

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

PURPOSE

This fund accounts for and disburses funds received by the City from the Dept. of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low and moderate income citizens of the City such as housing programs, neighborhood improvements and community facilities. After receiving recommendations from the Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following that approval, the funds become available in the spring of 2008.

In 2008 the City Council adopted the following guidelines for the expenditure of the annual allocation of Community Development Block Grant funds: 20-30% for Housing Programs, 45-55% for Public Improvements, 15-35% for Community Facilities, Community Services and Economic Development and 10-15% for Planning and Administration.

RESOURCES

	Proposed FY 2008
Reprogrammed Funds	14,500
Entitlement Amount Estimate	\$ 862,000
Total Resources	\$ 876,500

EXPENDITURES

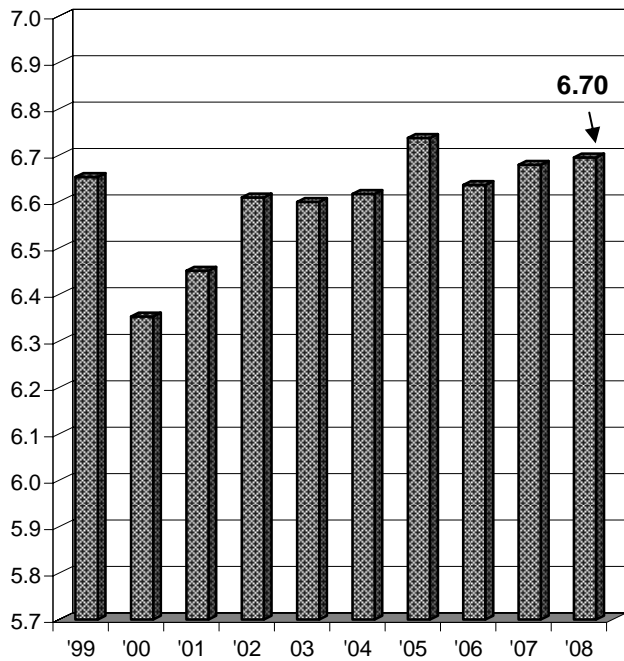
	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Housing Rehabilitation	50,000	50,000	50,000	50,000
Emergency Home Repair	35,000	15,000	15,000	15,000
Code Deficiency Abatement	15,000	15,000	15,000	15,000
Senior Home Repair Program	35,000	35,000	35,000	35,000
NRT Demolition	50,000	40,000	43,500	43,500
NRT Code Enforcement	25,000	25,000	25,000	25,000
Serv. Indep. Living-Home Accessibility	40,000	30,000	30,000	30,000
Subtotal (Council Policy 20-30%)	250,000	210,000	213,500	213,500
	23.7%	24.0%	24.4%	24.4%
Public Improvements:				
Hunt Avenue Phase I	372,000	372,000	372,000	372,000
Subtotal (Council Policy 45-55%)	372,000	372,000	372,000	372,000
	35.2%	42.4%	42.4%	42.4%
Community Facilities, Services and Economic Development:				
MoneySmart Classes	12,000	12,000	12,000	12,000
Nora Stewart Nursery School	150,000	150,000	150,000	150,000
Habitat ReStore	92,697	0	0	0
Urban Empowerment Services*	25,000	0	0	0
Destiny of Hope Housing Counseling	25,000	3,500	0	0
Subtotal (Council Policy 15-35%)	304,697	165,500	162,000	162,000
	28.9%	18.9%	18.5%	18.5%
Administration and Planning				
Planning	35,000	35,000	35,000	35,000
Administration	94,000	94,000	94,000	94,000
Subtotal (Council Policy 10-15%)	129,000	129,000	129,000	129,000
	12.2%	14.7%	14.7%	14.7%
Total	1,055,697	876,500	876,500	876,500

*Eligible Request reduced to \$25,000 due to lack of an audit.

