

August 8, 2014

MEMORANDUM TO: Michael B. Coleman
Mayor

FROM: Paul R. Rakosky *PRR*
Finance and Management Director

SUBJECT: Second Quarter Financial Review

The Finance and Management Department's Second Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, we project that we will spend approximately \$9 million less than the original appropriation for 2014. Current expenditure trends continue to be encouraging. Unfortunately, revenues into the general fund, outside of the income tax, remain flat or in decline. Controls on hiring and our ongoing reform efforts continue to result in positive variances within the general fund. Once again, expenditures within the Safety Department are tracking below budget. The price of unleaded fuel continues to be higher than the budget but overall projected fuel costs remain on budget. It is important that these positive expenditure trends be maintained for the remainder of the year. As in previous years, significant carry-over funds will be necessary to balance next year's budget. This carry-over within the general fund will ensure that the city can maintain service levels and keep its commitment to restoring the rainy day fund.

The projected surplus on the expenditure side is coming from several areas. In the Division of Police, personnel costs are tracking below budget due to savings in civilian wages and insurance as well as savings in supplies and services. In the Fire Division, there are savings in uniformed wages due to higher than budgeted retirements, worked holiday pay, insurance, and civilian wages. In the Safety Director's Office, services savings of \$242,000 are currently projected, primarily in the contract whereby we reimburse Franklin County for housing prisoners in the jail. In the Facilities Management Division, savings of nearly \$1.2 million are projected in the services category largely due to lower utility expenses. Technology billings for general fund agencies are projected to be \$724,000 below budgeted levels due to hiring delays and replacement computer equipment acquisitions being charged to alternative funding sources. Savings from unfilled vacancies in various divisions result in projected savings of nearly \$3.3 million.

There are currently no significant general fund deficits projected in any city departments or offices.

As of the end of the second quarter, income tax receipts are 3.9 percent above 2013 second quarter collections. Investment earnings (\$719,660), charges for service (\$1,506,746) and all other revenue (\$789,489) are also trending above collections during the same time period last year. All other sources are trending below levels experienced as of the second quarter of last year. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and report any significant issues that arise.



As always, the Finance and Management Department will do all it can to ensure the health of the general fund. Should you have any questions concerning this report, please do not hesitate to let me know.

- c. City Council
City Auditor Hugh J. Dorrian
City Attorney Richard Pfeiffer
City Treasurer Deb Klie
Department Directors



SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2014

Prepared by:
Department of Finance and Management

Paul R. Rakosky
Director

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1. Introduction

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2014 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$9,142,165 unencumbered cash balance (Table A).

Details regarding other operating funds can be found in Sections 3 (Special Revenue Funds), 4 (Internal Service Funds), 5 (Enterprise Funds) and 6 (Community Development Block Grant).

TABLE A
GENERAL FUND SUMMARY PROJECTION

FUND BALANCE SUMMARY	
June 30, 2014	
Beginning Cash Balance (January 1, 2014)	\$ 73,576,196
Less Outstanding Encumbrances (As of December 31, 2013)	<u>29,119,330</u>
Unencumbered Cash Balance (January 1, 2014)	44,456,866
Plus Estimated 2014 Receipts - City Auditor	\$ 750,219,637
Plus Encumbrance Cancellations	3,238,519
Plus Transfers In & Misc. Transfers	<u>8,180,000</u>
Total Available for Appropriation	\$ 806,095,022
Total Appropriated as of June 30, 2014*	\$ 806,095,022
Less 2014 Projected Operating Expenditures	<u>796,952,857</u>
Projected Appropriation Surplus/(Deficit)	\$ 9,142,165
Projected Available Cash Balance (December 31, 2014)	<u>\$ 9,142,165</u>
*Reflects a correction posted by the Auditor's Office in month 7.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2014)	\$ 56,144,941
Plus 2014 Deposit	7,600,000
Plus Estimated Investment Earnings	<u>296,000</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 64,040,941
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2014)	\$ 10,995,786
Plus 2014 Deposit	<u>2,185,000</u>
Projected Unencumbered Cash Balance (December 31, 2014)	\$ 13,180,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2014)	\$ 5,000,000
Less 2014 Transfer to the General Fund	(5,000,000)
Plus 2014 Deposit	<u>5,714,000</u>
Projected Unencumbered Cash Balance (December 31, 2014)	\$ 5,714,000

2. General Fund Overview

The general fund budget, as amended, is \$806.1 million, or 6.9 percent higher than actual 2013 year-end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revised revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$750.2 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009 the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through June, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 2 percent higher than during the same time period in 2013. Income tax receipts are up 3.9 percent and are projected to end the year up 3 percent from 2013.

Unfortunately, flat and/or declining revenues are projected for several of the general fund's other major revenue sources in 2014. These sources include local government funds, property taxes, and estate taxes. In addition, because of a change in its distribution, no hotel/motel tax receipts will be deposited into the general fund in 2014. In 2013, revenue to the general fund related to hotel/motel tax receipts totaled \$1.24 million. On a positive note, casino revenues totaling \$6.1 million will help offset some of these losses. Other revenues projected to increase over 2013 include fines and penalties, license and permit fees, investment earnings, and charges for service.

Local government fund receipts are down 5.7 percent through the first six months of this year, and are projected to end the year down 5 percent from 2013 due to the State of Ohio's continued cuts to localities. Property taxes are down 5.1 percent through June, but are projected to end the year down only .3 percent. Estate taxes were phased out at the end of 2012 but some residual dollars (\$2 million) are expected in 2014. Year to date receipts related to the estate tax total \$389,362.

Receipts for fines and penalties are down 1.3 percent, but are projected to end the year 2.6 percent above 2013. License and permit fees are down .1 percent through the end of June, but are projected to end the year 4 percent above the amount collected in 2013. Investment earnings are projected to end the year 52.3 percent above 2013, but are currently only 42.8 percent above 2013 year-to-date figures. Charges for services are 5 percent higher than June of 2013, and are projected to end the year 1 percent above 2013.

Expenditures:

Expenditures are projected to total \$797 million, or \$9.14 million below the current appropriation. The projected expenditures include a \$7.6 million transfer to the economic stabilization fund and a \$2.19 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2730-2013, which passed, as amended by City Council on February 10th, 2014, established the 2014 general fund budget at \$807.4 million. Subsequently, 0485-2014, passed by City Council on March 3rd, 2014, authorized a reduction of appropriation by \$1.31 million. Therefore, the current general fund appropriation is \$806.1 million.

The personnel projections in this report reflect employees on the city payroll as of June 19, 2014, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements. Projections for employees not covered by such agreements (e.g., MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the bargaining unit to which the employee belongs, or the salary ordinance by which he or she is covered. Medicare, pension, workers' compensation and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing expenditures and encumbrances through June 30th and adding the result to the projected costs, by division, for these items for the balance of the year. Of special note, effective July 1, 2014 City Council approved a reorganization of several divisions within the Department of Public Service in order to realign departmental responsibilities with the goal of creating more efficient workflow processes and equalized workloads. This reorganization, among other things, resulted in a shift of funding and positions, and as such, the figures contained within this document reflect those changes.

A discussion of major anticipated appropriation variances across all general fund divisions and departments, as shown in Table 3, appears below:

A projected surplus of \$369,540 in **City Council** reflects savings in personnel of \$366,550 as a result of delays in hiring vacant positions. Additional savings of \$2,990 are anticipated in services primarily due to reduced expenditures for internal mail and print services.

The **Division of Income Tax** anticipates an overall surplus of \$250,757, an increase of approximately \$34,000 over the first quarter projections. This projected surplus is a result of personnel savings from several budgeted vacant positions.

The **City Treasurer** is projecting an overall surplus of \$28,463. The delay in hiring a budgeted vacant position results in a surplus in personnel of \$38,495. The variance in personnel offsets the projected deficit in services of \$16,041, credited to an increase in needs for banking services and the purchase of software for investment reporting. Less than anticipated costs related to payroll checks and envelopes result in a projected surplus in supplies of \$6,010.

The **City Attorney Real Estate Division** is projecting a surplus of \$14,717 due to lower than budgeted miscellaneous personnel costs.

The **Municipal Court Clerk** projects an overall surplus of \$10,733. This savings is primarily in services due to lower than expected charges related to internal services.

¹ Vacancy credits reduce the overall personnel projection in recognition of the cost benefit of employee turnover. Vacancy credits tend to be higher in larger divisions having greater employee turnover and lower in smaller divisions having fewer turnovers.

An overall surplus of \$104,802 is projected in the **Civil Service Commission**. The \$17,733 personnel surplus reflects part-time staff hours which are higher than budgeted due to the administration of the firefighter physical capabilities examination. The increased part-time wages are offset by a savings attributed to hiring delays coupled with a position hired at a lower rate than budgeted. Supplies needed for the administration of the firefighter physical capabilities examination are less than anticipated, causing a projected surplus of \$30,012. A surplus in services of \$57,058 is projected due to the utilization of prior year encumbrances for the psychological/medical screenings of the 2014 police and fire recruits and for the costs associated with the police promotional exam.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$405,603. A personnel surplus of \$162,538 reflects savings in part-time wages and from a vacant budgeted full-time building maintenance manager position. The division expects various miscellaneous savings in supplies of \$1,023. A surplus in services of \$242,042 is anticipated from less than budgeted expenditures related to the Franklin County Jail contract and the Franklin County Emergency Management and Homeland Security Program.

A projected surplus of \$398,648 is expected in the **Support Services Division**. The division is projecting a surplus in personnel of \$267,612. The majority of this savings is the result of less than budgeted part-time wages and the delay in hiring vacant budgeted positions. An additional impact on the division's personnel costs is the planned transfer of four employees in the telephone services section to the Department of Technology in the latter half of this year. Computer aided dispatch (CAD) related maintenance expenses are projected to be lower than budgeted, resulting in the majority of the surplus in services (\$173,457). A deficit in supplies of \$42,421 is being projected for the purchase of locution computers.

