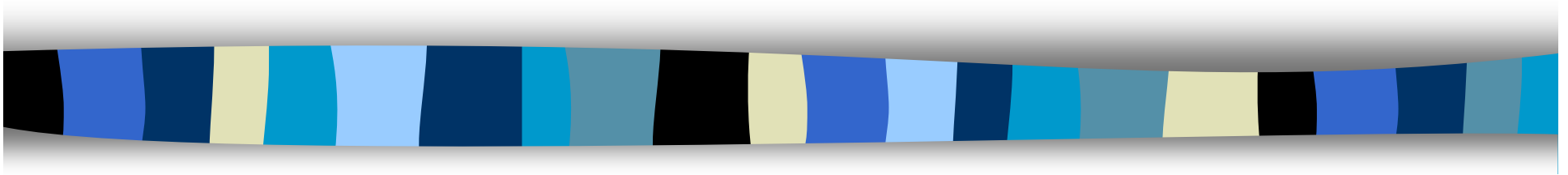


# **FY 2012 Year End Review**

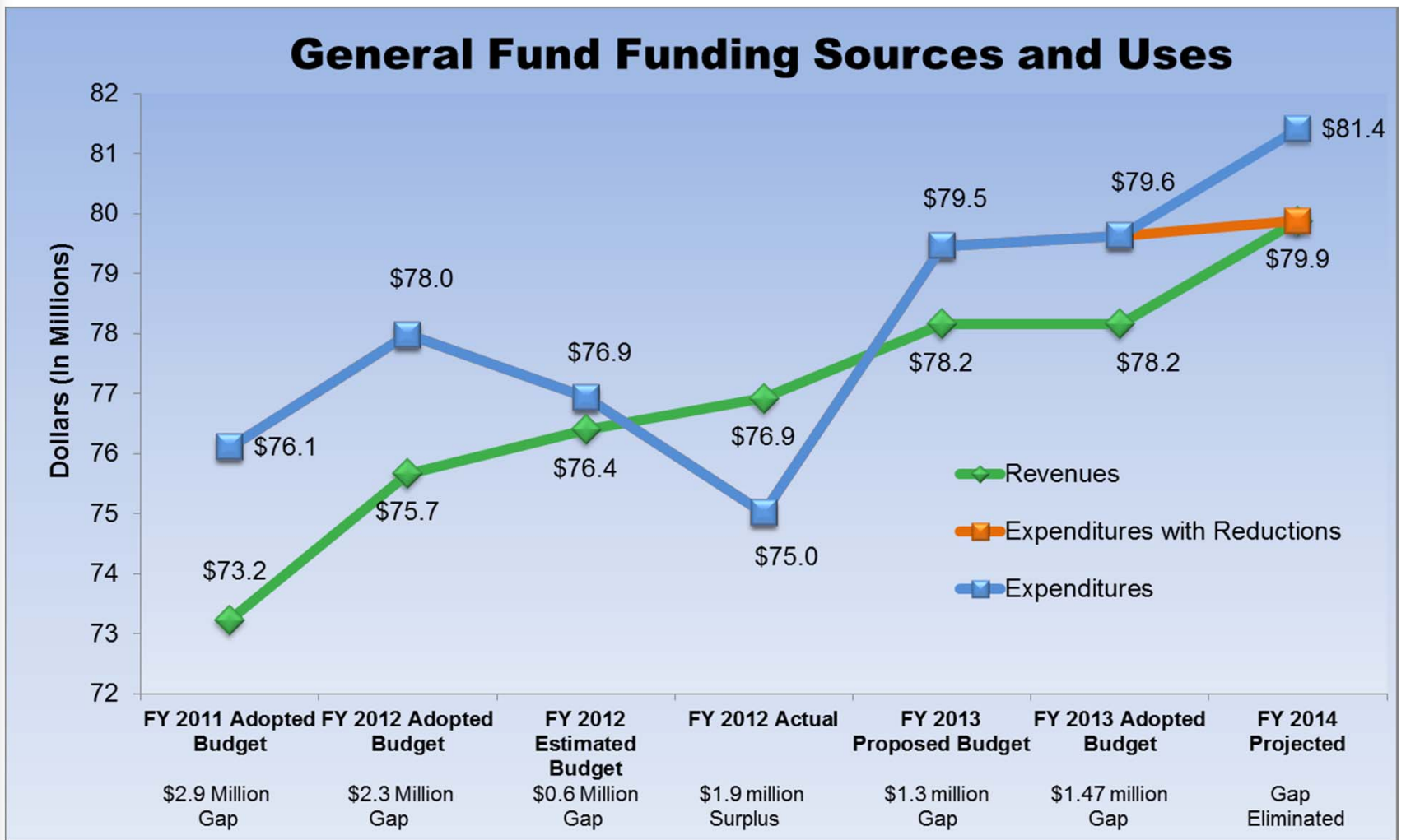


**Pre-Council**  
**March 4, 2013**

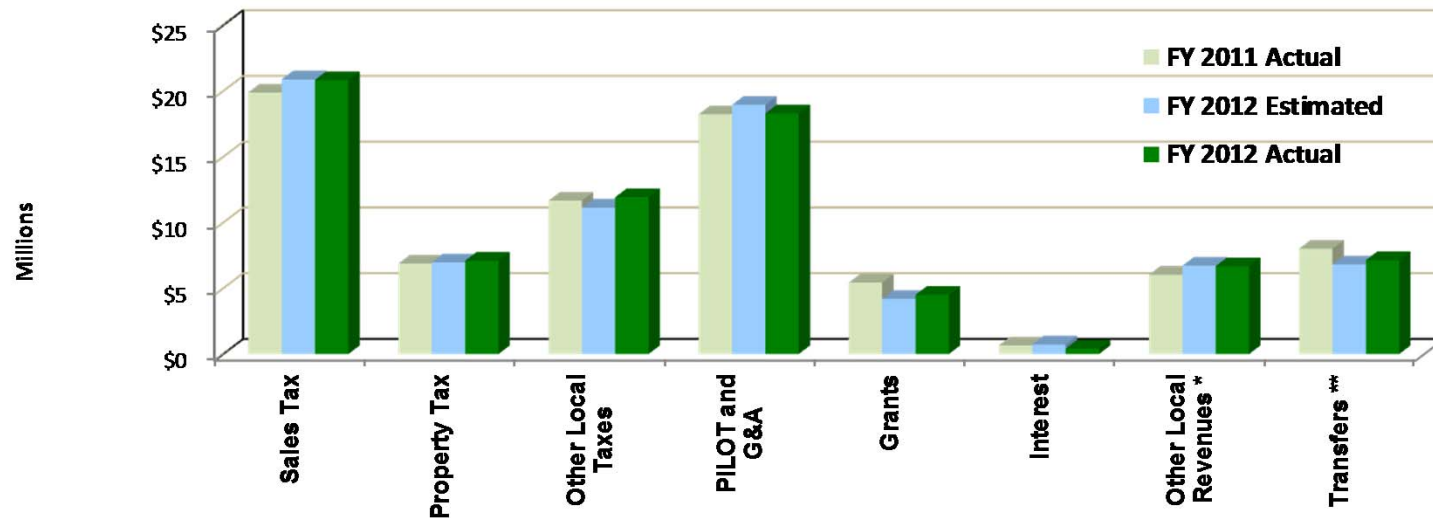


# Our Fiscal Guiding Principles:

- Transparency
- Living Within Our Means
  - Budget revenues conservatively and anticipate actual revenues 2-5% over estimated budget
  - Budget expenditures at our maximum foreseen exposure and anticipate actual expenditures at 98% of budget



