City of Columbus, Ohio

Exhibit 9

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2001
(amounts expressed in thousands)

	General Fund			
	Budgeted Amounts			Variance— Positive
	Original	Final	Actual	(negative)
Revenues:				
Income taxes	$ 335,900	$ 327,460	$ 329,210	$ 1,750
Property taxes	38,500	40,782	40,865	83
Investment income	23,500	30,600	30,760	160
Licenses and permits	10,580	11,275	11,464	189
Shared revenues	63,186	61,536	61,932	396
Charges for services	25,780	25,725	26,440	715
Fines and forfeits	12,800	12,925	12,924	(1)
Miscellaneous	3,870	12,255	12,452	197
Total revenues	514,116	522,558	526,047	3,489
Expenditures:				
Current:				
General government	65,108	67,786	67,039	747
Public service	40,319	40,072	39,419	653
Public safety	318,933	342,753	341,307	1,446
Development	29,218	30,081	29,429	652
Expenditures paid through county auditor	1,000	1,000	856	144
Total expenditures	454,578	481,692	478,050	3,642
Excess (deficiency) of revenues over expenditures	59,538	40,866	47,997	7,131
Other financing sources (uses):				
Operating transfers in	–	100	3,147	3,047
Operating transfers out	(89,433)	(64,900)	(55,941)	8,959
Total other financing sources (uses)	(89,433)	(64,800)	(52,794)	12,006
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(29,895)	(23,934)	(4,797)	19,137
Fund balances at beginning of year	65,838	65,838	65,838	–
Lapsed encumbrances	884	6,175	6,175	–
Fund balances (deficit) at end of year	$ 36,827	$ 48,079	$ 67,216	$ 19,137

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

Deficiency of revenues and other financing sources over expenditures and other uses per the Budgetary Comparison Schedule	(4,797)
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2000	(81,141)
Accrued as receivables at December 31, 2001 but not recognized in budget	71,882
Deferred at December 31, 2000 but not recognized in budget	39,614
Deferred at December 31, 2001 but recognized in budget	(40,800)
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during the year ended December 31, 2000	(31,162)
Recognized as expenditures in the budget	31,477
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2000 recognized as expenditures (GAAP) but not in budget	32,885
Accrued as liabilities at December 31, 2001	(34,506)
Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance	$ (16,548)