The **Police Division** is projecting an overall surplus of \$1,392,875. The surplus is the result of projected savings in supplies (\$238,141), services (\$218,122), and the transfer line (\$2,384,946), offset by a projected deficit in personnel (\$1,448,334). The anticipated variance in personnel is offset by a portion of the transfer line which represents the budget authority for the 122nd (June) and 123rd (December) recruit classes, as well as the community summer initiative. As a result, the true personnel variance is a surplus of \$839,999. The resulting variance is primarily attributed to lower than budgeted civilian wages and insurance offset by projected deficits in sworn wages and overtime. Additional impacts on personnel are the E-911 and Photo Red Light funds. Personnel costs associated with these operations will relieve the general fund by \$2,700,000 and \$1,344,300, respectively. Civilian overtime is currently projected at budget.

A total of \$42,000 was budgeted in the transfer line for firearms for the 122nd and 123rd classes. Upon transfer of that budget authority to the supplies category for use, the true projected surplus in supplies increases to \$280,141. This variance is primarily the result of utilizing a prior year encumbrance to purchase helicopter fuel, coupled with the division using an existing firearm supply to outfit the December recruit class. The anticipated services surplus of \$218,122 increases to a projected \$272,735 due to the remaining budget authority in the transfer line. Savings here reflect lower than budgeted towing and fleet services being offset by a projected deficit in helicopter maintenance. Police claims are projected at budget.

The **Division of Fire** is projecting an overall surplus of \$1,293,259. The anticipated deficit in personnel (\$645,658) is offset by the transfer line which represents the budget authority for the June recruit class and civilianization efforts. As a result, the true personnel variance is a surplus of \$1,160,863.

The savings in personnel are primarily reflected in sworn wages (\$612,610) resulting from an increased number of retirements in the first half of the year. Other major line items contributing to

the projected personnel savings are worked holiday pay (\$350,552), insurance (\$152,651), and civilian wages (\$156,038). These surpluses are offset by anticipated deficits in the physical fitness incentive (\$72,250) and various other miscellaneous personnel costs, notably tuition reimbursement.

The anticipated supplies deficit of \$98,147 is mainly attributed to additional supplies for SCBA (self-contained breathing apparatus). A projected surplus in services of \$230,543 is primarily the result of fleet and telephone services being less than budgeted. Fire claims are projected at budget.

An overall surplus of \$130,198 is projected in the **Office of the Mayor** due to delays in filling vacant positions.

The **Department of Education** is projecting an overall surplus of \$76,250. A personnel surplus of \$69,490 reflects the timing of the establishment of the Department and the start date of the Director in early June. A miscellaneous surplus of \$6,000 is anticipated in supplies.

The **Development Department, Administration Division** is projecting an overall deficit of \$34,034. A personnel deficit of \$72,518 is the result of an unbudgeted deputy director position and an unbudgeted outreach worker for the mobile city hall program. A surplus of \$5,355 in supplies reflects miscellaneous savings. Likewise, in services, estimates for fleet, copier leases, phone, and printing costs are lower than budgeted, resulting in an anticipated surplus of \$31,414. A small savings of \$1,715 in capital has been realized after the purchase of new vehicles.

The **Code Enforcement Division** projects an overall surplus of \$434,327, with \$415,856 of savings in personnel due to delays in filling vacant positions. Savings in supplies of \$3,386 are expected in lumber and replacement parts, while in services, a surplus of \$5,650 is projected for phone, travel, and training costs. Other expenditures reflect lower than expected medical and damage claims of \$9,000.

A surplus of \$149,808 is projected in the **Planning Division**. Five current vacancies create a personnel surplus of \$123,965, while savings of \$1,600 in supplies and \$24,243 in services for copiers, printing, fleet, and training add to the overall surplus.

The **Housing Division** projects a surplus of \$9,593, including savings of \$5,439 in personnel for sick leave payments, \$1,000 in supplies, and \$3,154 in services for copier leases and printing costs.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$178,581, higher than projected at the first quarter by \$118,027. The surplus is largely due to increased savings in personnel, similar to the first quarter, and services. The personnel surplus (\$94,150) results from continued hiring delays and unfilled vacancies. Reimbursement estimates for construction management personnel costs from capital project funds remain consistent with budgeted projections. In services, the \$81,357 surplus is primarily due to lower than anticipated utility projections for the Municipal Court building. At the first quarter, these projections were at budgeted levels. Savings are also reflected in building assessment software maintenance and support, travel, and real estate computer program access fees.

The **Financial Management Division** projects an overall surplus of \$792,454, an increase of \$93,513 over first quarter projections. Continued hiring delays and budgeted vacancies result in the personnel surplus of \$346,749. Miscellaneous cost savings in supplies total \$5,091 while the anticipated \$440,614 services surplus is largely due to lower than budgeted costs associated with the public defender contract. Surpluses in in-service training, professional services, and

accreditation fees contribute as well. Projections for the citywide account are currently at budgeted levels.

An overall surplus of \$1,364,007 is anticipated in the **Facilities Management Division**, higher than projected at the first quarter by \$55,235. In personnel, the \$188,500 surplus is due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,175,506 is primarily the result of savings in utility expenses.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are projected to be \$723,707 less than budgeted, due largely to computer purchases originating in the Special Income Tax Fund rather than the general fund.

The **Human Resources Department** is projecting overall savings of \$49,349, the majority of which is a personnel surplus of \$34,581. These savings reflect hiring delays of part time training staff. The small material and supplies deficit results from the purchase of CPR supplies for the occupational safety and wellness program; items were expended in this area, but budgeted in the services category. The services surplus of \$19,994 is largely due to lower than expected expenditures for outside printing and professional services, as well as the accounting adjustment related to occupational safety programs.

The current projected general fund transfer to the **Health Department** is estimated at the budgeted level of \$21,315,183. Additional information on Health's second quarter projection is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$35,927,112. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** is projecting an overall deficit of \$55,717. Of this deficit, \$53,679 is in personnel costs due to the unbudgeted transfer of an employee from another division into the Director's Office.

The **Refuse Collection Division** projects an overall surplus of \$687,318. In personnel, savings of \$534,838 are anticipated due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects savings of \$17,450 in supplies, reflecting lower than budgeted needs for miscellaneous items. Lower than expected internal billing charges account for the projected \$145,030 surplus in services.

On July 1, 2014, the **Division of Mobility Options** ceased to exist and all services associated with the division were transferred to the newly created **Division of Traffic Management**. This reorganization is an effort to better streamline processes and procedures in the department. The new Division of Traffic Management is projecting an overall surplus of \$346,134, all of which is due to personnel savings. This surplus is the result of new and existing vacancies that have not been filled.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 7,411,645
Plus Estimated 2014 Revenues	47,249,579
Plus Estimated Encumbrance Cancellations	575,000
Total Estimated Available For Appropriation	<u>55,236,224</u>
Less Projected 2014 Expenditures Public Service Director's Office	(2,980,046)
Less Projected 2014 Expenditures Traffic Management Division	(5,139,371)
Less Projected 2014 Expenditures Mobility Division	(511,744)
Less Projected 2014 Expenditures Infrastructure Management Division	(32,851,416)
Less Projected 2014 Expenditures Design & Construction Division	(4,080,955)
Less Total Projected 2014 Expenditures	<u>(45,563,532)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 9,672,692</u>
Total Appropriated	<u>\$ 45,889,827</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 326,295</u>

The street construction, maintenance and repair (SCMR) fund is the main operating fund for street construction and maintenance projects throughout the City of Columbus. Currently, the fund collects revenue from a variety of fees, taxes, reimbursements, and charges for service.

REVENUE SUMMARY

At the beginning of 2014, the unencumbered cash balance in the SCMR fund was \$7,411,645. Revenues for 2014 are estimated at \$47,249,579, while encumbrance cancellations are projected to total \$575,000. The SCMR fund is estimated to have an unencumbered cash balance of \$9,672,692 at year end.

OPERATING BUDGET SUMMARY

Effective July 1, 2014, City Council approved a reorganization of several divisions within the Department of Public Service in order to create more efficient workflow processes and equalized workloads. The Division of Mobility Operations was eliminated, making way for the creation of the Division of Traffic Management. The Division of Planning and Operations was renamed the Division of Infrastructure Management. All financial figures for the Department of Public Service throughout this report reflect the reorganization.

An appropriation surplus of \$326,295 is projected in 2014 for this fund. In the Public Service Director's Office, a personnel surplus of \$232,626 is due to the delayed hiring of vacant positions

and costs being shifted to other divisions. The Division of Traffic Management is projecting an overall surplus of \$1,827,495 while the Division of Infrastructure Management is projecting a deficit of \$1,778,257. Significant portions of these overall variances are due to a billing issue related to the timing of the reorganization. Future legislation will be introduced to correct these amounts. In addition, the deficit reflected in the Division of Infrastructure Management is partially due to overtime and associated benefits stemming from winter weather earlier this year and the Mayor's subsequent pot-hole initiative. In the Design and Construction Division, a \$68,591 surplus is projected in personnel costs due to the delayed hiring of vacant positions.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 644,621
Plus Estimated 2014 Revenues	6,774,409
Plus Estimated General Fund Transfer	21,315,183
Plus Estimated Encumbrance Cancellations	159,387
Total Estimated Available For Appropriation	<u>28,893,600</u>
Less Projected 2014 Expenditures	<u>(27,982,687)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 910,913</u>
Total Appropriated	<u>\$ 28,673,707</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 691,020</u>

The 2014 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the priorities within the Columbus Covenant and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources. Typically, the general fund subsidy represents approximately 76% of the department's operating revenue.

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$644,621. Anticipated overall revenues are currently projected at \$6,774,409, slightly higher than reflected at the first quarter. Encumbrance cancellations are estimated close to budgeted levels at \$159,387. The general fund transfer is projected as budgeted at \$21,315,183. The fund is expected to end the year with an unencumbered cash balance of 910,913, or \$282,725 less than projected at the first quarter. The second quarter projections include increased expenditures related to health center funding, accounting for this difference. During the second quarter, overall revenue projections were fairly stable, with a small increase expected from a recently funded contract with Columbus Public Schools for general consultation and input on school health procedures and protocols. These revenue gains are offset by decreases projected in food service operation license fees due to a correction in 2013 billings and fee rates, as well as in immunization vaccine reimbursements.

