

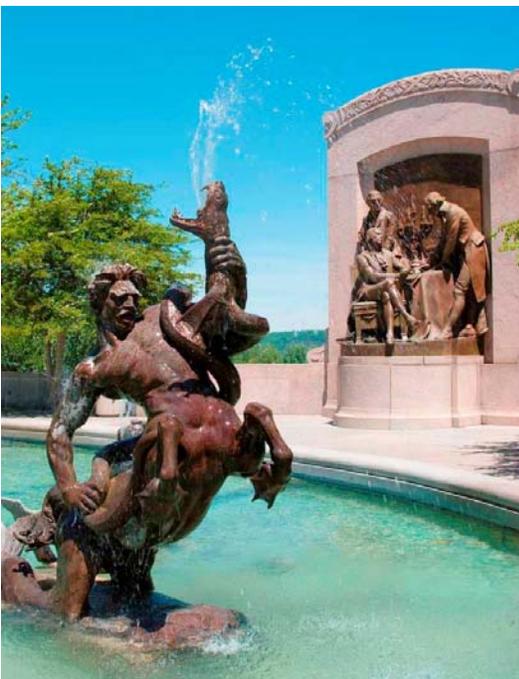


City of Jefferson

Missouri

Adopted Annual City Budget

For the fiscal year ended October 31, 2017



CITY OF JEFFERSON, MISSOURI
ADOPTED ANNUAL CITY BUDGET
FISCAL YEAR ENDED OCTOBER 31, 2017

<u>TABLE OF CONTENTS</u>	Page
<u>SECTION 1: INTRODUCTION</u>	5
History of the City of Jefferson	6
Mayor and City Council	8
City Organizational Chart	9
Budget Calendar	10
<u>SECTION 2: ADMINISTRATIVE SUMMARY</u>	11
Mayor’s Budget Message	12
Distinguished Budget Presentation Award	25
Strategic Plan	26
<u>SECTION 3: BUDGET OVERVIEW</u>	37
Fund Structure	38
Changes in Fund Balances	40
Combined Revenues by Type	42
Review of Funds	43
City Wide Full Time Equivalents (FTEs)	44
Budget Ordinance	53
Organizational Policies and Procedures	54
<u>SECTION 4: REVENUE PROJECTIONS</u>	63
Overview	64
General Fund Revenues	65
Department of Parks, Recreation, and Forestry Fund Revenues	69
Airport Division Fund Revenues	73
Parking Division Fund Revenues	77
Transit Division Fund Revenues	79
Wastewater Division Fund Revenues	83
<u>SECTION 5: GENERAL FUND OVERVIEW</u>	85
Overview	86
General Fund Revenue and Expenditure Summary	87
Revenues by Source	88
Expenditures by Department	90
Expenditures by Type	92
Full Time Equivalents (FTEs) by Department	93
Five Year Model	94

TABLE OF CONTENTS-(Continued)

Page

SECTION 6: GENERAL FUND DEPARTMENT BUDGETS

96

Mayor and City Council	97
Office of City Clerk	100
Office of City Administrator	104
Office of City Counselor	108
Municipal Court	113
Human Resources Department	116
Finance Department	119
Non-Departmental	123
Information Technology Services Department	125
Police Department Overview	129
General Division	136
School Resource Officer Division	137
M.U.S.T.A.N.G. Division	138
Animal Control Division	139
9-1-1 Division	141
Fire Department	143
Fire Museum	148
Department of Planning & Protective Services Overview	149
Administration	151
Planning	154
Metropolitan Planning Organization (MPO)	158
Redevelopment & Grants	162
Entitlement Grant	166
Environmental Health Services	169
Property Maintenance/Code Enforcement	173
Building Inspection and Regulation	177
Department of Public Works Overview	181
Administration	183
Central Maintenance	186
Engineering	189
Street	192
Transfers and Subsidies	195

SECTION 7: ENTERPRISE FUND BUDGETS

196

Airport Division Fund Overview	197
Airport Division Fund Balance Schedule	202
Parking Division Fund Overview	204
Parking Division Fund Balance Schedule	209
Transit Division Fund Overview	211
Transit Division Fund Balance Schedule	216
Wastewater Division Fund Overview	218
Wastewater Division Fund Balance Schedule	224

SECTION 8: CAPITAL IMPROVEMENT TAX FUNDS

226

SECTION 9: SPECIAL REVENUE FUND BUDGETS

235

Department of Parks, Recreation and Forestry Overview	236
Administration	242

TABLE OF CONTENTS-(Continued)

Page

Ice Arena	245
Golf Course	248
Memorial Pool	251
Ellis Porter Pool	254
Parks Maintenance	257
Recreation Programs	260
Multipurpose Building	263
Transfers and Subsidies	265
Capital Projects	266
Department of Parks, Recreation, and Forestry Fund Balance Schedule	267
JC Veterans Plaza Trust Fund	268
Police Training Fund	270
Lodging Tax Fund	271
City Hall Art Trust Fund	272
USS Jefferson City Submarine Fund	273
Woodland Cemetery Trust Fund	275
<u>SECTION 10: INTERNAL SERVICE FUNDS</u>	276
Worker's Compensation Trust	277
Self-Funded Health Insurance Fund	279
<u>SECTION 11: TAX INCREMENT FINANCING (TIF) FUND</u>	280
<u>SECTION 12: DEBT SERVICE</u>	284
Computation of Legal Debt Margin	285
Summary of Outstanding Debt	286
Debt Repayment Schedule	287
Pledged Revenue Coverage	288
<u>APPENDIX</u>	289
Statistical/Supplemental Information	
Quick Facts	290
Demographics & Household Income	291
Population Facts	292
School Enrollment & Unemployment Rate	293
Principal Employers & Principal Property Tax Payers	294
Industry Employment & Geographic Area	295
Glossary	296

SECTION 1: Introduction



History of the City of Jefferson

The City of Jefferson is the capital of Missouri and the county seat of Cole County. Located on the banks of the Missouri River in the center of the State, the City of Jefferson is the hub of state government which is the City's largest employer and its major industry.

The City was established by an act of the U.S. Congress on December 31, 1821 and was originally laid out by Daniel M. Boone, son of the famous pioneer and Major Elias Bancroft. The City of Jefferson has the distinction of being located on land donated by the federal government for establishment of a state capital city. Many of the original settlers came from Virginia in the vicinity of Monticello, the home of Thomas Jefferson, and were, in fact, friends of the former President. The City of Jefferson, named in Jefferson's honor, was incorporated in 1825, four years after its founding. The City of Jefferson operates under the Constitution and laws of Missouri, and a City Charter adopted in 1986.

The City's earliest development was along the Missouri River, where boats could deliver people and goods. As the town grew, the development of buildings expanded up the hill overlooking the river. Lincoln University was founded soon after the Civil War. For nearly a century and a half, Lincoln University has been the City's most prominent institution of higher learning. From the time of the University's inception to the last day of segregation, the University was Missouri's public college for African Americans. Now open to people of all races, with the historic buildings and modern facilities, the University enriches the City in a multitude of ways. Affluent and fashionable neighborhoods have evolved over the years throughout the City.



High Street looking East – 1920's



High Street looking West – 1948



High Street looking East – 2013

City of Jefferson's Mayor and City Council



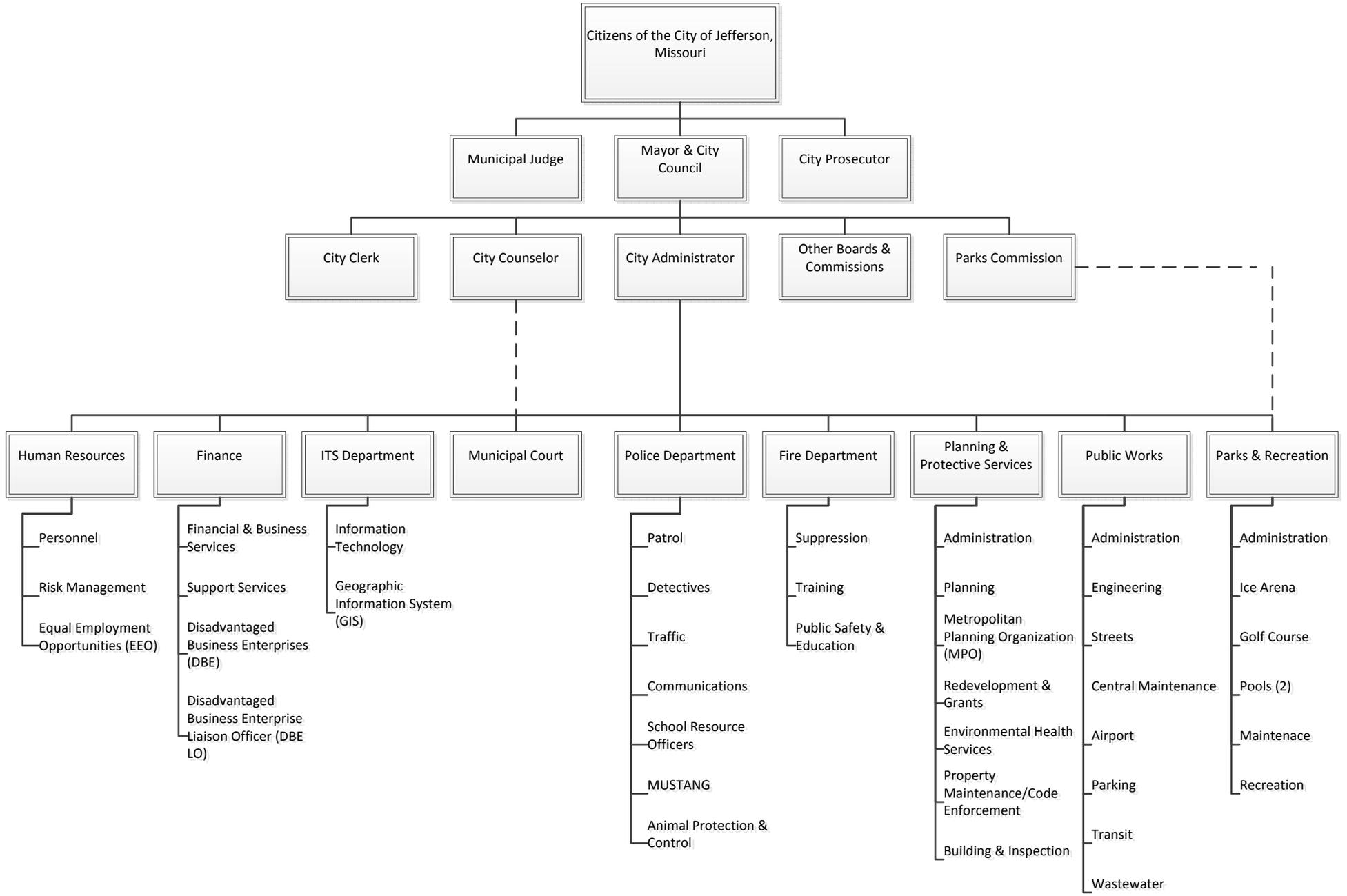
Back Row (left to right) Larry Henry, J. Rick Mihalevich, Erin Wiseman, Mark Schreiber, Laura Ward, Glen Costales
Front Row (left to right) Rick Prather, Carlos Graham, Mayor Carrie Tergin, Ken Hussey, Jim Branch

The City is governed by a Mayor elected for a four-year term and ten Council members elected for overlapping two year terms from five wards. The Mayor, as the Chief Executive Officer of the City, presides over City Council meetings voting only in the case of ties, but retaining veto power over City Council enactments.

Honorable Carrie Tergin, Mayor

- | | |
|--------|-----------------------------------|
| Ward 1 | Rick Prather and Jim Branch |
| Ward 2 | J. Rick Mihalevich and Laura Ward |
| Ward 3 | Ken Hussey and Erin Wiseman |
| Ward 4 | Glen Costales and Carlos Graham |
| Ward 5 | Larry Henry and Mark Schreiber |

Citywide Table of Organization City of Jefferson, Missouri



FY2016-2017 Budget Work Calendar

April 22, 2016	Department Directors submit budget working document and pink sheet summaries to Finance
April 29, 2016	Finance submits compiled budget working documents and pink sheet summaries to City Administrator
May 5, 2016	Revenue discussion between Finance Director and City Administrator
City Administrator Meetings with Departments	
May 23, 2016	Fire, Fire Museum, City Counselor, Municipal Court, Human Resources, Mayor/Council, City Clerk, and City Administrator
May 24, 2016	Public Works - Street Department, Central Maintenance, Airport, Parking, and Transit
May 25, 2016	Police
May 26, 2016	Public Works - Administration, Engineering, and Wastewater; Finance, and Non-Departmental
May 31, 2016	Department of Parks, Recreation and Forestry
June 1, 2016	Planning and Protective Services
June 6, 2016	Information Technology Services, remaining Special Revenue Funds, Sales Tax F, Workers Comp Fund, Self-Funded Health Insurance Fund, TIF Redevelopment Fund
June 13, 2016	Overall Budget Discussions between Finance Director and City Administrator
Budget Work Continues	
June 20 thru June 23, 2016	Finance Department prepares City Administrator's budget for presentation to the Mayor
June 21, 2016	City Administrator shares budget with Department Directors
June 14 thru July 11, 2016	Department Directors prepare performance measure information
June 24 thru July 12, 2016	Mayor reviews City Administrator's budget and meets with City Administrator to develop the Mayor's budget
July 12 thru July 21, 2016	Finance Department prepares the Mayor's budget for presentation to the City Council
Departments Meet with Budget Committee and City Council	
July 25, 2016	Budget Committee Meeting - Mayor presents budget to Budget Committee; Budget Committee discusses revenues
August 1, 2016	City Council Meeting - Budget Bill and Property Tax Bill introduced
August 4, 2016	Budget Committee Meeting - Finance Director presents Budget Highlights and the Five-Year Financial Plan to the Budget Committee
August 8, 2016	Budget Committee Meeting - Planning and Protective Services makes presentation to Budget Committee; Public Works including Airport, Parking, Transit, and Wastewater makes presentation to Budget Committee; Department of Parks and Recreation makes presentation to Budget Committee; Finance Director makes presentations on Sales Tax Funds, Workers Compensation Fund, Self-Funded Health Insurance Fund; and the remaining Special Revenue Funds
August 11, 2016	Budget Committee Meeting - Committee discussion on budget
August 15, 2016	City Council Meeting - Public Hearings on Budget, Property Tax and Gross Receipts Utility Tax
August 18, 2016	Budget Committee Meeting - Committee discussion on budget; Motion passes to move Budget as amended to full Council
September 6, 2016	City Council Meeting - Council makes further amendments; Council passes budget as amended

SECTION 2: Administrative Summary

City of Jefferson

320 East McCarty
 Jefferson City, MO 65101
 www.jeffcitymo.org



Mayor Carrie Tergin

November 14, 2016

City Council:

I am pleased to present the official document for the Annual Operating Budget for The City of Jefferson for Fiscal Year 2017. The FY17 budget was passed by City Council on September 6, 2016 and will become effective November 1, 2016. This balanced budget of \$60,787,209 conforms to all applicable guidelines, laws, and regulations and represents the ingenuity and hard work of many employees. As such, this budget communicates the City Council's ideas on how to allocate the resources to best serve the residents and businesses of the City of Jefferson.

The table below compares the FY16 and the FY17 Adopted Budget revenues:

All Funds Total Revenue				
Category	FY16	FY17	Net Change*	
	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:				
Sales & Use Taxes	\$ 19,913,676	\$ 18,723,365	\$ (1,190,311)	-5.98%
Intergovernmental Taxes	2,175,000	2,220,000	45,000	2.07%
Other Taxes	120,000	116,000	(4,000)	-3.33%
Lodging Tax	1,100,000	1,100,000	-	0.00%
Franchise & Utility Tax	7,557,241	7,500,000	(57,241)	-0.76%
Property Taxes	5,249,399	5,274,699	25,300	0.48%
Intergovernmental	1,840,681	1,942,389	101,708	5.53%
Charges for Services	16,353,929	17,648,993	1,295,064	7.92%
Fees Licenses & Permits	740,106	739,400	(706)	-0.10%
Fines & Forfeitures	1,111,300	1,134,100	22,800	2.05%
Contributions Donations	75,000	302,250	227,250	303.00%
Other Operating Revenues	202,010	248,642	46,632	23.08%
Interest Income	1,205,918	1,318,050	112,132	9.30%
Other Non-Operating Revenue	191,160	186,160	(5,000)	-2.62%
Transfers In	1,457,931	1,335,025	(122,906)	-8.43%
Carry Over Surplus	9,180,051	998,136	(8,181,915)	-89.13%
TOTAL	\$ 68,473,401	\$ 60,787,209	\$ (7,686,193)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The comparison of the revenues budgeted for FY16 and FY17 shows there is a significant difference between the two budget years. The largest difference occurs in the Carry Over Surplus revenue category. This is due to a \$10,000,000 Public Works Wastewater Division Fund sewer revenue bond issuance that was included in the FY16 budget. The second largest difference occurred in the Charges for Services category. This is largely due to the sewer rate increases effective June 1, 2016 and June 1, 2017. The third largest difference occurred in the Sales & Use Tax revenue category. This decrease reflects the fact that the seventh iteration of the Capital Improvement Tax that was approved by voters on the August 2, 2016 ballot and that will be in effect from April 1, 2017 and sunset on March 31, 2022, was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Staff is estimating a \$5,000,000 per year in sales tax receipts and once the timing of funding requirements has been determined and FY17 begins, a budget amendment will be presented for Council Approval.

The table below compares the FY16 and the FY17 Adopted Budget expenditures:

All Funds Total Expenditures						
Category	FY16		FY17		Net Change*	
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:						
Personnel Services	\$ 31,177,148	\$ 32,521,401	\$ 1,344,253		4.31%	
Materials & Supplies	2,971,171	2,953,691	(17,480)		-0.59%	
Contractual Services	4,863,040	5,050,918	187,878		3.86%	
Utilities	2,156,465	2,249,758	93,293		4.33%	
Repairs & Maintenance	3,044,983	3,192,360	147,377		4.84%	
Other Operating Expenses	129,500	136,500	7,000		5.41%	
Capital Purchases	1,635,509	1,527,914	(107,595)		-6.58%	
Capital Projects	14,353,779	3,998,035	(10,355,744)		-72.15%	
Transfers Out	2,535,931	3,013,025	477,094		18.81%	
Debt Service	5,605,875	6,143,607	537,732		9.59%	
TOTAL	\$ 68,473,401	\$ 60,787,209	\$ (7,686,192)			

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A comparison of the expenditures budgeted for FY16 and FY17 shows there is a significant difference between the two budget years. The expenditure category that contributed most significantly to this decrease is the Capital Projects expenditure category. This is due to the fact that the FY16 budget included capital projects budgeted for the Public Works Wastewater Division Fund that utilized revenue received from a \$10,000,000 sewer revenue bond issuance.

FY17 FISCAL PRIORITIES

While preparing the FY17 budget, numerous fiscal priorities were addressed that included increasing capital expenditures for aged and/or deferred maintenance for buildings, vehicles, and equipment; including a \$575,000 placeholder to be used to assist with implementing the findings of a Compensation and Classification Study that the City of Jefferson is currently undergoing; employee health insurance premiums; staff

wage/salary adjustments; on-going training and education needs for our public safety employees; and economic development opportunities/incentives.

ECONOMIC OUTLOOK

The FY17 revenue budget shows a decrease over the FY16 figures. Sales tax dollars make up the majority of this decrease and reflect the fact that the seventh iteration of the Capital Improvement Tax that was approved by voters on the August 2, 2016 ballot and that will be in effect from April 1, 2017 and sunset on March 31, 2022, was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Staff is estimating a \$5,000,000 per year in sales tax receipts and once the timing of funding requirements has been determined and FY17 begins, a budget amendment will be presented for Council Approval. Once this budget amendment is approved the overall trend will be positive.

Additionally, there are some new businesses opening (e.g., IHOP, Smoothie King, Theo's Restaurant, Pita Pocket, and Edge Express Convenience Store) which may contribute to this positive overall revenue trend.

KEY BUDGET DECISIONS AND PROCESSES

While developing the FY17 budget, revenues were projected to conservatively increase from FY16, with the exception of the new sales tax iteration mentioned earlier not being included in the FY17 budget. The FY17 budget will allow the City to continue providing high level services for the residents of the City of Jefferson.

The City prepared the Five-Year Forecast for its General Fund, which provides long-range fiscal and service level planning. The General Fund major revenue sources of Sales & Use Taxes, Franchise & Utility Tax, and Property Taxes have remained constant over the years.

The City's goals were developed to enhance the quality of life of the residents of the City, support and stimulate the City's economy, ensure financial stability of the City, prepare for the fiscal impacts of the physical growth of the City, promote the well-being for the residents of the City, meet infrastructure demands, and retain high performing employees. The budget process supports each of these goals.

With the City's revenues remaining fairly constant the City Council was challenged with the FY17 budget development.

The City Council addressed the City's vehicle and equipment needs by including \$847,639 in the FY17 budget. This helps to ensure the safety of the City's residents and visitors since a large number of the authorized vehicles were public safety vehicles. The City Council also budgeted \$300,000 as a reserve for facility needs that can be reappropriated if it remains unused during the year. This helped support the City's goal to increase opportunities for existing infrastructure funding while continuing to meet current infrastructure demands.

The City Council approved a 2% across the board salary/wage adjustment for all full-time employees and all part-time with benefits employees as part of the FY17 budget. The City Council expressed a commitment to work towards addressing any issues that come up as part of the Compensation and Classification Study that the City is currently undergoing, and to show their commitment included approximately \$575,000 as a placeholder to implement potential findings once the study is complete. The FY17 adopted budget also

includes funding that continues to provide training and professional development of employees, especially those in public safety.

Personnel additions include a Police Information Manager and a Police Officer I in the Police Department, two entry level Firefighters in the Fire Department, an Administrative Technician in the Department of Planning and Protective Services-Redevelopment and Grants, a Part-time Plan Reviewer in the Department of Planning and Protective Services-Building and Inspection, a Civil Engineer II in the Department of Public Works-Engineering, two Street Workers in the Department of Public Works-Streets, and a Part-time Building Service Worker in the Department of Finance.

Despite the revenues remaining constant over the years and the City's efforts to address the fiscal challenges, the City fully expects to maintain a sound financial condition in FY17 and for years ahead.

BUDGET ASSUMPTIONS

GENERAL FUND

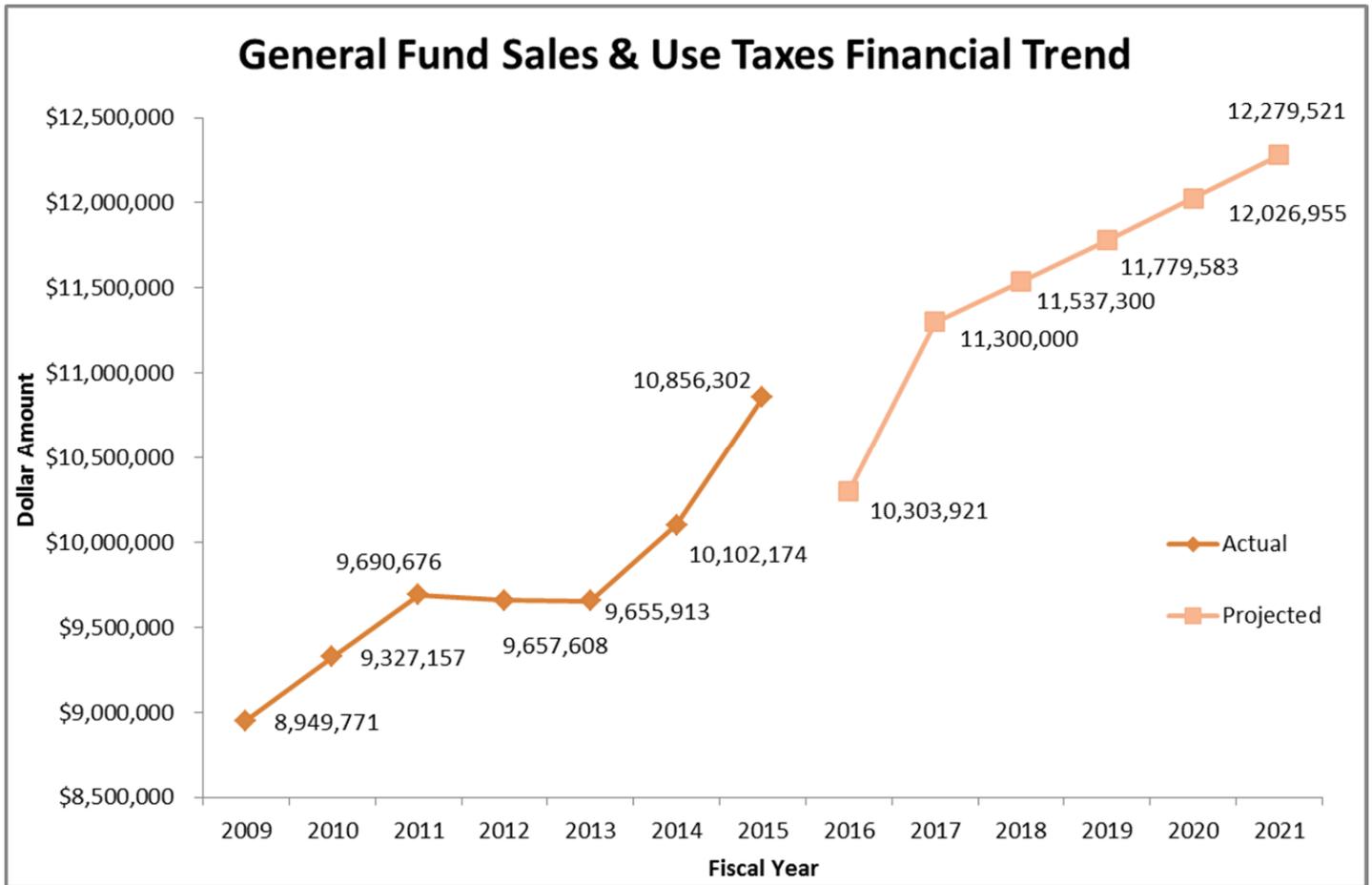
Revenue Assumptions

The City's General Fund contains a variety of revenue sources. The three largest portions of revenue are Sales & Use Taxes, derived from the City's one percent General Fund sales tax as well as Franchise & Utility Taxes and Property Taxes. These sources are discussed in more detail below. The City tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information to project budget revenues. As noted below, utility taxes are highly dependent upon weather and rates.

Sales & Use Taxes

The City imposes a total sales tax of two percent on all goods and services sold within the City limits. The sales tax receipts are broken down into three funds: one percent is allocated to the City's General Fund, one half of the remaining one percent is allocated to the City's Capital Improvement Tax (CIT) Fund, and the remaining one half of one percent is allocated to the Department of Parks, Recreation, and Forestry's Park Fund. The State of Missouri receives the tax from the respective businesses and distributes the funds to the City each month. The amount collected varies due to fluctuations in consumer sales and the fact that some businesses make quarterly contributions.

The financial trend for the sales tax revenue is shown below. From FY09 to FY15, there was an overall increase in sales tax receipts; however, there was a three year period when there was a slight decline in sales tax revenue. FY14 rebounded with a 4.6% increase and FY15 ended with a 7.47% increase in sales tax receipts. In considering an estimated sales tax amount for FY16, the City Council chose to be conservative. The receipts for FY16 are expected to exceed the adopted budget. Because of this, when adopting the budget for FY17 Council chose to base their projections on a three year average increase applied to the anticipated prior year receipts. Each year thereafter, a 2.10% increase is projected.



Franchise & Utility Tax

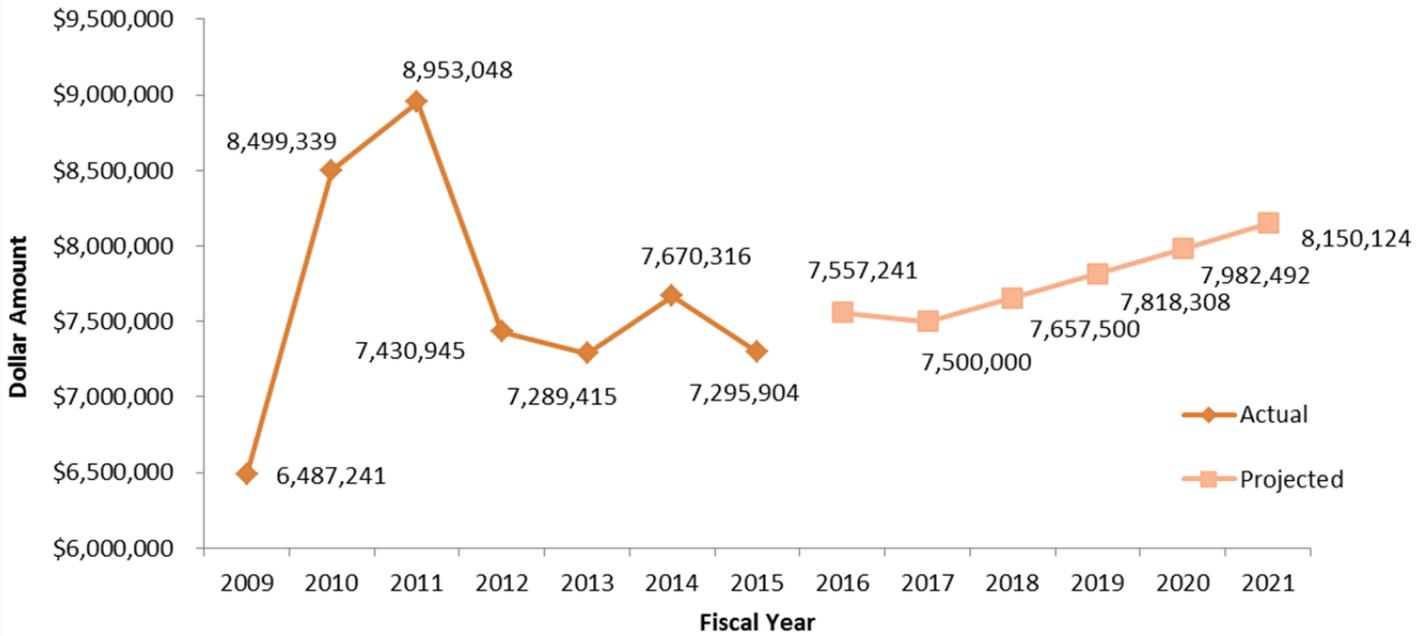
The City levies a Gross Receipts Utility Tax (GRUT) on every person, firm, or corporation that provides telephone service or telecommunication services for residential, commercial, business, manufacturing, and industrial use in the City. The City is also authorized to assess a GRUT on every person, firm, or corporation that sells and distributes natural gas, manufactured gas, steam, electricity, or both gas and electricity for commercial, business, manufacturing, and industrial use in the City. The tax is collected by the utility companies at the time of their monthly billing and is remitted to the City on, or before, the 15th day of each calendar month following the last day of each month. Along with the GRUT for energy and telecom providers, the City is also authorized to assess a franchise fee on services provided by cable companies within the City.

In FY16 the City Council approved an increase from 5.65% to 6% in the GRUT for electric and natural gas services provided to the residents of the City. The FY17 budget remains at 6%. The City’s GRUT, previously approved by voters, is capped at 7%. Any increase up to 7% does not require another public vote. The GRUT rate had been 5.65% since 1982.

Revenue from the GRUT is currently estimated based on the City’s historical remittance experience. Revenues from the GRUT, especially electric and gas companies, are dependent on weather conditions. The GRUT taxes are also greatly impacted by rulings by the Missouri Public Service Commission.

The financial revenue trend for the GRUT is shown below. Overall, growth has been fairly consistent, with the exception of FY10 and FY11. Those two fiscal years included one-time payments of back taxes to the City. Future projected franchise & utility tax is estimated to increase by 2.10% each year.

General Fund Franchise & Utility Tax Financial Trend



Property Taxes

The City's property tax is levied by the Counties of Cole and Callaway each October 1, based on the assessed value as of the previous January 1, for all real and personal property located in the City.

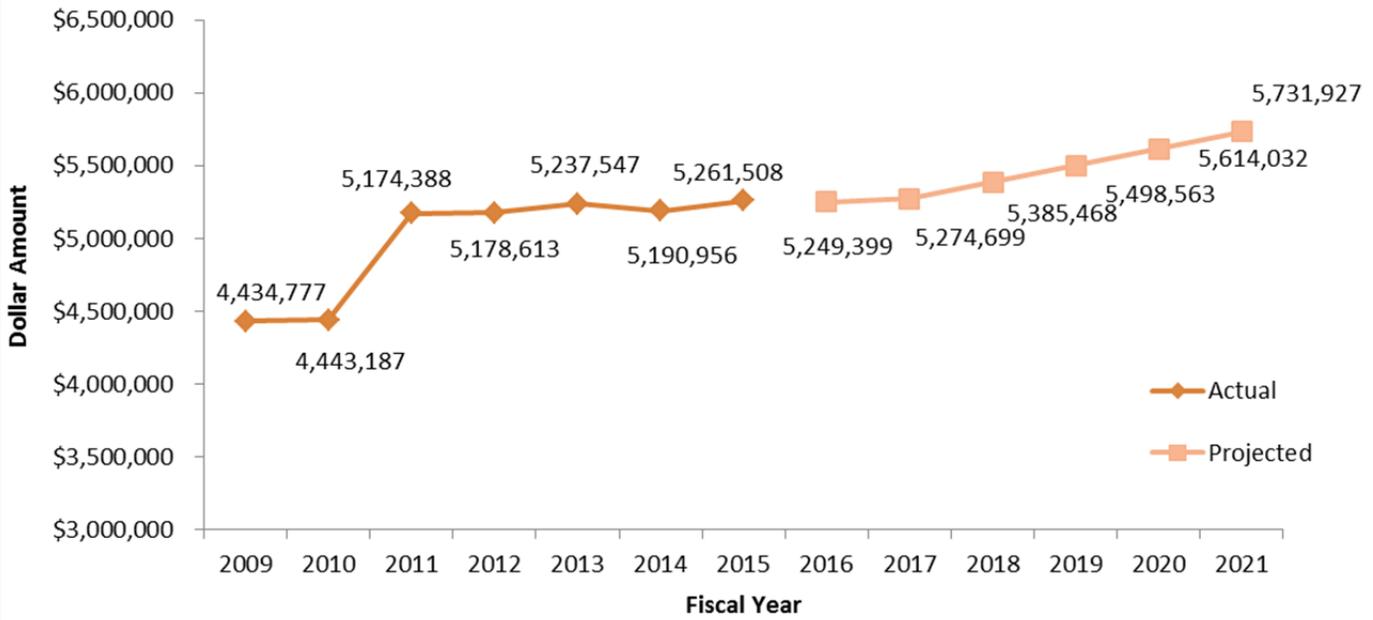
The assessed value for property located in the City as of January 1, 2015 upon which the FY16 budget was based, amounted to \$856,776,703. The City's property tax levies per \$100 of assessed valuation for the year ended October 31, 2015 were as follows:

	----- Levy (dollars) -----	
	Cole	Callaway
General Fund	\$0.4600	\$0.4600
Firemen's Retirement	<u>\$0.0961</u>	<u>\$0.0961</u>
Totals	\$0.5561	\$0.5561

The City is permitted by the Missouri State Constitution to levy taxes up to \$1.00 per \$100 assessed valuation for general governmental services (General Fund) other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. There was no Debt Service levy for the year ended October 31, 2016.

The financial trend for property taxes is shown below. Overall, receipts have been fairly consistent since FY11. Future projected property taxes are estimated to increase by 2.10% each year.

General Fund Property Taxes Financial Trend



Over the last ten years, the property tax rates have been set as shown below:

FY04 – FY05 Receipts, Based on Calendar Year 2003 – 2004 Assessment Respectively	0.7373
FY06 Receipts, Based on Calendar Year 2005 Assessment	0.5760
FY07 Receipts, Based on Calendar Year 2006 Assessment	0.5560
FY08 Receipts, Based on Calendar Year 2007 Assessment	0.5553
FY09 Receipts, Based on Calendar Year 2008 Assessment	0.6353
FY10 – FY16 Receipts, Based on Calendar Year 2009 – 2015 Assessment Respectively	0.5561

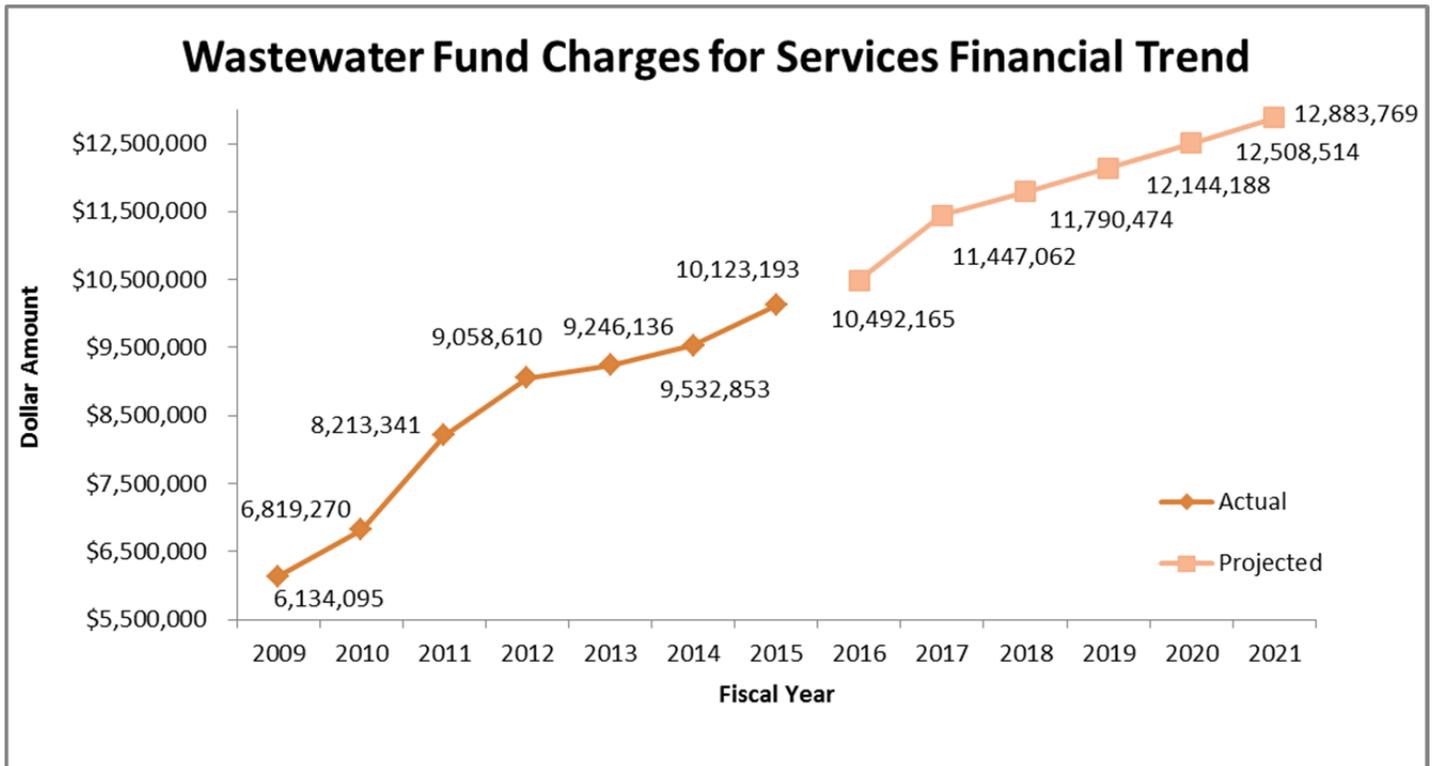
WASTEWATER DIVISION FUND

Revenue Assumptions

All residential, commercial, industrial and governmental establishments are charged for wastewater service in accordance with City Code. The wastewater service consists of a monthly fixed minimum charge plus a charge based upon the cubic feet of water used per month.

Charges for Services

The monthly wastewater fixed rate increased from \$10.14 to \$10.72 effective June 1, 2016 and will increase from \$10.72 to \$11.33 effective June 1, 2017. The wastewater charge based on water usage will increase from \$3.04 to \$3.22 per 100 CU. FT. effective June 1, 2016 and will increase from \$3.22 to \$3.42 per 100 CU. FT. effective June 1, 2017. The financial revenue trend for the charges for services is shown below. Future projected total revenue for wastewater services are estimated to increase by 3% each year.



CAPITAL IMPROVEMENT TAX (CIT) FUND

Revenue Assumptions

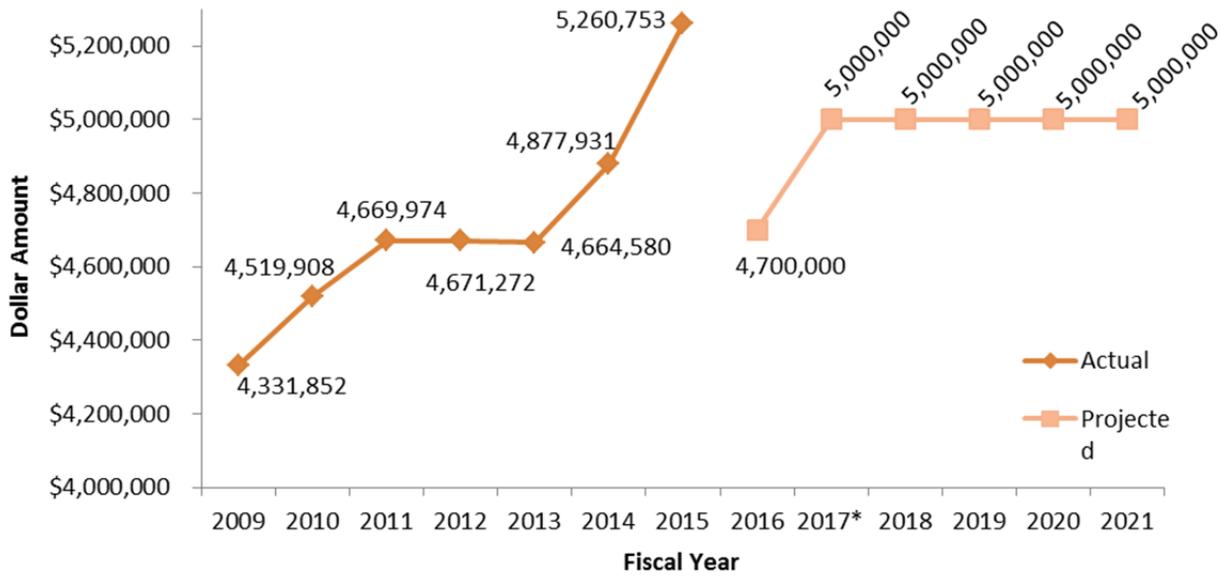
The City imposes a total sales tax of two percent on all taxable goods and services sold within the City limits. The sales tax receipts are broken down into three funds. One-percent of the sales tax is allocated to the City's General Fund. One half of one percent of the sales tax is allocated to the Capital Improvement Tax (CIT) Fund. The remaining one half of one percent is allocated to the Department of Parks, Recreation, and Forestry Park Fund. The CIT Fund accounts for the acquisition and construction of major capital facilities. The State of Missouri receives the tax from the respective businesses and distributes the funds monthly to the City by wire-transfer. The amount collected varies due to fluctuations in sales and the fact that some businesses make quarterly contributions.

Sales & Use Taxes

Every five years the Capital Improvement Tax (CIT) sunsets and requires a new vote of the citizens in order to continue. The current sales tax sunsets on March 31, 2017. The seventh iteration of the Capital Improvement Tax was on the August 2, 2016 ballot for voter approval. It received a majority vote of the Jefferson City voters and will be in effect from April 1, 2017 and sunset on March 31, 2022. Staff is estimating a \$5,000,000 per year in sales tax receipts. This new sales tax was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Once the timing of funding requirements has been determined and once FY17 begins, a budget amendment will be presented for Council Approval. For the financial trend below, the information is presented as if the budget amendment had already been approved.

The historical revenue trend for the half cent sales tax for the CIT Fund is shown below. Overall, receipts have consistently increased since FY09. Future projected Capital Improvement Tax revenue trends have conservatively been projected at \$5,000,000 per year for the seventh iteration.

CIT Fund Sales Tax Financial Trend



*Note: FY17 figures are presented as if a budget amendment had already been approved.

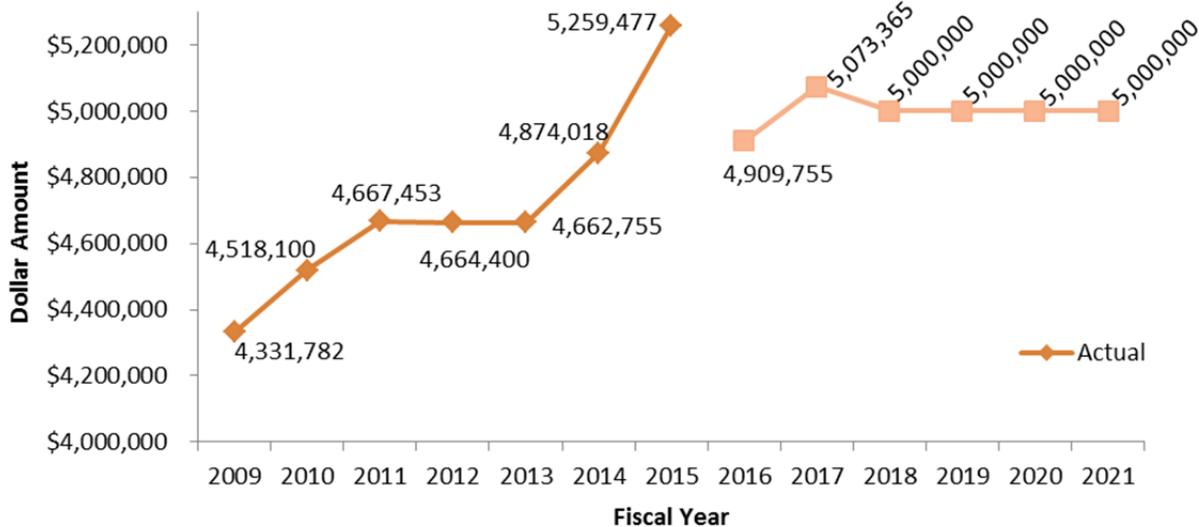
PARKS, RECREATION AND FORESTRY FUND

Revenue Assumptions

The City imposes a total sales tax of two percent on all goods and services sold within the City limits. The sales tax receipts are broken down into three funds. One-percent of the sales tax is allocated to the City's General Fund. One half of one percent of the sales tax is allocated to the Department of Parks, Recreation, and Forestry Park Fund. The remaining one half of one percent is allocated to the Capital Improvement Tax Fund. Revenues for the Parks Fund include user fees and charges and the one half cent sales tax which became effective October 1, 2005. The State of Missouri receives the tax and distributes the funds monthly to the City by wire-transfer. The amount collected varies due to fluctuations in sales.

The historical revenue trend for the half cent sales tax for the Parks Fund is shown below:

Parks Fund Sales Tax Financial Trend



Expenditure Summary and Assumptions

Staff has, and continues to, review savings, mostly impacting the General Fund. Some of the costs are one-time cost-savings, others are recurring cost savings. Some of the cost-savings initiatives considered/implemented include the following:

1. Weather related expenses: The City has seen a reduction in year-to-date inclement weather/storm-related expenses. The City experienced a mild winter which resulted in savings on chemicals for street clearing as well as fuel savings because snow removal equipment was on the road fewer hours. These are one time savings.
2. Fuel savings: There was a savings in fuel costs due to the lower overall fuel prices. This is a one time savings.
3. Transit: Continue to focus on ways to reduce, at least to some degree, the General Fund subsidy to the Public Works Transit Division.
4. Airport: Continue to focus on ways to reduce, at least to some degree, the General Fund subsidy to the Public Works Airport Division.

This list is not an all-inclusive one. The effort to identify operational savings is ongoing.

The City utilizes the same set of expenditure assumptions for all of its funds. Personnel costs are budgeted at the position level and included a 2% across the board salary/wage adjustment for all full-time employees and all part-time with benefits employees. Contracts and commodities are budgeted at known values. Finally, capital items are budgeted at projected costs.

NEW PERSONNEL AND PROGRAMS

At the end of FY16, the City of Jefferson had 415 full time positions, which is one more than was adopted in the original FY16 budget. After the FY16 budget was adopted, the City Council approved the hiring of an additional Administrative Assistant in the Human Resources department. The City Council approved funding for 426 full time positions in the FY17 budget.

New Personnel

The City Council approved funding for two new positions: a Police Information Manager and a Police Officer I in the Police Department, two Entry Level Firefighters in the Fire Department, an Administrative Technician in Planning and Protective Services-Redevelopment and Grants, a Part-time Plan Reviewer in Planning and Protective Services-Building and Inspection, a Civil Engineer II in Public Works-Engineering, two Street Workers in Public Works-Street, and a Part-time Building Service Worker in the Finance Department.

New Programs

No new significant programs were introduced or approved in the FY17 budget. The adopted budget did include funding to purchase vehicles and address building maintenance needs that had been postponed in prior budget years in an effort to reduce costs.

CAPITAL IMPROVEMENT EXPENDITURES

The Capital Improvement Tax Funds are used to account for significant non-routine capital expenditures.

The FY17 budget includes \$3,186,500 of Capital Improvement Tax Funds allocated for significant non-routine capital expenditures.

The adopted budget includes \$800,000 for street resurfacing. Ongoing street resurfacing will be completed as identified in the City's Street Resurfacing Plan.

The Department of Parks, Recreation, and Forestry Park Fund is approved to spend \$150,700 on program specific capital purchases. The Department of Parks, Recreation, and Forestry chose not to budget any capital projects in the FY17 budget. Due to the fact that the Department is in the process of developing a Master Plan that will evaluate the entire Parks, Recreation, and Forestry Division, the Department felt it would be best to wait until the completion of the Master Plan before requesting funds. Once the Master Plan has been completed they will request a budget amendment for the necessary funds for capital purchases and capital projects based on the results of the Master Plan.

The City strives to maintain all purchased assets and continue their life span for as long as possible to reduce capital expenditures. The City maintains a replacement plan for all City assets and the plan, along with a physical evaluation of the equipment, was used in the creation of the budget for FY17 and the Five-Year Forecast Fund Balance Schedules. The Five-Year Capital Replacement Forecast does reveal that in the future the City will be required to make substantial vehicle and equipment purchases to continue to provide acceptable services to the residents of the City.

The Department of Public Works monitors and analyzes the inventory and condition rating of the City's infrastructure. The Department of Public Works uses this analysis to establish priorities during development of the Capital Replacement Plan.

FUTURE BUDGET TRENDS

While the FY17 budget is able to continue current service levels, future budget trends offer a mix of positive and new challenges.

A review of the Capital Replacement Plan shows the City has been operating with aging equipment and buildings that are in need of maintenance. These maintenance costs will result in major capital expenditures and will be an on-going challenge for the City.

The City realizes that in order to provide quality service to the residents of the City and guests, the City will need to remain competitive in the labor market. The FY17 includes a 2% across the board salary/wage adjustment for all full-time employees and all part-time with benefits employees. The budget also includes a \$575,000 placeholder to be used to assist with implementing the findings of a Compensation and Classification Study that the City is currently undergoing.

In the General Fund, the City is able to balance current revenues with increasing service demand. However, the City realizes we need to explore how to grow revenues and effectively reduce operational costs required to continue supporting the level of services the residents expect. The City works closely with the Jefferson City Chamber of Commerce on economic development issues, and the City offers tax incentives to attract new business to the City.

The City plans to examine operational costs and the level of services the residents expect. The City plans to accomplish this by discussing and determining what level of service the residents want to receive and determine the level of revenue that will be needed to do so. The City realizes it needs to look at each service provided and the intended outcome of providing that service, which includes how much the service costs, as well as the success of the service provided.

FUND HIGHLIGHTS

General Fund

The General Fund is the main operating fund of the City. A slight increase in total General Fund revenues is budgeted for FY17. Based on the FY17 adopted budget, the projected unrestricted General Fund fund balance reserve at the end of FY17 is 21.76% of originally adopted General Fund expenditures. This unrestricted fund balance is above the minimum of 17% adopted by the City Council in the Financial Policy Guidelines. The adopted Financial Policy Guidelines also state that the reserves shall only be used when approved by formal City Council action.

Enterprise Funds

The City has four Enterprise Funds that provide services to the City. They are the Airport Division, Parking Division, Transit Division, and Wastewater Division Funds. All four are managed by the Director of the Department of Public Works.

The Parking and Wastewater Division Funds are both financially self-supporting. The fund balances are healthy with no expected changes that would significantly affect the fund balances for either this fiscal year. The Airport and Transit Division Funds are both currently subsidized by the General Fund. The City continues to manage the services provided by the Airport and Transit Division in an effort to minimize the subsidy from the General Fund.

Special Revenue Funds

The largest Special Revenue Fund is the Department of Parks, Recreation, and Forestry Park Fund. The dollar amounts for the remaining Special Revenue Funds: JC Veterans Plaza Trust, Police Training, Lodging Tax, City Hall Art Trust, USS Jefferson City Submarine Trust, and Woodland Cemetery Trust Funds, are immaterial in dollar amounts.

For the Department of Parks, Recreation and Forestry Park Fund, revenue for the prior 3-5 year period is considered when making future revenue projections. Weather conditions, which have a huge impact on revenue, in addition to participation and attendance trends are also taken into account.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Jefferson for its comprehensive annual financial report (CAFR) for the fiscal year ended October 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of a state and local government financial report. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized CAFR whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. This is the 20th year (1996-2015) that the City of Jefferson has received the award.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Jefferson for the fiscal year ended October 31, 2015. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive the award, the City had to publish a report whose

contents conformed to program standards of creativity, presentation, understandability and reader appeal. This is the 2nd year (2014-2015) that the City of Jefferson has received the award.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City of Jefferson for its Fiscal Year 2016 budget. In order to receive the award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document, a financial plan, an operations guide and a communications device. Budget documents must be rated "proficient" in all four categories to receive the award. This is the 2nd year (2015-2016) that the City of Jefferson has received the award.

Let me close by thanking the City Council, the City Administrator, the Department Directors and staff for all of their hard work on next year's budget. I am extremely grateful for the continued hard work of City employees as they strive to provide quality programs and services to the community.

Sincerely,



Carrie Tergin, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jefferson City
Missouri**

For the Fiscal Year Beginning

November 1, 2015

Executive Director

CITY OF JEFFERSON, MISSOURI

STRATEGIC PLANNING

2014 – 2018

The City utilizes the framework and structural support of the City's mission statement as well as the City goals to develop the annual budget.

Throughout the year, the City has formulated strategies and priorities through decisions adopted at City Council and Department Director Staff meetings. These decisions provide the foundation on which recommended goals and priorities for the next budget year are determined. Staff presents to the City Council a list of budget discussion items such as service levels for the City Departments, revenue trends, any additional expenditures and the budget calendar. Setting budget priorities for the City is one of the most important responsibilities of the City Council and City Department Directors; these goals and directives set the tone for its development. In this phase, the City Council and Staff has the opportunity to reassess goals and objectives in order to provide direction to the resource allocation and budgetary decision-making process.

MISSION STATEMENT

The mission of the City of Jefferson is to provide effective leadership and stewardship, enhance the present and future quality of life, promote the health, safety and welfare of the community, and efficiently deliver essential and desired services with resolute spirit and absolute integrity.

CORE VALUES

- **Customer Service:** We exist to provide the best possible service to all customers.
- **Communication:** We listen to our customers and respond with clear, compassionate, and timely communication.
- **Continuous Improvement:** We value continuous improvement through planning, learning, and innovative practices.
- **Integrity:** We expect our employees to be ethical, honest, and responsible. Our customers deserve nothing less.
- **Teamwork:** We achieve results through valuing diversity and partnerships within our own organization and the community. Each person's contribution is critical to our progress.
- **Stewardship:** We develop and empower our employees to serve the community to the best of their ability. We are responsible with the resources the community entrusts to us.

CORE COMPETENCIES

- Supporting quality of life through full City services.
- Community stewardship.
- Consensus-building.
- Innovation.

MOVING FORWARD: Our Seven Strategic Priorities

Quality of Life

Goal: Adopt innovative ways to engage all customers and improve services based on community values, priorities, and expectations.

Strategic Objectives:

- Improve customer satisfaction with City services.
- Incorporate technologies and resources to serve customers when, where, and how it is convenient for those customers.

What We Have Done:

- As surveyed, overall satisfaction with the performance received internally between the City's departments has been rated "good" or above. This reflects the emphasis the City places on improving and providing customer satisfaction while contributing to the quality of life for the residents of the City. The result of these surveys supports the City's Departments performance measures.
- Developed a new City website with the intention of making the website more user friendly, interactive, and appealing. One of the features available to make the website more user friendly is the "How Do I?" option on the tool bar. Instead of developing the website based on the City's organization chart, the website was developed from the citizen's perspective by topic of about what the citizen could be inquiring. The new website also includes a customer satisfaction survey. The survey captures the date the services were provided, the service provided, the employee and/or department that assisted, and questions relating to the service provided. Survey results are reviewed and disseminated to the appropriate Departments Director by the City Administrator's Administrative Assistant.
- The City has approximately 23 citizen staffed boards, commissions, and committees and six "Standing Committees" of the Council. The boards, commissions, and committees established cover a wide variety of function areas within the City, including but not limited to, the following: airport, animal shelter, cultural arts, environmental quality, historic preservation, housing, transit, stormwater quality, finance, budgeting, and public safety. The personal investment of the volunteers staffing the boards, commissions, and committees and the City Council members serving on the six "Standing Committees" benefits all residents of the City giving all residents an avenue to make known their values, priorities, and expectations.
- Added a Lincoln University student liaison to attend City Council meetings. Lincoln University is a vital part of the community; the addition of this liaison between Lincoln University and the City Council provides the opportunity for input to the City Council from the University's student body while providing an avenue for keeping the student body current with the opportunities the City offers.

What We Are Seeing:

The City's expectation to contribute to quality of life for the residents and visitors of the City is high in all areas that are measured, such as knowledge, politeness, and timely response. However, the response to an inquiry a citizen may receive may not be the response the citizen was expecting or wanted to receive which may affect how the resident may view the quality of service provided.

What Do We See In The Future:

The City is going to continue to set the City's customer satisfaction goals high. Fully engaged employees who care about the quality of their work will contribute to a rating of "good" or above. Supporting employee development will promote that each citizen is respected and well-served.

Economic Development

Goal: Support and further stimulate our economy.

Strategic Objectives:

- Work cooperatively with other partners, such as the Chamber of Commerce, to encourage economic development within the City.
- Meet the needs of existing visitors and increase tourism by attracting new visitors.
- Support the importance of attracting and supporting businesses that export products or services outside of the City of Jefferson.
- Recruit businesses to the City of Jefferson.
- Support existing businesses to maintain and/or expand local operations.
- Identify business development opportunities that emphasize sustainability.
- Promote economic growth in arts and entertainment.
- Support and promote historic preservation.

What We Have Done:

- The City promotes events that attract visitors, which is projected to increase hotel gross receipts by approximately 2.8% from FY15 to FY16.
- The City continues to contract with the Jefferson City Chamber of Commerce with the intent to encourage economic development within the City.
- The City issued a series of two Taxable Industrial Development Revenue Bonds with a principal amount not to exceed \$2,234,000 for an Industrial Development project for the benefit of Continental Commercial Products (CCP), LLC. This was for the purpose of renovating, improving, and equipping an existing building for manufacturing purposes. This will result in a tax abatement for ten years on real property and improvements related to the Project. In return, CCP must create and maintain an additional 30 jobs no later than December 31, 2016.
- The City issued a Taxable Industrial Development Revenue Bonds with a principal amount not to exceed \$8,000,000 for an Industrial Development project for the benefit of Modern Litho-Print Co. This was for the purpose of acquisition and installation of an offset press and other equipment at the company's existing facility located in the City. This will result in a tax abatement for seven years on the new equipment. In return, Modern Litho-Print must add 30 jobs in the next three years and a total of 50 jobs within the next five years.
- A new hangar was constructed at the Jefferson City Memorial Airport to accommodate larger aircraft.
- For the first time, during the annual Jefferson City Salute to America event over the 4th of July, a concert was held inside the walls of the historic Missouri State Penitentiary. Nationally known, Grammy-winning country singer Travis Tritt headlined an Outlaw Country Concert with an "outlaw" theme to fit the prison venue. The concert was a historic first, but hopefully not the last.
- Special Olympics Missouri will build a new Training for Life Campus in Jefferson City. It will be the first facility of its kind in the world built for the sole purpose of improving the lives of people with

intellectual disabilities. The target date for the \$12.5 million facility is 2017, but site development will be taking place in the coming months. This project was made possible by partnerships with local businesses, City and County government, and donation of land.

- Jefferson City's Council authorized a contract to begin preliminary design work on the proposed "MSP Parkway" through the former Missouri State Penitentiary grounds. The proposed "MSP Parkway" is part of the master plan for redeveloping the former prison grounds, and is seen as a needed step in the City's efforts to negotiate a long-term lease with the state for using the property.
- The local unemployment rate for August 2016 was 4.8% which is below the statewide (5.1%) and national (4.9%) rates.

What We Are Seeing:

The economic outlook for the City is generally positive. Sales tax collections continue to improve. Additionally some new businesses have opened or will be opening very soon and some existing businesses have expanded by opening additional locations or expanding in their current location.

What Do We See In The Future:

We want to add new jobs, and prefer jobs that pay living wages. We prefer to support a community where everyone cannot only live, but thrive.

Financial Health

Goal: Ensure fiscal stability of the City by ensuring quality municipal services and operations are provided efficiently and are financially sustainable.

Strategic Objectives:

- Control the health care cost for the employees while still providing affordable health care.
- Balance the budget without the use of fund balance.
- Provide competitive wages, salaries, and benefits in order to attract and retain excellent employees.
- Develop a business approach to reduce use of subsidies.

What We Have Done:

- With improving economic conditions, as of August 31, 2016 projected revenues for FY16 are expected to be approximately \$1,100,000 over the FY16 budgeted revenue figures. The majority of this increase is in sales tax revenue which is expected to be approximately \$811,000 over the budgeted sales tax remittances.
- The City's Financial Policies require an unreserved, undesignated General Fund balance at a minimum of 17% of expenditures as originally adopted for the General Fund budget. The current General Fund balance reserve estimate for FY16 year end is expected to be above the minimum of 17%. The General Fund five year forecasting model does not report the fund balance dipping below the established 17% during the five years included in the forecast.
- The Administrative Chargeback calculation is an internal billing to Departments and Divisions that are supported by user fees. The chargeback has been included in the FY17 budget to charge for services provided by the General Fund administrative departments in an effort to ensure the Departments and

Divisions supported by user fees are contributing toward the overall cost of operating the City and to illustrate what it actually costs to operate each of these Departments and Divisions.

- The seventh iteration of the Capital Improvement Tax was on the August 2, 2016 ballot for voter approval. It received a majority vote of the Jefferson City voters and will be in effect beginning April 1, 2017 and sunset on March 31, 2022. Staff is estimating \$5,000,000 per year in sales tax receipts.

What We Are Seeing:

The City of Jefferson's long history of efficient cost management continues to assure that funds are available to meet citizen needs. The General Fund spending growth is in line with revenue growth while avoiding subsidies from the fund balance. The General Fund supports traditional services that citizens expect from local government, such as police, fire and health protection, street maintenance and basic City administration.

What Do We See In The Future:

Maintaining the trust of the citizens of the City is critical if the City is to stay financially solvent while continuing to ensure the quality of life of the citizens. Revenues generated through approved ballot issues and any increased taxes will be spent to keep the promises made to the voters who approved the ballot issues or residents affected by any increased tax. The City is committed to maintaining a responsible fund balance for emergencies; stretching and saving tax dollars, whenever possible; supporting City employees and retirees; and keeping the City's financial house clean and ethical.

Growth Management

Goal: Plan for growth to ensure there are resources to promote the preservation and development of the City's core commercial areas, and a diverse housing stock, including affordable housing, for all income levels throughout the City. This includes addressing issues associated with infill development, adaptive reuse, and abandoned/vacant buildings.

Strategic Objectives:

- Ensure that plans guiding growth are up to date and effective.
- Be prepared for the fiscal impacts of the physical growth of the City.

What We Have Done:

- Annually the City receives Community Development Block Grant (CDBG) funds targeted to projects that benefit low-to-moderate income individuals and neighborhoods, to address an urgent threat or need, or to remove slum and blight. An annual open house invites people to provide input by using interactive maps and posters. The public's suggestions on how to utilize these federal funds have been key to developing action plans and projects that address community priorities. The outcome measure, *percent of properties with increased assessed valuation*, in the Department of Planning and Protective Services/Redevelopment and Grants Division, supports this effort.
- The City utilizes multiple funding sources to assist low-to-moderate income households. CDBG funds assist low-to moderate income households with home repairs to correct code deficiencies, due to emergency conditions, improve energy efficiency and for down payment assistance. In 2016 the City received a Home Repair Opportunity Grant (HeRO) that allowed for more extensive repairs of two eligible properties.

- The City supports preservation of the City’s older neighborhoods and districts, through several locally-funded incentive programs, including a residential tax reimbursement program, a commercial façade improvement program, and a rental façade improvement program which promotes rehabilitation of single family or duplexes constructed prior to 1959 and utilized as rental property. Three properties were assisted in the first year of the rental façade program. With the program entering its second year, two more properties will receive assistance.
- The City tracks vacant and abandoned buildings, and has reduced the number of buildings meeting the definition of “abandoned” over the past four years of implementation. Coaching of property owners and continuous tracking has produced modestly successful results as individual buildings continue to be sold, rehabilitated, reoccupied or demolished.
- Planning staff developed a Bicycle and Pedestrian Plan to promote safety, connectivity and mobility for pedestrians and bicyclists within the Jefferson City planning area, on behalf of the Capital Area MPO.
- The process of updating comprehensive and long range planning documents began in 2016, through collection of baseline data. The process of updating planning documents, including the City’s comprehensive plan and the metropolitan transportation plan, will continue through 2017.

What We Are Seeing:

- Capital Region Medical Center engaged a planning consultant in 2016 to contribute to the development of a long term vision and plan for the Historic Southside/Old Munichburg neighborhood.
- A study was completed for the East Capitol Avenue area and environs that documented blight and insanitary conditions contributing to neighborhood decline. The City’s redevelopment agency is now in the process of updating its plans to address blighting influences that may include strategies and economic incentives not available outside of the study area.

What Do We See In The Future:

- Staff and neighborhood representatives in the East Capitol Avenue and East High Street areas are collaborating in the development of architectural standards and a zoning plan to support revitalization efforts.
- The City will continue comprehensive and long range plan updates in 2017, including stakeholder engagement in conversations about future goals and aspirations, scenario planning/analysis and visioning, with the aid of a planning consultant.

Health, Safety, and Well-Being

Goal: Create an inclusive, thriving, livable community that promotes health, safety, and well-being.

Strategic Objectives:

- Strive to promote, enhance and maintain a safe environment.
- Create an environment that encourages a healthy community.
- Increase investment and participation in cultural and recreational activities.

What We Have Done:

- An ad hoc steering committee was appointed by the Mayor and City Council to review building and related codes. The steering committee is comprised of architects, engineers, and community leaders in the construction and development industries. The Subcommittees were assigned specific codes to review, and will make recommendation to the steering committee.
- In FY16 staff investigated 1,651 housing and property maintenance code cases. 70% were resolved voluntarily, with tall weeds and accumulation of brush; accumulation of trash; and abandoned buildings as the top three complaint types. This effort supports the Department of Planning and Protective Services Property Maintenance/Code Enforcement goals and objectives.
- The City provides an online teaching technology to provide resources for food safety education.
- The City provides educational resources for the control of diseases spread through vermin, such as ticks, mosquitoes, and bed bugs.
- The City supports cultural activities by allocating funds in the budget to promote public art and public events showcasing the arts.
- Design and fabrication of a mixed metal art plaque was completed. The plaque is planned for installation as a panel in the front entry plaza of the John G. Christy Municipal Building. The 60" x 60" plaque connotes a timeline graphically representing significant influences on the development of Jefferson City, including the Missouri River, State Capitol and transportation themes.
- Changes were implemented that realigned two citizen committees, the Environmental Quality Commission and the Cultural Arts Commission, to be consistent with community aspirations. The Environmental Quality Commission expanded its focus to include healthy living as well as preservation and enhancements of green space. Combining these aspects with community sustainability will help build a community that strives for a culture which values health and well-being. Both Commissions were reassigned to the Department of Parks, Recreation and Forestry as a way to provide consistent staffing and mission support.
- With the combination of education and enforcement of environmental health laws, increased technology in food safety, increased partnership with industry and regulatory authorities, the City of Jefferson is a safe, healthy, and livable community for current residents, future residents, and visitors. These efforts support the Department of Planning and Protective Services Environmental Health Division goals and objectives.
- The Lincoln University and Parks and Recreations Wellness and Recreation Center construction is on track to open in early 2017. The Department of Parks, Recreation and Forestry and Lincoln University continue to work together through the final stages of planning and programming. The facility will be open daily to the Jefferson City area community, Lincoln University students and visitors.
- In the contemporary world of policing, there exists a community expectation of broad transparency. Consistent with that expectation is the police administrative desire to ensure the officer's conduct and quality of service is fair and professionally delivered. An effective in-car camera system represents a critical component of those objectives. The police department has concluded an important project designed to upgrade the in-car camera system. The server, software and firmware within the marked patrol fleet were recently updated. The upgrade addressed various security issues through the utilization of new passwords. Additionally, the system is now compliant with the State of Missouri Criminal Justice Information System (CJIS).

What We Are Seeing:

Continuing wide support for parks, the arts, health and human service programs and attention to neighborhoods keeps attracting people looking for a City that has a goal of providing a good quality of life for the residents.

What Do We See In The Future:

It is encouraging that the City has been able to reassure citizens that they live in a very safe community. The City will continue to pursue updates to planning documents and codes to support the City's goals of health, safety, and well-being.

- The ad hoc Steering Committee on Building Codes will make recommendations to the City Council regarding updates of building and related codes in FY17.
- An update of the *Restaurant and Food Code* to reflect current food safety standards is on track to be effective January 1, 2017.
- An update of the City's building construction and related codes in FY17.
- Installation of the mixed metal art plaque in the front entry plaza of the John G. Christy Municipal Building.

Infrastructure

Goal: Increase opportunities for existing infrastructure funding and ensure that as the City grows there are resources to meet infrastructure demands such as roads/streets; efficient and adequate collection, treatment, and disposal of sewage in compliance with appropriate regulations and standards; continue to develop an effective multimodal transportation system which optimizes safety, convenience, cost effectiveness, and pollution reduction; and continue to develop and maintain a Parks and Recreation System that will provide a diverse range of active and passive recreational opportunities and facilities to meet the needs of the present and future residents of the City. This includes finalizing construction of a multipurpose recreational use building in the City.

Strategic Objectives:

- Provide sufficient funding to maintain and improve City infrastructure.
- Utilize new and innovative best practices for future and existing infrastructure.
- Improve the communication of infrastructure needs to the customers.

What We Have Done:

- The current sales tax 2012-2017 allots \$6,000,000 total or \$1,200,000 annually to street resurfacing needs. The five year tax sidewalk category contains \$600,000 in total, of which, approximately fifty percent is utilized for sidewalk repair, with the remaining \$300,000 to be used for sidewalk extensions. In addition to fully funding sidewalk projects, the City utilizes the tax dollars to match grant opportunities to further stretch the sidewalk construction allotment to its fullest potential. This approach supports the Public Works Street Division's goal of developing and maintaining a multi-year surface treatment program.
- 18.22 lane-miles of streets were overlaid.

What We Are Seeing:

As long as funding is available, all City facilities and programs that are scheduled to comply with accessibility requirements will go forward.

Residents are satisfied with the maintenance of major streets.

Citizens continue to be highly satisfied with the sewer service and support bond issues to keep networks reliable and up-to-date.

What Do We See In The Future:

The City looks forward to voter support for future sales tax and bond renewals that maintain and enhance critical infrastructure and other capital improvements.

Workforce

Goal: Create an environment that supports engaged, high performing employees; enables the City to recruit, retain and compete for talent; and ensures retention of institutional knowledge.

Strategic Objectives:

- Maintain a total compensation system that is internally equitable and externally competitive.
- Cultivate a learning culture to improve employee job performance, capacity, and leadership skills.
- Seek innovative ways to recognize high performing employees, improve employee satisfaction, and strengthen employee engagement.
- Review and monitor staffing levels to ensure efficient use of resources.

What We Have Done:

The City continues to recognize the City's employees monetarily. In the past the City Council normally approved an annual salary increase. The FY17 budget includes a 2% across the board salary/wage adjustment for all full-time employees and all part-time with benefit employees. The City Council expressed a commitment to work towards addressing any issues that come up as part of the comprehensive salary and compensation study that the City is currently undergoing, and to show their commitment included approximately \$575,000 as a placeholder to implement potential findings once the study is complete. The goals and objectives of the Human Resources Department supports this effort.

During FY16, an Employee Involvement Committee was created to complement the previously established Health Insurance Advisory Committee, the Deferred Compensation Committee, and the Classification and Compensation Committee. The Employee Involvement Committee gives employees another avenue to be involved in the organization and is tasked with promoting and holding fun activities for employees and their families. Activities this year included five days of activities during the annual Public Service Recognition Week and an Employee and Family Fall Fest. In addition, the City created an Employee of the Month program to recognize employees for outstanding service and performance.

What We Are Seeing:

For the Departments to continue a “good” or above survey result, the Department Directors agree that it is of critical importance to hire, train, mentor, support, and ultimately retain qualified City employees. Inside City government, we see employees highly motivated by public service.

What Do We See In The Future:

The goal of the City is to continue offering meaningful work with better pay and reaffirm the City’s role in improving the quality of life for the residents of the City. The City is committed to helping all generations in the City’s workforce (ranging from teen-aged to 70+) find satisfaction in their jobs.

PERFORMANCE MEASURES

To ensure the seven strategic priorities referenced above are accomplished, the City Council has identified the overall purpose of the City is to sustain the "quality of life" in the City as desired by the community. Workload/service level indicators are information upon which the efficiency measures are calculated. The efficiency measures are also used to provide an indication of the accomplishment on the identified outcome measures for each Department. The outcome measures are intentionally written to be broad statements of accomplishment, while the individual departments have more numerous and more specific performance measures identified at the departmental level. Outcome based performance statements are intended to focus on the quality of life factors which include:

1. Providing for a safe community.
2. Continuing to enhance the environmental stewardship of the community.
3. Improving the aesthetics of the City, while preserving the historical heritage of the community.
4. Provide recreational and cultural enrichment activities in the community.
5. Provide for an easily traveled and connected City.
6. Provide for the retention and creation of economic development and employment opportunities within the City.

