



City of Columbus 2009 Adopted Budget

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2009 Budget Process

The City of Columbus' 2009 budget was developed using a "target-level" budgeting approach, the same as that used for the past several years. This year, the process for 2009 began in early June, 2008 when the Department of Finance and Management staff projected total 2009 general fund resources. That figure was then reduced by a reserve amount for claims against the city, a vehicle replacement pool, and the transfer to the 27th pay period fund. General fund department/office target amounts were determined by applying each department/office's adjusted percentage of the 2008 general fund expenditure projection to the 2009 general fund resource projection, less the afore-mentioned deductions, at that point in time.

As the summer of 2008 progressed, it became apparent that the U.S. economy was weakening and that general fund revenues were lagging the original estimates, both for 2008 and 2009. In August and September, 2008, Finance and Management provided departments with a total of three "alternate targets", which were lower than the original target figures. Departments submitted potential reductions to meet each of these targets. Meetings were held throughout the fall to consider the impacts of the reductions submitted by departments to meet those targets, with the goal of preserving essential city services to the extent possible. The 2009 budget, as presented, was \$54.5 million less than what would be needed to provide the same services as in 2008.

Revised Revenue Estimate

The City Auditor's initial revenue estimate was \$615.04 million. To this, \$28.5 in transfers from the Rainy Day Fund was added, to bring total 2009 resources to \$643.55 million. It was upon this initial estimate that the administration's proposed 2009 budget was based.

On January 2, 2009, the City Auditor revised the official 2009 revenue estimate downward by \$13 million. Reductions to the estimate were made in income taxes (\$2 million), investment earnings (\$8 million), and revenue sharing (\$3 million). This reduction necessitated an equivalent amount of expenditure reductions, bringing the total general fund budget to \$630.55 million. The following reductions were agreed upon by the administration and Columbus City Council, and the amended general fund budget was passed on February 9, 2009.

Summary of Amendments

General Fund Reductions - \$13 million

- THE IAFF agreed to delay a four percent pay increase until further notice to the city, which reduced the Fire Division's budget by \$2,977,426.

- A police recruit class, the cost of which was \$1,251,800 was laid off. (Subsequent to the passage of the 2009 budget, the class was restored due to the receipt of federal stimulus funds).
- A five-day temporary layoff will apply to all General fund employees, saving \$1,654,762. Selected permanent layoffs were also issued, which, along with an unscheduled departure that will not be filled, saved another \$540,196.
- Funding for yard waste was reduced by \$2.1 million, leaving \$1 million for pick-up during peak demand times.
- The budget for fuel was reduced by \$1 million, to account for reductions in the cost of gasoline and diesel from summer 2008 prices. Fuel budgets for the major consumers of fuel, including the Divisions of Fire, Police and Refuse Collection were reduced accordingly.
- The budget for natural gas for city facilities was reduced by \$309,522 due to lowered prices.
- The fleet pool was reduced by \$800,000.
- A vacant upper management position in the Division of Police will not be filled, saving \$100,000.
- The police strike force budget was eliminated, saving \$750,000.
- Subsidies to outside entities were reduced or eliminated, saving \$370,310.
- Budgets of various elected officials were reduced by a total of \$807,178.
- There was \$338,806 in savings for 2009 from the employee severance program offered in late 2008. More was set aside for this program than was needed in 2009.

Other Fund Reductions

Health Operating Fund

- The five-day temporary layoff reduced this fund's personnel budget by \$267,924, which was offset by the reconciliation for the employee severance plan cost, resulting in a net reduction to the fund of \$253,101.

Recreation and Parks Operating Fund

- The five-day temporary layoff along with an additional permanent layoff reduced this fund's personnel budget by \$438,550. The employee severance reconciliation reduced the fund by an additional \$267,253. These reductions were offset by the transfer of the after school program to the department.

Fleet Management Services Fund

- As noted above, the general fund budget for fuel was reduced by \$1 million, to account for reductions in the cost of gasoline and diesel from summer 2008 prices. This reduction was also made in the internal service fund.