## FY 2012 General Fund Revenues



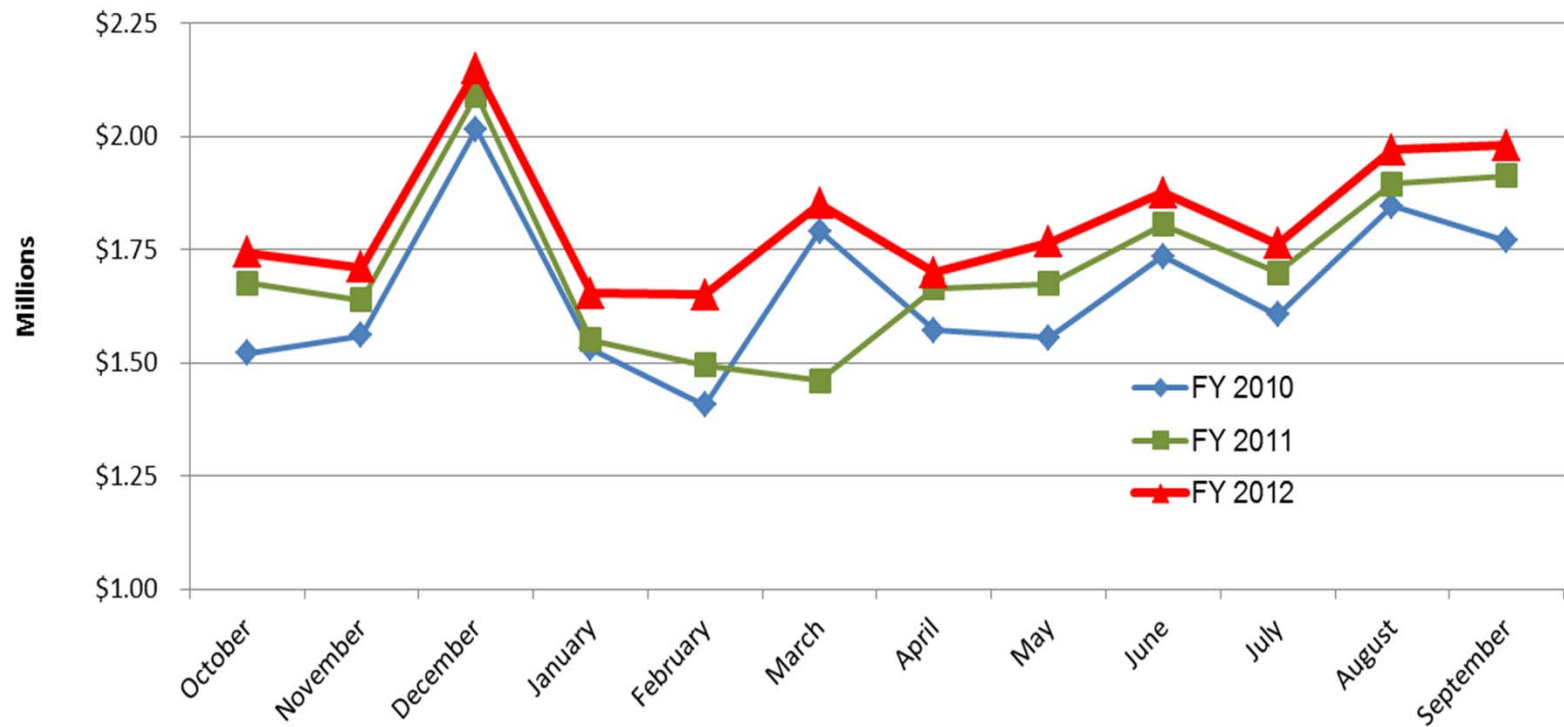
	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2012 Actual	Actual Over/(Under) Estimate	Estimated Growth/ (Decline) FY12/FY 11	Actual Growth/ (Decline) FY12/FY11
Sales Tax	\$19,891,980	\$19,937,241	\$20,886,579	\$20,840,696	(\$45,883)	5.0%	4.8%
Property Tax	\$6,876,040	\$6,899,203	\$6,981,237	\$7,097,767	\$116,530	1.5%	3.2%
Other Local Taxes	\$11,661,935	\$11,712,510	\$11,138,213	\$11,931,167	\$792,954	(4.5%)	2.3%
PILOT and G&A	\$18,230,977	\$18,750,138	\$18,948,847	\$18,300,367	(\$648,480)	3.9%	0.4%
Grants	\$5,431,036	\$4,690,679	\$4,189,914	\$4,503,591	\$313,677	(22.9%)	(17.1%)
Interest	\$661,033	\$689,500	\$729,877	\$417,452	(\$312,425)	10.4%	(36.8%)
Other Local Revenues *	\$6,034,688	\$6,809,865	\$6,717,433	\$6,687,487	(\$29,946)	11.3%	10.8%
Transfers **	\$8,013,579	\$6,807,572	\$6,807,572	\$7,141,169	\$333,597	(15.0%)	(10.9%)
<b>Total Financial Sources: Less</b>	<b>\$76,801,268</b>	<b>\$76,296,708</b>	<b>\$76,399,672</b>	<b>\$76,919,696</b>	<b>\$520,024</b>	<b>(0.5%)</b>	<b>0.2%</b>
<b>Appropriated Fund Balance</b>							