Guiding Documents

There are numerous plans/studies on which the City relies in developing the budget; the more significant of those plans include the following:

2013 – 2035 Metropolitan Transportation Plan (MTP) For the Jefferson City, Missouri Urbanized Area - This Plan presents transportation priorities for the Capital Area metropolitan planning area. Included in the MTP are specific plans pertaining to the growth and development of the metropolitan region that support the goals, objectives, and policies set out in the MTP.

Jefferson City Comprehensive Plan - This Plan guides land use and development decisions within the corporate boundaries of the City of Jefferson.

Central East Side Neighborhood Plan - This Plan provides the context for development and redevelopment decisions within the area influenced by the former Missouri State Penitentiary and its development.

Southside Redevelopment Plan (under development) – Capital Region Medical Center engaged a planning consultant in 2016 to contribute to the development of a long term vision and plan for the Historic Southside/Old Munichburg neighborhood of the City of Jefferson.

Feasibility and Study Plan for a Multipurpose Building - The purpose of this study was to get an objective third party look at the state of the recreation programs and recreation facilities in the City of Jefferson and the surrounding areas and determine whether the City could construct and operate a facility on their own.

Wastewater Collection Master Plan (2000) - This plan is a condition assessment and inventory of the wastewater collection system. This plan provides guidance for rehabilitation of the City's sewer system.

Capital Replacement Plan - This plan itemizes and tracks the City's capital needs (vehicles, equipment, and buildings) and is utilized to evaluate, plan, and budget for the replacement of the City's capital needs.

Additional Information

The City of Jefferson is an entitlement community for the receipt of federal funds from the Department of Housing and Urban Development. Funding priorities are outlined in a five-year consolidated plan, City of Jefferson Community Development Block Grant Program, 2014-2018 Consolidated Plan.

The Department of Parks, Recreation, and Forestry is governed by a Commission of nine members. The Commission shall make and adopt such bylaws, rules and regulations for their guidance and for the operation of the parks. The Commission shall have the exclusive control of the expenditures of all money collected for and deposited to, or appropriated to the credit of the Park Fund and of the supervision, improvement, care and custody of the parks. The Commission may purchase or otherwise secure ground to be used for parks, and may appoint a suitable director and the assistants necessary to take care of the parks and fix their compensation, and may remove appointees. After the Commission's approval, the Department's staff presents the budget to the City Council for adoption.

SECTION 3: Budget Overview

Budget Overview

Overview

The FY17 Adopted Budget presents a balanced budget with estimated spending of \$60,787,209. Each budget has a specific purpose and is organized to help designate resources to activities.

The General Fund includes budgets for twelve departments and offices that provide critical services to the residents, such as police and fire protection, street maintenance, planning codes, court, and general administration of the City.

The budgets for the Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting. The City's largest Special Revenue Fund is the Park Fund for the Department of Parks, Recreation, and Forestry.

The budgets for the Enterprise Funds are used to account for services provided to the general public and are financed primarily by a charge for the use of the service. The City operates four Enterprise Funds. All four are divisions of the Department of Public Works: Airport, Parking, Transit, and Wastewater.

The Capital Improvement Tax Funds are funded with sales tax revenue and are allocated for infrastructure improvements.

Fund Structure (based on last audited financial statements of FY15)

Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types
Major Funds			Major Funds		Major Funds
General	Special Revenue	Capital Projects	Enterprise	Internal Service	Trust/Agency
General	Parks, Recreation & Forestry	Capital Improv. Tax	Airport		
			Transit		
			WasteWater		
Non-Major Funds			Non-Major Funds		Non-Major Funds
General	Special Revenue	Capital Projects	Enterprise	Internal Service	Trust/Agency
	Police Training		Parking	Workers Comp. Trust	Tax Incremental Financing
	Lodging Tax			Self-Funded Health Ins.	Firemen's Pension Fund
	JC Veterans Plaza				
	City Hall Art Trust				
	USS Jefferson City Submarine Trust				
	Woodland Cemetery Trust				

The City budget is divided into funds which fall into one of three major categories: Governmental, Proprietary, and Fiduciary Fund Types.

Budget Overview

Governmental Fund Types

Governmental Funds are used to account for governmental activities focusing on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the City's fiscal year.

Major Governmental Funds include: General Fund, Parks Fund (a special revenue fund), and the Capital Improvement Tax Funds.

Non-major Governmental Funds include: Police Training, Lodging Tax, JC Veterans Plaza Trust, City Hall Art Trust, USS Jefferson City Submarine Trust, and Woodland Cemetery Trust.

Proprietary Fund Types

The City maintains two types of Proprietary Funds; Enterprise and Internal Service . The Enterprise Funds are used to report functions presented as business-type activities. The Internal Service Fund accounts for the Self-Insurance Workers Compensation Fund and the Self-Funded Health Insurance Fund.

Enterprise Funds include: Wastewater, Airport, Parking, and Transit. The major Enterprise funds are the Airport, Transit and Wastewater Division Funds. The non-major Enterprise fund is the Parking Division Fund.

The Internal Service Funds includes the Worker's Compensation Fund and the Self-Funded Health Insurance Fund, which are both considered non-major.

Fiduciary Fund Types

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The Firemen's Pension Fund is a Fiduciary Fund as well as the Tax Increment Financing Fund. Both are considered non-major funds.

The budgets for all funds are appropriated funds. There are no funds in the audited financial statements that are not included in the budget.

Budget Overview

Changes in Fund Balances

	General	Special Revenue	Enterprise	Internal Service	Fiduciary	Capital Improvement Tax	Total
Est. Beginning Balance	\$ 9,395,755	\$ 9,327,627	\$ 71,127,874	\$ 638,691	\$ -	\$ 6,264,837	\$ 96,754,784
Est. Unrestricted Begin. Balance	7,010,331	9,327,627	6,132,702	638,691	-	6,264,837	29,374,188
Revenue	\$ 32,194,417	\$ 8,351,010	\$ 15,343,621	\$ 215,000	\$ -	\$ 2,350,000	\$ 58,454,048
Transfers In	23,800	-	1,265,725	-	45,500	-	1,335,025
Less: Expenditures	(30,929,742)	(6,572,019)	(17,240,710)	(399,713)	(45,500)	(2,586,500)	(57,774,184)
Transfers Out	(1,288,475)	(1,113,175)	-	-	-	(611,375)	(3,013,025)
Est. Ending Balance	\$ 9,395,755	\$ 9,993,443	\$ 70,496,510	\$ 453,978	\$ -	\$ 5,416,962	\$ 95,756,648
Less: Reserves	\$ (2,385,424)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,385,424)
Less: Capital Contributions	-	-	(60,564,259)	-	-	-	(60,564,259)
Less: Restricted for Pensions	-	-	(1,595,530)	-	-	-	(1,595,530)
Less: Restricted Bond Funds	-	-	(2,835,383)	-	-	-	(2,835,383)
Est. Unrestricted Fund Balance	\$ 7,010,331	\$ 9,993,443	\$ 5,501,338	\$ 453,978	\$ -	\$ 5,416,962	\$ 28,376,052
Fund Balance Change - Amount*	\$ -	\$ 665,816	\$ (631,364)	\$ (184,713)	\$ -	\$ (847,875)	\$ (998,136)
Fund Balance Change - Percent*	-	7.14%	-10.30%	-28.92%	0.00%	-13.53%	-3.40%

*Calculated on the Beginning and Ending Unrestricted Balances

A review of the Changes in Fund Balance Schedule shows the General Fund is not expecting a change in the fund balance when comparing FY17 to FY16. The major General Fund revenue sources are Sales Tax, Franchise and Utility Tax, Property Tax, and Charges for Services. The major General Fund expenditure occurs in the Personnel Services category.

The Special Revenue Fund category includes seven funds: the Parks Fund, JC Veterans Plaza Trust Fund, Police Training Fund, Lodging Tax Fund, City Hall Art Trust Fund, USS Jefferson City Submarine Trust Fund, and Woodland Cemetery Trust Fund. The Parks Fund is the largest fund and does not require any direct General Fund subsidies. The Charges for Services and the Sales Tax allocated to the Parks Fund is sufficient revenue for operation. The Special Revenue Fund category is not expecting a significant change in the fund balance when comparing FY16 to FY17.

The Enterprise Fund category includes two Divisions, the Airport and Transit Divisions, that historically are subsidized by the General Fund. The City's intention is to continue to provide the services the two Divisions offer along with efforts to provide the services in the most efficient and economical manner. The remaining two Divisions in the Enterprise Fund category, the Parking Division and Wastewater Division, are fiscally sound. The Parking and Wastewater Divisions are both operating on the revenue generated by the Divisions. The Enterprise Fund category is expecting a decrease in the fund balance when comparing FY16 to FY17, which is primary due to the fact that the Wastewater Division chose to utilize a portion of its growing fund balance for the purchase of needed equipment as well as some necessary maintenance and repairs.

Budget Overview

The City is expecting a fund balance decrease in the Internal Service Fund during FY17. The City's Internal Service Fund category houses the Worker's Compensation Trust Fund and the Self-Funded Health Insurance Fund. The Worker's Compensation Fund was implemented as a cost containment measure in lieu of using the State of Missouri Fund or private insurance. While the City is still making contributions to this fund in FY17, it also intends to use some of the fund balance for expenditures. In future years the fund balance will be reviewed to determine the contribution level that is required.

The Fiduciary Fund Category includes two funds, the Firemen's Pension Fund and the Tax Increment Financing Fund. These funds were set up as clearing accounts with no expectation for the fund balance to grow. As a result, there is no change in the fund balances from FY16 to FY17.

The Capital Improvement Tax (CIT) Category is expecting a decrease in the fund balance from FY16 to FY17. The approved expenditures are based on the estimated revenue the CIT Fund is expected to receive from the Sales Tax revenue sources. Every five years the Capital Improvement Tax (CIT) sunsets and requires a new vote of the citizens in order to continue. The current sales tax sunsets on March 31, 2017. The seventh iteration of the Capital Improvement Tax was on the August 2, 2016 ballot for voter approval. It received a majority vote of the Jefferson City voters and will be in effect from April 1, 2017 and sunset on March 31, 2022. Staff is estimating a \$5,000,000 per year in sales tax receipts. This new sales tax was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Once the timing of funding requirements has been determined and once FY17 begins, a budget amendment will be presented for Council Approval that includes both revenues and expenditures for this sales tax issuance.

A review of the percent of change in the fund balance before adjustment for reserves shows that the Enterprise, Internal Service, and Capital Improvement Tax categories are expecting fairly significant changes in the fund balance from FY16 to FY17.

Budget Overview

Combined Revenues by Type

Revenue Source	Capital						Total
	General	Enterprise	Improvement Tax	Internal Service	Special Revenue	Trust & Agency	
Sales & Other Use Taxes	\$ 11,300,000	\$ -	\$ 2,350,000	\$ -	\$ 5,073,365	\$ -	\$ 18,723,365
Intergovernmental Taxes	2,220,000	-	-	-	-	-	2,220,000
Other Taxes	116,000	-	-	-	-	-	116,000
Franchise & Utility Tax	7,500,000	-	-	-	-	-	7,500,000
Lodging Tax	-	-	-	-	1,100,000	-	1,100,000
Property Tax	5,274,699	-	-	-	-	-	5,274,699
Intergovernmental	829,974	1,112,415	-	-	-	-	1,942,389
Charges for Services	2,715,994	12,742,354	-	200,000	1,990,645	-	17,648,993
Fees License & Permits	708,400	31,000	-	-	-	-	739,400
Fines & Forfeitures	1,009,100	115,000	-	-	10,000	-	1,134,100
Contributions Donations	302,250	-	-	-	-	-	302,250
Other Operating Revenue	83,000	64,692	-	-	100,950	-	248,642
Interest Income	110,000	1,127,000	-	15,000	66,050	-	1,318,050
Other Non-Operating Revenue	25,000	151,160	-	-	10,000	-	186,160
Transfer In	23,800	1,265,725	-	-	-	45,500	1,335,025
Carry Over to Surplus	-	631,364	847,875	184,713	(665,816)	-	998,136
Total Revenue	\$ 32,218,217	\$ 17,240,710	\$ 3,197,875	\$ 399,713	\$ 7,685,194	\$ 45,500	\$ 60,787,209

A review of the Combined Revenue By Type Schedule for the FY17 Adopted budget reveals the operation of the City as a whole relies heavily on Sales & Other User Taxes, Charges for Services, Franchise and Utility Taxes, and Property Taxes. It is important to note that the General Fund Charges for Services category includes an internal billing to Departments and Divisions that are supported by user fees.

The schedule shows the Enterprise Funds rely heavily on Charges for Services from the services provided with an anticipated \$631,364 being used from the fund balances, primarily due to the fact that the Wastewater Division chose to utilize a portion of its growing fund balance for the purchase of needed equipment as well as some necessary maintenance and repairs.

The schedule shows the budget for the Capital Improvement Tax Funds rely primarily on sales tax revenue. Every five years the Capital Improvement Tax (CIT) sunsets and requires a new vote of the citizens in order to continue. The current sales tax sunsets on March 31, 2017. The seventh iteration of the Capital Improvement Tax was on the August 2, 2016 ballot for voter approval. It received a majority vote of the Jefferson City voters and will be in effect from April 1, 2017 and sunset on March 31, 2022. Staff is estimating a \$5,000,000 per year in sales tax receipts. This new sales tax was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Once the timing of funding requirements has been determined and once FY17 begins, a budget amendment will be presented for Council Approval that includes both revenues and expenditures for this sales tax issuance.

Budget Overview

The Department of Parks, Recreation, and Forestry is the largest Special Revenue Department. This Department relies heavily on the revenue from sales tax and charges for the recreational programs/services provided. The Parks Fund is fiscally sound.

There is one fund represented under the Trust and Agency Fund category. That is the Tax Increment Financing (TIF) Fund. The TIF Fund is a clearing account and is not expect to build a fund balance in the future. The revenue that is generated by the approved projects will be expended to the appropriate receiver of funds.

Review of Funds

Fund	Unaudited Fund Balance 10/31/16	Add Projected Revenues	Less Projected Expenses	Projected Fund Balance 10/31/17	Net Change*	
					Amount	Percent
Governmental Funds						
General Fund	\$ 9,395,755	\$ 32,218,217	\$ 32,218,217	\$ 9,395,755	\$ -	0.00%
Total Governmental Funds	9,395,755	32,218,217	32,218,217	9,395,755	-	0.00%
Special Revenue Funds						
Parks	\$ 9,041,609	\$ 7,234,960	\$ 6,544,403	\$ 9,732,166	\$ 690,557	7.64%
JC Veterans Plaza Trust	127,563	2,000	2,000	127,563	-	0.00%
Police Training	29,191	10,800	29,991	10,000	(19,191)	-65.74%
Lodging Tax	39,806	1,101,800	1,101,800	39,806	-	0.00%
City Hall Art Trust	28,635	450	-	29,085	450	1.57%
USS Jefferson City Submarine	16,853	300	-	17,153	300	1.78%
Woodland Cemetery	43,970	700	7,000	37,670	(6,300)	-14.33%
Total Special Revenue Funds	9,327,627	8,351,010	7,685,194	9,993,443	665,816	7.14%
Enterprise Funds						
Airport Fund	\$ 10,511,815	\$ 454,459	\$ 527,670	\$ 10,438,604	\$ (73,211)	-0.70%
Parking Fund	6,160,193	1,131,792	936,602	6,355,383	195,190	3.17%
Transit Fund	2,210,521	2,316,873	2,511,218	2,016,176	(194,345)	-8.79%
Wastewater Fund	52,245,345	12,706,222	13,265,220	51,686,347	(558,998)	-1.07%
Total Enterprise Funds	71,127,874	16,609,346	17,240,710	70,496,510	(631,364)	-0.89%
Internal Service Fund						
Workers Compensation	\$ 638,691	\$ 215,000	\$ 399,713	\$ 453,978	\$ (184,713)	-28.92%
Total Internal Service Fund	638,691	215,000	399,713	453,978	(184,713)	-28.92%
Agency Fund						
TIF Redevelopment	\$ -	\$ 45,500	\$ 45,500	\$ -	\$ -	0.00%
Total Agency Fund	-	45,500	45,500	-	-	0.00%
Capital Improvement Tax Funds						
Funds 41-44	\$ 6,264,837	\$ 2,350,000	\$ 3,197,875	\$ 5,416,962	\$ (847,875)	-13.53%
Total Capital Projects Funds	6,264,837	2,350,000	3,197,875	5,416,962	(847,875)	-13.53%
Grand Total	96,754,784	59,789,073	60,787,209	95,756,648	(998,136)	-36.20%

*Net Change represents the difference between the FY16 Unaudited Fund Balance and the FY17 Projected Fund Balance.

Budget Overview

A review of the schedule above shows there are significant changes anticipated in the fund balances from FY16 to FY17 for the Internal Service Fund and Capital Improvement Tax Funds. The anticipated change in the Internal Service Fund is due to the fact that the City expects to use a portion of the existing fund balance for expenditures. The anticipated change in the Capital Improvement Tax Funds is due to the fact that some scheduled improvement projects will be budgeted in FY17 that have not been budgeted previously.

FIVE YEAR MODEL

The City of Jefferson uses a five year financial model for long range financial planning, as well as predicting financial outcomes for a variety of different budgeting scenarios. The five year model includes both revenues and expenditures by category and changes as new information becomes available. During the budget process the model is presented to the City Council for discussion and budgetary direction. The five year model for the General Fund can be found in Section 5 of this document and the model for each of the Enterprise funds can be found in Section 7.

CITY WIDE PROPOSED FULL TIME EQUIVALENTS (FTE)

FTEs are positions or employees that are expressed as a ratio of hours worked. One FTE is assumed to work 2,080 hours per year. Assistant fire chiefs are assumed to work 2,912 hours while the firefighters are assumed to work 2,958.54 hours. A table of FTE's by department is presented below.

Full Time Equivalents (FTEs)			
Job Title	Budget FY15	Budget FY16	Budget FY17
<u>Mayor and City Council</u>			
Elected - City Councilmember	10.00	10.00	10.00
Elected - Mayor	1.00	1.00	1.00
Totals - Elected Positions	11.00	11.00	11.00
<u>Office of City Clerk</u>			
City Clerk	1.00	1.00	1.00
Administrative Assistant	0.33	-	-
Administrative Technician	-	0.33	0.33
Total Full Time	1.33	1.33	1.33
Total Part-time	-	-	-
<u>Office of City Administrator</u>			
City Administrator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Total Full Time	2.00	2.00	2.00
Total Part-time	-	-	-

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
Office of City Counselor			
City Counselor	1.00	1.00	1.00
Associate City Counselor	1.00	1.00	1.00
Paralegal	1.00	1.00	1.00
Administrative Technician	-	0.34	0.34
Administrative Assistant	0.34	-	-
Total Full Time	3.34	3.34	3.34
Total Part-time	-	-	-

Municipal Court

Municipal Court Coordinator	1.00	1.00	1.00
Deputy Court Clerk	1.00	1.00	1.00
Administrative Assistant	0.33	-	-
Administrative Technician	-	0.33	0.33
Part-time Municipal Judge	1.00	1.00	1.00
Part-time Clerk	1.00	1.00	1.00
Part-time Bailiff	1.00	1.00	1.00
Elected - Municipal Judge	1.00	1.00	1.00
Elected - Prosecuting Attorney	1.00	1.00	1.00
Total Full Time	2.33	2.33	2.33
Total Part-time	5.00	5.00	5.00

Human Resources Department

Director of Human Resources	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00
PT w/Benefits Human Resources Assistant	1.00	1.00	1.00
Total Full Time	2.00	3.00	3.00
Total Part-time	1.00	1.00	1.00

Finance Department

Director of Finance and Information Technology Systems	-	0.75	0.75
Chief Accountant	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Senior Accountant, Accountant	2.00	2.00	2.00
Senior Accountant			
Accountant			
Senior Accounting Technician	2.00	2.00	2.00
Accounting Technician	2.00	2.00	2.00
Customer Service Representative	2.00	2.00	2.00
Purchasing Assistant	1.00	1.00	1.00
Administrative Assistant	1.00	-	-
Help Desk Technician	-	0.25	-
Part-time Building Service Worker	1.00	1.00	2.00
Total Full Time	12.00	12.00	11.75
Total Part-time	1.00	1.00	2.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
<u>Information Technology Services</u>			
Director of Finance and Information Techn. Serv.	1.00	0.25	0.25
ITS Manager	1.00	1.00	1.00
Systems Analyst	2.25	2.25	2.25
Information Systems Support Specialist	2.00	2.00	2.00
GIS Manager	1.00	1.00	1.00
GIS Specialist I	1.00	1.00	1.00
GIS Specialist II	1.00	1.00	1.00
Help Desk Technician	-	0.75	1.00
Total Full Time	9.25	9.25	9.50
Total Part-time	-	-	-
<u>Police Department</u>			
Police Chief	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00
Police Lieutenant	5.00	5.00	5.00
Police Sergeant	9.00	9.00	9.00
Police Information Manager	-	-	1.00
<i>Police Officer I, II, III</i>	70.00	70.00	71.00
Police Officer I			
Police Officer II			
Police Officer III			
Communications Supervisor	3.00	3.00	3.00
Fiscal Affairs Technician	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00
Communications Operator	17.00	17.00	17.00
Administrative Technician	1.00	1.00	1.00
Police Information Clerk	3.00	3.00	3.00
Police Maintenance Worker	1.00	1.00	1.00
Building Service Worker	1.00	1.00	1.00
Systems Analyst	0.75	0.75	0.75
Veterinarian	1.00	1.00	1.00
Animal Control Section Supervisor	1.00	1.00	1.00
Senior Animal Control Officer	1.00	1.00	1.00
Animal Control Officer	3.00	3.00	3.00
Veterinarian Assistant	2.00	2.00	2.00
Part-time Communications Operator	2.00	2.00	2.00
Part-time Police Information Clerk	2.00	2.00	2.00
Total Full Time	125.75	125.75	127.75
Total Part-time	4.00	4.00	4.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
<u>Fire Department</u>			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	3.00	3.00	3.00
Fire Training Officer	-	1.00	1.00
Public Fire Education Officer	1.00	1.00	1.00
Fire Captain	21.00	21.00	21.00
Fire Driver Engineer	24.00	24.00	24.00
Fire Fighter	22.00	22.00	24.00
Administrative Assistant	1.00	1.00	1.00
Total Full Time	73.00	74.00	76.00
Total Part-time	-	-	-
<u>Planning & Protective Services - Administration</u>			
Director of Planning & Protective Services	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00
Total Part-time	-	-	-
<u>Planning & Protective Services - Planning</u>			
Senior Planner	1.00	1.00	1.00
Part-time Planning Technician	1.00	1.00	1.00
Total Full Time	1.00	1.00	1.00
Total Part-time	1.00	1.00	1.00
<u>Planning & Protective Services - MPO</u>			
Senior Planner	1.00	1.00	1.00
Planner II	-	1.00	1.00
Planner I	1.00	1.00	1.00
Total Full Time	2.00	3.00	3.00
Total Part-time	-	-	-
<u>Planning & Protective Services - Redevelopment & Grants</u>			
Neighborhood Services Coordinator	1.00	1.00	1.00
Neighborhood Services Specialist	0.50	0.50	0.50
Administrative Technician	-	-	1.00
Total Full Time	1.50	1.50	2.50
Total Part-time	-	-	-
<u>Planning & Protective Services - Entitlement Grant</u>			
Neighborhood Services Specialist	0.50	0.50	0.50
Part-time Grant Assistant	1.00	1.00	1.00
Total Full Time	0.50	0.50	0.50
Total Part-time	1.00	1.00	1.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
<u>Planning & Protective Services - Environmental Health Services</u>			
Environmental Health Services Manager	1.00	1.00	1.00
Environmental Health Specialist	2.00	2.00	2.00
Part-time Environmental Health Technician	1.00	1.00	1.00
Total Full Time	3.00	3.00	3.00
Total Part-time	1.00	1.00	1.00
<u>Planning & Protective Services - Property Maintenance & Code Enforcement</u>			
Senior Housing Inspector	1.00	-	-
Property Inspector	2.00	-	-
<i>Property & Housing Inspector I, II</i>	-	3.00	3.00
Property & Housing Inspector I			
Property & Housing Inspector II			
Part-time Neighborhood Support Technician	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00
Total Part-time	2.00	2.00	2.00
<u>Planning & Protective Services - Building Inspection and Regulation</u>			
Building Official	1.00	1.00	1.00
<i>Building Inspector I, II</i>	3.00	3.00	3.00
Building Inspector I			
Building Inspector II			
Part-time Plan Reviewer	-	-	1.00
Total Full Time	4.00	4.00	4.00
Total Part-time	-	-	1.00
<u>Public Works - Administration</u>			
Director of Public Works	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00
Total Part-time	-	-	-
<u>Public Works - Central Maintenance</u>			
Central Maintenance Supervisor	1.00	1.00	1.00
Mechanic Supervisor	1.00	1.00	1.00
Mechanic	4.00	4.00	4.00
Parts Clerk	1.00	1.00	1.00
Part-time Administrative Technician	1.00	1.00	1.00
Seasonal Employee	1.00	1.00	1.00
Total Full Time	7.00	7.00	7.00
Total Part-time	2.00	2.00	2.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
Public Works - Engineering			
City Engineer	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Civil Engineer I, II	3.00	3.00	4.00
Civil Engineer I			
Civil Engineer II			
Plan Reviewer	1.00	1.00	1.00
Registered Land Surveyor	1.00	1.00	1.00
Engineering Inspection Supervisor	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00
Engineering Survey Technician	1.00	1.00	1.00
Total Full Time	11.00	11.00	12.00
Total Part-time	-	-	-
Public Works - Streets			
Operations Division Director	0.50	0.50	0.50
Street Superintendent	1.00	1.00	1.00
Street Supervisor	2.00	2.00	2.00
Construction Inspector	1.00	1.00	1.00
Street Maintenance Crew Leader	5.00	5.00	5.00
Traffic Signal Tech	1.00	1.00	1.00
Street Maint.-Senior Worker, Worker, Trainee	13.00	13.00	15.00
Senior Street Maintenance Worker			
Street Maintenance Worker			
Street Maintenance Trainee			
Seasonal Employee	5.00	5.00	5.00
Total Full Time	23.50	23.50	25.50
Total Part-time	5.00	5.00	5.00
Public Works - Airport			
Airport Supervisor	1.00	1.00	1.00
Senior Airport Maintenance Worker	1.00	1.00	1.00
Airport Maintenance Worker	-	-	1.00
Seasonal Employee	1.00	1.00	1.00
Total Full Time	2.00	2.00	3.00
Total Part-time	1.00	1.00	1.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
Public Works - Parking			
Operations Division Director	0.50	0.50	0.50
Parking Division Supervisor	1.00	1.00	1.00
Assistant Parking Supervisor	1.00	1.00	1.00
Parking Enforcement-Senior Officer, Officer	2.00	2.00	2.00
Senior Parking Enforcement Officer			
Parking Enforcement Officer			
Parking Maintenance-Senior Worker, Worker, Trainee			
Senior Parking Maintenance Worker	3.00	3.00	3.00
Parking Maintenance Worker			
Parking Maintenance Worker Trainee			
Seasonal Employee	3.00	3.00	3.00
Total Full Time	7.50	7.50	7.50
Total Part-time	3.00	3.00	3.00
Public Works - Transit			
Transit Division Director	1.00	1.00	1.00
Transit Operations Supervisor	1.00	1.00	1.00
Transit Operations Assistant	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Transit Communications Operator	2.00	2.00	2.00
Bus Driver	19.00	20.00	20.00
Part-time w/ Benefits Bus Driver/Service Worker	2.00	1.00	1.00
Part-time Bus Driver	1.00	1.00	1.00
Part-time Custodian	-	1.00	1.00
Part-time Service Worker	1.00	2.00	2.00
Total Full Time	25.00	26.00	26.00
Total Part-time	4.00	5.00	5.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
Public Works - Wastewater			
Wastewater Division Director	1.00	1.00	1.00
Wastewater Treatment Plant Manager	1.00	1.00	1.00
Collection System Superintendent	1.00	1.00	1.00
Engineering Designer	1.00	1.00	1.00
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00
Wastewater Maintenance Supervisor	1.00	1.00	1.00
Laboratory/Pretreatment Supervisor	-	1.00	1.00
Utility Crew Supervisor	3.00	3.00	3.00
Electrician	1.00	1.00	1.00
Laboratory Analyst	1.00	1.00	1.00
Controls and Instrumentation Technician	1.00	1.00	1.00
Pumping System Mechanic	4.00	4.00	4.00
Wastewater Treatment Plant Operator II	1.00	1.00	1.00
Lab Technician I	1.00	-	-
Wastewater Environmental Specialist	-	1.00	1.00
Utility Maintenance Crew Leader	7.00	7.00	7.00
Wastewater Treatment Plant Operator I	2.00	2.00	2.00
Utility Maintenance-Senior, Worker, Trainee	7.00	7.00	8.00
Senior Utility Maintenance Worker			
Utility Maintenance Worker			
Utility Maintenance Worker Trainee			
Administrative Technician	1.00	-	-
Part-time Construction Inspector	1.00	1.00	1.00
Seasonal Employee	2.00	2.00	2.00
Total Full Time	35.00	35.00	36.00
Total Part-time	3.00	3.00	3.00

Budget Overview

Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17
<u>Parks, Recreation & Forestry</u>			
Director of Parks & Recreation	1.00	1.00	1.00
Deputy Director of Parks & Recreation	1.00	1.00	1.00
Recreation Facilities Division Director	1.00	1.00	1.00
General Rec Services Division Director	1.00	1.00	1.00
Park Resources Division Director	1.00	1.00	1.00
Parks and Landscape Planner	1.00	1.00	1.00
Recreation Program Supervisor	5.00	5.00	5.00
Parks Resource Supervisor	3.00	3.00	3.00
Planner	1.00	1.00	1.00
Electrician	1.00	-	-
Recreation Program Specialist	2.00	2.00	2.00
Mechanic	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Fiscal Affairs Technician	1.00	1.00	1.00
Parks Maintenance Crew Leader	4.00	4.00	4.00
<i>Parks Maintenance-Senior, Worker, Trainee</i>	19.00	20.00	21.00
Senior Parks Maintenance Worker			
Parks Maintenance Worker			
Parks Maintenance Worker Trainee			
Administrative Technician	1.00	1.00	1.00
Customer Service Rep	1.00	1.00	1.00
PT-Benefits - Golf Course Clubhouse	1.00	-	-
PT-Benefits - Assistant Skating Director	-	-	1.00
PT-Benefits - Ice Arena Manager	-	-	1.00
PT-Benefits - Friday Night Recreation Leader	-	-	1.00
PT-Benefits - Athletic Field Maintenance Worker	-	-	1.00
PT - Park Maintenance	1.00	-	-
PT - Athletic Field Maintenance Assistant	1.00	-	-
PT - Ice Arena	49.00	43.00	43.00
PT - Golf Course Clubhouse	17.00	13.00	13.00
PT - Memorial Swimming Pool	45.00	60.00	60.00
PT - Ellis-Porter Swimming Pool	30.00	31.00	31.00
PT - Park Maintenance	16.00	33.00	33.00
PT - Recreation	153.00	207.00	207.00
Total Full Time	47.00	47.00	48.00
Total Part-time	313.00	387.00	391.00
Total Full Time	411.00	415.00	426.00
Total Part-time and Elected Positions	358.00	433.00	439.00

A summary of FTE variances can be found in the individual Department's summaries within this document.

SUBSTITUTE BUDGET PASSED AS AMENDED

BILL NO. 2016-30

SPONSORED BY COUNCILMAN Prather

ORDINANCE NO. 15563

AN ORDINANCE OF THE CITY OF JEFFERSON, MISSOURI, ADOPTING A BUDGET AND PERSONNEL CLASSIFICATION PLAN FOR THE CITY FOR THE PERIOD OF NOVEMBER 1, 2016, TO OCTOBER 31, 2017, AND APPROPRIATING MONEY IN THE CITY TREASURY TO PAY THE COST OF OPERATING THE CITY GOVERNMENT DURING THAT PERIOD IN ACCORDANCE WITH THE BUDGET.

BE IT ENACTED BY THE COUNCIL OF THE CITY OF JEFFERSON, MISSOURI, AS FOLLOWS:

Section 1. A budget and personnel classification plan for the City of Jefferson, Missouri, are hereby adopted for the period November 1, 2016, to October 31, 2017. A copy of the budget and personnel classification plan are attached and made a part hereof, as fully set forth verbatim herein.

Section 2. There is hereby appropriated out of the various funds in the City Treasury such monies as are provided for in the budget for the City for the period November 1, 2016, to October 31, 2017, to defray the cost and expense of operating the City government during that period in accordance with the budget.

Section 3. This Ordinance shall be in full force and effect from and after the date of its passage and approval with an effective date of November 1, 2016.

Passed: Sept. 6, 2016

Approved: Sept. 7, 2016

Carrie Tergin
Presiding Officer

Carrie Tergin
Mayor Carrie Tergin

ATTEST:

APPROVED AS TO FORM:

Russell Powell
City Clerk

[Signature]
City Counselor

Budget Overview

Organizational Policies and Procedures

Summary of Significant Accounting Policies

The accounting and reporting policies of the City conform to Generally Accepted Accounting Principles (GAAP) applicable to local governments. The following represent the more significant accounting and reporting policies and practices of the City.

Basis of Presentation

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The following fund types and account groups are used by the City.

Governmental Fund Types

The **General Fund** accounts for all financial resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds are used to account for revenue sources that are legally restricted to expenditures for specific purposes (not including major capital projects).

The **Capital Improvement Tax Fund** accounts for the acquisition of capital assets or construction of major capital projects not being financed by Proprietary Funds and Trust Funds.

Proprietary Fund Types

The **Enterprise Funds** are used to account for operations which provide a service to the general public and are financed by user charges from such services; or where the City has decided that periodic determination of net income is appropriate for accountability purposes.

The **Internal Service Funds** are used to account for the financing of goods or services provided by one department to the other departments of the City on a cost-reimbursement basis.

Fiduciary Fund Types

The **Fiduciary Fund** types account for assets held in trust by the City for others.

Account Groups

The **General Fixed Assets Account Group** is established to account for all fixed assets of the City other than those accounted for in the Proprietary Fund Types.

The **General Long-Term Debt Account Group** is established to account for all long-term indebtedness of the City except that account for in the Proprietary Fund Types.

Budget Overview

Basis of Accounting and Budgeting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the Proprietary Fund and Fiduciary Fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”).

Property taxes, sales taxes, franchise taxes, other taxes, licenses, grants, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Cash and Cash Equivalents

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, amounts invested in overnight repurchase agreements, and investments with a maturity date of 90 days or less.

Cash resources of all City individual funds are combined to form a pool which is invested in overnight repurchase agreements which are carried at cost, which approximates fair value.

Other Taxes and Revenues

Licenses, fees, fines, forfeitures and other revenues are generally not susceptible to accrual and are recorded when received in cash.

Recognized state shared taxes, such as motor, gas and liquor taxes, represent payments received during the current fiscal period.

Federal and state grant aid is reported as revenue when the related reimbursable expenditures are incurred. Charges for services are generally susceptible to accrual and are recorded as revenue when earned.

Inventory and Prepaid Items

Inventory is valued at cost using the first-in, first-out method. Inventories consist of gasoline, vehicle parts and accessories for the transit system and City vehicles.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Budget Overview

Restricted Assets

Certain assets of the Wastewater Division Fund are set aside and restricted by bond covenants as security for payment of debt service costs on outstanding bonds, for replacement reserves, for contingencies and for the periodic accumulation of funds to pay semi-annual bond interest and annual principal due during the next fiscal year.

Capital Assets

Capital Assets, which include property, plant, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City Finance Director as assets with an estimated useful life in excess of one year with a threshold of \$10,000.

Capital assets for all fund types are recorded at cost or estimated historical cost where cost could not be determined from available records. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are charged to operations as they occur and are not included in the capital assets. Renewals and betterment are capitalized over the remaining useful life of the related capital assets, as applicable.

Property, plant and equipment are depreciated using the straight line method over the following estimated useful lives:

Buildings	10-50 years
Improvements other than buildings	7-10 years
Wastewater Plant and System	40-50 years
Machinery and Equipment	3-20 years
Furniture and Fixtures	5-10 years
Motor Vehilces	2-15 years
Infrastructure:	
Streets and Stormwater drainage	35 years
Sidewalks and Trails	30 years
Street Lighting	30 years
Traffic Signals	20 years

Compensated Absences

It is the City's policy to permit employees to accumulate earned, but unused, vacation and sick pay benefits up to specified limits. All vacation pay and certain sick incentive pay is accrued when incurred in the government-wide and Proprietary Fund financial statements. A liability for these amounts is reported in Governmental Funds only if they have matured, for example, as a result of employee resignations and retirements.

Budgetary Procedures

Prior to the beginning of the fiscal year, per the City Charter, the City Administrator is responsible for preparing the annual operating and five year capital budgets for all City

Budget Overview

operations and agencies for the Mayor's review, consideration and recommendation to the City Council. The process begins at the Department level in May and ends with adoption on or before October 31 of each year. The Staff will meet with the Mayor and City Council prior to budget preparation to get input from the Mayor and City Council on their budget priorities for the upcoming year. The budget must be balanced, in which revenues are equal to expenditures. This process includes the opportunity for public input.

The basis of accounting is the same for both budgeting and GAAP reporting purposes.

The Mayor's Budget is presented by the Mayor to the City Council which begins the Budget Committee's review process. All ten City Council members attend budget meetings as the "Budget Committee" to review and make any changes or recommendations during the annual "budget season." Public hearings are publicized, and then conducted to allow the public to comment on the Gross Receipts Utility Tax (GRUT) rate, the annual property tax levy and the annual City Budget. The final budget, with any amendments, is voted on during Budget Committee meetings and is then voted on by the full City Council at a Regular City Council meeting at the end of the annual budget season. The budget is subject to amendment by the City Council during the entire process up to, and including, final passage of the budget ordinance. The new budget year for the City of Jefferson begins November 1 each year.

The budget is developed to reflect the best estimates for the upcoming fiscal year. The City recognizes there will be variations in the estimated revenues and expenses that will require budget amendments and fund transfers. The budget is developed to limit amendment and fund transfer requests.

The budget is prepared by fund, department and program. Department heads may make transfers of appropriations within their departments. No funds are allowed to be moved between departments without the signature of the City Administrator. It is the responsibility of the department director requesting an appropriation transfer between departments, to obtain the City's Administrator's signature. No funds are allowed to be moved in or out of personnel services without the signature of the City Administrator. The legal level of budgetary control is at the department level.

As the City progresses into the fiscal year, circumstances may occur that will require a supplemental budget request to the adopted budget. A supplemental budget request normally requires transferring money from the fund balance to fund the supplemental budget request. When a department director recognizes a need for a supplemental budget request, the department director meets with the City Administrator to justify the request. If the City Administrator agrees the request is needed, the request goes forward to the City Council for consideration.

During the budget process, a situation may arise where the Mayor does not agree with the final budget approved by the City Council. The Mayor, utilizing authority granted to him/her in the City Charter, can disapprove the budget authorization bill essentially vetoing the

Budget Overview

budget. Following the procedure outlined in the City Charter, the City Council can vote to override the veto with a 7 to 3 majority. The budget can pass under this circumstance without the Mayor's approval.

The goal of the budget process is to ensure the long-term financial goals of the City are met. The long-term goals of the City are to enhance the present and future quality of life for the residents of the City, promote the health, safety and welfare of the community, and efficiently deliver essential and desired services.

The City notifies the local media, posts an open meeting notice, and posts the budget meetings on the City website stating: 1) the times and places where copies of the message and budget are available for inspections by the general public; and 2) the time and place for a public hearing on the budget.

Account Classifications for the City of Jefferson

- **Personnel Services:** Control of expenditures in the area of personnel services is provided through position control. No new positions may be created without the approval of the City Council.
- **Materials & Supplies:** The Materials & Supplies category shall include uniforms that are purchased, office equipment and furniture, small tools, janitorial, fuel, and other items consumed in performing the function of the department.
- **Contractual Services:** Contractual Services are professional fees such as organizational memberships, legal fees, auditing, testing, service and equipment rentals, and maintenance and repair expenses incurred in the routine operation of the department.
- **Repairs and Maintenance:** The Repairs and Maintenance category is for buildings, vehicles, and equipment used in the delivery of service by the department.
- **Utilities:** Utility expenditures are those incurred for gas, electric, phone, cell phones, water and sewer.
- **Depreciation:** The periodic expense of assets based on value and estimated life of the capital assets.
- **Debt Service:** This is the principal, interest and fiscal agent expenditures relating to general obligation, revenue bonds, and certificates of participation as well as any lease purchase type debt instruments.
- **Transfers Out:** Transfers Out are used to provide resources on a program basis while still maintaining fiscal integrity by fund source and type.
- **Capital Purchases:** Capital Purchases category represents expenditure for items with an expected life of over one year and a value over \$10,000, with the exception of infrastructure assets.
- **Capital Projects:** Capital Projects category represents projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or construction of a building or facility.
- **Other Non-Operating:** Other Non-Operating category represents expenses that are not directly related to a fund's primary service activities.

Budget Overview

Administration

No Capital Expenditure will be made unless:

- It was specifically budgeted for in the adopted budget and City Administrator approved the purchase in writing.
- The City Council shall authorize the unbudgeted expenditure if the expenditure does not diminish the overall goal and objective of the Department's program for which these funds are taken.

Reporting

The City's Finance Department will provide timely reports of budget position to each Department Director, the City Administrator, Mayor, and City Council. The City's internal accounting system provides the Department Directors and Staff direct and immediate access to budget and financial information.

The City Council receives periodic (monthly) financial updates which are available to the public on the City's website.

Expenditure Projections and Analysis

The Finance Department will analyze the expenditures of each Department on a monthly basis and inform each Department Director whose expenditures appear to be exceeding the adopted budget. By the end of the seventh month of each budget year, the Finance Department will notify all Department Directors whose budgets are likely to be exceeded. The City Administrator, Mayor, and City Council shall also be notified. Each Department Director so notified shall, within two weeks, inform the Finance Department and City Administrator of the actions he/she will take to avoid exceeding the departmental budget.

Control of Budget Overruns

If during the budget year, a Department Director determines that an expense account will exceed the approved budget, the Director shall prepare a Budget Adjustment to transfer funds from another account, in good standing, within the same department to cover the deficit. If the Department's total expenditures are expected to exceed the approved departmental budget a Supplemental Appropriation shall be prepared by the Department Director, with permission of the City Administrator, for submission to the Mayor and the City Council. In the event of an emergency, the City Administrator may authorize an expenditure by a Department that is in an "overrun" situation.

Summary

The Department Directors shall be held responsible and accountable for the expenditures of his/her department. The Finance Department, through timely reports and analysis, keep Department Directors and elected officials informed of any possible budget problems. A Department shall not exceed its approved budget without authorization from the City Administrator.

Budget Overview

CASH MANAGEMENT PROCEDURES

Cash resources of all City individual funds are combined to form a pool which is invested in overnight repurchase agreements which are carried at cost, which approximates fair value.

Missouri law and the City's investment policy allow the Director of Finance and Information Technology to invest in U.S. Treasury obligations, U.S. Government Agency securities and instrumentalities of government sponsored corporations, repurchase agreements, certificates of deposit, Missouri local government investment pools and full faith and credit obligations of the United States, the state of Missouri or any Missouri local government unit. Such investments are stated at fair value. Fair values for investments for the City, as well as its component unit, are determined by closing market prices at fiscal year-end as reported by the custodian.

Interest earned as a result of pooling is distributed to the appropriate funds based upon the month-end balances of cash and marketable securities of each fund.

DEBT MANAGEMENT POLICY

The City may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term notes and leases in accordance with applicable laws. 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 and are a high priority of the City Council.

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 will manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.

Bonds shall be issued in accordance with Missouri and Federal law. Two sections of the Missouri Constitution address debt limits for the City. Article VI, Sections 26(b) and (c) of the Missouri Constitution provides, with a vote of four-sevenths of qualified electors voting at a general municipal election day, primary or general election day or two-thirds for all other elections, a city may incur an indebtedness not to exceed in aggregate, ten percent of the value of taxable tangible property of the City, for any purposes authorized in the charter of the City or by any general law of the State of Missouri. Article VI, Sections 26(d) and (e) of the Missouri Constitution provides, with a vote of four-sevenths of qualified electors voting at a general municipal election day, primary or general election day or two-thirds for all other elections, a city may become indebted an additional ten percent of the value of taxable tangible property of

Budget Overview

the City for lawful purposes.

Industrial revenue bonds will be issued upon City Council approval and for purposes allowed in Chapter 100 of the Revised Missouri Statutes.

Revenue bond issuance requires the City to set aside assets which are treated as restricted assets to serve as security for the payment of debt service costs on outstanding revenue bonds, for replacement reserves, for contingencies and for the periodic accumulation of funds to pay semi-annual bond interest and annual principal due during the next fiscal year.

The City has available to it several economic development incentives. Some of those incentives allow for the City to take on debt and the debt capacity may be affected by the use of those incentives. Economic Development tools will be considered in accordance with this policy and Chapter 25 Article XII of the City Code.

Refunding of Existing Debt

The City will consider undertaking a refunding when one or more of the following three conditions exist:

- 1) The present value of all refunding costs, (including interest, call premium, bond counsel, financial underwriter spread/discount and other issuance costs) is less than the present value of the current interest. Net present value savings should approximate a minimum of three percent (3%).
- 2) The City wishes to restructure debt service.
- 3) The City wishes to eliminate old bond covenants that may have become restrictive.

CAPITAL IMPROVEMENT PROJECTS (CIP)

Budget Adoption and Administration Policy

The following procedures will be followed in the preparation, adoption, administration, and control of capital projects.

Preparation and Adoption

The City mandates the annual review of a capital improvement plan and estimated operating and maintenance costs of the proposed improvements. The plan is formally adopted each year. This approach addresses legal requirements for public hearings on the location, nature and extent of all projects.

Capital Expenditures

Capital expenditures are expenditures incurred through the acquisition or enhancement of fixed assets, to the extent the expenditure exceeds \$10,000 and has a useful life or can be expected to extend the life in excess of one year.

Budget Overview

Capital Project Financing

The City of Jefferson is authorized to issue General Obligation Bonds, Revenue Bonds, Special Obligation Bonds, and short-term notes and leases in accordance with applicable laws.

In determining the type of bond to issue, the following factors are considered:

- The direct and indirect beneficiaries of the project. A significantly large portion of citizens should benefit from projects financed from General Obligation Bonds.
- The time pattern of the stream of benefits generated by the project.
- The revenues that may be raised by alternative types of user charges.
- The cost-effectiveness of user chargers.
- The effect of the proposed bond issue on the City's ability to finance future projects of equal or high priority.
- The true interest cost of each type of bond.
- The impact on the City's financial condition and credit ratings.

General Obligation Bonds

The City is authorized to issue General Obligation Bonds. The City has no General Obligation Bonds issued.

Revenue Bonds

The City is also authorized to issue Revenue Bonds. The City has issued Revenue Bonds to finance projects for the Department of Public Works, Wastewater Division.

Revenue bond issuance requires the City to set aside assets which are treated as restricted assets to serve as security for the payment of debt service costs on outstanding revenue bonds, for replacement reserves, for contingencies and for the periodic accumulations of funds to pay bond interest and the principal due during the next fiscal year.

Adequate financial feasibility studies are performed for each project to provide assurances as to the self-liquidating nature of the project or adequacy of dedicated revenue sources.

Industrial Revenue Bonds

The City does issue industrial revenue bonds upon City Council approval and for purposes allowed in Chapter 100 of the Revised Missouri Statutes.

SECTION 4: Revenue Projections

Section 4 will present the City's revenue projections. The following revenue projection pages are prepared for major revenues for the General Fund; the Department of Parks, Recreation, and Forestry Park Fund; the Department of Public Works Airport Division Fund; the Department of Public Works Parking Division Fund; the Department of Public Works Transit Division Fund; and the Department of Public Works Wastewater Division Fund.

Revenue Projections

Overview

The following revenue projection pages are prepared for the major revenue sources for the General Fund; the Department of Parks, Recreation, and Forestry Park Fund; the Department of Public Works Airport Division Fund; the Department of Public Works Parking Division Fund; the Department of Public Works Transit Division Fund; and the Department of Public Works Wastewater Division Fund. The major revenue sources will be presented in order of highest to lowest revenue by account classification.

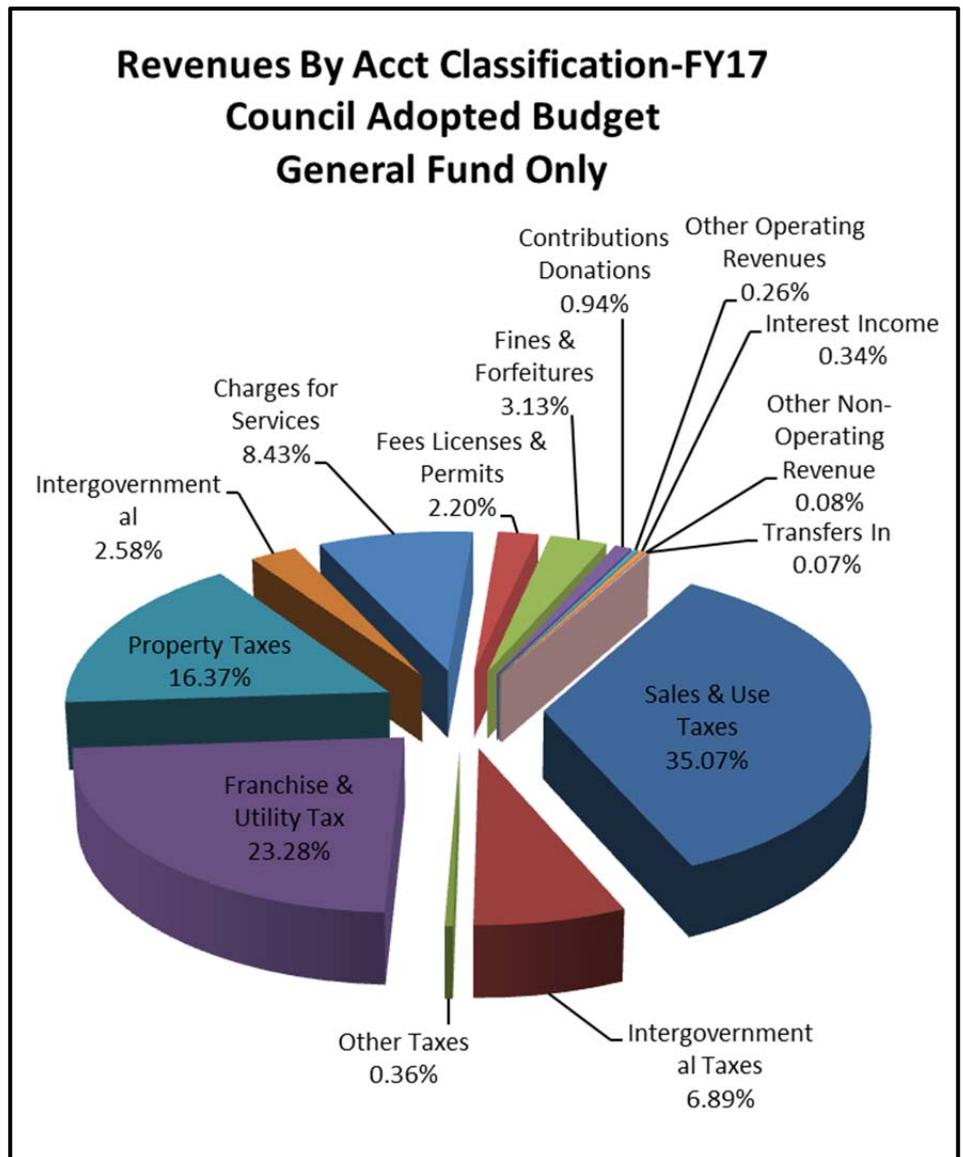
Each revenue projection includes four sections:

1. The **Legal Authorization** section will list either the State Statute and/or City Ordinance, which allows the City to levy and receive the source of funds.
2. The **Description** section provides a brief explanation of the formula or established schedule of fees.
3. The **Basis of Revenue Projection** section describes the logic and/or assumptions used to arrive at the projected amounts and the history or trend analysis.
4. A graph illustrating the **Financial Trend** for the revenue source. The graph shows recent years of actual receipt activity in the account classification, plus the adopted budget for FY16 and FY17.

Some projections may also include additional detail that elaborates on the composition by type for the major revenue source classification.

General Fund Revenues

The primary support for General Fund services comes from diverse revenue sources such as property taxes, sales taxes, and franchise and utility taxes. Combined, these major revenue sources comprise approximately 75 percent of all General Fund estimated revenues for FY17. The balance of revenues is derived from user charges, fines and forfeitures, investment income, intergovernmental tax revenues, and miscellaneous fees and charges.



Revenue Projections

Sales & Use Taxes

Legal Authorization:

State Statute: MO Statute 94, 144, and 644
 City Municipal Code: Chapter 17, Article X - Sales Tax

Description:

The City imposes a total sales tax of 2% on all goods and services sold within the City limits. The sales tax receipts are broken down into three funds as detailed below. The State of Missouri receives the tax from the respective businesses and distributes the funds monthly to the City.

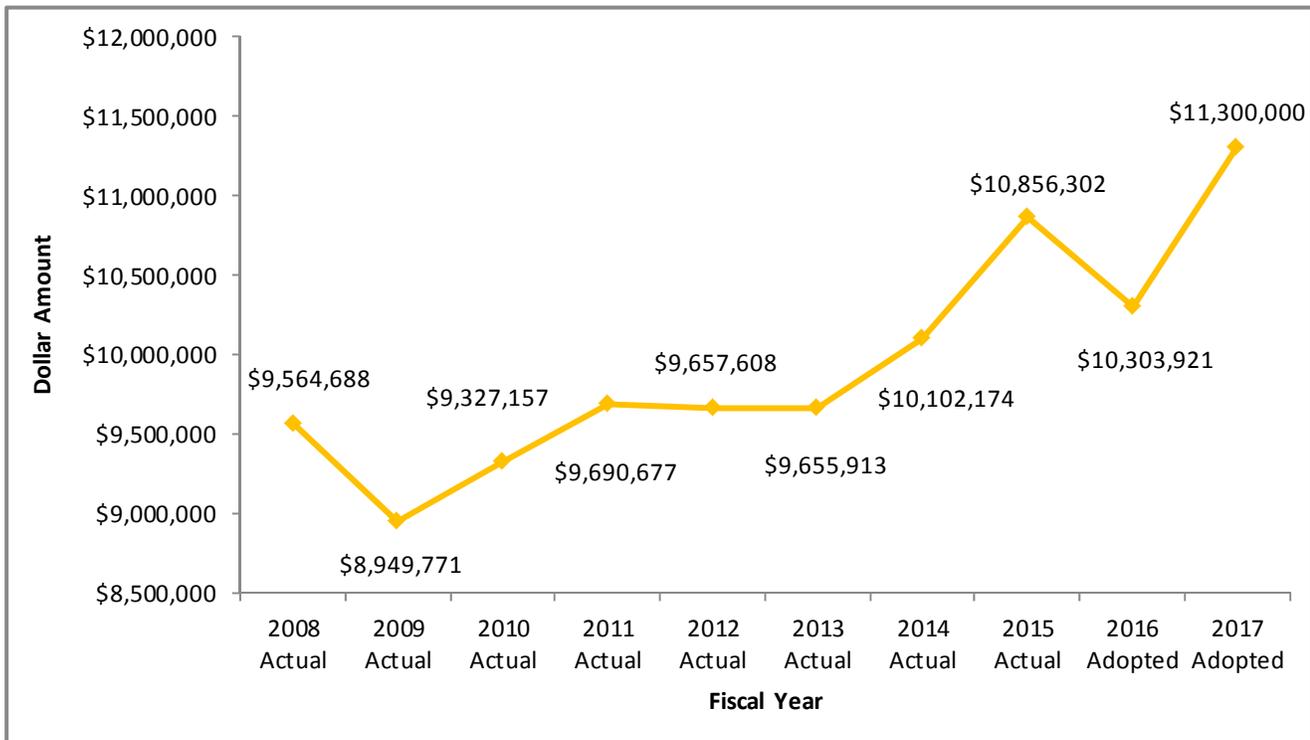
Basis of Projection:

The FY17 budgeted sales tax revenue estimate was based on a three year average increase applied to the anticipated prior year receipts. The actual sales tax revenues for FY16 are expected to exceed the amount budgeted for FY16.

*NOTE: Sales tax is broken between three funds as follows:

General Fund (shown below)	1.00%
Capital Improvement Tax (CIT) Fund	0.50%
Special Revenue/Park Fund	0.50%

Financial Trend



Revenue Projections

Franchise & Utility Tax - Natural Gas, Electricity, Telephone, and Cable

Legal Authorization:

State Statute: MO Statute 94 and 2007 Video Services Providers Act
 City Municipal Code: Chapter 17

Description:

The City charges a license fee on the gross receipts derived from the sale of natural gas, electricity, telephone service, and cable TV for domestic and commercial consumption in the City. The tax is collected by the utility company and remitted to the City the following month.

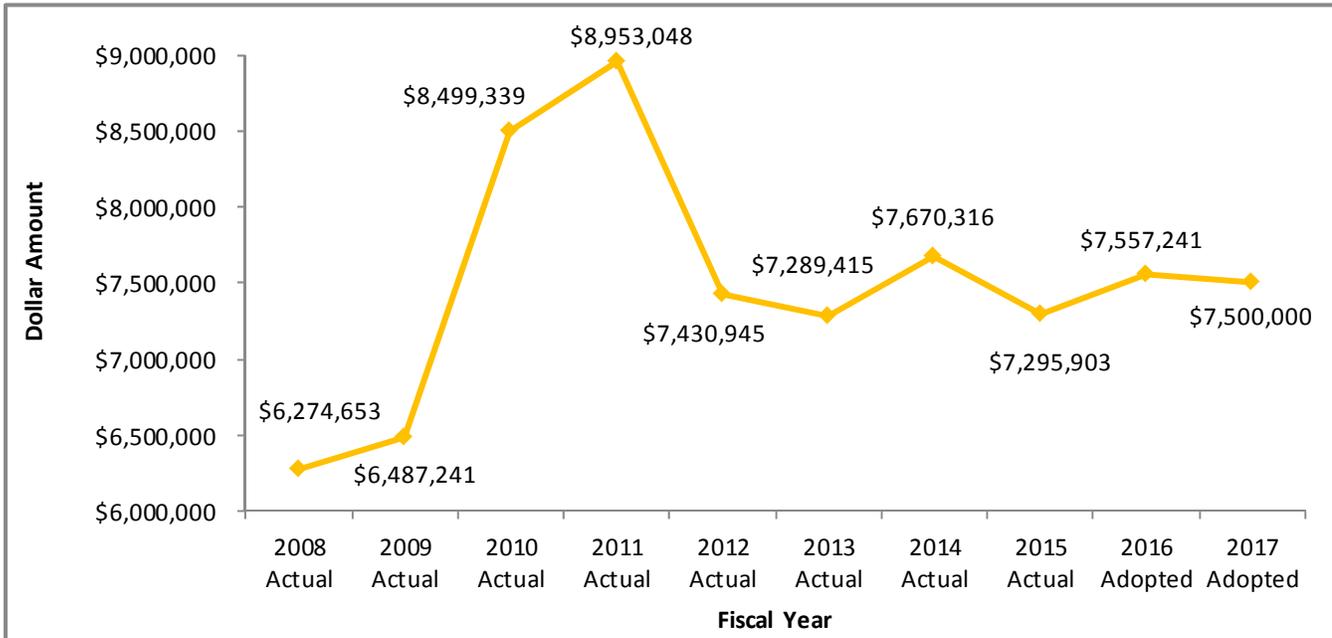
Basis of Projection:

Levy Rates

Natural Gas 6.0% effective November 1, 2015
 Electricity 6.0% effective November 1, 2015
 Telephone 7.00%
 Cable 5.00%

The FY17 budget for natural gas, electricity, telephone and cable was based on the receipt trends from the previous fiscal years.

Financial Trend



Revenue Projections

Franchise & Utility Tax Collections by Type					
Collection Year	Natural Gas	Electricity	Telephone	Cable	Total
2008 Actual	\$ 1,187,720	\$ 2,502,064	\$ 2,196,383	\$ 388,486	\$ 6,274,653
2009 Actual	\$ 1,283,900	\$ 2,601,853	\$ 2,207,609	\$ 393,879	\$ 6,487,241
2010 Actual	\$ 1,111,252	\$ 2,962,935	\$ 4,056,532	\$ 368,620	\$ 8,499,339
2011 Actual	\$ 1,069,380	\$ 3,297,390	\$ 4,237,048	\$ 349,230	\$ 8,953,048
2012 Actual	\$ 911,630	\$ 3,633,706	\$ 2,546,088	\$ 339,521	\$ 7,430,945
2013 Actual	\$ 946,627	\$ 3,516,107	\$ 2,490,318	\$ 336,363	\$ 7,289,415
2014 Actual	\$ 1,087,593	\$ 3,662,305	\$ 2,515,862	\$ 404,556	\$ 7,670,316
2015 Actual	\$ 957,426	\$ 3,816,976	\$ 2,090,166	\$ 431,335	\$ 7,295,903
2016 Adopted	\$ 1,083,278	\$ 3,953,963	\$ 2,100,000	\$ 420,000	\$ 7,557,241
2017 Adopted	\$ 1,000,000	\$ 4,000,000	\$ 2,070,000	\$ 430,000	\$ 7,500,000

Revenue Projections

Property Taxes

Legal Authorization:

State Statute: MO Statute 94 and 137
 City Municipal Code: Chapter 17

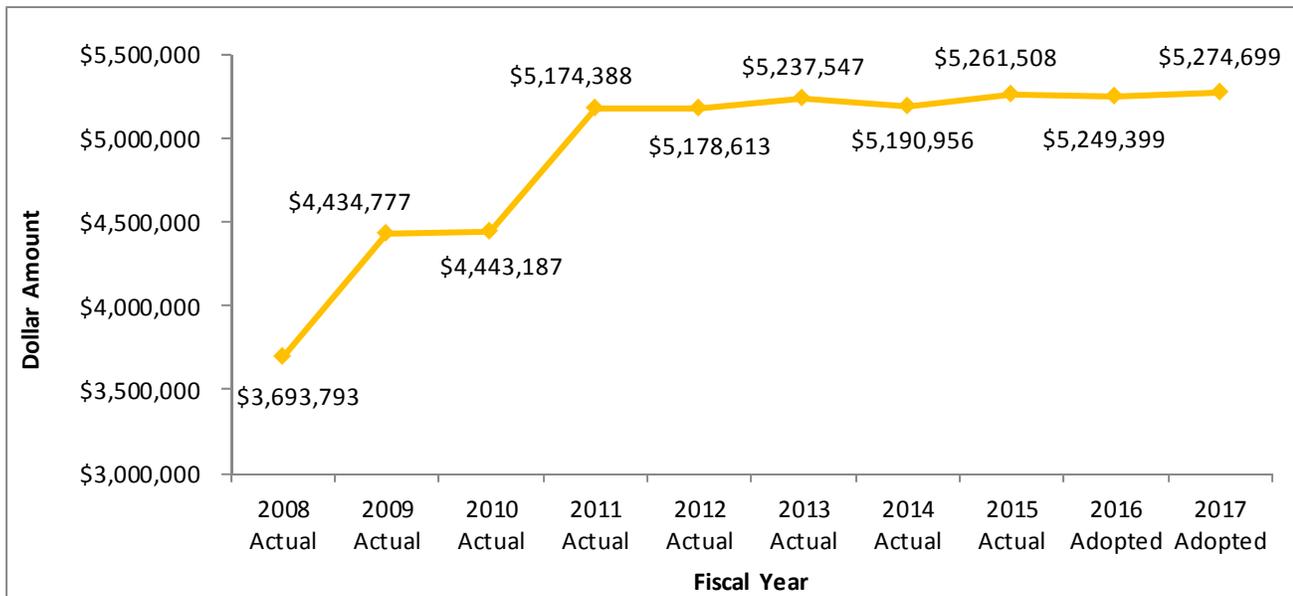
Description:

The assessment of real and personal property within the City limits is presented to the Board of Equalization by the County Assessors for Cole and Callaway Counties on an annual basis. After the assessed values have been reviewed by the Board of Equalization, the tax rate is presented to the public and voted on by the City Council. The FY17 budget was based on the FY16 projected receipts. Per State Statute, the City can only increase the property tax levy every other year.

Basis of Projection:

	Assessed Valuation	Levy Rates
FY16, CY2015	\$863,071,468	0.5561
FY15, CY2014	\$856,776,703	0.5561
FY14, CY2013	\$853,713,602	0.5561
FY13, CY2012	\$848,387,415	0.5561
FY12, CY2011	\$847,270,415	0.5561
FY11, CY2010	\$856,387,912	0.5561
FY10, CY2009	\$849,601,629	0.5561
FY09, CY2008	\$831,675,390	0.6353
FY08, CY2007	\$800,195,971	0.5553
FY07, CY2006	\$750,298,741	0.5560
FY06, CY2005	\$729,057,141	0.5760

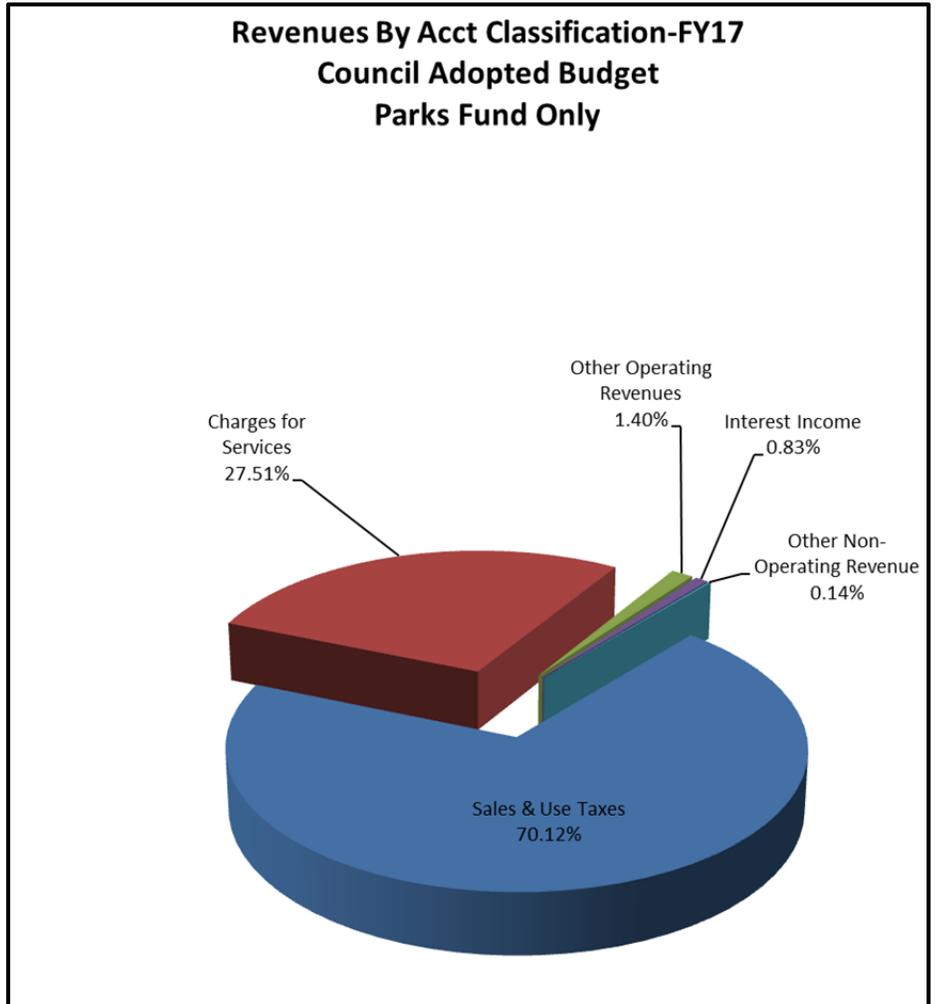
Financial Trend



Revenue Projections

Department of Parks, Recreation, and Forestry Park Fund Revenues

The primary support for Parks Services comes from the revenue sources of sales and use taxes and charges for services. Combined, these major revenue sources comprise approximately 98 percent of all Parks Fund estimated revenues for FY17. The balance of revenues is derived from investment income, and miscellaneous fees and charges related to maintenance contracts and cell tower site rental income.



Revenue Projections

Sales & Use Taxes

Legal Authorization:

State Statute: MO Statute 94, 144, and 644
 City Municipal Code: Chapter 17, Article X - Sales Tax

Description:

The City imposes a total sales tax of 2% on all goods and services sold within the City limits. The sales tax receipts are broken down into three funds as detailed below. The State of Missouri receives the tax from the respective businesses and distributes the funds monthly to the City.

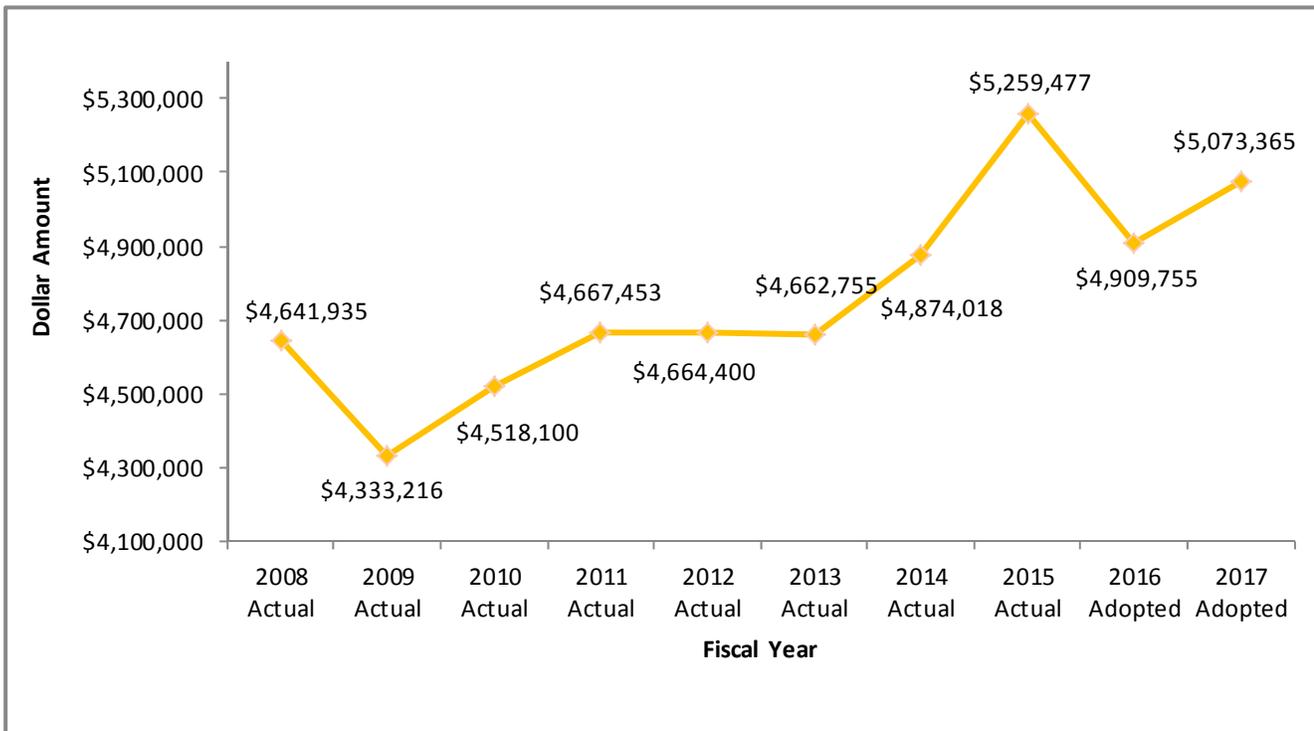
Basis of Projection:

The FY17 budgeted sales tax revenue estimate was based on a three year average increase applied to the anticipated prior year receipts. The actual sales tax revenues for FY16 are expected to exceed the amount budgeted for FY16.

*NOTE: Sales tax is broken between three funds as follows:

General Fund	1.00%
Capital Improvement Tax (CIT) Fund	0.50%
Special Revenue/Park Fund (Shown Below)	0.50%

Financial Trend



Revenue Projections

Charges for Services

Legal Authorization:

State Statute: N/A
City Municipal Code: City Charter

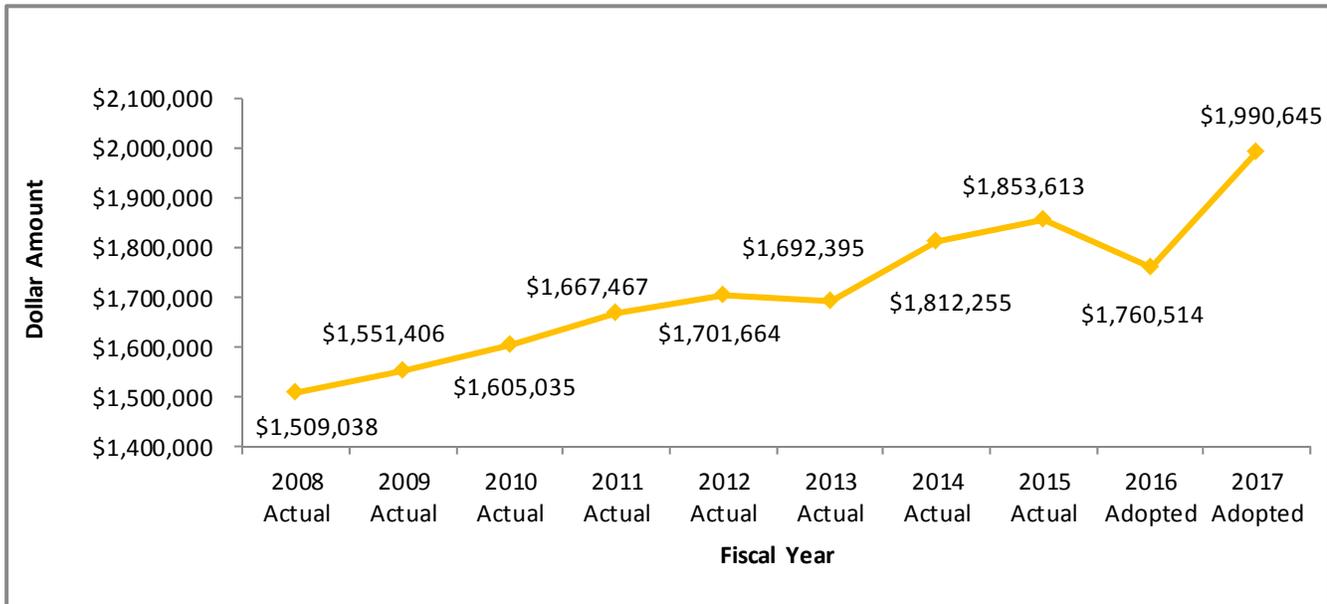
Description:

The Department of Parks and Recreation provides a variety of recreational opportunities for the City residents and guests of the City. Charges for services vary based on the service provided with an annual evaluation of the cost to provide the recreational opportunity. The charges for services is broken out as follows: Ice Arena, Golf Course, Memorial Pool, Ellis-Porter Pool, facility rentals, recreation programs, and the Multipurpose Building. Each area is broken down in more detail tracking the revenue generated for the services provided.

