General Fund Summary

The general fund provides financial support for the city's basic services. Many divisions are funded solely by the general fund, others receive general fund subsidies, and others have multiple funding sources.

The primary source of revenue to the general fund is the income tax. Columbus' income tax was first instituted in 1947. The original tax rate was 0.5 percent. Subsequent increases occurred in 1956, to one percent; 1971, to 1.5 percent; and 1982 when it was increased to its current 2.0 percent. Since that time, low unemployment and a high level of economic development resulted, until recently, in increasing tax collections. This level of revenue growth enabled the city to expand many programs and improve services in the 1990's.

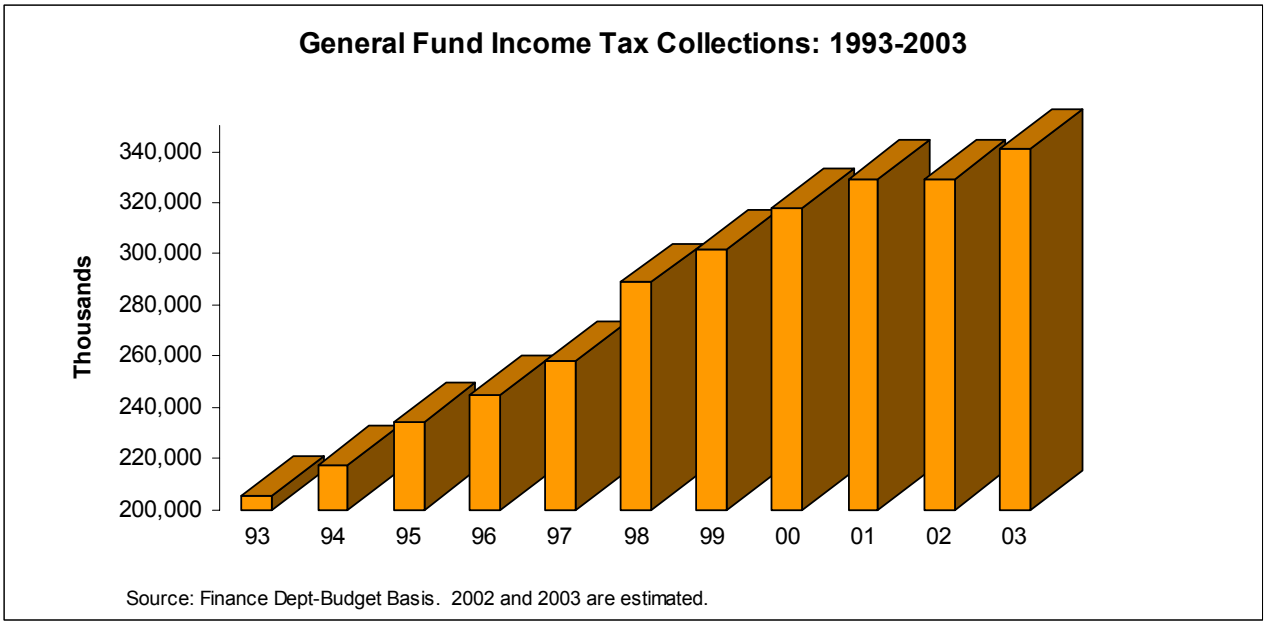
Revenues, excluding the unencumbered balance and resources in the insurance trust and economic stabilization funds, are projected at $510.78 million, an increase of 2.2 percent from 2002 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary chart.

Income Tax

The City of Columbus levies a two percent income tax on all wages, salaries, commissions, and other compensation paid to employees and on the net proceeds of business operations in the city. The most recent tax increase of a half percent was approved by the voters on November 2, 1982, and became effective January 1, 1983. Pursuant to Columbus City Code, Section 361.36, 75 percent of all income tax collections are deposited in the general fund for general fund operations and 25 percent of collections are deposited in a separate fund to service debt on capital improvements.

The city acts as the collection agent and administrator for several other municipalities and villages in central Ohio. Fees for this service are included in the "charges for services" category. Approximately 85 percent of income taxes are collected through employer withholdings. Payments are made to the city on a statutorily prescribed basis.