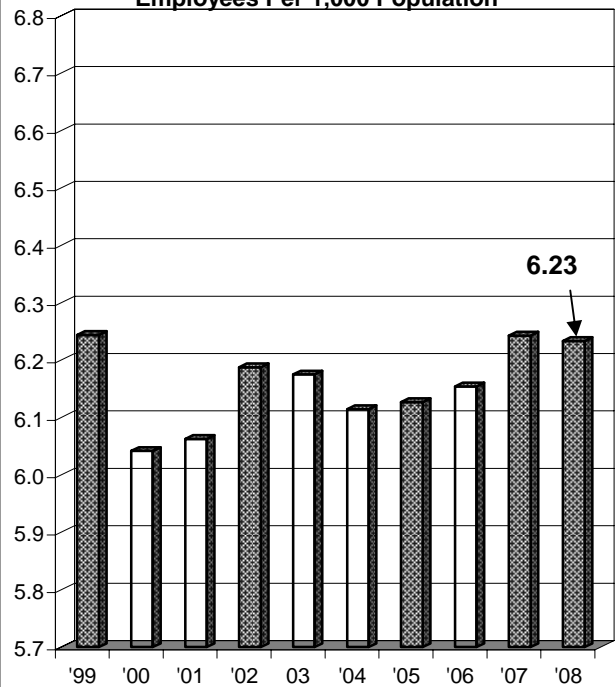
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PERSONNEL SUMMARY INFORMATION

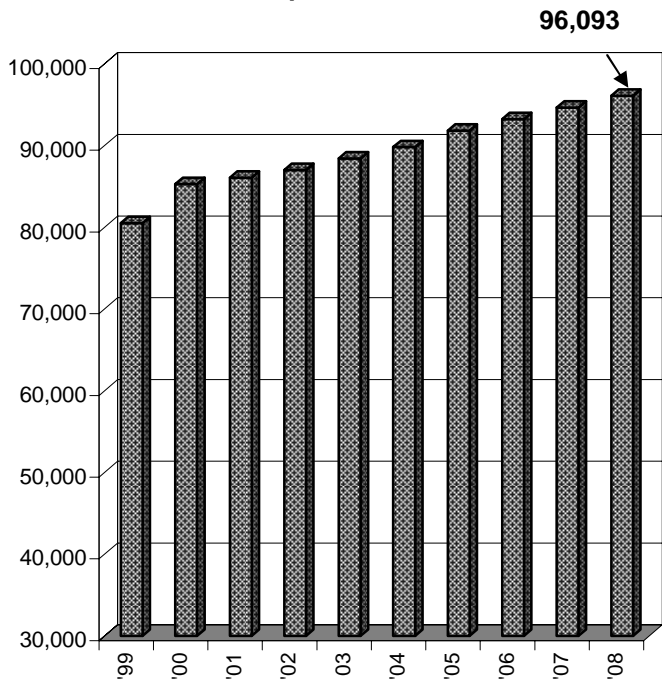
**General Fund Growth Rate*
Employees Per 1,000 Population**



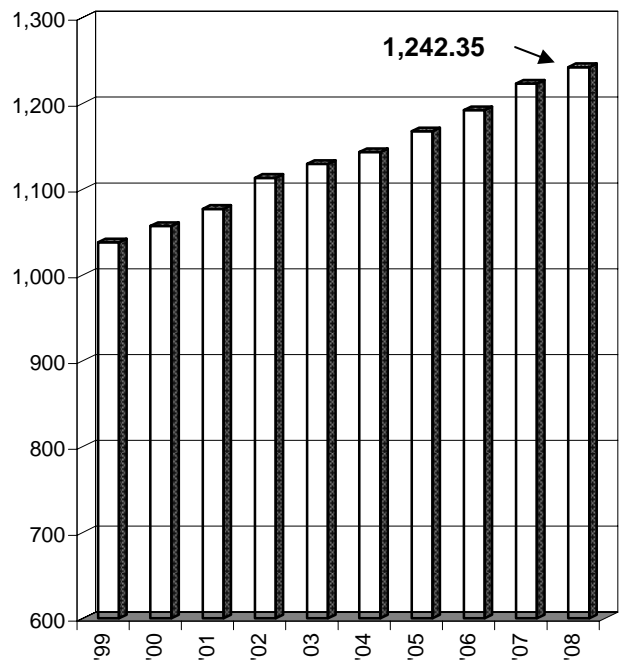
**Enterprise & Internal Serv. Fund
Growth Rate *
Employees Per 1,000 Population**