Basis of Projection:

The Department's Staff meets on an annual basis to review the cost to offer the recreational opportunities and the revenue generated. The findings are presented to upper level management of the Department and finally to the Parks Commission that is fiscally responsible for the Department. The City and the Parks Commission realize that not all recreational opportunities will be profitable and are aware of the sensitivity to any changes in rates to the users.

Financial Trend



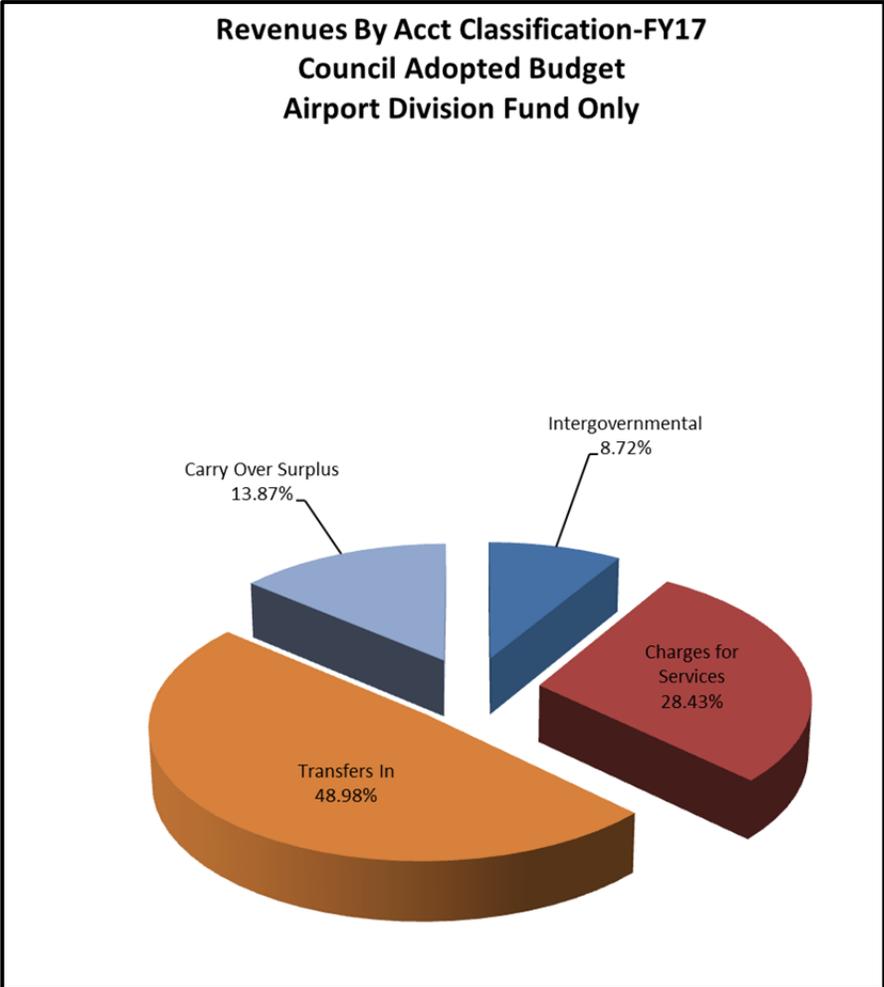
Revenue Projections

Charges for Services by Type								
Collection Year	Ice Arena	Golf Course	Memorial Pool	Ellis-Porter Pool	Facility Rentals	Recreation Programs	Multipurpose Bldg	Total
2008 Actual	\$316,844	\$443,607	\$201,340	\$66,708	\$ 99,248	\$ 381,291	\$ -	\$1,509,038
2009 Actual	\$352,532	\$440,133	\$190,140	\$63,538	\$107,917	\$ 397,146	\$ -	\$1,551,406
2010 Actual	\$339,014	\$431,029	\$213,056	\$72,978	\$132,599	\$ 416,359	\$ -	\$1,605,035
2011 Actual	\$387,458	\$441,981	\$210,030	\$73,905	\$124,937	\$ 429,156	\$ -	\$1,667,467
2012 Actual	\$365,356	\$482,507	\$209,324	\$73,575	\$141,706	\$ 429,196	\$ -	\$1,701,664
2013 Actual	\$359,911	\$476,385	\$185,715	\$78,257	\$154,059	\$ 438,068	\$ -	\$1,692,395
2014 Actual	\$385,350	\$488,836	\$220,571	\$92,617	\$165,773	\$ 459,108	\$ -	\$1,812,255
2015 Actual	\$419,490	\$456,484	\$211,248	\$93,837	\$158,928	\$ 513,626	\$ -	\$1,853,613
2016 Adopted	\$352,300	\$483,500	\$216,050	\$86,425	\$156,800	\$ 420,644	\$ 44,795	\$1,760,514
2017 Adopted	\$429,400	\$499,350	\$216,750	\$95,100	\$166,300	\$ 505,445	\$ 78,300	\$1,990,645

Revenue Projections

Airport Division Fund Revenue

The primary support for Airport Services comes from transfers in and charges for services, such as rent and lease fees and fuel flowage fees. Combined, these major revenue sources comprise approximately 77 percent of all Airport Division Fund estimated revenues for FY17. The balance of revenues is derived from intergovernmental income from grants and investment income.



Revenue Projections

Transfers In

Legal Authorization:

State Statute: N/A
 Federal: Federal Aviation Administration
 City Municipal Code: Chapter 34, Article IV

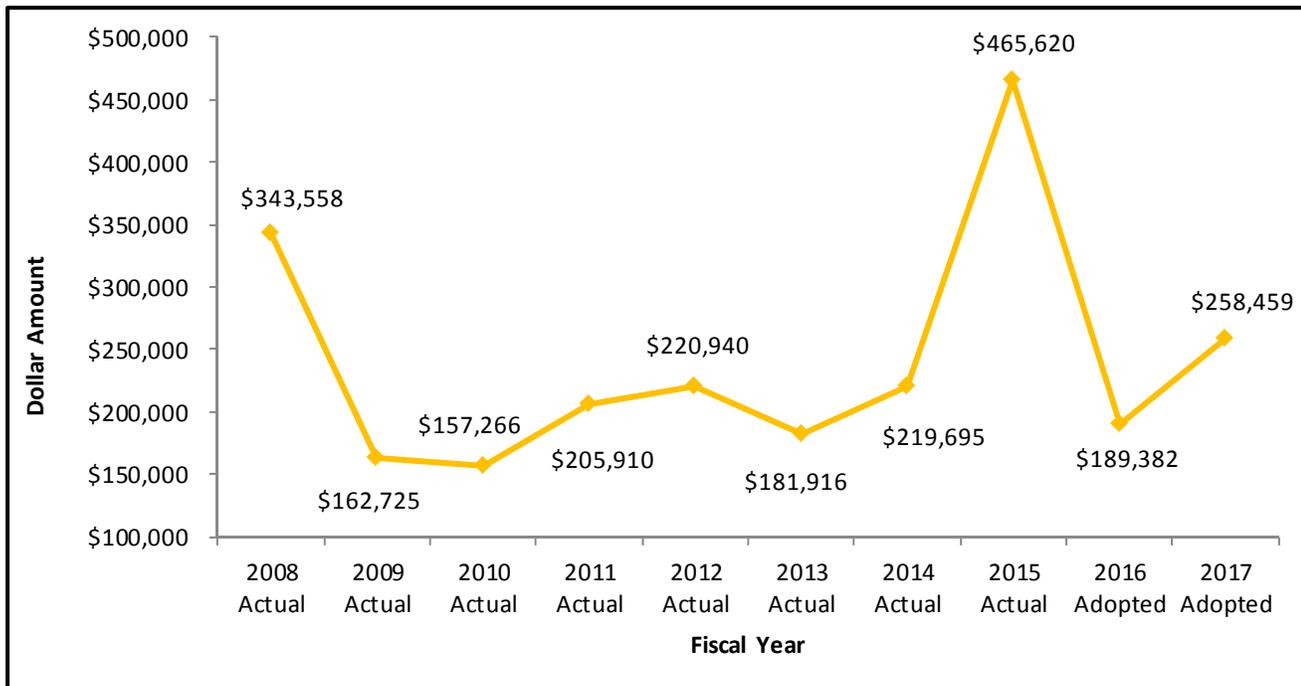
Description:

Because the Airport Division does not generate revenues through rent and lease fees as well as fuel flowage fees that is sufficient to support the operations of the Airport, a subsidy from the General Fund is required. Additionally, a certain amount of funding is set aside in the Capital Improvement Tax (CIT) Funds for some capital expenditures within the Airport Division Fund.

Basis of Projection:

The Airport Division Fund subsidy from the General Fund is determined during the annual budget process. This is achieved by taking the expected revenues of the Airport Division minus the expected expenditures to calculate the expected annual shortfall. Efforts are made by staff during each annual budget to keep the expected expenditures to a minimum in order reduce the needed subsidy from the General Fund by as much as possible.

Financial Trend



Revenue Projections

Transfers In by Type					
Collection Year	From General Fund	From CIT "D"	From CIT "E"	From CIT "F"	Total
2008 Actual	\$ 270,000	\$ 73,558	\$ -	\$ -	\$ 343,558
2009 Actual	\$ 157,266	\$ 5,459	\$ -	\$ -	\$ 162,725
2010 Actual	\$ 157,266	\$ -	\$ -	\$ -	\$ 157,266
2011 Actual	\$ 205,910	\$ -	\$ -	\$ -	\$ 205,910
2012 Actual	\$ 205,910	\$ -	\$ 15,030	\$ -	\$ 220,940
2013 Actual	\$ 171,636	\$ -	\$ 10,280	\$ -	\$ 181,916
2014 Actual	\$ 170,789	\$ -	\$ 48,906	\$ -	\$ 219,695
2015 Actual	\$ 196,059	\$ -	\$ 200,773	\$ 68,788	\$ 465,620
2016 Adopted	\$ 189,382	\$ -	\$ -	\$ -	\$ 189,382
2017 Adopted	\$ 258,459	\$ -	\$ -	\$ -	\$ 258,459

Revenue Projections

Charges for Services

Legal Authorization:

State Statute: N/A
Federal: Federal Aviation Administration
City Municipal Code: Chapter 34, Article IV

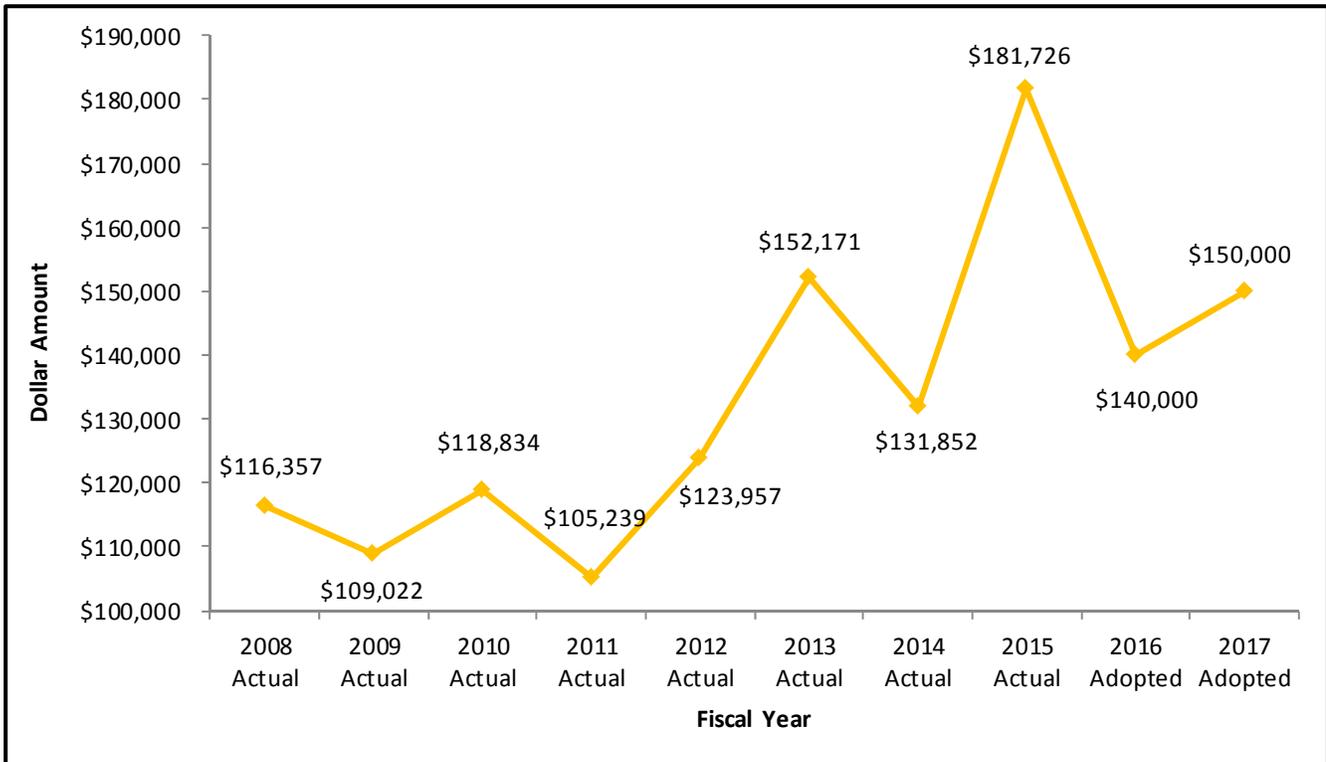
Description:

The Airport Division generates revenues through rent and lease fees as well as fuel flowage fees. The rent and lease fees are contracts the Airport has with the customers of the facility. These revenues are not sufficient for the operation of the Airport Division.

Basis of Projection:

The Airport Division meets regularly with the Department's management team to review the costs to offer the services provided by the Airport Division. During this review, staff also analyzes the customer usage trends. The revenue generated by the two main revenue streams (rent/ lease and fuel flowage fees) remains fairly consistent when the revenue is compared from year to year.

Financial Trend

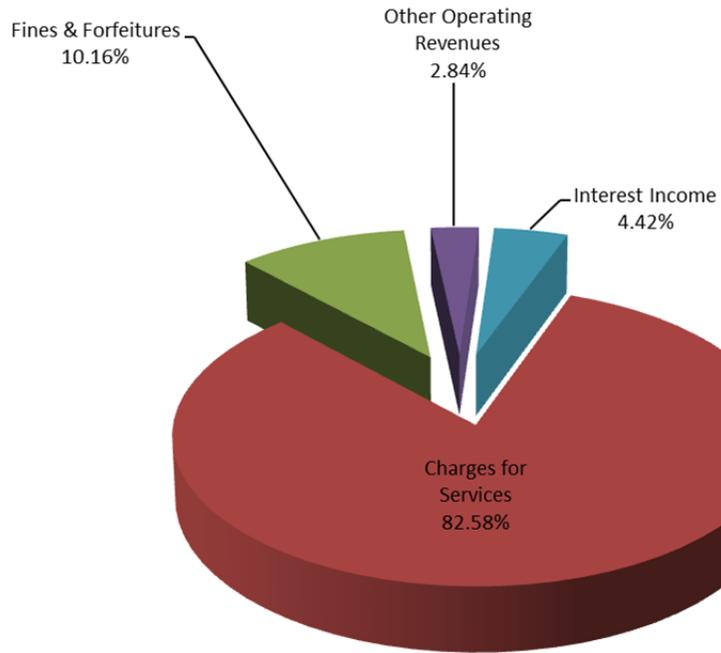


Revenue Projections

Parking Division Fund Revenue

The primary support for Parking Services comes from charges for services. This major revenue source comprises approximately 83 percent of all Parking Division Fund estimated revenues for FY17. The balance of revenues is derived from fines and forfeitures, other operating revenues mostly from cell tower site rental income and investment income.

**Revenues By Acct Classification-FY17
Council Adopted Budget
Parking Division Fund Only**



Revenue Projections

Charges For Services

Legal Authorization:

State Level: MO Constitution, Article VI
 City Municipal Code: Chapter 22

Description:

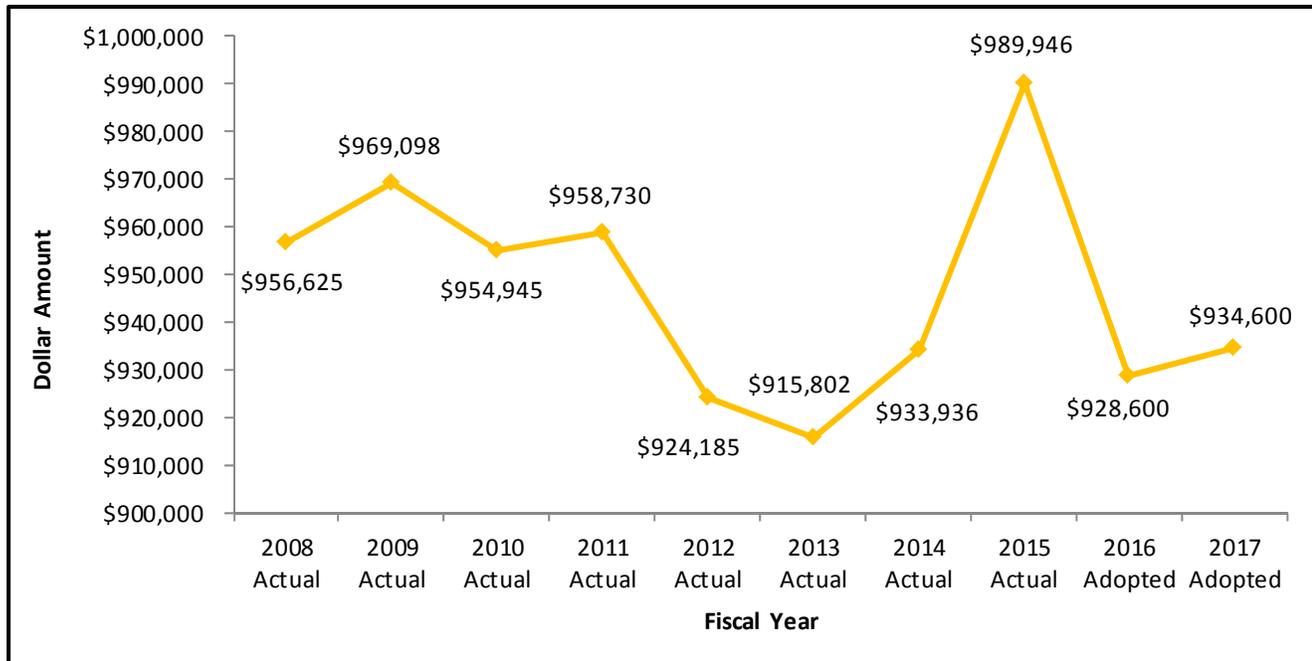
The Parking Division operates a 540 car parking garage, a 74 car parking deck, 14 reserved parking lots, seven metered lots, and 950 on street parking meters.

Basis of Projection:

	Rate
Parking Lots	
11 Parking Lots	\$10 - \$60 Range
Parking Garages	
<u>Jefferson Street Parking Garage</u>	
Covered Permit Parking	\$80.00
Uncovered Permit Parking	\$70.00
<u>Municipal Parking Garage</u>	
Covered Permit Parking	\$70.00
Uncovered Permit Parking	\$40.00
Garage Daily \$0.50/hr. for first 2 hrs., \$1.00/hr. thereafter, \$6.00 max per day	
Meters	\$0.25/hr to \$0.50/hr

The Parking Division meets regularly with the Department's management team to review the costs of services provided by the Parking Division. During this review, staff also analyzes the customer usage trends for each service provided.

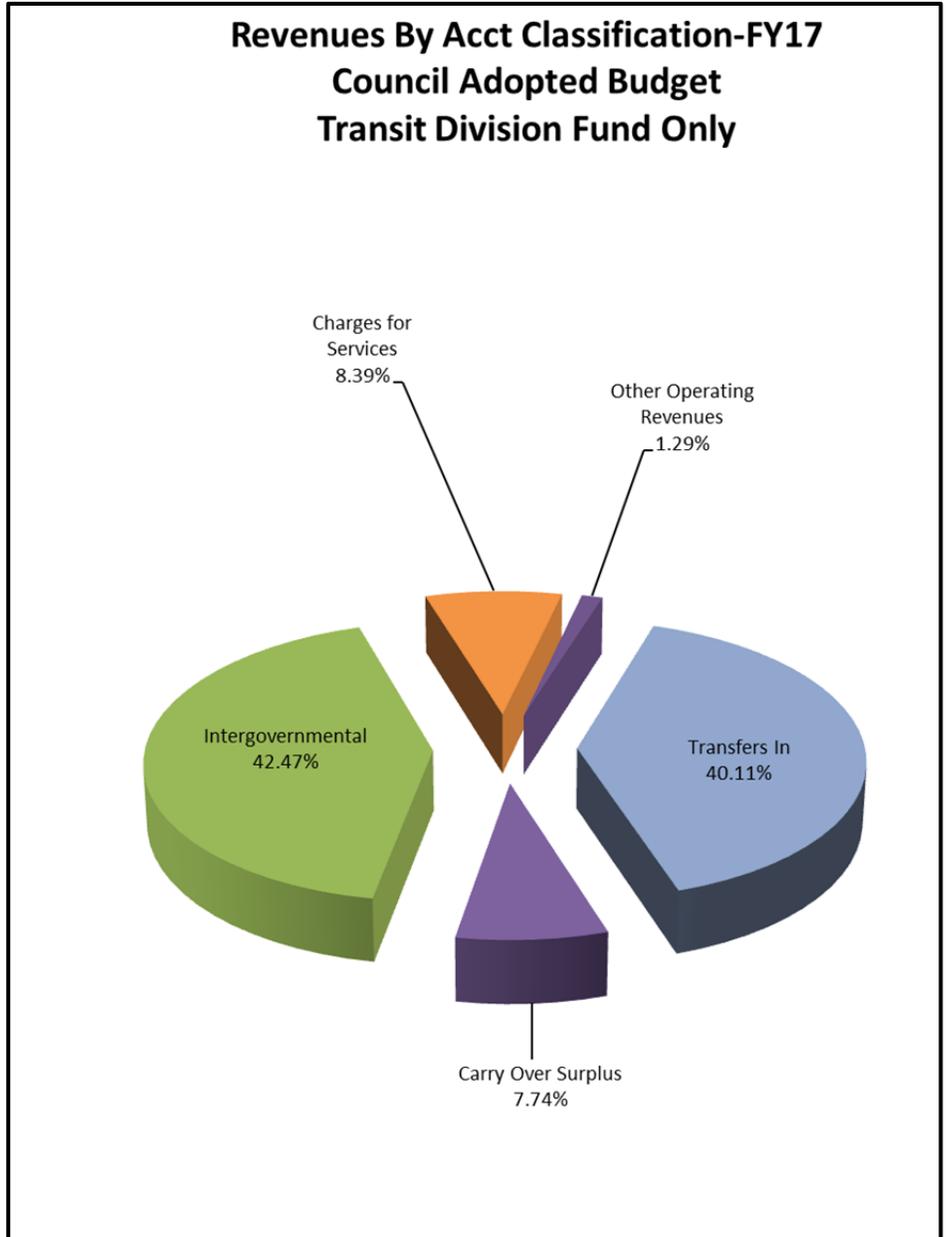
Financial Trend



Revenue Projections

Transit Division Fund Revenue

The primary support for Transit Services comes from transfers in and intergovernmental revenue from grants. These major revenue sources comprise approximately 83 percent of all Transit Division Fund estimated revenues for FY17. The balance of revenues is derived from charges for services and other operating revenues such as bus advertising and gas tax refunds.



Revenue Projections

Intergovernmental

Legal Authorization:

State Statute: N/A
 Federal: Federal Transit Administration
 City Municipal Code: Chapter 34, Article III

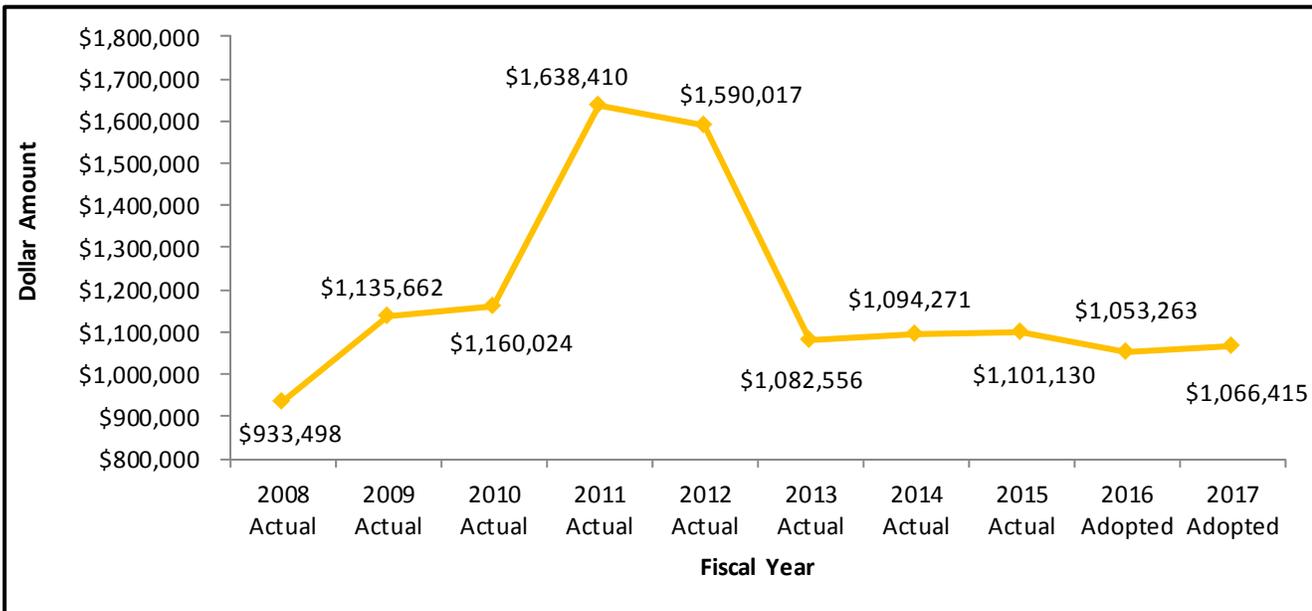
Description:

The Transit Division receives intergovernmental revenue in the form of grants from both the Federal and State governments. These grants assist with the operational and capital needs to maintain the Transit System.

Basis of Projection:

The Transit Division Fund intergovernmental revenue projections are based on prior fiscal year intergovernmental receipts. In cases where the amount of grant awards may be known at the time of the annual budget process, those award amounts will be used in place of the prior receipts.

Financial Trend



Revenue Projections

Transfers In

Legal Authorization:

State Statute: N/A
Federal: Federal Transit Administration
City Municipal Code: Chapter 34, Article III

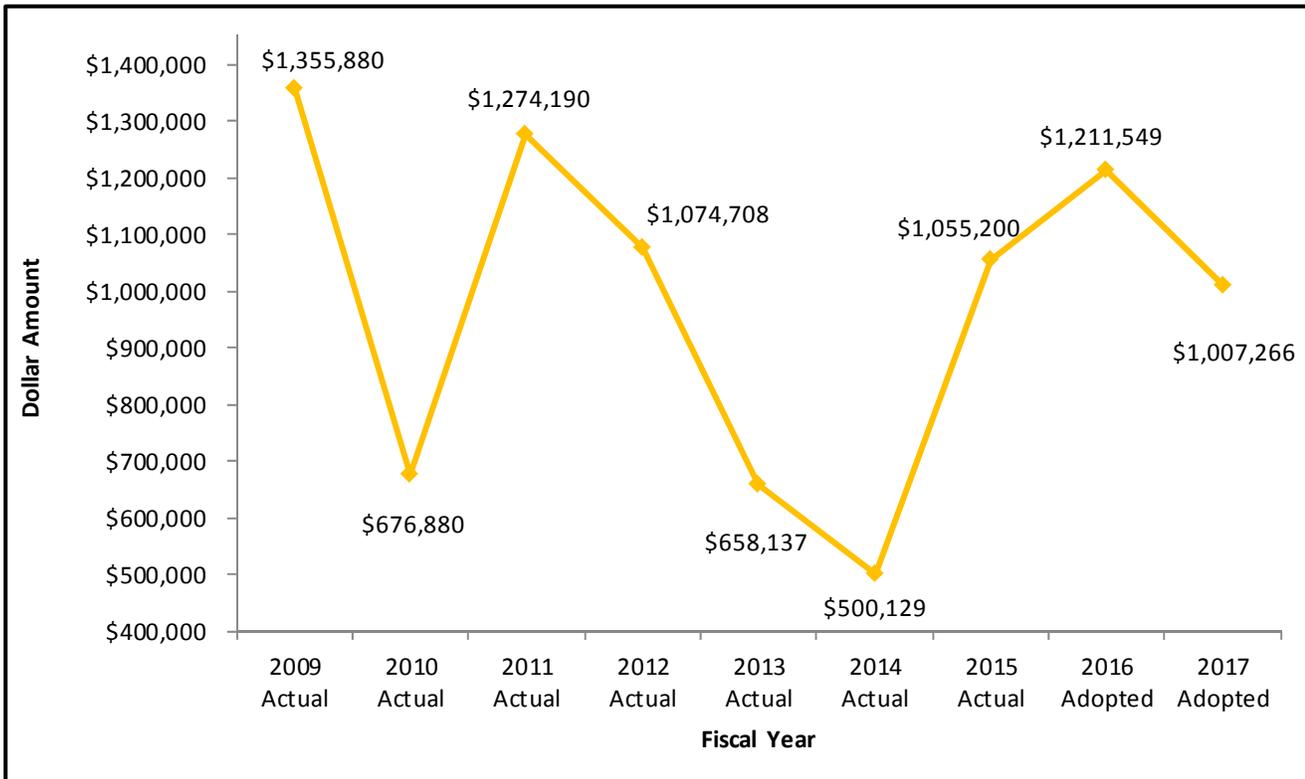
Description:

Because the Transit Division does not generate revenues through charges for services to sufficiently support the operations of Transit, a subsidy from the General Fund is required. Additionally, a certain amount of funding is set aside in the Capital Improvement Tax (CIT) Funds for some capital expenditures within the Transit Division Fund.

Basis of Projection:

The Transit Division Fund subsidy from the General Fund is determined during the annual budget process. This is achieved by taking the expected revenues of the Transit Division minus the expected expenditures to calculate the expected annual shortfall. Efforts are made by staff during each annual budget to keep the expected expenditures to a minimum in order to reduce the needed subsidy from the General Fund by as much as possible.

Financial Trend



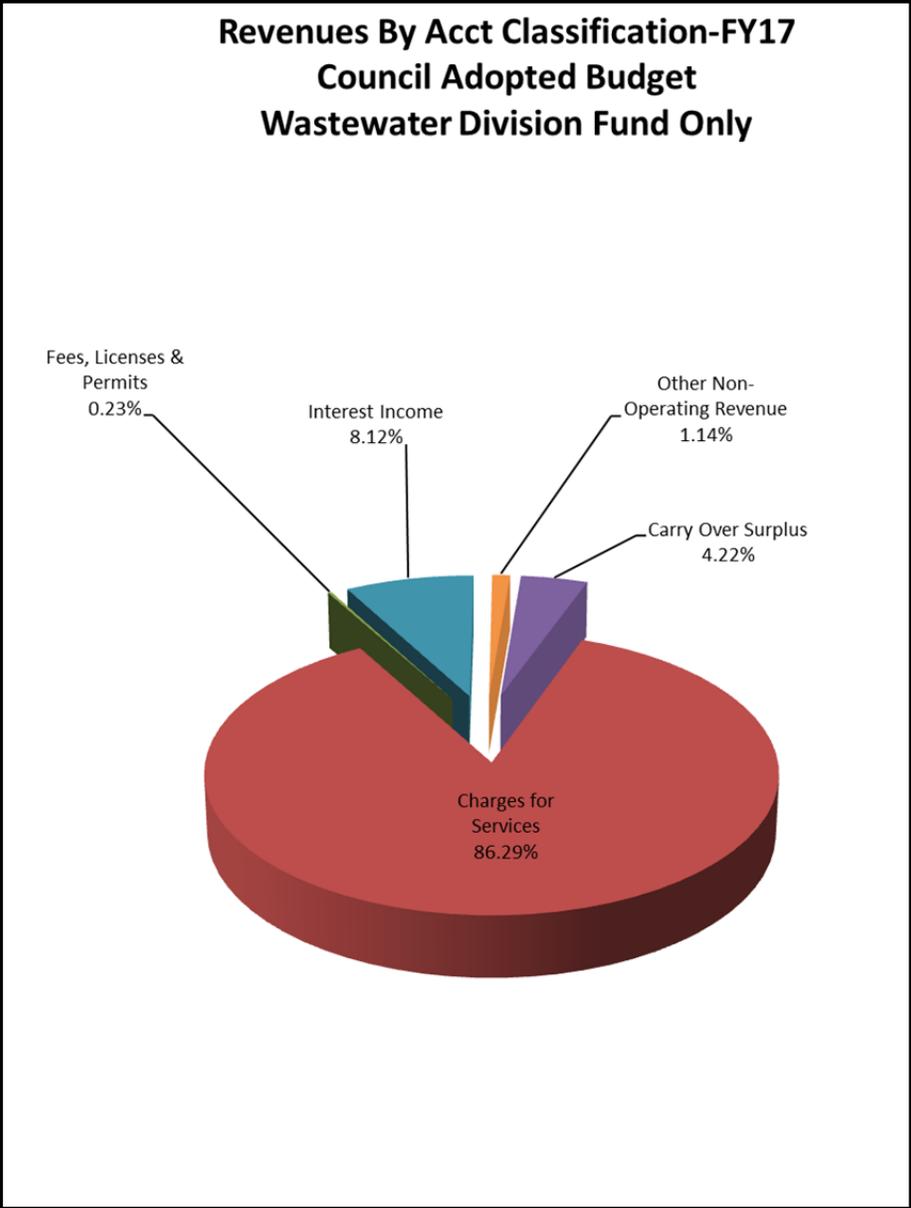
Revenue Projections

Transfers In by Type				
Collection Year	From General Fund	From CIT "D"	From CIT "E"	Total
2008 Actual	\$ 572,633	\$ 382	\$ -	\$ 573,015
2009 Actual	\$ 1,355,880	\$ -	\$ 18,618	\$ 1,374,498
2010 Actual	\$ 676,880	\$ -	\$ -	\$ 676,880
2011 Actual	\$ 1,274,190	\$ 10,199	\$ 46,890	\$ 1,331,279
2012 Actual	\$ 1,074,708	\$ -	\$ 164,478	\$ 1,239,186
2013 Actual	\$ 658,137	\$ -	\$ 57,157	\$ 715,294
2014 Actual	\$ 500,129	\$ -	\$ 112,266	\$ 612,395
2015 Actual	\$ 1,055,200	\$ -	\$ 4,453	\$ 1,059,653
2016 Adopted	\$ 1,211,549	\$ -	\$ -	\$ 1,211,549
2017 Adopted	\$ 1,007,266	\$ -	\$ -	\$ 1,007,266

Revenue Projections

Wastewater Division Fund Revenue

The primary support for Wastewater Services comes from charges for services. This major revenue source comprises approximately 86 percent of all Wastewater Division Fund estimated revenues for FY17.



Revenue Projections

Charges for Services

Legal Authorization:

State Statute: Chapter 250
 City Municipal Code: Chapter 29, Article V

Description:

All residential, commercial, industrial and governmental establishments are charged for sewer service in accordance with City Code. The sewer service consists of a monthly fixed minimum charge plus a charge based upon the cubic feet of water used per month.

Basis of Projection:

The current and future rates are as follows:

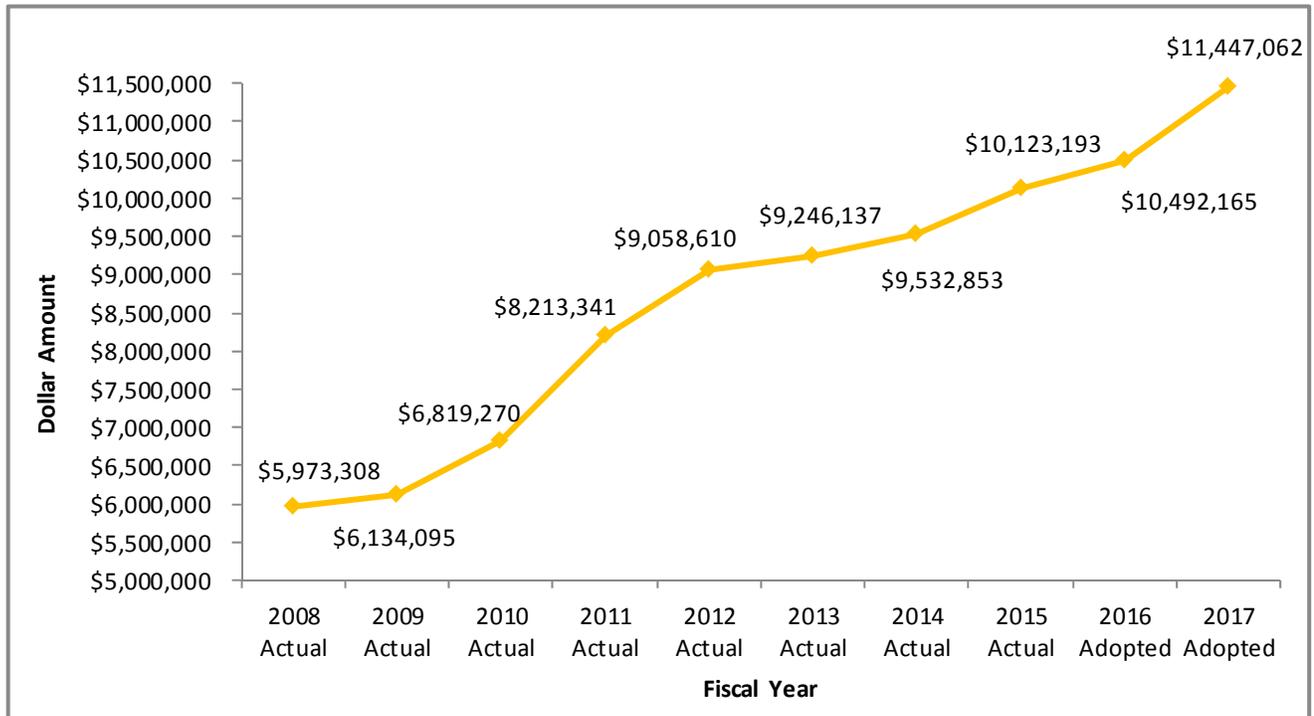
Effective	Fixed Minimum Charge/Month	Volume/100 CU. FT.
June 1, 2015	\$10.14	3.04
June 1, 2016	\$10.72	3.22
June 1, 2017	\$11.33	3.42

**All users outside the corporate limits of the City are required to pay an additional charge for the use of the sewer service that serves the respective area at the tripled fixed rate.

The City contracts with a consulting firm that provides management consulting services to help the City set rates for sewer service. The consultants review the cost to operate and maintain the City's sewer system along with a projected change in the customer base and customer growth or decline.

During the budget process and throughout the year, the revenue history and activity is compared to the findings of the consulting firm. Appropriate rate making action is taken as required.

Financial Trend



SECTION 5: General Fund Overview

General Fund Overview

The General Fund is the general operating fund of the City. Expenditures from this fund provide the basic City services, such as police and fire protection. The General Fund funds the following Departments and the services provided by each: Mayor and City Council; Office of City Clerk; Office of City Administrator; Office of City Counselor; Municipal Court; Human Resources Department; Finance Department; Non-Departmental; Information Technology Services Department; Police Department; Fire Department; Department of Planning and Protective Services; and Department of Public Works (excluding the Airport, Parking, Transit, and Wastewater Divisions of the Department of Public Works). The General Fund is categorized as a governmental fund type.

The major General Fund revenue sources are Sales Tax, Franchise and Utility Tax, Current Property Tax, Gasoline Tax, Police Fines (Traffic), and Road and Bridge Tax.

A key element of the budget process is projecting the General Fund's ending reserve balance. Total expenditures for the upcoming fiscal year are set based on projected revenues for the coming year and to ensure fund reserves will remain at the level set by policy.

Fund balance reserves represent the unappropriated accumulation of the difference between actual revenues and actual expenditures. The source and timing of revenues dictates the level of fund balance necessary to avoid cash shortages in normal day to day operations. The City recognizes the need to establish and maintain adequate reserves to avoid any disruption in service level caused by either a downturn in a significant revenue item or one that is only received at a particular time such as property taxes. Accordingly, the City Council adopted an ordinance which calculates an adequate unreserved, undesignated General Fund balance at a minimum of 17% of expenditures as originally adopted for the General Fund budget. All other funds, if they are not subsidized by the General Fund, shall maintain a minimum 10% fund balance. (e.g., Wastewater Division Fund, Parking Division Fund).

The City utilizes Generally Accepted Accounting Principles (GAAP) based budgeting for the General Fund. This requires that the accrual method of accounting is used to record revenues and expenditures. Revenues are recognized when susceptible to accrual (i.e., when revenues become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Revenues susceptible to accrual are Sales and Use Tax, Motor Vehicle Sales Tax, Gasoline Tax, Cigarette Tax, and Franchise and Utility Taxes. Sales Tax collected and held by the State of Missouri at fiscal yearend on behalf of the City also is recognized as revenue. User charges, fines, licenses, permits and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

General Fund Overview

General Fund Revenue and Expenditure Summary

FISCAL YEAR BEGINNING NOVEMBER 1

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Revenues:			
Sales and Use Tax	\$ 10,856,302	\$ 10,303,920	\$ 11,300,000
Intergovernmental Taxes	2,239,453	2,175,000	2,220,000
Other Taxes	120,658	120,000	116,000
Franchise & Utility Taxes	7,295,904	7,557,241	7,500,000
Property Taxes	5,261,508	5,249,399	5,274,699
Intergovernmental	1,271,801	741,418	829,974
Charges for Services	2,579,221	2,614,958	2,715,994
Fees, Licenses & Permits	760,615	716,850	708,400
Fines & Forfeitures	1,011,319	986,300	1,009,100
Contributions/Donations	175,644	75,000	302,250
Other Operating Revenues	255,988	65,000	83,000
Interest Income	127,988	95,000	110,000
Other Non-Operating Revenue	47,725	25,000	25,000
Transfers In	32,944	23,800	23,800
Total Revenue	\$ 32,037,070	\$ 30,748,886	\$ 32,218,217
Expenditures:			
Personnel Services	\$ 21,993,539	\$ 22,716,767	\$ 23,747,107
Materials & Supplies	1,078,206	1,340,091	1,278,940
Contractual Services	1,952,504	1,828,062	2,005,283
Utilities	1,004,630	1,059,430	1,069,360
Repairs & Maintenance	1,350,066	1,522,359	1,542,538
Other Operating Expenses	123,335	129,000	136,500
Capital Purchases	582,477	735,647	850,014
Capital Projects	373,154	-	300,000
Transfers Out	1,275,692	1,417,530	1,288,475
Debt Service	-	-	-
Total Expenditures	\$ 29,733,603	\$ 30,748,886	\$ 32,218,217
Excess of Revenues Over (Under) Expenditures	\$ 2,303,467	\$ -	\$ -

The General Fund summary table shows the major revenue sources for the General Fund which include the Sales and Use Tax, Franchise & Utility Taxes, and Property Taxes. The revenue from these sources has remained constant over the years.

The largest expenditure from the General Fund is the expenditures relating to Personnel Services.

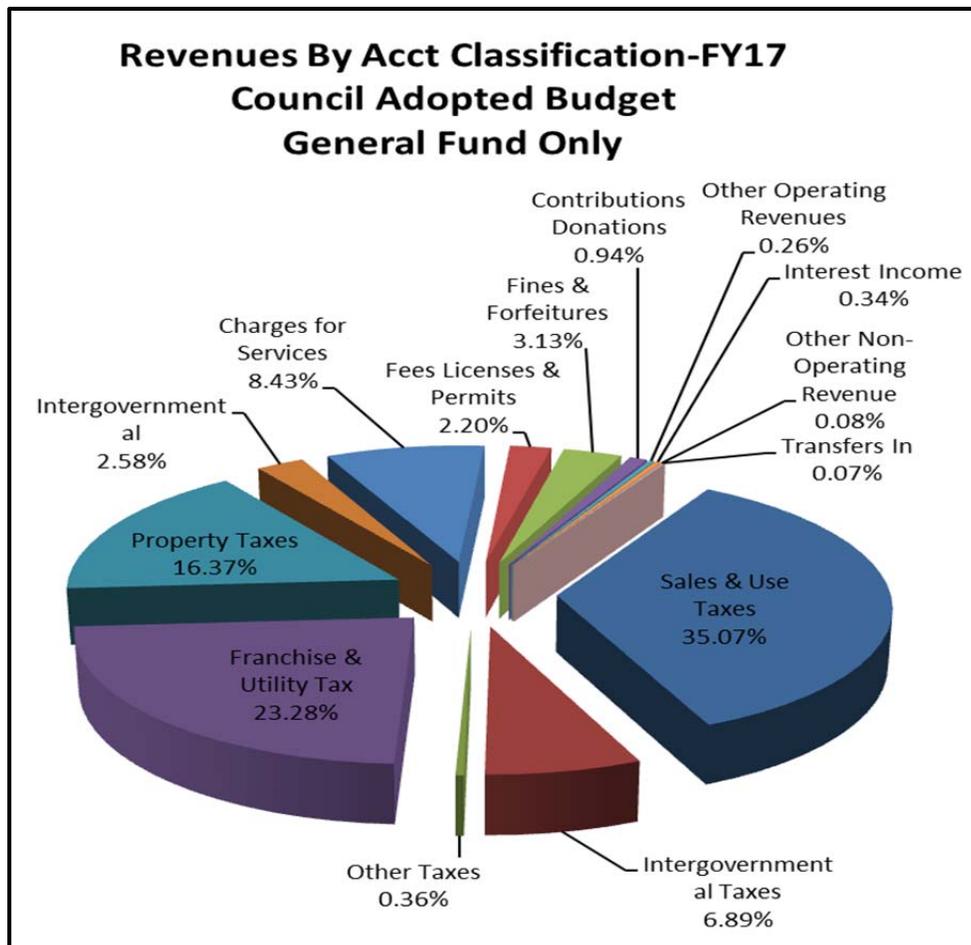
General Fund Overview

General Fund Revenues By Source

FISCAL YEAR BEGINNING NOVEMBER 1

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*
Revenues:				
Sales and Use Tax	\$ 10,856,302	\$ 10,303,920	\$ 11,300,000	\$ 996,080
Intergovernmental Taxes	2,239,453	2,175,000	2,220,000	45,000
Other Taxes	120,658	120,000	116,000	(4,000)
Franchise & Utility Taxes	7,295,904	7,557,241	7,500,000	(57,241)
Property Taxes	5,261,508	5,249,399	5,274,699	25,300
Intergovernmental	1,271,801	741,418	829,974	88,556
Charges for Services	2,579,221	2,614,958	2,715,994	101,036
Fees, Licenses & Permits	760,615	716,850	708,400	(8,450)
Fines & Forfeitures	1,011,319	986,300	1,009,100	22,800
Contributions/Donations	175,644	75,000	302,250	227,250
Other Operating Revenues	255,988	65,000	83,000	18,000
Interest Income	127,988	95,000	110,000	15,000
Other Non-Operating Revenue	47,725	25,000	25,000	-
Transfers In	32,944	23,800	23,800	-
Carry Over Surplus	-	-	-	-
Total Revenue	\$ 32,037,070	\$ 30,748,886	\$ 32,218,217	\$ 1,469,331

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.



General Fund Overview

Summary of Significant Assumptions and Changes for FY17

- Sales tax revenue was based on a three year average increase applied to the anticipated prior year receipts.
- Franchise & Utility Taxes are composed of receipts from four sources: Natural Gas, Electricity, Telephone, and Cable. The approved FY17 budget includes a utility tax rate of 6%. The City's gross receipts tax is capped at 7%. The FY17 budget for telephone and cable was based on the receipt trends from the previous fiscal years. The tax rate for telephone is 7%. The tax rate for cable is 5% per state franchise agreement.
- Property tax revenue calculation was based on preliminary assessments with no growth assumed.
- The Intergovernmental category reflects the grant activity for the City. The amount for this category will depend on the grant activity for the year.
- The FY17 budgeted figure for Charges for Services did increase from FY16 and previous fiscal years. As in past budget years, the budget includes a Department of Finance administrative fee which reimburses the General Fund for the support services the Enterprise Funds receive from the administrative departments.
- The FY17 budgeted figure for Contributions/Donations increased due to the new contract with Allied Services, LLC for trash services that was signed in FY16. The new contract outlines an annual amount that is payable to the City as a charge for damage to roadways.
- Interest Income growth is due to a historical review of the revenue the City has earned. The City feels the FY17 budgeted amount accurately reflects the amount the City will earn during the year.

General Fund Overview

General Fund Expenditures by Department

Department	FY15		FY16		FY17		Net Change*	
	Actual		Adopted Budget		Adopted Budget		Amount	Percent
Mayor and City Council	\$ 76,363	\$	\$ 79,020	\$	\$ 78,770	\$	(250)	-0.32%
Office of City Clerk	116,740		161,283		118,004		(43,279)	-26.83%
Office of City Administrator	299,039		302,182		288,101		(14,081)	-4.66%
Office of City Counselor	318,146		341,536		345,170		3,634	1.06%
Municipal Court	255,425		253,071		263,925		10,854	4.29%
Human Resources Department	234,664		232,580		310,868		78,288	33.66%
Finance Department	857,599		982,585		948,448		(34,137)	-3.47%
Non-Departmental	1,165,548		940,677		1,352,042		411,365	43.73%
Information Technology Services	1,090,462		1,013,526		1,002,717		(10,809)	-1.07%
Police Department	9,800,366		9,911,568		10,137,393		225,825	2.28%
Fire Department	6,716,122		6,941,224		7,133,473		192,249	2.77%
Dept of Planning and Protective Svcs	2,055,191		2,316,308		2,529,702		213,394	9.21%
Department of Public Works	5,137,287		5,565,378		6,121,129		555,751	9.99%
Transfers and Subsidies	1,275,692		1,417,530		1,288,475		(129,055)	-9.10%
Capital/Vehicle/Equipment	-		290,418		-		(290,418)	-100.00%
Capital Projects	334,959		-		300,000		300,000	0.00%
TOTAL	\$ 29,733,603	\$	\$ 30,748,886	\$	\$ 32,218,217	\$	1,469,331	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the General Fund expenditures by Department shows there are six Departments that have a change in excess of \$200,000 in the FY17 budget when compared to the FY16 budget.

Money budgeted to Non-Departmental is used to support General Fund operating expenses that are not by policy accounted for in Department specific appropriations. Due to the fact that the City of Jefferson is currently undergoing a compensation and classification study and the results have not yet been finalized, the FY17 budget includes a General Fund placeholder allocation in the amount of \$411,374 to address the findings of the study. This same allocation was not included in the FY16 budget.

Money budgeted to the Police Department is used to support police service operations for the City of Jefferson. The FY17 budget for the Police Department includes two additional positions; training and education funds; funds for two motorcycle purchases; and funds for seven vehicle replacements.

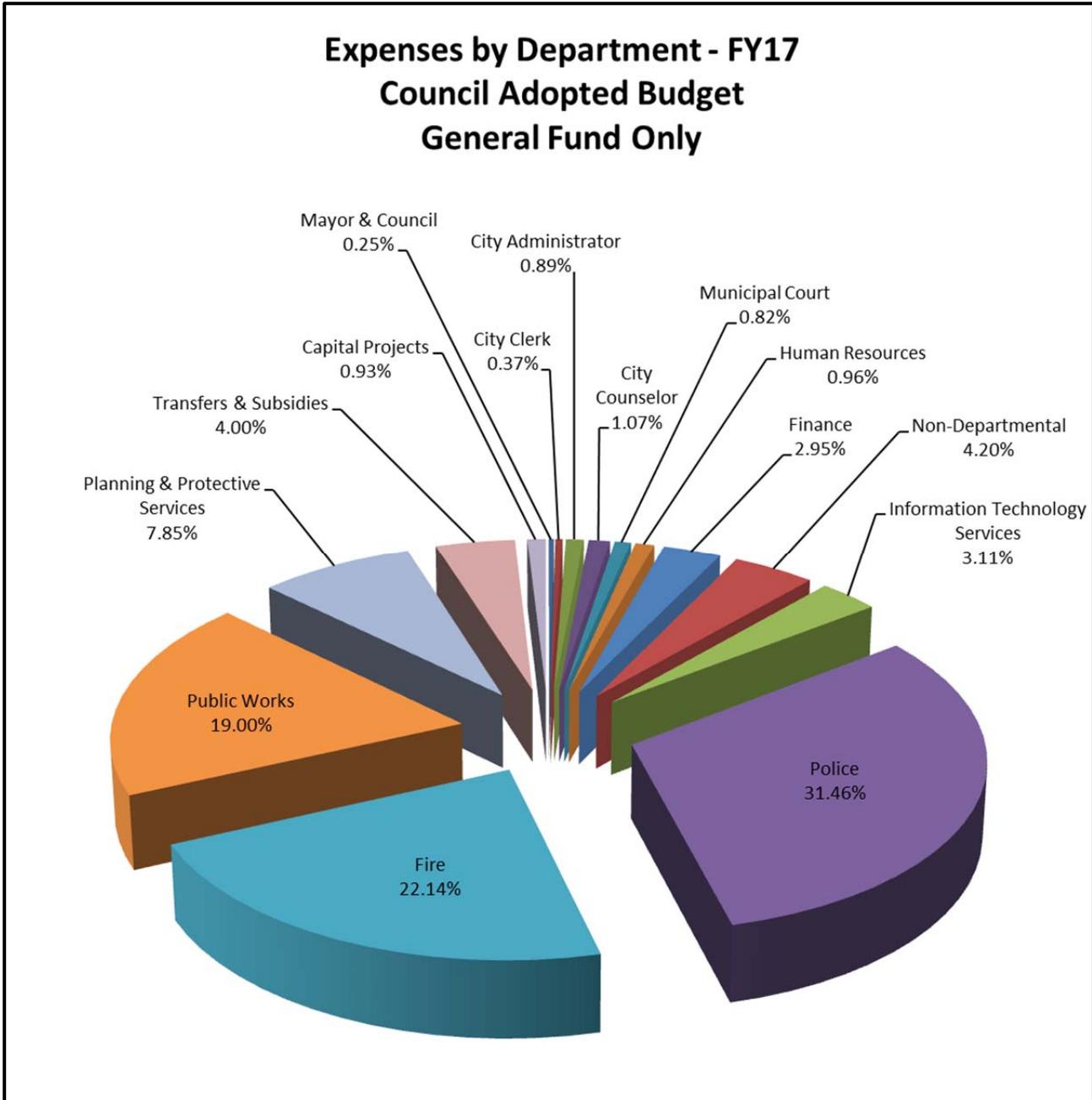
The FY17 budget for the Department of Planning and Protective Services includes one additional position and funds for a part-time plan reviewer and additional seasonal salaries. Additionally, there are funds included in the FY17 budget for consultants to complete the 5-year update of the Metropolitan Transportation Plan (MTP).

The FY17 budget for the Department of Public Works includes three additional positions; replacement of a street sweeper, a supervisor truck, and three snow plow only trucks; the purchase of a mini-excavator and a wheel balancer/tire changer; as well as approximately \$80,000 of additional street material supplies. None of these items were included in the FY16 budget.

General Fund Overview

There was no money budgeted to Capital/Vehicle/Equipment in FY17. In FY16, this line item included funds to be used for the purchase of vehicles and equipment at the discretion of the City Administrator.

The FY17 budget for Capital Projects of \$300,000 is intended to be used for Ongoing Infrastructure/Facility Needs. This amount is based on a Capital Replacement Plan developed by the City that determines an annual amount to be set aside for future replacements of roofs, HVACs and generators for all City infrastructure. If these funds are not utilized in the year budgeted they will be reappropriated for use in subsequent years. Budget for this type of expense has not been included in previous years.



General Fund Overview

General Fund Expenditures by Type

Type	FY15		FY16		FY17		Net Change*	
	Actual		Adopted Budget		Adopted Budget		Amount	Percent
Personnel Services	\$ 21,993,539	\$	22,716,767	\$	23,747,107	\$	1,030,340	4.54%
Materials & Supplies	1,078,206		1,340,091		1,278,940		(61,151)	-4.56%
Contractual Services	1,952,504		1,828,062		2,005,283		177,221	9.69%
Utilities	1,004,630		1,059,430		1,069,360		9,930	0.94%
Repairs & Maintenance	1,350,066		1,522,359		1,542,538		20,179	1.33%
Other Operating Expenses	123,335		129,000		136,500		7,500	5.81%
Capital Purchases	582,477		735,647		850,014		114,367	15.55%
Capital Projects	373,154		-		300,000		300,000	0.00%
Transfers Out	1,275,692		1,417,530		1,288,475		(129,055)	-9.10%
Debt Service	-		-		-		-	0.00%
TOTAL	\$ 29,733,603	\$	30,748,886	\$	32,218,217	\$	1,469,331	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

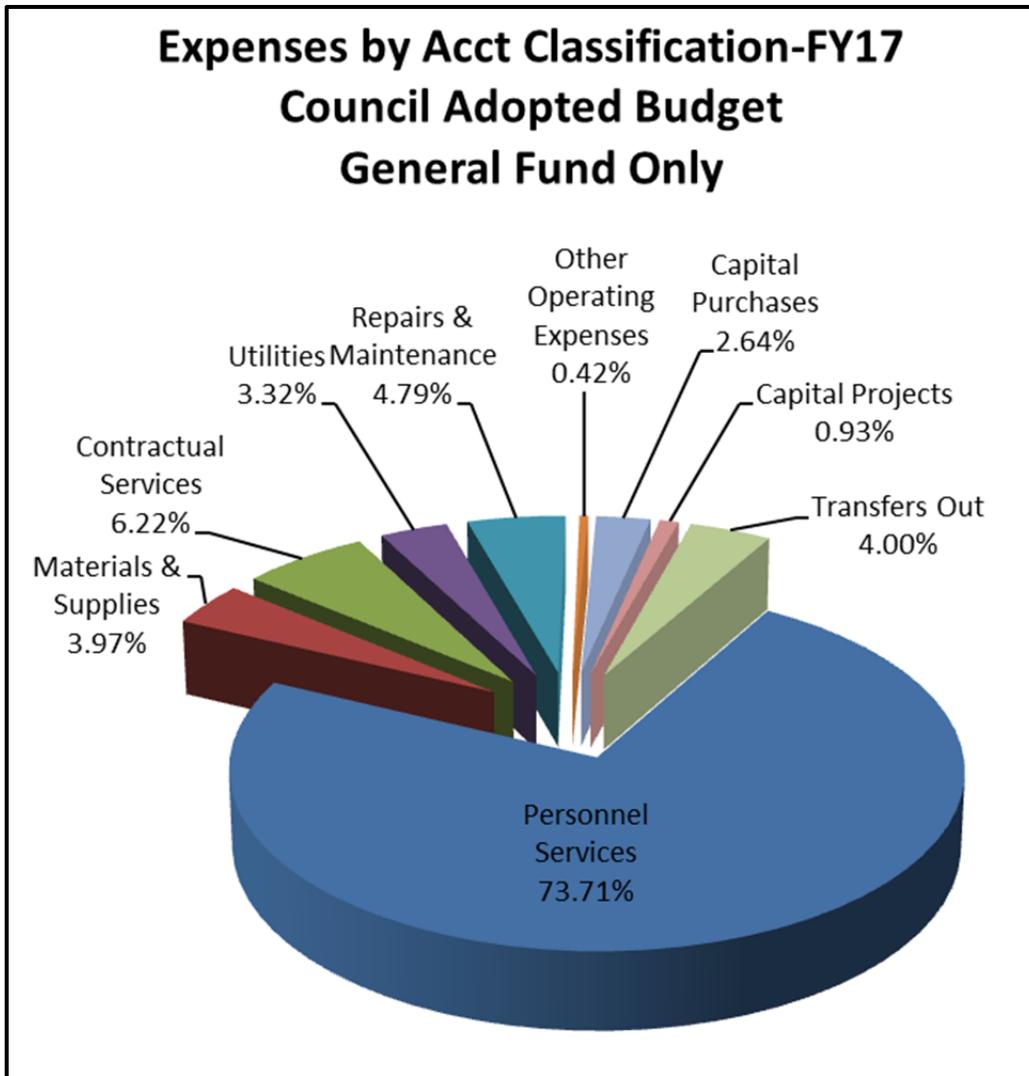
A review of the General Fund expenditure by type shows the largest changes occurred in the Personnel Services, Contractual Services, and Capital Projects categories.

The increase in Personnel Services is due to the fact that the FY17 budget includes an across the board salary/wage adjustment for all full-time employees and all part-time with benefit employees. Additionally there is a ten percent increase built into the FY17 budget for the expected cost of the health insurance increase.

The increase in Contractual Services for FY17 is partially due to the expected increase in the cost of General Insurance coverage in the Non-Departmental budget; increased Medical Service Costs and heavy demands for training in the Fire Department; and increased Professional Service costs for consultants to complete the 5-year update of the Metropolitan Transportation Plan (MTP) in the Planning and Protective Services-Metropolitan Planning Organization Department.

The FY17 increase in Capital Projects is intended to be used for Ongoing Infrastructure/Facility Needs. This amount is based on a Capital Replacement Plan developed by the City that determines an annual amount to be set aside for future replacements of roofs, HVACs and generators for all City infrastructure. If these funds are not utilized in the year budgeted they will be reappropriated for use in subsequent years. Budget for this type of expense has not been included in previous years.

General Fund Overview



Full Time Equivalents (FTEs) By Department

Department	Budget FY15	Budget FY16	Budget FY17	Net Change*
Mayor and City Council [^]	-	-	-	-
Office of City Clerk	1.33	1.33	1.33	-
Office of City Administrator	2.00	2.00	2.00	-
Office of City Counselor	3.34	3.34	3.34	-
Municipal Court	2.33	2.33	2.33	-
Human Resources Department	2.00	3.00	3.00	-
Finance Department	12.00	12.00	11.75	(0.25)
Information Technology Services	9.25	9.25	9.50	0.25
Police Department	125.75	125.75	127.75	2.00
Fire Department	73.00	74.00	76.00	2.00
Dept of Planning and Protective Svcs	19.00	20.00	21.00	1.00
Department of Public Works	44.50	44.50	47.50	3.00
Total Full Time	294.50	297.50	305.50	8.00

[^]The Mayor and City Council are part-time positions.

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

General Fund Overview

The Full Time Equivalents (FTEs) By Department schedule does not address any Part-Time or Seasonal staff information. Part-time and seasonal staffing is reported by Department and Division throughout the document. Staffing level changes are discussed throughout the document as well.

Five Year General Fund Model

The City of Jefferson uses a five year financial model for long range financial planning. The use of the model helps predict financial outcomes for a variety of different budgeting scenarios and allows the City Council to evaluate the long term impact of current budget and spending decisions. The five year model includes both revenues and expenditures by category for General Fund departments. During the budget process the model is presented to the City Council for discussion and budgetary direction. As new information is discussed and various assumptions and budget levels change or are evaluated, the projection will change. The model illustrates the projected General Fund balance through FY21 based on projected revenues, adopted FY17 budget levels, and a number of assumptions for future growth rates. This table is a condensed version of the model presented near the end of the FY17 budget process.

	2015	2016	2017	2018	2019	2020	2021
	Actual	Adopted	Adopted	Projected	Projected	Projected	Projected
Est. Beginning Fund Balance	\$ 7,092,288	\$ 9,395,755	\$ 9,395,755	\$ 9,395,755	\$ 9,024,715	\$ 8,486,036	\$ 7,997,171
Revenues	32,037,070	30,748,886	32,218,217	32,866,319	33,528,031	34,203,639	34,893,434
Less: Expenditures	29,733,603	30,748,886	32,218,217	33,237,359	34,066,710	34,692,504	35,707,660
Ending Fund Balance	\$ 9,395,755	\$ 9,395,755	\$ 9,395,755	\$ 9,024,715	\$ 8,486,036	\$ 7,997,171	\$ 7,182,945
Less: Reserve for Inventory	\$ 184,250	\$ 184,250	\$ 184,250	\$ 184,250	\$ 184,250	\$ 184,250	\$ 184,250
Less: Reserve for Prepaids	56,992	56,992	56,992	56,992	56,992	56,992	56,992
Less: Encumbrances	1,831,544	1,831,544	1,831,544	125,000	125,000	125,000	125,000
Less: Reserve for Restricted Funds	312,638	312,638	312,638	312,638	312,638	312,638	312,638
Unrestricted Fund Balance	\$ 7,010,331	\$ 7,010,331	\$ 7,010,331	\$ 8,345,835	\$ 7,807,156	\$ 7,318,291	\$ 6,504,065
Unrestricted Fund Balance as a Percentage of Originally Adopted Expenditures	23.78%	22.80%	21.76%	25.11%	22.92%	21.09%	18.21%

The City built the projection with the following assumptions:

- 2.10% revenue increase
- 2.00% for any items related to salary such as retirement, social security, overtime
- 5.00% for the group health insurance and the employee assistance program
- 2.00% increase for materials & supplies, contractual services, utilities, and repairs & maintenance expense categories
- The subsidy for the Airport and Transit Divisions is calculated based on the dollar amount required for revenues to equal expenditures in the individual Airport Division Fund and the Transit Division Fund.

A review of the five year projection for the General Fund reveals for FY18 through FY21 the expenses are estimated to be slightly above the estimated revenues. Anticipated changes to the Capital/Vehicle/Equipment Plan will bring the expenses more in line with the revenues. Appropriate adjustments will be made to

General Fund Overview

budgeted revenues and expenditures to ensure the fund balance remains within the stated policy in future years.

SECTION 6: General Fund Department Budgets

The Departments which are funded with General Funds provide a wide range of services to support and deliver services externally to the community and internally to other City Departments with the purpose of contributing to the quality of life of the residents, guests, and businesses of the community.

The General Fund Departments and Offices include:

Mayor and City Council

Office of City Clerk

Office of City Administrator

Office of City Counselor

Municipal Court

Human Resources Department

Finance Department

Information Technology Services Department

Police Department

Fire Department

Department of Planning and Protective Services

Department of Public Works

Mayor and City Council

Overview

The Mayor and City Council are supported by the Office of City Clerk with an Administrative Assistant that is shared with the Office of City Counselor and the Municipal Court.

The Mayor is the Chief Executive Officer of the City. The City Charter authorizes all powers of the City to the City Council. The Mayor and City Council act as the legislative and policy making body of the City of Jefferson. The City Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters.

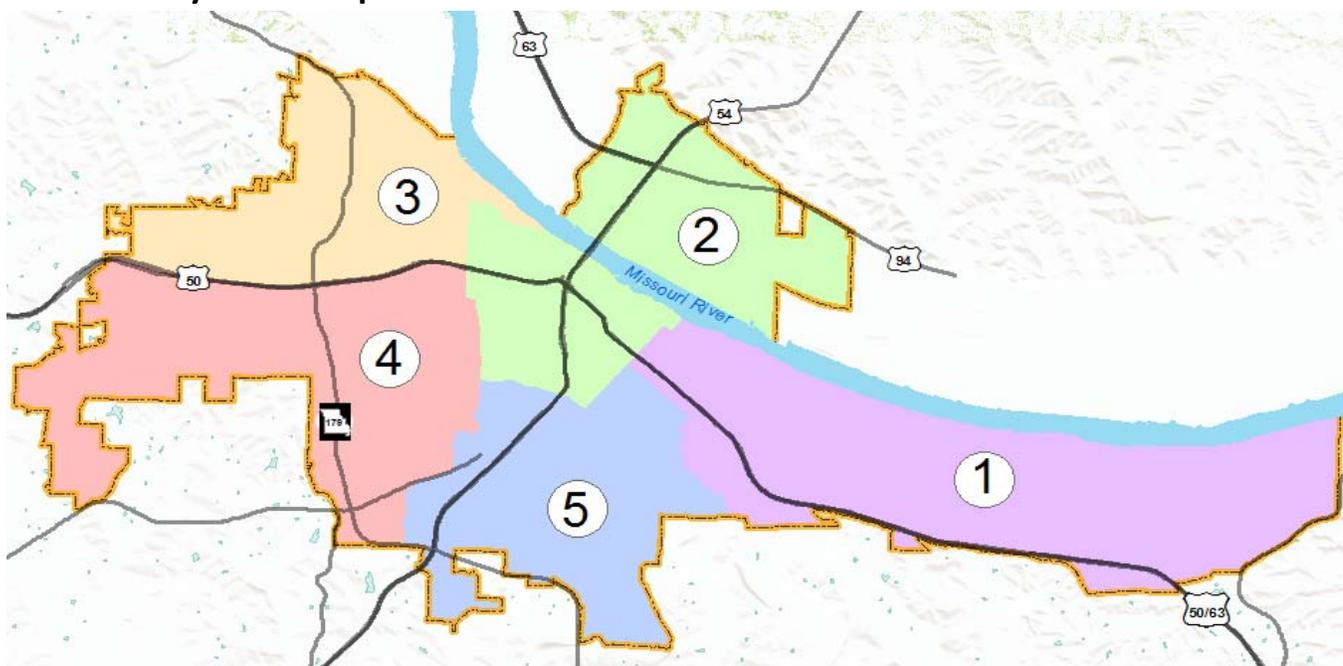
Each of the City's five wards has two representatives on the City Council. Elections are held each year to elect one Council Member from each of the five wards for a "staggered" two-year term. When a Council Member resigns or a seat is left vacant, it is possible to have both seats from a ward up for election on the same ballot. In that case, the person elected by the City Council to serve out the remainder of the immediate City Council year can then file to run at the next general election to serve the remainder of the successor's two-year term.

In April 1993, the voters of the City approved an amendment to the City Charter which would limit the time a person is allowed to serve on the City Council to a total of eight years. Those eight years do not have to be consecutive.

Purpose Statement

To serve as the legislative and policy-making body of the municipal government and have responsibility for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the administrative staff.

Jefferson City Ward Map



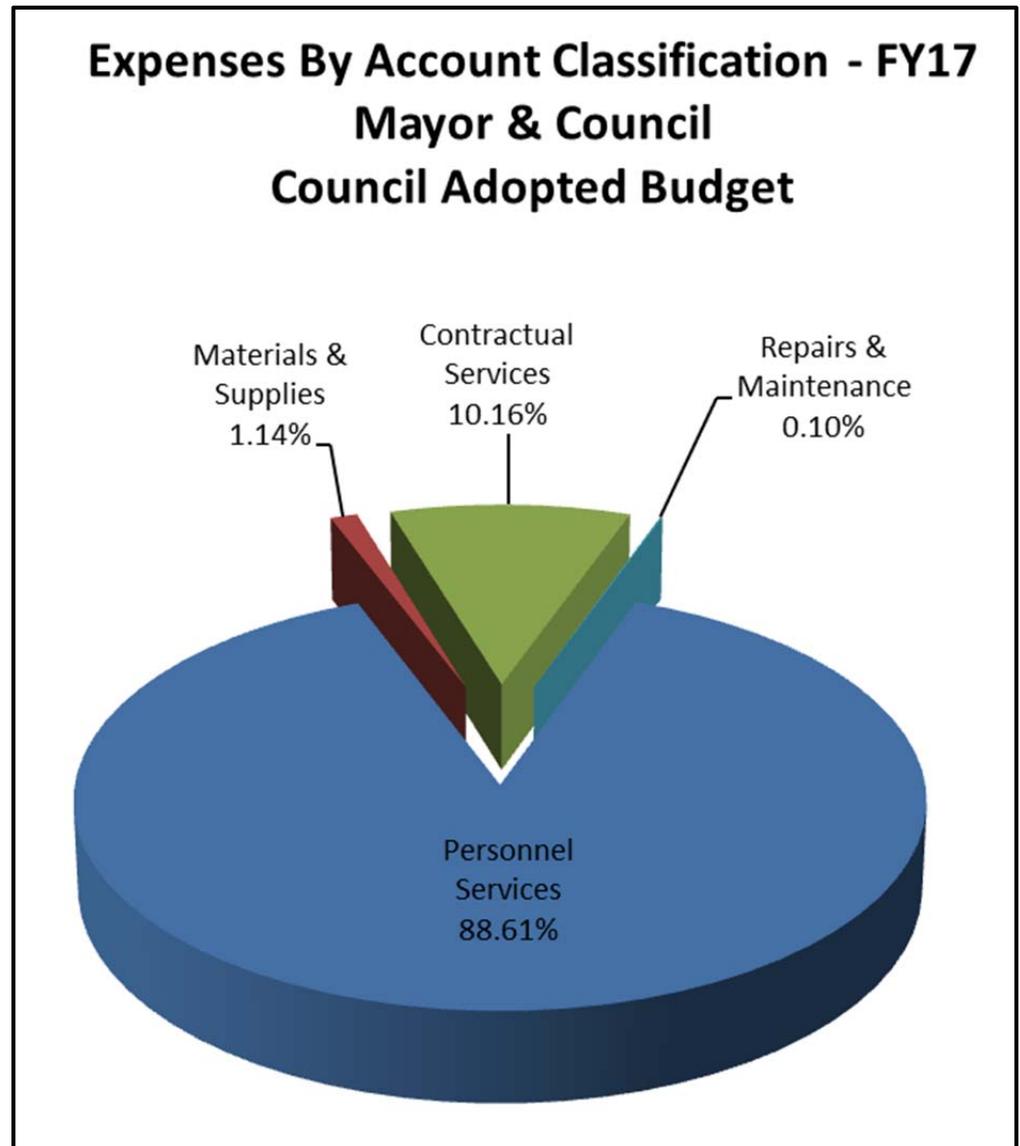
Mayor and City Council

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 70,484	\$ 69,795	\$ 69,795	\$ -	0.00%
Materials & Supplies	159	900	900	-	0.00%
Contractual Services	5,514	8,000	8,000	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	206	325	75	(250)	-76.92%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 76,363	\$ 79,020	\$ 78,770	\$ (250)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals the Mayor and City Council's budgeted expenses are expected to remain constant.