The income tax is the largest source of revenue for general fund operations. In 2003, income tax revenues are expected to grow by 3.6 percent, yielding $341 million. The graph below depicts the growth of the income tax revenue from 1993-2003.



Property Tax

The City of Columbus annually receives property taxes equal to 3.14 mills of assessed tangible and real property and public utility, located in the city. Property taxes are collected by Franklin, Fairfield, and Delaware counties and are typically remitted to the city on a semi-annual basis. Collections are based on the prior year's assessed valuations, established by state law at 35 percent of appraised market value for real property, at 88 percent for tangible personal property, and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property and in the current year for tangible personal property.

Pursuant to Ohio Statute and Columbus City Code, property tax revenue is used for three purposes: certain debt service requirements, partial payment of police and fire pension costs, and general fund operations. State law requires that the first two obligations be met before property tax revenue can be deposited into the general fund for general operations. Because the city pays debt service on non-enterprise capital improvements from the special income tax fund, property tax revenues are deposited directly in the general fund.

Property tax collections have steadily increased over the past ten years. Large increases typically occur every six years due to comprehensive reappraisals. Less formal triennial updates that occur the third year in between the six-year appraisals produce more modest growth. A comprehensive reappraisal took

place in 1999, the effect of which was felt in 2000, since real property taxes are collected in arrears. 2003 should see the effects of the 2002 triennial update, and the estimate for property tax collection growth is 6.6 percent in 2003.

Hotel-Motel Tax

Columbus City Code Section 371.02 authorizes the levying of a six percent excise tax on room rates at hotels and motels located in the city. In 1988, 15 percent of the hotel-motel tax was repealed to allow the Convention Facilities Authority to use .9 percent of the total tax to finance construction of a convention center. In 1989, the city levied the 5.1 percent tax balance. Revenues are distributed in the following manner: 29.4 percent for the advancement of cultural development in the community; between 29.4 and 36.0 percent to promote the City of Columbus; 8.2 percent for emergency human service needs; 8.4 percent for deposit into the housing trust fund, and the balance deposited into the general fund without restriction. 2003 projected general fund receipts are $2.85 million.

Shared Revenues

Local government fund (LGF) revenues represent portions of the State of Ohio sales tax, income tax, corporate franchise tax and public utility tax, which are shared with local governments within the state. The state legislature has frozen the local government fund and the local government assistance fund. Therefore, no growth will be experienced in either of these funds, unless the legislation is revised. This category also includes the city's share of estate taxes and other smaller taxes. Total revenues are projected at $57.9 million in 2003, an increase of 2.7 percent over 2002 projections.

Fines and Penalties

The City of Columbus receives 100 percent of all municipal court costs and fines (that have not been earmarked for special purposes; i.e., computerization of court functions) assessed in cases initiated by the city, as well as fines assessed for traffic and parking violations. In addition, the city receives a percentage of court costs and fines assessed in cases initiated by the state, county or other municipalities and tried in the Franklin County Municipal Court. Revenues from fines and penalties are projected at $15.1 million in 2003, a 3.2 percent increase over 2002.

Charges for Service

Sources of revenue in this category include pro-rata charges, parking meter revenues and other parking charges, and revenue from various divisions that charge for services. These include auto impounding fees, sales of impounded autos and other police service charges, certain fire protection and dispatching service charges and revenue from the collection of income taxes and prosecution services for other municipalities and villages.

Pursuant to Ordinance 2956-96, all independent funds are assessed an administrative service charge based on percent of revenues, the proceeds of

which are deposited into the general fund. This charge, commonly referred to as "pro-rata", represents an uncalculated fee for certain services performed by administrative divisions for enterprise, special revenue, grant and internal service divisions, and for which no specific service charge is assessed. Services include, but are not limited to, debt administration and budget preparation provided by the Finance Department, legal services provided by the City Attorney, financial reporting and assistance provided by the City Auditor, and maintenance and cleaning services provided by the Division of Facilities Management. This rate was increased in 1997 to 4.5 percent of revenues, up from the 4.0 percent rate that had existed since 1974.