FY 2012 Actual Revenues Over FY 2012 Estimate 0.68%

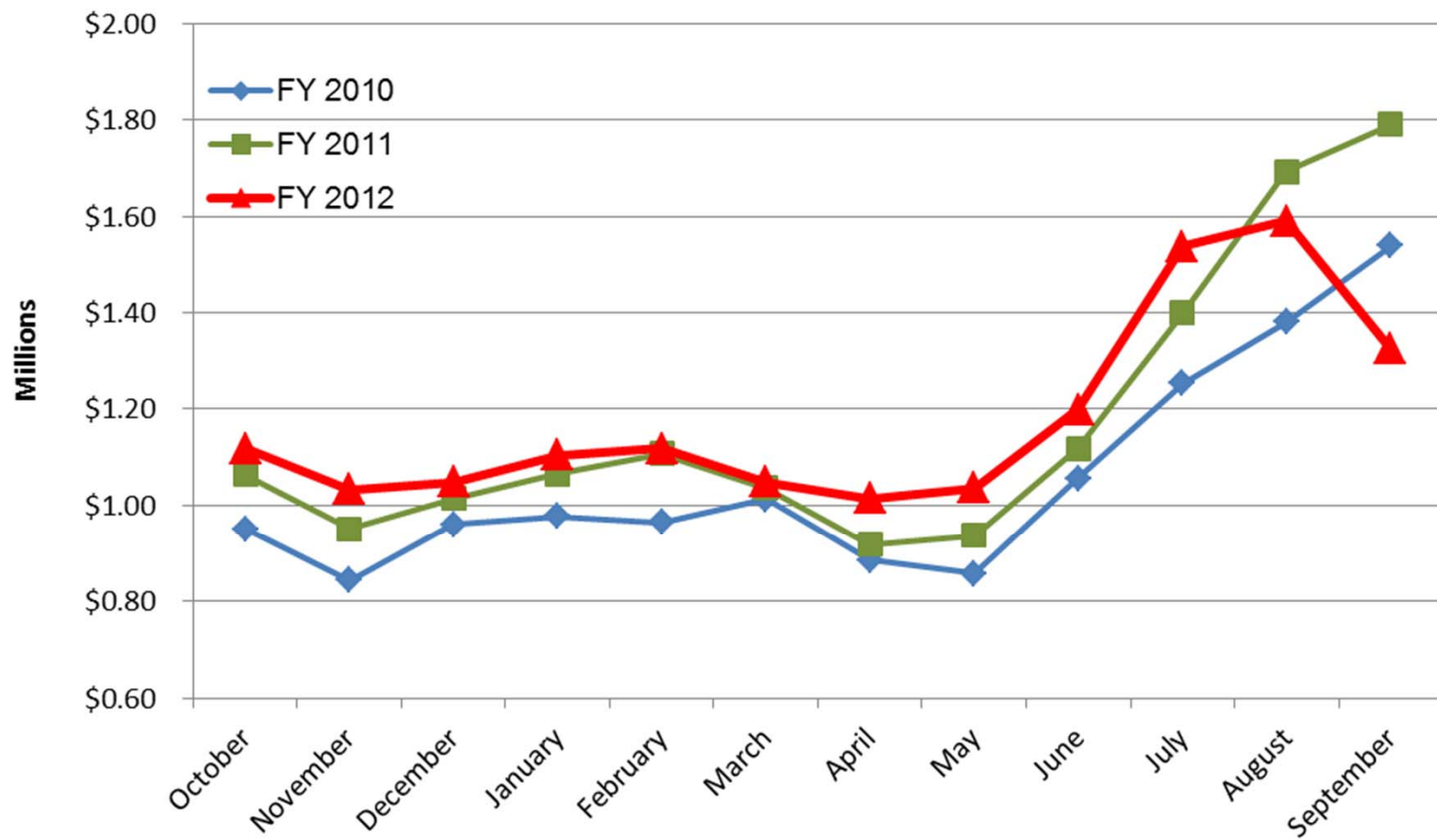
\* Other Local Revenues include Licenses and Permits, Fines, Fees, Lease Bond Proceeds, and Miscellaneous Revenues.