Mayor and City Council

Full Time Equivalent (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Mayor and Council				
Elected - Mayor	1.00	1.00	1.00	-
Elected - City Councilman	10.00	10.00	10.00	-
Total - Elected Positions	11.00	11.00	11.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for the Mayor and City Council have remained constant with no expectation of a change in the future.

Office of City Clerk

Overview

The City Clerk is appointed by and serves at the pleasure of the City Council.

The Office of City Clerk serves as the repository for official records for the City, and provides for the preservation, archiving, and distribution of City records. The Office of City Clerk prepares and issues all agendas and associated documentation for official meetings of the City Council, and attends the meetings to record the official minutes. The Office of City Clerk issues, tracks, and releases all Special Tax Bills (liens) placed on properties by the City. The Office of City Clerk receives, tracks, and responds to requests for records in accordance with Missouri Sunshine Law.

Purpose Statement

Contribute to the quality of life of the City by providing and preserving organizational information and ensuring City compliance with statutory requirements.

Departmental Goals & Objectives (including, but not limited to)

1. Ensure compliance with City, State of Missouri laws, and federal laws in matters pertaining to records, elections, and special tax liens
 OBJECTIVE: To ensure the City is in compliance with all laws to protect the quality of life the City offers
2. Continue to provide accurate information in a timely manner to citizens of the City, the general public, and the media
 OBJECTIVE: To support the quality of life for the City by providing accurate information to the public to assist the public in making informed decisions
3. Continue to provide accurate information in a timely manner to the Mayor, City Council, and City Staff
 OBJECTIVE: To support the quality of life for the City by providing accurate information to the decision makers of the City
4. Continue to consolidate archived hard copies and official records into an electronic format to reduce storage and maintenance costs and provide accessibility to records by City Staff and the public
 OBJECTIVE: To ensure fast and accurate retrieval of information for the City Staff and the public

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating the department as “good” or above.	100%	100% / 100%	100%
2. Percent of City Council rating the department as “good” or above.	100%	100% / 100%	100%
3. Number of state, media, or citizen notifications of non-compliance with statutory requirements.	0	0 / 0	0

Office of City Clerk

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	0.45%	0.52%	0.37%
2. Percent of City Council packets prepared/distributed within deadline.	100%	100%	100%
3. Percent of record requests responded to within 3 business days.	100%	100%	100%
4. Percent of executed legislation distributed within 3 business days of execution.	100%	100%	100%
5. Percent of code updates performed and distributed within 2 weeks of execution of authorizing legislation.	100%	100%	100%
6. Percent of City Council minutes transcribed within same business week as meeting.	100%	100%	100%
7. Percent of City Council closed session actions posted within statutory deadline.	100%	100%	100%
8. Percent of Budget Committee minutes transcribed within same business week as meeting.	100%	100%	100%
9. Percent of tax bills issued or released within 3 days of execution.	100%	100%	100%
10. Percent of election filing periods coordinated, tracked, archived.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	1.33	1.33	1.33
2. Total department adopted budget.	\$133,858	\$161,282	\$118,004
3. Number of paper records digitized, archived, and made accessible to staff and public.	30,864	28,886	40,000
4. Number of tax bills generated, tracked, and released.	114	133	100
5. Number of updates made to City Code.	14 updates of 49 amendments	15 updates of 28 amendments	15 updates of 35 amendments
6. Number of Sunshine requests responded to, tracked and archived.	472	463	500
7. Number of meeting notices posted, distributed, and archived.	314	551	400
8. Number of Council/Budget Committee meetings attended and recorded for official minutes.	80	61	80
9. Number of web pages updated and maintained.	48	50	48

Significant Changes/Initiatives

In an ongoing effort to be as paperless as possible, the Office of City Clerk distributes City Council packets to the Council Members, staff, public and media by electronic means. Additionally, all City ordinances going back to the early 1800s have been transferred from Microfilm to digital format with the Laserfiche document management system. Other record types are being digitized based upon archival retention schedules as prescribed by state law, frequency of usage by staff or requested access by the public.

Initiatives of utilizing Online Sunshine Request and Special Tax Bill Request inquiry systems were also instituted and have proven to be effective for both the City Clerk's Office, as well as the public utilizing them.

The Office of City Clerk will continue cross training personnel to assist with the City Clerk functions as warranted.

Office of City Clerk

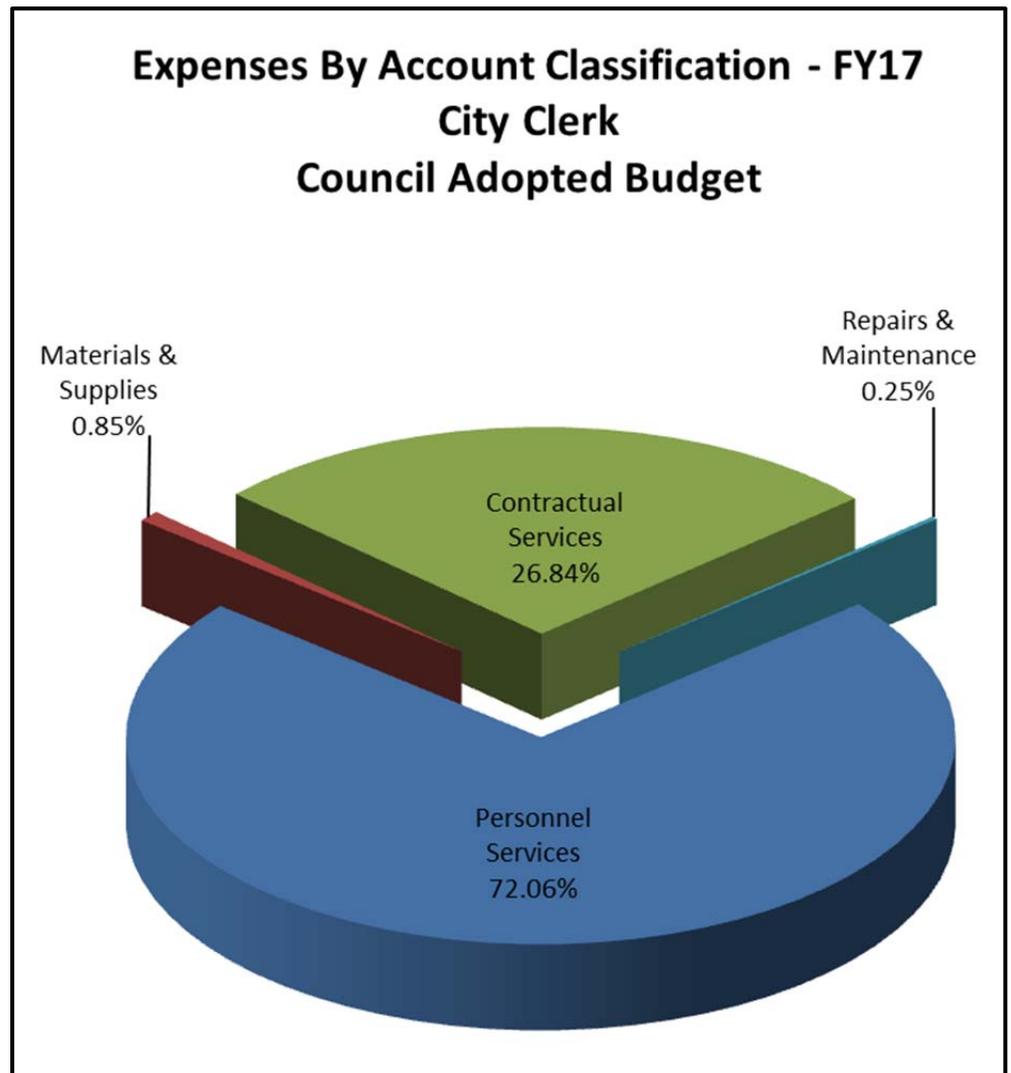
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 94,935	\$ 95,483	\$ 85,034	\$ (10,449)	-10.94%
Materials & Supplies	1,091	1,000	1,000	-	0.00%
Contractual Services	20,312	64,275	31,675	(32,600)	-50.72%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	403	525	295	(230)	-43.81%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 116,740	\$ 161,283	\$ 118,004	\$ (43,279)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals the Office of City Clerk’s budget expenditures experienced a decrease from FY16 to FY17. The most significant decrease occurred in the Contractual Services category. The budget was increased in FY16 to include the expected cost for a general election. For FY17, the budget was reduced because no election costs are expected.

The Personnel Services category also shows a significant decrease due to salary and benefits being reduced because of employee turnover.



Office of City Clerk

Full Time Equivalent (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Office of City Clerk				
City Clerk	1.00	1.00	1.00	-
Administrative Assistant	0.33	-	-	-
Administrative Technician	-	0.33	0.33	-
Total Full Time	1.33	1.33	1.33	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The staffing levels for the Office of City Clerk have remained constant with no expectation of a change in the future.

Office of City Administrator

Overview

The City Administrator is nominated by the Mayor and appointed by the Mayor with the advice and consent of a majority of the City Council.

The City Administrator shall be responsible to the Mayor and the City Council for the administration of all affairs of the City per the City's Charter. Except as otherwise specified by ordinance, or by state law, the City Administrator shall coordinate and generally supervise the operation of all departments.

Purpose Statement

Contribute to the quality of life of the City by providing organizational leadership and assuring quality program outcomes.

Departmental Goals & Objectives (including, but not limited to)

1. Continue to enhance the City's quality of life and add value to the City's tax base
OBJECTIVE: To attract new residents, guests, and businesses to the City
2. Encourage and support quality development and redevelopment
OBJECTIVE: To attract new businesses to the City
3. Continue to explore opportunities to maximize cost reductions and maintain quality service
 - Explore opportunities to maximize existing revenue sources and establish new revenue sources without placing an undue burden on the tax payer
 - Explore opportunities to reduce reoccurring costs in an effort to maintain long-term financial sustainability

OBJECTIVE: To provide an excellent quality of life for the residents and guests of the City in the most efficient and economical manner
4. Continue to ensure the implementation of the Mayor and City Council directives
5. Continue to identify operational efficiencies within City departments

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating the department as "good" or above in assisting them in accomplishing departmental goals.	100%	100%/TBD	100%
2. Mayor rating of the City Administrator performance as "good" or above.	Yes	Yes/TBD	Yes
3. Percent of budget performance expectations achieved by City Departments.	65%	95%/TBD	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	1.05%	0.98%	0.90%
2. Percent of full time employees to overall adopted budget.	0.00069%	0.00061 %	0.00070%

Office of City Administrator

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized in the City.	411	415	426
2. Total department adopted budget.	\$310,501	\$302,182	\$288,101
3. Number of City departments.	17	17	17
4. Number of identified outcome performance expectations.	85	97	97

Significant Changes/Initiatives

The Mayor serves as the Chief Executive Officer of the City. Initiatives, projects, and processes were reevaluated or re-emphasized to which the City Administrator adjusted/responded accordingly. The City Administrator will continue to support department personnel on implementing the directives of the Mayor and City Council.

In FY16, assisted with several Mayor and Council initiatives, including, but not limited to: a successful capital sales tax renewal; continuation of current employee health plan design; participated in the recruitment and hiring of several key personnel; provided policy and technical review of two “tax increment financing” projects/proposals; provided a recommended budget to the Mayor (with an emphasis on employee compensation; increased employee training and development); Mayor and Council increased capital funding (for vehicles, equipment, and facilities, and level of service enhancements); and assisted in the review of several development projects.

The Office of City Administrator, applicable departments within the City and the Chamber of Commerce, worked with various economic development related initiatives/proposals, some of which came to fruition during FY16. The City will continue to assist in economic development efforts, to include recruitment of new businesses and retention/growth of existing businesses.

The City Administrator will continue to facilitate discussions with employees on organizational outcomes and performance management.

For FY17 the Office of City Administrator will assist departments in focusing on personnel related initiatives, some of which include increasing employee participation on advisory committees for various operational issues, implementing Council approved actions related to a pending Classification and Compensation Plan review, and continuing to develop strategies to address long-term health insurance benefits for employees.

Office of City Administrator

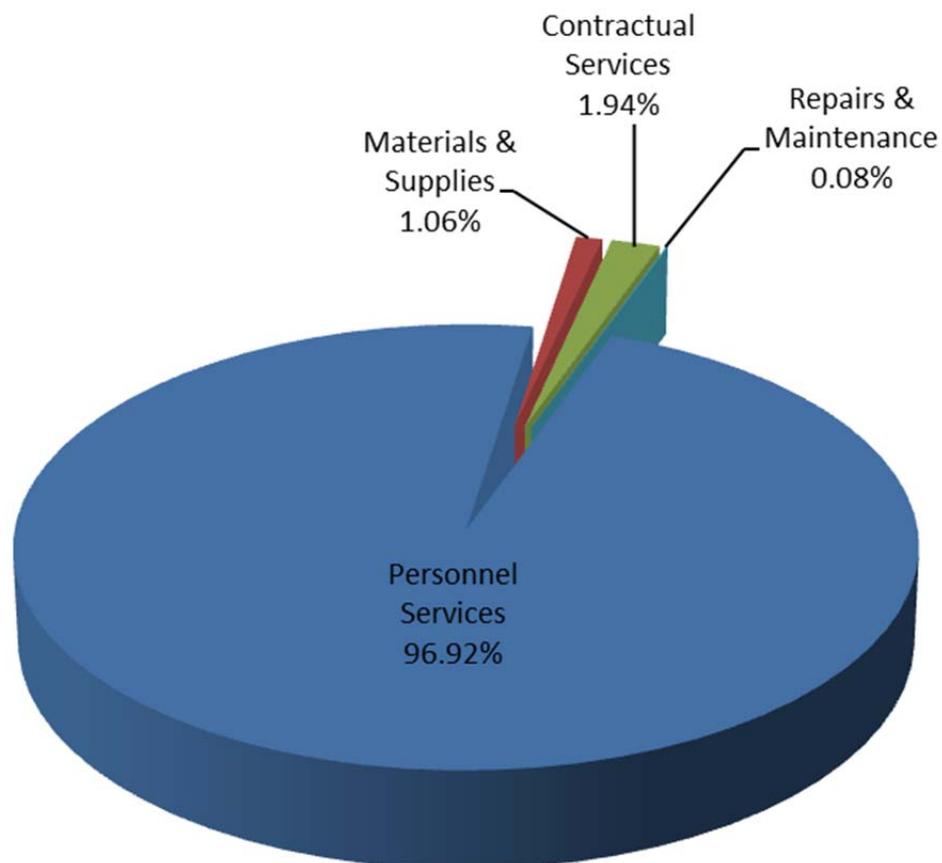
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 291,104	\$ 291,952	\$ 279,231	\$ (12,720)	-4.36%
Materials & Supplies	1,568	3,755	3,050	(705)	-18.77%
Contractual Services	6,031	6,000	5,600	(400)	-6.67%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	336	475	220	(255)	-53.68%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 299,039	\$ 302,182	\$ 288,101	\$ (14,080)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals the Office of City Administrator’s budgeted expenditures experienced an overall decrease from FY16 to FY17. The most significant decrease occurred in the Personnel Services category, due to employee turnover. The budget was reduced to reflect the difference in the salary and the associated benefits for the new employee. The Materials & Supplies, Contractual Services, and Repairs & Maintenance categories were also reduced to reflect the expected needs for FY17.

Expenses By Account Classification - FY17 City Administrator Council Adopted Budget



Office of City Administrator

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Office of City Administrator				
City Administrator	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Communications Manager	1.00	-	-	-
Total Full Time	3.00	2.00	2.00	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for the Office of City Administrator have remained constant with no expectation of a change in the future.

Office of City Counselor

Overview

The City Counselor reports directly to the Mayor and City Council as a whole.

The Office supports the City by rendering legal advice and opinions, drafting and reviewing contracts, ordinances, resolutions, and other documents needed to accomplish the City's policies and goals. The Office also represents the City's legal interests before judicial and administrative agencies, and prosecutes violations of the City Charter and City Code. The Office is staffed by the City Counselor, Associate City Counselor, a Paralegal and a shared Administrative Assistant with the Municipal Court and City Clerk.

The Office provides legal advice, information and counsel to the Mayor, City Council, appointed officials, and Staff on a full range of legal issues which confront the municipal government.

The Office Staff regularly:

- advises and works with the City Administrator, Department Directors and City Staff to develop strategies for resolving legal issues;
- responds to lawsuits against the City;
- prepares, reviews and approves contracts and other legal documents prior to consideration by the City Council;
- drafts ordinances, resolutions, conveyances and other legal documents;
- monitors and coordinates all litigation files with outside legal counsel;
- researches, prepares memoranda and provides advice on various legal issues such as economic development, employment, real estate, environmental, procurement, contract compliance, planning and zoning, open records and meetings, local government liability and numerous constitutional matters;
- reviews current case law and legislative enactments to evaluate potential impact on the City; and
- works with City Departments to collect debts and liabilities owed to the municipal government.

Purpose Statement

Contribute to the quality of life of the City through providing information and legal services to the City Council, City Departments and its employees.

Department Goals & Objectives (including, but not limited to)

1. Provide reliable, efficient, and accurate legal services to the City's elected and appointed officials and staff

OBJECTIVE: To ensure timely, quality legal services in order to allow for the successful completion of City projects

Office of City Counselor

- Respond to all requests for legal services within reasonable timeframe. (e.g. less than 7 days for contract preparation, 1 business day for emails, and response to lawsuits within legal time constraints, etc.)
- Continue to prioritize direct requests from City Council and Mayor and respond to all requests within 1 business day
- Continue cross-training of personnel for maximum coverage on issues

OBJECTIVE: To ensure implementation of most current legislation and case law

- Monitor proposed federal and state legislation affecting the City and its interests
- Monitor the progress of cases affecting municipalities, both federally and on a state level
- Provide updates to officials and staff of applicable changes in the law, as appropriate
- Work with City’s lobbyist on statewide issues that affect the City

OBJECTIVE: To ensure efficient and effective litigation services

- Review and manage use and selection of outside counsel
- Continue to utilize in-house staff to review, defend, and dispose of claims, where available
- Continue collection efforts for various departments

2. Enforce City ordinances

OBJECTIVE: To protect the health and safety of the citizens and the integrity of neighborhoods

3. Continue to work closely with the Police Department, enforcement officials, and the elected Municipal Court personnel to maintain effective working enforcement personnel relations and delivery services

- Research and draft new regulatory and criminal ordinances, as requested
- Continue to review and update existing ordinances for more effective enforcement
- Provide quality support staff to the municipal elected officials
- Continue to assist and prioritize code enforcement needs

OBJECTIVE: To safeguard and improve the quality of life for the residents and guests of the City

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating the Office of City Counselor legal services as “good” or better.	100%	90%/100%	90%
2. City Council satisfaction rating of “good” or better with the City Counselor legal services.	100%	90%/100%	90%

Office of City Counselor

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	1.19%	1.11%	1.07%
2. Percent of contracts prepared/reviewed within 7 business days from date of receipt.	97%	100%	98%
3. Percent of sunshine law requests, first contact for litigation claims responded to within 3 business days.	100%	100%	100%
4. Percent of ordinances and resolutions prepared within 7 business days of request (received by Law).	96%	100%	95%
5. Number of default judgements against the City (caused by failure to respond).	0	0	0
6. Ordinances overturned by Circuit Court (in which Counselor prepared or argued for validity).	0	0	0
7. Percent of code cases resolved or submitted to initial court action within 12 months from referral to Office of City Counselor.	100%	n/a	95%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	3.34	3.34	3.34
2. Total department adopted budget.	\$352,110	\$341,536	\$345,170
3. Number of contracts reviewed/prepared.	350	286	320
4. Number of contracts prepared/reviewed within 7 business days of request.	340	286	310
5. Number of Ordinances/Resolutions drafted.	75	174	100
6. Number of Ordinances/Resolutions drafted within 7 business days of request.	72	174	100
7. Number of Workmen's Compensation & litigation matters administered.	67	74	70
8. Number of lawsuits challenging City Ordinances or practices.	0	0	0
9. Number of hours staffing Council and Citizen Committees.	240	235	250
10. Number of sunshine requests to which Law responded.	350	463	340

Significant Changes/Initiatives

During FY16, the Office of City Counselor continued significant work on a multipurpose building partnership agreement between the City's Department of Parks, Recreation, and Forestry and Lincoln University. Additionally, a significant amount of time was spent on reviewing tax increment financing project proposals. The Office continued to take aggressive steps against code violators including suing individual owners to recover public funds used to abate private nuisances and continues to work with outside Counsel to oversee litigation and protect the public funds from lawsuits, claims, and other actions. The Office assisted with a general election for City Council and an election authorizing extension of an existing capital sales tax. A considerable amount of time was spent reviewing and assisting with the issuance of approximately \$10 million in wastewater bonds.

During the fiscal year there were significant staffing changes.

For FY17, the newly hired City Counselor will become familiar with operating procedures and issues of the City. Efforts will continue to address abandoned buildings and specific areas of blight within the City. The City anticipates submission of some additional economic development incentive requests for projects, including a tax increment financing proposal.

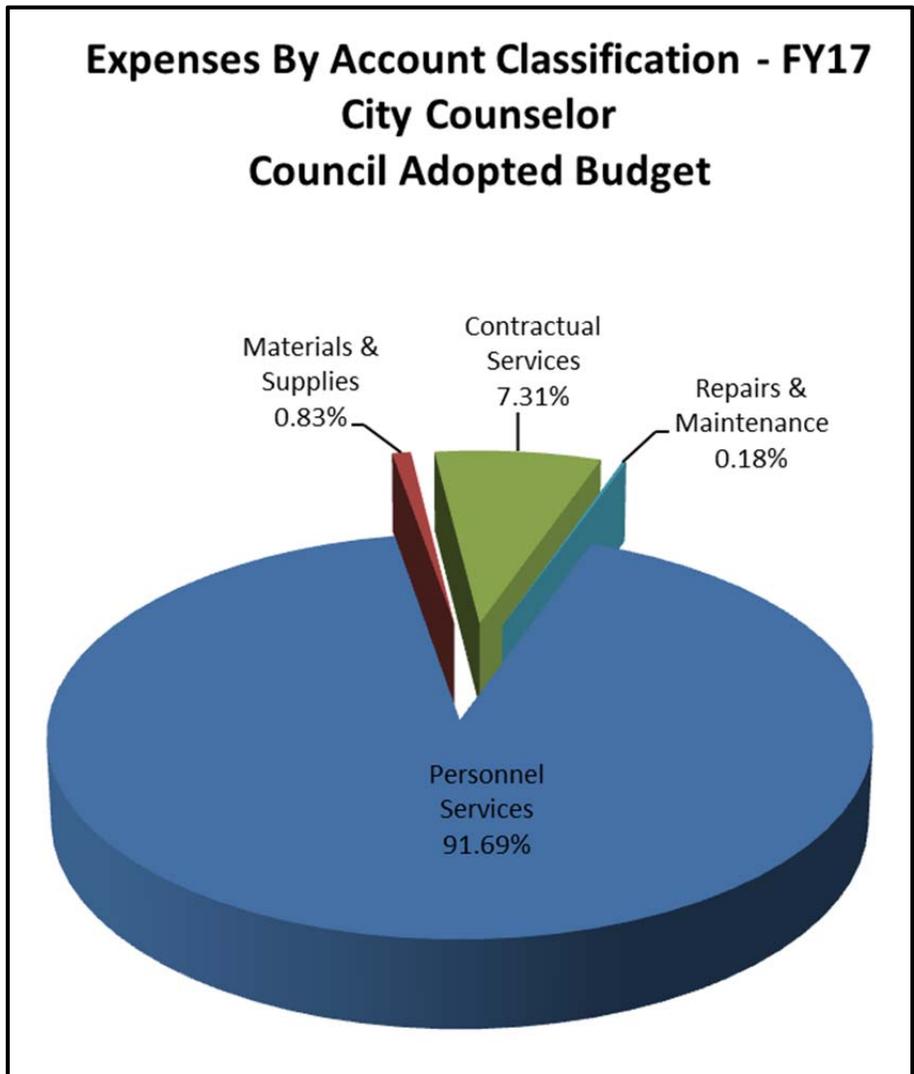
Office of City Counselor

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 290,468	\$ 308,691	\$ 316,470	\$ 7,779	2.52%
Materials & Supplies	7,169	3,050	2,850	(200)	-6.56%
Contractual Services	19,846	28,995	25,225	(3,770)	-13.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	662	800	625	(175)	-21.88%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 318,145	\$ 341,536	\$ 345,170	\$ 3,634	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals the FY17 budget for the Office of City Counselor remained fairly constant overall. The most significant change occurred in the Personnel Services category due to employee turnover. The budget for this category was increased to compensate for the salary and the associated benefits for the new employee.



Office of City Counselor

Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Office of City Counselor				
City Counselor	1.00	1.00	1.00	-
Associate City Counselor	1.00	1.00	1.00	-
Paralegal	1.00	1.00	1.00	-
Administrative Assistant	0.34	-	-	-
Administrative Technician	-	0.34	0.34	-
Total Full Time	3.34	3.34	3.34	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for the Office of City Counselor have remained constant with no expectation of a change in the future. The Administrative Assistant position was reclassified to an Administrative Technician position for the FY16 budget. The Administrative Technician position is a shared position with the Office of City Clerk and the Municipal Court.

Municipal Court

Overview

The Municipal Court Staff reports directly to the City Counselor and they support the elected municipal judge and elected prosecutor.

The Municipal Court Staff manages the day to day functions of the Municipal Court and supports the elected prosecutor and elected judge. The Municipal Court processes all municipal summons issued by the Police Department and parking violations issued by the City Staff.

Purpose Statement

Contribute to the quality of life of the City by assisting with the safety of citizens through appropriate prosecution of municipal violations.

Department Goals & Objectives (including, but not limited to)

1. Promote safety in the community by effective and impartial administration of justice
2. Continue to provide high quality customer service that is effective, efficient, and delivered in a professional environment with effective case management, revenue collection and record retention support
3. Continue to implement paperless processes
4. Participate in planning process to relocate Municipal Court

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Elected Prosecutor and Judge rating service provided by Court staff as "good" or better.	100%	100% / 100%	100%
2. Recidivism rate of all defendants over the previous 3 years.	14%	14% / 14%	14%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	0.87%	0.82%	0.82%
2. Percent of cases filed during budget year which are completed within 6 months of the date the summons is issued.	77%	66%	80%
3. Number of cases per FTE.	4,510	4,085	4,700
4. Percent of persons convicted during budget year who are placed on probation.	2%	2%	5%
5. Percent of total fines issued vs. collected.	91%	74%	90%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	2.33	2.33	2.33
2. Total department adopted budget.	\$256,358	\$253,070	\$263,925
3. Number of cases processed during the year.	10,374	9,518	11,000
4. Number of convictions during the year.	7,653	7,607	7,000
5. Number of cases dismissed (excluding No Insurance tickets).	1,006	730	1,000
6. Number of probations issued.	160	151	350

Municipal Court

Performance Measures	2015	2016	2017
Workload / Service Level Indicators (continued)	Actual	Actual	Projected
7. Number of parking tickets paid through court.	4,680	17,880	7,000
8. Number of tickets amended from original charge.	981	889	1,020
9. Number of DWI tickets issued.	121	100	100
10. Number of DWI ticket convictions.	87	85	40
11. Number of warrants issued.	2,949	2875	3,000
12. Total amount of fines issued.	\$1,179,389	\$1,084,144	\$1,050,000
13. Total amount of fines collected.	\$1,084,568	\$802,760	\$900,000
14. Number of cases completed within 6 months of issuance.	89	3,288	90
15. Number of cases appealed to circuit court.	2	5	2
16. Hours spent prosecuting cases by City Counselor's office.	384	48	350

Significant Changes/Initiatives

Near the end of the FY16, the Municipal Court Administrator retired. Efforts to recruit and hire a replacement Municipal Court Administrator were conducted. The City Council authorized increasing the salary of the Municipal Judge.

For FY17, the effort to provide quality service to the internal and external customers of the Municipal Court and the process of going paperless will continue. The State Supreme Court has ordered Municipal Court dockets to be available online, which the City will accomplish.

When the new Parks and Recreation Wellness/Recreation Center is completed, the Department of Parks and Recreation personnel will be moving from their current location to the Wellness/Recreation Center. At that time efforts will be initiated to design and construct a Municipal Court in the building vacated by the Department of Parks and Recreation with the intent of moving Municipal Court from City Hall to the new location.

The newly hired City Counselor will review operating procedures of Municipal Court to ensure efficient operations.

Budget Summary

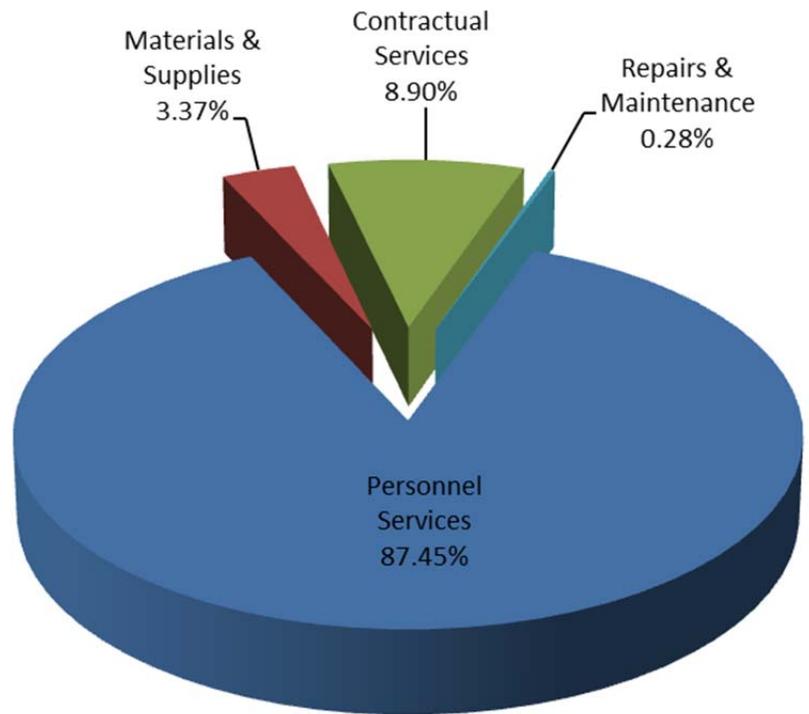
Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 222,209	\$ 222,241	\$ 230,815	\$ 8,575	3.86%
Materials & Supplies	8,091	7,890	8,890	1,000	12.67%
Contractual Services	16,726	21,990	23,490	1,500	6.82%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	798	950	730	(220)	-23.16%
Capital Purchases	7,600	-	-	-	0.00%
Total	\$ 255,424	\$ 253,071	\$ 263,925	\$ 10,855	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Municipal Court

A review of the budget summary reveals the expenditures to operate the Municipal Court have increased slightly for FY17. The most significant change occurred in the Personnel Services category due to employee turnover. The budget for this category was increased to compensate for the salary and the associated benefits for the new employee. All other categories were adjusted to reflect the expected needs for FY17.

Expenses By Account Classification - FY17 Municipal Court Council Adopted Budget



Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Municipal Court				
Municipal Court Coordinator	1.00	1.00	1.00	-
Deputy Court Clerk	1.00	1.00	1.00	-
Administrative Assistant	0.33	-	-	-
Administrative Technician	-	0.33	0.33	-
Part-time Municipal Judge	1.00	1.00	1.00	-
Part-time Clerk	1.00	1.00	1.00	-
Part-time Bailiff	1.00	1.00	1.00	-
Elected - Municipal Judge	1.00	1.00	1.00	-
Elected - Prosecuting Attorney	1.00	1.00	1.00	-
Total Full Time	2.33	2.33	2.33	-
Total Part-time	5.00	5.00	5.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The staffing levels for the Municipal Court have remained constant with no expectation of a change in the future. The Administrative Assistant position was reclassified to an Administrative Technician position for the FY16 budget. The Administrative Technician position is a shared position with the Office of City Clerk and the Municipal Court.

Human Resources Department

Overview

The Human Resources Department reports directly to the City Administrator.

The Human Resources Department assists other City Departments in meeting their service delivery responsibilities to the public and assists employees in reaching their fullest potential with the City while maintaining a careful balance between the interests of City government, the Departments and the employees.

Purpose Statement

Contribute to the quality of life of the City by assisting Departments in fostering and supporting quality employees.

Department Goals & Objectives (including, but not limited to)

1. Assess competitiveness of salaries and benefits and make recommendations to the City Administrator and the City Council

OBJECTIVE: Engage independent consultant to conduct comprehensive classification and compensation study

OBJECTIVE: To provide attractive benefit offerings to the employees while monitoring and controlling costs for the benefit offerings

2. Improve effectiveness of the Human Resources Department with other City Departments

OBJECTIVE: To ensure the City provides a competitive compensation and classification plan that will help in recruiting, hiring, and retaining talented employees, as well as, provide equity across departments and positions

3. Continue development of a Health and Wellness Program

OBJECTIVE: To provide employees an avenue to learn the advantages of practicing a healthy life style, as well as, opportunities to practice a healthy life style

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating the department as “good” or above in assisting their department in achieving their goals.	100%	80%/90%	90%
2. Percent of City employees rating Human Resources as “good” or above in assisting their needs.	94%	80%/90%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	1.06%	0.76%	0.96%
2. Number of recruitments per authorized positions.	11.2	8.8	7.1
3. Percent of turnover in full-time employees.	7.8%	11.5%	8%
4. Percent of employees using the EAP.	7%	6.7%	8%
5. Percent of employees participating in the City’s Wellness Incentive Program at the beginning of the year.	72%	65%	65%

Human Resources Department

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	2	3	3
2. Total department adopted budget.	\$312,187	\$232,580	\$310,868
3. Number of recruitments.	89	132	60
4. Number of applications processed.	4,211	2,312	2,000
5. Number of new hires processed.	27	46	50
6. Number of introductory periods completed.	22	41	31
7. Number of wellness outreach efforts.	50	66	75
8. Number full-time authorized positions city-wide.	411	415	425
9. Number part-time authorized positions city-wide.	351	431	438
10. Number of full-time employees leaving employment.	32	36	34
11. Number of unsatisfactory or needs improvement overall performance evaluations.	7	5	0

Significant Changes/Initiatives

During FY16, the Human Resources Department implemented an Administrative Services Only (ASO) self-insured funding arrangement for our group health insurance. This included two new plan choices, to go along with a Health Savings Account (HSA), giving employees the flexibility to choose the health plan which best meets the needs of themselves and their families.

The Department continues to build on the Wellness Program and recently awarded a contract to a new wellness provider which will enhance the electronic tracking capabilities for our employees who are actively participating in our wellness program.

Staff also had approximately 50 boxes of closed personnel files converted to digital files, allowing for easier retrieval, less storage space, and safer document retention.

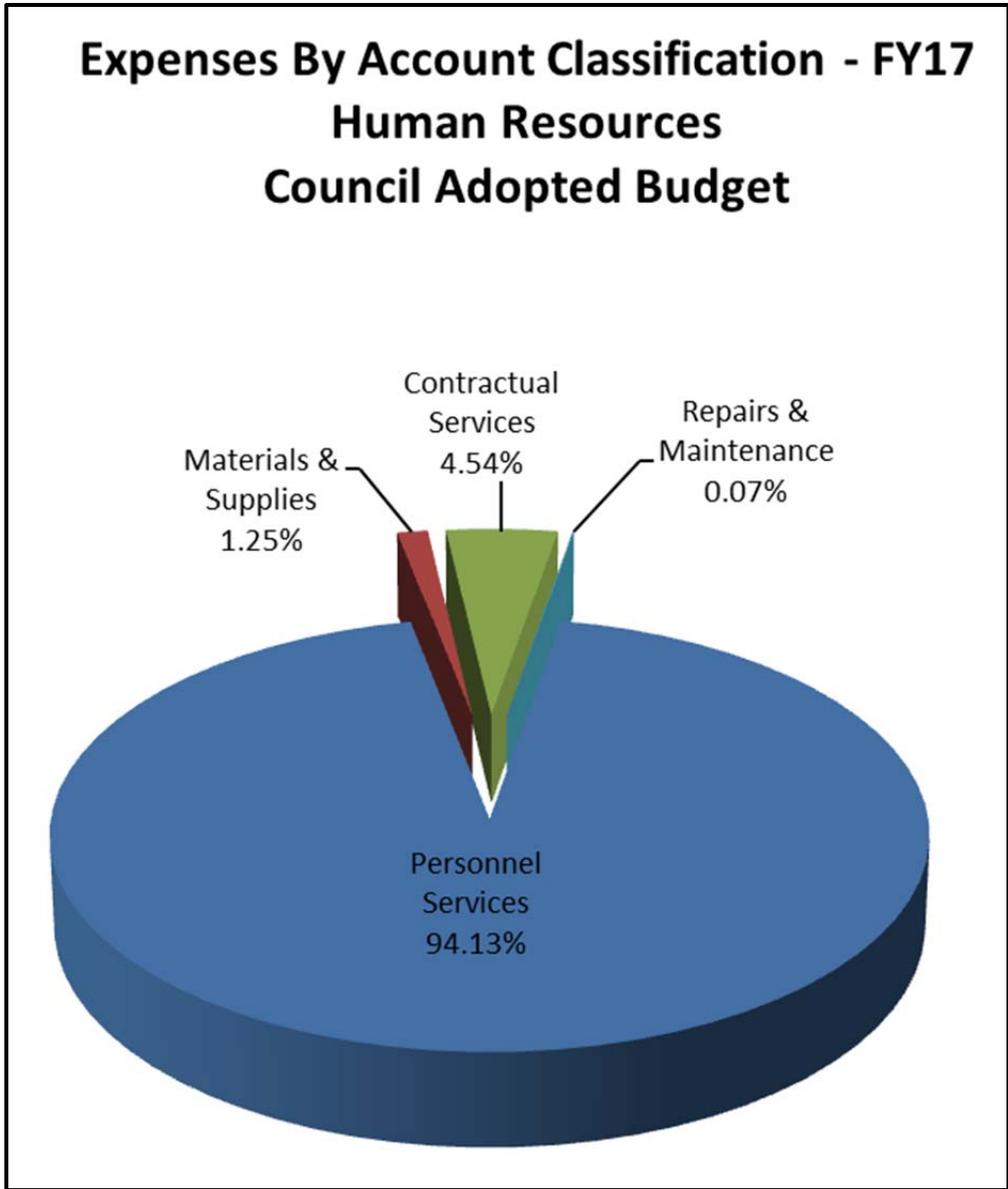
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 212,622	\$ 211,612	\$ 292,620	\$ 81,008	38.28%
Materials & Supplies	2,779	3,900	3,900	-	0.00%
Contractual Services	19,058	16,593	14,128	(2,465)	-14.86%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	206	475	220	(255)	-53.68%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 234,665	\$ 232,580	\$ 310,868	\$ 78,288	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Human Resources Department

A review of the budget summary reveals the Human Resources department's budgeted expenditures increased from FY16 to FY17. The most significant increase occurred in the Personnel Services category due to the addition of the Administrative Assistant position after the FY16 budget was adopted. The budget was increased to compensate for the salary and the associated benefits for the new employee. All other categories were reduced to reflect the expected needs for FY17.



Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Human Resources				
Director of Human Resources	1.00	1.00	1.00	-
Human Resources Specialist	1.00	1.00	1.00	-
Administrative Assistant	-	-	1.00	1.00
PT w/Benefits Human Resources Assistant	1.00	1.00	1.00	-
Total Full Time	2.00	2.00	3.00	1.00
Total Part-time	1.00	1.00	1.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels from FY16 to FY17 shows an addition of an Administrative Assistant position. After the FY16 budget was adopted, Ordinance 15446 was passed to amend the budget to add an Administrative Assistant position. There is no expectation of a change in staffing levels for FY17.

Finance Department

Overview

The Finance Department reports directly to the Director of Finance and Information Technology Services.

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, purchasing, accounting, payroll, business licensing, and the utility billing function.

The Finance Department is responsible for processing all cash receipts and disbursements and maintenance of an internal control structure that adequately safeguards the assets of the City. This includes the processing of invoices for goods and services and recording all general ledger transactions in order to prepare financial statements in conformity with Generally Accepted Accounting Principles (GAAP). In addition, the Finance Staff procures the independent financial audit each fiscal year.

The Finance Department's Procurement Staff provides a centralized procurement of goods and services for all purchases that exceed an established fiscal threshold. Staff is responsible for obtaining commodities and services at the most economical prices while ensuring compliance with all applicable laws and policies. Staff is also responsible for the disposal of surplus property.

All finance functions are budgeted and accounted for in the General Fund including the utility billing function. The cost of the utility billing function is then reimbursed to the General Fund by the Wastewater Fund through administrative chargebacks.

Purpose Statement

Contribute to the quality of life of the City by providing financial information and services.

Department Goals & Objectives (including, but not limited to)

1. Prepare and maintain financial records in accordance with Generally Accepted Accounting Principles (GAAP)

OBJECTIVE: To ensure the Department provides a fair presentation of financial information to decision makers

2. Prepare the Comprehensive Annual Financial Report (CAFR) consistent with criteria established by the Government Finance Officers Associations (GFOA) for the Certification of Achievement Excellence in Financial Reporting Programs

OBJECTIVE: To ensure the Department provides a fair presentation of financial information to the decision makers

3. Implement new accounting pronouncements as required by the Governmental Accounting Standards Board (GASB)

OBJECTIVE: To ensure the City provides transparent financial information to decision makers

Finance Department

4. Communicate clearly with the Citizens, Mayor, City Council, City Administrator, and Department Directors who request financial information

OBJECTIVE: To ensure users of financial information have the information required in a timely manner to make good decisions

5. Coordinate with the Mayor, City Council, City Administration, and Department Directors to develop a balanced budget consistent with the criteria established by the GFOA

OBJECTIVE: To ensure the City is making decisions that will provide an excellent quality of life for the residents of the City

OBJECTIVE: For the City to receive the GFOA Budget Award

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating finance as "good" or above.	80%	90%/100%	90%
2. Percent of department directors rating purchasing as "good" or above.	n/a	90%/83.33%	90%
3. Receive an unqualified audit from an independent auditor (for prior year).	Yes	Yes/Yes	Yes
4. Receive the GFOA CAFR Award (for prior year).	Yes	Yes/Yes	Yes
5. Receive the GFOA Budget Award (for prior year).	Yes	Yes/Yes	Yes
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	2.84%	3.20%	2.95%
2. Percent of voided accounts payable checks.	1.43%	1.62%	1.00%
3. Average number of days to approve new business license application.	17	16	14
4. Percent of utility bills processed within three business days of month end.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	12	12	11.75
2. Total department adopted budget.	\$836,885	\$982,585	\$948,448
3. Accounts Payable – Number of payments issued.	7,556	8,041	8,000
4. Accounts Payable – Number of payments voided.	108	130	100
5. Accounts Payable – Number of 1099's issued (Misc., S, and R)	138	121	130
6. Accounts Receivable – Number of invoices issued.	5,997	8,999	9,000
7. Business Licensing – Number of business licenses issued.	2,970	2,899	3,000
8. Cash Receipts – Number of receipts entered.	196,570	197,047	200,000
9. General Ledger – Number of journal entries to correct issues.	53	72	70
10. Payroll – Number of payroll checks/direct deposits.	13,882	14,144	14,500
11. Purchasing – Number of bids/quotes/renewals.	154	224	185
12. Purchasing – Number of purchase orders issued.	559	586	600
13. Utility Billing – Number of bills issued.	239,845	239,055	240,000

Finance Department

Significant Changes/Initiatives

The Finance Department received the Government Finance Officers Association Distinguished Budget Presentation for the 2nd straight year. This award was for the fiscal year beginning November 1, 2015.

The Finance Department received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Report (CAFR) for the 20th straight year. This award was for the fiscal year ended October 31, 2015. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

The Finance Department received the Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Report (PAFR) for the 2nd straight year. This award was for the fiscal year ended October 31, 2015. The PAFR is specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

For the fiscal year ended October 31, 2015, the City received a clean annual audit report with no audit findings. We are currently preparing for the audit field work for the fiscal year ending October 31, 2016.

The Finance Department also continued to refine the City's multi-year financial forecasting plan and the capital replacement plan.

Budget Summary

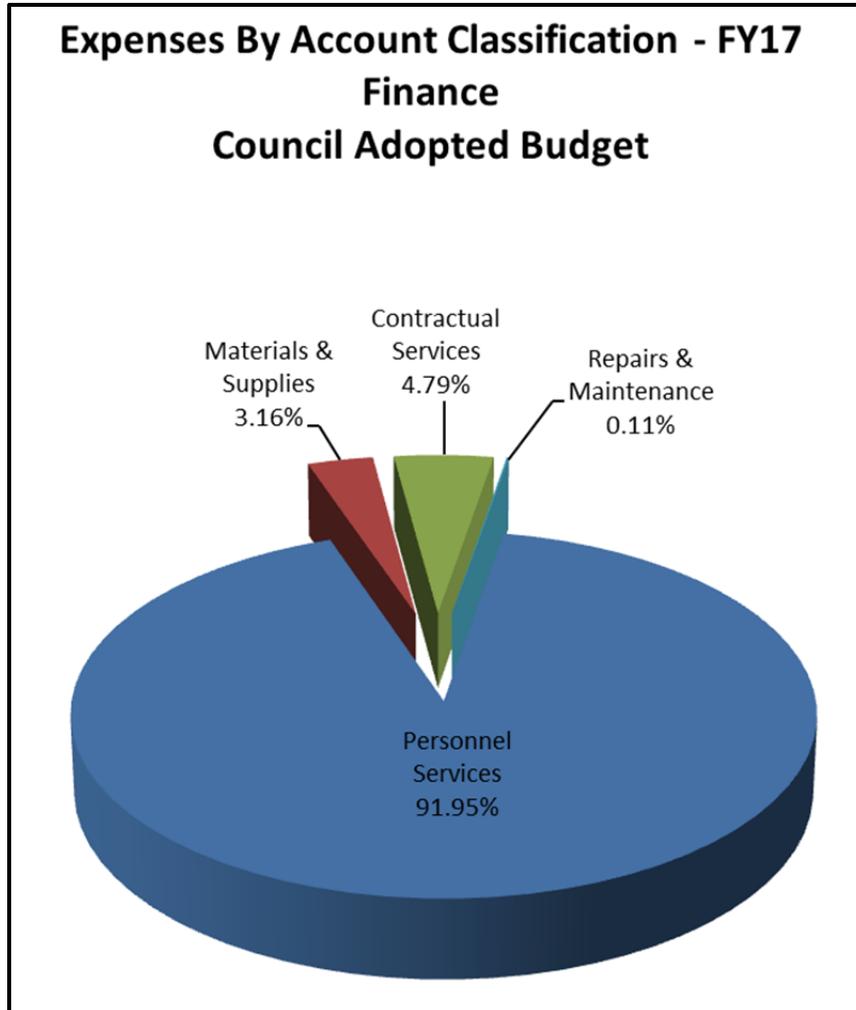
Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*		
				Amount	Percent	
Expenses:						
Personnel Services	\$ 799,465	\$ 895,444	\$ 872,053	\$ (23,391)	-2.61%	
Materials & Supplies	26,176	30,000	30,000	-	0.00%	
Contractual Services	30,949	56,241	45,395	(10,846)	-19.28%	
Utilities	-	-	-	-	0.00%	
Repairs & Maintenance	1,010	900	1,000	100	11.11%	
Capital Purchases	-	-	-	-	0.00%	
Total	\$ 857,600	\$ 982,585	\$ 948,448	\$ (34,137)		

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals a significant decrease for the Personnel Services category in FY17. This decrease is due to the Help Desk Technician position being totally funded from the Information Technology Department.

The Contractual Services category also decreased in FY17 due to the City not incurring the cost of the biennial post-employment benefit valuation.

Finance Department



Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Finance Department				
Director of Finance & Information Technology Services	-	0.75	0.75	-
Chief Accountant	1.00	1.00	1.00	-
Purchasing Agent	1.00	1.00	1.00	-
Auditor	-	-	-	-
Senior Accountant, Accountant	2.00	2.00	2.00	-
Senior Accountant				
Accountant				
Senior Accounting Technician	1.00	2.00	2.00	-
Accounting Technician	2.00	2.00	2.00	-
Customer Service Representative	2.00	2.00	2.00	-
Purchasing Assistant	1.00	1.00	1.00	-
Administrative Assistant	1.00	-	-	-
Help Desk Technician	-	0.25	-	(0.25)
Part-time Building Service Worker	1.00	1.00	2.00	1.00
Total Full Time	11.00	12.00	11.75	(0.25)
Total Part-time	1.00	1.00	2.00	1.00

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Finance Department shows two changes from FY16 to FY17. A portion of the Help Desk Technician is no longer allocated to the Finance Department. Instead, this position is fully funded in the Information Technology Services Department. During the FY17 budget process, the City Council authorized hiring an additional Part-time Building Service Worker.

Non-Departmental

Overview

The Non-Departmental Budget was established to account for General Fund supported operating expenses that are not by policy accounted for in department-specific appropriations.

The Non-Departmental Budget includes appropriations for personnel services, materials and supplies, contractual services, utility expenses, repairs and maintenance, and other operating expenses.

The Personnel Services category is not used for employee salaries. The most common routine expenses included under the Personnel Services category is the cost associated with the employee wellness program, and in FY17 the estimated cost to implement the Compensation and Classification Study.

Money appropriated for the Materials and Supply category is intended to pay for gas used by the Housing Authority, which is later billed to them and recognized as an offsetting revenue, and gas used by the City's support service departments. Examples of support service departments include the Office of City Clerk, Finance, and the Office of City Counselor.

Money appropriated for the Contractual Services category is used to pay for general insurance premiums, insurance deductibles associated with accidents, consulting services, contributions to the Jefferson City Chamber of Commerce, as well as agreed upon funding to support the local public television station.

Money appropriated in the Utility Expense and Maintenance Expense categories are for expenses incurred to support the City's support service departments and maintain the City Hall Campus.

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 41,804	\$ 17,914	\$ 422,595	\$ 404,681	2259.02%
Materials & Supplies	10,549	14,000	12,000	(2,000)	-14.29%
Contractual Services	979,075	683,114	728,697	45,583	6.67%
Utilities	46,397	55,650	55,650	-	0.00%
Repairs & Maintenance	68,289	87,000	87,100	100	0.11%
Other Operating Expenses	19,434	28,000	46,000	18,000	64.29%
Capital Purchases	-	55,000	-	(55,000)	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 1,165,548	\$ 940,678	\$ 1,352,042	\$ 411,364	

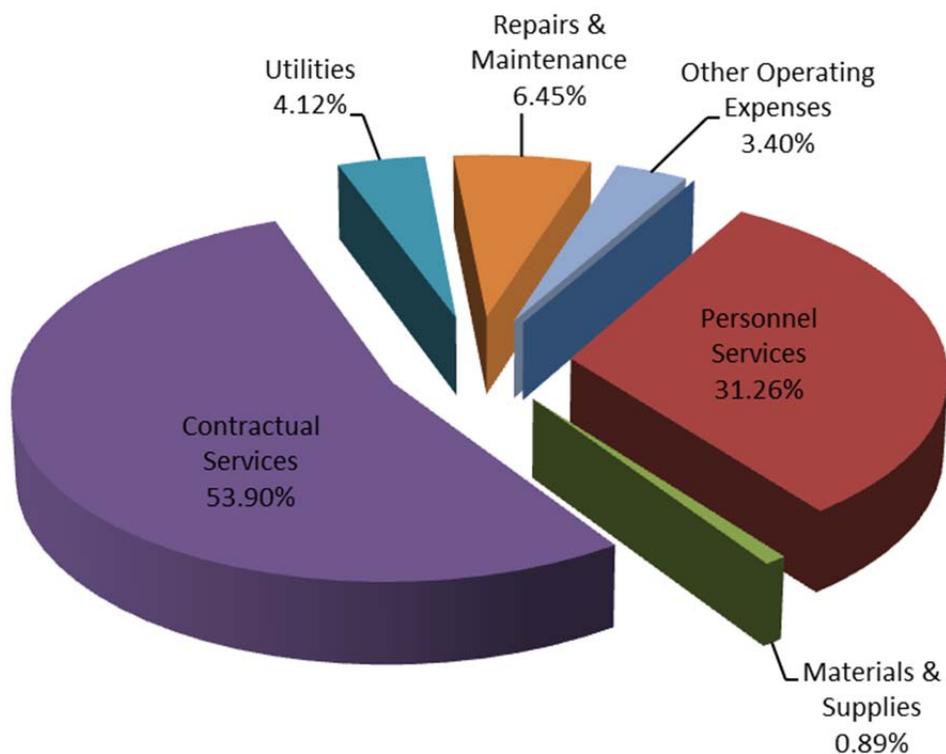
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals significant increases in the Personnel Services, Contractual Services and Other Operating Expenses categories for FY17. The Personnel Services category was increased due to the expected cost of the City-wide Compensation and Classification Study. The Contractual Services category was increased to compensate for the expected increase in the general insurance premiums. The Other Operating Expenses category included an increase in appropriation for the Missouri State Penitentiary (MSP) line item.

Non-Departmental

During the FY16 budget process, \$55,000 was budgeted to the Non-Departmental budget for building and equipment repairs and maintenance. The Council did not include this appropriation for FY17.

Expenses By Account Classification - FY17 Non-Departmental Council Adopted Budget



Information Technology Services

Overview

The Information Technology Services Department reports directly to the Director of Finance and Information Technology Services.

The Information Technology Services Department is responsible for the design, implementation, and maintenance of the City’s technology resources. The Information Technology Services Department provides support to more than 400 users on a 24 hour 7 day a week basis. The wide area network has more than 600 devices connected to 48 servers. In addition, the Information Technology Services Department provides custom application development, support, and telephone services.

The Information Technology Services Department supports the Geographic Information System (GIS), which provides a central enterprise repository to all GIS related data. The Information Technology Services Department is responsible for developing, supporting, and coordinating GIS with all City departments in order to provide accessibility to GIS data and information.

Purpose Statement

Contribute to the quality of life of the City by providing access to information through technology.

Departmental Goals & Objectives (including, but not limited to)

1. Ensure departments have access to information as needed
 OBJECTIVE: Provide available and accurate information to all City departments
2. Implement approved technological projects
 OBJECTIVE: To ensure the appropriate tools are available to support the business functions of the City
 OBJECTIVE: To ensure an integration of business systems to support information sharing across organizations
 OBJECTIVE: To ensure a current strategy is in place regarding the future of technology services that will meet the increasing demand for access to information by users
3. Update the City’s preventative maintenance plan in conjunction with industry recommended standards
 OBJECTIVE: To ensure the users of the City experience no disruption in service and the response time is satisfactory to meet the needs of the user
 OBJECTIVE: To ensure all managed infrastructure assets meet defined performance levels

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of helpdesk requests where the survey respondents rated service received as “good” or above.	99.5%	98%/98.9%	99%
2. Percent of time enterprise applications were available.	99.7%	99%/99.3%	99%
3. Percent of time the data and voice network was available.	99.9%	99%/99.2%	99%

Information Technology Services

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	3.85%	3.30%	3.11%
2. Percent of helpdesk tickets resolved within the service level target.	92.4%	79.5%	90%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	9.25	9.25	9.50
2. Total department adopted budget.	\$1,133,761	\$1,013,526	\$1,002,717
3. Number of helpdesk requests taken.	2,933	1,653	2,950
4. Number of servers supported.	46	48	48
5. Number of peripherals (printers/scanners) supported.	115	120	120
6. Number of PC's supported.	275	285	290
7. Number of telephone lines supported.	359	360	365
8. Number of addresses/MSAG assigned.	185	180	180
9. Number of enterprise applications supported (i.e. New World, Tyler etc.).	29	29	29
10. Number of email accounts.	580	580	580
11. Total storage utilized.	24TB	31TB	31TB
12. Number of web maps/apps supported.	51	51	51

Significant Changes/Initiatives

The City partnered with Centurylink to upgrade our Internet Pipe, and was able to upgrade our 20mbps pipe to 500mbps at our primary site. The City was also able to place a 100mbps pipe, for backup, at our Disaster Recovery (DR) site. This tremendous upgrade in speed and redundant pipe at the DR site will save the City \$9,000 a year.

The City will be partnering with a vendor to upgrade our Primary and Disaster Recovery Storage Area Network (SAN). This upgrade will allow for faster data access speeds and future room to grow for new projects.

The City will migrate the current Exchange 2010 environment to Exchange 2016. We will also be upgrading the Office 2010 desktop clients to Office 2016.

The GIS Group within the ITS Department secured an \$8,000 grant from the Capital Region's Healthy Schools Healthy Communities organization. The grant was applied towards the purchase of the GeoCortex software platform. GeoCortex is a website building software that will be used to develop a Sidewalk Management System. The Sidewalk Management System will be used to display the current condition and locations of sidewalks within Jefferson City and other participating communities.

The GIS Group has reached out to and met with the staff of Public Works, Parks and Recreation, Fire Department, Police Department, Planning and Protective Services and, Capital Area Metropolitan Planning Organization to discuss the unique GIS needs of each. In 2017 the GIS group will be designing and building specific web-based programs for each department to capitalize on their investment into each department's GIS data.

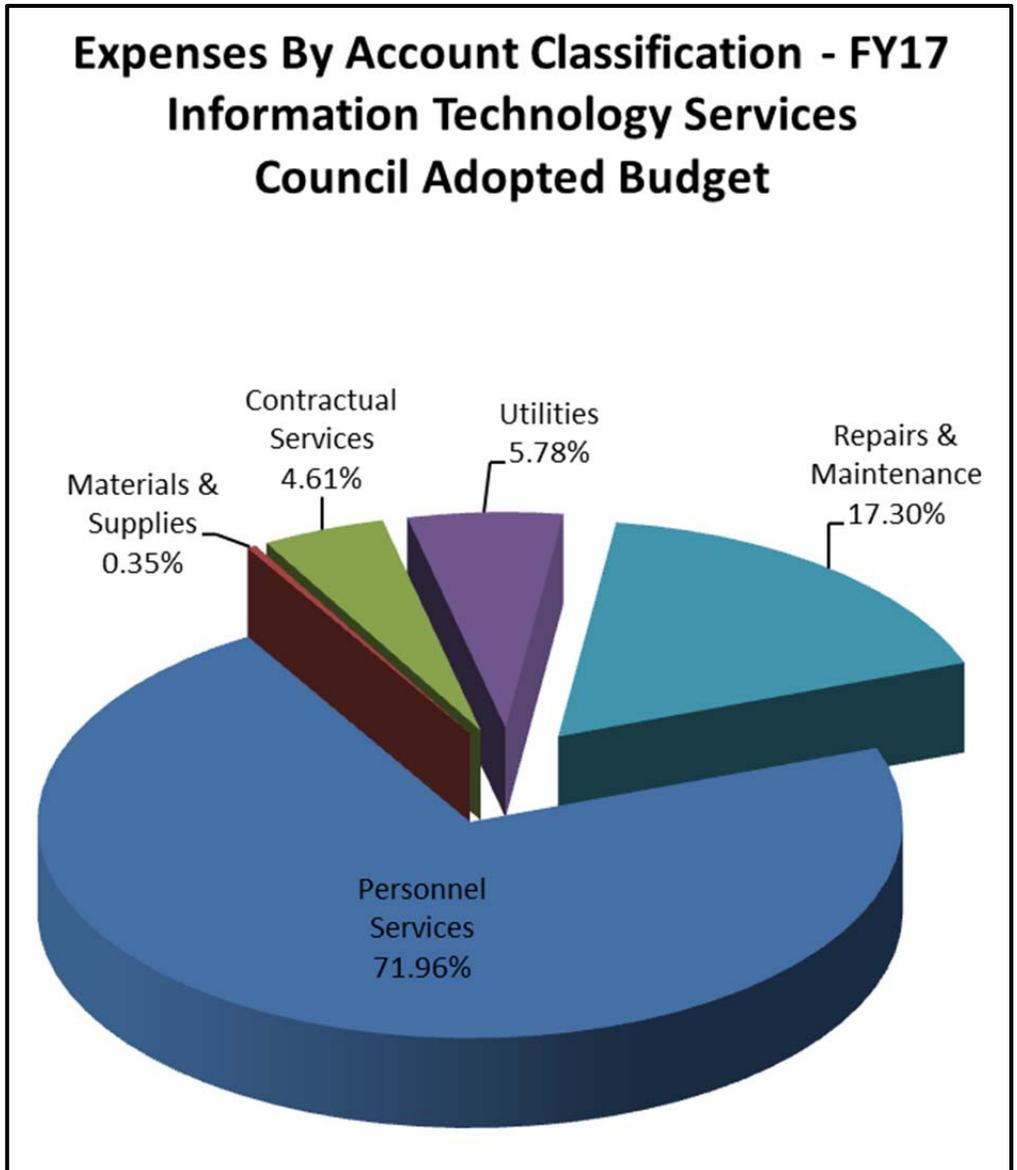
Information Technology Services

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 767,835	\$ 733,626	\$ 721,517	\$ (12,109)	-1.65%
Materials & Supplies	4,125	3,500	3,500	-	0.00%
Contractual Services	38,263	45,900	46,200	300	0.65%
Utilities	55,403	58,000	58,000	-	0.00%
Repairs & Maintenance	224,836	172,500	173,500	1,000	0.58%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 1,090,462	\$ 1,013,526	\$ 1,002,717	\$ (10,809)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals the Department's budget for Personnel Services decreased from FY16 to FY17. This decrease is due to adjustments to salary and benefits because of employee turnover. All other categories remained fairly constant.



Information Technology Services

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Information Technology Services				
Director of Finance & Information Technology Services	1.00	0.25	0.25	-
ITS Manager	1.00	1.00	1.00	-
Systems Analyst	2.25	2.25	2.25	-
Information Systems Support Specialist	2.00	2.00	2.00	-
GIS Manager	1.00	1.00	1.00	-
GIS Specialist I	1.00	1.00	1.00	-
GIS Specialist II	1.00	1.00	1.00	-
Help Desk Technician	-	0.75	1.00	0.25
Total Full Time	9.25	9.25	9.50	0.25
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Information Technology Services Department shows a small change from FY16 to FY17. A portion of the Help Desk Technician is no longer allocated to the Finance Department. Instead, this position is fully funded in the Information Technology Services Department. Overall, staffing levels for the Information Technology Services Department have remained constant with no expectation of a change in the future.

Police Department

Overview

The Police Department (JCPD) is administered by the Chief of Police who reports directly to the City Administrator.

The Police Department provides the community with a full range of police services, including receiving and responding to all

emergency and nonemergency calls for service, performing a variety of directed activities, and solving neighborhood problems.



The Police Department is divided into three Divisions, which include Operations, Special Services, and Support Services. The Department includes an Office of Professional Standards, the primary proponent within the Department for hiring and training new Police employees and overseeing their ongoing professional activities.

The Operations Division is the largest Division of the Police Department and is comprised of the Patrol Section and Community Action Team.

The Patrol Section's primary purpose is to provide a police presence to deter crime, investigate instances of crime and seek prosecution where appropriate, respond to calls for service from the community, conduct traffic enforcement and crash suppression, and participate in collaborative problem solving initiatives with the community. Patrol activities are the core function within the Police Department.

The Community Action Team is a special-project based team that works in cooperation with citizens, businesses, and other community groups to promote crime prevention and neighborhood problem solving through community involvement and improvement. The Community Action Team also serves as a source of intelligence gathering and dissemination for use by all department personnel for criminal interdiction purposes.

The Special Services Division is comprised of the Criminal Investigations Section and Traffic Enforcement Unit.

The Criminal Investigations Section plays a lead role in identifying, locating and apprehending the most dangerous criminal perpetrators. The Criminal Investigations Section is responsible for the follow-up investigation of the most serious crimes, the analysis of crime trends, and the support and assistance to crime victims.

The Traffic Unit concentrates on various traffic safety issues, including traffic crash investigation and reconstruction, public awareness campaigns relating to traffic safety, and traffic enforcement in those areas where a high number of crashes or traffic violations occur. In addition, these officers respond to citizen concerns regarding traffic issues within the community through directed enforcement efforts.

Police Department

Purpose Statement

Contribute to the quality of life of the City by promoting both personal safety and an overriding sense of safety within the community.

Departmental Goals & Objectives (including, but not limited to)

1. Reduce crime by actively enforcing violations of criminal law, utilizing aggressive crime prevention and education initiatives, and deploying resources and design problem-specific strategies in areas where crime patterns and trends are evident
 - OBJECTIVE: Promote safety for the residents and visitors in the Jefferson City area
 - OBJECTIVE: Promote a secure environment to conduct business activities
2. Promote roadway safety through both educational and enforcement-related efforts
 - OBJECTIVE: Conduct Public Service Announcements via media and social media to address traffic concerns
 - OBJECTIVE: Assess the community's roadways for common traffic concerns through specific, geo-located initiatives
3. Work in a collaborative manner with partners throughout the community to address conditions that give rise to crime, disorder, and unsafe roadways
 - OBJECTIVE: Promote safety for guests and residents in the Jefferson City area
 - OBJECTIVE: Promote a secure environment to conduct business activities
4. Promote professionalism and skills competency among department employees
 - OBJECTIVE: Provide police officers with training programs in a diversity of subject matter
 - OBJECTIVE: Ensure police officers receive at least the required number of training hours to retain a Missouri Law Enforcement License

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate the community as "safe" on a survey response.	83%	90%/70%	90%
2. Reduction in the number of Part I Property Crimes.	Yes	Yes/No	Yes
3. Reduction in the number of Part I Crimes Against Persons.	No	Yes/No	Yes
4. Reduction in the number of traffic crashes.	No	Yes/No	Yes
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	30.87%	30.30%	29.52%
2. Part I Property Crime rate per 1,000 population.	32.06*	32.11	32.08
3. Part I Crimes Against Persons rate per 1,000 population.	15.88	16.26	16.00
4. Part I Crime Clearance rate.	44%	40%	42%
5. Traffic crashes per 1,000 population.	30.09*	31.90	30.25

Police Department

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	125.75	125.75	127.75
2. Total division adopted budget.	\$9,719,680	\$9,911,567	\$10,137,394
3. Number of incidents responded to by sworn personnel.	65,753	65,566	65,650
4. Number of criminal reports filed.	4,258	4,477	4,230
5. Number of traffic accidents investigated.	1,298	1,376	1,310
6. Number of arrests.	4,417	4,613	4,515
7. Number of Part I Property Crimes.	1,383	1,385	1,384
8. Number of Part I Crimes Against Persons.	685	702	694
9. Number of traffic crashes.	1,298	1,376	1,337

*Based upon US Census report of 2014 Population of 43,132 for the City of Jefferson

Significant Changes/Initiatives

Missouri Juvenile Justice Association (MJJA) Partnership

The Special Services Division continues to work with local youth initiatives, to include the Missouri Juvenile Justice System, the Office of State Courts Administrator, the Jefferson City Public Schools, the Prenger Family Center and the Boys and Girls Club. Members of the Division assisted with the first annual Cole County Youth Day, held on the campus of Lincoln University, and have been involved with all partners to further efforts on a diversion program for community youth. Initiatives include Effective Youth Interactions with Police training for Field Training Officers and taught by members of MJJA and police staff.

Social Media

Since November 1st, Facebook 'likes' have increased by 25% from 3,843 to 5,099 today, and the engagement is high. Over a 30-day period, posts and reactions have had a net reach of over 30,000 persons. Twitter has grown as well, nearly doubling followers to over 1,160. Local media have used Twitter and Facebook to share stories and gather news information. This has yielded positive results and comments based on those efforts.

Case Management/Detective Efficiency

One major improvement this year is the move to a better mobile technology to allow Detectives to perform investigative tasks in the field without the limitations of a Mobile Data Terminal that must remain docked in a vehicle. The Police Department secured a mobile solution that will allow full use of the New World system, giving Detectives additional field options to access mugshots, enter reports on scene, and so forth. This creates a more efficient way to manage caseloads, particularly during more sophisticated and time-consuming cases.



Police Department

eTrace Firearms Identification System

The department's use of the ATF eTrace program this year has resulted in 18 weapons being traced and identified. Of those traces, police were able to identify a handgun that was stolen prior to the victim reporting it to the Cole County authorities. That particular handgun was taken during the investigation of a

weapons offense with a 17-year-old that has an extensive history involving guns. It is anticipated the numbers will increase after additional personnel are trained in the use of the system.



Fast ID

The department's use of the handheld fingerprint scanners has resulted in many successes since using Fast ID began. Specifics include:

- 128 searches
- 65 HITS against the state AFIS system
- 14 additional HITS against the FBI RISC database
- About 62% (combined) HIT rate

Of those searches and hits, officers have used the scanners to identify two deceased individuals for the Detective Section. The success of the system has also resulted in the purchase of two additional units.

Relationship with Code Enforcement

The Police Department continues to enjoy a good relationship with Code Enforcement Division of the Planning & Protective Services Department. These efforts started well over 10 years ago. Over the last year the two departments have worked on many projects together. Examples include monitoring of the Hookah lounge, abandoned properties on east Capitol, 415 E. Ashley evictions, and numerous abandoned vehicles.

9-1-1 Technology Upgrades/Redundant 9-1-1 Center

Progress continues to be made in upgrading 9-1-1 Communications technology, as well as establishing a fully redundant 9-1-1 Communications Center at Fire Station 3. The 9-1-1 Phone system was installed in the main center and extended to the redundant center, allowing Communications Operators to take 9-1-1 calls at both locations simultaneously. This benefits the community by not only allowing for the station to be used as an alternate location, but also allows the Department to increase communications staffing for special events or critical incidents.



Also during FY16, additional projects to upgrade the radio dispatch console and logging recorder have been approved to move forward. After reviewing numerous products, the Zetron Max Dispatch Radio Console and Verint Audiolog recorder have been selected. At the conclusion of the installation of this technology, the redundant 9-1-1 center will maintain the same phone and radio communications package that exists in the main center. This will allow for seamless operations between the two centers and improve upon efficiency and customer service.

Police Department

Continue Efforts to go Paperless

The Records Section continues to work with ITS Staff to develop a paperless solution for submitting cases to municipal court. Records personnel have started scanning law enforcement records into the New World Records Management System, and ITS has created a scanning interface to push those charging documents to municipal court. New World has been purchased by Tyler Technologies which is the current municipal court software vendor. There are plans to create a roadside to court paperless workflow incorporating both of their products toward that end.

Emergency Operation Center (EOC)/Training Room Upgrade

In November of 2015, the Jefferson City Police Department applied for and was awarded a \$13,000 grant from Phillips 66 through their Corporate Citizenship Grant. This grant was applied for in an effort to complete

technological upgrades for the Emergency Operations Center / Training Room at the Jefferson City Police Department. Technology upgrades achieved during this project included:

1. Multiple (3) video projectors and display screens for displaying emergency management information and/or training presentations within the room.
2. Upgraded audio equipment for audio and video improvement.
3. HDMI Matrix Switch to allow for the display of multiple computer screens, as needed, on the projector screens.
4. Audio/Video cabinet for secure component storage.
5. Smart Board desktop display for navigating training presentations and computer screen manipulation and mapping enhancements.
6. Multiple (8) HDMI inputs and electric outlets installed within the room to allow work stations to be set up at any of the 8 locations and displayed on the projector screens.

The upgrade resulted in increased effectiveness as an Emergency Operations Center, enhanced training proficiency through the use of expanded technology, and the increased capability to facilitate large community meetings or City events that are frequently hosted within the training room.

HVAC Installation

In FY16, the Jefferson City Police Department heating and cooling system was replaced throughout the building. The building's original system was completely removed and replaced with a new and more efficient system. The project was completed in five phases, with each of those phases requiring office space to be vacated and alternative work areas established. Work began in September of 2015 and installation was completed in May of 2016.

Police Department

Budget Summary – Expenses by Program

Program	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Police - General	\$ 7,229,164	\$ 7,283,788	\$ 7,478,241	\$ 194,453	2.67%
School Resource Officer	379,088	379,074	389,083	10,009	2.64%
M.U.S.T.A.N.G.	228,221	175,579	177,896	2,317	1.32%
Animal Control	607,247	593,607	626,478	32,871	5.54%
9-1-1 Police	1,356,646	1,479,519	1,465,696	(13,823)	-0.93%
Total	\$ 9,800,366	\$ 9,911,567	\$ 10,137,394	\$ 225,827	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Expenses by Program reveals that the overall Police Department budget has an increase from FY16 to FY17. All programs increased, with the exception of 9-1-1, with the largest increase occurring in the General Program.

Budget Summary – Expenses by Category

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 8,417,100	\$ 8,607,668	\$ 8,803,187	\$ 195,519	2.27%
Materials & Supplies	334,917	348,376	312,960	(35,416)	-10.17%
Contractual Services	309,556	221,864	224,973	3,109	1.40%
Utilities	141,205	145,670	146,350	680	0.47%
Repairs & Maintenance	293,732	366,360	423,160	56,800	15.50%
Capital Purchases	303,856	221,629	226,764	5,135	2.32%
Total	\$ 9,800,366	\$ 9,911,567	\$ 10,137,394	\$ 225,827	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Expenses by Category for the entire department reveals all categories increased from FY16 to FY17, with the exception of the Materials & Supplies category, with the most significant increase occurring in the Repairs & Maintenance category.

Police Department

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Police Department				
Police Chief	1.00	1.00	1.00	-
Police Captain	3.00	3.00	3.00	-
Police Lieutenant	5.00	5.00	5.00	-
Police Sergeant	9.00	9.00	9.00	-
Police Information Manager	-	-	1.00	1.00
Police Officer I, II, III	70.00	70.00	71.00	1.00
Police Officer I				
Police Officer II				
Police Officer III				
Communications Supervisor	3.00	3.00	3.00	-
Fiscal Affairs Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Evidence Technician	1.00	1.00	1.00	-
Communications Operator	17.00	17.00	17.00	-
Administrative Technician	1.00	1.00	1.00	-
Police Information Clerk	3.00	3.00	3.00	-
Police Maintenance Worker	1.00	1.00	1.00	-
Building Service Worker	1.00	1.00	1.00	-
Systems Analyst	0.75	0.75	0.75	-
Veterinarian	1.00	1.00	1.00	-
Animal Control Section Supervisor	1.00	1.00	1.00	-
Senior Animal Control Officer	1.00	1.00	1.00	-
Animal Control Officer	3.00	3.00	3.00	-
Veterinarian Assistant	2.00	2.00	2.00	-
Part-time Communications Operator	2.00	2.00	2.00	-
Part-time Police Information Clerk	2.00	2.00	2.00	-
Total Full Time	125.75	125.75	127.75	2.00
Total Part-time	4.00	4.00	4.00	-

During the FY17 budget process, a Police Information Manager and a Police Officer were added. The staffing levels are expected to remain constant with little to no change in the future.