In 2003, a new source of revenue, third party reimbursements for Emergency Medical Service (EMS) services, will be deposited into the general fund under this category. Also to be included in this category in 2003 are police division charges for school resource officers.

Revenues from charges for service are projected at $34.59 million in 2003, including $5 million for EMS services and $1.2 million for school resource officers.

Investment Earnings

All investment earnings are deposited into the fund in which they were earned. The Treasury Investment Board, consisting of the City Treasurer, City Auditor, and the Finance Director, is responsible for investing the city's liquid assets. In order to ensure the credit-worthiness of the investment of public monies, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. General fund investment earnings are projected to yield $12.3 million in 2003.

License and Permit Fees

This category consists primarily of fees charged by the Department of Public Safety for the issuance and enforcement of City of Columbus licenses and permits. Fees in this category are estimated at $1.5 million.

Encumbrance Cancellations

These funds represent monies set aside in prior fiscal years for expenditures that subsequently were not made. Funds then can be made available for use through the cancellation of encumbrances. The estimate for 2003 is just over $1 million.

GENERAL FUND
REVENUE BY SOURCE AND YEAR
HISTORICAL AND PROJECTED
1999 - 2003

SOURCE	1999 ACTUAL	PERCENT CHANGE	2000 ACTUAL	PERCENT CHANGE	2001 ACTUAL	PERCENT CHANGE	2002 PROJECTED	PERCENT CHANGE	2003 PROJECTED	PERCENT CHANGE	2003 PERCENT OF TOTAL
Income Tax	$301,793,994	4.55%	$318,170,343	5.43%	$329,209,954	3.47%	$329,200,000	0.00%	$341,000,000	3.58%	59.45%
Property Tax	33,748,897	3.37%	37,911,346	12.33%	40,009,498	5.53%	40,800,000	1.98%	43,500,000	6.62%	7.58%
Hotel/Motel Tax	3,571,116	5.51%	3,764,029	5.40%	2,735,265	-27.33%	2,740,000	0.17%	2,850,000	4.01%	0.50%
TOTAL TAXES	339,114,007	4.44%	359,845,718	4.44%	371,954,717	3.37%	372,740,000	0.21%	387,350,000	3.92%	67.53%
Local Government Fund	41,750,223	3.74%	44,873,443	7.48%	46,880,777	4.47%	43,585,000	-7.03%	44,900,000	3.02%	7.83%
Revenue Assistance Fund	3,821,813	5.90%	3,983,736	4.24%	4,080,435	2.43%	3,880,000	-4.91%	4,000,000	3.09%	0.70%
Estate Tax	10,152,383	-18.74%	12,124,761	19.43%	9,971,891	-17.76%	7,900,000	-20.78%	8,000,000	1.27%	1.39%
Liquor Permit Fee, Other	936,958	-3.16%	1,000,014	6.73%	998,803	-0.12%	1,011,000	1.22%	1,011,000	0.00%	0.18%
TOTAL SHARED REVENUE	56,661,377	-1.14%	61,981,954	-1.14%	61,931,906	-0.08%	56,376,000	-8.97%	57,911,000	2.72%	10.10%
License and Permit Fees	11,944,150	24.38%	10,704,354	-10.38%	11,463,618	7.09%	1,410,000	-87.70%	1,480,000	4.96%	0.26%
Fines and Penalties	12,492,061	-2.15%	12,591,162	0.79%	12,923,844	2.64%	14,582,000	12.83%	15,050,000	3.21%	2.62%
Investment Earnings	19,401,006	12.36%	24,467,269	26.11%	29,139,770	19.10%	19,200,000	-34.11%	12,250,000	-36.20%	2.14%
Charges for Service	24,000,791	-2.26%	25,681,155	7.00%	26,440,072	2.96%	29,112,000	10.11%	29,590,000	1.64%	5.16%
All Other	1,119,137	-91.77%	1,616,358	44.43%	10,317,549	538.32%	5,358,000	-48.07%	1,125,000	-79.00%	0.20%
EMS Reimbursement	0	NA	0	NA	0	NA	0	NA	5,000,000	NA	0.87%
TOTAL OTHER REVENUES	68,957,145	1.12%	75,060,298	1.12%	90,284,853	20.28%	69,662,000	-22.84%	64,495,000	-7.42%	11.24%
TOTAL ALL REVENUES	464,732,529	3.23%	496,887,970	6.92%	524,171,476	5.49%	498,778,000	-4.84%	509,756,000	2.20%	88.88%
Encumbrance Cancellations	1,187,915	-26.43%	2,240,063	88.57%	6,144,732	174.31%	928,000	-84.90%	1,026,000	10.56%	0.18%
Unencumbered Balance	37,949,157	45.96%	37,556,896	-1.03%	30,811,360	-17.96%	29,794,232	-3.30%	9,818,000	-67.05%	1.71%
Fund Transfers (1)	0		0		0		0		24,400,000		
Total Annual Resources	503,869,601	4.54%	536,684,929	6.51%	561,127,568	4.55%	529,500,232	-5.64%	545,000,000	2.93%	95.02%
27th Pay Period Reserve Fund	9,639,070	8.06%	9,802,237	1.69%	10,552,237	7.65%	11,302,237	7.11%	12,052,237	6.64%	2.10%
Economic Stabilization Fund	24,021,070	6.37%	25,249,746	5.11%	26,717,624	5.81%	28,070,000	5.06%	16,512,000	-41.18%	2.88%
TOTAL GENERAL FUND AVAILABLE RESOURCES	**$537,529,741**	**4.68%**	**$571,736,912**	**6.36%**	**$598,397,429**	**4.66%**	**$568,872,469**	**-4.93%**	**$573,564,237**	**0.82%**	**100.00%**