\*\* Transfers come from the Parks Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund, Special Road District Tax Fund, Special Business District, Capital Projects Fund, Contributions Fund, and the Utility Customer Services Fund.

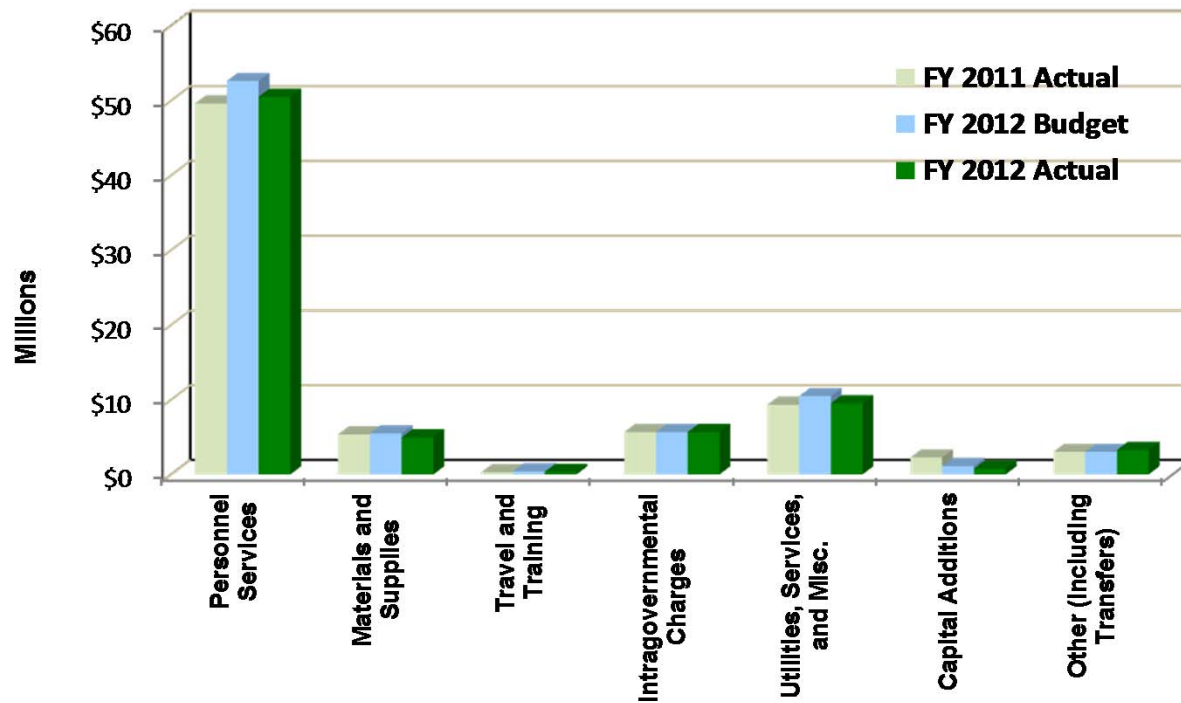
## Monthly Sales Tax Collections



## Monthly PILOT Receipts



## FY 2012 General Fund Expenditures



	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimate	FY 2012 Actual	Actual Over/(Under) Budget
Personnel Services	\$49,614,553	\$52,618,068	\$51,202,299	\$50,506,345	(\$2,111,723)
Materials and Supplies	\$5,356,501	\$5,502,206	\$5,253,854	\$4,960,400	(\$541,806)
Travel and Training	\$276,652	\$420,042	\$395,016	\$322,479	(\$97,563)
Intragovernmental Charges	\$5,653,685	\$5,682,139	\$5,682,544	\$5,680,625	(\$1,514)
Utilities, Services, and Misc.	\$9,314,011	\$10,459,922	\$10,265,223	\$9,503,325	(\$956,597)
Capital Additions	\$2,261,349	\$1,105,949	\$1,119,305	\$765,509	(\$340,440)
Other (Including Transfers)	\$3,011,157	\$3,019,455	\$3,019,455	\$3,277,531	\$258,076
<b>Total General Fund Expenses</b>	<b>\$75,487,908</b>	<b>\$78,807,781</b>	<b>\$76,937,696</b>	<b>\$75,016,214</b>	<b>(\$3,791,567)</b>

Percent Under FY 2012 Budgeted Expenses

95.19%

Transfers to other funds include Recreation Services Fund (subsidy), Special Business District, Debt Service Funds, Capital Projects Fund, Sustainability Fund and GIS Fund.




















# Assessing the City of Columbia's Financial Condition (FY 2012)

Revenue Indicators	
Revenues Per Capita: General Fund	
Restricted Revenues: General Fund	
Elastic Tax Revenues: General Fund	
Temporary Revenues: General Fund	
Tax Revenues: General Fund	
Uncollected Property Taxes: General Fund	
Service Charge Coverage: General Fund Building and Site Development Charges	
Revenue Surpluses/(Shortfalls): Estimated vs Actual - General Fund	










Expenditure Indicators	
Expenditures Per Capita: General Fund	
Expenses Per Capita: Utilities	
Expenditures By Function: General Fund	
Employees Per Thousand Population: General Fund	