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.



Police Department General Division

Budget Summary

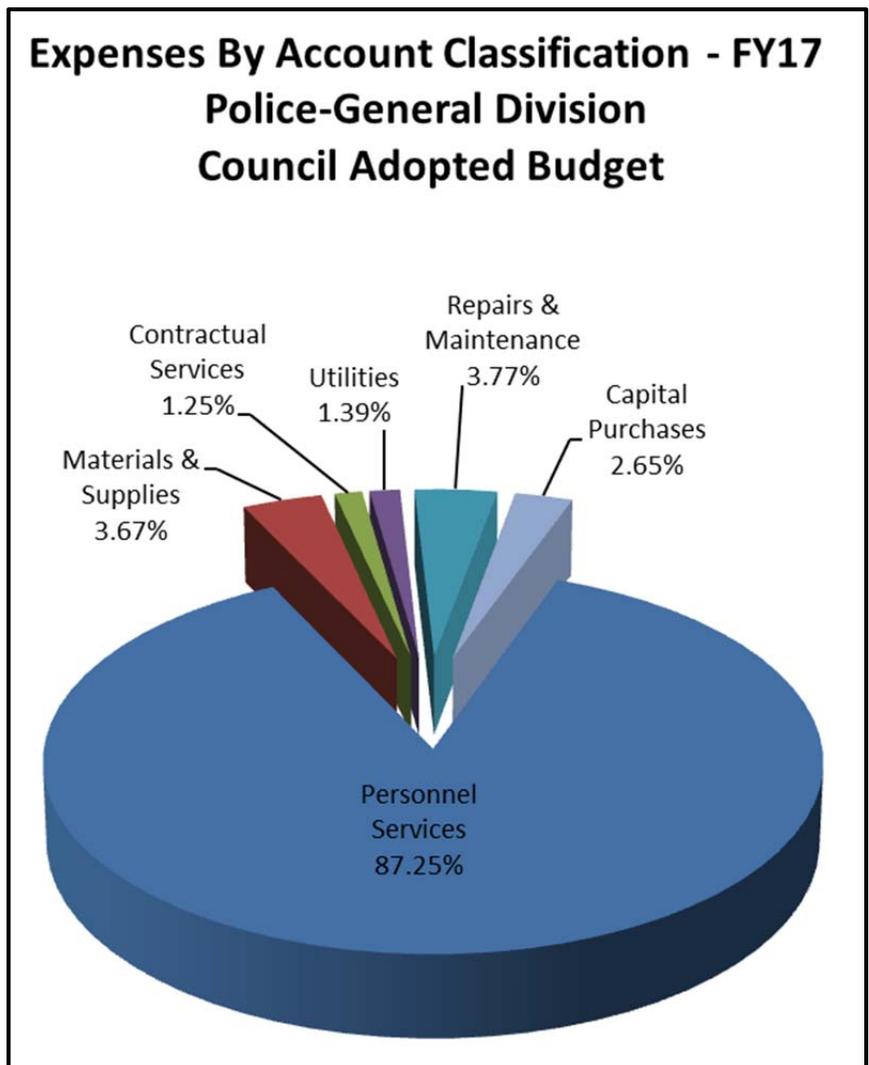
Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 6,211,885	\$ 6,318,359	\$ 6,525,120	\$ 206,761	3.27%
Materials & Supplies	295,729	310,300	274,300	(36,000)	-11.60%
Contractual Services	138,057	90,700	93,809	3,109	3.43%
Utilities	103,158	104,250	104,250	-	0.00%
Repairs & Maintenance	199,930	238,550	282,250	43,700	18.32%
Capital Purchases	280,406	221,629	198,512	(23,117)	-10.43%
Total	\$ 7,229,165	\$ 7,283,788	\$ 7,478,241	\$ 194,453	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The General division budget is for the overall operation of the Department.

A review of the budget reveals there was an overall increase from FY16 to FY17. The most significant increase is seen in the Repairs & Maintenance category due to the rising costs of software license and maintenance agreements. The expense of a second K-9 unit had an impact on this category as well.

The Contractual Services category shows a slight increase from FY16 to FY17. In FY16, the Police Training Fund, a Special Revenue Fund, was utilized to cover a portion of the cost incurred for Police Officer training. The Police Training Fund will not have the funds available to cover all the required training for the Police Officers in FY17. As a result, the Training and Education line item was increased to address this need. The Council approved purchasing the motorcycles which were leased prior to FY17, eliminating the budget in the Equipment Rent/Lease line item. The net effective of these two significant changes is a slight increase in the Contractual Services category.



The Materials & Supplies category shows a significant decrease from FY16 to FY17 due to an expectation that the Gas expense will decrease.

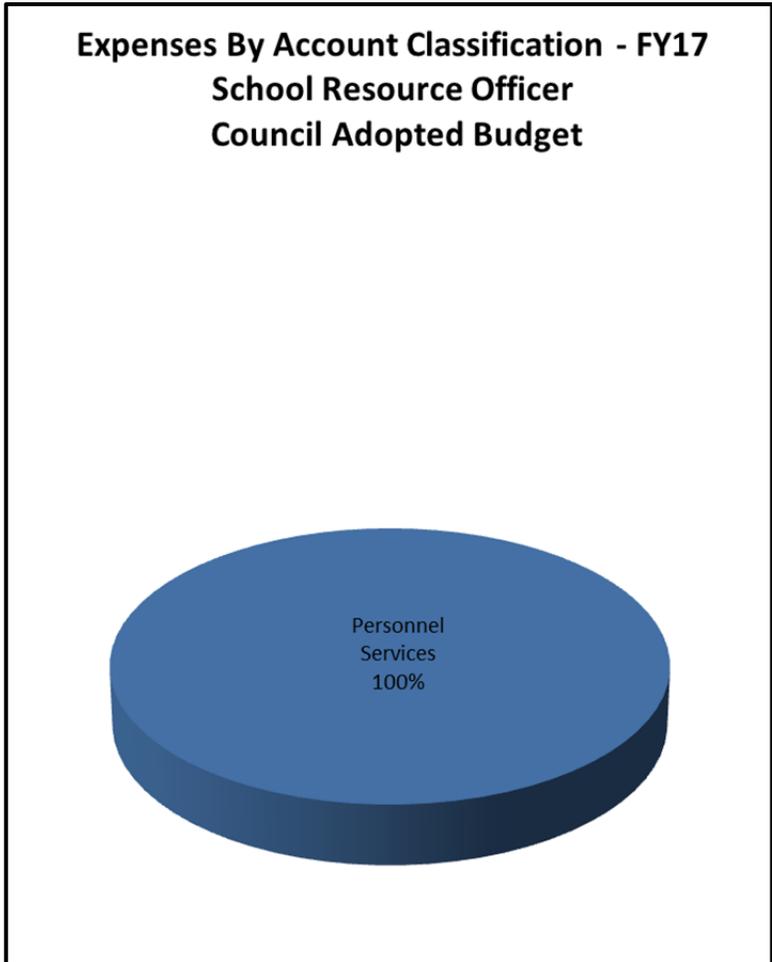
Police Department School Resource Officer Division

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 379,088	\$ 379,074	\$ 389,083	\$ 10,008	2.64%
Materials & Supplies	-	-	-	-	0.00%
Contractual Services	-	-	-	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 379,088	\$ 379,074	\$ 389,083	\$ 10,008	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget for the School Resource Officer has remained fairly constant with no expectation of a change in the future. The increase in the Personnel Service category reflects additional money budgeted for an increase in group health insurance premiums. It is important to note that the Jefferson City School District funds 50% of the total School Resource Officer budget.



Police Department M.U.S.T.A.N.G.

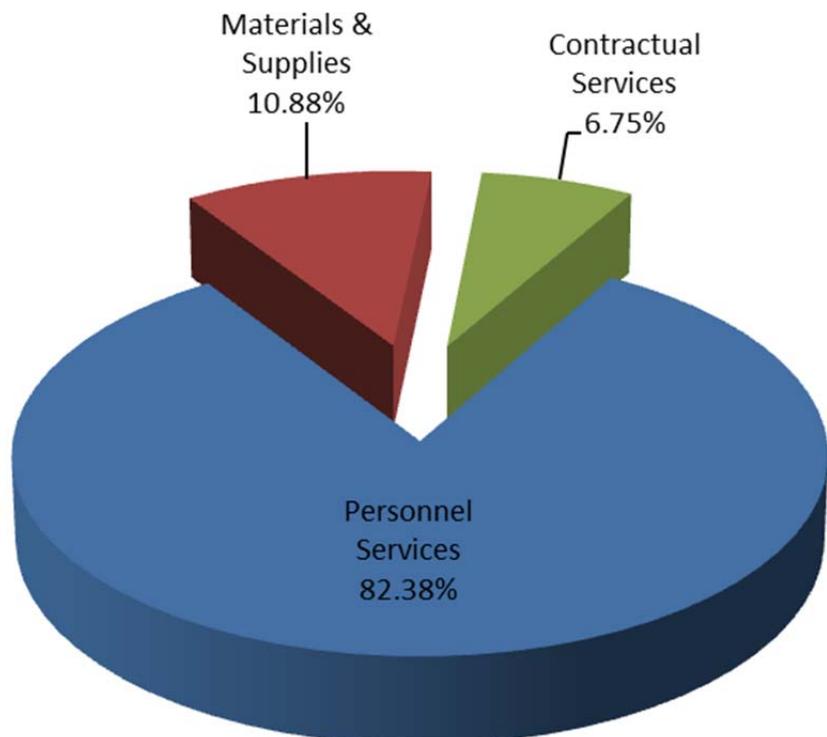
Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 185,512	\$ 144,229	\$ 146,546	\$ 2,317	1.61%
Materials & Supplies	25,384	19,350	19,350	-	0.00%
Contractual Services	17,325	12,000	12,000	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 228,221	\$ 175,579	\$ 177,896	\$ 2,317	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget for the M.U.S.T.A.N.G Division shows an increase from FY16 to FY17. The Personnel Services category increased due to an expected increase in group health insurance premiums.

Expenses By Account Classification - FY17 M.US.T.A.N.G. Council Adopted Budget



Police Department Animal Control Division

Purpose Statement

Contribute to the quality of life of the City by promoting pet ownership and the humane treatment of animals.

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of citizen satisfaction survey respondents who respond that the animal control function promotes responsible pet ownership.	83%	85%/78%	85%
2. Percent increase in animal adoptions.	1%	4%/21%	20%
3. Percent increase in animal redemptions.	0%	1%/17%	15%
4. Animal adoption rate.	58%	47%	55%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	2.10%	1.90%	1.90%
2. Income generated through animal control services provided (adoption, redemption, cremation, vet services).	\$101,208	\$125,025	\$115,308
3. Animal Control calls for service per Animal Control officer.	839	783	775
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	8	8	8
2. Total division adopted budget.	\$620,666	\$593,607	\$626,478
3. Number of animals received into the Animal Shelter.	2,170	3,207	2,240
4. Number of animal adoptions.	1,254	1,516	1,208
5. Number of animal redemptions.	364	427	400
6. Number of visitors to the Animal Shelter per calendar year.	20,436	23,806	24,000
7. Number of animal control calls for service.	3,357	3,132	3,100
8. Number of animals treated by veterinarian.	1,766	1,954	1,800

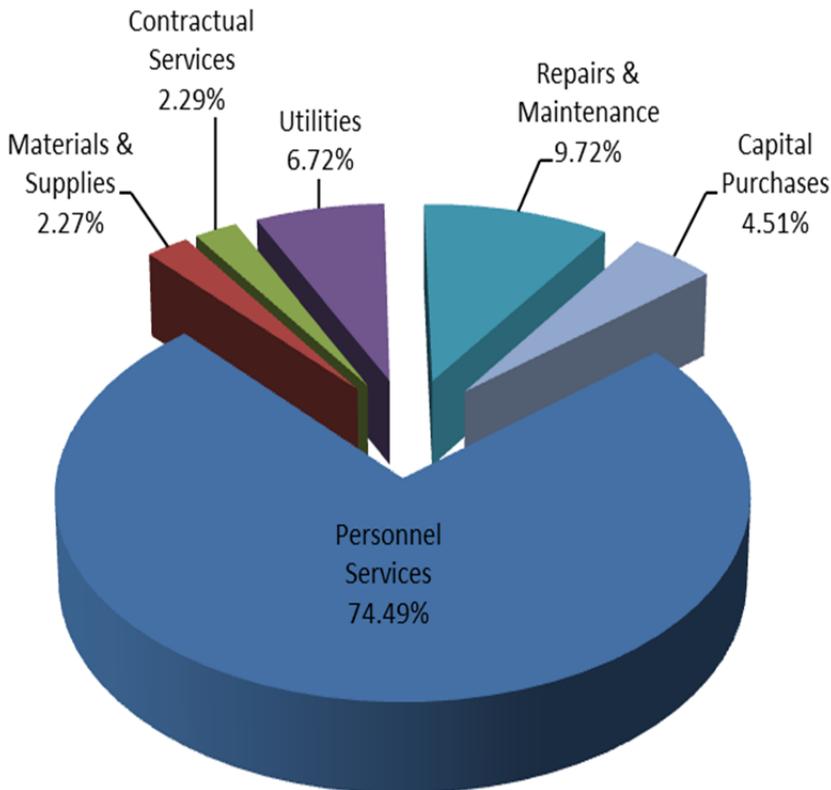
Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 430,098	\$ 471,387	\$ 466,642	\$ (4,745)	-1.01%
Materials & Supplies	9,363	13,626	14,210	584	4.29%
Contractual Services	52,548	14,364	14,364	-	0.00%
Utilities	38,046	41,420	42,100	680	1.64%
Repairs & Maintenance	53,742	52,810	60,910	8,100	15.34%
Capital Purchases	23,450	-	28,252	28,252	0.00%
Total	\$ 607,247	\$ 593,607	\$ 626,478	\$ 32,871	

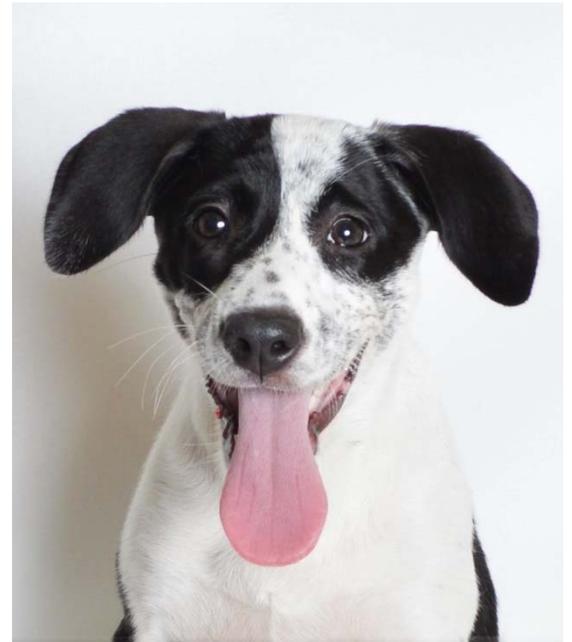
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Police Department Animal Control Division

Expenses By Account Classification - FY17 Animal Control Council Adopted Budget



A review of the budget for the Animal Control Division shows an overall increase from FY16 to FY17. The most significant increase was in the Capital Purchases category due to the City Council approving the purchase of a replacement vehicle for the Animal Control Officer. The Personnel Services category shows a slight reduction in the salary and associated benefits due to employee turnover. All other categories were adjusted to reflect the expected needs for FY17.



Police Department 9-1-1 Division

Purpose Statement

Contribute to the quality of life of the City by providing effective public safety communication services to the community.

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of Police Department staff rating of "Meets Expectations" or better on effectiveness of communication services.	97%	98%/97%	98%
2. Percent of Fire Department staff rating of "Meets Expectations" or better on effectiveness of communication services.	69%	75%/77%	75%
3. Percent of Cole County Sheriff's Department staff rating of "Meets Expectations" or better on effectiveness of communication services.	53%	55%/72%	55%
4. Reduction in time elapsed from call received to call dispatched.	Yes	Yes/No	Yes
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	4.73%	4.81%	4.55%
2. Number of citizens' complaints filed concerning communications center services.	1	2	1
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	20	20	20
2. Total division adopted budget.	\$1,394,227	\$1,479,519	\$1,465,696
3. Number of calls received in the 911 Center.	109,334	108,615	107,500
4. Number of calls dispatched public safety personnel.	91,112	91,808	91,000

Budget Summary

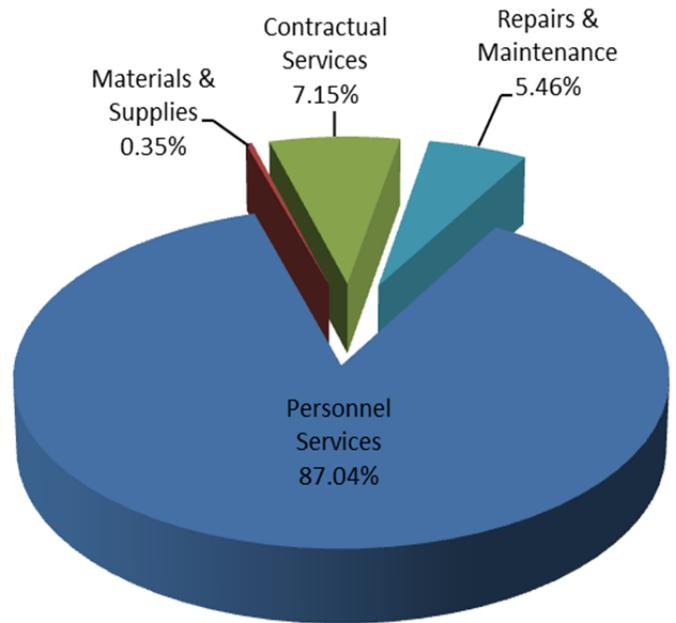
Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 1,210,517	\$ 1,294,619	\$ 1,275,796	\$ (18,823)	-1.45%
Materials & Supplies	4,442	5,100	5,100	-	0.00%
Contractual Services	101,626	104,800	104,800	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	40,060	75,000	80,000	5,000	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 1,356,645	\$ 1,479,519	\$ 1,465,696	\$ (13,823)	

Police Department 9-1-1 Division

A review of the 9-1-1 budget summary reflects an overall decrease in the FY17 budget. The Personnel Services category experienced a decrease due to differences in benefit selections of current employees. It is important to note that the City has a contract with Cole County that states the City will receive 25% of the cost to operate the City's 9-1-1 service from Cole County. This is reflected in the General Fund Revenue budget.



Expenses By Account Classification - FY17 9-1-1 Police Council Adopted Budget



Fire Department

Overview

The Fire Department is administered by the Fire Chief who reports directly to the City Administrator.

The services provided by the Fire Department include: fire suppression, emergency medical services, rescue responses, hazardous materials mitigation, and overall management of emergencies. The Fire Department delivers emergency services from five strategically located fire stations. Fire suppression services are rendered from seven staffed pieces of fire apparatus and one command and control vehicle. The seven staffed pieces include three engines, two rescue pumpers and two 100' ladder trucks. All frontline fire apparatus are equipped with thermal imaging cameras, automated external defibrillators (AEDs), and carbon monoxide detectors. The Fire Department also maintains a reserve fleet of two frontline engines, one rescue pumper and one 75' ladder truck. The reserve fleet is utilized to fill-in for preventive maintenance and callback when off duty personnel are utilized to augment and backfill major incidents providing coverage for the City.



The Fire Department conducts annual fire safety inspections of all local businesses inside the City, using online mapping and inspection software to assist in tracking fire inspections while verifying addresses of businesses for the GIS Mapping, ITS, and Finance Departments.



Firefighters provide a variety of fire safety educational programs from fire extinguisher training in the workplace to a simulated fire safety house; educating children and adults on the importance of fire safety and emergency exit plans. In 2015 a CPR/AED program was introduced citywide. The Fire Department maintains a technician-level child passenger safety seat program at all five fire stations. Six fire personnel serve as special inspectors overseeing new construction plan review, high hazard examination, and new business inspections.

All sworn personnel are state-licensed emergency medical technicians or paramedics providing first response emergency medical services. The Fire Department equips all apparatus with emergency medical supplies, compliant class II safety vests, and extinguishment capability. Specialized rescue services include high angle, water rescue, trench cave-in, automobile extrication, and confined space.

Purpose Statement

Contribute to the quality of life of the City by promoting a safe community through prevention and protection of life and property.

Fire Department

Departmental Goals & Objectives (including, but not limited to):

1. Conduct ongoing training for all members of the department to exceed basic state requirements
OBJECTIVE: To maintain an effective, operational readiness posture in “All Hazards”
2. Focus on professional development and interaction at all levels of exercises and drills
OBJECTIVE: To ensure the department staff is trained and meet or exceed all applicable standards
3. Maintain a citywide travel response time of 3:55 minutes or less to fire, emergency medical, rescue, and hazardous materials incidents
OBJECTIVE: To provide prompt service throughout the jurisdiction suppressing fires quickly and rendering medical aid, benefitting people in crisis
4. Conduct annual inspections on all new commercial and 80% of existing commercial buildings while providing consistent on-site assessments and improving communications between the business community and the Fire Department
OBJECTIVE: To ensure the residential and commercial occupancies are safe for the residents and guests of the City
5. Conduct public safety awareness programs to reduce fire losses and enhance life safety within the City
OBJECTIVE: To reduce both human and material fire losses for the City

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Maintain a public protection classification (ISO) rating of no less than 3/9.	3/9	3/9 / 3/9	3/9
2. Percent of residential fires confined to the room of origin.	60%	60%/70%	60%
3. Percent of residential fires confined to the structure of origin.	97%	95%/97%	95%
4. Percent of members of the department exceeding the basic established training requirements.	61%	70%/61%	70%
5. Ratio of total training hours to uniformed authorized positions.	10,684 to 72	10,950 to 73 / 6,467 to 73	10,950 to 75
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of departmental budget to overall general fund adopted budget.	22.16%	22.57%	22.14%
2. Incidents per 1,000 population.	105.5	113.8	110
3. Incident (emergency) response travel time in minutes.	3:47	3:42	3:55
4. Expenditures per capita.*	\$148.83	\$158.14	TBD
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of uniformed personnel.	72	73	75
2. Total department adopted budget.	\$6,531,388	\$6,940,224	\$7,132,223
3. Number of incidents.	4,630	4,996	4,352
4. Number of inspections/pre-fire plans.	1,627	1,600	1,850
5. Number of public education/fire prevention events.	147	261	175
6. Number of training hours per uniformed personnel.	148.4	89	150
7. Percent of EMS incidents.	60.2%	60%	63%

*Population Source: Jefferson City Area Chamber of Commerce

Fire Department

Significant Changes/Initiatives

In 2017 the Fire Department will continue to fulfil its mission through our motto: “Serve People, Shield Property, Save Lives” specifically we will:

- Address and provide recommendations for medium and long range infrastructure planning with regard to apparatus (trucks) and facilities (stations)
- Institute a progressive, NFPA 1582 compliant, annual health physicals for all uniformed firefighters
- Anticipate an ISO evaluation and will endeavour to preserve our current Public Protection Classification (PPC) rating of 3/9
- Uphold high professional standards, both quality and quantity in all categories of training and education



Operational response to emergencies is always a focus; we will continue to examine opportunities of self-improvement through a rigorous AAR (After Action Reporting) program that thoroughly analyzes significant incidents, looking at areas for improvement.

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 6,160,155	\$ 6,444,000	\$ 6,617,248	\$ 173,248	2.69%
Materials & Supplies	66,684	82,750	70,250	(12,500)	-15.11%
Contractual Services	24,151	29,740	75,850	46,110	155.04%
Utilities	78,312	86,000	85,000	(1,000)	-1.16%
Repairs & Maintenance	141,836	255,734	196,500	(59,234)	-23.16%
Capital Purchases	244,983	42,000	87,375	45,375	108.04%
Total	\$ 6,716,121	\$ 6,940,224	\$ 7,132,223	\$ 191,999	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary reveals that the overall budget for the Fire Department has increased from FY16 to FY17. The increase in the Personnel Services category is due to the addition of two Fire Fighter positions and an increase in overtime funds.

The Materials & Supplies category shows an overall decrease in funding due in part to the expected lower cost of gas. However, additional funds were budgeted for tool and equipment replacement. The net effect was a decrease for FY17.

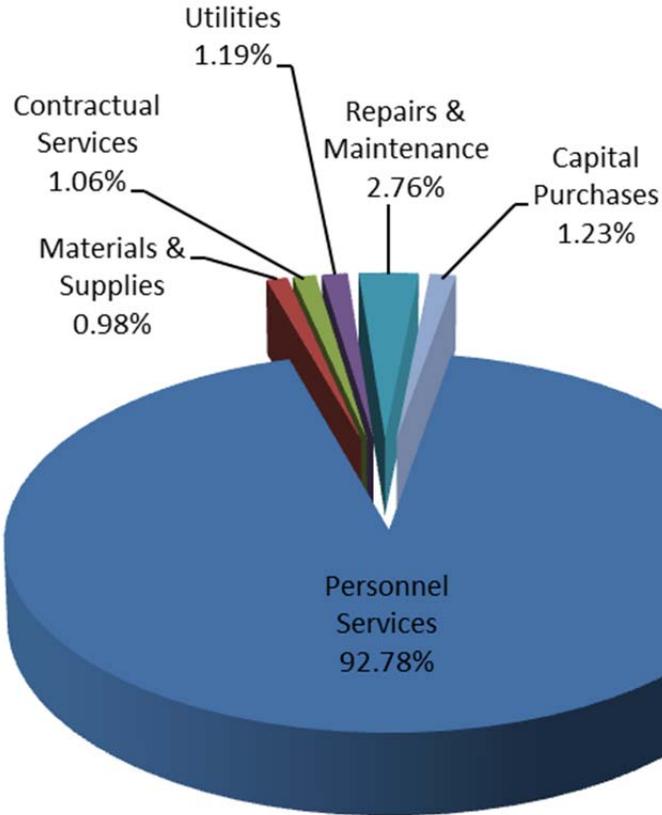
The Contractual Services category has a significant increase due to heavy demands for training as well as an expected cost increase for ongoing medical services.

Fire Department

The decrease in the Repairs & Maintenance category is due to the FY16 budget being higher to accommodate for the repairs and updates to multiple facilities. The budget for FY17 was reduced to reflect the expected needs for the fiscal year.

The Capital Purchases category was increased for the purchase of a brush truck.

Expenses By Account Classification - FY17 Fire Council Adopted Budget



Fire Department

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Fire Department				
Fire Chief	1.00	1.00	1.00	-
Assistant Fire Chief	3.00	3.00	3.00	-
Fire Training Officer	-	1.00	1.00	-
Public Fire Education Officer	1.00	1.00	1.00	-
Fire Captian	21.00	21.00	21.00	-
Fire Driver Engineer	24.00	24.00	24.00	-
Fire Fighter	22.00	22.00	24.00	2.00
Administrative Assistant	1.00	1.00	1.00	-
Total Full Time	73.00	74.00	76.00	2.00
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The staffing levels for the Fire Department reflect the addition of two Fire Fighter positions.



Fire Museum

Overview

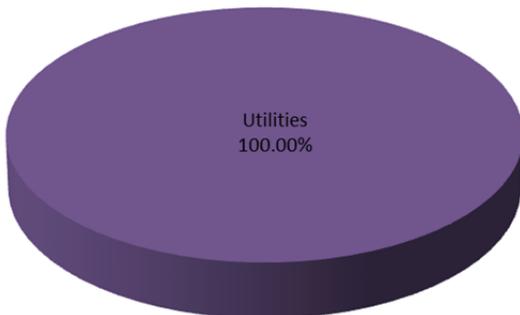
The Fire Department is committed to the upkeep of the old fire station that is now housing the Fire Museum. Establishing a budget for the upkeep of the museum will allow the City to track the cost to maintain the museum.

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ -	\$ -	\$ -	-	0.00%
Materials & Supplies	-	-	-	-	0.00%
Contractual Services	-	-	-	-	0.00%
Utilities	-	1,000	1,250	250	25.00%
Repairs & Maintenance	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ -	\$ 1,000	\$ 1,250	\$ 250	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Expenses By Account Classification - FY17 Fire Museum Council Adopted Budget



The budget for the Fire Museum was adjusted to compensate for the expected cost of electricity during FY17.



Planning & Protective Services

Overview

The Department of Planning & Protective Services contributes to the quality of life through planning, public involvement, enhancement of neighborhoods and protection of public health and safety to promote a high quality of life for residents and to create a positive quality of place for visitors to the Capital City.

The Planning & Protective Services Department reports directly to the City Administrator.

The Department offers direction and guidance to six divisions: Building Inspection/Regulation, Property Maintenance/Code Enforcement, Environmental Health, Planning and Zoning, Long Range Transportation Planning (MPO), and Redevelopment and Grants.

Significant Changes/Initiatives

The Department of Planning & Protective Services total budget is represented by eight individual budgets: Administration, Planning, Metropolitan Planning Organization, Redevelopment/Grants, Entitlement Grant, Building Inspection/Regulation, Environmental Health Services, and Property Maintenance/Code Enforcement.

The performance measures for the Department are broken out in five areas: Administration, Building Inspection/Regulation, Environmental Health Services, Metropolitan Planning Organization, Property Maintenance/Code Enforcement, and Redevelopment/Grants.

In FY16 the Department was heavily involved in the selection of a solid waste and recycling provider, including coordination of public involvement and evaluation of proposals. The City Council ultimately approved a ten-year contract that resulted in significantly lower rates for both residential and commercial customers.



In February 2016, the Property Maintenance Division and Redevelopment & Grants Division came together under a single manager to form Neighborhood Services. (This was an organizational change and it had no effect on the budget.) The Neighborhood Services Division focuses on preserving and revitalizing City neighborhoods through City services and programs such as code enforcement, abandoned building registry, landlord registry, trash and recycling, household hazardous waste program, adopt-a-spot/block program, Neighborhood Revitalization Act Incentives, Landmark Awards (historic preservation), Neighborhood Stabilization Program, and Community Development Block Grant programs.

Planning & Protective Services

Budget Summary – Expenses by Division

Division	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Administration	\$ 308,851	\$ 316,969	\$ 317,435	\$ 466	0.15%
Planning	114,270	124,520	128,578	4,058	3.26%
Metropolitan Planning Organization	174,751	352,714	454,998	102,284	29.00%
Redevelopment and Grant	222,090	229,850	269,858	40,008	17.41%
Entitlement Grant	196,536	205,601	205,619	18	0.01%
Environmental Health	480,246	492,999	490,557	(2,442)	-0.50%
Property Maint/Code Enforcement	266,562	275,962	301,440	25,478	9.23%
Building Inspection and Regulations	291,884	317,693	361,216	43,523	13.70%
Total	\$ 2,055,190	\$ 2,316,308	\$ 2,529,701	\$ 213,393	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Expenses by Division table reveals there is an overall increase in the budget for the Department of Planning and Protective Services. All Divisions increased, with the exception of Environmental Health, with the largest increase occurring in the Metropolitan Planning Organization Division.

Budget Summary – Expenses by Category

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 1,393,601	\$ 1,519,163	\$ 1,614,544	\$ 95,381	6.28%
Materials & Supplies	35,933	44,555	44,669	114	0.26%
Contractual Services	451,799	606,750	733,250	126,500	20.85%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	31,761	43,240	44,363	1,123	2.60%
Other Operating Expenses	103,902	101,000	90,500	(10,500)	-10.40%
Capital Purchases	38,194	1,600	2,375	775	0.00%
TOTAL	\$ 2,055,190	\$ 2,316,308	\$ 2,529,701	\$ 213,393	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Expenses by Category for the entire department reveals all categories increased from FY16 to FY17, with the exception of Other Operating Expenses category, with the most significant increase occurring in the Contractual Services category.

Planning & Protective Services Administration Division

Overview

The Planning & Protective Services, Administration Division reports directly to the City Administrator.

The Planning & Protective Services, Administration Division provides administrative support for many of the City's boards and commissions: Board of (Zoning) Adjustment, Board of Electrical Examiners and Review, Capital Area Metropolitan Planning Organization Board of Directors, and Technical Committee, Cemetery Resources Board, Façade Committee, Historic Preservation Commission, Planning and Zoning Commission, and Plumbing Board of Review and Examiners. The Planning & Protective Services Department also provides administrative support for the City Council's annexation committee.

Purpose Statement

Contribute to the quality of life of the City by providing leadership to divisions and assuring quality customer services.

Departmental Goals & Objectives (including, but not limited to)

1. Provide advice and technical expertise to assist elected officials, board and commissions, public agencies, and citizens with community development issues, priorities, and projects

OBJECTIVE: To ensure the decision makers have the information needed to make good decisions

2. Provide leadership and operational support for Divisions within the Department

OBJECTIVE: To ensure decisions are made that result in a higher quality of life for the residents of the City

3. Engage customers with respect and in meaningful dialogues

OBJECTIVE: To ensure high quality customer service at all points of contact

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of divisions rating the department director as "good" or above in assisting them in accomplishing division goals.	100%	100%/100%	100%
2. Percent of all division outcome measures achieved or showing satisfactory progress.	69%	80%/90%	80%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	1.10%	1.03%	0.99%
2. Percent of full-time employees to those authorized.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	4	4	4
2. Total division adopted budget.	\$324,542	\$316,969	\$317,435
3. Number of all department outcome measures achieved or showing satisfactory progress.	13	17	15

Planning & Protective Services Administration Division

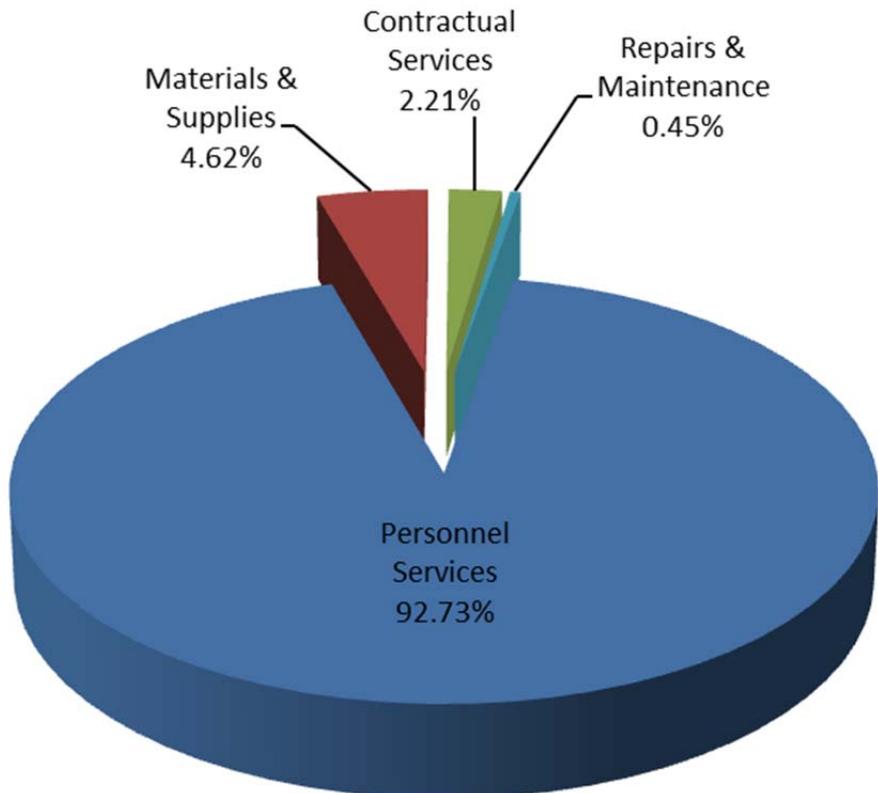
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 292,127	\$ 293,419	\$ 294,365	\$ 946	0.32%
Materials & Supplies	12,772	15,650	14,650	(1,000)	-6.39%
Contractual Services	3,399	7,000	7,000	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	553	900	1,419	519	57.67%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 308,851	\$ 316,969	\$ 317,434	\$ 465	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget for the Administration Division reveals a slight increase from FY16 to FY17. The Repairs & Maintenance category increased due to an expected rise in the maintenance agreements for copiers and printers. The Materials & Supplies category was adjusted to reflect a decrease in the gas budget.

Expenses By Account Classification - FY17 Planning & Protective Svcs-Admin Council Adopted Budget



Planning & Protective Services Administration Division

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Planning & Protective Services - Admin				
Director-Planning & Protective Services	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	
Customer Service Representative	1.00	1.00	1.00	-
Total Full Time	4.00	4.00	4.00	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Planning & Protective Services – Administration have remained constant with no expectation of a change in the future.

Planning & Protective Services Planning Division

Overview

The Planning & Protective Services, Planning Division reports directly to the Planning and Protective Services Department Director.

The Planning & Protective Services, Planning Division administers the City’s development codes, including zoning and subdivision of land. The Planning Division also serves as an advocate for neighborhood participation in planning and ensures that zoning, subdivision and sign regulations are relevant. The responsibilities of the Planning Division include processing of applications, administration of zoning and subdivision codes, review of development plans and coordination with multiple divisions and departments on development related projects and issues.



Purpose Statement

Contribute to the quality of life of the City through land use planning and administration of development codes.

Departmental Goals & Objectives (including, but not limited to)

1. Ensure the general welfare of the community by promoting efficient and economic processes of land development
 OBJECTIVE: To guide the development process through administration of development codes and timely processing of applications
2. Interpret the community’s values through implementation of the Comprehensive Plan and neighborhood plans
 OBJECTIVE: To promote quality development and effective engagement of planning customers

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of staff recommendations accepted by Planning and Zoning Commission: All Applications.	100%	95% / 100%	75%
2. Percent of staff recommendations accepted by Planning and Zoning Commission: Comprehensive Plan Amendments.	100%	95% / 100%	75%
3. Percent of Planning & Zoning recommendations accepted by City Council.	100%	95% / 100%	75%
4. Percent of applicants rating overall satisfaction with customer service as “good” or above.	100%	95% / 100%	95%

Planning & Protective Services Planning Division

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	0.42%	0.40%	0.40%
2. Percent of site plan review comments returned to applicant within 15 days.	65%	59%*	100%
3. Percent of complete applications requiring Board/Commission review processed within 30 days.	92%	100%	90%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	1	1	1
2. Total division adopted budget.	\$124,054	\$124,519	\$128,578
3. Number of all applications processed.	134	122	140
4. Number of site plans and subdivisions reviewed.	20	31	40
5. Number of comprehensive plan amendments processed.	3	4	4
6. Number of zoning map amendments processed.	10	9	8
7. Number of zoning text amendments processed.	10	1	8
8. Number of zoning variance applications processed through Board of Adjustment.	2	7	7

*Involves coordination with multiple departments.

Significant Changes/Initiatives

In addition to providing staff support for the Planning and Zoning Commission and Board of Adjustment, planning staff reviewed various plans for compliance with zoning and site design standards in 2016, including the following significant private and public projects: Sycamore Preschool, Big O Tire, IHOP Restaurant, Taco Bell, Aspen Dental Clinic, Modern Litho Print Company plant expansion, Goodwill, two new convenience stores, River Bluffs Estates Subdivision, Turtle Creek Subdivision; and City of Jefferson/Lincoln University Wellness Center, and Boys and Girls Club.

Planning staff responds to contemporary development issues through updating zoning and development related codes, when appropriate. Amendments to land use and development codes were processed through



the Planning and Zoning Commission, and subsequently adopted by the City Council in 2016, including regulations pertaining to cemeteries. Amendments presented for public comment in 2016 included regulations pertaining to temporary signs, a zoning plan and overlay districts associated with the implementation of the Central Eastside Neighborhood Plan.

The work program for FY17 includes completion of amendments pertaining to temporary signage, Central Eastside Neighborhood Plan implementation, and subdivision regulations.

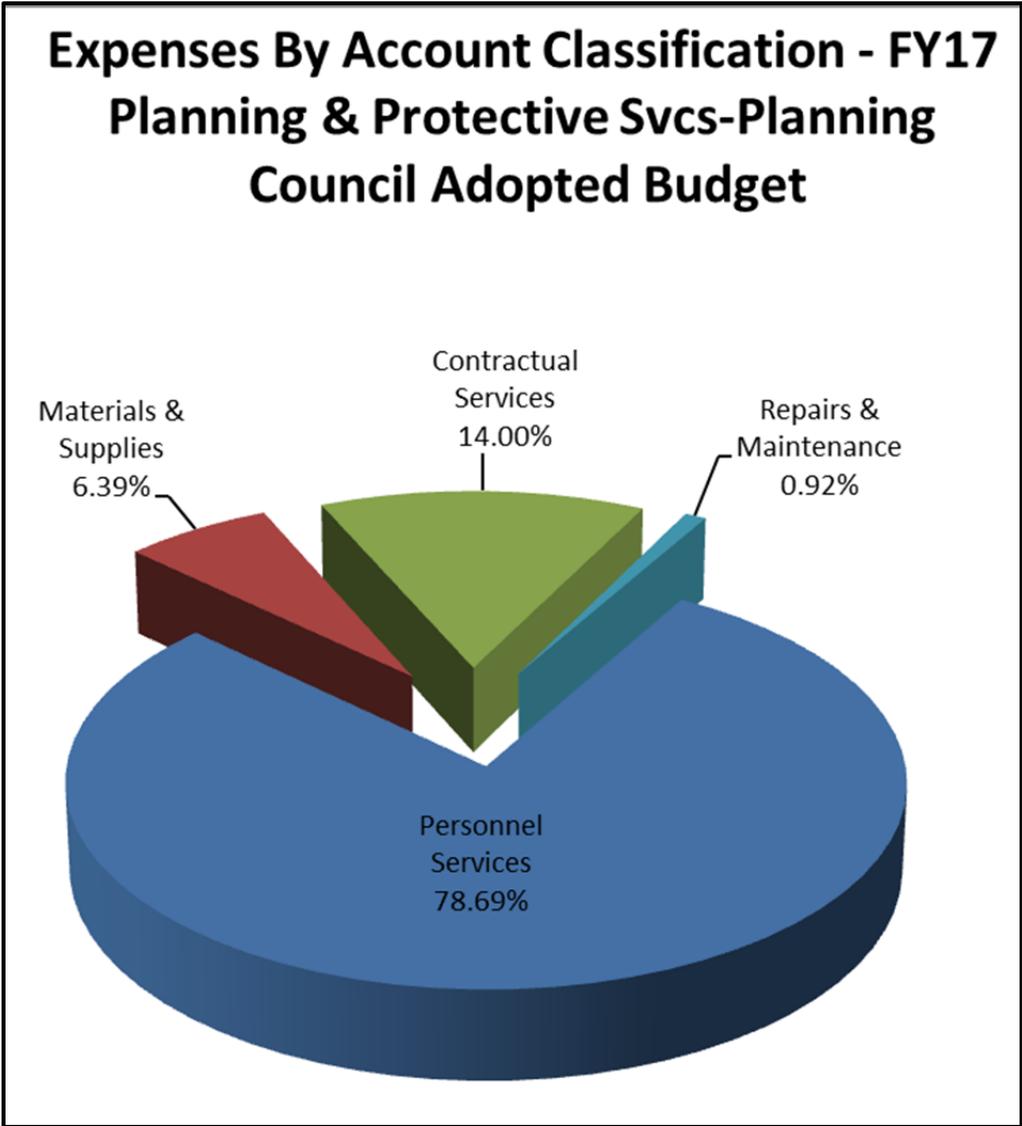
Planning & Protective Services Planning Division

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 90,817	\$ 97,210	\$ 101,180	\$ 3,970	4.08%
Materials & Supplies	7,162	8,210	8,210	-	0.00%
Contractual Services	15,427	18,000	18,000	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	864	1,100	1,189	89	8.06%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 114,270	\$ 124,520	\$ 128,579	\$ 4,059	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Planning Division shows no significant changes from FY16 to FY17.



Planning & Protective Services Planning Division

Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Planning & Protective Services - Planning				
Senior Planner	1.00	1.00	1.00	-
Part-time Planning Technician	1.00	1.00	1.00	-
Total Full Time	1.00	1.00	1.00	-
Total Part-time	1.00	1.00	1.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Planning & Protective Services – Planning have remained constant with no expectation of a change in the future.

Planning & Protective Services

Metropolitan Planning Organization Division

Overview

The Planning & Protective Services, Metropolitan Planning Organization (MPO) Division reports directly to the Planning and Protective Services Department Director for purposes of administration.

The Capital Area Metropolitan Planning Organization (CAMPO), designated as the official

transportation planning organization in 2003, is a federally mandated and federally funded transportation policy-making organization for the Jefferson City urbanized area. The Capital Area MPO is responsible for achieving and supporting cooperative, comprehensive and continuing transportation planning for the Capital Area MPO planning area. The planning area was expanded following the 2010 census to include the City of Jefferson; cities of St. Martins, Taos, and Wardsville in Cole County; the City of Holts Summit and Village of Lake Mykee in Callaway County; and portions of unincorporated Cole and Callaway counties. Federal funding for transportation projects are channeled through the MPO planning process.



The Planning & Protective Services Department serves as administrator of the Capital Area MPO. The Capital Area MPO Board of Directors serves as the policy committee, which is comprised of elected and appointed officials from participating jurisdictions within the Capital Area MPO planning area. A Technical Committee, comprised of staff-level officials of local, state and federal agencies, acts as an advisory committee to the Board of Directors.

Purpose Statement

Contribute to the quality of life of the City by facilitating the expenditure of federal transportation funds through a continuing, cooperative, and comprehensive transportation planning process.

Departmental Goals & Objectives (including, but not limited to)

1. Provide for a long range planning process for the Jefferson City urbanized area that involves the general public and affected constituencies

OBJECTIVE: To ensure there is a fair and impartial setting that promotes effective regional cooperation and decision-making in the metropolitan area

OBJECTIVE: To ensure high quality customer engagement at all points of contact

2. Promote regional livability through mobility and access for people and goods, equitable and affordable housing, economic competitiveness, and environmental sensitivity

OBJECTIVE: To develop comprehensive and metropolitan transportation plans and policies that support existing communities, reflect community values, and leverage investments

OBJECTIVE: To achieve sustainable development, using regulating, operating, management, financial, and policy tools

Planning & Protective Services

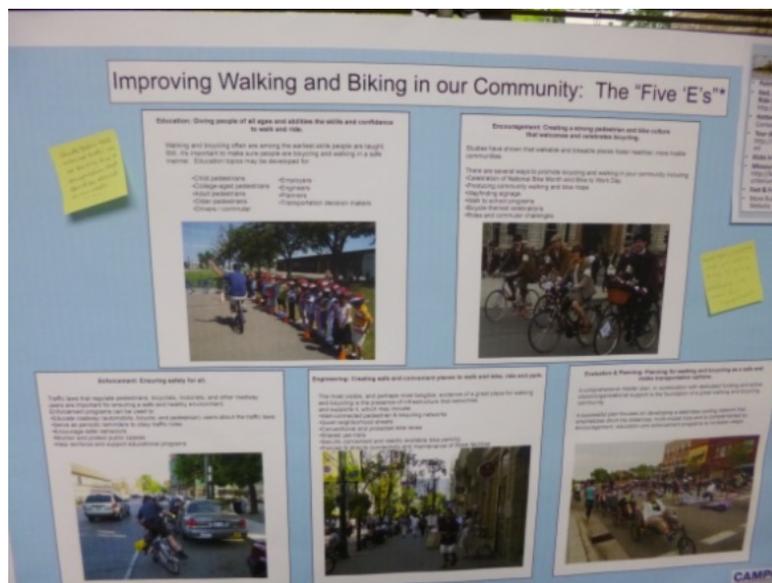
Metropolitan Planning Organization Division

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of Technical Committee and Board rating CAMPO planning processes as "good" or above.	90%	90% / 100%	95%
2. Percent of Technical Committee and Board rating staff assistance with decision-making processes as "good" or above.	100%	90% / 100%	95%
3. Percent of projects processed without procedural errors by staff.	100%	90% / 100%	100%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	0.60%	1.15%	1.41%
2. Percent of TIP documents submitted on time by staff to Board of Directors.	100%	100%	100%
3. Percent of TIP documents approved on time by Board of Directors.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	2	3	3
2. Total division adopted budget.	\$177,033	\$352,713	\$454,999
3. Total division budget (federal).	\$141,627	\$282,170	\$363,999
4. Number of public outreach activities.	39	37	35
5. Number of participants in CAMPO activities.	492	523	350
6. Annual TIP presented to Board of Directors on time by staff. (yes/no)	Yes	Yes	Yes
7. Annual TIP approved by Board of Directors for submission to MoDOT/FHWA/FTA. (yes/no)	Yes	Yes	Yes

Significant Changes/Initiatives

During 2016, Metropolitan Planning Organization staff coordinated a multi-agency safety assessment of pedestrian, bicycle and transit transportation on Missouri Boulevard, a major arterial street and business route. The Capital Area Pedestrian and Bicycle Plan was completed, with a tremendous amount of public involvement throughout the process. Development of the plan included a regional Livable Streets policy. Federally required transportation planning documents, including the Transportation Improvement Program, Unified Planning Work Program, Annual Listing of Obligated Projects, and other documents were produced in a timely manner, and work commenced on updating the land use database.

Major projects planned in FY17 include an update to the Title VI Plan and Program; an evaluation of public participation; JEFFTRAN system-wide assessment; an update to the Coordinated Human Services Public Transportation Plan; and development of a scenario-based vision for future land use and transportation development to be incorporated into local planning documents, including the metropolitan transportation plan.



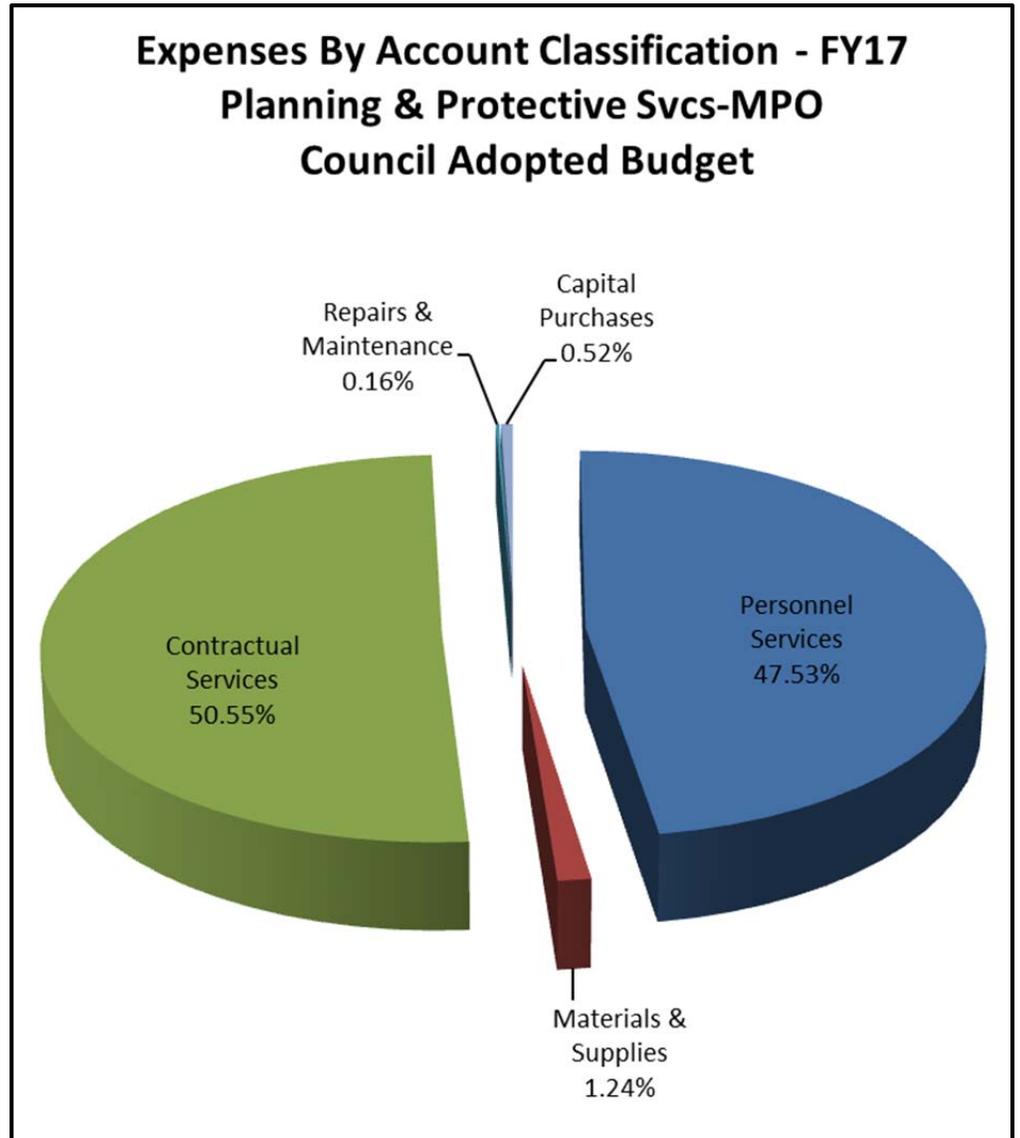
Planning & Protective Services Metropolitan Planning Organization Division

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 146,874	\$ 212,389	\$ 216,249	\$ 3,860	1.82%
Materials & Supplies	3,657	5,575	5,625	50	0.90%
Contractual Services	23,826	132,450	230,000	97,550	73.65%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	393	700	750	50	7.14%
Capital Purchases	-	1,600	2,375	775	0.00%
Total	\$ 174,750	\$ 352,714	\$ 454,999	\$ 102,285	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Metropolitan Planning Organization Division shows an increase in all categories with the most significant increase occurring in the Contractual Services category. This is due to the five-year update of the Metropolitan Transportation Plan (MTP), where consultants provide travel demand forecasting, transportation project list development, and transit ridership forecast/analysis.



Planning & Protective Services Metropolitan Planning Organization Division

Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Planning & Protective Services - MPO				
Senior Planner	1.00	1.00	1.00	-
Planner II	-	1.00	1.00	-
Planner I	1.00	1.00	1.00	-
Total Full Time	2.00	3.00	3.00	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Planning & Protective Services - MPO have remained constant with no expectation of a change in the future.

Planning & Protective Services Redevelopment & Grants Division

Overview

The Planning & Protective Services, Redevelopment & Grants Division reports directly to the Planning and Protective Services Department Director.

The Planning & Protective Services, Redevelopment & Grants Division administers the U.S. Department of Housing and Urban Development Community Development Block Grant program. The program seeks to provide decent housing, a suitable living environment, and expand economic opportunities for low and moderate income persons. The Entitlement program is for cities in metropolitan areas over 50,000 in population, designated principal cities of metropolitan statistical areas or urban counties with more than 200,000 people. The City of Jefferson has received a yearly distribution of CDBG Entitlement program funds since its designation as an entitlement city in 2004.

The Planning & Protective Services, Redevelopment & Grants Division also administers the City's Neighborhood Reinvestment/Incentive programs, and provides staff support for the Façade Committee and Historic Preservation Commission.

The Planning & Protective Services, Redevelopment & Grants Division provides administrative support for the Environmental Quality Commission, and the City's recycling and sustainability initiatives, such as household hazardous waste collection facility, and recycling of glass, paper and plastics.

Purpose Statement

Contribute to the quality of life of the City by promoting sustainable neighborhoods through grants and initiatives.

Departmental Goals & Objectives (including, but not limited to)

1. To provide decent housing and sustainable neighborhoods in the City through federal, state, and local programs
OBJECTIVE: To responsibly and effectively administer federal, state, and local grant programs so as to continue their availability
2. Ensure the public has an avenue to provide input regarding City neighborhoods and economic opportunities
OBJECTIVE: To promote public participation by coordinating with local committees and groups
3. Promote practical and environmentally sustainable solid waste disposal
OBJECTIVE: To provide options for recycling and solid waste disposal widely accepted by the community

Planning & Protective Services Redevelopment & Grants Division

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of CDBG stakeholders rating past consolidated plan projects as “good” or above.	100%	90% / 100%	90%
2. Percent of respondents rating solid waste and recycling options as “good” or above.	100%	90% / 100%	80%
3. Percent of properties with increased assessed valuation after City incentive programs (after reassessment, which is completed every 2 years on odd number year).	64%	90% / 64%	65%
4. Number of findings reported in DHUD’s Annual Community Assessment	0	0/0	0
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	0.76%	0.75%	0.84%
2. Percent of CDBG reimbursement requests filed timely.	100%	100%	100%
3. CDBG timeliness expenditure ratio on November 1 (<1.5 x annual grant).	1.12	1.06	1.00
4. Overall solid waste diversion rate (recycled tonnage as a percent of total waste collected).	53.7%	47.4%	54.0%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	1.5	1.5	2.5
2. Total division adopted budget.	\$223,135	\$229,849	\$269,858
3. Number of CDBG drawdowns filed per year.	12	13	10
4. Percent of previous year’s CDBG allocation obligated by March 30.	100%	100%	100%
5. Number of active properties in City incentive programs (ex. Old Town, Façade, etc.).	42	39	40
6. Number of compost site participants.	18,847	16,285	18,850
7. Number of household hazardous waste program appointments/participants.	398	298	300
8. Amount of glass recycled (in pounds)	439,600	401,580	400,000

Significant Changes/Initiatives

During 2016, the City’s Community Development Block Grant (CDBG) program funded or participated in (1) financial assistance to low to moderate income households for purchase of single-family homes, correction of exterior code deficiencies, and installation of energy efficiency improvements; (2) demolition of a dilapidated structure in partnership with Habitat for Humanity to construct a new single family home for a low-to-moderate income household; and (3) sub-grantee funding to partner agencies with low to moderate income clients. The City received a grant in 2016 from Missouri Housing Development Commission for the Home Repair Opportunity (HeRO) program, which provides eligible homeowners/properties up to \$22,500 for necessary repairs, modifications and maintenance not covered by CDBG. Staff anticipates filing a HeRO application for the 2017 program year, as well. The “Rental Façade Improvement Program,” part of the City-funded Neighborhood Reinvestment Act incentives, completed its second application process. The Rental Façade Program promotes significant rehabilitation and façade renovation of one and two-family rental properties in designated areas of the City.

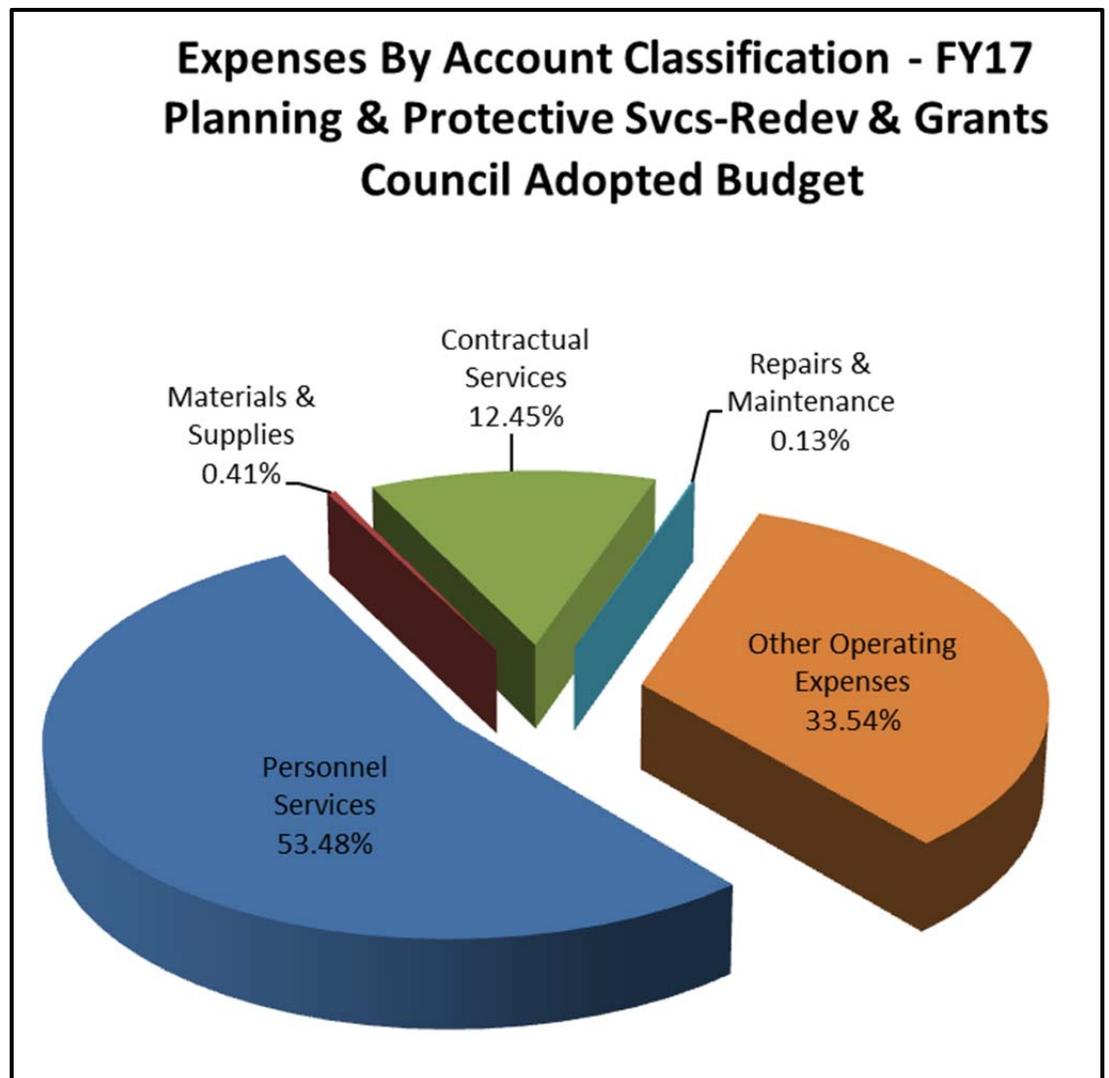
Planning & Protective Services Redevelopment & Grants Division

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 82,514	\$ 93,550	\$ 144,308	\$ 50,758	54.26%
Materials & Supplies	1,053	1,100	1,100	-	0.00%
Contractual Services	34,280	33,850	33,600	(250)	-0.74%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	342	350	350	-	0.00%
Other Operating Expenses	103,902	101,000	90,500	(10,500)	-10.40%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 222,091	\$ 229,850	\$ 269,858	\$ 40,008	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Redevelopment & Grants Division reveals an overall increase in the budget from FY16 to FY17. The significant increase to the Personnel Services category is due to the addition of an Administrative Technician position.



Planning & Protective Services Redevelopment & Grants Division

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Planning & Protective Services- Redev & Grants				
Neighborhood Services Coordinator	1.00	1.00	1.00	-
Neighborhood Services Specialist	0.50	0.50	0.50	-
Administrative Technician	-	-	1.00	1.00
Total Full Time	1.50	1.50	2.50	1.00
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

An Administrative Technician position was added to the Redevelopment & Grant Division in FY17.

Planning & Protective Services Entitlement Grant Division

Overview

The Planning and Protective Services, Entitlement Grant Division, reports directly to the Planning and Protective Services Department Director.

The Entitlement Grant Division administers the U.S. Department of Housing and Urban Development Community Development Block Grant program. The program seeks to provide decent housing, a suitable living environment, and expand economic opportunities for low and moderate income persons. The entitlement program is for cities in metropolitan areas over 50,000 in population, designated principal cities of metropolitan statistical areas or urban counties with more than 200,000 people. The City of Jefferson has received a yearly distribution of CDBG entitlement program funds since its designation as an entitlement city in 2004.

Departmental Goals & Objectives (including, but not limited to)

1. Effectively administer federal, state and local grant programs

OBJECTIVE: Prepare and file timely reimbursement requests for funds

OBJECTIVE: Prepare and submit appropriate report and plans prior to due dates

OBJECTIVE: Ensure that all actions taken have appropriate back up documentation

OBJECTIVE: Engage public participation by coordinating with local committees and groups

OBJECTIVE: Attend training to ensure appropriate compliance with federal and state programs

2. Meet CDBG timeliness expenditure ratio of 1.5 or less on November 1

OBJECTIVE: Prepare and file Integrated Disbursement & Information System (IDIS) drawdowns in a timely manner, at least quarterly

OBJECTIVE: Prepare and submit quarterly financial report (SF425 form) prior to HUD due date

OBJECTIVE: Coordinate with Public Works on construction projects proposing to utilize CDBG funds

3. Increase participation in the Neighborhood Reinvestment Programs

OBJECTIVE: Coordinate with Old Town Revitalization Company on program status

OBJECTIVE: Market program information to local realtors, banks and public through website, emails, newspaper advertisements, etc.

4. Increase public knowledge and participation in recycling opportunities

OBJECTIVE: Promote recycling education through Make Your Mark mailers

OBJECTIVE: Increase diversion rate and decrease contamination to recycling streams

OBJECTIVE: Keep website and social media current with program updates

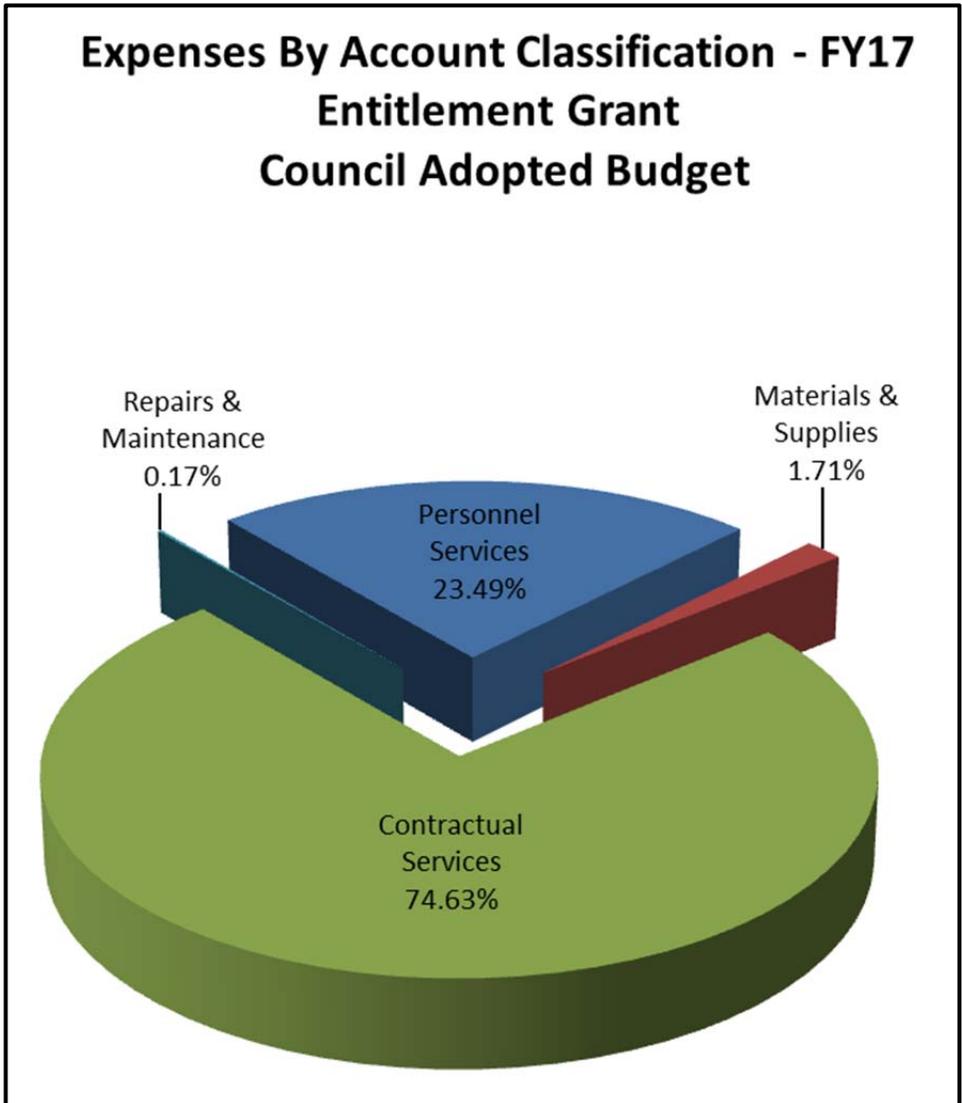
Planning & Protective Services Entitlement Grant Division

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 50,507	\$ 48,351	\$ 48,294	\$ (57)	-0.12%
Materials & Supplies	986	3,525	3,525	-	0.00%
Contractual Services	106,626	153,450	153,450	-	0.00%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	223	275	350	75	27.27%
Other Operating Expenses	-	-	-	-	0.00%
Capital Purchases	38,194	-	-	-	0.00%
Total	\$ 196,536	\$ 205,601	\$ 205,619	\$ 18	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Entitlement Grant Division reveals no significant change from FY16 to FY17.



Planning & Protective Services Entitlement Grant Division

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Planning & Protective Services- Entitlement Grant				
Neighborhood Services Specialist	0.50	0.50	0.50	-
Part-time Grant Assistant	1.00	1.00	1.00	-
Total Full Time	0.50	0.50	0.50	-
Total Part-time	1.00	1.00	1.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Planning & Protective Services – Entitlement Grant have remained constant with no expectation of a change in the future.

Planning & Protective Services

Environmental Health Services Division

Overview

The Planning & Protective Services, Environmental Health Services Division reports directly to the Planning and Protective Services Department Director.

The Planning & Protective Services, Environmental Health Services Division is responsible for environmental health education, inspections and enforcement of environmental health laws and regulations. This includes the plan review, licensing, inspection, and education of food service establishments, child care establishments, and body art establishments in the City.

Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through environmental health education, inspections, and enforcement of environmental health laws and regulations.

Departmental Goals & Objectives (including, but not limited to)

- Promote safety of the community through environmental health education, inspections and enforcement of environmental health laws and regulations

OBJECTIVE: To provide consistent and accurate plan reviews and inspections to promote and ensure health code understanding and compliance

OBJECTIVE: To investigate complaints in coordination with other affected departments or jurisdictions within established goals/turnaround time

OBJECTIVE: To review feedback on public education efforts to identify potential changes to processes, policies, or ordinances to continually improve upon services provided

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of clients rating public health education efforts as "good" or above.	100%	90% / 100%	90%
2. Percent of fixed establishments with no critical violations.	82%	92% / 84%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	1.68%	1.60%	1.52%
2. Number of routine inspections per fixed establishment.	1.92	1.91	1.93
3. Percent of food-borne illness calls investigated within 4 hours.	100%	100%	100%
4. Number of food inspections per inspector (goal is 280-320 per inspector).	348	346	338
5. Percent of high risk establishments inspected on schedule.	100%	100%	100%
6. Percent of high risk food establishments inspected twice per year.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	3	3	3
2. Total division adopted budget.	\$494,610	\$492,998	\$490,557
3. Number of fixed food establishment permits.	310	309	310
4. Number of fixed food establishment inspections per year.	800	806	845

Planning & Protective Services Environmental Health Services Division

Performance Measures	2015	2016	2017
Workload / Service Level Indicators (continued)	Actual	Actual	Projected
5. Number of all food establishment inspections per year.	872	866	875
6. Number of high risk establishments inspected every 6 months.	34	32	34
7. Number of temporary food event permits inspected.	73	60	60
8. Number of complaints investigated about food service establishments annually.	61	58	50
9. Number of food-borne illness reports investigated annually.	9	12	13
10. Number of fixed establishments with critical violations.	63	59	55

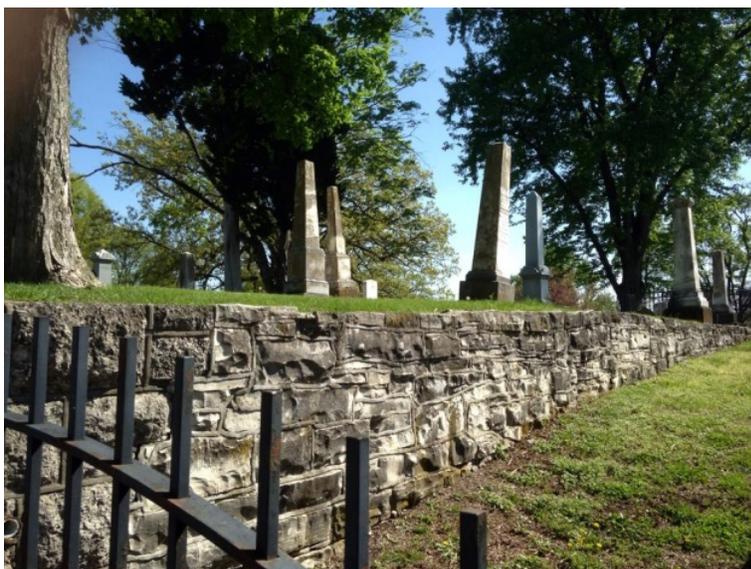
Significant Changes/Initiatives

In 2016, the division initiated an update of the food code, developed a mosquito control plan and participated in restoration of the City's historic cemeteries.

Changes in the food code were necessary to reflect change in science and technology in the food service industry, and to remain consistent with the State of Missouri. If passed by the City Council, the new code will be effective January 1, 2017. The Environmental Health division continued to promote its online food safety education training course provided by StateFoodSafety.com. The course, available through the City's website, allows food service employees to obtain certifications in food safety from national recognized food safety training companies.

The Environmental Health division created a mosquito control plan to combat mosquito-borne diseases, including the emerging Zika virus. While only travel related cases have been confirmed in Missouri, to date, the plan and monitoring will remain in place through 2017. Public education will be provided to citizens to help reduce the habitat for breeding mosquitoes and to personally protect from biting mosquitoes.