(1) 2003 Fund Transfer of $24.4 million will be comprised of the surplus in the Insurance Trust Fund as of 12/31/02, with the balance coming from the Economic Stabilization Fund.

November 7, 2002

Mayor Coleman, President Habash and
Members of Council
City Hall
Columbus, Ohio 43215

Dear Mayor Coleman, President Habash and Members of Council:

Enclosed is the Estimate of Available Resources for the City of Columbus General Operating Fund for calendar year 2003 (the Estimate) in the amount of $ 520.6 million. This estimate includes a carried forward fund balance at December 31, 2002 of $9.818 million. (The actual carried forward fund balance at December 31, 2001; just one year earlier was; $29.794 million.)

In the current economic environment, Council may wish to draw from certain other resources. Contingent upon Council's authorization, the Auditor would add an additional amount of approximately $12.0 million to the Estimate as a result of monies being transferred from the Employee Benefits Fund. This transfer of funds would only occur after providing for actuarially determined reserves and for other liabilities of the fund at December 31, 2002.

The City, at December 31, 2002 will have approximately $28.0 million in the Economic Stabilization fund (the Rainy Day Fund) and $11.3 million in the Anticipated Expenditure Fund. Contingent upon Council's authorization of a transfer from the Economic Stabilization Fund, the Auditor would further add the amount of such transfer to the Estimate. The Auditor recommends, however, that such a transfer be kept at a necessary minimum since, barring any dramatic recovery in the local economy, resources in the Economic Stabilization Fund will be needed in the future also.

Legislation recommending such transfers, not to exceed a combined total amount of $24.4 million, will be submitted during the budgetary process. Any and all transfers are strictly subject to the approval of Council.

The Auditor recommends that no transfers be made from the Anticipated Expenditure Fund. These funds are reserved primarily for future payroll costs.

This information and recommendations are intended to assist you in your 2003 budgetary deliberations. Feel welcome to call me if you should have questions.