OPERATING BUDGET SUMMARY

This year, the fund received additional appropriation for council supported programs. These programs address public health issues and serve to fund an infant mortality taskforce, a community garden grant program, and healthy food programs for children in Columbus. The fund also received additional funds to support two positions related to the scope of the newly created Education Department. Projected personnel surpluses (\$885,061) are largely due to hiring delays and unfilled vacancies. Anticipated savings of \$4,523 in materials and supplies reflect lower than budgeted expenditures in office and photographic supplies partially offset by projected deficits for mumps

vaccinations as well as mosquito medical test kits. The mumps vaccinations were purchased in larger than usual quantities to address the outbreak earlier this year. A services deficit of \$200,000 reflects unanticipated expenditures related to continued support of the newest community health center.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,077,658
Plus Estimated 2014 Revenues	5,122,545
Plus Estimated General Fund Transfer	35,927,112
Plus Estimated Encumbrance Cancellations	<u>734,193</u>
Total Estimated Available For Appropriation	42,861,508
Less Projected 2014 Expenditures	<u>(40,560,937)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 2,300,571</u>
Total Appropriated	<u>\$ 41,213,112</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 652,175</u>

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund. In addition, other major revenue sources include fees paid by participants in adult/youth sports and recreation classes, permits for facility rentals, memberships to the city's community recreation centers, and fees for boat docks and stakes at the city's waterfront facilities.

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2014 with an unencumbered cash balance of \$1,077,658. Revenue projections are higher than budgeted largely due to increased prior year encumbrance cancellations, increased participation in adult sports leagues, and greater than expected rental and permit activity. Approximately \$500,000 is attributed to funds transferred to the department as a function of City Council amendments to the 2014 operating budget. Encumbrance cancellations are expected to be \$734,193, an increase of \$184,193 from the first quarter review and \$254,193 more than the original budgeted amount. The general fund transfer is projected to be \$35,927,112, which will leave a year-end fund balance of \$2,300,571.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$652,175 is projected, an increase of \$465,537 from the first quarter. A personnel surplus of \$649,791 is the result of delays in filling vacant full-time and part-time positions. At the end of the second quarter, the department had 21 vacant full-time positions. The department is projecting a surplus in supplies of \$13,428 but a deficit of \$11,044 in services, in part due to higher utility expenses resulting from the cold winter weather early in the year. The department is projecting full expenditures in the capital and other expenses categories.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (150,212)
Plus Estimated 2014 Revenues	4,198,000
Plus Estimated Encumbrance Cancellations	94,888
Total Estimated Available For Appropriation	<u>4,142,676</u>
Less Projected 2014 Expenditures	<u>(4,117,643)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ 25,033</u></u>
Total Appropriated	<u>\$ 4,290,914</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 173,271</u></u>

The recreation and parks golf operation fund was established in 1991 with the creation of the Division of Golf within the Department of Recreation and Parks. The fund derives revenue from green fees paid for play at the city's six golf courses (Airport, Champions, Mental Memorial, Raymond Memorial, Turnberry, and Wilson Road), as well as fees for golf cart rentals, concession sales, and merchandise sales at the course pro shops.

REVENUE SUMMARY

The recreation and parks golf operation fund began 2014 with an unencumbered cash balance deficit of \$150,212. Revenue collections to date are down 11.8% from average revenue for the years 2005-2013. Weather continues to be a factor in the playability of the courses, as precipitation during the months of April and June was significantly above average. For the year, revenue is projected to be \$4,198,000, a 6.4% increase over 2013 but a decrease of \$75,000 from the first quarter review. Encumbrance cancellations are estimated to total \$94,888, up from the original budgeted amount of \$50,000. The division permanently closed Walnut Hill Golf Course in January 2013, and while the closure has impacted revenue, the division has seen an increase in play at the reopened Airport Golf Course and an increase in associated revenue. The division projects an unencumbered cash balance at year-end of \$25,033.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$173,271, an increase of \$59,349 from the first quarter. The division is projecting savings of \$82,222 in personnel, \$2,984 in supplies, and \$87,065 in services, as well as a minor surplus in the other category. The projected personnel surplus is the result of a recently vacated course superintendent position, while there are anticipated savings in agronomics supplies and other course maintenance materials. The division is also projecting lower than expected utility and fleet management expenses. The division's financials will continue to be closely monitored to ensure fund solvency for the remainder of the year.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,092,848
Plus Estimated 2014 Revenues-Municipal Court Clerk	1,392,000
Plus Estimated 2014 Revenues-Municipal Court Judges	322,970
Plus Estimated Encumbrance Cancellations	40,101
Total Estimated Available For Appropriation	<u>2,847,919</u>
Less Projected 2014 Expenditures-Municipal Court Clerk	(1,367,235)
Less Projected 2014 Expenditures-Municipal Court Judges	(430,437)
Less Total Projected 2014 Expenditures	<u>(1,797,672)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 1,050,247</u>
Total Appropriated	\$ 2,085,504
Projected Appropriation Surplus/(Deficit)	<u>\$ 287,832</u>

This fund provides the Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through various court fees.

REVENUE SUMMARY

Projected revenues at the second quarter remain unchanged from the first quarter, totaling \$1,714,970. The total revenue projection is the combination of revenue projections provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Encumbrance cancellations of \$40,101 are expected. It is projected that the fund will have an unencumbered cash balance of \$1,050,247 at the end of 2014.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$287,832.

The Municipal Court Clerk projects an appropriation surplus of \$298,882, entirely in personnel. The surplus is due to moving three employees' salaries from this fund to the general fund.

The Municipal Court Judges project an overall appropriation deficit of \$11,050, which is the result of higher than expected personnel and services costs.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 8,544,085
Plus Estimated 2014 Revenues	18,027,063
Plus Estimated Encumbrance Cancellations	119,490
Total Estimated Available For Appropriation	<u>26,690,638</u>
Less Total Projected 2014 Expenditures	(16,743,088)
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 9,947,550</u>
Total Appropriated	\$ 17,185,296
Projected Appropriation Surplus/(Deficit)	<u>\$ 442,208</u>

The development services fund supports the operations of the Department of Building and Zoning Services, which was separated from the Department of Development in 2010. The fund derives revenue from fees paid for construction permits, review of commercial and residential building plans, and construction inspections.

REVENUE SUMMARY

The development services fund began 2014 with an unencumbered cash balance of \$8,544,085. Revenues for 2014 are estimated at \$18,027,063, which is \$1,021,691 less than the budgeted projection. The downward revision in estimated revenue is largely a function of recent modifications to the department's fee schedule, which has resulted in increases in some revenue areas and decreases in others. Encumbrance cancellations are projected to total \$119,490, an increase of \$78,837 over the original budget but \$135,309 less than the first quarter review projection. The fund is projected to end the year with an unencumbered cash balance of \$9,947,550, or 6% lower than the budgeted projection.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$442,208 is projected, \$54,520 more than what was projected during the first quarter. The personnel surplus of \$284,924 in personnel is \$24,201 less than the surplus projected in the first quarter, although the department continues to yield savings due to delays in filling vacant positions and lower than anticipated part-time staffing expenses, as well as associated benefits. The department is projecting a supplies surplus of \$42,775, the result of less than anticipated spending on Customer Service Center equipment, and savings of \$87,919 in services, largely due to less than expected costs for equipment maintenance and rental expenses. Finally, expenses related to the other category are projected \$26,590 less than budget authority.

G. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 492,117
Plus Estimated 2014 Revenues	1,279,196
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,871,313</u>
Less Projected 2014 Expenditures	<u>(1,411,851)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 459,462</u>
Total Appropriated	<u>\$ 1,415,854</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,003</u>

The east broad street operation fund is the largest fund within the property management fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include the Central Ohio Workforce Investment Corporation (COWIC) and the Departments of Recreation and Parks and Technology.

REVENUE SUMMARY

The unencumbered cash balance at the beginning of 2014 was \$492,117. The projected unencumbered cash balance at year end is \$459,462. Revenues received from tenants are projected at \$1,279,196, with \$742,896 generated from COWIC and \$536,300 from the Department of Technology.

OPERATING BUDGET SUMMARY

At mid-year, a small appropriation surplus is projected due to slightly lower than anticipated expenses for equipment supplies and maintenance service offsetting higher than expected utility costs.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 689,748
Plus Estimated 2014 Revenues	2,574,521
Plus Estimated Encumbrance Cancellations	30,969
Total Estimated Available For Appropriation	<u>3,295,238</u>
Less Projected 2014 Expenditures	<u>(2,890,955)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 404,283</u>
Total Appropriated	<u>\$ 2,869,130</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (21,825)</u>

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction generally associated with subdivision and commercial development.

REVENUE SUMMARY

The 2014 beginning unencumbered cash balance was \$689,748. The revenue projection for the fund is \$2,574,521, and encumbrance cancellations of \$30,969 are expected, a \$28,469 increase over the first quarter. The projected year-end unencumbered cash balance for the fund is \$404,283.

OPERATING BUDGET SUMMARY

An appropriation deficit of \$21,825 is projected for 2014. This amount is the result of five expansion positions being hired earlier than expected and due to inspectors normally paid from the public construction inspection fund performing private inspection work. The resulting personnel deficit of \$31,800 is slightly offset by smaller savings in supplies and services.

I. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 711,457
Plus Estimated 2014 Revenues	2,041,490
Plus Estimated Encumbrance Cancellations	25,000
Total Estimated Available For Appropriation	<u>2,777,947</u>
Less Projected 2014 Expenditures Traffic Management	(2,057,442)
Less Projected 2014 Expenditures Mobility	(207,828)
Less Total 2014 Projected Expenditures	<u>(2,265,270)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 512,677</u>
Total Appropriated	\$ 2,267,294
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,024</u>

The parking meter program fund was established in 2010 to collect a portion of parking meter revenue. This revenue is specifically intended to be used to replace older parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations.

REVENUE SUMMARY

The 2014 beginning unencumbered cash balance was \$711,457. The current revenue projection for the fund is \$2,041,490, an increase of \$130,586 from first quarter assumptions. Projected encumbrance cancellations of \$25,000 are expected by year end, consistent with the first quarter. The projected year end unencumbered cash balance for the fund is \$512,677.

