increased, only \$68.7 million is what is anticipated to be needed.

Supplies and Materials: Reflects a \$0.3 million or 1.1% decrease from the FY 21 original budget.

Travel and Training: Reflects an increase of \$0.2 million or 15.4% from FY 21 original budget primarily due to departments increasing their budgets in this category after reducing it in prior years.

Intragovernmental Charges: Reflects an increase of \$2 million or 8.2% from FY 21 original budget due to changes in methodology and the creation of a new printer fee. Intragovernmental charges are fees that one department pays to another for services provided, including computer replacement, building maintenance, and insurance administration.

Utilities: Reflects an increase of \$0.2 million or 3.3% primarily due to utility expenses for the new terminal being budgeted.

Services & Miscellaneous: Reflects a decrease of \$21 million, or 16.6%. This is largely due to depreciation no longer being included in the budget request.

Capital: Reflects a decrease of \$11.5 million, or 34.1%. This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan.

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.

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.

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.

Public Safety

Three General Fund departments are included in the Public Safety section. These are: Police, Fire, and Municipal Court.

Supporting Activities

Two General Fund departments are included in the Supporting Activities section. These include: Facilities Management and Community Relations. Beginning with the FY 21 budget, these two budgets were moved from internal service funds into the general fund.

Transportation

Streets and Engineering is the only General Fund department in the Transportation section.

General Fund Summary

Revenue Category Highlights / Significant Changes

The City of Columbia receives General Fund 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 General Fund 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 22.

Property Taxes: FY 22 property taxes are projected to increase \$688,664 or 7.5% from Original FY 21. The rate in FY 21 decrease to \$0.4032 per \$100 assessed value compare to \$0.4035 in FY 20. There is no G.O. Bond levy.

Sales Taxes: FY 22 Sales Taxes are projected to increase \$1.89 million or 8.3% compared to Original FY 21. This is mainly due to (1) relaxation of the mask-mandate and (2) many of the Columbian has received Federal grant. In FY 21 up to 3rd quarter the General Fund sales tax revenue was increased by 8.45% compared to the same period in FY 20.

Other Local Taxes: FY 22 other local taxes reflect a 4.1% increase over Original FY 21. Estimated FY 22 is projected to increase by \$0.2 million due to recent increase in gasoline demand.

Intragovernmental Revenues: 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 22, General and Administrative revenues are projected to increase \$3.7 million or 47% above Original FY 2021.

Grants: In FY 21 there is an increase of \$13.4 million from Original FY 21 in Grants due the American Rescue Plan Act.

Transfers: The operating transfers is projected to decrease \$2.65 million or 20.2% over Original FY 21. There is a \$1.3 million transfer from the Custodial and Building Maintenance Fund and a \$1.5 million transfer from the Community Relations Fund included for FY 21 as these two operations will be move from the General Fund in FY 22.

Other Local Revenues: Other local revenues reflect an increase of \$610,455 or 5.9% over Original FY 21, primarily due to higher revenues received than budgeted in FY 21. This amount reflects what we estimate to receive for FY 22 based on receipts for FY 21.

General Fund Summary

General Fund Highlights / Significant Changes

Personnel Services: General Fund personnel services reflect an increase of \$14.8 million and a net increase of 30.65 FTE positions. In FY 22, personnel positions began being budgeted to their midpoint rather than the current salary of the employee in the position. This will allow for greater flexibility for hiring managers. In anticipation of lapse in the personnel category due to this change, an Anticipated FY 2022 column has also been included. This shows that, while \$80.1 million in authority is available, only \$73.4 in authority is expected to be needed.

- In the Police Department, a total of six new positions were added positions which include 1.00 FTE Civilian Investigator, 1.00 FTE Community Service Aide, 1.00 FTE Crime Scene Investigator, 1.00 FTE Custodian, 1.00 FTE Property & Evidence Technician, and 1.00 FTE Records Custodian. The department also has increases in fleet replacment over last year, and an increase to the operating budget to include a full year of the opening of the North precinct.
- In Public Health and Human Services, a total of six positions were added, three of them are grant funded. In anticipation of continued COVID-19 response, 17 temporary positions were also requested in the FY 22 budget.
- In Community Development, a total of 3.5 FTE were added, including 1 FTE Volunteer Programs Specialist, 1 FTE Building Inspector, 1 FTE Project Compliance Inspector, and 0.5 FTE Senior Administrative Support Assistant.

Materials and Supplies: Reflects an increase of \$93,473 or 1.4% increase.

Travel and Training: Reflects an increase of \$109,526 or 20% primarily due to departments increasing their budgets in this category after cuts in prior years.

Intragovernmental Charges: Reflects an increase of \$88,156 or 5.5% primarily due to changes in intragovernmental fee methodology and the addition of Printer Fees.

Utilities: reflects an increase of \$0.1 million or 5.5%.

Services & Miscellaneous: Reflects an increase of \$1.87 million or 19.5% in part due to a change in the object structure.

- In Streets & Engineering requested an additional one-time \$400,000 in their proposed budget for street maintenance and repairs budgeted in FY 21, but will not be begin until after September 30th.
- Public Health and Human Services requested the remaining \$427,955 in authority that was appropriated in FY 21 for public assistance programs be included in their FY 22 request as a one-time expense.
- Human Resources included \$300,000 for a wage and benefit study, as well as \$150,000 for open enrollment software.

Capital Reflects a decrease of \$1.03 million or 71.4% due, in part, to changes in fleet replacement for FY 22.

Transfers: Reflects an increase of \$2.1 million or 97.51%, which is primarily due to funding being transfered to the Vehicle and Equipment Replacement Fund (VERF) to cover the cost of 22 fleet replacement. The VERF is a new fund for FY 22.