2009 GENERAL FUND BUDGET AS AMENDED							
Department/Division	Amended Personnel	Amended Materials	Amended Services	Other	Amended Capital	Amended Transfers	Amended Totals
City Council	2,799,421	42,000	339,266	-	-	-	3,180,687
City Auditor							
City Auditor	2,491,531	28,100	742,340	-	-	-	3,261,971
Income Tax	6,048,098	120,000	1,195,222	-	-	-	7,363,320
Total	8,539,629	148,100	1,937,562	-	-	-	10,625,291
City Treasurer	852,185	3,800	74,583	-	-	-	930,568
City Attorney							
City Attorney	9,839,265	65,750	416,621	-	-	-	10,321,636
Real Estate	220,095	-	-	-	-	-	220,095
Total	10,059,360	65,750	416,621	-	-	-	10,541,731
Municipal Court Judges	13,007,345	37,600	1,069,045	-	-	-	14,113,990
Municipal Court Clerk	9,133,541	157,500	1,103,968	-	-	-	10,395,009
Civil Service	2,775,438	44,160	167,944	-	-	-	2,987,542
Public Safety							
Administration	1,144,240	6,367	7,949,709	-	-	-	9,100,316
Support Services	4,072,203	468,233	929,790	1,000	-	-	5,471,226
Police	231,769,763	4,221,055	13,851,266	225,000	-	-	250,067,084
Fire	177,933,371	4,031,315	9,430,449	22,500	-	-	191,417,635
Total	414,919,577	8,726,970	32,161,214	248,500	-	-	456,056,261
Mayor's Office							
Mayor	1,684,827	6,027	72,045	-	-	-	1,762,899
Community Relations	600,494	4,194	107,480	-	-	-	712,168
Equal Business Opportunity	641,662	544	16,499	-	-	-	658,705
Office of Education	81,600	-	-	-	-	-	81,600
Total	3,008,583	10,765	196,024	-	-	-	3,215,372
Development							
Administration	2,206,500	28,412	263,745	-	-	-	2,498,657
Econ. Development	295,822	6,950	478,367	4,744,160	-	-	5,525,299
Planning	1,317,202	18,234	64,906	-	-	-	1,400,342
Neighborhood Services	4,962,150	64,628	2,111,827	10,000	-	19,000	7,167,605
Housing	139,750	2,500	2,726,108	-	-	-	2,868,358
Total	8,921,424	120,724	5,644,953	4,754,160	-	19,000	19,460,261
Finance and Management							
Finance Administration	1,914,437	11,950	149,109	-	-	-	2,075,496
Financial Management	2,356,639	23,900	1,841,064	-	-	-	4,221,603
Facilities Management	4,655,184	408,106	9,291,020	15,750	-	-	14,370,060
Total	8,926,260	443,956	11,281,193	15,750	-	-	20,667,159
Fleet- General Fund Vehicles	-	-	-	-	717,413	-	717,413
Finance City-wide	-	-	-	-	-	2,400,000	2,400,000
Finance Technology (Pays gf agency bills)	-	-	12,291,852	-	-	-	12,291,852
Human Resources	1,169,290	24,825	121,342	-	-	-	1,315,457
Citywide Severance Plan	-	-	1,634,495	-	-	-	1,634,495
Health	-	-	-	-	-	15,864,837	15,864,837
Recreation and Parks	-	-	-	-	-	20,842,530	20,842,530
Public Service							
Administration	2,051,222	4,788	22,927	-	-	-	2,078,937
Refuse Collection	10,695,398	136,109	7,318,817	102,000	-	-	18,252,324
Mobility Options	2,365,386	25,205	553,193	19,500	-	-	2,963,284
Total	15,112,006	166,102	7,894,937	121,500	-	-	23,294,545
Total General Operating Fund	499,224,059	9,992,252	76,334,999	5,139,910	717,413	39,126,367	630,535,000