Very truly yours,

Hugh J. Dorrian
City Auditor

HJD/baf
Enclosures

City of Columbus, Ohio

General Fund
Estimate of Available Resources
For Calendar Year 2003

Taxes		
Income Tax (Note 1)	$ 341,000,000	
Property Tax (Note 2)	43,500,000	
Hotel-Motel Tax (Note 3)	2,850,000	
		$ 387,350,000
Shared revenue		
Local government funds via County (Note 4)	37,000,000	
Local government funds via State (Note 4)	7,900,000	
Local government revenue assistance funds via County (Note 4)	4,000,000	
Estate tax	8,000,000	
Liquor permit fees, cigarette tax and other	1,011,000	
		57,911,000
Investment earnings (Note 5)		12,250,000
Charges for services		
Administrative charges to non-General Fund divisions (Note 6)	16,500,000	
Parking meters, lots and permits	3,500,000	
Fire division including EMS fees (Note 7)	7,000,000	
Police division (Note 8)	5,000,000	
All other charges for services (Note 9)	2,590,000	
		34,590,000
Fines, forfeitures and penalties		
Municipal court (Note 10)	10,350,000	
Parking violations bureau (Note 10)	4,700,000	
		15,050,000
Licenses and permit fees:		
Safety and others (Note 11)		1,480,000
All other receipts (Note 12)		1,125,000
Total estimated current revenues for Calendar year 2003		509,756,000
Estimated unemcumberd fund balance at December 31, 2002 (Note 13)		9,818,000
Estimated prior years' encumbrance cancellations		1,026,000
Total estimated available resources for Calendar year 2003 exclusive of pending transfer legislation		$ 520,600,000

City of Columbus
General Fund
Estimate of Available Resources
For Calendar Year 2003
(continued)

Note 1 Income tax collection for 2003, after providing for refunds to taxpayers, are estimated at $ 454.6 million. One fourth of the collections will be deposited to debt service fund, more commonly known as the "income tax set-aside" fund. The remaining three fourths of the collections, approximately $ 341.0 million, will be deposited to the City's General Fund.

Note 2 The City's share of taxes collected in 2003 attributable to real, personal and public utility properties are estimated at $43.5 million, net of amounts retained by the counties for certain of their costs. Amounts paid directly to the City from the State of Ohio, known as "rollbacks" are included herein. The City must use .60 mills of this tax toward the partial payment of police and fire pension costs.

Note 3 Chapter 371 of the Columbus City Code establishes the hotel/motel tax and directs its distribution. The distribution of the tax, is estimated, as follows:

Designated Recipient	Tax Rate	% of Total	Estimated Amount
General fund of the City	1.25%	24.51%	$ 2,850,000
Greater Columbus Convention and Visitors Bureau	1.50	29.41	3,420,000
Cultural services for community enrichment	1.50	29.41	3,420,000
Emergency Human Services fund of the City	.42	8.24	960,000
Columbus/Franklin County Affordable Housing Trust Corporatior	.43	8.43	980,000
Total	5.10%	100.00%	$11,630,000

The Greater Columbus Convention and Visitors Bureau, annually seeks an additional amount from the General Fund portion of the tax.

City of Columbus
General Fund
Estimate of Available Resources
For Calendar Year 2003
(continued)

Note 4 Local government funds represent portions of various State of Ohio taxes, which are shared with local governments within the state. It is estimated that these shared taxes will provide $37.0 million from the Undivided Local Government Fund and $ 4.0 million from the Undivided Local Government Revenue Assistance Fund. Approximately $7.9 million will be received by the City directly from the state.

Note 5 Investment earnings are initially deposited to the treasury investment-earning fund. Pursuant to various ordinances and resolutions of Council, portions of these earnings are then allocated to the City's water, sewer, electricity and certain other funds. After such allocations, $12.250 million is estimated to remain available for the General Fund.

Note 6 Administrative charges to non General Fund divisions represent certain operating costs initially borne by the General Fund and then partially allocated to other funds of the City. Ordinance No. 2451-96, effective December 1, 1996, calls for an assessment rate of 4.5% of the revenues of the funds assessed; resulting in revenues to the General Fund of approximately $16.5 million.

Note 7 Fire division charges for services include the newly established fee for Emergency Medical Transportation Services, estimated at $5.0 million for 2003. Also, included, and estimated at $2.0 million for 2003 are charges for services rendered to suburban communities, fire prevention inspection and other miscellaneous charges.