OPERATING BUDGET SUMMARY

The fund is projected to run a small appropriation surplus of \$2,024 in 2014.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ -
Plus Estimated 2014 Revenues- Human Resources	3,817,014
Plus Estimated 2014 Revenues- Boiler/Property Insurance	406,000
Total Estimated Available For Appropriation	<u>4,223,014</u>
Less Estimated 2014 Projected Expenditures- Human Resources	(3,817,014)
Less Estimated 2014 Projected Expenditures-Boiler/Property Insurance	<u>(406,000)</u>
Less Total Projected 2014 Expenditures	(4,223,014)
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,026,756
Appropriated-Boiler/Property Insurance	406,000
Grand Total Appropriation	<u>\$ 4,432,756</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 209,742</u></u>

Established in 1993, the employee benefits fund represents funds intended for the administration of benefit programs for city employees as well as funds for property and boiler insurance for city facilities. These operations are managed in the Human Resources Department and the Finance and Management Department, respectively.

REVENUE SUMMARY

The fund's cash position, as shown above, reflects both these operations. The primary revenue source for the fund is monthly insurance premiums paid by each division for all employees participating in the city insurance program. The fund intentionally begins and ends the year with a zero unencumbered cash balance. Revenues and expenditures associated with payment of employee benefit claims are not reflected in this document.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$209,742 is generated from the Human Resources portion of the fund. Of this, savings of \$124,964 in personnel are primarily due to hiring delays. This is higher than projected at the first quarter by over \$45,000. Significant savings are also seen in services (\$79,693) and are due to less than projected costs for independent medical claim evaluators. Property and boiler insurance estimates remain at budgeted levels at this time.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (39,228)
Plus Estimated 2014 Revenues - Mail	1,210,845
Plus Estimated 2014 Revenues - Print	374,408
Plus Estimated Encumbrance Cancellations	41,138
Total Estimated Available For Appropriation	<u>1,587,163</u>
Less Projected 2014 Print Expenditures	(395,164)
Less Projected 2014 Purchasing Stores Expenditures	(12)
Less Projected 2014 Mailroom Expenditures	<u>(1,196,357)</u>
Less Total Projected 2014 Expenditures	<u>(1,591,533)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ (4,370)</u>
Total Appropriated	<u>\$ 1,582,840</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (8,693)</u>

The print and mail services fund was established in 2008 and is managed by the Finance and Management Department. The fund represents a consolidation of print and mail functions provided to all city departments. Operational costs associated with both the print center and mailroom are supported by billing user agencies. The fund provides an accounting of the city's print, resale, and copy center transactions as well as mailroom activity.

REVENUE SUMMARY

The fund began the year with a negative unencumbered cash balance of \$39,228. By year-end, the fund's unencumbered balance is projected to be negative 4,370, a slightly higher deficit than projected at the first quarter, yet still in an improved position from beginning year projections. Print shop revenues are projected at \$374,408, slightly less than budgeted. Print revenues and expenditures remain closely monitored and evaluated, as variables related to the print operations continue to be resolved. The city upgraded print capabilities in 2013 and as a result, the volume of print jobs has increased. This is a positive trend towards ensuring that the print shop becomes entirely self-sustaining. In addition, a more accurate print billing system was implemented in conjunction to these other changes, and a small increase in staff has been necessary in 2014 to help meet this goal. The administration continues to work towards encouraging city agencies to use the print shop for the majority of their needs and is planning to pilot programs this year to verify departmental needs across the city are met. Mailroom revenues are currently projected at \$1,210,845, higher than projected at the first quarter.

OPERATING BUDGET SUMMARY

The projected appropriation deficit of \$8,693 is primarily due to increased print staff and higher than anticipated copier lease expenses partially offset by surpluses in postage, the mail presort contract, and outside printing.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 330,039
Plus Estimated 2014 Revenues	846,750
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,176,789</u>
Less Projected 2014 Expenditures	<u>(764,340)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ 412,449</u></u>
Total Appropriated	\$ 765,562
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,222</u>

Revenues to the land acquisition fund are comprised of charges to other city divisions for land acquisition services.

REVENUE SUMMARY

The fund began 2014 with an unencumbered cash balance of \$330,039. Revenues are currently estimated at \$846,750. At year end, the fund is projected to have an unencumbered cash balance of \$412,449, in line with the first quarter analysis.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation balance of \$1,222 due to small savings in personnel and services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 910,462
Plus Estimated 2014 Revenues	32,686,510
Plus Estimated Encumbrance Cancellations	452,098
Total Estimated Available For Appropriation	<u>34,049,070</u>
Less Estimated Technology Administration Expenditures	(7,303,618)
Less Estimated Information Services Expenditures	(25,498,605)
Less Total Projected 2014 Expenditures	<u>(32,802,223)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 1,246,846</u>
Total Appropriated	<u>\$ 35,625,509</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,823,286</u>

The Technology Services Fund is an internal service fund that supports the operations of the Department of Technology. The fund receives revenue from other city departments both directly, wherein the department pays certain technology costs on behalf of other departments and charges on a dollar-for-dollar basis, and indirectly, wherein the department charges departments based on their allocated utilization of technology services such as application maintenance, email and messaging services, and project management.

REVENUE SUMMARY

The technology services fund began 2014 with an unencumbered cash balance of \$910,462. Projected revenues are \$2,972,480 lower than the budgeted amount. The revenue reduction is the result of significantly lower charges for the Department of Public Utilities as a function of electing to outsource print and mail services that were previously provided by the Department of Technology. In addition, charges to the general fund are projected lower due to expenses associated with computer replacement spent from the special income tax fund rather than the general fund as originally budgeted. Encumbrance cancellations are estimated to be \$452,098, or \$277,098 higher than the initial projection of \$175,000. Revenues from general fund departments and divisions, for which the equivalent charges are budgeted within the Department of Finance and Management, are expected to be \$723,707 less than budgeted. The fund is projected to end the year with a \$1,246,848 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,582,388, an increase of \$421,923 from the first quarter. Of this total, a personnel surplus of \$180,671 is the result of vacant budgeted positions. In materials and supplies, the projected \$303,866 surplus is the result of savings from charging computer replacement against the special income tax fund rather than the general fund, while the projected services surplus of \$1,115,133 is attributed to the outsourcing of print and mail services for the Department of Public Utilities.

The Information Services Division projects an overall appropriation surplus of \$1,240,898, which is \$414,964 higher than what was projected during the first quarter. A personnel surplus of \$883,443 is

the result of delays in filling vacancies. The division projects a minor supplies surplus of \$10,000, while the services surplus is projected to be \$257,033, the result of less than anticipated contract and equipment maintenances expenses. Lastly, the department anticipates a \$90,000 surplus in debt service principal payments. The department will closely monitor savings and expenditure projections, adjusting workload and hiring decisions, as necessary, to keep within budget projections.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (5,382,391)
Plus Estimated 2014 Revenues	33,666,300
Plus Estimated Encumbrance Cancellations	4,957,759
Total Estimated Available For Appropriation	<u>33,241,668</u>
Less Projected 2014 Fleet Management Division Expenditures	(32,460,728)
Less Projected 2014 Finance and Management Director's Office Expenditures	(636,185)
Less Total Projected 2014 Expenditures	<u>(33,096,913)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 144,755</u>
Total Appropriated	<u>\$ 33,839,799</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 742,886</u>

The fleet management services fund is an internal services fund that supports the operations of the Fleet Management Division within the Department of Finance and Management. The fund derives revenue through charges to city departments and divisions for labor and maintenance on city-owned vehicles and equipment, gasoline, diesel, and compressed natural gas distribution, and surcharges on parts acquired for maintenance and repair of assets.

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$5,382,391 and is projected to end the year with an unencumbered cash balance of \$144,755. Revenues are projected to total \$33,666,300, or \$1,082,832 less than originally budgeted due to less than anticipated fuel and automotive service contract expenses charged to departments. However, encumbrance cancellations are expected to be \$4,957,759, or \$4,457,759 more than budgeted, as the division has been highly successful at cancelling unnecessary purchase orders and contracts.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$742,886 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$497,938 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. The \$104,040 savings in supplies is primarily due to increased savings in unleaded fuel purchases, as well as relatively stable fuel prices and savings yielded through the increased implementation of compressed natural gas vehicles within the city fleet. The savings in unleaded costs are somewhat offset by greater than anticipated expenses for diesel fuel and parts. A projected surplus of \$43,085 in debt service is a function of debt refunding that resulted in lower interest expenses. In the Finance and Management Director's Office, a \$64,989 surplus reflects savings from insurance costs and other minor personnel expenses for vacancies.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,708,687
Plus Estimated 2014 Revenue Receipts	9,252,960
Plus Estimated Encumbrance Cancellations	130,437
Total Estimated Available For Appropriation	<u>11,092,084</u>
Less Projected 2014 Expenditures Design & Construction Division	(7,418,149)
Less Projected 2014 Expenditures Public Service Director's Office	(562,848)
Less Total Projected 2014 Expenditures	<u>(7,980,997)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 3,111,087</u>
Total Appropriated	<u>\$ 9,114,440</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,133,443</u>

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Department of Public Service's Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power, and signal infrastructure for the City of Columbus.

REVENUE SUMMARY

At the beginning of 2014, the unencumbered cash balance in the fund was \$1,708,687. Revenues are projected to total \$9,252,960 and encumbrance cancellations are currently estimated at \$130,437. The division anticipates a year end unencumbered cash balance of \$3,111,087.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,133,443 is projected in this fund. Of this, the Design and Construction Division projects an overall surplus of \$1,093,146 due to a number of employees who worked on private projects and were, therefore, paid out of the private construction fund. The division also expects savings through the staggered hiring of seasonal employees, which further contributes to the personnel surplus of \$983,049. The Public Service Director's Office projects an overall surplus of \$40,297 due to the appropriate billing of employee expenses to the private construction fund.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Cash Balance (January 1, 2014)	\$ 82,967,405
Plus Estimated 2014 Revenues	184,619,000
Plus Estimated 2014 Encumbrance Cancellations	5,650,720
Total Estimated Available For Appropriation	<u>273,237,125</u>
Less Projected 2014 Expenditures Water Division	(186,256,624)
Less Projected 2014 Expenditures Public Utilities Director's Office	<u>(5,131,413)</u>
Less Total Projected 2014 Expenditures	<u>(191,388,037)</u>
Projected Cash at Dec. 31, 2014	<u>\$ 81,849,088</u>
Total Appropriated	<u>\$ 195,902,197</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 4,514,160</u>

The water enterprise fund is used by the city to account for all financial activity relating to the operation of the water enterprise. The city collects, purifies, and sells water to city residents and residents of certain suburban areas. Water is collected from surface areas (rivers) and wells. The City has three water treatment plants. Revenues consist primarily of user charges.