The Environmental Health division and Cemetery Resources Board remain active partners in the restoration of Woodland/Old City Cemeteries located on East McCarty Street. Since 2012, many restoration projects have been completed. In 2016, the Cemetery Resource Board in cooperation with the Friends of the Missouri Governor's Mansion dedicated a monument to Carrie Crittenden, daughter of former Missouri Governor Thomas Crittenden. Carrie was the nine year old daughter who died in the Governor's Mansion due to diphtheria, and was buried in Woodland Cemetery in 1882. As part of the dedication, the docents of the Missouri Governor's Mansion hosted a walking tour of the cemetery to share the stories of individuals buried in these historic cemeteries. Projects in 2017 include continued improvement to landscaping and restoration of grave stones, and a GIS mapping project, in cooperation with the City's Information Technology Services and Department of Public Works, to enhance recordkeeping retrieval of information.



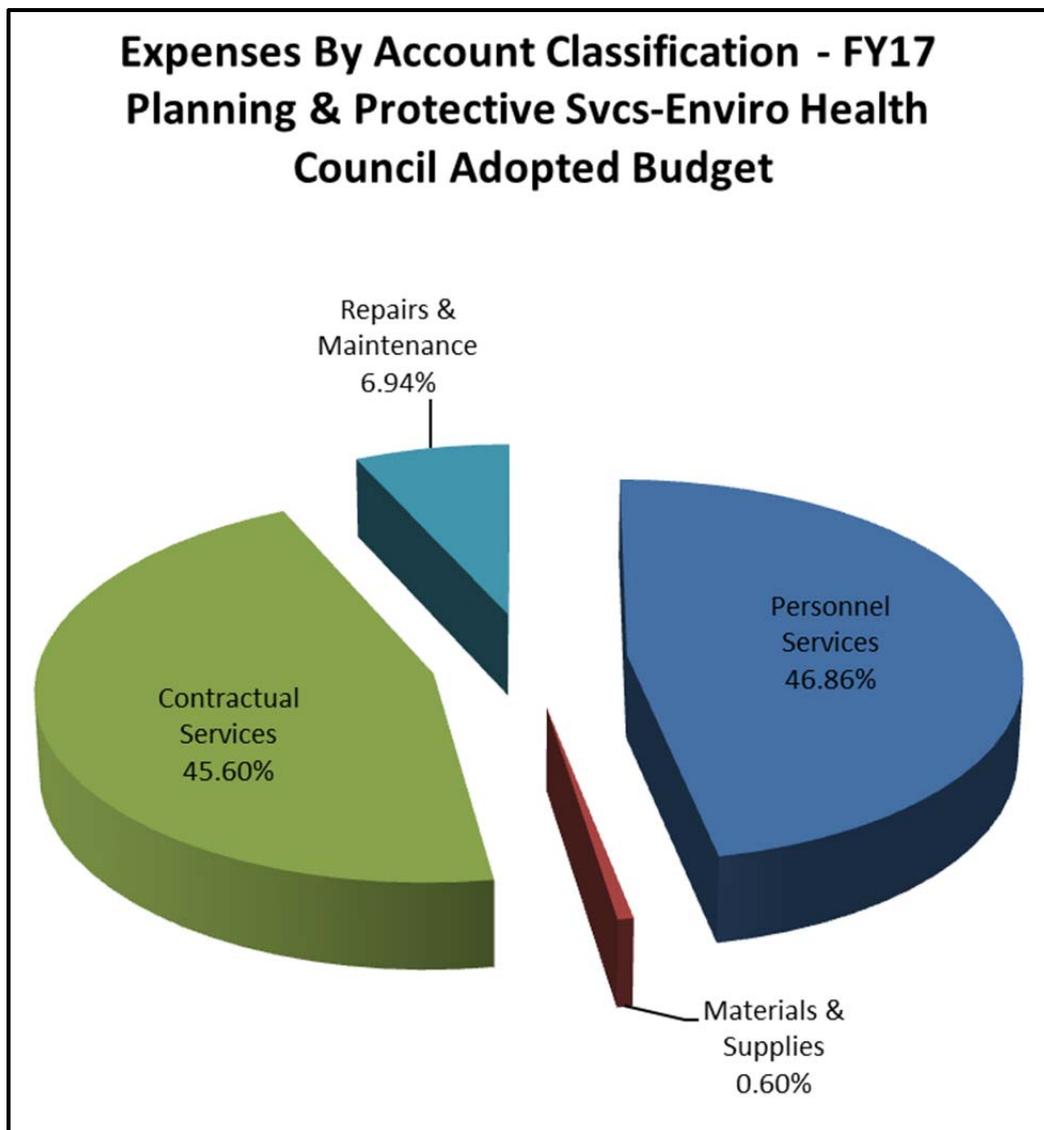
Planning & Protective Services Environmental Health Services Division

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 232,509	\$ 235,634	\$ 229,892	\$ (5,742)	-2.44%
Materials & Supplies	2,284	2,435	2,935	500	20.53%
Contractual Services	217,919	221,000	223,700	2,700	1.22%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	27,534	33,930	34,030	100	0.29%
Other Operating Expenses	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 480,246	\$ 492,999	\$ 490,557	\$ (2,442)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Environmental Health Services division shows no significant changes for FY17.



Planning & Protective Services Environmental Health Services Division

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Planning & Protective Services- Environmental Health Services				
Environmental Health Services Manager	1.00	1.00	1.00	-
Environmental Health Specialist	2.00	2.00	2.00	-
Part-time Environmental Health Technician	1.00	1.00	1.00	-
Total Full Time	3.00	3.00	3.00	-
Total Part-time	1.00	1.00	1.00	-

Staffing levels for Planning & Protective Services – Environmental Health Services have remained constant with no expectation of a change in the future.

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.



Planning & Protective Services

Property Maintenance/Code Enforcement Division

Overview

The Planning & Protective Services, Property Maintenance/Code Enforcement Division reports directly to the Planning and Protective Services Department Director.

The Planning & Protective Services, Property Maintenance/Code Enforcement Division provides reasonable safeguards to ensure that existing structures are safe to occupy and use; and promotes neighborhood conditions that contribute to high quality of life for residents; and create a quality destination for visitors.



Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through enforcement of housing codes and property maintenance codes.

Departmental Goals & Objectives (including, but not limited to)

1. Promote safety of the community through enforcement of housing codes, property maintenance codes and elimination of distressed and deteriorated structures

OBJECTIVE: To gain voluntary compliance through active monitoring of neighborhood conditions and engagement of property owners

OBJECTIVE: To enhance compliance objectives through coordination with Police, Fire, and Law Departments

OBJECTIVE: To identify “repeat customers,” and distressed properties for special attention, such as the abandoned building registration program, nuisance abatement, or prosecution

OBJECTIVE: To engage landlords in the improvement of rental housing conditions and occupancy issues

Planning & Protective Services

Property Maintenance/Code Enforcement Division

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of cases/complaints brought into compliance through all processes.	50%	90% / 89%	85%
2. Percent of cases resolved through voluntary compliance (prior to abatement, summons or hearing).	43%	80% / 70%	50%
3. Percent of cases/complaints which are "repeat customers" from the prior year.	15%	10% / 35%	12%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	0.92%	0.90%	0.94%
2. Percent of all property maintenance/nuisance cases closed.	50%	89%	50%
3. Percent of all property maintenance/nuisance cases pursued in municipal court.	13%	7%	10%
4. Percent of buildings removed from the "abandoned buildings" list.	26%	14%	15%
5. Percent of housing complaints resolved within one year.	80%	94%	85%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	3	3	3
2. Total division adopted budget.	\$271,561	\$275,961	\$301,440
3. Number of cases investigated annually.	1,525	1,667	1,125
4. Number of cases that are "repeat customers" from the prior year.	100	213	105
5. Number of cases closed annually.	759	1,420	750
6. Number of cases closed through voluntary compliance (prior to abatement, summons or hearing).	645	1,169	761
7. Number of buildings on the "abandoned buildings" registry.	95	96	95
8. Number of buildings removed from the "abandoned buildings" registry annually.	24	16	15
9. Number of housing complaints received.	48	62	55
10. Number of property maintenance cases proceeding to hearing.	10	6	10
11. Number of cases pursued in municipal court.	186	122	60

Significant Changes/Initiatives

The Division is responsible for enforcement of nuisance, property maintenance and housing occupancy related codes. The Division continues to monitor buildings which were foreclosed, vacant or met the City's definition of "abandoned" in 2016 to ensure they remain secured from vagrants and the elements. The Division also provides staff support for administrative hearings prescribed by the City's nuisance, condemned structure, junk vehicle, and vicious animals codes.



Planning & Protective Services

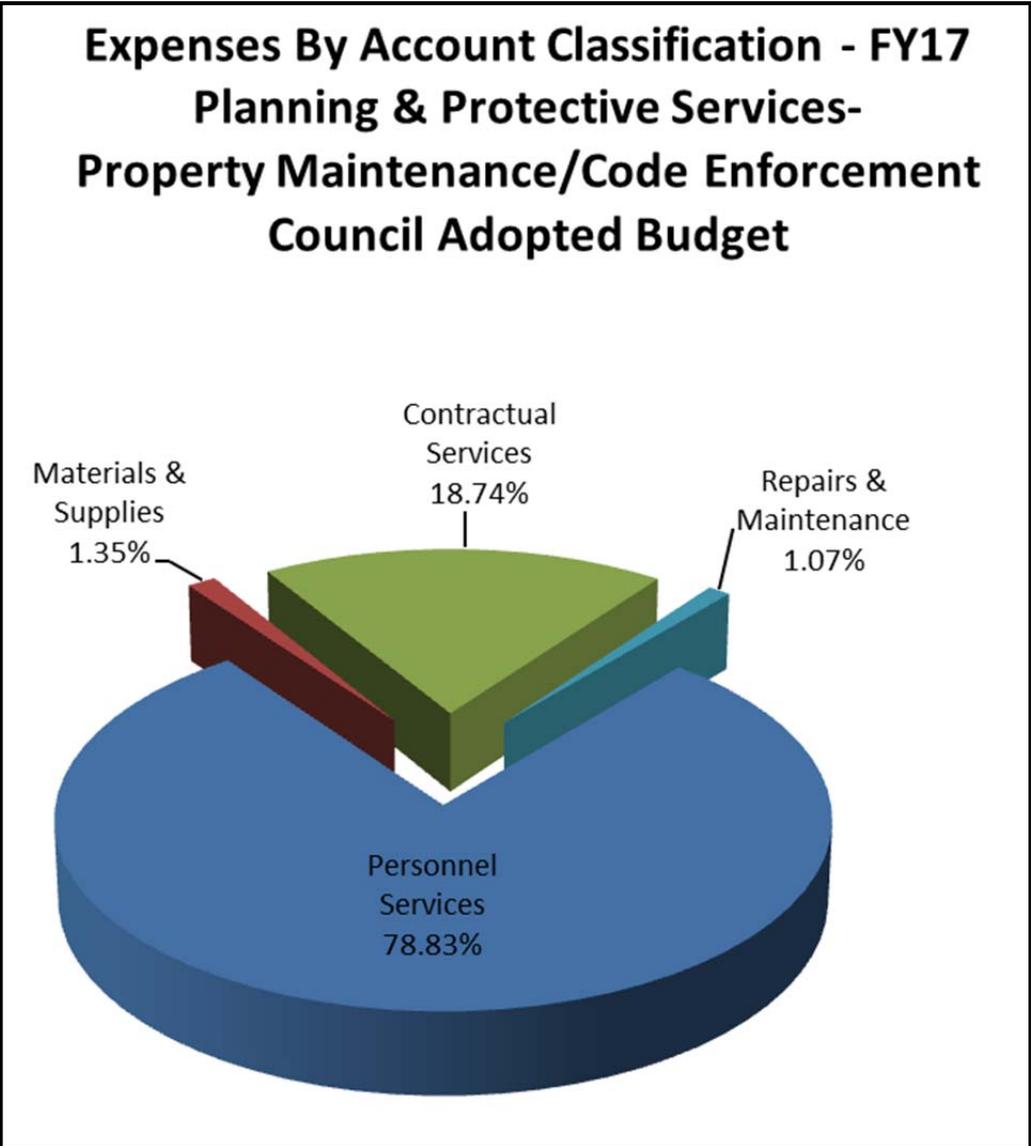
Property Maintenance/Code Enforcement Division

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 217,628	\$ 232,027	\$ 237,630	\$ 5,603	2.41%
Materials & Supplies	3,684	4,380	4,080	(300)	-6.85%
Contractual Services	44,338	36,500	56,500	20,000	54.79%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	912	3,055	3,230	175	5.73%
Other Operating Expenses	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 266,562	\$ 275,962	\$ 301,440	\$ 25,478	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Property Maintenance/Code Enforcement division reveals an overall increase from FY16 to FY17. All categories increased, with the exception of Materials & Supplies, with the most significant increase occurring in the Contractual Services category, due to additional funding in the Demolition line item.



Planning & Protective Services Property Maintenance/Code Enforcement Division

Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Planning & Protective Services-				
Property Maint. & Code Enforcement				
Senior Housing Inspector	1.00	-	-	-
Property Inspector	2.00	-	-	-
Property & Housing Inspector	-	3.00	3.00	-
Part-time Neighborhood Support Technician	2.00	2.00	2.00	-
Total Full Time	3.00	3.00	3.00	-
Total Part-time	2.00	2.00	2.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Planning & Protective Services – Property Maintenance & Code Enforcement have remained constant with no expectation of a change in the future.

Planning & Protective Services

Building Inspection and Regulation Division

Overview

The Planning & Protective Services, Building Inspection and Regulation Division reports directly to the Planning and Protective Services Department Director.

The Planning & Protective Services, Building Inspection and Regulation Division is responsible for enforcing building codes that set minimum standards for new construction, alterations, additions, repair, and demolition within the City of Jefferson. Services provided by the Building Inspection and Regulation Division ensure reasonable safeguards to protect against the hazards of inadequate or defective building construction and systems. Overall, the Building Inspection and Regulation Division provides building plan reviews, issues permits, performs construction site inspections, issues Certificates of Occupancy, and completes site reviews for business license applicants.

Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through building inspections and enforcement of building codes.

Departmental Goals & Objectives (including, but not limited to)

1. Promote safety of the community through building inspections and enforcement of building codes
 - OBJECTIVE: To review public input and consider potential changes to processes and policies to continually improve upon services
 - OBJECTIVE: To promote and influence code compliance through improved understanding of the building codes
2. Ensure that permits are properly issued and administered in accordance with building code requirements and local contractor licensing regulations
 - OBJECTIVE: To support licensing of general contractors prior to the issuance of building permits
 - OBJECTIVE: To administer the licensing of electrical and plumbing trades within the City of Jefferson
 - OBJECTIVE: To track, monitor, and document turnaround times for plan review and inspection requests
 - OBJECTIVE: To coordinate and communicate with other involved divisions and departments on plan reviews and inspections

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of clients indicating that staff assisted their understanding of the building code.	100%	90% / 100%	95%
2. Percent of building permits closed with a certificate of occupancy or certificate of completion.	53%	98% / 26%	60%
3. Overall building services rating as “good” or above.	67%	60% / 86%	75%

Planning & Protective Services

Building Inspection and Regulation Division

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	1.05%	1.03%	1.12%
2. Percent of cost recovery (permit fees collected/division budget).	72%	80%	67%
2a. Percent of cost recovery (license fees collected/division budget)	n/a	9%	8%
3. Percent of inspections performed within 24 hours of request.	100%	100%	100%
4. Percent of inspection staff receiving continuing education or certification training.	100%	100%	100%
5. Percent of all nonresidential building plans reviewed within 15 work days of receipt (new, alterations, and additions).	53%	43%	95%
6. Percent of new nonresidential building plans reviewed within 15 work days of receipt.	53%	25%	50%
7. Percent of residential building permits issued within 5 work days of application.	92%	94%	100%
8. Number of code related incidents reported within one year of issuance of certificate of occupancy.	0	0	0
9. Percent of inspections passing on first or second inspection.	99%	95%	85%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	4	4	4
2. Total division adopted budget.	\$310,516	\$317,693	\$361,216
3. Amount of permit fees received (building construction, electrical, plumbing)	\$223,803	\$255,354	\$158,000
3a. Amount of license fees received (includes contractor licenses).	n/a	\$27,687	\$29,500
4. Number of all permits issued (building construction, electrical, plumbing, sign and demolition).	946	1,050	1,000
5. Number of building plans received (commercial/nonresidential – new, alterations, and additions).	51	103	85
6. Number of plans received for new nonresidential.	n/a	12	7
7. Number of nonresidential plans approved within 15 work days of receipt (nonresidential alterations, including tenant finish).	27	44	60
8. Number of residential building permits issued (new, alterations, and additions).	235	301	430
9. Number of residential building permits issued within 7 calendar days of receipt (new, alterations, and additions).	216	283	300
10. Number of inspections, all disciplines.	2,121	2,029	2,100

Significant Changes/Initiatives

In FY2016, the Building Inspection and Regulation Division began a review of the 2015 International Code Council (ICC) family of building codes for adoption with the aid of an ad hoc committee appointed by the Mayor and City Council. Members of the committee are stakeholders from the residential, commercial, design and construction community. The code review process will continue into FY17, culminating with a recommendation to the City Council. Within this code review process, the committee will also help determine how building regulations are administered. This will help to define the responsibilities, structure and policies of the Building Inspection and Regulation Division to improve future service for the community.

Planning & Protective Services

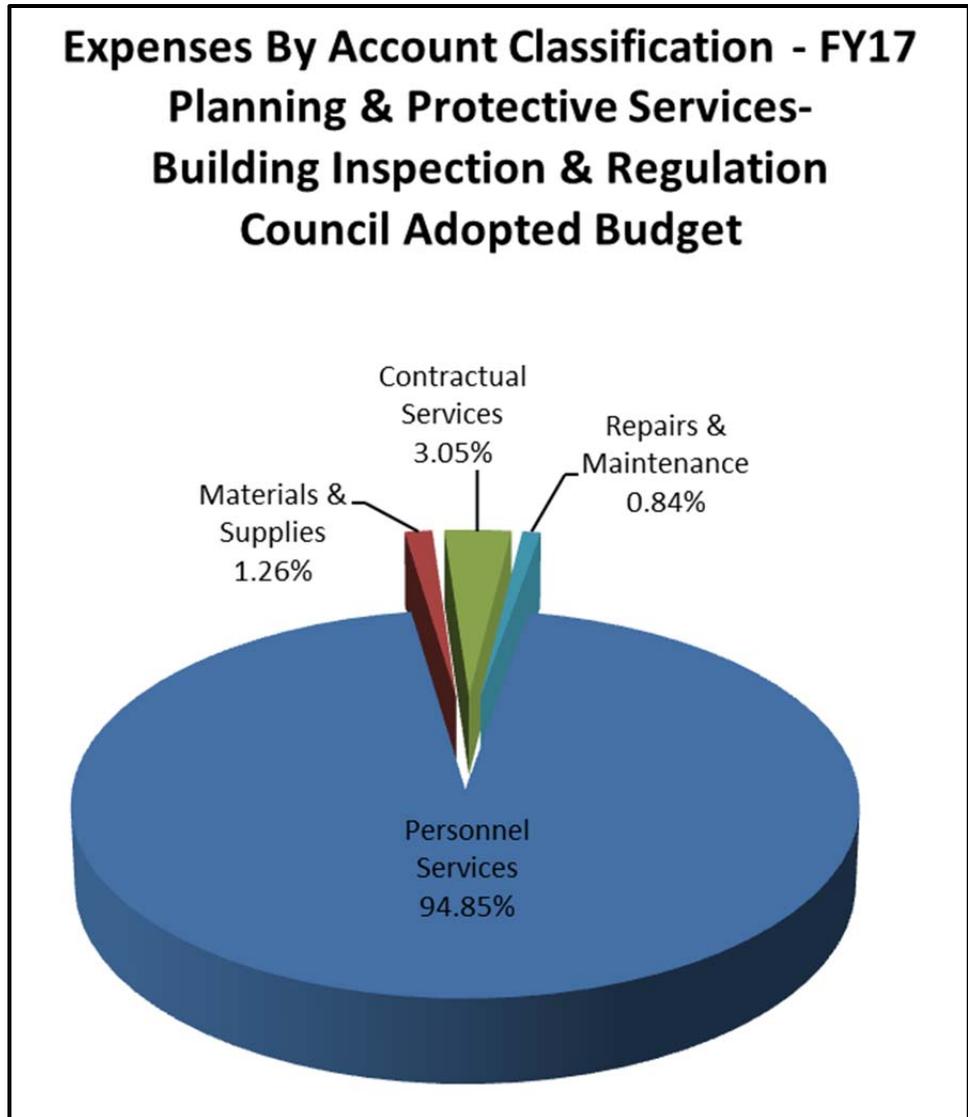
Building Inspection and Regulation Division

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 280,624	\$ 306,583	\$ 342,627	\$ 36,044	11.76%
Materials & Supplies	4,335	3,680	4,544	864	23.48%
Contractual Services	5,985	4,500	11,000	6,500	144.44%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	940	2,930	3,045	115	3.92%
Other Operating Expenses	-	-	-	-	0.00%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 291,884	\$ 317,693	\$ 361,216	\$ 43,523	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Building Inspection and Regulation Division reveals that the overall budget increased from FY16 to FY17. The Personnel Services category had a significant increase due to the addition of a Part-time Plan Reviewer position. The Contractual Services category was increased to allow for additional Training and Education for the inspectors.



Planning & Protective Services

Building Inspection and Regulation Division

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Planning & Protective Services-				
 Building Inspection and Regulation				
Building Official	1.00	1.00	1.00	-
Building Inspector I, II	3.00	3.00	3.00	-
Part-time Plan Reviewer	-	-	1.00	1.00
Total Full Time	4.00	4.00	4.00	-
Total Part-time	-	-	1.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Building Inspection and Regulation division shows the addition of a part-time Plan Reviewer position.

Public Works

Overview

The Public Works Department reports directly to the City Administrator.

The Public Works Department administers the Airport, Central Maintenance, Engineering, Parking, Streets, Transit, and Wastewater Divisions. The following are funded through the General Fund: Administration, Central Maintenance, Engineering, and Streets. The Airport, Parking, Transit, and Wastewater are Enterprise Funds.

Purpose Statement

The Department of Public Works contributes to the quality of life by fostering connectivity through a safe transportation infrastructure.

Budget Summary – Expenses by Division

Division	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Administration	\$ 362,253	\$ 395,687	\$ 377,093	\$ (18,594)	-4.70%
Central Maintenance	997,723	1,015,037	1,032,861	17,824	1.76%
Engineering	1,003,063	1,043,804	1,090,530	46,726	4.48%
Street	2,774,512	3,110,851	3,620,645	509,794	16.39%
Total	\$ 5,137,551	\$ 5,565,379	\$ 6,121,129	\$ 555,750	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Expenses by Division Budget Summary for Public Works shows an overall increase from FY16 to FY17. All Divisions increased, with the exception of Administration, with the largest increase occurring in the Street Division.

Budget Summary – Expenses by Category

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 3,231,755	\$ 3,299,179	\$ 3,421,998	\$ 122,819	3.72%
Materials & Supplies	579,230	796,415	784,971	(11,444)	-1.44%
Contractual Services	31,225	38,600	42,800	4,200	10.88%
Utilities	683,313	713,110	723,110	10,000	1.40%
Repairs & Maintenance	585,990	593,075	614,750	21,675	3.65%
Capital Purchases	26,038	125,000	533,500	408,500	326.80%
Total	\$ 5,137,551	\$ 5,565,379	\$ 6,121,129	\$ 555,750	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Public Works

A review of the Expenses by Category Budget Summary for Public Works shows an overall increase from FY16 to FY17. All categories increased, with the exception of Materials & Supplies, with the largest increase occurring in Capital Purchases.

Public Works Administration Division

Overview

The Public Works Department, Administration Division reports directly to the City Administrator.

The Public Works Department administers the Airport, Central Maintenance, Engineering, Parking, Streets, Transit, and Wastewater Divisions. The following Divisions are funded through the General Fund: Administration, Central Maintenance, Engineering, and Streets. The Airport, Parking, Transit, and Wastewater Divisions are Enterprise Funds.

Purpose Statement

Contribute to the quality of life of the City by providing leadership to divisions and assuring quality customer service.

Department Goals & Objectives (including, but not limited to)

1. Provide technical expertise to the City Council and assigned boards, commissions, staff and committees
OBJECTIVE: To ensure the decision makers have the information needed to make informed decisions
2. Provide leadership, training and operational support for divisions within the Public Works Department
OBJECTIVE: To ensure decisions are made that result in a higher quality of life for the residents of the City of Jefferson

OBJECTIVE: To ensure the Public Works Department staff is well trained and prepared to meet their customer's needs

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of divisions rating the department director as "good" or above in assisting them in accomplishing division goals.	100%	100% / 100%	100%
2. Percent of division outcome measures achieved or showing satisfactory progress.	100%	90% / 90%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	1.42%	1.29%	1.17%
2. Percent of divisions with expenditures below budget/amended budget.	100%	100%	100%
3. Percent of full-time employees to those authorized.	100%	100%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	3	3	3
2. Total division adopted budget.	\$417,325	\$395,687	\$377,093
3. Number of all division outcome measures achieved or showing satisfactory progress.	10	9	10

Public Works Administration Division

Significant Changes/Initiatives

During FY17, the Public Works Department will focus on service delivery in accordance with the Department's Mission and Value program "CORE." CORE is defined as: improve the Community, take Ownership, deliver Results, Empathize with the customer. Throughout FY17, Public Works Administration will focus on communicating to all of the 100+ employees the mission and values, through better training and communication.

Budget Summary

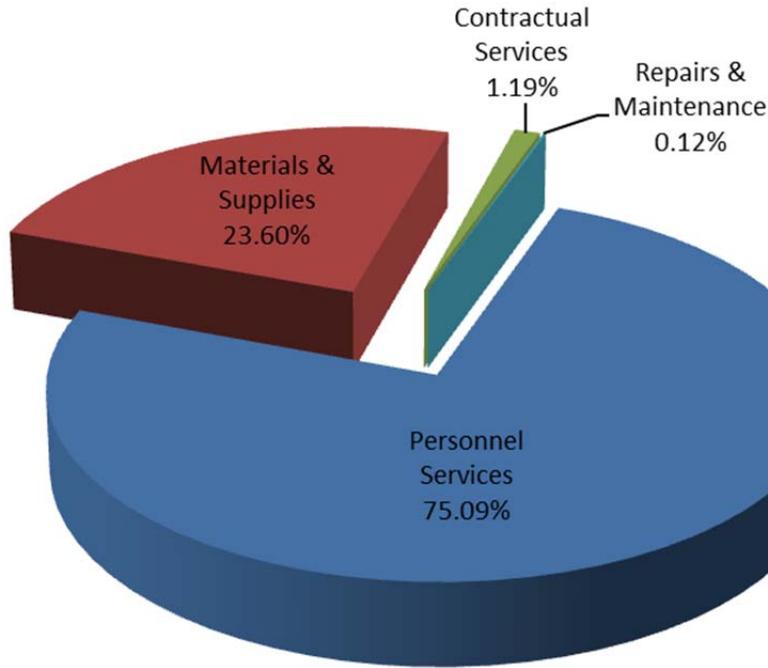
Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 291,078	\$ 281,312	\$ 283,143	\$ 1,831	0.65%
Materials & Supplies	69,686	111,000	89,000	(22,000)	-19.82%
Contractual Services	1,065	2,700	4,500	1,800	66.67%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	424	675	450	(225)	-33.33%
Capital Purchases	-	-	-	-	0.00%
Total	\$ 362,253	\$ 395,687	\$ 377,093	\$ (18,594)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Public Works Administration Division reveals an overall decrease in the budget from FY16 to FY17. The most significant decrease occurred in the Materials & Supplies category due to the expectation that gas prices will be lower. The most significant increase occurred in the Contractual Services category due to the need for additional training and education.

Public Works Administration Division

Expenses By Account Classification - FY17 Public Works-Administration Council Adopted Budget



Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Public Works - Administration				
Director of Public Works	1.00	1.00	1.00	-
Administrative Assistant	2.00	2.00	2.00	-
Total Full Time	3.00	3.00	3.00	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Public Works – Administration have remained constant with no expectation of a change in the future.

Public Works

Central Maintenance Division

Overview

The Public Works Department, Central Maintenance Division reports to the Operations Division Director, who reports directly to the Public Works Department Director.

The Public Works Department, Central Maintenance Division is responsible for approximately 460 vehicles and pieces of equipment. In addition to the repair and maintenance services, the Central Maintenance Division maintains the City’s central vehicle wash station and fuel dispensing system.

Purpose Statement

Contribute to the quality of life of the City by providing availability of safe, reliable, and appropriate vehicles and equipment in a manner that contributes to successful outcomes.

Department Goals & Objectives (including, but not limited to)

1. Provide vehicle and equipment maintenance support

OBJECTIVE: To prioritize work on vehicle and equipment requiring repair such that the highest needs of the City are met

OBJECTIVE: To ensure the City can provide the required services to the residents and guests of the City

OBJECTIVE: To minimize downtime of critical equipment

OBJECTIVE: To maximize equipment/vehicle life

OBJECTIVE: To identify safety hazards

2. Analyze vehicle needs of the City Departments

OBJECTIVE: Conduct discussions with Departments focusing on department needs and recommendations for changes

OBJECTIVE: Provide usage data to Departments to assist them in avoiding unnecessary purchases and maintenance costs

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating Central Maintenance services as “good” or above.	80%	100% / 100%	100%
2. Number of accidents involving City vehicles attributable to inadequate maintenance.	0%	<1% / 0%	<1%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	3.42%	3.30%	3.21%
2. Combined fleet operating cost per mile.	\$0.603	\$0.401	\$0.500
3. Vehicle and equipment to technician ratio.	95: Mech	96: Mech	96: Mech

Public Works Central Maintenance Division

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	7	7	7
2. Total division adopted budget.	\$1,008,927	\$1,015,036	\$1,032,861
3. Number of vehicles and equipment in the fleet.	477	478	480
4. Number of work orders completed.	2,944	3,011	2,900
5. Number of work order hours per year.	7,142	6,771	6,500
6. Actual cost of fleet repair.	\$853,292	\$1,040,631	\$1,000,000
7. Average repair cost per vehicle.	\$1,788	\$2,177	\$2,083

Significant Changes/Initiatives

Throughout FY17, the Central Maintenance Division will continue to maintain an aging fleet in an effort to stabilize the readiness of the City's fleet of vehicles and equipment. The parts budget was increased in FY17 by approximately 2% to aid in accomplishing this task.

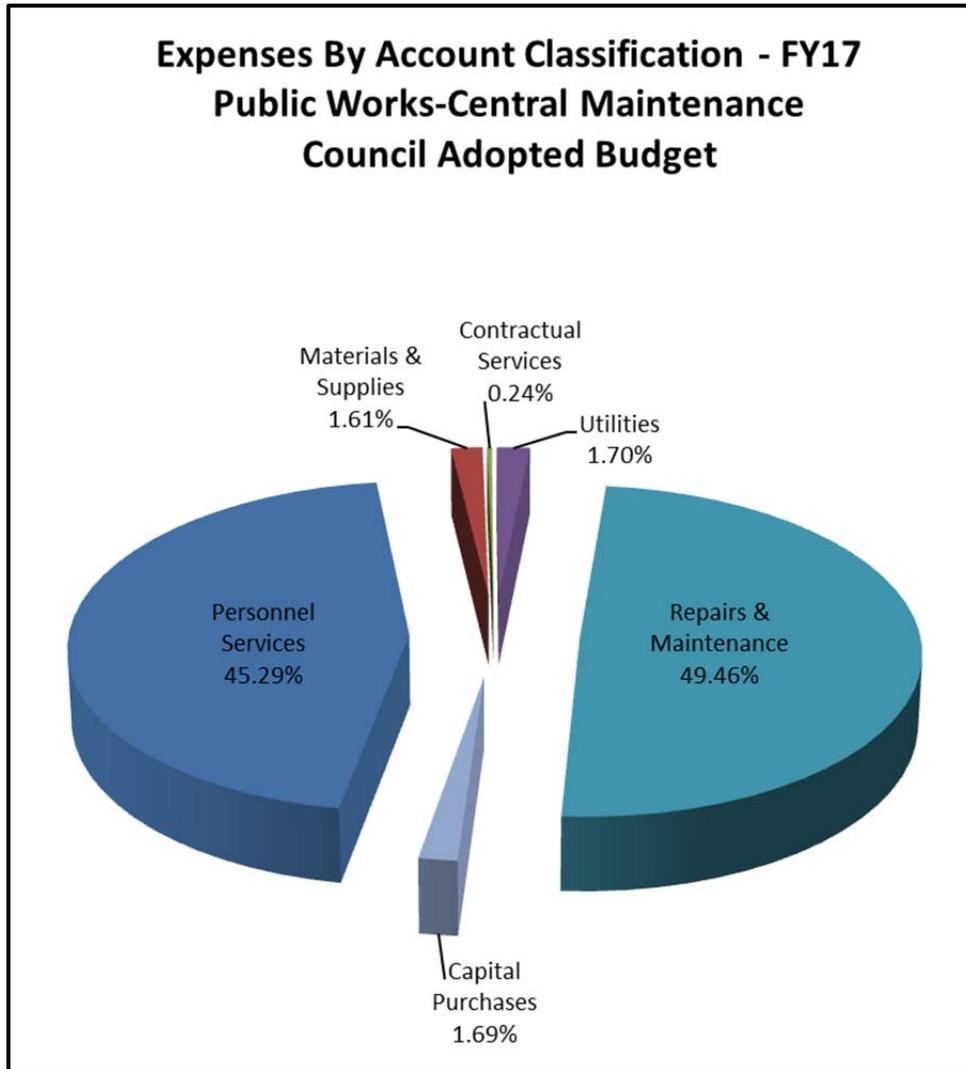
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 478,921	\$ 479,317	\$ 467,741	\$ (11,576)	-2.42%
Materials & Supplies	13,983	16,640	16,640	-	0.00%
Contractual Services	2,131	2,500	2,500	-	0.00%
Utilities	16,571	17,580	17,580	-	0.00%
Repairs & Maintenance	486,117	499,000	510,900	11,900	2.38%
Capital Purchases	-	-	17,500	17,500	0.00%
Total	\$ 997,723	\$ 1,015,037	\$ 1,032,861	\$ 17,824	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Central Maintenance Division reveals there is a slight increase in the budget from FY16 to FY17. The Repairs & Maintenance category was increased slightly due to the cost of repairing and maintaining the aging fleet. The Capital Purchases category was increased to replace an old wheel balancer and tire changer that was no longer working properly.

Public Works Central Maintenance Division



Full Time Equivalent (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Public Works - Central Maintenance				
Central Maintenance Supervisor	1.00	1.00	1.00	-
Mechanic Supervisor	1.00	1.00	1.00	-
Mechanic	4.00	4.00	4.00	-
Parts Clerk	1.00	1.00	1.00	-
Part-time Administrative Technician	1.00	1.00	1.00	-
Seasonal Employee	1.00	1.00	1.00	-
Total Full Time	7.00	7.00	7.00	-
Total Part-time	2.00	2.00	2.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for Public Works – Central Maintenance have remained constant with no expectation of a change in the future.

Public Works Engineering Division

Overview

The Public Works Department, Engineering Division reports directly to the Public Works Department Director.

The Public Works Department, Engineering Division provides surveying, designing, project management, and field inspection services for the implementation of the City’s capital improvement program. The Engineering Division is also responsible for the engineering review and inspection of developer proposed infrastructure improvements (street, stormwater, sanitary sewers, etc.). The Engineering Division also provides the administration of the stormwater, master plan effort, flood plain permitting, and monitoring/reporting for the City’s National Pollutant Discharge Elimination System (NPDES) Phase II stormwater permit.

Purpose Statement

Contribute to the quality of life of the City by providing safe and aesthetically pleasing City infrastructure projects..

Department Goals & Objectives (including, but not limited to)

1. Complete City Council approved projects within established timeframes
 - OBJECTIVE: To ensure timely and efficient implementation of capital improvement projects
 - OBJECTIVE: To ensure a well-planned list of projects that fit within existing funding
 - OBJECTIVE: To be able to qualify, retain, and manage engineering firms to study and or design projects
 - OBJECTIVE: effectively communicate with other City departments to ensure the smooth movement of projects through the internal City processes
 - OBJECTIVE: To ensure accurate and timely review of development plans
2. Achieve the benchmarks set out by our MS4 (municipal stormwater system) permit
 - OBJECTIVE: To ensure the City maintains compliance with the MS4 permit

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of department directors rating the division as “good” or above.	80%	80% / 100%	80%
2. Percent of project overruns (excluding change of scope change orders).	1.8%	<8% / 0.2%	<8%
3. Traffic safety (percent change total crashes in City right-of-way).	4.7%*	-2% / 4.7%*	-2%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	3.37%	3.39%	3.38%
2. Accidents per lane mile.	0.89*	0.89*	>1
3. Percent of capital projects completed.	75%	93%	95%

Public Works Engineering Division

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	11	11	12
2. Total division adopted budget.	\$994,048	\$1,043,803	\$1,090,530
3. Number of accidents in the City right-of-ways.	643**	643**	630
4. Number of bridges maintained.	24	24	24
5. Number of lane miles of road.	720	722	723

* based on a comparison of 2013 data to 2014 data

**based on 2014 data

Significant Changes/Initiatives

This year will see the completion of the last street project associated with Sales Tax F, namely, the rehabilitation and beautification of Capitol Avenue. We will also see the completion and opening of the Stadium Boulevard and Highway 54 interchange project. Attention will also be given to numerous stormwater projects and planning will begin for projects associated with the recently passed Sales Tax G.

Budget Summary

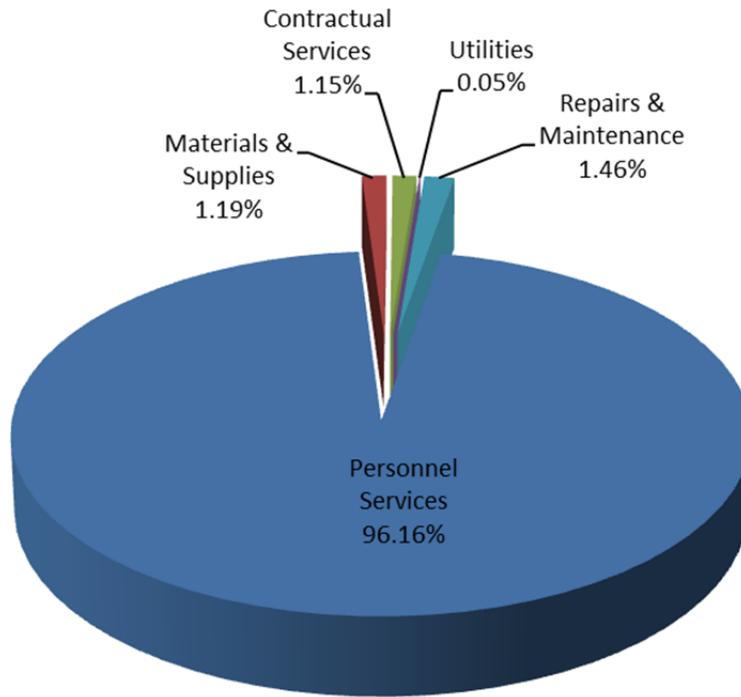
Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 948,998	\$ 976,979	\$ 1,048,705	\$ 71,726	7.34%
Materials & Supplies	10,358	12,925	12,925	-	0.00%
Contractual Services	6,603	12,500	12,500	-	0.00%
Utilities	457	500	500	-	0.00%
Repairs & Maintenance	10,609	12,900	15,900	3,000	23.26%
Capital Purchases	26,038	28,000	-	(28,000)	-100.00%
Total	\$ 1,003,063	\$ 1,043,804	\$ 1,090,530	\$ 46,726	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Engineering Division reveals an overall increase from FY16 to FY17. The increase in the Personnel Services category is due to the addition of a Civil Engineer position. The Repairs & Maintenance category was increased due to the expected increase of maintenance agreements.

Public Works Engineering Division

Expenses By Account Classification - FY17 Public Works-Engineering Council Adopted Budget



Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Public Works - Engineering				
City Engineer	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	-
Civil Engineer I, II	3.00	3.00	4.00	
Civil Engineer I				
Civil Engineer II				
Plan Reviewer	1.00	1.00	1.00	-
Registered Land Surveyor	1.00	1.00	1.00	-
Engineering Inspection Supervisor	1.00	1.00	1.00	-
Construction Inspector	2.00	2.00	2.00	-
Engineering Survey Technician	1.00	1.00	1.00	-
Total Full Time	11.00	11.00	12.00	-
Total Part-time	-	-	-	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Engineering Division shows the addition of a Civil Engineer position.

Public Works Street Division

Overview

The Public Works Department, Street Division reports to the Operations Division Director, who reports directly to the Public Works Department Director.

The Public Works Department, Street Division maintains and improves more than 250 miles of roadway in the City of Jefferson. The duties of the Street Division include installing and servicing the City's traffic signals and signs, repairing curbs and gutters, striping and sweeping the streets, and mowing the right-of-way for various streets. The Street Division is also responsible for plowing the streets during winter weather events, as well as providing maintenance for the City's stormwater conveyance system.



Purpose Statement

Contribute to the quality of life of the City by fostering connectivity through safe transportation infrastructure.

Departmental Goals & Objectives (including, but not limited to)

1. Develop and maintain a multi-year surface treatment program to cost effectively maintain the street network with the budget provided

OBJECTIVE: To ensure the City streets are maintained through a proactive repair and preventative maintenance

OBJECTIVE: To ensure the safe traffic flow for the City's traveling public

2. Deploy resources to maintain the public stormwater system

OBJECTIVE: To maintain the stormwater infrastructure system in working condition to promote collection of stormwater consistent with accepted standards

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Injury claims resulting from defective infrastructure that resulted in payment beyond the cost of defense.	0	0/0	0
2. Percent of winter events where all streets were rated as passable within 4 hours of precipitation ending.	100%	90% / 100%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of division budget to overall general fund adopted budget.	9.54%	10.12%	11.24%
2. Percent of street lane miles receiving surface maintenance.	2.32%	2.63%	3%
3. Percent of pot holes filled within 1 working day of being reported.	100%	100%	90%

Public Works Street Division

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	23.5	23.5	25.5
2. Total division adopted budget.	\$2,811,699	\$3,110,851	\$3,620,645
3. Number of snow removal hours.	1,875	1,100	2,000
4. Number of square yards of pavement repair.	3,643	5,311	5,500
5. Number of street miles swept.	4,721	6,507	6,000
6. Number of lane mile receiving surface treatment.	16	18	23
7. Number of winter snow events.	11	6	10
8. Number of street signs replaced.	372	564	300

Significant Changes/Initiatives

The FY17 budget contains funding for much needed vehicle/equipment replacement and more importantly the addition of two street worker positions. With the aid of the additional manpower, funding and equipment, the Street Division will continue to focus on maintenance of streets and stormwater.

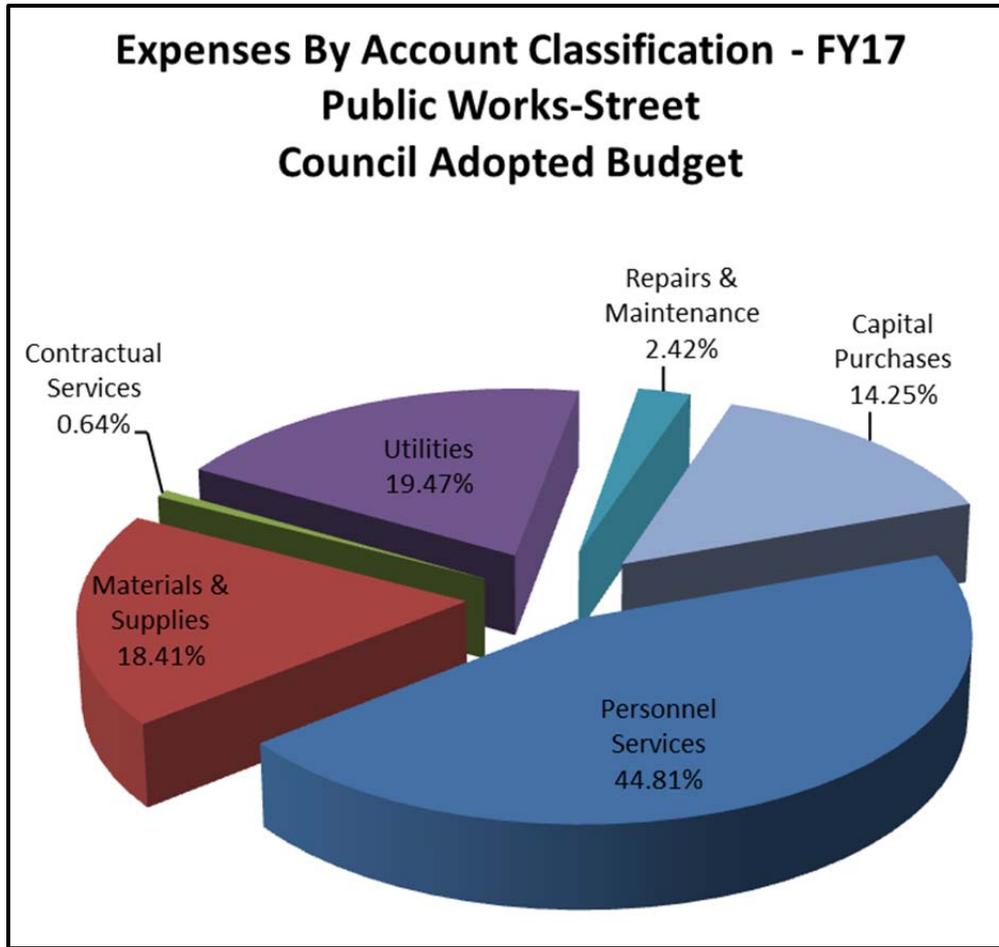
Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Personnel Services	\$ 1,512,758	\$ 1,561,571	\$ 1,622,409	\$ 60,838	3.90%
Materials & Supplies	485,204	655,850	666,406	10,556	1.61%
Contractual Services	21,426	20,900	23,300	2,400	11.48%
Utilities	666,285	695,030	705,030	10,000	1.44%
Repairs & Maintenance	88,839	80,500	87,500	7,000	8.70%
Capital Purchases	-	97,000	516,000	419,000	431.96%
Total	\$ 2,774,512	\$ 3,110,851	\$ 3,620,645	\$ 509,794	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the budget summary for the Street Division reveals an increase from FY16 to FY17. All categories increased with the most significant increase occurring in the Capital Purchases category due to funding for a replacement of a street sweeper, a supervisor truck, three snow plow only trucks and the purchase of a mini-excavator. The Personnel Services category was increased due to the addition of two Street Worker positions. The Materials & Supplies category shows a small increase from FY16 to FY17. However, there were two significant changes in this category. The Council approved funding an additional \$80,000 in the Street Materials line item. This increase was offset by a decrease in the Chemicals line item due to a mild winter the previous year, which allowed the bins to be full. This resulted in a small net increase on the Materials & Supplies category.

Public Works Street Division



Full Time Equivalents (FTEs)

Job Title	FY15	FY16	FY17	Net Change*
	Actual	Adopted	Adopted	
Public Works - Streets				
Operations Division Director	0.50	0.50	0.50	-
Street Superintendent	1.00	1.00	1.00	-
Street Supervisor	2.00	2.00	2.00	-
Construction Inspector	1.00	1.00	1.00	-
Street Maintenance Crew Leader	5.00	5.00	5.00	-
Traffic Signal Tech	1.00	1.00	1.00	-
Street Maint.-Senior Worker, Worker, Trainee	13.00	13.00	15.00	2.00
Senior Street Maintenance Worker				
Street Maintenance Worker				
Street Maintenance Trainee				
Seasonal Employee	5.00	5.00	5.00	-
Total Full Time	23.50	23.50	25.50	2.00
Total Part-time	5.00	5.00	5.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Street Division shows an increase of two Street Maintenance Workers.

Transfers & Subsidies

Overview

The General Fund FY17 Budget provides financial assistance to City Departments and Funds that do not generate adequate resources to fully fund their operations.

The General Fund has historically provided financial assistance to the Airport Division Fund and the Transit Division Fund.

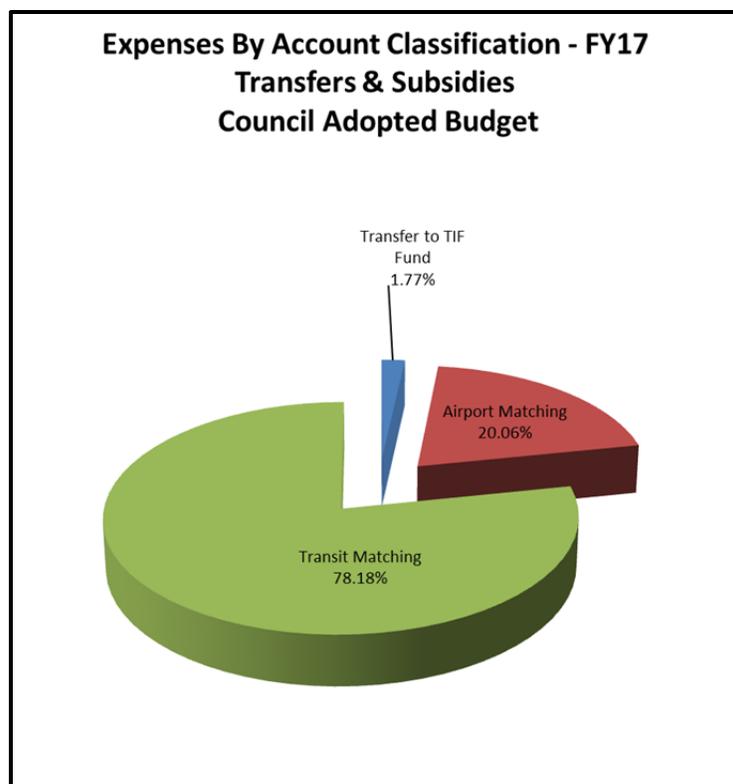
The Airport Division and Transit Division Funds fiscal needs will fluctuate based on the revenue the Divisions generate. The General Fund’s transfer or subsidy is estimated annually.

The Tax Increment Financing (TIF) transfer is money the City is obligated to pay to the developer for each TIF agreement based on the sales tax dollars remitted to the City.

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Transfer to TIF Fund	\$ 24,432	\$ 16,600	\$ 22,750	\$ 6,150	37.05%
Airport Subsidy	196,059	189,382	258,459	69,077	36.47%
Transit Subsidy	1,055,200	1,211,549	1,007,266	(204,283)	-16.86%
Total	\$ 1,275,691	\$ 1,417,531	\$ 1,288,475	\$ (129,056)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.



SECTION 7: Enterprise Fund Budgets

The Enterprise Funds are used to account for operations that provide a service to the general public and are financed primarily by a user charge for the provision of such service. The City operates four Enterprise Funds:

Airport Division Fund

Parking Division Fund

Transit Division Fund

Wastewater Division Fund

This section includes fund balance projections for each fund. All projections were prepared with the best information available at the time of the preparation of the projection. As new information becomes available and various assumptions and budget levels change or are evaluated the fund balance projections will change.

Airport Division Fund



Overview

The Airport Division reports directly to the Director of Public Works.

The Airport Division is an Enterprise fund that is used to account for the operations of the Jefferson City Memorial Airport. The facility consists of an Airport Terminal Building, which was constructed in 1966, an Air Traffic Control Tower, which was commissioned in 1973, one main runway that is 6,000 feet long, and one cross/wind runway that is 3,400 feet long. Both runways are equipped with parallel taxiways. The Air Traffic Control Tower is part of the Federal Aviation Administration (FAA) Contract Tower Program. The Tower is staffed by four Air Traffic Controllers and an Air Traffic Manager. The Tower is operated by Midwest Air Traffic Services, Inc., which is under contract with the FAA and handles approximately 30,000 operations annually. Airport revenues are generated through the rent and lease fees, as well as flowage fees. The City historically has transferred General Fund money into the Airport Division Fund to support the operation.

Purpose Statement

Contribute to the quality of life for the residents, guests, and businesses of the City by fostering connectivity through safe airport infrastructure.

Airport Division Fund

Departmental Goals & Objectives (including, but not limited to)

1. Maintain the airport infrastructure in compliance with applicable standards in a safe and cost effective manner

OBJECTIVE: To ensure airport maintenance procedures are completed in accordance with applicable standards

- Ensure mowing of airport property is completed in a timely manner such that FAA guidelines are met or exceeded
- Perform storm water monitoring and reporting as required by the Department of Natural Resources and associated permits
- Perform daily field inspection for hazards

OBJECTIVE: Ensure all winter weather procedures comply with applicable standards

- Snow removal of all runways will be completed within five hours upon the conclusion of each snow fall. All other surfaces within eight hours
- Ensure Notice to Airmen (NOTAM) for runway conditions are filed with the Federal Aviation Administration-Flight Service Station reporting the presence of any snow, ice or slush and their depth, as well as reporting braking action
- Ensure public entrances to the Airport's Terminal building are cleared and treated with chemical ice melt to reduce slip, trip, and fall potentials

2. Manage airport resources in a customer focused manner to promote the use of the facilities by the general aviation community

OBJECTIVE: To promote quality communication with airport customers

- Send electronic message updates to airport tenants and customers every other week or as circumstances require
- Meet regularly with tenant group businesses, such as EAA, AOPA, FBO, to ensure quality two way lines of communication

OBJECTIVE: Manage contracts and agreements as required

- Manage ground leases to promote timely billing and collection of revenue
- Manage the agriculture lease in compliance with the contract and FAA guidelines

Airport Division Fund

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Number of corrective actions identified on the MoDOT compliance and safety inspection.	n/a*	0 / 0	0
2. Number of deficiencies identified on FAA Air Traffic Control Tower audit.	0	0 / 0	0
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of time the airport is closed for repairs, maintenance, and winter weather conditions (excluding planned capital improvements).	0.3%	0%	0%
2. Percent of hangar space occupied.	100%	100%	100%
3. Airport fees as percentage of operational cost.	47.6%	44%	40%
4. Percent of time the airport property is in compliance with FAA mowing guidelines.	100%	95%	100%
5. Percent of corrected action and/or deficiencies noted in either an FAA or MoDOT inspection, which are addressed within 60 days.	n/a*	100	100%
6. Percent of General Fund subsidy to airport operating fund.	47%	45%	49%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	2	2	3
2. Total division adopted budget.	\$420,059	\$425,381	\$527,670
3. Number of aircraft operations for a 12 month period.	26,749	21,405	25,000
4. Number of snow removal hours.	319	147	325
5. Number of hours closed for maintenance.	0	0	0
6. Number of hours closed for winter weather.	27	0	24
7. Number of hours spent in mowing operations.	1,069	1,000	1,100
8. Number of hours spent in customer service.	168	190	200
9. Number of hours expended in regulatory paperwork.	582	590	500
Workload / Service Level Indicators (continued)	Actual	Actual	Projected
10. Number of aircraft located at the airport.	65	69	62
11. Number of airplane or airport accidents resulting from poorly maintained infrastructure.	0	0	0

*Inspection did not take place this year due to a major capital improvement project at the airport.

Significant Changes/Initiatives

The FY17 budget for the Airport Division includes the addition of an airport maintenance worker position. This change restores a position at the airport removed in FY09. With this addition, our two member maintenance staff will be far better able to handle the various maintenance tasks required of an airport with 24/7 operations. This addition will also provide the Airport Manager with more time to perform administrative and managerial duties.

Airport Division Fund

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Revenues:					
Federal Grants	\$ 4,852,123	\$ -	\$ -	\$ -	0.00%
State Grants	313,931	46,000	46,000	-	0.00%
Rent & Lease Fees	161,519	105,000	115,000	10,000	9.52%
Flowage Fees	20,207	35,000	35,000	-	0.00%
Interest	(310)	-	-	-	0.00%
Trsfr From General Fd	196,059	189,382	258,459	69,077	36.47%
Transfer From Cit "E"	200,773	-	-	-	0.00%
Transfer From Cit "F"	68,788	-	-	-	0.00%
Transfer From(to) Surplus	-	50,000	73,211	23,211	46.42%
TOTAL	\$ 5,813,090	\$ 425,382	\$ 527,670	\$ 102,288	
Expenses:					
Personnel Services	\$ 171,477	\$ 168,910	\$ 220,124	\$ 51,214	30.32%
Materials & Supplies	13,960	30,370	28,900	(1,470)	-4.84%
Contractual Services	153,105	154,578	167,121	12,543	8.11%
Utilities	35,101	35,225	35,225	-	0.00%
Repairs & Maintenance	28,463	36,299	36,300	1	0.00%
Capital Purchases	-	-	40,000	40,000	0.00%
Depreciation	233,610	-	-	-	0.00%
Capital Projects	-	-	-	-	0.00%
TOTAL	\$ 635,716	\$ 425,382	\$ 527,670	\$ 102,288	
Net Income (Loss)	\$ 5,177,374	\$ -	\$ -	\$ -	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

NOTE: Cit "E" represents the City's Capital Improvement Tax that was effective from 2007 to 2012. Cit "F" represents the City's Capital Improvement Tax that is effective from 2012 to 2017.

A review of the Airport Division's revenues reveals that the most significant changes from FY16 to FY17 are in the Transfer from General Fund and the Transfer From Surplus. The City's practice is to use any available fund balance prior to the General Fund providing a subsidy, so during the FY17 budget process any funds that had accumulated in the Airport Division fund balance were to be utilized in an effort to thereby reduce the subsidy needed from the General Fund by as much as possible.

The most significant change in the overall expenditure budget from FY16 to FY17 is within the Personnel Services category. This was not due to an increase in staff, but instead due to an increase in overall personnel costs partially due to differences in benefit selections of current employees.

Airport Division Fund

Enterprise Funds are assessed an administrative fee by the Department of Finance reimbursing the General Fund for the support services the Airport Division receives from the Departments. Additionally, the Airport Division Fund absorbs the cost for the employees of the Airport Division for drug and alcohol screening and background checks.

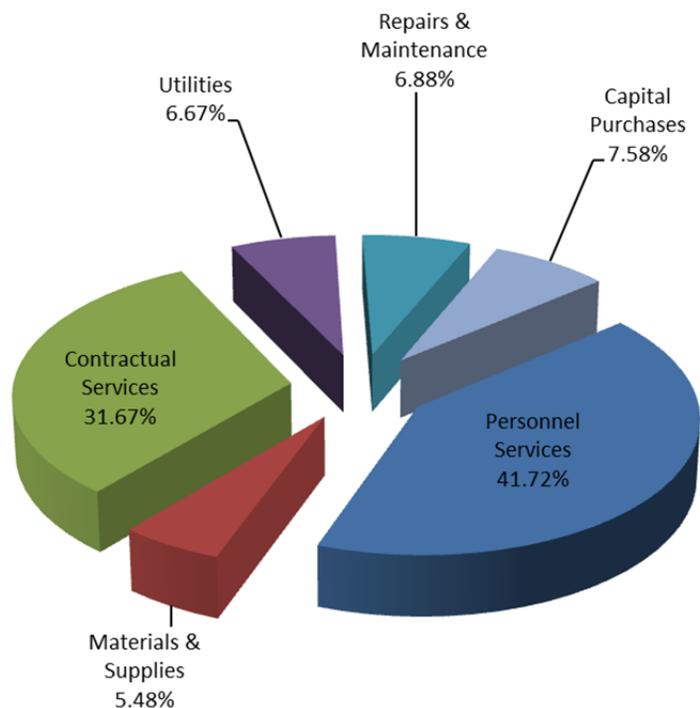
Full Time Equivalents (FTEs)

Job Title	Budget FY15	Budget FY16	Budget FY17	Net Change*
Department of Public Works - Airport				
Airport Supervisor	1.00	1.00	1.00	-
Senior Airport Maintenance Worker	1.00	1.00	1.00	-
Airport Maintenance Worker	-	-	1.00	1.00
Seasonal Employee	1.00	1.00	1.00	-
Total Full Time	2.00	2.00	3.00	1.00
Total Part-time	1.00	1.00	1.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Public Works – Airport Division from FY16 to FY17 will reflect the addition of one Airport Maintenance Worker position. This is a new position that the Department felt was necessary in order to continue to provide the needed maintenance and snow removal activities at the airport.

Expenses By Account Classification - FY17 Airport Council Adopted Budget



Airport Division Fund

Fund Balance Schedule

		2015	2016	2017	2018	2019	2020	2021
		Actual	Adopted	Adopted	Projected	Projected	Projected	Projected
Revenue:								
R50	Intergovernmental	\$ 5,166,055	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
R60	Charges for Services	181,726	140,000	150,000	157,500	165,375	173,644	182,326
R75	Other Operating Revenues	-	-	-	-	-	-	-
R80	Interest Income	(311)	-	-	-	-	-	-
R85	Other Non-Operating Revenue	-	-	-	-	-	-	-
R90	Transfers In	465,621	189,382	258,459	294,729	297,793	300,731	303,530
R99	Carry Over Surplus	-	-	-	-	-	-	-
Total Revenues		\$ 5,813,091	\$ 375,382	\$ 454,459	\$ 498,229	\$ 509,168	\$ 520,375	\$ 531,856
Expenditures:								
E05	Personnel Services	\$ 171,477	\$ 168,910	\$ 220,124	\$ 225,332	\$ 230,813	\$ 236,453	\$ 242,256
E10	Materials & Supplies	13,960	30,370	28,900	29,478	30,068	30,669	31,282
E15	Contractual Services	153,105	154,578	167,121	170,463	173,873	177,350	180,897
E20	Utilities	35,101	35,225	35,225	35,930	36,648	37,381	38,129
E25	Repairs & Maintenance	28,463	36,299	36,300	37,026	37,766	38,522	39,292
E30	Other Operating Expenses	-	-	-	-	-	-	-
E70	Capital Purchases	-	-	40,000	-	-	-	-
E75	Capital Projects	-	-	-	-	-	-	-
E79	Depreciation	233,610	-	-	-	-	-	-
E80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		\$ 635,716	\$ 425,382	\$ 527,670	\$ 498,229	\$ 509,168	\$ 520,375	\$ 531,856
Net Increase (Decrease) in Fund Balance		\$ 5,177,375	\$ (50,000)	\$ (73,211)	\$ -	\$ -	\$ -	\$ -
Fund Balance:								
Add: Beginning Fund Balance		\$ 5,384,440	\$ 10,561,815	\$ 10,511,815	\$ 10,438,604	\$ 10,438,604	\$ 10,438,604	\$ 10,438,604
Fund Balance		\$ 10,561,815	\$ 10,511,815	\$ 10,438,604				
Less: Capital Contributions		\$ (10,376,485)						
Less: Restricted for Pensions		\$ (62,119)						
Unrestricted Fund Balance		\$ 123,211	\$ 73,211	\$ -				
Unrestricted Fund Balance as a Percentage of Originally Adopted Expenditures		29.33%	17.21%	0.00%	0.00%	0.00%	0.00%	0.00%

Airport Division Fund

A review of the fund balance projection shows a significant drop in the projected fund balance from FY16 through FY21. This is due to the fact that City's practice is to use any available fund balance prior to the General Fund providing a subsidy.

For the most part the Charges for Services and Transfers In revenue sources, as well as the projected expenditures, show a slight increase each year. The intergovernmental revenue source is the variable that is affecting the change in the fund balance. The intergovernmental revenue source represents grant revenue. The grants the City receives for the Jefferson City Memorial Airport are reimbursement grants. As a result the City is reimbursed after the costs have been incurred. Any future grant revenue or expense activity is not reflected in the fund balance schedule.

Historically the Airport Division Fund has been receiving a General Fund subsidy. As the schedule shows, it is expected the costs to operate the Jefferson City Memorial Airport will continue to increase.

The revenue sources will be evaluated on a regular basis to determine the fees to charge for services provided, while understanding the services provided by the Jefferson City Memorial Airport generates revenue for the City even though the operation itself does not show a net profit.



Parking Division Fund



Overview

The Parking Division reports directly to the Director of Public Works.

The Parking Division is an Enterprise Fund which accounts for the operations of a 540 car parking garage, a 74 car parking deck, the operation of 14 reserved parking lots, 7 metered parking lots, and 950 on-street parking meters. Operations of the lots include collection, enforcement, maintenance, sweeping, weed control/mowing and snow removal.

Purpose Statement

Contribute to the quality of life of the City by providing connectivity through provision of parking facilities.

Departmental Goals & Objectives (including, but not limited to)

1. Provide and maintain, at no cost to the General Fund, convenient parking within the central business district

OBJECTIVE: Manage services provided such that they cover operational cost

- Evaluate charges for services regularly
- Evaluate services to find efficiencies providing cost savings without sacrificing customer service

Parking Division Fund

2. Meet the parking needs of customers, business owners, residents, and employees

OBJECTIVE: Maintain parking facilities such that they reflect well on the downtown business district and the City as a whole

- Conduct daily inspection of parking facilities to ensure areas are free of litter and hazards
- When hazards are identified, mark area appropriately and schedule repairs

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of lease customers agreeing that available parking facilities allow them to connect to the downtown.	100%	80% / 84%	80%
2. Percent of survey respondents rating downtown parking availability as satisfactory or better.	66%	80% / 70%	80%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Parking fees/fines collected as percentage of operational cost.	151%	154%	140%
2. Average percent utilization of metered parking spaces.	39%	41%	35%
3. Average percent utilization of leased parking spaces.	91.3%	92%	90%
4. Percent of hours the main parking garage is at capacity.	1.7%	1.6%	1.7%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	7.5	7.5	7.5
2. Total division adopted budget.	\$964,477	\$967,715	\$936,602
3. Number of parking citations issued.	19,718	17,250	17,000
4. Number of snow removal hours.	210	121	250
5. Number of hours the main garage reaches capacity.	41.5	35.5	60.0
6. Meter revenue received per space.	\$334	\$335	\$250
7. Number of hours parking facilities are closed for maintenance (excludes planned capital improvements).	0	0	0
8. Number of business days per year.	250	250	250

Significant Changes/Initiatives

During FY17, the Parking Division will be replacing the garage sweeper as well as continuing on various operation and maintenance tasks associated with the various parking lots and garages operated by the Division.

Parking Division Fund

Budget Summary

Category	FY16		FY17		Net Change*	
	FY15 Actual	Adopted Budget	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:						
Prk Garage Monthly Rent	\$ 208,215	\$ 201,000	\$ 205,000	\$ 205,000	\$ 4,000	1.99%
Prk Garage Hourly	133,000	110,000	115,000	115,000	5,000	4.55%
Prk Meter Receipts	253,056	220,000	225,000	225,000	5,000	2.27%
City Prk Lot Monthly	251,368	250,000	245,000	245,000	(5,000)	-2.00%
Housing Auth Lots 252628	119,698	120,000	120,000	120,000	-	0.00%
State Garage Monthly	24,250	27,000	24,000	24,000	(3,000)	-11.11%
Residential Parking Permit	359	600	600	600	-	0.00%
Parking Fines	119,850	115,000	115,000	115,000	-	0.00%
Rent-Tower Sites	24,192	20,160	24,192	24,192	4,032	20.00%
Miscellaneous	3,021	8,000	8,000	8,000	-	0.00%
Insurance Claims	125	-	-	-	-	0.00%
Long & Short	56	-	-	-	-	0.00%
Interest	57,887	50,000	50,000	50,000	-	0.00%
Int/prin-Hammond Note	6,435	2,668	-	-	(2,668)	-100.00%
Sale of Assets	4,483	-	-	-	-	0.00%
Transfer From (to) Surplus	-	(156,712)	(195,190)	(195,190)	(38,478)	24.55%
TOTAL	\$ 1,205,995	\$ 967,716	\$ 936,602	\$ 936,602	\$ (31,114)	
Expenses:						
Personnel Services	\$ 459,105	\$ 456,720	\$ 451,173	\$ 451,173	\$ (5,547)	-1.21%
Materials & Supplies	15,939	36,020	35,020	35,020	(1,000)	-2.78%
Contractual Services	189,672	188,097	197,030	197,030	8,933	4.75%
Utilities	35,702	39,650	39,650	39,650	-	0.00%
Repairs & Maintenance	85,841	158,729	158,729	158,729	-	0.00%
Other Operating Expenses	199	500	-	-	(500)	-100.00%
Other Non-Operating Expenses	4,096	-	-	-	-	0.00%
Capital Purchases	11	88,000	55,000	55,000	(33,000)	-37.50%
Depreciation	64,367	-	-	-	-	0.00%
Transfers Out	10,000	-	-	-	-	0.00%
TOTAL	\$ 864,932	\$ 967,716	\$ 936,602	\$ 936,602	\$ (31,114)	

Net Income (Loss) \$ 341,063 \$ - \$ - \$ -

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Parking Division's revenues reveals that overall there is no significant change from FY16 to FY17.

A review of the Parking Division's expenditures reveals overall there is no significant change in the expenditures from FY16 to FY17. The largest difference occurred in the Capital Purchases expense category, where the only purchase budgeted is the replacement of a garage sweeper.

Parking Division Fund

The Contractual Services expense category saw an increase in the budgeted expenditures due to an expected increase in the cost of General Insurance Coverage.

Enterprise Funds are assessed an administrative fee by the Department of Finance reimbursing the General Fund for the support services the Parking Division receives from the Departments. Additionally, the Parking Division Fund absorbs the cost for the employees of the Parking Division for drug and alcohol screening and background checks.

Full Time Equivalents (FTEs)

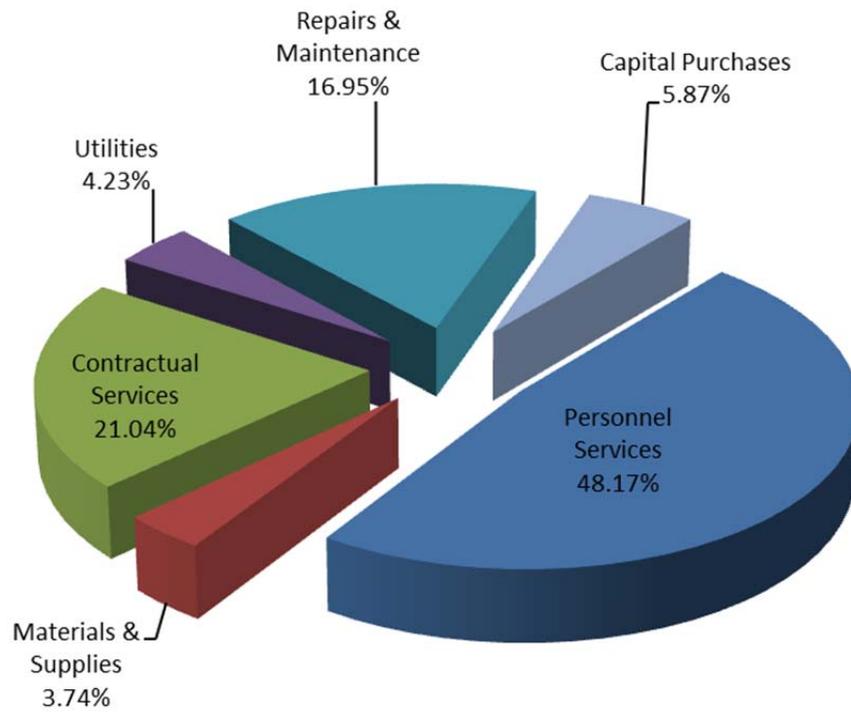
Job Title	Budget FY15	Budget FY16	Budget FY17	Net Change*
Department of Public Works - Parking				
Operations Division Director	0.50	0.50	0.50	-
Parking Division Supervisor	1.00	1.00	1.00	-
Assistant Parking Supervisor	1.00	1.00	1.00	-
Parking Enforcement	2.00	2.00	2.00	-
Senior Parking Enforcement Officer				
Parking Enforcement Officer				
Parking Attendant	2.00	-	-	-
Parking Maintenance	1.00	3.00	3.00	-
Senior Parking Maintenance Worker				
Parking Maintenance Worker				
Parking Maintenance Trainee				
Part-time w/Benefits Maintenance Assistant	1.00	-	-	-
Seasonal Employee	-	3.00	3.00	-
Total Full Time	7.50	7.50	7.50	-
Total Part-time	3.00	3.00	3.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for the Public Works – Parking Division have remained constant with no expectation of a change in the future.

Parking Division Fund

Expenses By Account Classification - FY17 Parking Council Adopted Budget



Parking Division Fund

Fund Balance Schedule

		2015	2016	2017	2018	2019	2020	2021
		Actual	Adopted	Adopted	Projected	Projected	Projected	Projected
Revenue:								
R50	Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R60	Charges for Services	989,947	928,600	934,600	963,275	992,830	1,023,292	1,054,688
R70	Fines & Forfeitures	119,850	115,000	115,000	118,528	122,165	125,913	129,776
R75	Other Operating Revenues	27,394	28,160	32,192	33,180	34,198	35,247	36,328
R80	Interest Income	64,322	52,668	50,000	51,534	53,115	54,745	56,425
R85	Other Non-Operating Revenue	4,483	-	-	-	-	-	-
R99	Carry Over Surplus	-	-	-	-	-	-	-
Total Revenues		\$ 1,205,996	\$ 1,124,428	\$ 1,131,792	\$ 1,166,517	\$ 1,202,308	\$ 1,239,197	\$ 1,277,217
Expenditures:								
E05	Personnel Services	\$ 459,105	\$ 456,720	\$ 451,173	\$ 462,078	\$ 473,297	\$ 484,839	\$ 496,716
E10	Materials & Supplies	15,939	36,020	35,020	35,720	36,435	37,164	37,907
E15	Contractual Services	189,672	188,097	197,030	200,971	204,991	209,090	213,272
E20	Utilities	35,702	39,650	39,650	40,443	41,252	42,077	42,919
E25	Repairs & Maintenance	85,841	158,729	158,729	161,904	165,141	168,444	171,813
E30	Other Operating Expenses	199	500	-	-	-	-	-
E65	Other Non-Operating Expenses	4,096	-	-	-	-	-	-
E70	Capital Purchases	11	88,000	55,000	-	-	-	47,862
E79	Depreciation	64,367	-	-	-	-	-	-
E80	Transfers Out	10,000	-	-	-	-	-	-
Total Expenditures		\$ 864,932	\$ 967,716	\$ 936,602	\$ 901,116	\$ 921,116	\$ 941,614	\$ 1,010,489
Net Increase (Decrease) in Fund Balance		\$ 341,064	\$ 156,712	\$ 195,190	\$ 265,401	\$ 281,192	\$ 297,583	\$ 266,728
Fund Balance:								
Add: Beginning Fund Balance		\$ 5,662,417	\$ 6,003,481	\$ 6,160,193	\$ 6,355,383	\$ 6,620,784	\$ 6,901,976	\$ 7,199,559
Fund Balance		\$ 6,003,481	\$ 6,160,193	\$ 6,355,383	\$ 6,620,784	\$ 6,901,976	\$ 7,199,559	\$ 7,466,287
Less: Capital Contributions		\$ (2,280,471)						
Less: Restricted for Pensions		\$ (193,011)						
Unrestricted Fund Balance		\$ 3,529,999	\$ 3,686,711	\$ 3,881,901	\$ 4,147,302	\$ 4,428,494	\$ 4,726,077	\$ 4,992,805
Unrestricted Fund Balance as a Percentage of Originally Adopted Expenditures		366.00%	380.97%	414.47%	460.24%	480.77%	501.91%	494.10%

Parking Division Fund

A review of the fund balance projection shows that the Parking Division Fund is fiscally stable. The revenues generated for the services offered offset the costs of providing the services. The capital purchases figures included in the fund balance projection is a reflection of the estimated expenses the Division plans to incur in the future to keep the Capital Replacement Program for the Division current.