Employees Per Thousand Population: Utilities	
Fixed Costs: General Fund	
Fixed Costs: Utilities	
Fringe Benefits: General Fund	
Fringe Benefits: Utilities	
Expenditures (Over)/Under Budget: General Fund	











### Operating Position Indicators









Excess of Revenues Over Expenditures: General Fund	
Enterprise Operating Position: Recreation Services	
Enterprise Operating Position: Transit	
Enterprise Operating Position: Airport	
Enterprise Operating Position: Parking	
Enterprise Operating Position: Railroad	
Enterprise Operating Position: Water and Electric	
Enterprise Operating Position: Sewer	
Enterprise Operating Position: Solid Waste	
Enterprise Operating Position: Storm Water	
Fund Balance: General Fund	
Liquidity: General Fund	
Liquidity: Water and Electric	
Liquidity: Sewer	
Liquidity: Solid Waste	
Liquidity: Storm Water	
Liquidity: Parking	

### Debt Structure Indicators

Current Liabilities: General Fund	
Current Liabilities: Water and Electric	
Current Liabilities: Sewer	
Current Liabilities: Storm Water	
Current Liabilities: Solid Waste	
Current Liabilities: Parking	
Debt Service: Water and Electric	
Debt Service: Sewer	
Debt Service: Parking	

### Unfunded Liability Indicators

Pension Obligations: Fire (General Fund)	
Pension Obligations: Police (General Fund)	
Pension Obligations: LAGERS	
Pension Assets: Fire	
Pension Assets: Police	
Pension Assets: LAGERS	
Post Employment Benefits: General Fund	
Post Employment Benefits: All Other Funds	

Condition of Capital Plant Indicators	
Maintenance Effort: Streets and Sidewalks	
Maintenance Effort: Electric Utility	
Maintenance Effort: Water Utility	
Capital Outlay: General Fund	
Capital Outlay: Water and Electric	
Capital Outlay: Sewer	
Capital Outlay: Solid Waste	
Capital Outlay: Storm Water	

Community Needs and Resources	
Population	
Population Density	
Population : Over 64 and Under 18	
Personal Income Per Capita	
Poverty Households	
Property Value	
Crime Rate: Clearance Rate and Violent Crime	
Employment Base	
Business Activity: Retail Sales and Business Licenses	