REVENUE SUMMARY

On January 1, 2014, the cash balance in the water enterprise fund was nearly \$83 million, comprised of carryover funds totaling almost \$44 million and reserve funds totaling approximately \$39 million. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$189.8 million. All resources combined (including \$3 million in encumbrance cancellations) were projected to total \$273.9 million.

Projections for the above-noted revenues are now down by 2.7 percent, while encumbrance cancellations are up by 88.4 percent. Total resources available for appropriation are down from the budgeted amount by less than 1 percent. The projected year end cash balance in the fund is \$81.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$4.5 million is projected in the water enterprise fund. The surplus is comprised of a \$3.9 million surplus in the Water Division and a \$587,026 surplus in the water enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories.

The nearly \$1.2 million projected personnel surplus is related to employee turnover and subsequent delays in filling vacancies. The projected surplus of over \$1.2 million in services is due to savings in utilities (mainly electric), technology, and fleet. Savings of just over \$1 million and \$465,915 are projected in debt principal and interest, respectively. Savings are also projected in supplies (\$17,063), other expenditures (\$26,175), and capital (\$12,131) due primarily to optimal pricing and the timing of purchases.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent, and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,402,665 across all enterprise funds.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Cash Balance (January 1, 2014)	\$ 197,037,026
Plus Estimated 2014 Revenues	242,842,000
Plus Estimated 2014 Encumbrance Cancellations	<u>5,807,678</u>
Total Estimated Available For Appropriation	445,686,704
Less Projected 2014 Expenditures Sanitary Sewers Division	(234,588,390)
Less Projected 2014 Expenditures Public Utilities Director's Office	<u>(5,869,071)</u>
Less Total Projected 2014 Expenditures	<u>(240,457,461)</u>
Projected Cash at Dec. 31, 2014	<u>\$ 205,229,243</u>
Total Appropriated	\$ 253,617,277
Projected Appropriation Surplus/(Deficit)	<u>\$ 13,159,816</u>

The sanitary sewer enterprise fund is used by the city to account for all financial activity related to the operation of the sanitary sewer enterprise. The city collects and treats effluent of city residents and residents of certain suburban areas. The city has two sewerage treatment plants. Revenues consist primarily of user charges.

REVENUE SUMMARY

On January 1, 2014, the cash balance in the sewerage system enterprise fund was \$197 million, comprised of carryover funds totaling \$119.6 million and reserve funds totaling \$77.4 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$246.7 million. All resources combined (including \$4 million in encumbrance cancellations) were projected to total \$444.4 million.

Revenue projections are down 1.6 percent from the budgeted amount, while encumbrance cancellations are up by 45.2 percent. Total resources available for appropriation, including encumbrance cancellations, are down by .3 percent. The projected year end cash balance in the fund is \$205.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$13.2 million is projected in the sewer system enterprise fund, comprised of a nearly \$12.6 million surplus in the Sanitary Sewer Division and a \$568,181 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories.

The nearly \$1.5 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$2.3 million services surplus primarily reflects savings in technology, utilities, loan fees, and land application fees. Surpluses are also projected in debt principal (over \$3.2 million) and interest (over \$4.9 million). The \$506,617 surplus in transfers is due to lower than expected revenue bond payments.

Enterprise Funds

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,402,665 across all enterprise funds.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Cash Balance (January 1, 2014)	\$ 19,323,225
Plus Estimated 2014 Revenues	37,522,000
Plus Estimated 2014 Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	57,045,225
Less Projected 2014 Expenditures Storm Division	(35,573,061)
Less Projected 2014 Expenditures Public Utilities Director's Office	(1,543,989)
Less Total Projected 2014 Expenditures	(37,117,050)
Projected Cash at Dec. 31, 2014	\$ 19,928,175
Total Appropriated	\$ 38,065,192
Projected Appropriation Surplus/(Deficit)	\$ 948,142

The storm sewer maintenance fund is used by the city to account for all financial activity related to the operation of the storm sewer enterprise. The city has a separate storm sewerage system, as well as a combined system that also handles sanitary sewage. Revenues consist primarily of user charges.

REVENUE SUMMARY

On January 1, 2014, the cash balance in the storm sewer maintenance fund was \$19.3 million, comprised of carryover funds totaling \$10.3 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was \$37.7 million. All resources combined (including \$200,000 in encumbrance cancellations) were projected to total \$56.9 million.

Projections for the above-noted revenues are now down by .5 percent (excluding \$200,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$19.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$948,142 is projected in the storm sewer maintenance fund, comprised of a \$782,355 surplus in the storm sewer division and a \$165,787 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The \$263,027 personnel surplus reflects the delay in filling vacant positions. A projected surplus of \$502,891 in services is primarily due to the Wet Weather Monitoring Project contract modification, which was planned and budgeted for 2014, being delayed until 2015. Minor savings are also projected in supplies and debt interest.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,402,665 across all enterprise funds.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2014	
Cash Balance (January 1, 2014)	\$ 15,700,015
Plus Estimated 2014 Revenues	85,900,000
Plus Estimated 2014 Encumbrance Cancellations	300,000
Total Estimated Available For Appropriation	101,900,015
Less Projected 2014 Expenditures Power Division	(82,215,103)
Less Projected 2014 Expenditures Public Utilities Director's Office	(817,569)
Less Total Projected 2014 Expenditures	(83,032,672)
Projected Cash at Dec. 31, 2014	\$ 18,867,343
Total Appropriated	\$ 84,953,582
Projected Appropriation Surplus/(Deficit)	\$ 1,920,910

The electricity enterprise fund is used by the city to account for all financial activity related to the operation of the electricity enterprise. The city purchases, but does not generate, electricity and sells it to its residential and commercial customers. Revenues consist primarily of user charges.

REVENUE SUMMARY

On January 1, 2014, the cash balance in the electricity enterprise fund was \$15.7 million, comprised of carryover funds totaling \$11.35 million and reserve funds totaling \$4.35 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was nearly \$84.4 million. All resources combined (including \$300,000 in encumbrance cancellations) were projected to total nearly \$98.9 million.

Projections for the above-noted revenues are now up by 1.8 percent (excluding \$300,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$18.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.9 million is projected in the electricity enterprise fund. This surplus is comprised of \$1.8 million in the Power Division and \$81,671 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The nearly \$1.2 million personnel surplus reflects delays in filling vacant positions. A \$303,704 supplies surplus is almost exclusively due to savings in purchase power costs. These savings are due to recently negotiated purchase power agreements that take advantage of cost blending agreements and are expected to provide substantial savings to the division in 2014 and beyond. A services surplus of \$235,925 reflects savings in fleet, technology, and services contracts. Savings are also projected in other expenditures (\$18,550), capital (\$88,140), and debt interest (\$11,073).

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer

enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,402,665 across all enterprise funds.

6. Community Development Block Grant

FUND BALANCE SUMMARY	
June 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 2,821,757
Plus CDBG Entitlement Award	6,681,968
Plus Estimated Entitlement Fund Revenues	287,119
Plus Estimated Revolving Loan Fund Revenues	540,611
Plus Estimated Encumbrance Cancellations	674,974
Total Estimated Available For Appropriation	11,006,429
Less Projected 2014 Expenditures	(8,548,915)
Available Unencumbered Cash at Dec. 31, 2014	\$ 2,457,514
Total Appropriated	\$ 9,021,174
Projected Appropriation Surplus/(Deficit)	\$ 472,259

The Community Development Block Grant (CDBG) has been awarded to the City of Columbus through the U.S. Department of Housing and Urban Development on an annual formula allocation basis since 1975. It is used to address community development needs around four broad themes: Affordable Housing Opportunities, Neighborhood and Target Area Revitalization, Economic Development and Opportunity, and Supportive Services. At least seventy percent of the CDBG resources will be used for activities that benefit low to moderate-income persons.

REVENUE SUMMARY

The 2014 CDBG award of \$6,681,968 is \$195,440 lower than projected during the budget process. CDBG revenues from other sources are nearly equal to budget projections, with housing loan repayments and miscellaneous receipts estimated to be \$32,881 lower than the budget of \$320,000, while economic development revolving loan receipts are projected to be \$28,611 higher than the budget of \$512,000. Total projected revenues of \$8,184,672, including encumbrance cancellations to date of \$674,974, are estimated to be \$475,264 higher than budgeted revenue of \$7,709,408.