Note 8 Police division charges for services, include $1.2 million for policing schools and $3.8 million from auto impounding fees, sales of impounded autos and various other police services.

Note 9 All other charges for services in the total amount of $2,590,000 include amounts estimated from services provided others for which the City charges. Services provided by, and the estimated charges are: City Attorney ($875,000), City Auditor ($625,000), Communications ($400,000), City Sealer ($250,000), various general government charges ($225,000) and miscellaneous other charges ($215,000).

City of Columbus
General Fund
Estimate of Available Resources
For Calendar Year 2003
(continued)

Note 10 Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately $10.350 million. The City's Parking Violations Bureau, operated by the City Treasurer will collect approximately $ 4.7 million in parking ticket fines.

Note 11 Beginning in 2002 fees regarding Building Regulations were deposited to a Special Revenue Fund, instead of the General Fund, making the building regulation function self sustaining. Various licenses and permits issued via the Department of Public Safety will produce approximately $1,480 million.

Note 12 All other receipts amounting to $ 1.125 million include rental of real estate, expenditure refunds, damage claims receipts, concessions and other miscellaneous revenue.

Note 13 The estimated unencumbered fund balance at December 31, 2002 is determined as follows:

Estimated available resources for 2002	$ 529,500,000
Less:	
2002 Expenditures estimated by the Department of Finance	(518,932,000)
2002 transfer to Anticipated Expenditure Fund	(750,000)
Estimated unencumbered fund balance at December 31, 2002	$ 9,818,000

In addition to the above, the City will, at December 31, 2002, have an estimated unencumbered fund balance of approximately $28.0 million in its Economic Stabilization Fund and $11.3 million in its Anticipated Expenditure Fund.

Hugh J. Dorrian
City Auditor
November 7, 2002

EXPENDITURES AND PERSONNEL

The following tables provide summary detail on general fund expenditures and personnel levels.

GENERAL FUND
2003 PROPOSED BUDGET
SUMMARY BY CHARACTER

Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	$ 2,453,751	$ 31,800	$ 2,106,021	$ -	$ -	$ -	$ 4,591,572
City Auditor							
City Auditor	2,115,632	25,500	751,800	-	-	-	2,892,932
Income Tax	4,724,365	44,500	619,720	-	-	-	5,388,585
Total	6,839,997	70,000	1,371,520	-	-	-	8,281,517
City Treasurer							
City Treasurer	752,005	5,000	121,594	-	-	-	878,599
Parking Violations Bureau	2,046,331	27,655	694,486	12,000	-	-	2,780,472