COMPARISON OF 2009 GENERAL FUND BUDGET WITH CONTINUATION BUDGET				
	2008 BUDGET	2009 CONTINUATION	2009 AMENDED	% CHANGE FROM CONTINUATION
City Council	\$ 3,901,434	\$ 4,166,665	\$ 3,180,687	-23.66%
City Auditor				
City Auditor	3,075,258	3,308,379	3,261,971	-1.40%
Income Tax	7,266,991	8,066,809	7,363,320	-8.72%
Total	10,342,249	11,375,188	10,625,291	-6.59%
City Treasurer	893,140	948,479	930,568	-1.89%
City Attorney				
City Attorney	10,490,529	10,991,993	10,321,636	-6.10%
Real Estate	390,405	375,089	220,095	-41.32%
Total	10,880,934	11,367,082	10,541,731	-7.26%
Municipal Court Judges	13,984,435	14,511,216	14,113,990	-2.74%
Municipal Court Clerk (1)	10,235,316	10,756,484	10,395,009	-3.36%
Civil Service	3,381,560	3,764,343	2,987,542	-20.64%
Public Safety (2)				
Administration	10,721,060	10,985,605	9,100,316	-17.16%
Support Services	5,847,884	6,149,056	5,471,226	-11.02%
Police	253,528,094	270,673,037	250,067,084	-7.61%
Fire	191,217,869	201,139,175	191,417,635	-4.83%
Total	461,314,907	488,946,874	456,056,261	-6.73%
Mayor's Office				
Mayor	2,085,524	2,237,810	1,762,899	-21.22%
Community Relations	860,240	935,609	712,168	-23.88%
Equal Business Opportunity	750,689	896,362	658,705	-26.51%
Office of Education (3) (4)	981,085	131,052	81,600	-37.73%
Total	4,677,538	4,200,833	3,215,372	-23.46%
Development				
Administration	3,765,707	3,247,395	2,498,657	-23.06%
Economic Development	4,016,123	5,326,728	5,525,299	3.73%
Planning	1,244,795	1,343,737	1,400,342	4.21%
Neighborhood Services	10,187,702	10,510,123	7,167,605	-31.80%
Housing	3,320,439	3,858,248	2,868,358	-25.66%
Total	22,534,766	24,286,232	19,460,261	-19.87%
Finance and Management				
Finance Administration (4)	2,251,133	2,466,795	2,075,496	-15.86%
Financial Management	4,137,566	4,624,487	4,221,603	-8.71%
Facilities Management	15,501,123	16,554,775	14,370,060	-13.20%
	21,889,822	23,646,057	20,667,159	-12.60%
Finance Technology (Pays of agency bills)	13,122,473	12,828,677	12,291,852	-4.18%
Finance City-wide	2,409,775	2,620,000	2,400,000	-8.40%
Fleet- General Fund Vehicles (Non Safety)	-	900,000	717,413	-20.29%
Human Resources	1,653,301	1,780,887	1,315,457	-26.13%
Citywide Severance Plan	-	-	1,634,495	
Health	19,303,319	21,029,013	15,864,837	-24.56%
Recreation and Parks (4)	25,823,237	28,385,214	20,842,530	-26.57%
Public Service				
Administration	2,263,428	2,471,218	2,078,937	-15.87%
Refuse Collection	21,171,744	21,599,705	18,252,324	-15.50%
Mobility Options	3,347,622	3,479,496	2,963,284	-14.84%
Total	26,782,794	27,550,419	23,294,545	-15.45%
Bulk Waste Collection (5)	-	4,841,713	-	
Total General Operating Fund	\$ 653,131,000	\$ 697,905,377	\$ 630,535,000	-9.65%

(1) 2008 budget and 2009 Continuation for Court Clerk includes postage

(2) Public Safety figures include vehicles purchased out of Fleet Management General Fund

(3) In 2008, the Office of Education also received \$600,000 of Jobs Growth Fund monies for the summer employment initiative.

(4) The 2009 continuation amount in Education represents the director's salary only. The remainder of the costs are reflected in Recreation and Parks and a small amount in Finance Administration, where they were moved.

(5) Continuation budget figures presumed bulk collection would be funded through the general fund, as it mainly was prior to 2008. However, funding remains in the Street Construction Maintenance and Repair fund, as it was in 2008.

GENERAL FUND PERSONNEL SUMMARY

	<u>2006</u> Actual	<u>2007</u> Actual	<u>2008</u> Budgeted	<u>2009</u> Budgeted
City Council	31	35	38	38
City Auditor				
City Auditor	25	24	34	34
Income Tax	77	79	82	82
Total	<u>102</u>	<u>103</u>	<u>116</u>	<u>116</u>
City Treasurer	9	10	12	12
City Attorney				
City Attorney	104	108	110	109
Real Estate	6	4	4	4
Total	<u>110</u>	<u>112</u>	<u>114</u>	<u>113</u>
Municipal Court Judges	178	180	184	184
Municipal Court Clerk	146	149	149	150
Civil Service	33	34	34	33
Public Safety				
Administration	10	10	10	10
Support Services	55	56	56	50
Police- Non Uniformed	342	358	370	327
Police- Uniformed	1,873	1,927	1,927	1,882
Fire- Non Uniformed	46	48	51	36
Fire- Uniformed	1,540	1,514	1,550	1,525
Total	<u>3,866</u>	<u>3,913</u>	<u>3,964</u>	<u>3,830</u>
Mayor's Office				
Mayor	19	20	19	14
Community Relations	8	8	8	7
Equal Business Opportunity	11	10	10	7
Office of Education	4	6	6	-
Total	<u>42</u>	<u>44</u>	<u>43</u>	<u>28</u>
Development				
Administration	20	27	24	21
Economic Development	1	3	3	3
Neighborhood Services	81	79	79	59
Planning	7	13	13	14
Housing	4	6	6	2
Total	<u>113</u>	<u>128</u>	<u>125</u>	<u>99</u>
Finance and Management				
Administration	34	24	25	22
Financial Management	11	26	27	25
Facilities Management	80	79	80	71
Total	<u>125</u>	<u>129</u>	<u>132</u>	<u>118</u>
Human Resources	16	15	13	11
Technology				
Telecommunications	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Service				
Administration	38	34	32	30
Refuse Collection	206	203	170	158
Mobility Options	-	-	-	34
Parking Violations	35	37	37	-
Total	<u>279</u>	<u>274</u>	<u>239</u>	<u>222</u>
Total General Fund	5,050	5,126	5,163	4,954

Notes:

2006 and 2007 are year-end actuals

2008 and 2009 are budgeted, except elected officials, which are authorized