OPERATING BUDGET SUMMARY

At the end of the second quarter, divisions project an overall surplus of \$472,259. Savings in personnel of \$408,498 are generated by vacancies and split-funded employees working on projects funded by other sources. Expenditures for office supplies and paper are projected to be \$5,649 less than budgeted. A surplus of \$57,441 in services is the result of lower projections for internal bills, such as mailroom, print shop, and data processing services, as well as additional savings for copier leases, phone, and training. A small surplus of \$670 in the "other" category represents interest earnings on revolving loan funds which are remitted annually to the U.S. Department of Housing and Urban Development.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30,2014

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,797,715	\$ 1,578,461	\$ 2,219,254	\$ 3,428,175	\$ 369,540
<u>City Auditor</u>					
City Auditor	3,889,750	2,039,935	1,849,815	3,882,163	7,587
Income Tax	8,806,597	4,224,239	4,582,358	8,555,840	250,757
Total	<u>12,696,347</u>	<u>6,264,174</u>	<u>6,432,173</u>	<u>12,438,003</u>	<u>258,344</u>
City Treasurer	1,097,131	560,731	536,400	1,068,668	28,463
<u>City Attorney</u>					
City Attorney	11,525,998	5,756,381	5,769,617	11,522,049	3,949
Real Estate	197,450	88,971	108,479	182,733	14,717
Total	<u>11,723,448</u>	<u>5,845,352</u>	<u>5,878,096</u>	<u>11,704,782</u>	<u>18,666</u>
Municipal Court Judges	16,190,614	8,814,245	7,376,369	16,194,488	(3,874)
Municipal Court Clerk	11,395,158	5,964,805	5,430,353	11,384,425	10,733
Civil Service	3,922,012	1,922,044	1,999,968	3,817,210	104,802
<u>Public Safety</u>					
Administration	8,276,210	6,904,063	1,372,147	7,870,607	405,603
Support Services	7,198,845	3,570,575	3,628,270	6,800,197	398,648
Police	292,086,176	158,779,293	133,306,883	290,693,301	1,392,875
Fire	221,277,874	120,477,231	100,800,643	219,984,615	1,293,259
Total	<u>528,839,105</u>	<u>289,731,162</u>	<u>239,107,943</u>	<u>525,348,721</u>	<u>3,490,385</u>
<u>Mayor's Office</u>					
Mayor	2,431,788	1,268,171	1,163,617	2,301,590	130,198
Community Relations	946,986	457,553	489,433	939,657	7,329
Equal Business Opportunity	907,262	468,001	439,261	902,836	4,426
Total	<u>4,286,036</u>	<u>2,193,725</u>	<u>2,092,311</u>	<u>4,144,083</u>	<u>141,953</u>
Education	6,433,597	3,415,069	3,018,528	6,357,347	76,250
<u>Development</u>					
Administration	7,787,302	5,469,342	2,317,959	7,821,335	(34,034)
Econ. Development	12,293,611	11,352,245	941,366	12,292,234	1,376
Code Enforcement	7,631,287	3,788,039	3,843,248	7,196,960	434,327
Planning	1,692,479	750,303	942,176	1,542,671	149,808
Housing	5,270,385	5,048,537	221,848	5,260,792	9,593
Total	<u>34,675,063</u>	<u>26,408,467</u>	<u>8,266,596</u>	<u>34,113,993</u>	<u>561,070</u>
<u>Finance and Management</u>					
Administration	6,002,326	5,029,256	973,070	5,823,745	178,581
Financial Management	4,513,522	2,384,933	2,128,589	3,721,068	792,454
Facilities Management	15,411,356	9,514,251	5,897,105	14,047,349	1,364,007
Finance Citywide ¹	25,917,123	20,614,582	5,302,541	25,917,123	-
Citywide Technology Billings	17,249,187	17,204,333	44,854	16,525,480	723,707
Fleet Management	4,000,000	4,000,000	-	4,000,000	-
Total	<u>73,093,514</u>	<u>58,747,355</u>	<u>14,346,158</u>	<u>70,034,765</u>	<u>3,058,749</u>
Human Resources	2,495,122	1,746,713	748,409	2,445,773	49,349
Health	21,315,183	21,315,183	-	21,315,183	-
Recreation and Parks	35,927,112	35,927,112	-	35,927,112	-
<u>Public Service²</u>					
Administration	3,012,600	1,499,788	1,512,812	3,068,317	(55,717)
Refuse Collection	31,999,396	22,186,583	9,812,813	31,312,078	687,318
Traffic	1,744,323	38,017	1,706,306	1,398,189	346,134
Mobility	1,451,546	1,451,546	-	1,451,546	-
Total	<u>38,207,865</u>	<u>25,175,934</u>	<u>13,031,931</u>	<u>37,230,130</u>	<u>977,735</u>
Grand Total:	\$ 806,095,022	\$ 495,610,531	\$ 310,484,491	\$ 796,952,857	\$ 9,142,165

¹Appropriation for Finance Citywide reflects a correction posted by the Auditor's Office in month 7.

²Financial and personnel figures throughout this report reflect the reorganization of the Public Service Department effective July 1, 2014.

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
JUNE 30, 2014

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,274,531	\$ 22,500	\$ 131,144	\$ -	\$ -	\$ -	\$ 3,428,175
City Auditor							
City Auditor	3,014,184	24,000	843,980	-	-	-	3,882,163
Income Tax	7,175,308	79,000	1,301,532	-	-	-	8,555,840
Total	10,189,491	102,999	2,145,512	-	-	-	12,438,003
City Treasurer							
City Treasurer	923,943	8,686	136,039	-	-	-	1,068,668
City Attorney							
City Attorney	11,055,440	89,442	359,633	17,533	-	-	11,522,049
Real Estate	182,733	-	-	-	-	-	182,733
Total	11,238,173	89,442	359,633	17,533	-	-	11,704,782
Municipal Court Judges							
Municipal Court Judges	14,413,345	27,500	1,413,643	340,000	-	-	16,194,488
Municipal Court Clerk							
Municipal Court Clerk	10,469,615	125,484	789,327	-	-	-	11,384,425
Civil Service							
Civil Service	3,275,873	36,997	504,339	-	-	-	3,817,210
Public Safety							
Administration	1,333,090	9,344	6,528,173	-	-	-	7,870,607
Support Services	4,798,538	509,596	1,490,063	2,000	-	-	6,800,197
Police	272,197,278	3,335,917	14,893,106	225,000	42,000	-	290,693,301
Fire	205,271,166	3,826,781	10,684,176	200,000	-	2,492	219,984,615
Total	483,600,073	7,681,638	33,595,518	427,000	42,000	2,492	525,348,721
Mayor's Office							
Mayor	1,955,555	12,923	69,472	500	-	263,140	2,301,590
Community Relations	855,596	2,000	82,061	-	-	-	939,657
Equal Business Opportunity	819,559	5,000	78,276	-	-	-	902,836
Total	3,630,711	19,923	229,809	500	-	263,140	4,144,083
Education							
Education	230,447	15,200	6,111,700	-	-	-	6,357,347
Development							
Administration	3,341,647	33,645	3,740,285	682,474	14,285	9,000	7,821,335
Econ. Development	655,165	8,900	2,428,321	9,199,849	-	-	12,292,234
Code Enforcement	5,901,905	108,864	1,056,626	1,000	128,565	-	7,196,960
Planning	1,450,487	18,150	74,034	-	-	-	1,542,671
Housing	412,918	2,000	4,845,874	-	-	-	5,260,792
Total	11,762,122	171,559	12,145,140	9,883,322	142,850	9,000	34,113,993
Finance and Management							
Administration	2,038,093	5,226	3,780,426	-	-	-	5,823,745
Financial Management	2,522,251	7,699	1,191,118	-	-	-	3,721,068
Facilities Management	5,903,399	490,200	7,648,001	5,750	-	-	14,047,349
Citywide Technology Billings	-	-	16,525,480	-	-	-	16,525,480
Finance Citywide	-	-	-	-	-	25,917,123	25,917,123
Fleet	-	-	-	-	4,000,000	-	4,000,000
Total	10,463,743	503,125	29,145,025	5,750	4,000,000	25,917,123	70,034,765
Human Resources							
Human Resources	1,253,035	83,995	1,108,743	-	-	-	2,445,773
Health							
Health	-	-	-	-	-	21,315,183	21,315,183
Recreation and Parks							
Recreation and Parks	-	-	-	-	-	35,927,112	35,927,112
Public Service¹							
Administration	3,033,154	5,616	29,547	-	-	-	3,068,317
Refuse Collection	16,678,860	134,758	14,376,950	101,510	20,000	-	31,312,078
Traffic	1,307,372	31,600	52,582	6,635	-	-	1,398,189
Mobility	1,421,345	1,165	29,037	-	-	-	1,451,546
Total	22,440,732	173,138	14,488,116	108,145	20,000	-	37,230,131
Grand Total:	\$ 587,165,833	\$ 9,062,186	\$ 102,303,688	\$ 10,782,250	\$ 4,204,850	\$ 83,434,050	\$ 796,952,857

¹Financial and personnel figures throughout this report reflect the reorganization of the Public Service Department effective July 1, 2014.

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2014

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 366,550	\$ -	\$ 2,990	\$ -	\$ -	\$ -	\$ 369,540
City Auditor							
City Auditor	6,986	600	-	-	-	-	7,587
Income Tax	250,757	-	-	-	-	-	250,757
Total	257,744	600	-	-	-	-	258,344
City Treasurer	38,495	6,010	(16,041)	-	-	-	28,463
City Attorney							
City Attorney	5,011	58	(1,119)	-	-	-	3,949
Real Estate	14,717	-	-	-	-	-	14,717
Total	19,728	58	(1,119)	-	-	-	18,666
Municipal Court Judges	172	-	(4,046)	-	-	-	(3,874)
Municipal Court Clerk	3,108	-	7,624	-	-	-	10,733
Civil Service	17,733	30,012	57,058	-	-	-	104,802
Public Safety							
Administration	162,538	1,023	242,042	-	-	-	405,603
Support Services	267,612	(42,421)	173,457	-	-	-	398,648
Police	(1,448,334)	238,141	218,122	-	-	2,384,946	1,392,875
Fire	(645,658)	(98,147)	230,543	-	-	1,806,521	1,293,259
Total	(1,663,843)	98,596	864,164	-	-	4,191,467	3,490,383
Mayor's Office							
Mayor	130,448	-	-	(250)	-	-	130,198
Community Relations	6,131	-	1,198	-	-	-	7,329
Equal Business Opportunity	6,939	-	(2,512)	-	-	-	4,426
Total	143,517	-	(1,314)	(250)	-	-	141,953
Education	69,490	6,000	760	-	-	-	76,250
Development							
Administration	(72,518)	5,355	31,414	-	1,715	-	(34,034)
Econ. Development	9,196	(2,450)	(5,370)	-	-	-	1,376
Code Enforcement	415,856	3,386	5,650	9,000	435	-	434,327
Planning	123,965	1,600	24,243	-	-	-	149,808
Housing	5,439	1,000	3,154	-	-	-	9,593
Total	481,939	8,891	59,091	9,000	2,150	-	561,070
Finance and Management							
Administration	94,150	3,074	81,357	-	-	-	178,581
Financial Management	346,749	5,091	440,614	-	-	-	792,454
Facilities Management	188,500	-	1,175,506	-	-	-	1,364,007
Citywide Technology Billings	-	-	723,707	-	-	-	723,707
Finance Citywide	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	-	-
Total	629,399	8,166	2,421,184	-	-	-	3,058,749
Human Resources	34,581	(5,226)	19,994	-	-	-	49,349
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service ¹							
Administration	(53,679)	1,867	(3,905)	-	-	-	(55,717)
Refuse Collection	534,838	17,450	145,030	-	(10,000)	-	687,318
Traffic	346,134	-	-	-	-	-	346,134
Mobility	-	-	-	-	-	-	-
Total	827,292	19,317	141,125	-	(10,000)	-	977,735
Grand Total:	\$ 1,225,905	\$ 172,423	\$ 3,551,470	\$ 8,750	\$ (7,850)	\$ 4,191,467	\$ 9,142,165

¹Financial and personnel figures throughout this report reflect the reorganization of the Public Service Department effective July 1, 2014.