	2,798,336	32,655	816,080	12,000	-	-	3,659,071
City Attorney							
City Attorney	8,155,081	58,000	586,556	-	-	523,185	9,322,822
Real Estate	430,993	4,140	17,852	-	-	-	452,985
Special Litigation	296,191	-	-	-	-	-	296,191
Total	8,882,265	62,140	604,408	-	-	523,185	10,071,998
Municipal Court Judges	10,301,150	61,900	1,341,944	-	-	-	11,704,994
Municipal Court Clerk	8,592,057	161,500	187,057	-	-	-	8,940,614
Civil Service	2,504,008	27,897	211,707	-	-	-	2,743,612
Public Safety							
Administration	2,190,258	22,800	11,910,443	500	-	-	14,124,001
Communications	2,266,984	456,863	410,306	500	-	-	3,134,653
Police	182,533,338	4,215,287	8,967,919	325,000	97,200	2,685,902	198,824,646
Fire	138,102,950	3,415,193	3,594,929	22,500	-	1,156,429	146,292,001
Total	325,093,530	8,110,143	24,883,597	348,500	97,200	3,842,331	362,375,301
Mayor's Office							
Mayor	1,496,346	18,300	115,313	-	-	-	1,629,959
Community Relations	566,102	9,275	40,908	-	-	-	616,285
Equal Business Opportunity	863,539	6,000	40,457	-	-	-	909,996
	2,925,987	33,575	196,678	-	-	-	3,156,240
Office of Education	315,982	1,500	529,801	250	-	-	847,533
Development							
Administration	1,856,126	40,061	465,710	-	-	-	2,361,897
Econ. Development	280,326	7,700	501,838	3,000,689	-	-	3,790,553
Planning	930,652	18,400	68,140	-	-	-	1,017,192
Neighborhood Services	5,661,598	191,882	2,676,057	10,000	-	54,000	8,593,537
Housing	242,413	1,000	1,990,372	-	-	-	2,233,785
Total	8,971,115	259,043	5,702,117	3,010,689	-	54,000	17,996,964
Finance							
Finance	2,312,090	17,400	140,900	-	-		2,470,390
Finance Citywide	-	-	-	-	-	16,300,000	16,300,000
Citywide Technology Billings	-	-	6,826,604	-	-	-	6,826,604
Total	2,312,090	17,400	6,967,504	-	-	16,300,000	25,596,994
Human Resources	1,484,578	27,400	182,018	-	-	-	1,693,996
Technology							
Administration	1,916,029	54,796	1,076,276	-	10,545	-	3,057,646
Telecommunications	440,683	2,702	16,650	-	-	-	460,035
Total	2,356,712	57,498	1,092,926	-	10,545	-	3,517,681
Health	-	-	-	-	-	16,669,572	16,669,572
Recreation and Parks	-	-	-	-	-	25,113,586	25,113,586
Public Service							
Administration	1,912,792	3,250	18,324	-	-	-	1,934,366
Refuse Collection	13,150,093	133,554	7,958,126	138,300	-	-	21,380,073
Facilities Management	5,319,936	586,483	6,379,152	-	-	-	12,285,571
Transportation	416,246	92,150	123,590	105,000	-	-	736,986
Fleet Management	-	-	-	-	-	1,656,730	1,656,730
Total	20,799,067	815,437	14,479,192	243,300	-	1,656,730	37,993,726
Subtotal	406,630,625	9,769,888	60,672,570	3,614,739	107,745	64,159,404	544,954,971
Unallocated Balance							
Grand Total:	**$ 406,630,625**	**$ 9,769,888**	**$ 60,672,570**	**$ 3,614,739**	**$ 107,745**	**$ 64,159,404**	**$ 544,954,971**