**City of Columbia
Population****



**Total Authorized
Positions**



* During the past 10 years it has been the City's practice to maintain a growth rate in total authorized similar to the growth rate in the City's population.

** Revised population numbers based on estimates from the Missouri Census Data Center 1994-2005
2006 - 2008 estimates based on average five year growth of 1.53%.

**Additional Positions
Adopted FY 2008**

Department - Division	Number of Positions	Position Added
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General Fund

Human Resources	1.00	(1) 1.00 FTE Human Resources Specialist (6 months)
Law - City Counselor	1.00	(1) 1.00 FTE Asst. City Counselor III (6 months)
Police - Operations	2.00	(2) 1.00 FTE Lieutenants (Shift Commanders) (9 months)
Police - Professional Standards	1.00	(1) 1.00 FTE Lieutenant (9 months)
Fire - Emergency Services	3.00	(3) 1.00 FTE Firefighters (1 month)
Health - Clinic and Nursing	0.05	(1) .05 FTE Nurse Practitioner (.85 to .90 FTE)
Health - Social Services	0.10	(1) 0.10 FTE Social Services Specialist (.90 to 1.0 FTE)
Health - Social Services	0.20	(1) 0.20 FTE Social Services Specialist (.80 to 1.0 FTE)
Parks & Recreation - Planning	1.00	(1) 1.00 FTE Engineering Aide IV (9 months)*
Public Works - Engineering	1.00	(1) 1.00 FTE Engineering Supervisor (Traffic) (6 months)
Public Works - Engineering	0.24	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (24%)
Public Works - Non-Motorized Grant	1.00	(1) 1.00 FTE Engineering Specialist II (CIP Sidewalks/Streets)
	11.59	NET GENERAL FUND POSITIONS ADDED
	1.83%	

Other Funds

CIP	0.34	(1) 1.00 FTE Engineering Aide III (Street Design) (34%)
CIP	0.10	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (10%)
Electric - Rates	1.00	(1) 1.00 FTE Rate Analyst - MISO Analyst
Electric - Production	1.00	(1) 1.00 FTE NERC Compliance Officer (6 months)
Public Transportation-Columbia Transit	0.62	(1) 1.00 FTE ASA III (62%)
Public Transportation-ParaTransit	0.25	(1) 1.00 FTE ASA III (25%)
Public Transportation-University	0.13	(1) 1.00 FTE ASA III (13%)
Sewer - Engineering	0.33	(1) 1.00 FTE Engineering Aide III (Street Design) (33%)
Sewer - Engineering	0.23	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (23%)
Sewer - Capital Projects	0.10	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (10%)
Solid Waste - Commercial	0.50	(1) 1.00 FTE Refuse Collector III (50%)
Solid Waste - Roll-off	0.50	(1) 1.00 FTE Refuse Collector III (50%)
Solid Waste - Landfill	0.50	(1) 1.00 FTE ASA I (50%)
Solid Waste - Materials Recover Fac	0.50	(1) 1.00 FTE ASA I (50%)
Storm Water - Engineering	0.33	(1) 1.00 FTE Engineering Aide III (Street Design) (33%)
Storm Water - Engineering	0.23	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (23%)
Storm Water - Capital Projects	0.10	(1) 1.00 FTE Engineering Aide IV (ROW Spec) (10%)
Information Technologies - Applications	1.00	(1) 1.00 FTE Programmer (GIS Address Maint) (6 months)
	7.76	NET OTHER FUND POSITIONS ADDED
	1.58%	
	19.35	TOTAL NUMBER OF POSITIONS ADDED
	1.58%	FOR FY 2008