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 2014

CATEGORY	FY 2014 CITY AUDITOR'S REVENUE ESTIMATE	FY 2013 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 577,400,000	\$ 560,435,874	\$ 16,964,126	3.0%
Property Tax	43,813,000	43,960,549	(147,549)	(0.3%)
KWH Tax	1,800,000	1,689,077	110,923	6.6%
Hotel/Motel Tax	-	1,238,933	(1,238,933)	(100.0%)
Total Taxes and Assessments	623,013,000	607,324,433	15,688,567	2.6%
Local Government Fund	20,540,000	21,618,024	(1,078,024)	(5.0%)
Estate Tax	2,000,000	9,428,668	(7,428,668)	(78.8%)
Liquor Permit Fund	1,150,000	1,241,134	(91,134)	(7.3%)
Cigarette Tax, Other	30,000	34,487	(4,487)	(13.0%)
Casino Revenue	6,061,637	5,617,637	444,000	7.9%
Total Shared Revenues	29,781,637	37,939,950	(8,158,313)	(21.5%)
License and Permit Fees	11,345,000	10,904,362	440,638	4.0%
Fines and Penalties	19,953,000	19,446,919	506,081	2.6%
Investment Earnings	4,000,000	2,626,737	1,373,263	52.3%
Charges for Service	60,445,000	59,868,890	576,110	1.0%
All Other Revenue	1,682,000	7,432,441	(5,750,441)	(77.4%)
Total Other Revenue	97,425,000	100,279,349	(2,854,349)	(2.8%)
Total Revenues	\$ 750,219,637	\$ 745,543,732	\$ 4,675,905	0.6%
Encumbrance Cancellations	3,238,519	3,089,900	148,619	4.8%
Unencumbered Balance	44,456,866	39,903,479	4,553,387	11.4%
Other Fund Transfers	8,180,000	10,055,737	(1,875,737)	(18.7%)
Total Resources	\$ 806,095,022	\$ 798,592,848	\$ 7,502,174	0.9%

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2014

CATEGORY	FY 2014 YEAR-TO-DATE	FY 2013 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 309,603,893	\$ 298,007,280	\$ 11,596,613	3.9%
Property Tax	22,060,276	23,253,541	(1,193,265)	(5.1%)
KWH Tax	758,125	899,772	(141,647)	(15.7%)
Hotel/Motel Tax	-	558,505	(558,505)	(100.0%)
Total Taxes & Assessments	332,422,294	322,719,098	9,703,196	3.0%
Local Government Fund	10,570,861	11,214,398	(643,537)	(5.7%)
Estate Tax	389,362	4,460,486	(4,071,124)	(91.3%)
Liquor Permit Fund	1,081,440	1,088,941	(7,501)	(0.7%)
Cigarette Tax, Other	30,032	30,127	(95)	(0.3%)
Casino Revenue	-	-	-	NA
Total Shared Revenue	12,071,695	16,793,952	(4,722,257)	(28.1%)
License and Permit Fees	5,624,716	5,631,186	(6,470)	(0.1%)
Fines and Penalties	8,922,147	9,040,956	(118,809)	(1.3%)
Investment Earnings	2,402,521	1,682,861	719,660	42.8%
Charges for Service	31,699,160	30,192,414	1,506,746	5.0%
All Other Revenue	1,246,804	457,315	789,489	172.6%
Total Other Revenue	49,895,348	47,004,732	2,890,616	6.1%
Total Revenues	394,389,337	386,517,782	7,871,555	2.0%
Encumbrance Cancellations	3,163,747	2,772,956	390,791	14.1%
Unencumbered Balance	44,456,866	39,903,479	4,553,387	11.4%
Fund Transfers	7,366,968	8,148,912	(781,944)	(9.6%)
Total Resources	\$ 449,376,918	\$ 437,343,129	\$ 12,033,789	2.8%

TABLE 6
2014 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2730-2013	10-Feb-14	2014 Amended General Fund Budget Appropriation	\$ 807,404,022
0485-2014	03-Mar-14	Decrease General Fund Appropriation	\$ (1,309,000)
Total Operating Appropriation:			\$ 806,095,022
Total Estimated Available Resources:			806,095,022
Less Total Operating Appropriation:			(806,095,022)
Less Total Reserve Deposits to Date:			-
Projected Unappropriated Operating Balance:			\$ -

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 2014

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2014	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2014 (E-G)
		ORIGINAL (JAN. 2014) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 44,456,866	\$ 762,947,156	\$ 761,638,156	\$ (1,309,000)	\$ 806,095,022	\$ 806,095,022	\$ 796,952,857	\$ 9,142,165	\$ 9,142,165
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	7,411,645	47,120,431	47,824,579	704,148	55,236,224	45,889,827	45,563,532	326,295	9,672,692
Health Special Revenue	644,621	28,222,125	28,248,979	26,854	28,893,600	28,673,707	27,982,687	691,020	910,913
Rec. and Parks Oper. & Extension	1,077,658	40,713,112	41,783,850	1,070,738	42,861,508	41,213,112	40,560,937	652,175	2,300,571
Golf Operations	(150,212)	4,248,000	4,292,888	44,888	4,142,676	4,290,914	4,117,643	173,271	25,033
Municipal Court Computer Fund	1,092,848	1,671,016	1,755,071	84,055	2,847,919	2,085,504	1,797,672	287,832	1,050,247
Development Services	8,544,085	19,089,407	18,146,553	(942,854)	26,690,638	17,185,296	16,743,088	442,208	9,947,550
Property Mgt./East Broad Street Operation	492,117	1,379,196	1,379,196	-	1,871,313	1,415,854	1,411,851	4,003	459,462
Private Construction Inspection Fund	689,748	2,468,241	2,605,490	137,249	3,295,238	2,869,130	2,890,955	(21,825)	404,283
Parking Meter Program Fund	711,457	1,935,904	2,066,490	130,586	2,777,947	2,267,294	2,265,270	2,024	512,677
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	4,026,756	4,223,014	196,258	4,223,014	4,432,756	4,223,014	209,742	-
Print and Mail Services	(39,228)	1,618,636	1,626,391	7,755	1,587,163	1,582,840	1,591,533	(8,693)	(4,370)
Land Acquisition	330,039	780,000	846,750	66,750	1,176,789	765,562	764,340	1,222	412,449
Technology Services	910,462	35,833,990	33,138,608	(2,695,382)	34,049,070	35,625,509	32,802,223	2,823,286	1,246,846
Fleet Management Services	(5,382,391)	35,249,132	38,624,059	3,374,927	33,241,668	33,839,799	33,096,913	742,886	144,755
Construction Inspection Fund	1,708,687	9,286,796	9,383,397	96,601	11,092,084	9,114,440	7,980,997	1,133,443	3,111,087
ENTERPRISE FUNDS									
Water System Enterprise	82,967,405	192,809,456	190,269,720	(2,539,736)	273,237,125	195,902,197	191,388,037	4,514,160	81,849,088
Sewerage System Enterprise	197,037,026	250,698,520	248,649,678	(2,048,842)	445,686,704	253,617,277	240,457,461	13,159,816	205,229,243
Storm Sewer System Enterprise	19,323,225	37,909,313	37,722,000	(187,313)	57,045,225	38,065,192	37,117,050	948,142	19,928,175
Electricity Enterprise	15,700,015	84,675,494	86,200,000	1,524,506	101,900,015	84,953,582	83,032,672	1,920,910	18,867,343
GRANT FUNDS									
Community Development Block Grant	2,821,757	7,709,408	8,184,672	475,264	11,006,429	9,021,174	8,548,915	472,259	2,457,514

Notes:

The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions. The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office. The budgeted and projected expenditure figures for the enterprise funds **do not** include projections for internal transfers from the operating to the reserve fund. Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance. The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2014