EXPENDITURE AND BUDGET SUMMARY
GENERAL FUND
2000 - 2003

	2000 ACTUAL	2001 ACTUAL	2002 PROJECTED	2003 PROPOSED
City Council	$ 4,166,271	$ 4,726,546	$ 4,438,892	$ 4,591,572
City Auditor				
City Auditor	4,304,860	4,743,496	2,865,998	2,892,932
Income Tax	4,959,599	5,398,144	4,753,282	5,388,585
Total	9,264,459	10,141,640	7,619,280	8,281,517
City Treasurer				
City Treasurer	3,247,660	3,564,624	846,714	878,599
Parking Violations Bureau			2,392,401	2,780,472
	3,247,660	3,564,624	3,239,115	3,659,071
City Attorney				
City Attorney	9,124,346	9,773,078	9,549,496	9,322,822
Real Estate	491,716	503,652	439,231	452,985
Special Litigation	597,976	763,366	525,344	296,191
Total	10,214,038	11,040,096	10,514,071	10,071,998
Municipal Court Judges	10,877,800	11,558,749	11,627,589	11,704,994
Municipal Court Clerk	7,757,706	8,972,210	8,695,101	8,940,614
Civil Service	3,243,140	3,239,913	2,977,941	2,743,612
Public Safety				
Administration	11,654,392	11,991,592	14,004,412	14,124,001
Communications	4,270,425	3,070,864	3,030,860	3,134,653
Police	175,925,816	197,072,349	193,466,282	198,824,646
Fire	134,523,962	133,075,328	138,113,959	146,292,001
Total	326,374,595	345,210,133	348,615,513	362,375,301
Mayor's Office				
Mayor	1,961,760	1,854,142	1,701,505	1,629,959
Community Relations	526,878	637,045	645,167	616,285
Equal Business Opportunity	1,017,327	1,085,166	991,377	909,996
	3,505,965	3,576,353	3,338,049	3,156,240
Office of Education	-	237,736	979,532	847,533
Development				
Administration	1,764,668	2,456,783	2,603,042	2,361,897
Building Services	14,135,481	12,525,516	-	-
Housing and Comm. Services	10,177,589	7,147,128	N/A	N/A
Economic Development	-	303,549	3,041,656	3,790,553
Planning	3,948,251	3,937,428	1,175,885	1,017,192
Neighborhood Services	-	2,868,702	11,426,962	8,593,537
Housing	-	252,159	303,053	2,233,785
Total	30,025,989	29,491,265	18,550,598	17,996,964
Finance				
Finance	3,063,193	2,553,152	2,527,811	2,470,390
Finance City-wide	1,901,027	1,559,901	1,317,582	16,300,000
Citywide Technology Billings	-	-	7,124,762	6,826,604
Total	4,964,220	4,113,053	10,970,155	25,596,994
Human Resources	1,678,029	2,022,040	1,856,002	1,693,996
Technology				
Administration	20,000	4,327,478	3,678,415	3,057,646
Telecommunications	273,604	394,705	437,321	460,035
Total	293,604	4,722,183	4,115,736	3,517,681
Health	20,560,006	19,499,378	17,169,858	16,669,572
Recreation and Parks	29,568,048	29,759,816	27,440,540	25,113,586
Public Service				
Administration	759,042	1,002,660	1,902,261	1,934,366
Refuse Collection	24,952,822	24,051,198	21,550,118	21,380,073
Facilities Management	13,093,347	13,362,397	12,650,734	12,285,571
Engineering & Construction	884,084	193,111	N/A	N/A
Traffic Engineering	964,393	862,815	N/A	N/A
Transportation	N/A	N/A	911,322	736,986
Fleet Management	-	-	519,833	1,656,730
Total	40,653,688	39,472,181	37,534,268	37,993,726
Grand Total	**$ 506,395,218**	**$ 531,347,916**	**$ 519,682,240**	**$ 544,954,971**

GENERAL FUND
PERSONNEL SUMMARY (FTE'S)
2000 - 2003

	2000 Actual	2001 Actual	2002 Projected	2003 Proposed
City Council	33	33	32	32
City Auditor				
City Auditor	29	29	34	34
Income Tax	76	77	82	82
Total	105	106	116	116
City Treasurer	46	48	12	12
Parking Violations			37	37
	46	48	49	49
City Attorney				
City Attorney	108	105	112	105
Real Estate	7	7	7	7
Special Litigation	6	6	8	-
Total	121	118	127	112
Municipal Court Judges	172	183	188	172
Municipal Court Clerk	171	169	172	172
Civil Service	45	44	46	36
Public Safety				
Administration	32	30	31	31
Communications	39	34	34	34
Police- Non Uniformed	390	394	396	396
Police- Uniformed	1,810	1,809	1,899	1,899
Fire- Non Uniformed	44	38	41	41
Fire- Uniformed	1,530	1,518	1,580	1,580
Total	3,845	3,823	3,981	3,981
Mayor's Office				
Mayor	24	18	19	18
Community Relations	6	8	7	7
Equal Business Opportunity	13	13	13	12
	43	39	39	37
Office of Education	-	4	4	4
Development				
Administration	20	30	28	22
Economic Development	-	4	3	3
Building and Dev. Services	214	148	-	-
Neighborhood Services	-	90	93	90
Planning	32	13	13	12
Housing and Comm. Services	19	-	-	-
Housing	-	9	6	6
Total	285	294	143	133
Finance	33	30	32	32
Human Resources	18	22	23	20
Technology				
Administration	-	33	34	27
Telecommunications	6	8	8	9
Total	6	41	42	36
Public Service				
Administration	9	9	29	26
Refuse Collection	290	280	270	233
Facilities Management	113	105	110	97
Transportation	-	-	11	6
Traffic Engineering	13	11	N/A	N/A
Total	425	405	420	362
Grand Total	**5,348**	**5,359**	**5,414**	**5,294**

Notes:
2000 and 2001 are year-end actuals
2002 is authorized and 2003 is budgeted.