Transit Division Fund



Overview

The Transit Division reports directly to the Director of Public Works.

The Transit Division is an Enterprise Fund which accounts for the operations of the public transportation system. The City of Jefferson has provided transit service since 1978. The City of Jefferson operates its transit service, known as JEFFTRAN, under the jurisdiction of the Department of Public Works in the City of Jefferson. The population of its service area, the City of Jefferson, is approximately 44,000.

With a fleet of 22 buses, the City operates a network of six fixed routes, weekdays from 6:40 a.m. to 6:00 p.m.: a three bus tripper route during school and an eight bus para-transit service, known as Handiwheels. There is no service on Saturday or Sunday.

Purpose Statement

Contribute to the quality of life of the City by fostering connectivity through provision of safe, efficient transit services.

Transit Division Fund

Departmental Goals & Objectives (including, but not limited to)

1. Promote accessibility and connectivity

OBJECTIVE: To ensure transit services are accessible, lead to livable communities and improve the quality of life

OBJECTIVE: Integrate transit, bike and pedestrian-oriented design in future project development

OBJECTIVE: Track customer inquiries and service requests

2. Encourage diversity in transit services provided to the public

OBJECTIVE: Encourage meaningful access to transit service for older adults, people with disabilities, children, youth, and individuals with lower incomes

OBJECTIVE: Offer materials for those with language barriers

OBJECTIVE: When possible, use universal symbols for transit services

3. Promote financial sustainability

OBJECTIVE: Improve service efficiency and effectiveness; which includes reducing the General Fund subsidy to the Division

OBJECTIVE: Leverage limited funding and resources through partnerships

OBJECTIVE: Utilize advanced technologies to manage and monitor the transit system

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of riders rating service as "good" or above.	95%	95% / 94%	95%
2. Injury claims resulting in payment.	1	0 / 0	0
3. Percent of survey respondents agreeing that transit allows people to connect to the community.	95%	95% / 98%	95%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Passengers per mile.	0.7	0.6	0.6
2. Crashes per miles traveled.	0.000006	0.001157	0
3. Actual cost per trip – regular routes.	\$5.60	\$5.03	\$6.20
4. Actual cost per trip – Handiwheels routes.	\$17.37	\$19.90	\$22.00
5. Percent of General Fund subsidy to transit operating fund.	45%	48%	40%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	25	26	26
2. Total division adopted budget.	\$2,431,249	\$2,510,004	\$2,511,218
3. Number of miles of travel by transit.	521,835	518,362	479,000
4. Number of rides on transit.	313,200	299,408	335,000
5. Number of transit accidents.	3	6	0
6. Number of transfers issued.	97,077	92,027	100,000
7. Regular fare revenue.	\$83,174	\$81,731	\$92,000
8. Reduced fare revenue.	\$9,935	\$9,210	\$11,100
9. Student pass revenue.	\$11,664	\$8,770	\$15,100
10. Handiwheel pass revenue.	\$58,824	\$52,784	\$58,300

Transit Division Fund

Significant Changes/Initiatives

In FY17, the Transit Division will partner with the Capital Area Metropolitan Planning Organization (CAMPO) for an assessment and recommendations for the transit system. Also in FY17, JEFFTRAN will install GPS-oriented technologies which will: 1) make riders' trip planning much easier; 2) enhance accommodations for vision and hearing impaired customers on fixed route buses; and 3) add automatic passenger counting capability, which will better enable the allocation of bus shelters and other resources.

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:					
Federal Grants	\$ -	\$ -	\$ -	-	0.00%
State Grants	11,100	8,259	8,259	-	0.00%
State-Medicaid Waiver-100%	60,017	49,000	49,000	-	0.00%
State-Medicaid Waiver 60/40	198,843	175,000	175,000	-	0.00%
State-NEMT	95,311	80,500	80,500	-	0.00%
Federal Operating Grant	735,858	738,504	752,656	14,152	1.92%
Local Grants	-	2,000	1,000	(1,000)	-50.00%
Bus Fare Boxes	83,175	92,000	85,000	(7,000)	-7.61%
Adult Passes	30,860	21,500	21,500	-	0.00%
Student Passes	11,664	15,100	15,100	-	0.00%
Handi-wheel Fares	58,824	58,300	58,300	-	0.00%
Reduced Fare Passes	9,935	11,100	11,100	-	0.00%
Vehicle Wash Charge Backs	19,692	19,692	19,692	-	0.00%
Miscellaneous	180	-	-	-	0.00%
Bus Advertisement	20,790	10,000	15,000	5,000	50.00%
Insurance Claims	1,819	-	-	-	0.00%
Cafeteria Refunds	1,421	-	-	-	0.00%
Gas Tax Refund	17,086	17,500	17,500	-	0.00%
Interest	5,622	-	-	-	0.00%
Sale of Assets	40,240	-	-	-	0.00%
Capital Contributions-Other	5,743	-	-	-	0.00%
Transfer From General Fund	1,055,200	1,211,549	1,007,266	(204,283)	-16.86%
Transfer From Cit "E"	4,454	-	-	-	0.00%
Transfer From (to) Surplus	-	-	194,345	194,345	0.00%
TOTAL	\$ 2,467,834	\$ 2,510,004	\$ 2,511,218	\$ 1,214	
Expenses:					
Personnel Services	\$ 1,450,359	\$ 1,465,512	\$ 1,470,636	\$ 5,124	0.35%
Materials & Supplies	239,747	291,980	239,980	(52,000)	-17.81%
Contractual Services	289,433	327,606	350,902	23,296	7.11%
Utilities	28,840	32,700	32,700	-	0.00%
Repairs & Maintenance	358,929	392,206	417,000	24,794	6.32%
Other Non-Operating Expenses	131,690	-	-	-	0.00%
Capital Purchases	8,116	-	-	-	0.00%
Depreciation	465,886	-	-	-	0.00%
TOTAL	\$ 2,973,000	\$ 2,510,004	\$ 2,511,218	\$ 1,214	
Net Income (Loss)	\$ (505,166)	\$ -	\$ -	\$ -	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

NOTE: Cit "E" represents the City's Capital Improvement Tax that was effective from 2007 to 2012.

Transit Division Fund

A review of the Transit Division’s revenues reveals that the most significant changes from FY16 to FY17 are in the Transfer from General Fund and the Transfer From Surplus. The City’s practice is to use any available fund balance prior to the General Fund providing a subsidy, so during the FY17 budget process any funds that had accumulated in the Transit Division fund balance were to be utilized in an effort to thereby reduce the subsidy needed from the General Fund by as much as possible.

The most significant change in the overall expenditure budget from FY16 to FY17 is within the Materials and Supplies category. This is due to the fact that the FY17 budget for Gas is based on a lesser rate per gallon than the FY16 budget.

Enterprise Funds are assessed an administrative fee by the Department of Finance reimbursing the General Fund for the support services the Transit Division receives from the Departments. Additionally, the Transit Division Fund absorbs the cost for the employees of the Transit Division for drug and alcohol screening and background checks.

As with other units, the repairs and maintenance expense category experienced an increase in FY17. The most significant reason for this increase is the vehicle maintenance costs due to the aging fleet for the Division.

Full Time Equivalent (FTEs)

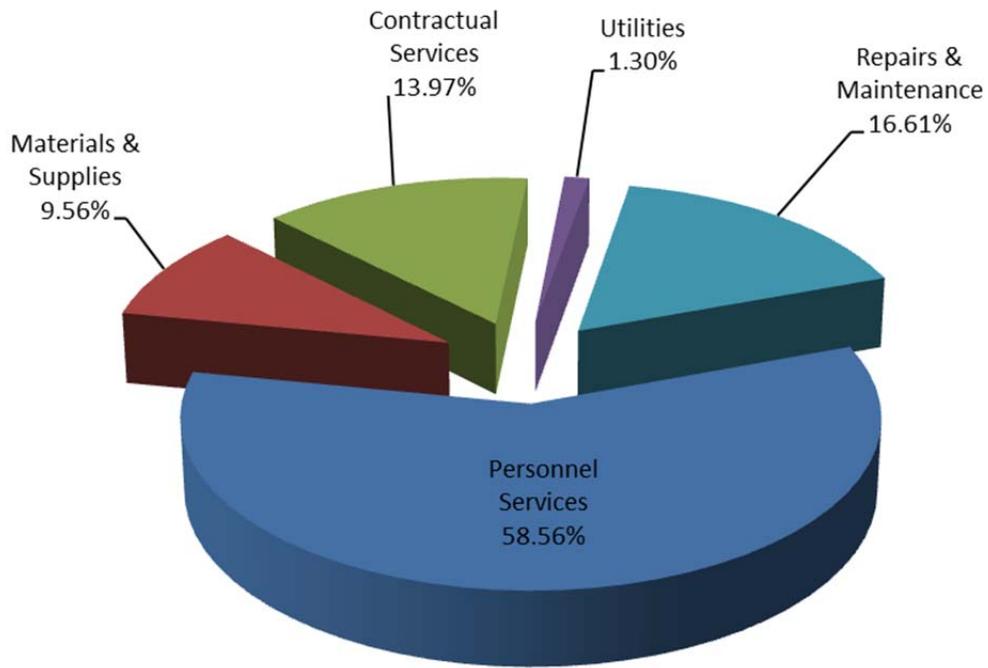
Job Title	Budget FY15	Budget FY16	Budget FY17	Net Change*
Department of Public Works - Transit				
Transit Division Director	1.00	1.00	1.00	-
Transit Operations Supervisor	1.00	1.00	1.00	-
Transit Operations Assistant	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Transit Communications Operator	2.00	2.00	2.00	-
Bus Driver	19.00	20.00	20.00	-
Part-time w/Benefits Bus Driver/Service Worker	2.00	1.00	1.00	-
Part-time Bus Driver	1.00	1.00	1.00	-
Part-time Custodian	-	1.00	1.00	-
Part-time Service Worker	1.00	2.00	2.00	-
Total Full Time	25.00	26.00	26.00	-
Total Part-time	4.00	5.00	5.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Staffing levels for the Public Works – Transit Division have remained constant with no expectation of a change in the future.

Transit Division Fund

Expenses By Account Classification - FY17 Transit Council Adopted Budget



Transit Division Fund

Fund Balance Schedule

		2015	2016	2017	2018	2019	2020	2021
		Actual	Adopted	Adopted	Projected	Projected	Projected	Projected
Revenue:								
R50	Intergovernmental	\$ 1,101,130	\$ 1,053,263	\$ 1,066,415	\$ 1,066,415	\$ 1,066,415	\$ 1,066,415	\$ 1,066,415
R60	Charges for Services	214,150	217,692	210,692	210,692	210,692	210,692	210,692
R75	Other Operating Revenues	41,295	27,500	32,500	32,825	33,153	33,484	33,820
R80	Interest Income	5,622	-	-	-	-	-	-
R85	Other Non-Operating Revenue	45,983	-	-	-	-	-	-
R90	Transfers In	1,059,654	1,211,549	1,007,266	1,256,921	1,313,617	1,371,741	1,431,334
R99	Carry Over Surplus	-	-	-	-	-	-	-
Total Revenues		\$ 2,467,834	\$ 2,510,004	\$ 2,316,873	\$ 2,566,853	\$ 2,623,877	\$ 2,682,332	\$ 2,742,261
Expenditures:								
E05	Personnel Services	\$ 1,450,359	\$ 1,465,512	\$ 1,470,636	\$ 1,505,459	\$ 1,541,256	\$ 1,578,058	\$ 1,615,901
E10	Materials & Supplies	239,747	291,980	239,980	244,780	249,675	254,669	259,762
E15	Contractual Services	289,433	327,606	350,902	357,920	365,078	372,380	379,828
E20	Utilities	28,840	32,700	32,700	33,354	34,021	34,701	35,396
E25	Repairs & Maintenance	358,929	392,206	417,000	425,340	433,847	442,524	451,374
E30	Other Operating Expenses	-	-	-	-	-	-	-
E65	Other Non-Operating Expenses	131,690	-	-	-	-	-	-
E70	Capital Purchases	8,116	-	-	-	-	-	-
E79	Depreciation	465,886	-	-	-	-	-	-
E80	Transfers Out	-	-	-	-	-	-	-
Total Expenditures		\$ 2,973,000	\$ 2,510,004	\$ 2,511,218	\$ 2,566,853	\$ 2,623,877	\$ 2,682,332	\$ 2,742,261
Net Increase (Decrease) in Fund Balance		\$ (505,166)	\$ -	\$ (194,345)	\$ -	\$ -	\$ -	\$ -
Fund Balance:								
Add: Beginning Fund Balance		\$ 2,715,687	\$ 2,210,521	\$ 2,210,521	\$ 2,016,176	\$ 2,016,176	\$ 2,016,176	\$ 2,016,176
Fund Balance		\$ 2,210,521	\$ 2,210,521	\$ 2,016,176				
Less: Capital Contributions		\$ (1,554,915)						
Less: Restricted for Pensions		\$ (461,261)						
Unrestricted Fund Balance		\$ 194,345	\$ 194,345	\$ -				
Unrestricted Fund Balance as a Percentage of Originally Adopted Expenditures		7.99%	7.74%	0.00%	0.00%	0.00%	0.00%	0.00%

Transit Division Fund

A review of the fund balance projection shows that historically the Transit Division Fund has been receiving a General Fund subsidy; this is expected to continue. It is estimated the costs to operate JEFFTRAN will continue to increase. The revenue sources will be evaluated on a regular basis to determine the fees to charge for services provided.

Wastewater Division Fund



Overview

The Wastewater Division reports directly to the Director of Public Works.

The Wastewater Division is an Enterprise Fund, which provides wastewater collection and treatment services to all of the City of Jefferson and several adjacent watershed areas and cities. The utility has over 20,000 customers within the service area. The system includes over 429 miles of collection lines, 33 pump stations, and two treatment plants. The Division funds a robust capital improvements plan to perpetually maintain, improve and achieve environmental compliance.

Purpose Statement

Contribute to the quality of life of the City by providing for the safe treatment of wastewater services.

Departmental Goals & Objectives (including, but not limited to)

1. Prevent sanitary sewer backups and overflows

OBJECTIVE: Provide preventive maintenance on the municipal sewer to prevent blockages

- Jet clean entire sanitary sewer system within a seven year period
- Degrease oil and grease “hot spots” annually
- Inspect sanitary sewers in response to problems and follow-up with maintenance, repair and replacement
- Rehabilitate manholes for reduction of infiltration and root intrusion
- Continue to evaluate infrastructure that requires replacement and plan for improvement and replacement

Wastewater Division Fund

2. Minimize interruptions in sanitary sewer service and traffic

OBJECTIVE: Optimize capital improvement projects by working with Cole County Public Works and Jefferson City Public Works on their projects

- Design replacement projects to take place when streets, sidewalks, and storms sewers are to be replaced
- Inconvenience customers once to replace all infrastructures when possible
- Take advantage of economy-of-scale construction for less cost
- Identify infrastructure that can be replaced with trenchless methods with less restoration, traffic interruption and cost

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Number of monthly discharge test indicating compliance with the Department of Natural Resources' limits.	12	12 / 12	12
2. Percent of samples in compliance with effluent quality standards.	100%	100% / 100%	100%
3. Compliance with EPA consent order.	Yes	Yes / Yes	Yes
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Number of sanitary sewer overflows experienced per year.	7	11	17
2. Percent of sanitary sewer overflows responded to within two hours of notification.	100%	100%	100%
3. Percent of pipes cleaned.	12%	14%	15%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized.	35	35	36
2. Total division adopted budget.	\$13,313,798	\$20,964,415	\$13,265,220
3. Number of miles of sanitary sewer.	50	61	50
4. Number of gallons of wastewater treated.	2,82B	3.24B	2.19B
5. Number of sludge tons applied to land.	2,275	1,277	1,900
6. Number of gallons of waste accepted from waste haulers.	2,663,058	2,080,689	2,000,000
7. Number of wastewater accounts.	20,165	20,193	20,173
8. Number of treatment facilities.	2	2	2
9. Number of wastewater pump stations.	33	33	33

Significant Changes/Initiatives

Throughout FY17, the Wastewater Division will continue to maintain and replace its aging systems in an effort to lower repair cost for the City and prevent users from any inconvenience a breakdown in the system may cause. In that regard, a sewer replacement/trenchless sewer main replacement is planned along with a relief sewer project and evaluation of the biosolids program.

Wastewater Division Fund

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Revenues:					
Sewer Charges-pwd2	\$ -	\$ -	\$ -	-	0.00%
Sewer Charges-special (mb)	759,699	670,000	853,597	183,597	27.40%
Sewer Chrg-holts summit	144,589	159,900	196,039	36,139	22.60%
Sewer-pwd#1 (city)	6,755,521	7,118,073	7,590,503	472,430	6.64%
Sewer-pwd#1 (county)	2,061,389	2,151,806	2,316,176	164,370	7.64%
Sewer Charges-pwd3	246,646	225,000	277,131	52,131	23.17%
Septic Tank Collections	128,706	115,576	161,806	46,230	40.00%
Farm Rental	26,643	51,810	51,810	-	0.00%
Sewer Connection Fees	31,985	23,256	31,000	7,744	33.30%
Miscellaneous	(305)	-	-	-	0.00%
Cafeteria Refunds	(41)	-	-	-	0.00%
Long & Short	38	-	-	-	0.00%
Interest	217,727	211,000	211,000	-	0.00%
Interest-prin/int accts	33,135	34,000	34,000	-	0.00%
Interest-construction accts	-	-	-	-	0.00%
Interest-reserve acct	833,189	600,000	709,000	109,000	18.17%
Interest-bond acct	128,257	123,000	123,000	-	0.00%
Sale of Assets	66,585	-	-	-	0.00%
Capital Contr-customers	151,156	151,160	151,160	-	0.00%
Capital Contr-developers	513,046	-	-	-	0.00%
Capital Contr-other Govts	113,096	-	-	-	0.00%
Transfer From (to) Surplus	-	(670,166)	558,998	1,229,164	-183.41%
Bond Proceeds	-	10,000,000	-	(10,000,000)	-100.00%
TOTAL	\$ 12,211,061	\$ 20,964,415	\$ 13,265,220	\$ (7,699,195)	
Administrative Expenses:					
Personnel Services	\$ 279,388	\$ 221,977	\$ 269,116	\$ 47,139	21.24%
Materials & Supplies	73,228	75,750	78,630	2,880	3.80%
Contractual Services	1,160,917	1,227,135	1,194,999	(32,136)	-2.62%
Utilities	-	-	-	-	0.00%
Repairs & Maintenance	-	300	300	-	0.00%
Other Non-Operating Expenses	75,000	-	-	-	0.00%
Depreciation	193,626	-	-	-	0.00%
Debt Service	2,062,291	5,504,875	6,143,607	638,732	11.60%
TOTAL	\$ 3,844,450	\$ 7,030,037	\$ 7,686,652	\$ 656,615	

Wastewater Division Fund

Budget Summary (continued)

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Collection System Expenses:					
Personnel Services	\$ 1,041,257	\$ 1,085,588	\$ 1,139,186	\$ 53,598	4.94%
Materials & Supplies	54,330	79,350	81,560	2,210	2.79%
Contractual Services	51,089	52,150	14,350	(37,800)	-72.48%
Utilities	21,424	23,550	23,550	-	0.00%
Repairs & Maintenance	124,929	169,425	171,425	2,000	1.18%
Capital Purchases	61,890	-	215,000	215,000	0.00%
Depreciation	471,604	-	-	-	0.00%
TOTAL	\$ 1,826,523	\$ 1,410,063	\$ 1,645,071	\$ 235,008	
Treatment System Expenses:					
Personnel Services	\$ 1,089,942	\$ 1,120,650	\$ 1,078,721	\$ (41,929)	-3.74%
Materials & Supplies	287,403	402,025	419,601	17,576	4.37%
Contractual Services	48,844	54,800	79,800	25,000	45.62%
Utilities	555,929	613,775	613,775	-	0.00%
Repairs & Maintenance	378,106	333,065	413,065	80,000	24.02%
Capital Purchases	37,406	-	217,000	217,000	0.00%
Depreciation	504,647	-	-	-	0.00%
TOTAL	\$ 2,902,277	\$ 2,524,315	\$ 2,821,962	\$ 297,647	
Expenses Funded by Sewer System Revenue Bonds:					
SRF FY12 Bond Projects	\$ 27,421	\$ -	\$ -	\$ -	0.00%
SRF FY14 Bond Projects	18,409	-	-	-	0.00%
Series 2016 Bond Projects	-	10,000,000	-	(10,000,000)	-100.00%
TOTAL	\$ 45,830	\$ 10,000,000	\$ -	\$ (10,000,000)	
Wastewater Capital Projects:					
Capital Projects	\$ 1,800,269	\$ -	\$ 1,111,535	\$ 1,111,535	0.00%
TOTAL	\$ 1,800,269	\$ -	\$ 1,111,535	\$ 1,111,535	
<hr/>					
TOTAL WASTEWATER EXPENSES	\$ 10,419,349	\$ 20,964,415	\$ 13,265,220	\$ (7,699,195)	
<hr/>					
Net Income (Loss)	\$ 1,791,712	\$ -	\$ -	\$ -	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the Wastewater Division revenue activity shows there is a significant decrease in the revenues from FY16 to FY17. The decrease is primarily due to the fact that the FY16 budget included a \$10,000,000 sewer bond issuance. The sewer rate increases effective June 1, 2016 and June 1, 2017 were built into the FY17 budget.

A review of the FY17 expense budget for Administration reveals the largest change occurred in the Debt Service category, which is due to an increase in expected principal and interest payments that will be due on the sewer bonds.

Wastewater Division Fund

A review of the FY17 expense budget for Collection Systems reveals there was an overall significant increase in the budget from FY16 to FY17. The FY16 budget did not include an appropriation for capital purchases, however the FY17 budget did include an appropriation for capital purchases.

A review of the FY17 expense budget for Treatment Systems reveals there was an overall significant increase in the budget from FY16 to FY17. The FY16 budget did not include an appropriation for capital purchases, however the FY17 budget did include an appropriation for capital purchases.

Full Time Equivalents (FTEs)

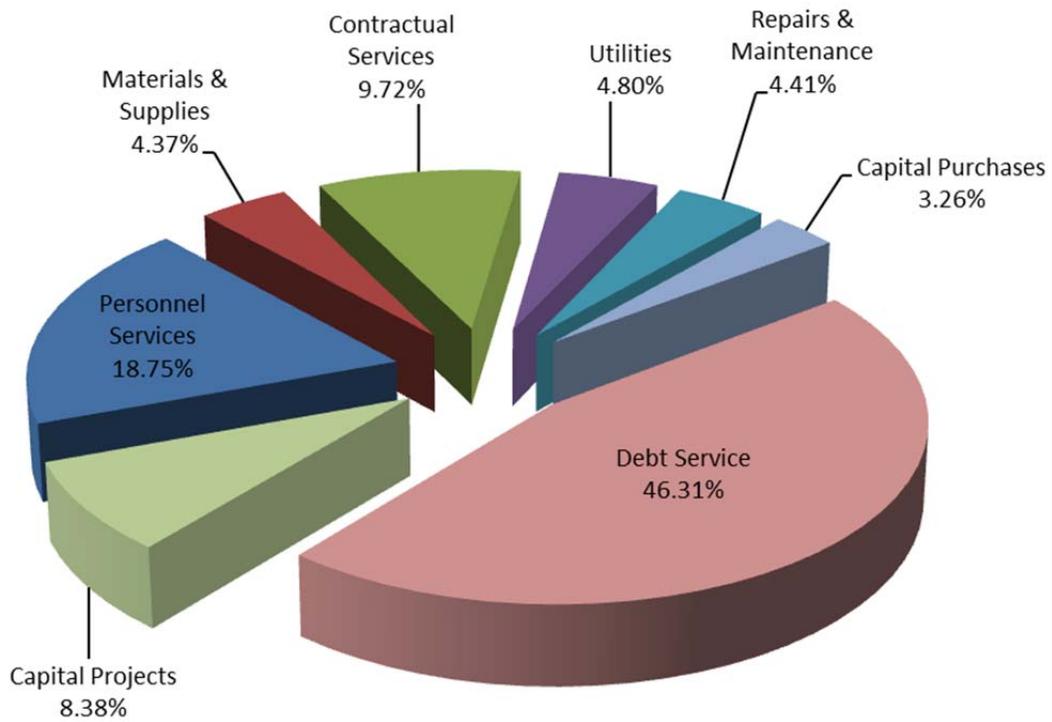
Job Title	Budget FY15	Budget FY16	Budget FY17	Net Change*
Department of Public Works - Wastewater				
Wastewater Division Director	1.00	1.00	1.00	-
Wastewater Treatment Plant Manager	1.00	1.00	1.00	-
Collection System Superintendent	1.00	1.00	1.00	-
Engineering Designer	1.00	1.00	1.00	-
WWTP Supervisor	1.00	1.00	1.00	-
Wastewater Maintenance Supervisor	1.00	1.00	1.00	-
Laboratory/Pretreatment Supervisor	-	1.00	1.00	-
Utility Crew Supervisor	3.00	3.00	3.00	-
Electrician	1.00	1.00	1.00	-
Laboratory Analyst	1.00	1.00	1.00	-
Controls and Instrumentation Technician	1.00	1.00	1.00	-
Pumping System Mechanic	4.00	4.00	4.00	-
WWTP Operator II	1.00	1.00	1.00	-
Lab Technician I	1.00	-	-	-
Wastewater Environmental Specialist	-	1.00	1.00	-
Utility Maintenance Crew Leader	7.00	7.00	7.00	-
WWTP Operator I	2.00	2.00	2.00	-
Utility Maintenance	7.00	7.00	8.00	1.00
Senior Utility Maintenance Worker				
Utility Maintenance Worker				
Utility Maintenance Trainee				
Administrative Technician	1.00	-	-	-
Part-time Construction Inspector	1.00	1.00	1.00	-
Seasonal Employee	2.00	2.00	2.00	-
Total Full Time	35.00	35.00	36.00	1.00
Total Part-time	3.00	3.00	3.00	-

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

A review of the staffing levels for the Public Works – Wastewater Division from FY16 to FY17 will reflect the addition of one Utility Maintenance Worker position. This new position will perform utility locates. The City had previously used a third party vendor for this service, however the vendor has become too expensive, inaccurate, and non-responsive and as a result staff decided to provide this service in-house.

Wastewater Division Fund

Expenses By Account Classification - FY17 Wastewater Council Adopted Budget



Wastewater Division Fund

Fund Balance Schedule

		2015	2016	2017	2018	2019	2020	2021
		Actual	Adopted	Adopted	Projected	Projected	Projected	Projected
Revenue:								
R60	Charges for Services	\$ 10,123,193	\$ 10,492,165	\$ 11,447,062	\$ 11,790,474	\$ 12,144,188	\$ 12,508,514	\$ 12,883,769
R65	Fees Licenses & Permits	31,985	23,256	31,000	31,930	32,888	33,875	34,891
R75	Other Operating Revenues	(307)	-	-	-	-	-	-
R80	Interest Income	1,212,306	968,000	1,077,000	1,077,000	1,077,000	1,077,000	1,077,000
R85	Other Non-Operating Revenue	843,882	151,160	151,160	155,695	160,366	165,177	170,132
R99	Carry Over Surplus	-	-	-	-	-	-	-
	Bond Proceeds	-	10,000,000	-	-	-	-	-
Total Revenues		\$ 12,211,059	\$ 21,634,581	\$ 12,706,222	\$ 13,055,099	\$ 13,414,442	\$ 13,784,566	\$ 14,165,792
Expenditures:								
E05	Personnel Services	\$ 2,410,587	\$ 2,428,215	\$ 2,487,023	\$ 2,545,629	\$ 2,605,856	\$ 2,667,758	\$ 2,731,392
E10	Materials & Supplies	414,960	557,125	579,791	591,387	603,215	615,279	627,584
E15	Contractual Services	1,260,851	1,334,085	1,289,149	1,314,932	1,341,231	1,368,056	1,395,417
E20	Utilities	577,353	637,325	637,325	650,072	663,073	676,334	689,861
E25	Repairs & Maintenance	503,035	502,790	584,790	596,486	608,416	620,584	632,996
E65	Other Non-Operating Expenses	75,000	-	-	-	-	-	-
E70	Capital Purchases	99,296	-	432,000	-	-	-	-
E75	Capital Projects	139,718	9,899,000	1,111,535	229,064	442,020	187,000	327,331
E79	Depreciation	2,876,257	-	-	-	-	-	-
E90	Debt Service	2,062,291	5,605,875	6,143,607	6,143,607	6,143,607	6,143,607	6,143,607
Total Expenditures		\$ 10,419,348	\$ 20,964,415	\$ 13,265,220	\$ 12,071,177	\$ 12,407,418	\$ 12,278,618	\$ 12,548,188
Net Increase (Decrease) in Fund Balance		\$ 1,791,711	\$ 670,166	\$ (558,998)	\$ 983,922	\$ 1,007,024	\$ 1,505,948	\$ 1,617,604
Fund Balance:								
Add: Beginning Fund Balance		\$ 49,783,468	\$ 51,575,179	\$ 52,245,345	\$ 51,686,347	\$ 52,670,269	\$ 53,677,293	\$ 55,183,241
Fund Balance		\$ 51,575,179	\$ 52,245,345	\$ 51,686,347	\$ 52,670,269	\$ 53,677,293	\$ 55,183,241	\$ 56,800,845
Less: Capital Contributions		\$ (43,266,332)						
Less: Capital Projects		\$ (3,086,056)						
Less: Restricted for Pensions		\$ (879,139)						
Less: Restricted Bond Funds		\$ (2,835,383)						
Unrestricted Fund Balance		\$ 1,508,269	\$ 2,178,435	\$ 1,619,437	\$ 2,603,359	\$ 3,610,383	\$ 5,116,331	\$ 6,733,935
Unrestricted Fund Balance as a Percentage of Originally Adopted Expenditures		11.33%	10.39%	12.21%	21.57%	29.10%	41.67%	53.66%

Wastewater Division Fund

A review of the fund balance schedule for the Wastewater Division Fund shows the fund is fiscally sound. The ending fund balance does fluctuate. This fund balance fluctuation is due to the last \$10,000,000 of issuance on the \$35,000,000 voter approved sewer revenue bonds. The operating expenditures and revenue sources are projected to remain constant in the future budget years.

As project commitments are made for the \$10,000,000 sewer bond money, the ending fund balance calculation will be affected.

SECTION 8: Capital Improvement Tax Funds

Capital Improvement Tax (CIT) Funds

Overview

The City of Jefferson's Capital Improvement Plan (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. The CIP includes items such as roads, sidewalks, drainage projects, recreational facilities, buildings, and equipment.

The CIP is important because it connects the City's 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 long range plans.

Article V, Section 5.2, (c) of the City Charter states, "Budget. The City Administrator shall prepare and submit a recommended annual budget and five-year capital improvements program to the mayor."

Article IV, Section 4.4, (5) of the City Charter states, "Budget. The mayor shall propose an annual budget and five-year capital improvement program to the council."

The CIP can be changed as the infrastructure requirements change, development occurs, and funding opportunities become available. The remaining four years of the five-year plan represent all projects that are currently proposed for future funding based on the revenue projections. As priorities, needs, and revenues change, projects may be added to or removed from the CIP. Estimated expenses and revenue projections are reviewed annually and adjusted if necessary to account for growth, inflation and other economic conditions.

Capital Improvement Plan Process

Definition

A capital improvement is a necessary or a desirable project that extends or improves infrastructure and enhances the City's ability to provide safe and desirable services for the benefit of the community and the quality of life in the City of Jefferson. These projects directly affect the way citizens live, travel, and conduct business within the community.

Identification

The need for capital improvements may be identified by an adopted infrastructure plan, the desire to maintain certain levels and types of service provided in the community, by community groups, or by regulatory legislation. Projects are prioritized based on many factors including their impact on providing better City services, accommodating the City's growth, effect on maintenance and operation expenditures, and the overall health, safety, and welfare of the citizens.

Creation

The scope of a proposed project is often determined based on a preliminary study or recommendations. Once the project is identified, a preliminary cost estimate and schedule for the design, right of way and easement acquisition, and construction of the project is prepared. The initial cost estimates are typically general in

Capital Improvement Tax (CIT) Funds

nature with considerable contingencies included. If the project is selected for inclusion in the Plan, the estimates and schedule are the basis of the initial project information.

Capital Improvement Plan Implementation

When a project is funded, it is assigned to a project manager who will assume oversight responsibilities. A number of steps are required before a project is complete.

The design phase requires the project manager to coordinate and participate in the selection process for an engineering or architectural design firm, as appropriate. Typically, one or more public meetings are held for major projects that have significant impacts on property owners and the public to obtain feedback and comments from the community.

Capital projects are publicly advertised through the City's Purchasing Unit. The award of the contract is made by City Council.

The project manager is typically responsible for performing or coordinating project administration and reporting on the project progress to the City Council and the public through the City's publications and website. Any changes that increase the cost in excess of the agreed upon amount must be approved by the City Council.

Final acceptance of the completed project by the City occurs when the contractor has completed all work on the project and has submitted all close-out documents in accordance with the contract. The project manager is responsible for preparing a final project report and submitting it to City's management staff as well as the City Council. Any unspent funds authorized for a project will be returned to the appropriate funding source for reallocation to future projects.

Capital Improvement Plan Funding

Revenue Source

The City imposes a total sales tax of two percent on all goods and services sold within the City limits. The sales tax receipts are split between three funds. One-percent of the sales tax is allocated to the City's General Fund. One half of one percent of collected sales tax is allocated to the Department of Parks, Recreation, and Forestry's Fund. The remaining one half of one percent of the collected sales tax is allocated to the Capital Improvement Tax Fund, which supports the City's Capital Improvement Plan. The Capital Improvement Tax Fund can also receive financial support from other sources. This occurs when a project that has been approved has an agreement with another party that they will be contributing financially to the project. The amount from other sources can fluctuate from year to year depending on the approved projects and the financial support provided per the agreements with outside parties.

Capital Improvement Tax (CIT) Funds

Capital Improvement Tax Summary by Fund Source

Capital Improvement Tax Issuance	Fund Number	FY15 Actual	FY16 Adopted	FY17 Adopted	Total Funding
C.I. Sales Tax D 02-07	42	\$ 5,775	\$ -	\$ -	\$ 5,775
C.I. Sales Tax E 07-12	43	30,459	-	-	30,459
C.I. Sales Tax F 12-17	44	6,405,236	3,950,800	3,197,875	13,553,911
Total		\$ 6,441,470	\$ 3,950,800	\$ 3,197,875	\$ 13,590,145

Revenue is tracked in the City’s internal accounting system in a method that identifies the sales tax issuance for which the revenue was received. As revenue is committed for projects, the expenditures are tracked with the same issuance identifier as the revenue in an effort to reconcile the revenue dollars that were committed to the project and the actual cost of the project.

The schedule above includes a funding source for part of FY17. Every five years the Capital Improvement Tax sunsets and requires a new vote of the citizens in order to continue. The current sales tax sunsets on March 31, 2017.

The seventh iteration of the Capital Improvement Tax was on the August 2, 2016 ballot for voter approval. It received a majority vote of the Jefferson City voters and will be in effect beginning April 1, 2017 and sunset on March 31, 2022. Staff is estimating \$5,000,000 per year in sales tax receipts. This new sales tax was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Once the timing of funding requirements has been determined and once FY17 begins, a budget amendment will be presented for Council approval.

Impact on Operating Budget

As part of the Capital Improvement Plan, the impact of each project on the City’s operating budget is identified. As capital improvement projects are completed, operation and maintenance of these facilities must be absorbed in the appropriate operating budget, which provides ongoing services to citizens. These operating costs, which may include salaries, equipment, regular maintenance, and repairs, are adjusted annually to accommodate growth and inflation in maintaining or improving service levels. In some cases, elimination of high-maintenance facilities may also reduce these operating costs.

It is the City of Jefferson’s philosophy that new projects should not be constructed if operating revenues are unavailable to cover the operating costs. As a result, the availability of recurring revenues must be considered in the decision to include projects in the CIP.

Capital Improvement Plan Expenditures

The Capital Improvement Plan is divided into five major categories. The FY17 total estimated expenditures for capital projects included in the five-year plan is \$3,186,500 with an additional \$11,375 budgeted for Transfer to the TIF Fund, for a total budget of \$3,197,875. A summary of the expenditures by category is summarized below.

Capital Improvement Tax (CIT) Funds

Capital Improvement Plan Summary – Expenditures by Category

Category	FY15 Actual	FY16 Adopted	FY17 Adopted	Total Funding
Parks and Recreation	\$ 602,569	\$ 360,000	\$ 229,000	\$ 1,191,569
Public Safety	748,288	672,500	442,500	1,863,288
Street and Storm Water	4,107,091	2,810,000	1,815,000	8,732,091
Information Technology	120,614	100,000	100,000	320,614
Other	288,608	8,300	611,375	908,283
Total	\$ 5,867,170	\$ 3,950,800	\$ 3,197,875	\$ 13,015,845

The schedule above does not include estimated projections for future years as the current tax issuance sunsets on March 31, 2017 and the newly voter approved issuance was not included in the FY17 adopted budget. Due to the short timeframe between the approval of the ballot measure and the adoption of the budget, there was not sufficient time for staff discussion to determine the timing of necessary funding requirements for approved projects. Once the timing of funding requirements has been determined and once FY17 begins, a budget amendment will be presented for Council approval. Staff is estimating \$5,000,000 per year in sales tax receipts.

Capital Improvement Tax (CIT) Funds

Capital Improvement Plan Project Summary

Project Description	Project Number	FY15 Actual	FY16 Adopted	FY17 Adopted	Total Funding
Parks and Recreation:					
Oak Hills Improvements	44-990-574001	\$ 29,746	\$ -	\$ 14,000	\$ 43,746
Greenway Acqstn & Dvlpmnt	44-990-574003	83,032	240,000	125,000	448,032
N Jeff City Park Development	44-990-574019	4,461	10,000	10,000	24,461
Neighborhood Parks	43-990-574020	65,876	-	-	65,876
Ellis-porter Pool Renov	44-990-574023	58,785	-	-	58,785
Parks Small Projects	44-990-574026	13,781	50,000	50,000	113,781
Parks Facilities Rehab	44-990-574027	120	-	30,000	30,120
Land Acquisition	44-990-574038	32,232	-	-	32,232
Road & Parking Impr	44-990-574040	-	60,000	-	60,000
Multipurpose Building	44-990-574052	314,536	-	-	314,536
Public Safety:					
Fire Equip Replacement	44-990-575002	29,793	37,500	37,500	104,793
Fire Apparatus	44-990-575004	373,075	375,000	375,000	1,123,075
Police Field Oper Equip	44-990-575009	164,362	260,000	30,000	454,362
Police HVAC	44-990-575015	181,060	-	-	181,060
Street and Storm Water:					
Misc Neighborhood Impr	44-990-576007	-	535,000	515,000	1,050,000
Satinwood Dr Stormwater Impr	44-990-576011	208,045	-	-	208,045
Don Ray Stormwater	44-990-576013	157,780	-	-	157,780
Belmont Stormwater	44-990-576015	169,968	-	-	169,968
Street Resurfacing	44-990-577031	1,207,943	1,200,000	800,000	3,207,943
Frog Hollow	44-990-577033	66	-	-	66
MSP	44-990-577035	44,278	-	200,000	244,278
Stadium/Jefferson	44-990-577036	45,525	1,075,000	-	1,120,525
Old Town Projects	44-990-577038	-	-	300,000	300,000
Water Street @ Lohman Landing	44-990-577044	56,297	-	-	56,297
Clay Street Plaza	44-990-577045	22,219	-	-	22,219
Dunklin St. Crosswalk	44-990-577051	29,414	-	-	29,414
TAP Grant Applications	44-990-577052	1,070	-	-	1,070
Stadium/Monroe	44-990-577053	2,164,484	-	-	2,164,484
Information Technology:					
Its/gis	44-990-578051	120,614	100,000	100,000	320,614
Other:					
Transfer to Tif Fund	44-700-590050	12,216	8,300	11,375	31,891
Annexation	44-990-578056	1,543	-	-	1,543
St. Mary's Assurance	44-990-578072	835	-	-	835
Transit Matching	44-990-590070	4,453	-	400,000	404,453
Airport Matching	44-990-590075	269,561	-	200,000	469,561
Total		\$ 5,867,170	\$ 3,950,800	\$ 3,197,875	\$ 13,015,845

The table above illustrates how the sales tax revenues were expended in FY15, as well as the projected expenditures for FY16 and FY17. The schedule above does not include estimated projections for future years as the current tax issuance sunsets on March 31, 2017, and the newly voter approved issuance has not yet been included in the FY17 budget figures.

Capital Improvement Tax (CIT) Funds

The following pages display a few examples of the completed major projects and upcoming major projects with a brief description and explanation of the rationale for each.

Project Name: Multipurpose Building 44-990-574052

Project Type: Parks and Recreation

Description: This funding is for the design and construction of a Multipurpose Building on the campus of the local University that is expected to be completed in the spring of 2017. The facility is a joint project between Lincoln University and the City of Jefferson Department of Parks, Recreation and Forestry. It will be utilized as a University Wellness Center and a Parks Multipurpose Recreational Center.

Project Rationale: This project was designed to meet the needs of the Department of Parks, Recreation and Forestry by providing much needed space for current athletic programs, as well as the potential for additional athletic tournaments.

Estimated Impact on Operating Budget: Continued routine maintenance costs and operational costs will be provided for in the Department's annual operating budget.



Capital Improvement Tax (CIT) Funds

Project Name: Fire Apparatus 44-990-575004

Project Type: Fire Department

Description: The cost to continue the lease of seven fire trucks.

Project Rationale: The City felt there were many advantages to leasing the seven fire trucks: level cost budgeting (fixed amount every year), consistent operational platform, fleet capability, meeting new technology/safety standards, and maintenance uniformity. The City is in the ninth year of a ten year lease, which is also the national standard for apparatus replacement.

Estimated Impact on Operating Budget: The impact on the operating budget is cost neutral. The cost to operate the seven fire trucks would not be different if leased or purchased.



Project Name: Police Field Operations Equipment 44-990-575009

Project Type: Police Department

Description: The City will be making purchases to replace equipment for the Police Officers.

Project Rationale: The purchases to replace equipment are an ongoing effort.

Estimated Impact on Operating Budget: The impact on the operating budget is cost neutral.

Capital Improvement Tax (CIT) Funds

Project Name: Miscellaneous Neighborhood Improvements 44-990-576007

Project Type: Public Works

Description: The costs budgeted during FY16 and FY17 are to address stormwater issues as identified throughout the year. The budgets will be allocated based on the needs identified in the City's Stormwater and Sewer System Plan. This plan is revised as needs arise and priorities are reevaluated.

Project Rationale: This project was identified in the City's Stormwater and Sewer System Plan as a needed improvement.

Estimated Impact on Operating Budget: No negative impact on the operating budget in the short term. The culverts repaired in FY16 and FY17 may result in lower operating costs as a result of not having to perform small repairs as issues arise. In the future, normal maintenance cost will occur as with any aging system.

Project Name: Street Resurfacing 44-990-577031

Project Type: Public Works

Description: Ongoing street resurfacing projects will be completed as identified in the City's Street Resurfacing Plan.

Project Rationale: Street resurfacing is an ongoing effort. Street resurfacing can reduce ongoing repair and maintenance costs as well provide safer roads.

Estimated Impact on Operating Budget: No impact on the operating budget in the short term for the streets resurfaced. In the future normal street maintenance will occur as with any aging street surface.

Project Name: Stadium/Jefferson 44-990-577036

Project Type: Public Works

Description: This project addresses traffic changes that will be required with the completion of the Capital Regional Medical Center expansion. There were two phases to this project. FY15 addressed the traffic issues at Monroe Street and Stadium Blvd. FY16 addressed the backup traffic issues with the HWY 54 exit at the Stadium Blvd and Jefferson Street locations.

Project Rationale: This project was identified in the City's Thoroughfare Plan as a needed improvement. The project will provide more efficient flow of traffic during the peak traffic flow periods.

Estimated Impact on Operating Budget: No impact on the operating budget in the short term for the streets being updated. In the future normal street maintenance will occur as with any aging street surface.

SECTION 9: Special Revenue Fund Budgets

Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for particular purposes.

The City operates seven Special Revenue Funds:

Department of Parks, Recreation, and Forestry

JC Veterans Plaza Trust Fund

Police Training Fund

Lodging Tax Fund

City Hall Art Trust Fund

USS Jefferson City Submarine Trust

Woodland Cemetery Trust Fund

This section includes fund balance projections for each fund. All projections were prepared with the best information available at the time of the preparation. As new information becomes available and various assumptions and budget levels change or are evaluated, the fund balance projections will change.

Department of Parks, Recreation and Forestry

Department Overview

The Department of Parks, Recreation, and Forestry is governed by the Jefferson City Parks and Recreation Commission. The Commission is charged with the operation, management, supervision, and control and use of the City's parks and recreation facilities through policy decisions implemented by Staff. The commission must make an annual report to the Council stating the condition of their trust, the various sums of money deposited to the park fund and how much money has been expended from the fund and for what purposes, with such other statistics, information and suggestions as they may deem of general interest.

It is the mission and responsibility of the City of Jefferson Parks and Recreation Commission and the Staff of the Department of Parks, Recreation and Forestry to improve the quality of life for residents of the Jefferson City area by providing for the diverse leisure, recreation, community, forestry and open space management and preservation needs of present and future generations. The Commission and Department strive to acquire, manage, preserve and improve a quality system of parklands, open space greenways and recreation facilities, to develop and supervise a broad program of quality education and recreational activities for all ages.

The Department of Parks, Recreation and Forestry provides administrative support for the Environmental Quality Commission and the Cultural Arts Commission.

The Department is divided into three major Divisions. They are the Park Resources and Forestry Division, Recreation Facilities and Special Services Division, and General Recreation and Support Services Division.

Significant Changes/Initiatives

The Department actively pursued its continuous improvement program throughout the City with the completion of a number of facility and infrastructure renovations and upgrades during the year. Significant projects included the rehabilitation and opening of the Ellis-Porter Riverside Pool for the 2016 season, replacement of field lights and lighting controls on Scott and Byrd ball fields, completion of improvements and opening of Green Berry Acres for public use, rehabilitation of the Joseph Miller Park sand volleyball complex, opening of a new hole #9 at the Oak Hills Golf Center, addition of a summer day camp shelter at Binder Park, and improving access along the riverfront at Wilson's Serenity Point at the Noren Access.

Final plans and design for the Multipurpose Wellness/Recreation Center are complete and construction is on schedule to open for public use early FY17. Design work is complete and construction is underway to extend the greenway trail system in the Frog Hollow area and the replacement of an aged playground at McClung Park. In addition, the Parks and Recreation Commission, staff and the community will work closely with a consultant to complete a Park Master Plan. The Master Plan process is scheduled to start late FY16 and be completed mid FY17.

Finally, the Department, along with the Jefferson City community, has had to clean up and repair Washington Park after two, 100 year level flash flood events in a six week period. The majority of the damage occurred at the Washington Park Ice Arena where flood waters melted the ice bed twice and damaged equipment, contents and property. On a positive note, the various user groups and general public quickly volunteered to help with the clean-up of the ice arena and park area.

Department of Parks, Recreation and Forestry

Budget Summary – Revenues by Category

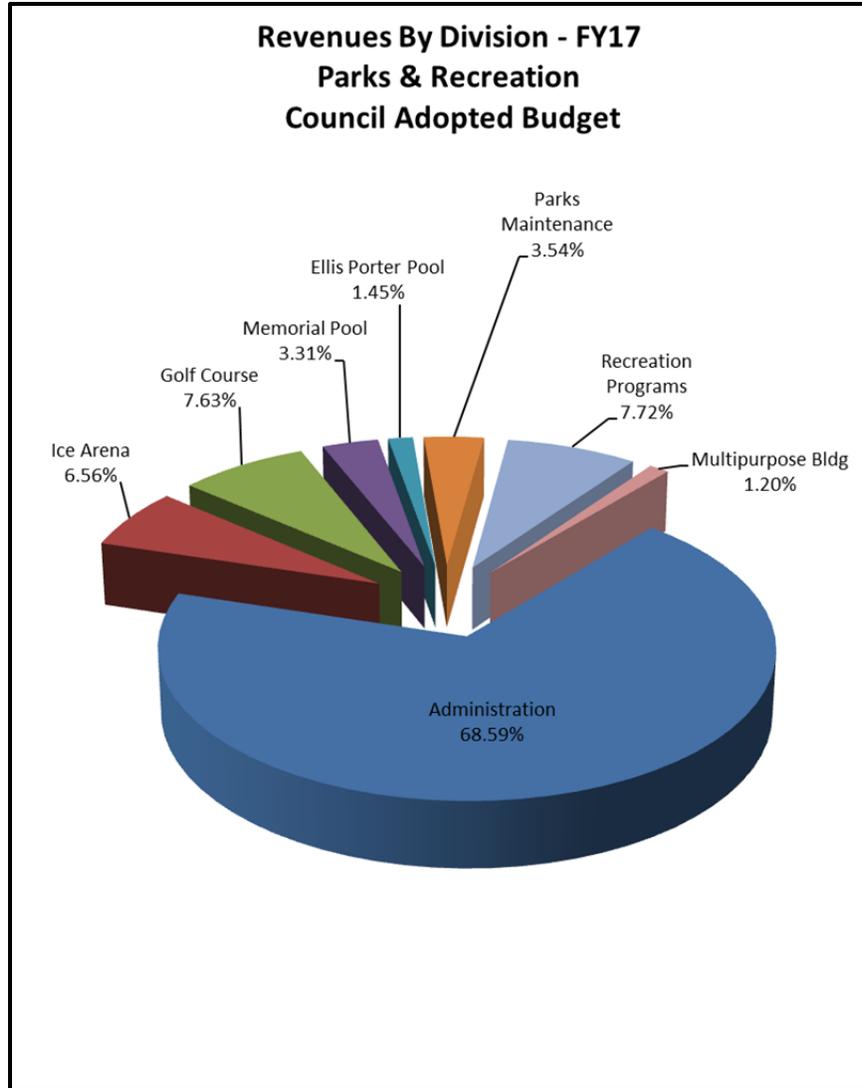
Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:					
Sales & Use Taxes	\$ 5,259,477	\$ 4,909,755	\$ 5,073,365	\$ 163,610	3.33%
Property Taxes	-	-	-	-	0.00%
Intergovernmental	1,380	-	-	-	0.00%
Other Operating	57,721	36,350	35,950	(400)	-1.10%
Interest Income	136,015	60,000	60,000	-	0.00%
Other Non-Operating	30,004	15,000	10,000	(5,000)	-33.33%
Carry Over Surplus	-	492,141	(690,557)	(1,182,698)	-240.32%
Ice Arena	418,490	352,300	429,400	77,100	21.88%
Golf Course	456,484	483,500	499,350	15,850	3.28%
Memorial Pool	211,248	216,050	216,750	700	0.32%
Ellis Porter Pool	93,837	86,425	95,100	8,675	10.04%
Parks Maintenance	234,698	201,800	231,300	29,500	14.62%
Recreation Programs	513,626	420,644	505,445	84,801	20.16%
Multipurpose Building	-	44,795	78,300	33,505	74.80%
TOTAL	\$ 7,412,980	\$ 7,318,760	\$ 6,544,403	\$ (774,357)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The budgeted revenues for FY17 show a decrease with the most significant change in the Carry Over Surplus category. This is due to the fact that the Department is not expected to utilize revenue from their fund balance, but instead is expected to put additional funds back into their fund balance at the end of FY17.



Department of Parks, Recreation and Forestry



Budget Summary – Expenses by Division

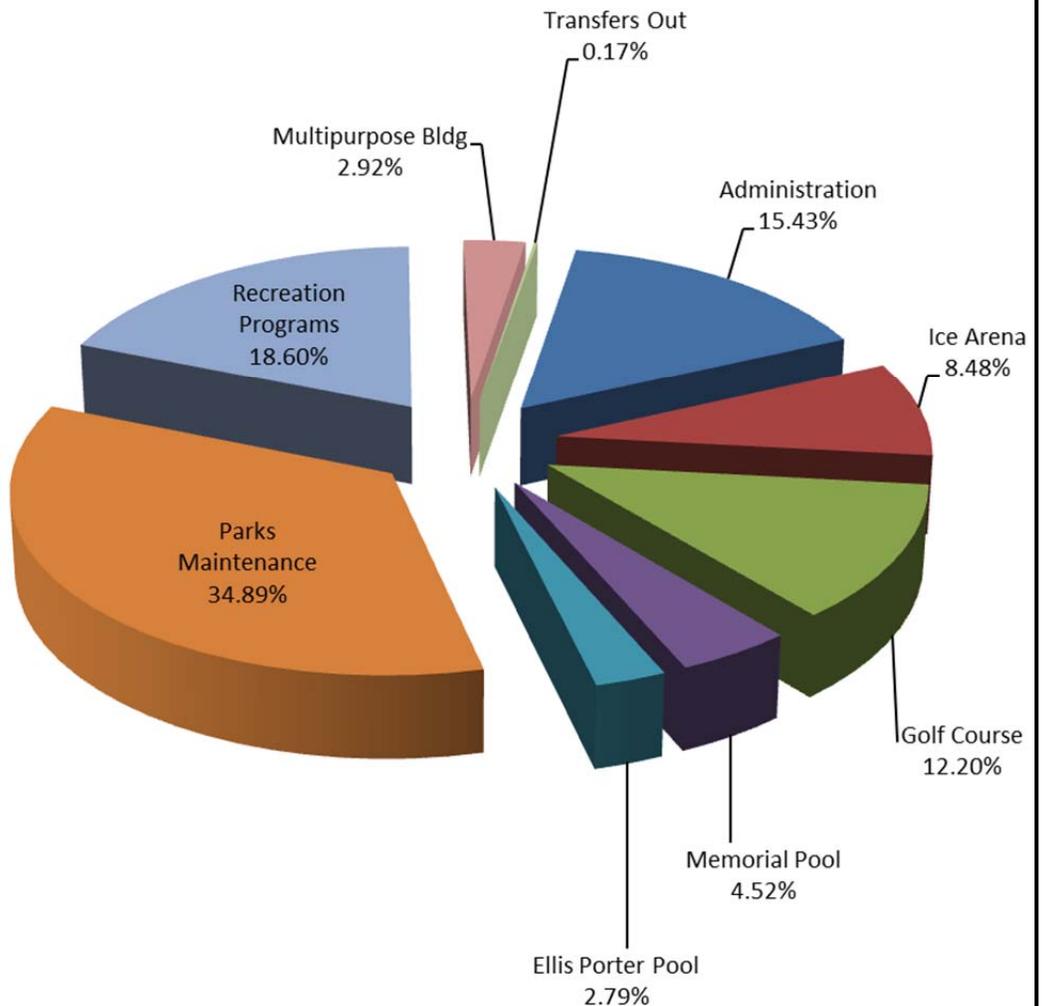
Division	FY16		FY17		Net Change*	
	FY15 Actual	Adopted Budget	Adopted Budget	Adopted Budget	Amount	Percent
Administration	\$ 720,705	\$ 851,003	\$ 1,009,811	\$ 158,808	18.66%	
Ice Arena	607,121	535,762	554,862	19,100	3.57%	
Golf Course	704,667	826,226	798,237	(27,989)	-3.39%	
Memorial Pool	334,108	325,998	295,878	(30,120)	-9.24%	
Ellis Porter Pool	181,533	188,055	182,489	(5,566)	-2.96%	
Parks Maintenance	2,102,860	2,587,316	2,283,494	(303,822)	-11.74%	
Recreation Programs	1,324,135	1,168,920	1,217,202	48,282	4.13%	
Multipurpose Building	-	164,901	191,055	26,154	15.86%	
Transfers & Subsidies	12,216	8,300	11,375	3,075	37.05%	
Capital Projects	86,334	662,279	-	(662,279)	-100.00%	
TOTAL	\$ 6,073,679	\$ 7,318,760	\$ 6,544,403	\$ (774,357)		

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry

A review of the expenditures by division reveals an overall decrease in the Parks and Recreation budget with the most significant decrease occurring in the Parks Maintenance and Capital Projects. This is due to the fact that the Department chose to significantly reduce or eliminate budgets for capital purchases and capital projects in the FY17 Adopted Budget. The Department is in the process of developing a Master Plan that will evaluate the entire Parks, Recreation and Forestry Division and felt it would be best to wait until the completion of the Master Plan before requesting funds. Once the Master Plan has been completed they will request a budget amendment for the necessary funds for capital purchases and capital projects based on the results of the Master Plan.

Expenses By Division - FY17 Parks & Recreation Council Adopted Budget



In the pages that follow, you will find information on the individual divisions within the Department. The direct revenue generated and the direct cost to operate is tracked separately for each division in an effort to evaluate and to be accountable for the cost of each. It is not expected that each division will report a net profit.

Department of Parks, Recreation and Forestry

Full Time Equivalents (FTEs)

Job Title	FY15 Actual	FY16 Adopted	FY17 Adopted	Net Change*
Department of Parks, Recreation, and Forestry				
Director of Parks & Recreation	1.00	1.00	1.00	-
Deputy Director of Parks & Recreation	1.00	1.00	1.00	-
Recreation Facilities Division Director	1.00	1.00	1.00	-
General Rec Services Division Director	1.00	1.00	1.00	-
Parks Resources Division Director	1.00	1.00	1.00	-
Parks and Landscape Planner	1.00	1.00	1.00	-
Recreation Program Supervisor	5.00	5.00	5.00	-
Parks Resource Supervisor	3.00	3.00	3.00	-
Planner	1.00	1.00	1.00	-
Electrician	1.00	-	-	-
Recreation Program Specialist	2.00	2.00	2.00	-
Mechanic	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	-
Fiscal Affairs Technician	1.00	1.00	1.00	-
Parks Maintenance Crew Leader	4.00	4.00	4.00	-
Parks Maintenance	19.00	20.00	21.00	1.00
Senior Parks Maintenance Worker				
Parks Maintenance Worker				
Parks maintenance Worker Trainee				
Administrative Technician	1.00	1.00	1.00	-
Customer Service Rep	1.00	1.00	1.00	-
Part-time w/Benefits Golf Course Clubhouse	1.00	-	-	-
Part-time w/Benefits Assistant Skating Director	-	-	1.00	1.00
Part-time w/Benefits Ice Arena Manager	-	-	1.00	1.00
Part-time w/Benefits Friday Night Recreation Leader	-	-	1.00	1.00
Part-time w/Benefits Athletic Field Maint Worker	-	-	1.00	1.00
Part Maintenance	1.00	-	-	-
Athletic Field Maintenance Assistant	1.00	-	-	-
Ice Arena	49.00	43.00	43.00	-
Golf Course Clubhouse	17.00	13.00	13.00	-
Memorial Swimming Pool	45.00	60.00	60.00	-
Ellis-Porter Swimming Pool	30.00	31.00	31.00	-
Park Maintenance	16.00	33.00	33.00	-
Recreation	153.00	207.00	207.00	-
Total Full Time	47.00	47.00	48.00	1.00
Total Part-time	313.00	387.00	391.00	4.00

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry

A review of the staffing levels from FY16 to FY17 will reflect the addition of one Parks Maintenance Worker as well as four additional part-time without benefit positions. The performance measures of the individual divisions will report the FTE needed annually to support the programs or services. The Department's budget analysis will not break out job titles for each division. The Department assigns personnel based on the program's need and the availability of personnel. This report will not provide an analysis of the job title for each division because of that reason.



Department of Parks, Recreation and Forestry Administration

Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing organizational leadership and assuring quality customer services.

Departmental Goals & Objectives (including, but not limited to)

1. Continue implementation and adjustments to the Parks and Recreation Long Range Stewardship Plan based on low/no growth in the Local Parks Sales Tax

OBJECTIVE: To ensure quality and affordable recreational opportunities for residents of the Jefferson City area

2. Develop park improvements priority listing for extension of the Capital Improvements sales tax renewal vote

OBJECTIVE: To ensure preservation of the City parks for present and future generations

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of Commission members rating department director's performance as "good" or better.	100%	85% / 100%	90%
2. Percent of outcome measures of department divisions achieved or showing satisfactory progress.	88%	90% / 91%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of growth in number of new households/family members in RecTrac customer database.	6.7%HH 6.3%F	7.4% HH 9.3% F	4% HH 3% F
2. Percent of growth in new Facebook friends.	50%	29%	20%
3. Percent of growth in new Friends of Parks.	34%	22%	20%
4. Percent of member attendance at Parks and Recreation Commission meetings.	87.9%	95%	100%
5. Percent of program and facility cost recovery from user fees as measured by annual Enterprise Operations report.	52.9%	55%	50%
6. Percent of actual expenditures under amended budget.	100%	100%	100%
7. Percent of program registrations conducted online as measured by RecTrac system reports.	25.7%	23%	25%
8. Percent of survey respondents who indicated registration process was easy and convenient with a rating of strongly agree or agree.	94%	93%	85%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	6	6	6
2. Number of FTE positions authorized (Seasonal).	0	0	0
3. Total division adopted budget.	\$800,575	\$851,003	\$1,009,811
4. Number of Parks and Recreation Commission and Advisory Committee meetings within fiscal year.	24	24	24

Department of Parks, Recreation and Forestry Administration

Performance Measures	2015	2016	2017
Workload / Service Level Indicators (continued)	Actual	Actual	Projected
5. Number of facility and program participations as measured by the annual department Enterprise Operations Report.	486,662	493,369	470,000
6. Number of activity registration transactions as measured by the RecTrac General Ledger Summary Distribution Report.	12,713	13,905	12,750
7. Number of facility/rental reservation transactions as measured by the RecTrac General Ledger Summary Distribution Report.	4,962	4,769	4,500
8. Number of households/family members in RecTrac customer database.	28,379/55,137	30,465/60,242	30,000/60,000
9. Number of Facebook friends.	3,811	4,915	5,000
10. Number of Friends of Parks.	913	1,116	1,200

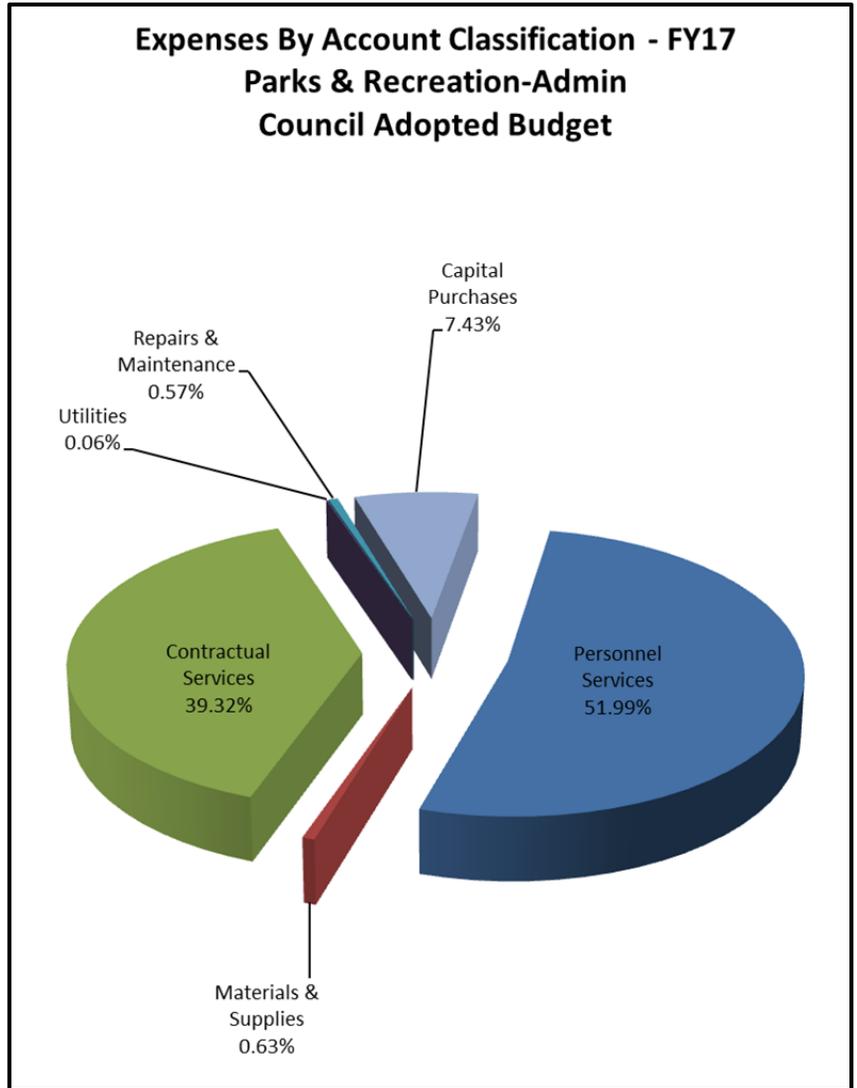
Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Personnel Services	\$ 348,653	\$ 417,419	\$ 524,989	\$ 107,570	25.77%
Materials & Supplies	7,732	6,000	6,350	350	5.83%
Contractual Services	340,389	396,884	397,057	173	0.04%
Utilities	613	650	615	(35)	-5.38%
Repairs & Maintenance	5,299	6,050	5,800	(250)	-4.13%
Capital Purchases	18,019	24,000	75,000	51,000	212.50%
TOTAL	\$ 720,705	\$ 851,003	\$ 1,009,811	\$ 158,808	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry Administration

The Department tracks the expenses associated with administrative services for the Department of Parks, Recreation and Forestry.



Department of Parks, Recreation and Forestry

Ice Arena



Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality ice skating facilities and programs.

Departmental Goals & Objectives (including, but not limited to)

1. Operate ice arena as a year round skating facility

OBJECTIVE: To accommodate the growing needs of skating organizations and public use

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents rating their enjoyment at the facility as "satisfied" or above based on post activity evaluations.	92%	85% / 90%	90%
2. Percent of survey respondents rating their enjoyment of skating lessons as "satisfied" or above based on post activity evaluations.	93.2%	85% / 95%	90%
3. Percent of survey respondents rating the facility safety and cleanliness as "satisfied" or above based on post activity evaluations.	98.7%	85% / 95%	90%

Department of Parks, Recreation and Forestry Ice Arena

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of program and facility cost recovery from user fees measured by annual Enterprise Operations Report.	74.6%	69%	75%
2. Percent of ice time utilized in 24-hour day (seasonal average).	75%	75%	75%
3. Percent of days open in operating season.	99.2%	80%	100%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	1.85	1.85	1.95
2. Number of FTE positions authorized (Seasonal).	5.95	5.95	5.95
3. Total division adopted budget.	\$499,487	\$535,762	\$554,862
4. Number of participants in skating lessons.	8,045	6,485	8,000
5. Number of participants in public skating sessions.	21,653	18,933	25,000
6. Number of participants in ice sports.	6,731	7,131	7,000
7. Number of participants in special events.	10,845	11,133	17,000
8. Number of participants in rentals.	12,141	9,977	10,000
9. Total number of participants.	59,415	53,659	65,000
10. Total hours of operation.	4,788	5,256	5,760
11. Total ice time utilized.	3,830	3,942	5,000

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:					
Charges for Services	\$ 419,490	\$ 352,300	\$ 429,400	\$ 77,100	21.88%
TOTAL	\$ 419,490	\$ 352,300	\$ 429,400	\$ 77,100	
Expenses:					
Personnel Services	\$ 338,409	\$ 228,852	\$ 263,196	\$ 34,344	15.01%
Materials & Supplies	87,778	83,350	104,250	20,900	25.07%
Contractual Services	16,634	15,900	20,496	4,596	28.91%
Utilities	107,889	107,710	112,960	5,250	4.87%
Repairs & Maintenance	40,380	49,950	52,160	2,210	4.42%
Capital Purchases	16,031	50,000	1,800	(48,200)	-96.40%
TOTAL	\$ 607,121	\$ 535,762	\$ 554,862	\$ 19,100	
Net Income (Loss)	\$ (187,631)	\$ (183,462)	\$ (125,462)	\$ 58,000	

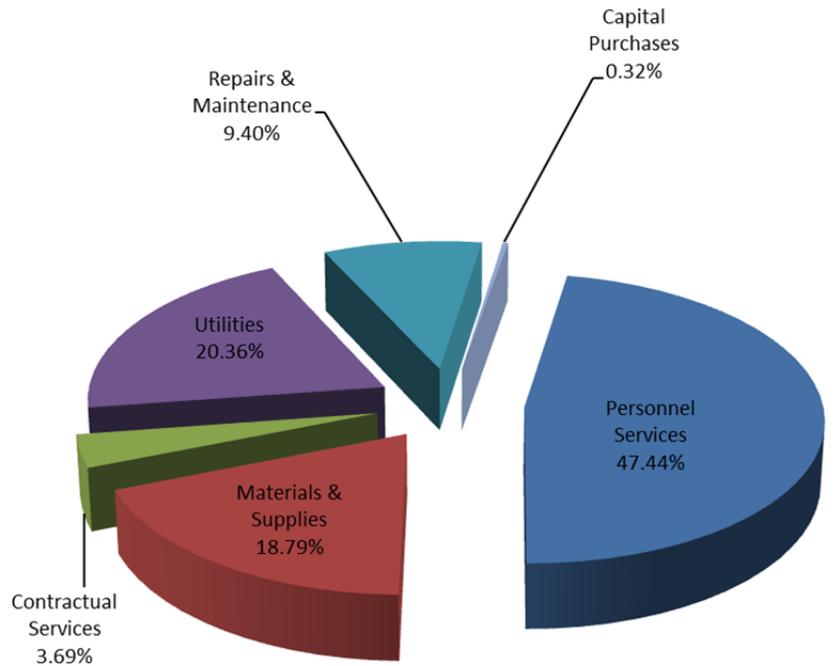
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry Ice Arena

The Department tracks the direct expenses associated with operating the Ice Arena. The result is a net loss for the season. The purpose of the Ice Arena is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.



**Expenses By Account Classification - FY17
Parks & Recreation-Ice Arena
Council Adopted Budget**



Department of Parks, Recreation and Forestry

Golf Course

Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality public golf facilities and programs.

Departmental Goals & Objectives (including, but not limited to)

1. Complete renovation of hole #9

OBJECTIVE: To continue course improvements according to Oak Hills Golf Center Masterplan



Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents rating their enjoyment of the facility as “satisfied” or above based on post activity evaluations.	91%	85% / 86%	85%
2. Percent of survey respondents rating overall course conditions as an 8, 9, or 10 (on a scale of 1-10) based on post activity evaluations.	82%	85% / 60%	85%
3. Percent of survey respondents rating overall golfing experience as “satisfied” or above based on post activity evaluations.	89%	90% / 81%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of repeat tournaments.	79%	67%	65%
2. Percent of survey respondents rating staff as an 8, 9, or 10 (on a scale of 1-10) as being friendly/helpful based on post activity evaluations.	91%	62%	87%
3. Percent of program/facility cost recovery from user fees as measured by Annual Enterprise Operations Report.	66%	71%	67%
4. Percent of days open in the operating season.	75%	81%	75%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	7	7	6.9
2. Number of FTE positions authorized (Seasonal).	3.75	3.75	3.75
3. Total division adopted budget.	\$821,230	\$826,226	\$798,237
4. Number of rounds played.	20,472	22,350	21,000
5. Number of tournament rounds played.	2,198	2,239	2,000
6. Number of lesson participants.	1,488	1,431	1,200
7. Number of “buckets of balls” sold for driving range use.	4,686	4,681	4,500
8. Number of days open during operating season.	274 out of 363	294 out of 363	280 out of 363
9. Number of repeat tournaments and total tournaments.	23 out of 29	22 out of 33	20 out of 28

Department of Parks, Recreation and Forestry

Golf Course

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Revenues:					
Charges for Services	\$ 456,484	\$ 483,500	\$ 499,350	\$ 15,850	3.28%
TOTAL	\$ 456,484	\$ 483,500	\$ 499,350	\$ 15,850	
Expenses:					
Personnel Services	\$ 442,509	\$ 531,861	\$ 523,879	\$ (7,982)	-1.50%
Materials & Supplies	128,101	143,650	168,650	25,000	17.40%
Contractual Services	7,242	6,915	8,300	1,385	20.03%
Utilities	22,460	24,475	24,683	208	0.85%
Repairs & Maintenance	48,003	49,825	53,225	3,400	6.82%
Capital Purchases	56,352	69,500	19,500	(50,000)	-71.94%
TOTAL	\$ 704,667	\$ 826,226	\$ 798,237	\$ (27,989)	
Net Income (Loss)	\$ (248,183)	\$ (342,726)	\$ (298,887)	\$ 43,839	

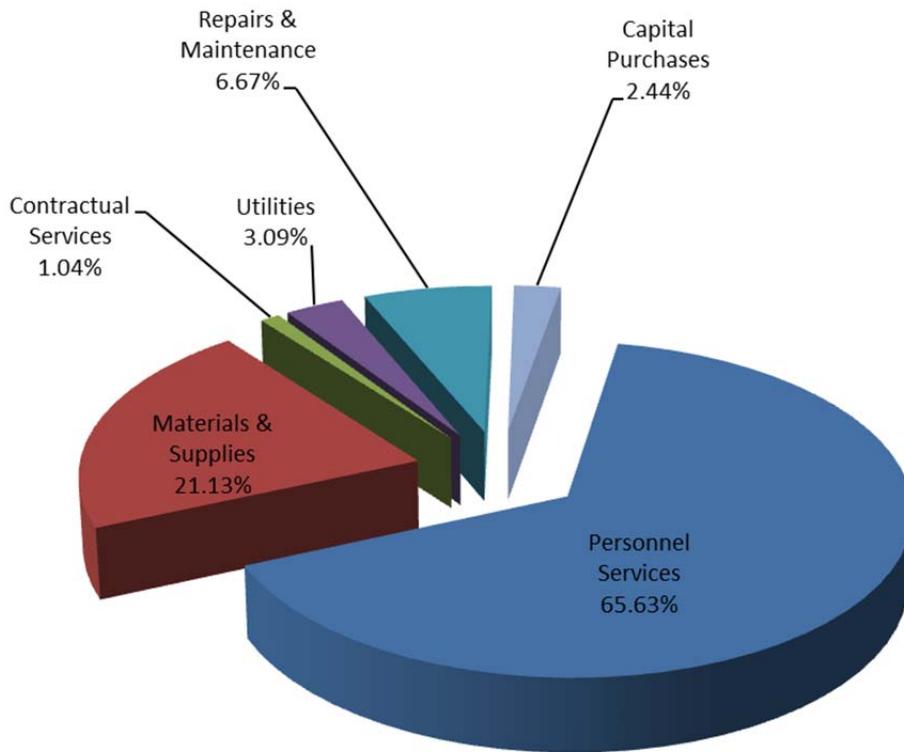
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The Department tracks the direct expenses associated with operating the Oak Hills Golf Course. The result is a net loss for the season. The purpose of the Golf Course is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.