PERSONNEL POSITION SUMMARY

	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>	<u>Estimated FY 2007</u>	<u>Adopted FY 2008</u>	<u>Position Changes</u>
TOTAL PERSONNEL					
PERMANENT					
FULL-TIME POSITIONS:					
City Clerk and Elections	2.00	2.00	2.00	2.00	
City Manager	7.60	8.00	8.00	8.00	
Volunteer Services	0.00	2.25	2.25	2.25	
Finance Department	49.00	50.00	50.00	50.00	
Human Resources	8.00	8.00	8.00	9.00	1.00
Law Department	9.00	9.00	9.00	10.00	1.00
Municipal Court	8.00	8.00	8.00	8.00	
Police Department	181.00	183.00	183.00	186.00	3.00
Fire Department	132.00	135.00	135.00	138.00	3.00
Health Department	49.30	51.10	51.10	53.95	2.85
Community Services	2.20	1.90	1.90	1.90	
Joint Communications/Emerg Mgt.	32.00	32.00	32.00	32.00	
Planning and Development	12.00	12.00	12.00	12.50	0.50
Economic Development	4.00	4.00	4.00	4.00	
Cultural Affairs	0.00	2.75	2.75	2.75	
Parks & Recreation	77.00	78.00	78.00	79.00	1.00
Public Works Department	315.00	326.00	327.00	333.50	6.50
Railroad Fund	5.00	5.00	5.00	5.00	
Water & Electric Utility Fund	228.00	235.00	236.00	238.00	2.00
Cultural Affairs Fund	3.00	0.00	0.00	0.00	
Convention & Tourism Fund	7.00	7.00	7.00	7.00	
Employee Benefit Fund	3.00	3.00	3.00	3.00	
Information Services Fund	23.20	24.00	24.00	25.00	1.00
Public Communications Fund	8.00	8.00	10.00	10.00	
Contributions Fund	2.00	0.00	0.00	0.00	
Total Full-Time Perm.	1,167.30	1,195.00	1,199.00	1,220.85	21.85
PERMANENT PART-TIME POSITIONS					
Finance Department	1.25	1.25	1.25	1.25	
Municipal Court	0.90	0.90	0.90	0.90	
Health Department	8.45	7.75	7.75	5.25	(2.50)
Joint Communications	0.75	0.75	0.75	0.75	
Parks & Recreation	0.75	0.75	0.75	0.75	
Public Works	9.75	10.25	10.25	10.25	
Water and Electric Utility Fund	0.60	0.60	0.60	0.60	
Information Services Fund	0.00	0.00	0.00	0.00	
Public Communications Fund	2.50	2.50	1.75	1.75	
Total Perm. Part-Time Pos.	24.95	24.75	24.00	21.50	(2.50)
TOTAL PERSONNEL	1,192.25	1,219.75	1,223.00	1,242.35	19.35
Summary By Fund Type:					
General Fund Positions	618.58	633.16	632.16	643.39	11.23
Enterprise Fund Positions	472.47	486.59	489.59	496.56	6.97
Internal Service Fund Positions	85.10	88.90	90.15	90.80	0.65
Special Revenue Fund Positions	14.10	11.10	11.10	11.60	0.50
Trust Fund Positions	2.00	0.00	0.00	0.00	
TOTAL PERSONNEL	1,192.25	1,219.75	1,223.00	1,242.35	19.35

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GLOSSARY

Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control or management of a government or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Capital Projects Fund - Capital Projects Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements.

Debt Service Fund - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Deficit - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.

Department - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

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

GLOSSARY

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

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

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

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

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

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

GAAP - Generally Accepted Accounting Principals

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

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

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

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

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

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

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

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

GLOSSARY

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

User Charges or Fees - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

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