Department of Parks, Recreation and Forestry Golf Course

**Expenses By Account Classification - FY17
Parks & Recreation-Golf Course
Council Adopted Budget**



Department of Parks, Recreation and Forestry Memorial Pool



Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality swimming facilities and programs.

Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents who rated their enjoyment at the facility as “satisfied” or above based on post activity evaluations.	97%	90% / 100%	100%
2. Percent of respondents rating enjoyment of swimming lessons “satisfied” or above based on post activity evaluations.	86%	90% / 96%	100%
3. Percent of survey respondents who rated facility safety and cleanliness as “satisfied” or above based on post activity evaluations.	90.5%	95% / 96%	100%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of program and facility cost recovery from user fees as measured by the Annual Enterprise Operations Report.	66.2%	69%	70%
2. Number of safety audits received with a 4 out of 5 star rating.	2 of 2	2 of 2	2 of 2
3. Number of days open in operating season.	70 of 77	73 of 77	82 of 82

Department of Parks, Recreation and Forestry Memorial Pool

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	0.40	0.40	0.40
2. Number of FTE positions authorized (Seasonal).	6.3	6.3	6.3
3. Total division adopted budget.	\$291,137	\$325,998	\$295,878
4. Number of participants in swim lessons.	4,380	3,364	4,100
5. Number of participants in public sessions.	30,407	32,411	35,000
6. Number of participants in pool rentals.	3,657	4,502	3,500
7. Number of participants in water safety, education and training.	519	572	300
8. Total number of participants.	38,963	40,849	43,000

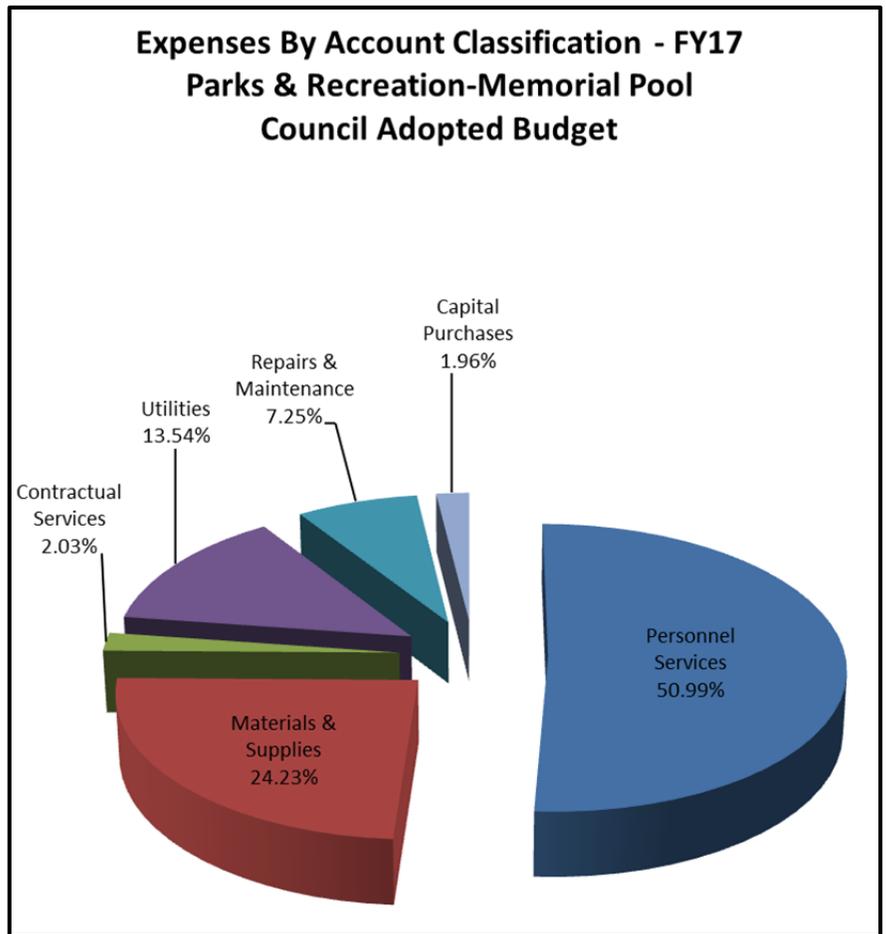
Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:					
Charges for Services	\$ 211,249	\$ 216,050	\$ 216,750	\$ 700	0.32%
TOTAL	\$ 211,249	\$ 216,050	\$ 216,750	\$ 700	
Expenses:					
Personnel Services	\$ 189,466	\$ 150,191	\$ 150,879	\$ 688	0.46%
Materials & Supplies	61,850	69,800	71,700	1,900	2.72%
Contractual Services	4,361	6,000	6,000	-	0.00%
Utilities	37,764	42,270	40,044	(2,226)	-5.27%
Repairs & Maintenance	30,867	18,375	21,455	3,080	16.76%
Capital Purchases	9,800	39,362	5,800	(33,562)	-85.26%
TOTAL	\$ 334,108	\$ 325,998	\$ 295,878	\$ (30,120)	
Net Income (Loss)	\$ (122,859)	\$ (109,948)	\$ (79,128)	\$ 30,820	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry Memorial Pool

The Department tracks the direct expenses associated with operating the Memorial Park Pool. The result is a net loss for the season. The purpose of the pool is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.



Department of Parks, Recreation and Forestry

Ellis Porter Pool

Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality swimming facilities and programs.

Departmental Goals & Objectives (including, but not limited to)

1. Complete Ellis Porter/Riverside swimming pool renovation plan

OBJECTIVE: To provide high quality swimming pool access for the guests of the City and the residents of the Jefferson City area



Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents who rated their enjoyment at the facility as "satisfied" or above based on post activity evaluations.	97%	90% / 80%	100%
2. Percent of respondents rating enjoyment of swimming lessons "satisfied" or above based on post activity evaluations.	91.4%	90% / 81%	100%
3. Percent of survey respondents who rated facility safety and cleanliness as "satisfied" or above based on post activity evaluations.	92.2%	95% / 96%	100%

Department of Parks, Recreation and Forestry Ellis Porter Pool

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of program and facility cost recovery from user fees as measured by the Annual Enterprise Operations Report.	53.4%	45%	70%
2. Number of safety audits received with a 4 out of 5 star rating.	2 of 2	2 of 2	2 of 2
3. Number of days open in operating season.	80 of 87	75 of 79	82 of 82
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	0.4	0.4	0.4
2. Number of FTE positions authorized (Seasonal).	3.6	3.6	3.6
3. Total division adopted budget.	\$180,344	\$188,055	\$182,489
4. Number of participants in swim lessons.	5,306	8,475	8,000
5. Number of participants in public sessions.	13,437	19,816	12,000
6. Number of participants in pool rentals.	3,506	2,921	1,500
7. Number of participants in water safety, education and training.	0	0	320
8. Number of participants in special events.	137	720	400
9. Total number of participants.	22,386	31,932	22,000

Budget Summary

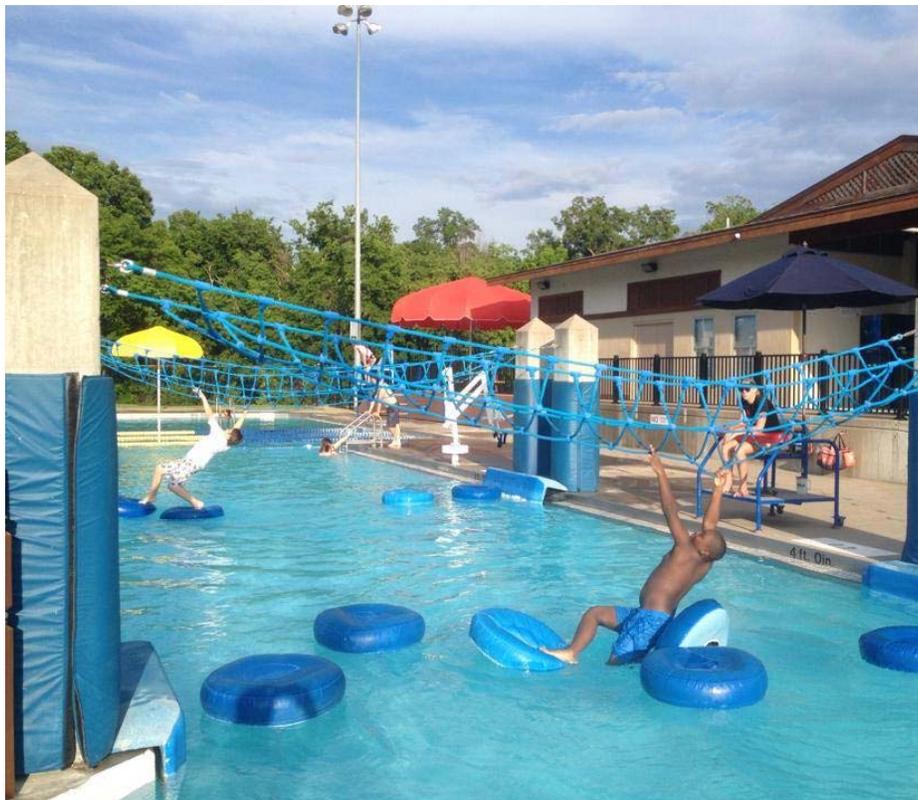
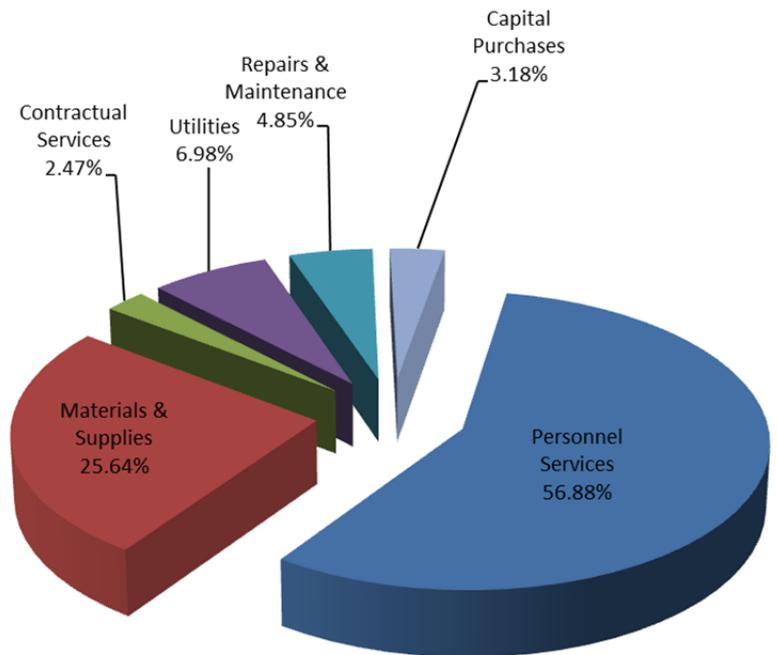
Category	FY16		FY17		Net Change*	
	FY15 Actual	Adopted Budget	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:						
Charges for Services	\$ 93,837	\$ 86,425	\$ 95,100	\$ 8,675		10.04%
TOTAL	\$ 93,837	\$ 86,425	\$ 95,100	\$ 8,675		
Expenses:						
Personnel Services	\$ 116,655	\$ 103,115	\$ 103,803	\$ 688		0.67%
Materials & Supplies	40,371	45,100	46,800	1,700		3.77%
Contractual Services	3,676	4,500	4,500	-		0.00%
Utilities	10,156	18,265	12,731	(5,534)		-30.30%
Repairs & Maintenance	5,564	8,775	8,855	80		0.91%
Capital Purchases	5,110	8,300	5,800	(2,500)		-30.12%
TOTAL	\$ 181,532	\$ 188,055	\$ 182,489	\$ (5,566)		
Net Income (Loss)	\$ (87,695)	\$ (101,630)	\$ (87,389)	\$ 14,241		

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry Ellis Porter Pool

The Department tracks the direct expenses associated with operating the Ellis Porter Pool. The result is a net loss for the season. The purpose of the pool is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.

**Expenses By Account Classification - FY17
Parks & Recreation-Ellis Porter Pool
Council Adopted Budget**



Department of Parks, Recreation and Forestry

Parks Maintenance

Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a high quality system of parks, trails, and recreation facilities.

Departmental Goals & Objectives (including, but not limited to)

1. Continue conceptual development plans, site selection, and acquisition for Multipurpose Recreation Building

OBJECTIVE: To provide a quality recreational facility for the guests and residents of the Jefferson City area
 OBJECTIVE: To attract more visitors to the City with the expectation an increase of visitors would generate increased revenues for the City

2. Expand North Jefferson City Recreation Area Tee-Ball Complex with the addition of two fields within the next two-three years

OBJECTIVE: To ensure the Department offers recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

3. Provide routine park maintenance and improvements

OBJECTIVE: To ensure the City's parks are safe and accessible

4. Provide routine building maintenance as well as building rehabilitation and stabilization of aging buildings

OBJECTIVE: To ensure safety and accessibility of the buildings located at the City parks



Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of respondents rating their enjoyment received from using parks, facilities, and/or trails as "satisfied" or above as measured by a survey.	99.8%	75% / 99%	80%
2. Percent of respondents rating parks, facilities, and/or trails safety, cleanliness and maintenance as "satisfied" or above as measured by a survey.	96.8%	75% / 96%	80%
3. Percent of respondents rating their overall experience in using parks, trails and facilities as "satisfied" or above as measured by a survey.	97.5%	75% / 96%	80%

Department of Parks, Recreation and Forestry Parks Maintenance

Performance Measures	2015	2016	2017
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of renters rating their picnic shelter rental experience as “very satisfied” or “satisfied”.	97.2%	95%	90%
2. Percent of renters rating their community garden rental experience as “very satisfied” or “satisfied”.	95.5%	96%	95%
3. Percent of renters rating their athletic field rental experience as “very satisfied” or “satisfied”.	100%	100%	90%
4. Percent of dog park members rating their dog park experience as “very satisfied” or “satisfied”.	97.2%	91%	90%
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	26	26	26.5
2. Number of FTE positions authorized (Seasonal).	7.3	7.3	7.3
3. Total division budget adopted.	\$2,630,167	\$2,587,315	\$2,283,494
4. Number of park facility rentals per year.	2,548	2,574	2,500
5. Number of athletic field preparations per year.	700	759	600
6. Number of campground overnight stays per year.	5,833	6,166	3,500
7. Number of playground safety inspections per year.	71	73	60
8. Number of certified playground safety inspectors on staff.	4	4	4
9. Number of certified pesticide applicators on staff.	10	10	10
10. Number of certified Arborists on staff.	3	3	3
11. Number of pounds of trash collected annually.	286,996	281,100	320,000

Budget Summary

Category	FY16		FY17		Net Change*	
	FY15 Actual	Adopted Budget	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:						
Chrgs for Serv - Facility Rental	\$ 158,929	\$ 156,800	\$ 166,300	\$ 9,500	6.06%	
Other Operating Revenue	\$ 75,769	\$ 45,000	\$ 65,000	\$ 20,000	44.44%	
TOTAL	\$ 234,698	\$ 201,800	\$ 231,300	\$ 29,500		
Expenses:						
Personnel Services	\$ 1,415,708	\$ 1,739,866	\$ 1,747,336	\$ 7,470	0.43%	
Materials & Supplies	110,997	177,350	177,685	335	0.19%	
Contractual Services	13,650	17,150	17,600	450	2.62%	
Utilities	73,807	79,200	80,700	1,500	1.89%	
Repairs & Maintenance	202,512	227,500	229,673	2,173	0.96%	
Capital Purchases	286,185	346,250	30,500	(315,750)	-91.19%	
TOTAL	\$ 2,102,859	\$ 2,587,316	\$ 2,283,494	\$ (303,822)		
Net Income (Loss)	\$ (1,868,161)	\$ (2,385,516)	\$ (2,052,194)	\$ 333,322		

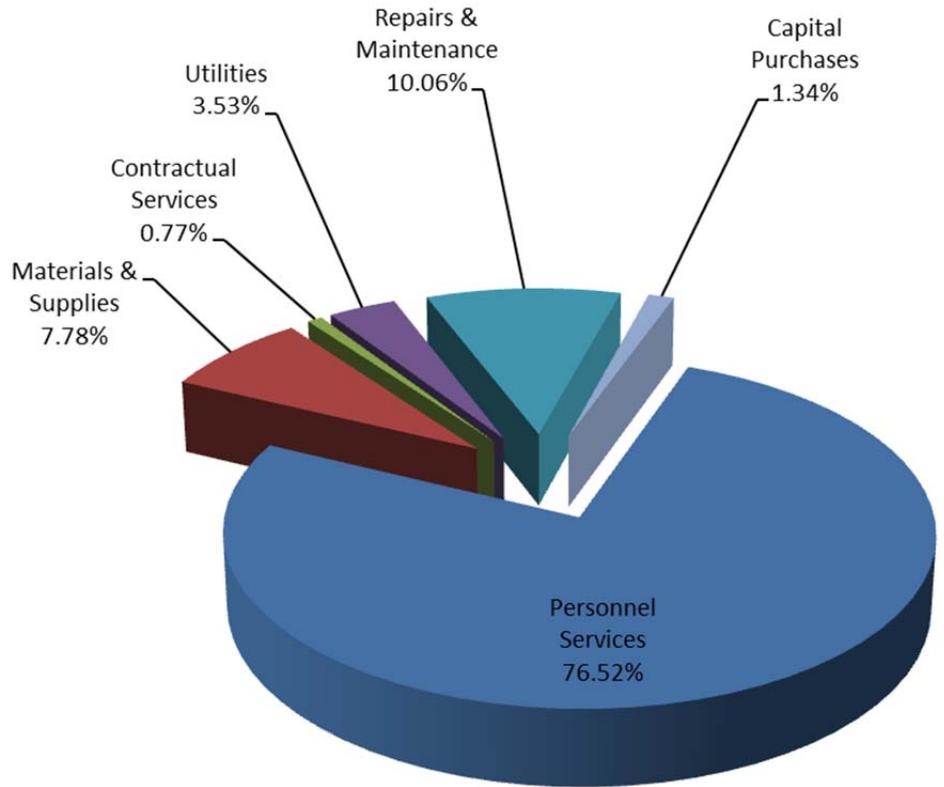
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Department of Parks, Recreation and Forestry

Parks Maintenance

The Department tracks the direct expenses associated with operating park recreational activities. The result is a net loss for the season. The purpose of the park activities is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.

**Expenses By Account Classification - FY17
Parks & Recreation-Parks Maintenance
Council Adopted Budget**



Department of Parks, Recreation and Forestry

Recreation Programs

Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a wide variety of affordable high quality instructional and recreation programs and special events.

Departmental Goals & Objectives (including, but not limited to)

1. Incorporate enhanced program evaluation and public feedback

OBJECTIVE: To ensure the Department offers the recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

2. Work in a collaborative manner with partners throughout the community to enhance programs, special events, and facilities

OBJECTIVE: To ensure the Department offers the recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area



Performance Measures	2015	2016	2017
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents rating their enjoyment with the program they participated in as “agree” or better based on post activity evaluations.	92%	90% / 87%	90%
2. Percent of survey respondents rating the program met their expectations as “agree” or better based on post activity evaluations.	85%	90% / 82%	90%
3. Percent of survey respondents rating the overall program as “very good” or better based on post activity evaluations.	88%	90% / 87%	90%
Efficiency / Effectiveness Indicators	Actual	Actual	Projected
1. Percent of survey respondents who indicated they would recommend the program to others “agree” or better.	91%	89%	95%
2. Percent of program and facility cost recovery from user fees as measured by annual Enterprise Operations Report.	42.7%	39%	50%
3. Percent of programs/classes offered with sufficient enrollments.	100%	100%	95%

Department of Parks, Recreation and Forestry Recreation Programs

Performance Measures	2015	2016	2017
Workload / Service Level Indicators	Actual	Actual	Projected
1. Number of full-time positions authorized (Regular).	5.35	5.15	5.85
2. Number of FTE positions authorized (Seasonal).	15.45	15.45	15.45
3. Total division adopted budget.	\$1,114,657	\$1,168,920	\$1,217,202
4. Number of youth sport/program participants.	41,285	42,079	42,000
5. Number of adult sport/program participants.	36,534	38,910	42,000
6. Number of special event participants.	120,407	117,571	100,000
7. Number of special population participants.	9,799	11,398	10,000

Budget Summary

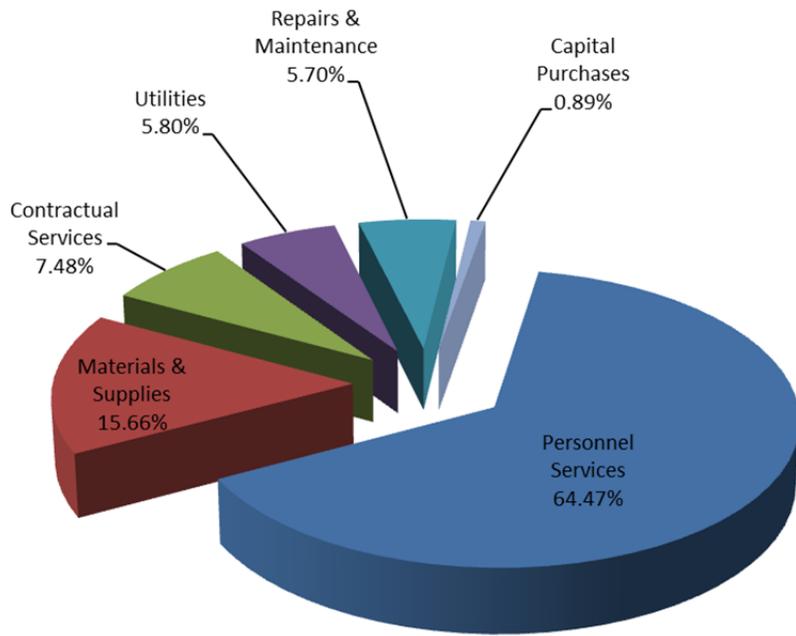
Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues:					
Charges for Services	\$ 415,494	\$ 359,044	\$ 417,645	\$ 58,601	16.32%
Chrgs for Serv - Field Rental	\$ 33,682	\$ 22,350	\$ 28,800	\$ 6,450	28.86%
Chrgs for Serv - Concessions	\$ 64,450	\$ 39,250	\$ 59,000	\$ 19,750	50.32%
TOTAL	\$ 513,626	\$ 420,644	\$ 505,445	\$ 84,801	
Expenses:					
Personnel Services	\$ 889,630	\$ 704,275	\$ 784,752	\$ 80,477	11.43%
Materials & Supplies	168,736	181,920	190,575	8,655	4.76%
Contractual Services	95,222	96,600	91,000	(5,600)	-5.80%
Utilities	70,663	60,175	70,675	10,500	17.45%
Repairs & Maintenance	88,983	63,200	69,400	6,200	9.81%
Capital Purchases	10,901	62,750	10,800	(51,950)	-82.79%
TOTAL	\$ 1,324,135	\$ 1,168,920	\$ 1,217,202	\$ 48,282	
Net Income (Loss)	\$ (810,509)	\$ (748,276)	\$ (711,757)	\$ 36,519	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The Department tracks the direct expenses associated with offering recreational programs. The result is a net loss for the season. The purpose of the programs is to provide a recreational opportunity; a net profit is not always the result when providing a recreational opportunity.

Department of Parks, Recreation and Forestry Recreation Programs

**Expenses By Account Classification - FY17
Parks & Recreation-Recreation Programs
Council Adopted Budget**



Department of Parks, Recreation and Forestry Multipurpose Building

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Revenues:					
Charges for Services	\$ -	\$ 39,145	\$ 37,050	\$ (2,095)	-5.35%
Chrgs for Serv - Concessions	-	1,250	20,000	18,750	1500.00%
Chrgs for Serv - Field Rental	-	4,400	21,250	16,850	382.95%
TOTAL	\$ -	\$ 44,795	\$ 78,300	\$ 33,505	
Expenses:					
Personnel Services	\$ -	\$ -	\$ 65,446	\$ 65,446	0.00%
Materials & Supplies	-	-	8,315	8,315	0.00%
Contractual Services	-	-	8,125	8,125	0.00%
Utilities	-	-	19,390	19,390	0.00%
Repairs & Maintenance	-	-	2,125	2,125	0.00%
Capital Purchases	-	-	61,500	61,500	0.00%
TOTAL	\$ -	\$ -	\$ 164,901	\$ 164,901	
Net Income (Loss)	\$ -	\$ 44,795	\$ (86,601)	\$ (131,396)	

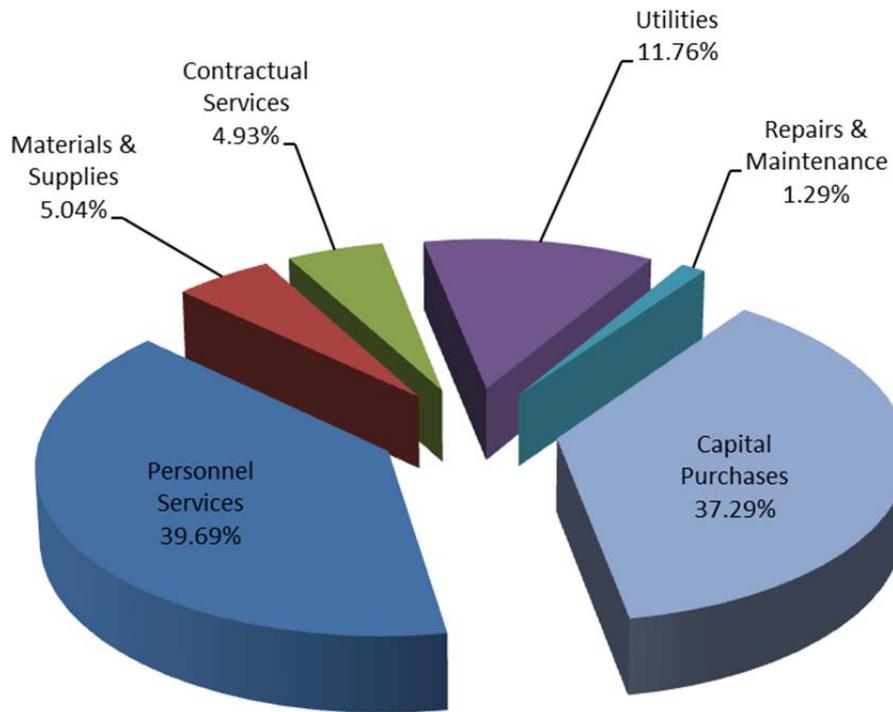
*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The Department will begin tracking the direct operating expenses associated with the Multipurpose Building in FY17, assuming the multipurpose building is available for use during the fiscal year.



Department of Parks, Recreation and Forestry Multipurpose Building

Expenses By Account Classification - FY17 Parks & Recreation-Multipurpose Building Council Adopted Budget



Department of Parks, Recreation and Forestry

Transfers and Subsidies

Overview

The Department's Transfers and Subsidies division accounts for funds the City is obligated to pay to the developer for each Tax Increment Financing (TIF) agreement based on the sales tax dollars remitted to the City. Since the Department of Parks, Recreation and Forestry has dedicated sales tax revenue, they are obligated to transfer a portion of their sales tax receipts to the Tax Increment Financing (TIF) Fund to repay the developers of the City's existing TIFs.

Budget Summary

Category	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Net Change*	
				Amount	Percent
Expenses:					
Transfers Out	\$ 12,216	\$ 8,300	\$ 11,375	\$ 3,075	37.05%
TOTAL	\$ 12,216	\$ 8,300	\$ 11,375	\$ 3,075	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

Expenses By Account Classification - FY17 Parks & Recreation-Transfers & Subsidies Council Adopted Budget



Department of Parks, Recreation and Forestry Capital Projects

Budget Summary

Category	FY15	FY16	FY17	Net Change*	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenses:					
Capital Purchases	\$ 32,492	\$ 150,000	\$ -	\$ (150,000)	0.00%
Capital Projects	53,842	512,279	-	(512,279)	0.00%
TOTAL	\$ 86,334	\$ 662,279	\$ -	\$ (662,279)	

*Net Change represents the difference between the FY17 and the FY16 Adopted Budget figures.

The Department has developed a multi-year plan for capital purchases and capital projects. This plan is designed to address the challenges for supporting the Department in providing services. The multi-year plan is changed as the requirements change, development occurs, and funding opportunities become available. The multi-year plan is reviewed annually and adjusted if necessary to account for growth, inflation, and other economic conditions. A review of the capital purchases and capital projects table above shows that there are no funds included in the FY17 Adopted Budget for capital purchases or capital projects. Due to the fact that the Department is in the process of developing a Master Plan that will evaluate the entire Parks, Recreation, and Forestry Division, the Department felt it would be best to wait until the completion of the Master Plan before requesting funds. Once the Master Plan has been completed they will request a budget amendment for the necessary funds for capital purchases and capital projects based on the results of the Master Plan.

Department of Parks, Recreation and Forestry

Department of Parks, Recreation, and Forestry Fund Balance Schedule

		2015	2016	2017
		Actual	Adopted Budget	Adopted Budget
Revenue:				
R10	Sales & Use Taxes	\$ 5,259,477	\$ 4,909,755	\$ 5,073,365
R40	Property Taxes	-	-	-
R50	Intergovernmental	1,380	-	-
R60	Charges for Services	1,596,552	1,536,464	1,695,295
R61	Chrgs for Svcs-Field Rental	33,682	22,350	28,800
R62	Chrgs for Svcs-Concessions	64,450	40,500	79,000
R63	Chrgs for Svcs-Facility Rental	158,929	161,200	187,550
R75	Other Operating Revenues	133,490	81,350	100,950
R80	Interest Income	136,016	60,000	60,000
R85	Other Non-Operating Revenue	30,004	15,000	10,000
R99	Carry Over Surplus	-	-	-
Total Revenues		\$ 7,413,980	\$ 6,826,619	\$ 7,234,960
Expenditures:				
E05	Personnel Services	\$ 3,741,030	\$ 3,941,025	\$ 4,145,339
E10	Materials & Supplies	605,566	715,485	790,960
E15	Contractual Services	481,175	552,074	566,328
E20	Utilities	323,351	352,135	435,498
E25	Repairs & Maintenance	421,609	425,800	444,203
E30	Other Operating Expenses	-	-	-
E70	Capital Purchases	434,889	811,662	150,700
E75	Capital Projects	53,842	512,279	-
E80	Transfers Out	12,216	8,300	11,375
Total Expenditures		\$ 6,073,678	\$ 7,318,760	\$ 6,544,403
Net Increase (Decrease) in Fund Balance		\$ 1,340,302	\$ (492,141)	\$ 690,557
Fund Balance:				
Add: Beginning Fund Balance		\$ 8,193,448	\$ 9,533,750	\$ 9,041,609
Fund Balance		\$ 9,533,750	\$ 9,041,609	\$ 9,732,166
Fund Balance as a Percentage of Originally Adopted Expenditures		142.52%	123.54%	148.71%

A review of the fund balance projections shows that the Department is fiscally stable and shows an overall fund balance increase from FY15 to FY17. The decrease in fund balance from FY15 to FY16 is the result of the Department budgeting conservatively for the revenues generated for FY16, as well as the expected large expenditure for the ongoing construction of the Multipurpose Building. Historically, there have been no funding issues for the Department with no issues expected in the future.

JC Veterans Plaza Trust Fund



Overview

The JC Veterans Plaza Trust Fund is restricted and will only be used for the purchase, engraving and placement of commemorative bricks, to defray construction costs, for the purchase and installation of plaza enhancements (such as bronze memorial plaques, benches, etc.), and for the maintenance and repair of the plaza.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 124,932	\$ 127,563	\$ 127,563
Revenues:			
Contributions/Donations	\$ 700	\$ -	\$ -
Interest Income	2,071	2,000	2,000
Total Revenue	<u>\$ 2,771</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Expenditures:			
Operating Expenditures			
Repairs & Maintenance	\$ 60	\$ 1,800	\$ 1,800
Capital Purchases	80	200	200
Total Expenditures	<u>\$ 140</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Net Change in Fund Balance	\$ 2,631	\$ -	\$ -
Ending Fund Balance	<u>\$ 127,563</u>	<u>\$ 127,563</u>	<u>\$ 127,563</u>

JC Veterans Plaza Trust Fund

A review of the revenue, expenditures, and fund balance activity from FY15 to FY17 reveals all activity has remained fairly constant.

The JC Veterans Plaza Trust Fund is mainly supported by interest income earned on the fund balance along with any donations received.

Police Training Fund

Overview

The Police Training Fund receives proceeds from a special \$2 Municipal Court fee authorized in Chapter 20 of the City Code. The fee is levied to provide training funds for Police Officers. The Police Training Fund also receives funds from the Police Officers Standards and Training Board.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 70,089	\$ 30,391	\$ 29,191
Revenues:			
Fines & Forfeitures	\$ 18,179	\$ 10,000	\$ 10,000
Interest Income	839	800	800
Total Revenue	<u>\$ 19,018</u>	<u>\$ 10,800</u>	<u>\$ 10,800</u>
Expenditures:			
Operating Expenditures			
Contractual Services	\$ 58,716	\$ 12,000	\$ 29,991
Total Expenditures	<u>\$ 58,716</u>	<u>\$ 12,000</u>	<u>\$ 29,991</u>
Net Change in Fund Balance	\$ (39,698)	\$ (1,200)	\$ (19,191)
Ending Fund Balance	<u>\$ 30,391</u>	<u>\$ 29,191</u>	<u>\$ 10,000</u>

A review of the revenue, expenditures, and Police Officer Training Fund balance activity shows that funds are being transferred from the Police Training Fund balance to fund the planned expenditures for FY17. This will result in a lower fund balance for the Police Training Fund.

The City will be using the funds from the Police Training Fund as long as funds are available. When the funds are exhausted, the City will revert back to using money from the General Fund to provide the required Police Officer training.

Lodging Tax Fund

Overview

The Lodging Tax Fund accounts for the proceeds from a seven percent tax, where three percent is used to promote tourism with an additional four percent that is to be utilized for the promotion of tourism. The additional four percent was approved by a vote of the people in FY12 and the funds are transferred to the Jefferson City Convention and Visitors Bureau.

The City withholds two percent of the lodging tax remittances received from the hotels as a processing fee.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 35,621	\$ 39,806	\$ 39,806
Revenues:			
Lodging Tax	\$ 1,131,285	\$ 1,100,000	\$ 1,100,000
Interest Income	1,653	1,800	1,800
Total Revenue	\$ 1,132,938	\$ 1,101,800	\$ 1,101,800
Expenditures:			
Operating Expenditures			
Transfers Out	\$ 1,128,753	\$ 1,101,800	\$ 1,101,800
Total Expenditures	\$ 1,128,753	\$ 1,101,800	\$ 1,101,800
 Net Change in Fund Balance	 \$ 4,185	 \$ -	 \$ -
Ending Fund Balance	\$ 39,806	\$ 39,806	\$ 39,806

A review of the revenue, expenditures, and fund balance activity from FY15 to FY17 reveals all activity has remained constant. The Lodging Tax Fund is set up as a pass through account. The remittances made by the hotels doing business in the City are deposited into the Lodging Tax Fund. On a monthly basis the amount of the remittances received, less the processing fee, are transferred out of the Lodging Tax Fund to the Jefferson City Convention and Visitors Bureau.

City Hall Art Trust Fund

Overview

The City Hall Art Trust Fund is funded through the sale of prints of a City Hall Mural by Sidney Larson. Funds are used to provide art work within the building. In addition, the City Hall Art Trust Fund is used to account for the purchase and sale of the Jefferson City Police Department History Book and other books on Jefferson City local history.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 27,730	\$ 28,185	\$ 28,635
Revenues:			
Contributions/Donations	\$ 80	\$ -	\$ -
Interest Income	438	450	450
Total Revenue	<u>\$ 518</u>	<u>\$ 450</u>	<u>\$ 450</u>
Expenditures:			
Operating Expenditures			
Other Operating Expenses	\$ 63	\$ -	\$ -
Total Expenditures	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ 455	\$ 450	\$ 450
Ending Fund Balance	<u>\$ 28,185</u>	<u>\$ 28,635</u>	<u>\$ 29,085</u>

A review of the revenue, expenditures, and fund balance activity from FY15 to FY17 reveals all activity has remained fairly constant.

The City Hall Trust Art Fund is supported by interest income earned on the fund balance along with any donations received.

USS Jefferson City Submarine Fund



Overview

The USS Jefferson City Submarine Trust Fund is an expendable trust fund that was established through private donations during the 1991 commissioning of the City of Jefferson's namesake the USS Jefferson City, an attack class nuclear submarine now on active duty. Funds are expended upon request of a Mayor-appointed Commission for various activities that benefit the crewmembers.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 17,206	\$ 16,553	\$ 16,853
Revenues:			
Other Operating Revenues	\$ 455	\$ -	\$ -
Interest Income	285	300	300
Total Revenue	\$ 740	\$ 300	\$ 300
Expenditures:			
Operating Expenditures			
Contractual Services	\$ 1,393	\$ -	\$ -
Total Expenditures	\$ 1,393	\$ -	\$ -
Net Change in Fund Balance	\$ (653)	\$ 300	\$ 300
Ending Fund Balance	\$ 16,553	\$ 16,853	\$ 17,153

USS Jefferson City Submarine Fund

A review of the revenue, expenditures, and fund balance activity from FY15 to FY17 reveals all activity has remained fairly constant.

The USS Jefferson City Submarine Fund is supported by interest income earned on the fund along with any donations received.

Woodland Cemetery Trust Fund

Overview

This expendable trust fund was established in 2000 when Exchange Bank transferred the Woodland Cemetery Trust to the City. The City's Department of Planning and Protective Services oversees and maintains the cemetery on behalf of the City of Jefferson. The lawn care expense that is associated with the Woodland Cemetery is an operating expense for the Department of Planning and Protective Services. The money in the Woodland Cemetery Trust Fund is used to repair and maintain the headstones.

The Woodland Cemetery Trust Fund accounts for private donations, which include funds transferred from Exchange Bank in 2000, from the Woodland Cemetery Trust Fund.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 52,127	\$ 48,070	\$ 43,970
Revenues:			
Interest Income	843	900	700
Total Revenue	\$ 843	\$ 900	\$ 700
Expenditures:			
Operating Expenditures			
Repairs & Maintenance	\$ 4,900	\$ 5,000	\$ 7,000
Total Expenditures	\$ 4,900	\$ 5,000	\$ 7,000
Net Change in Fund Balance	\$ (4,057)	\$ (4,100)	\$ (6,300)
Ending Fund Balance	\$ 48,070	\$ 43,970	\$ 37,670

A review of the revenue, expenditures, and fund balance activity shows that funds are being transferred from the Woodland Cemetery Trust Fund balance to fund the planned expenditures for FY17.

The Woodland Cemetery Trust Fund is mainly supported by interest income earned on the fund balance along with any donations received.

SECTION 10: Internal Service Funds

Worker's Compensation Trust Fund

Overview

The Worker's Compensation Trust Fund is a self-insured fund established in 1991 to directly pay for on-the-job related sickness and injuries. The plan was implemented as a cost containment measure in lieu of using the State of Missouri Fund or private insurance. Each year the City evaluates the projected needs of the fund and payroll based contributions, which are recognized in this fund as charges for services revenue, are made by City Departments to meet those projected needs.

Claims administration is managed by a third party. The compensation claims are processed electronically.

The City's Central Safety Committee meets monthly to discuss old and new safety issues. The monthly meeting includes a safety issue presentation. The issues discussed are distributed to the City employees by email on a regular basis.

The third party can provide, upon request, reports to assist management in assessing safety issues for the City as well as the costs associated with claim activity.

Safety policies are developed on a Department by Department basis. The City 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). The City also recognizes that certain vehicles have more exposure to potential claims (such as fire trucks and law enforcement vehicles) than other vehicles.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ 1,029,867	\$ 848,129	\$ 638,691
Revenues:			
Insurance Payments	\$ 44,321	\$ 200,000	\$ 200,000
Miscellaneous	5,529	-	-
Interest Income	16,700	24,000	15,000
Total Revenue	\$ 66,550	\$ 224,000	\$ 215,000
Expenditures:			
Operating Expenditures			
Materials & Supplies	\$ -	\$ 100	\$ 100
Contractual Services	248,288	433,338	399,613
Total Expenditures	\$ 248,288	\$ 433,438	\$ 399,713
Net Change in Fund Balance	\$ (181,738)	\$ (209,438)	\$ (184,713)
Ending Fund Balance	\$ 848,129	\$ 638,691	\$ 453,978

Worker's Compensation Trust Fund

A review of the ending fund balance from FY15 to FY17 reveals a projected decline. The City will continue to evaluate the fund balance as well as the projected needs of the fund each year and adjust City departmental contributions as necessary.

Self-Funded Health Insurance Fund

Overview

During FY16, the City of Jefferson made a policy decision to self-fund the health insurance program offered to City employees. Costs of the program are accounted for in an Internal Service Fund, in which the services provided under the health insurance program are billed to the funds benefiting from the service.

The amounts billed to departments, and recognized as insurance payments revenue, and the amounts of expense recognized by the Self-Funded Health Insurance Fund should be approximately the same over a reasonable period. If the fund incurs a deficit that is not expected to be eliminated over a reasonable period of time, additional premiums will be billed to the participating funds to cover the full cost of claims recognized as expenses.

Because of the timing of the decision to self-fund the health insurance program and the fact that there was only historical data available from an immature year, the City chose not to budget funds in the FY17 adopted budget based on the expectation that the amounts billed to departments and the amounts of expense recognized by the Self-Funded Health Insurance Fund should be approximately the same over a reasonable period. The City intends to budget within this fund in the future.

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues:			
Insurance Payments	\$ -	\$ -	\$ -
Interest Income	-	-	-
Total Revenue	\$ -	\$ -	\$ -
Expenditures:			
Operating Expenditures			
Transfers Out	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

SECTION 11: Tax Increment Financing (TIF) Fund

Tax Increment Financing (TIF) Fund

Overview

Tax Increment Financing (TIF) provides local tax financial assistance for the redevelopment of designated economically depressed areas. TIF allows the use of a portion of certain local tax revenues generated for a limited number of years in the redevelopment area to help pay for the redevelopment.

Community Improvement Districts (CIDs) provide funding for certain public improvements or services in the designated benefit area. Funding may be through a special tax on sales, special assessment on certain real property or by fees, rents, or charges generated in the District.

The TIF Fund is a clearing account for TIF and CID activity. The City currently has two CIDs: the Southside Munichberg CID and the Capital Mall CID. The City currently has three TIFs: the Capital Mall TIF Plan, the Southside TIF Plan, and the High Street TIF Plan.



Before TIF – The building did not house a thriving business and was in need of repair.



After TIF – O'Donoghues Restaurant now occupies the building and is a popular restaurant in the City.

Tax Increment Financing (TIF) Fund

Fund Balance Schedule

	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues:			
Other Taxes			
CID Fund-Mall	\$ 379,153	\$ -	\$ -
Intergovernmental			
County TIF Funds-O'Donoghues	5,447	-	-
County TIF Funds-Southside	34,251	-	-
County TIF Funds-Mall	1,401	-	-
Transfers In			
Transfer from General Fund	14,579	16,600	22,750
Transfer from Parks Fund	7,289	8,300	11,375
Transfer from Cit "F"	7,289	8,300	11,375
Total Revenue	\$ 449,409	\$ 33,200	\$ 45,500
Expenditures:			
Contractual Services			
Economic Redevelopment	\$ 66,986	\$ 21,200	\$ 21,500
Economic Redevelopment-Mall	382,423	12,000	24,000
Debt Service	-	-	-
Total Expenditures	\$ 449,409	\$ 33,200	\$ 45,500
Net Change in Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

NOTE: Cit "F" represents the City's Capital Improvement Tax that is effective from 2012 to 2017.

A review of the ending fund balance from FY15 to FY17 will show that the Tax Increment Financing Fund is serving as a clearing account for CID and TIF activity. The TIF Fund is not accumulating a fund balance and is not expected to do so in the future.

Certain revenues, such as Other Taxes and Intergovernmental, will vary based on the actual gross sales of the businesses within each TIF district, which the City is unable to determine. As these revenues increase the expenditures will increase in direct correlation since this fund is a clearing account. For that reason, in FY17 the City choose to only budget revenues and expenditures in this fund based on the adopted sales tax figures expected to be collected by the City.

Expenditures made directly to a developer are reported under Contractual Services and are made based on the City's contract with the developer.

Tax Increment Financing (TIF) Fund

Expenditures made to a financial institution on behalf of the contractor, are reported under Debt Service. The expenditure is made to the financial institution that holds the note for the project.

SECTION 12: Debt Service

Debt Service

Overview

The City's stable financial condition as well as sound debt administration practices allows the City to continue to enjoy favorable bond ratings. The City has consistently held a Revenue Bond rating of A+.

General Obligation Bonds

While the City is authorized to issue General Obligation Bonds, the City currently has no General Obligation Bonds outstanding. General Obligation Bonds are supported by a pledge of the City's full faith and credit. The legal debt margin (the amount of General Obligation Bonds the City could issue with voter approval) at October 31, 2016 is computed as follows:

Computation of Legal Debt Margin	
<i>For period ending October 31, 2016</i>	
Assessed Value 2014	\$ 863,071,468
Ordinary Debt 10% (1)	86,307,147
Additional Debt 10% (2)	86,307,147
Constitutional Debt Limit	<u>\$ 172,614,294</u>
Less: General Obligation Bonds	\$ -
Available Debt Margin	\$ 172,614,294

(1) Article VI, Sections 26(b) and (c) of the Missouri Constitution provides, with a vote of four-sevenths of qualified electors voting at a general municipal election day, primary or general election day or two-thirds for all other elections, a city may incur an indebtedness not to exceed in aggregate, 10 percent of the value of taxable tangible property of the city, for any purposes authorized in the charter of the city or by any general law of the State of Missouri.

(2) Article VI, Sections 26(d) and (e) of the Missouri Constitution provides, with a vote of four-sevenths of qualified electors voting at a general municipal election day, primary or general election day or two-thirds for all other elections, a city may become indebted an additional 10 percent of the value of taxable tangible property of the city for the purpose of acquiring right of way; construction, extending and improving streets and/or sanitary or sewer systems; and purchasing or constructing water works, electric or other light plants, provided that the total general obligation indebtedness of the city does not exceed 20 percent of the value of the taxable tangible property of the city.

Revenue Bonds

The City is authorized to issue Revenue Bonds to finance capital improvements to the City's Wastewater System. These 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's debt is Enterprise Fund debt. Payments for the Enterprise Fund debt are budgeted in the Enterprise Fund associated with the debt.

Debt Service

Summary of Outstanding Debt – as of October 31, 2016

	Original Issue	Interest Rate	Maturity Date	Principal Amount Outstanding
Revenue Bonds:				
Series 2001C	\$ 24,875,000	3% - 5%	7/1/2022	\$ 10,195,000
Series 2005A	\$ 4,600,000	3% - 5%	7/1/2025	\$ 2,585,000
Series 2005C	\$ 10,105,000	3.25% - 5.25%	7/1/2026	\$ 6,130,000
Series 2008A	\$ 3,900,000	4% - 5.75%	1/1/2029	\$ 3,030,000
Series 2010A	\$ 1,300,000	Average coupon interest 2.948%	9/1/2017	\$ 200,000
Series 2010B	\$ 6,445,000	Average coupon interest 6.103%	9/1/2035	\$ 6,445,000
Series 2012	\$ 14,869,048	Average coupon interest 1.27%	7/1/2033	\$ 13,302,000
Series 2014	\$ 9,940,000	2% - 3.5%	7/1/2035	\$ 9,940,000
Series 2016	\$ 9,380,000	3%	7/1/2036	9,380,000
TOTAL	\$ 85,414,048			\$ 61,207,000

Series 2001C

- System Improvement and Refunding Revenue Bond (State Revolving Fund-Leveraged Loan Program).
- Payable in annual installments of \$785,000 to \$1,915,000.
- The initial \$10,000,000 Sewerage System Revenue Bond was refunded in November 2001, creating the \$24,875,000 Series 2001C.

Series 2005A

- Sewerage System Revenue Bond (State Revolving Fund-Leveraged Loan Program).
- Payable in annual installments of \$135,000 to \$345,000.

Series 2005C

- Sewerage System Revenue Bond (State Revolving Fund-Leveraged Loan Program).
- Payable in annual installments of \$335,000 to \$750,000.
- In November 2002 a \$5,555,000 Series 2002 Revenue Bond was issued and in May 2005 a \$4,600,000 Series 2005 Revenue Bond was issued. On November 30, 2005 the City refunded the balance (\$4,980,000) of the \$5,555,000 November 2002 issue, creating the \$10,105,000 Series 2005C Revenue Bond.

Series 2008A

- Sewerage System Revenue Bond (State Revolving Fund-Leveraged Loan Program).
- Payable in annual installments of \$25,000 to \$320,000.

Series 2010A

- Sewerage System Revenue Bond (Tax Exempt).
- Payable in annual installments of \$155,000 to \$200,000.

Series 2010B

- Sewerage System Revenue Bond (Taxable Build America Bonds).
- Payable in annual installments of \$210,000 to \$515,000.

Debt Service

Series 2012

- Sewerage System Revenue Bond (State Revolving Fund-Direct Loan Program).
- Payable in semi-annual installments of \$307,000 to \$473,000.

Series 2014

- Sewerage System Revenue Bond (Traditional Bond Issue).
- Payable in annual installments of \$410,000 to \$675,000.

Series 2016

- Sewerage System Revenue Bond (Traditional Bond Issue).
- Payable in annual installments of \$550,000 to \$805,000.

As indicated above, all of the City's Wastewater Revenue Bonds, with the exception of the 2010A, 2010B, 2014, and 2016 bonds, were participants in the State of Missouri Department of Natural Resources (DNR) Revolving Fund-Leverage Loan Program. The Revolving Fund Program provides security for the revenue bonds participating in the program. As disbursements are made to the City from the restricted construction bond funds, DNR deposits additional funds into a Reserve Account. Funds on deposit in the Reserve Account secure 70% of the revenue bonds. As the City makes principal payments on the related revenue bonds, an equivalent amount is repaid to DNR from the Reserve Account. The City assigns its title and interest in the Reserve Account to the State Environment Improvement and Energy Resources Authority to secure the City's Wastewater Revenue Bonds.

Debt Repayment Schedule

Fiscal Year	Principal	Interest	Total	Balance at Fiscal Year End
				\$ 61,207,000
2017	3,637,800	2,245,815	5,883,615	57,569,200
2018	3,797,600	2,094,190	5,891,790	53,771,600
2019	3,977,500	1,933,955	5,911,455	49,794,100
2020	4,128,300	1,771,645	5,899,945	45,665,800
2021	4,309,200	1,602,125	5,911,325	41,356,600
2022	4,481,000	1,425,273	5,906,273	36,875,600
2023	3,277,800	1,240,435	4,518,235	33,597,800
2024	3,394,700	1,124,498	4,519,198	30,203,100
2025	3,512,500	1,003,781	4,516,281	26,690,600
2026	3,280,400	875,725	4,156,125	23,410,200
2027	2,614,200	759,088	3,373,288	20,796,000
2028	2,698,000	675,028	3,373,028	18,098,000
2029	2,787,800	585,546	3,373,346	15,310,200
2030	2,542,600	503,435	3,046,035	12,767,600
2031	2,612,400	428,120	3,040,520	10,155,200
2032	2,692,200	348,424	3,040,624	7,463,000
2033	2,778,000	265,920	3,043,920	4,685,000
2034	1,905,000	182,525	2,087,525	2,780,000
2035	1,975,000	104,800	2,079,800	805,000
2036	805,000	24,150	829,150	-
TOTAL	\$ 61,207,000	\$ 19,194,478	\$ 80,401,478	\$ -

Debt Service

The debt repayment schedule above shows the annual breakdown of the total principal and interest payments for all outstanding bond debt for the City of Jefferson.

Pledged Revenue Coverage

Fiscal Year	Sewer Charges and Other	LESS: Operating Expenses	Net Available Revenue	Debt Service Principal	Interest	Coverage
2006	7,345,908	3,452,702	3,893,206	995,000	1,669,098	1.46
2007	7,691,030	3,727,853	3,963,177	1,400,000	1,759,773	1.25
2008	7,585,423	4,087,001	3,498,422	1,460,000	1,698,836	1.11
2009	7,207,358	4,490,880	2,716,478	1,525,000	1,771,984	0.82
2010	8,198,471	4,266,561	3,931,910	1,620,000	1,769,820	1.16
2011	9,666,908	4,487,631	5,179,277	1,950,000	2,157,737	1.26
2012	10,448,653	4,764,596	5,684,057	2,040,000	2,048,925	1.39
2013	10,585,111	5,106,704	5,478,407	2,150,000	1,564,622	1.47
2014	10,829,310	5,142,457	5,686,853	2,552,000	2,090,341	1.22
2015	11,367,177	5,405,800	5,961,377	2,984,000	2,322,398	1.12

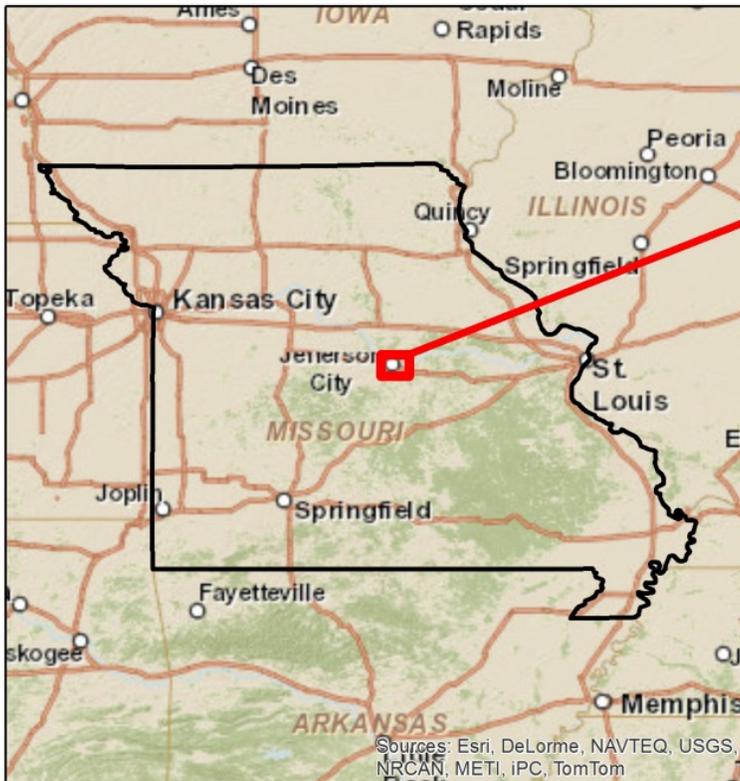
The pledged revenue coverage for 2016 will be updated upon completion of the annual audit.

Appendix

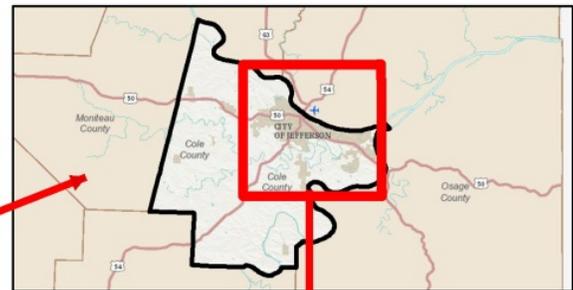
Statistical/Supplemental Information

City of Jefferson Geographic Information

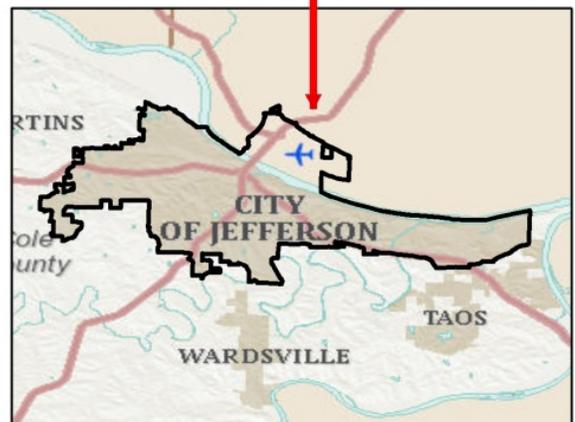
STATE OF MISSOURI BOUNDARY



COLE COUNTY BOUNDARY



CITY OF JEFFERSON BOUNDARY



Quick Facts:

- Located in Central Missouri
- Located along the Missouri River
- Capital of Missouri
- Currently encompasses a total geographic area of **37.58** square miles in both Cole and Callaway counties
- Divided into **5** City Council Wards
- The City is served by the Jefferson City Public School District, which operates the Jefferson City High School, Simonsen 9th Grade Center, Lewis and Clark Middle School, and Thomas Jefferson Middle School, and eleven elementary schools. The district is currently considering building a second public high school. There are 4 private elementary schools — St. Joseph's Cathedral, St. Peter Catholic, Immaculate Conception, and Trinity Lutheran. Calvary Lutheran, Helias Catholic, and Lighthouse Preparatory Academy are the City's private high schools. Lincoln University is a public historically black university with open enrollment and certificate, associate, bachelor, and graduate programs. Columbia College, State Technical College of Missouri, William Woods University, Metro Business College, and Merrell University also have locations in the City with varying degree levels and options.
- Interstate 70 passes by the City 30 miles to the north in Columbia, MO. U.S. highways in the City include U.S. Routes 50, 54, and 63. Missouri routes 179 and 94 also run through the City, giving it four highways that intersect with I-70.
- Served by Amtrak



Demographics

Median Household Income (in 2014 dollars), 2010-2014	\$	47,901
Per Capita Income in past 12 months (in 2014 dollars), 2010-2014	\$	25,349
Households, 2010-2014		16,829
Median value of owner-occupied housing units, 2010-2014	\$	139,200

Source: United States Census Bureau, QuickFacts

Household Income

	Total %	Number of Households
Less than \$15,000	14.30%	2,640
\$15,000 - \$34,999	22.90%	4,209
\$35,000 - \$74,999	33.40%	6,146
\$75,000 - \$149,999	22.90%	4,220
Above \$150,000	6.50%	1,196
Households	100.00%	18,411

Source: Jefferson City Chamber of Commerce/Decision Data Resources/United States Census Bureau

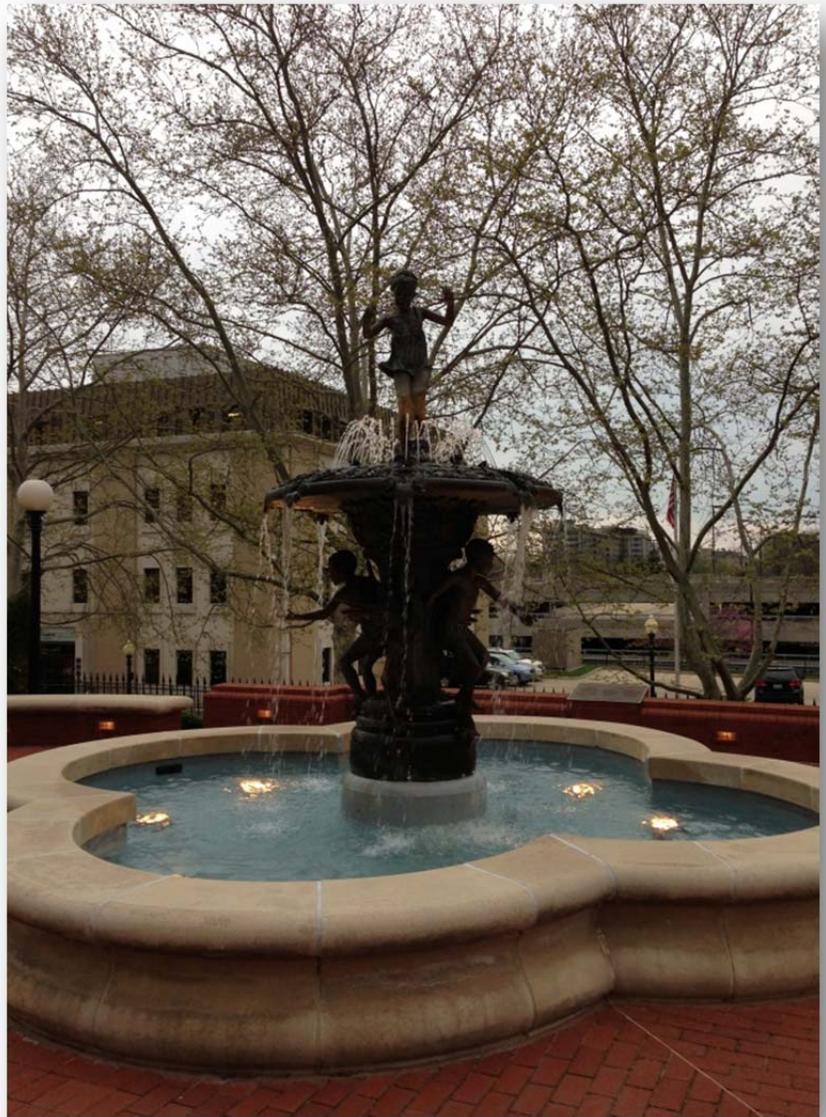
Population Composition

By Age	Total %
Under Age 4	6.20%
Age 5 - 19	19.50%
Age 20 - 39	26.50%
Age 40 - 64	33.80%
Age 65 and over	14.00%

By Race	Total %
White	84.70%
Black	11.70%
Hispanic/Latino	2.70%
Asian	1.20%
Native American	0.40%
Two or more races	1.90%

By Educational Attainment	Total %
High School Graduates Age 25+	30.70%
Bachelors Degree or Higher Age 25+	31.10%

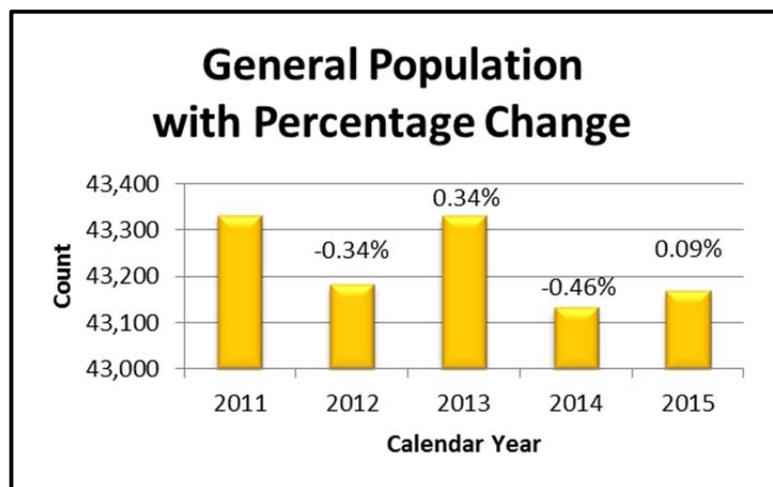
Source: Jefferson City Chamber of Commerce/Decision Data Resources/United States Census Bureau



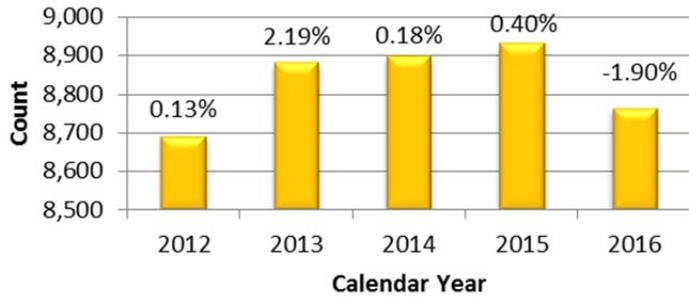
General Population*:		% Change
2011	43,332	
2012	43,183	-0.34%
2013	43,330	0.34%
2014	43,132	-0.46%
2015	43,169	0.09%

*Estimates as of July 1st

Source: United States Census Bureau, QuickFacts



School Enrollment K-12 with Percentage Change



School Enrollment: % Change

2012	8,690	0.13%
2013	8,880	2.19%
2014	8,896	0.18%
2015	8,932	0.40%
2016	8,762	-1.90%

Source: Missouri Department of Elementary and Secondary Education

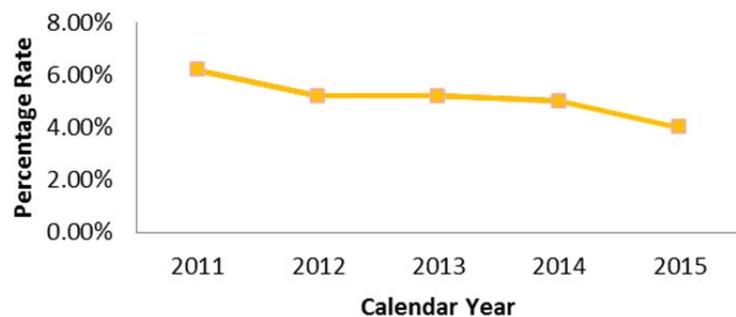


Unemployment Rate:

2011	6.20%
2012	5.20%
2013	5.20%
2014	5.00%
2015	4.00%

Source: Missouri Department of Economic Development

Unemployment Rate



Principal Employers

Employer	Employees*	2016 Rank	% of Total	Employees	2006 Rank	% of Total
State of Missouri	14,223	1	27.2%	16,373	1	31.2%
Capital Region Medical Center	1,573	2	3.0%	1,358	3	2.6%
Scholastic Inc.	1,500	3	2.9%	1,800	2	3.4%
Jefferson City Public Schools	1,489	4	2.8%	1,106	5	2.1%
SSM Health - St. Mary's Hospital	1,154	5	2.2%	1,203	4	2.3%
Central Bancompany	967	6	1.8%	704	7	1.3%
ABB, Inc	775	7	1.5%	786	6	1.5%
Jefferson City Medical Center	633	8	1.2%	559	9	1.1%
Walmart Supercenter (2)	622	9	1.2%	515	10	1.0%
Unilever	510	10	1.0%	-	-	-
RR Donnelley**	-	-	-	694	8	1.3%
	23,446			24,404		

*Includes full and part-time employees

**RR Donnelley no longer operates the Jefferson City plant

Source: Jefferson City Chamber of Commerce



Principal Property Tax Payers

Taxpayer	2015 Rank	Assessed Value
Ameren Missouri	1	\$ 16,490,130
Conoco/Chesebrough/Unilever	2	\$ 12,779,743
Wal-Mart Real Estate Business	3	\$ 8,832,000
Missouri American Water	4	\$ 8,398,873
Scholastic	5	\$ 7,077,839
Command Web Offset Co. Inc.	6	\$ 6,222,358
Jefferson City Medical Group	7	\$ 6,072,000
Central Missouri Realty	8	\$ 5,505,180
Wildwood Crossing LLC	9	\$ 4,640,000
Menard's	10	\$ 4,151,940

Note: Tax assessment for 2014 relates to the City's fiscal year 2015

Source: Cole County Collector of Revenue

Industry Employment

Construction	2,129
Manufacturing	2,123
Trade, Transportation & Utilities	8,116
Information	1,018
Finance & Insurance	1,921
Professional & Business Services	4,926
Education & Health	5,821
Leisure & Hospitality	3,760
Government	19,471
Other Services	1,566

Source: Jefferson City Chamber of Commerce/Missouri Department of Economic Development



Geographic Area

	Total Population	Rank
State of Missouri	5,988,923	
Kansas City, city	459,787	1
St. Louis, city	319,294	2
Springfield, city	159,498	3
Independence, city	116,830	4
Columbia, city	108,500	5
Lee's Summit, city	91,364	6
O'Fallon, city	79,329	7
St. Joseph, city	76,780	8
St. Charles, city	65,794	9
Blue Springs, city	52,575	10
St. Peters, city	52,575	10
Florissant, city	52,158	12
Joplin, city	50,150	13
Chesterfield, city	47,484	14
Jefferson City, city	43,079	15
Cape Girardeau, city	37,941	16
Wildwood, city	35,517	17
University City, city	35,371	18

Source: United States Census Bureau, 2010 Census

Glossary

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and fund activities. 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.

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

Agency Fund: The City's Agency Fund is a clearing account for tax increment financing. The agency is custodial in nature and does not involve measurement of results of operations.

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.

Assessments: Assessments are charges in the nature of taxes upon property owners to pay the cost of facilities or improvements that benefit the property owned. Payment of the amount assessed (together with interest if not paid upon assessment) is secured by a direct fixed lien on the property. The assessed payments are either used directly to pay the costs of the facilities or improvements or, if paid over time, are used to repay bonds issued to finance such costs. "Special assessment" financing proceeds are used for improvements relating to the property, such as sidewalks, streets, gutters, sewers and water systems.

Audit Report: The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time. As a general rule, the report should include a) a statement of scope of the audit; b) explanatory comments concerning exceptions from generally accepted auditing standards; c) opinions; d) explanatory comments concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments and recommendations. The auditor's signature follows item c) or d).

Balanced Budget: Annual financial plan in which revenues are equal to expenditures.

Budget (Operation): A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Capital Assets: Assets of significant value and having a useful life of several years. Capital Assets are also called Fixed Assets.

Capital Expenditures: Capital expenditures are expenditures incurred through the acquisition or enhancement of fixed assets, to the extent the expenditure exceeds \$10,000 and has a useful life or can be expected to extend the life in excess of one year.

Capital Improvement Tax (CIT) Fund: Capital Improvement Tax Fund accounts for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds.

Capital Projects: Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Glossary

Cash Management: Tracking and forecasting cash flow, and working with investment personnel to develop an investment plan. Maintaining cash accounts and controlling their disposition. Coordinating and controlling bank accounts.

Community Development Block Grant: Federal Entitlement Grant Program administered by the U.S. Department of Housing and Urban Development, 100% grant requires no matching.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes, and floating debt.

Debit Limit: The maximum amount of debt which an issuer of municipal securities is permitted constitutionally, statutorily or by charter provisions. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Ratio: Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of an issue, especially in the case of general obligation bonds.

Debt Service: The amount of money necessary to pay principal and interest on an outstanding debt.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

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: 1) Expiration of the service life of capital assets attributable to the wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. 2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Enterprise Funds: Enterprise Funds account for operations that are financed and operated in a manner similar to private enterprises, where the intent of the City is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City has decided that periodic determination of net income is appropriate for accountability purposes. The City of Jefferson uses Enterprise Funds to account for wastewater, airport, parking, and transit operations.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. When accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above are made.

Fiscal Year: A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The City of Jefferson has a fiscal year of November 1st through the following October 31st.

Glossary

Full Disclosure: Providing accurate and complete information material to a bond issue, which a potential investor would be likely to consider important in deciding whether to invest. Material facts that enable the investor to evaluate the credit quality of an issue.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligation. Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

Full Time Equivalents (FTE): Equal to one person based on 2080 hours a year.

Fund: An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

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.

General Fund: The largest governmental fund, the General Fund accounts for most of the financial resources of the general government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. The General Fund usually includes most of the basic operating services, such as fire and police protection, finance, planning and protective services, public works, and general administration.

General Accepted Accounting Principles (GAAP): GAAP is a way of reporting financial data.

General Obligation Bonds: Bonds which are secured by the full faith and credit of the issuer. General Obligation bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds: Governmental Funds are used to account for government activities focusing on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the City's fiscal year.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, their contributions are made to local governments from state and federal governments and made for specified purposes.

Industrial Revenue Bonds: Bonds issued to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying financing agreement. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance.

Glossary

Information Technology Services: Information Technology Services is an internal service department that provides computer and telecommunications needs to the other City Departments.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides for separation of duties, proper authorization from responsible officials in processing of a transaction and the arrangement of records and procedures to facilitate effective control.

Internal Service Funds: Internal Service Funds account for the Self-Insurance Workers Compensation Funds and the Self-Funded Health Insurance Fund.

Inventory: Maintaining custody and records of supplies held in stock for future consumption.

Legal Debt Margin: The amount of additional debt the City may legally issue.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of government activities. (noun) The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Major Funds: Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the City's officials believe that fund is particularly important to financial statement users. The General Fund is always a major fund.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Nonmajor Funds: Funds that do not meet the criteria for a major fund.

Objective: Something to be accomplished in specific, well defined, and measurable terms, and that is achievable within a specific time frame.

Other Non-Operating Expenses: Expenses that are not directly related to the fund's primary service activities.

Other Non-Operating Revenue: Revenues that are not directly related to the fund's primary service activities.

Outstanding: In general, as used with respect to the principal of an issue remaining unpaid.

Payroll: Generating employee paychecks, deducting and transmitting taxes and other payments, administering insurance and other benefits, and generating required reports.

Principal (in relation to bond issuance): The face amount or par value of a security payable on the maturity date.

Glossary

Proprietary Funds: Proprietary Funds are business-like funds. The City maintains two different types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

Purchasing: Determining source and price of goods and services requisitioned by operating departments; authorizing and monitoring purchases.

Revenue Bond: A bond whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Special Revenue Funds: Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City of Jefferson uses Special Revenue Funds to account for the Department of Parks, Recreation, and Forestry Fund, JC Veteran's Plaza Trust Fund, Police Training Fund, Lodging Tax Fund, City Hall Art Trust Fund, USS Jefferson City Submarine Trust, and Woodland Cemetery.

Tax or Taxes: Compulsory charges levied by a governmental unit for the purpose of raising revenue. Tax revenues are used to pay for services or improvements provided for the general public benefit.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

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.

Utility Billing: Determining amount of sewer bills; sending bills to customers, depositing and posting receipts, collecting overdue amounts.

ACRONYMS

CDBG: Community Development Block Grant

CID: Community Improvement Districts

CIT: Capital Improvement Tax Fund

FTE: Full Time Equivalents

GAAP: General Accepted Accounting Principles

TIF: Tax Increment Financing