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	1,225,905	172,423	3,551,470	-	8,750	(7,850)	-	4,191,467	9,142,165
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	298,882	-	-	-	-	-	-	-	298,882
Municipal Court Judges	(10,937)	-	(113)	-	-	-	-	-	(11,050)
Total Municipal Court Computer Fund	287,945	-	(113)	-	-	-	-	-	287,832
Street Construction, Main. & Repair									
Refuse Collection	-	-	-	-	-	-	-	-	-
Traffic Management	840,164	20,521	966,810	-	-	-	-	-	1,827,495
Mobility	-	-	-	-	-	-	-	-	-
Infrastructure Management	(962,187)	3,090	(819,160)	-	-	-	-	-	(1,778,257)
Design and Construction	68,591	(276)	(4,884)	-	-	(5,000)	-	-	58,431
Service Director	232,626	291	(14,291)	-	-	-	-	-	218,626
Total SCMR	179,194	23,626	128,475	-	-	(5,000)	-	-	326,295
Health Special Revenue									
Department of Health	885,061	4,523	(200,000)	-	1,435	-	-	-	691,020
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	649,791	13,428	(11,044)	-	-	-	-	-	652,175
Golf Operations									
Division of Golf	82,222	2,984	87,065	-	1,000	-	-	-	173,271
Development Services Fund									
Building and Zoning Services	284,924	42,775	87,919	-	26,590	-	-	-	442,208
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	15,000	(10,997)	-	-	-	-	-	4,003
Private Construction Inspection Fund									
Design and Construction	(31,800)	4,528	5,447	-	-	-	-	-	(21,825)
Parking Meter Program Fund									
Traffic Management	1,360	249	415	-	-	-	-	-	2,024
Mobility	-	-	-	-	-	-	-	-	-
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	124,964	5,085	79,693	-	-	-	-	-	209,742
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	124,964	5,085	79,693	-	-	-	-	-	209,742
Print & Mail Services									
Department of Finance	(27,006)	4,646	13,632	-	-	35	-	-	(8,693)
Land Acquisition									
Division of Real Estate	485	-	737	-	-	-	-	-	1,222
Technology Services									
Division of Information Services	883,442	10,000	257,033	90,000	-	-	422	-	1,240,898
Department of Technology	180,671	303,866	1,115,133	-	(17,109)	-	(173)	-	1,582,388
Total Technology Services	1,064,113	313,866	1,372,166	90,000	(17,109)	-	249	-	2,823,286
Fleet Management Services									
Division of Fleet Management	497,938	104,040	27,834	-	5,000	-	43,085	-	677,897
Finance and Management Director	64,989	-	-	-	-	-	-	-	64,989
Total Fleet	562,927	104,040	27,834	-	5,000	-	43,085	-	742,886
Construction Inspection Fund									
Design and Construction	983,049	5,100	104,997	-	-	-	-	-	1,093,146
Service Director	39,706	148	443	-	-	-	-	-	40,297
Total Construction Inspection	1,022,755	5,248	105,440	-	-	-	-	-	1,133,443
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,186,868	17,063	1,215,361	1,003,622	26,175	12,131	465,914	-	3,927,134
Sewerage System Enterprise									
Division of Sewers and Drains	1,494,349	15,123	2,342,915	3,249,456	-	205	4,982,970	506,617	12,591,635
Storm System Enterprise									
Division of Sewers and Drains	263,027	58	502,891	-	-	-	16,379	-	782,355
Electricity Enterprise									
Division of Electricity	1,181,847	303,704	235,925	-	18,550	88,140	11,073	-	1,839,239
Various Enterprise Funds									
Public Utilities Director's Office	1,372,895	691	27,079	-	-	2,000	-	-	1,402,665
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	72,587	1,600	-	-	-	-	-	-	74,187
Division of Economic Development	79,981	1,000	4,395	-	-	-	-	-	85,376
Division of Code Enforcement	49,052	-	-	-	-	-	-	-	49,052
Division of Housing	156,294	2,050	43,485	-	-	-	-	-	201,829
Department of Finance and Management	18,132	999	42,013	-	670	-	-	-	61,814
Department of Health	32,452	-	(32,452)	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	408,498	5,649	57,441	-	670	-	-	-	472,259

TABLE 9**VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED**

<u>Division</u>	<u>Position Title</u>	<u># Positions</u>	<u>Full-time/ Part-time</u>	<u>Projected 2014 Wages</u>
City Auditor -Auditor	Management Analyst II	1	Full-Time	31,512
City Auditor -Income Tax	Auditor I	1	Full-Time	23,754
	Programmer	2	Full-Time	28,424
	Office Support Clerk	1	Full-Time	12,082
City Council	Sr. Legislative Analyst	2	Full-Time	58,512
	Legislative Analyst	2	Full-Time	37,568
City Treasurer	Management Analyst II	1	Full-Time	19,620
City Attorney	Legal Admin Coordinator	1	Full-Time	17,558
	Attorney	1	Full-Time	25,145
	Legal Secretary	1	Full-Time	9,887
Municipal Court Clerk	Deputy Clerk	4	Full-Time	49,968
Municipal Court Judges	Probation Officer I	3	Full-Time	49,968
	Probation Officer II	1	Full-Time	11,742
	Community Sanctions Officer	1	Full-Time	13,482
Office of the Mayor	Executive Asst I	1	Full-Time	24,000
	Executive Secretary 2	1	Full-Time	18,461
Safety-Police	Info Systems Manager	1	Full-Time	19,535
	Crime Analyst	1	Full-Time	20,970
	Forensic Scientist	9	Full-Time	106,834
	Police Communication Technician	12	Full-Time	118,426
	Human Resource Representative	1	Full-Time	24,440
	Management Analyst II	1	Full-Time	13,498
	Record Technician	2	Full-Time	15,500
	Public Safety Analyst	3	Part-Time	23,108
	Police Recruits	35	Full-Time	68,096
Safety-Fire	Office Assistant II	1	Full-Time	15,154
	GIS Technician	2	Full-Time	4,714

TABLE 9 (Continued)

VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED

Development - Administration	Deputy Director	1	Full-Time	53,683
	Real Estate Asset Manager	2	Full-Time	36,050
	Outreach Worker	1	Part-Time	3,900
Economic Development	Business Development Specialist	2	Full-Time	30,072
Code Enforcement	Property Maint. Inspector Trainee	2	Full-Time	3,194
	Solid Waste Inspector	1	Full-Time	17,265
Planning	Administrator	1	Full-Time	37,048
	Development Program Coordinator	1	Full-Time	31,104
	Planner I	1	Full-Time	19,200
	Planner II	2	Full-Time	8,000
Facilities Management	Custodial Worker	1	Full-time	13,578
	Building Maintenance Worker	1	Full-time	17,904
	Security Specialist	1	Part-Time	13,552
	Boiler Operator	1	Part-Time	29,966
	Custodial Worker	4	Part-Time	54,312
Finance Director	Energy Manager	1	Full-time	34,122
	Design Architect/Facilities Project Manager	1	Full-time	4,202
Financial Management	Budget Management Specialist	1	Full-time	6,600
	Procurement Specialist	1	Full-time	18,800
	Perf. Mgt. Coordinator/MA II-Grant Writer	1	Full-time	8,000
Refuse Collection	Refuse Collection Vehicle Operator	10	Full-time	68,351
	Refuse Collection Assembly & Repairer	1	Full-Time	15,990
Traffic Management	Parking Enforcement Officer	2	Full-time	28,948
	Cashier	1	Full-time	13,133
Service Director	Management Analyst II	0.32	Full-time	5,440
			Total Wages	\$1,434,372
			Pension	229,500
			Insurance	509,250
			W. Comp	43,031
			Total Cost	\$2,216,153

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength*	Authorized Strength*	Actual Strength As of 6/30/14*
City Council	38	38	34
City Auditor	34	34	27
Income Tax	82	82	73
City Treasurer	10	11	9
City Attorney	107	135	103
Real Estate	2	6	2
Municipal Court Judges	186	186	176
Municipal Court Clerk	172	172	154
Civil Service	34	34	34
Public Safety - Admin.	11	11	10
Support Services	52	52	51
Police - Civilian	379	379	335
Police - Uniformed	1,902	1,972	1,906
Fire - Civilian	42	43	40
Fire - Uniformed**	1,588	1,588	1,559
Mayor	19	22	14
Community Relations	8	8	8
Equal Business Opportunity	9	10	8
Education	4	5	4
Development Admin.	31	32	29
Economic Development	5	8	6
Code Enforcement	73	73	70
Planning	16	17	12
Housing	5	5	5
Finance and Management - Dir's Ofc.	27	29	25
Financial Management	29	29	25
Facilities Management	77	78	75
Department of Human Resources	10	11	10
Public Service - Dir's Ofc.	37	37	35
Refuse Collection	227	227	214
Traffic Management	39	40	34
Mobility Options	0	0	0
General Fund Total	5,255	5,374	5,087

*Reflects the reorganization of the Public Service Department effective July 1, 2014.

**Includes forty (40) Firefighter Recruits budgeted in the Public Safety Initiatives Fund.

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

Division/Fund	Budgeted Strength*	Authorized Strength*	Actual Strength As of 06/30/14*
Real Estate/Land Acquisition	5	8	5
Information Services/Technology Services Fund	137	137	119
Technology: Administration	18	18	16
Finance/Print/Mail Shop Fund	5	5	5
Human Resources/Employee Benefits	26	27	26
Health Special Revenue Fund	226	226	204
Municipal Court Computer Fund	13	13	4
Recreation and Parks Operation Fund	296	298	277
Golf Operations	26	26	25
Public Service - Dir. Office/SCMR Fund	30	30	30
Mobility Options/SCMR Fund	0	0	0
Traffic Management/SCMR Fund	110	111	104
Infrastructure Management/SCMR Fund	194	196	184
Design and Construction/SCMR Fund	36	41	33
Mobility Options/Parking Meter Fund	0	0	0
Traffic Management/Parking Meter Fund	4	4	4
Fleet Management	128	128	119
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	60	63	63
Public Service - Dir. Office/Construction Inspection	7	7	6
Design and Construction/Private Construction Inspection	25	18	16
Building and Zoning/Development Services Fund	136	148	133
Public Utilities: Administration	112	112	98
Sewers and Drains (Storm)	16	23	14
Sewers and Drains (Sanitary)	516	516	464
Electricity	95	104	85
Water	535	535	493
Community Development Block Grant			
Development Admin.	9	9	8
Economic Development	8	7	7
Code Enforcement	9	9	8
Housing	14	14	13
Health	4	4	2
Finance & Management	4	4	4
Recreation and Parks	4	4	2
Other Funds Total	2,815	2,852	2,578
All Funds	8,070	8,226	7,665

*Reflects the reorganization of the Public Service Department effective July 1, 2014.

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Reserve for 27th pay period	2,185,000
Legal settlements & miscellaneous	2,549,757
Transfer to economic stabilization fund (rainy day fund)	7,600,000
Economic Development incentive payments	12,723,875
New Education Department	7,500,000
Transfers in from City Council's amendments	10,704,022
	<u>43,262,654</u>

TRANSFERS AND EXPENSES PASSED AS OF June 30, 2014

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,185,000	City Auditor/Finance & Mgmt	2730-2013
Transfer to the rainy day fund	7,600,000	City Auditor/Finance & Mgmt	2730-2013
Transfer to the neighborhood initiative fund	2,830,601	City Auditor/Finance & Mgmt	2730-2013
Transfer to the jobs growth fund	1,035,000	City Auditor/Finance & Mgmt	2730-2013
Transfer to the public safety initiative fund	1,123,399	City Auditor/Finance & Mgmt	2730-2013
Transfer to the basic city services fund	5,714,000	City Auditor/Finance & Mgmt	2730-2013
Transfer for school district revenue sharing	221,912	Development Administration	0199-2014
Transfer for Franklin Township Annexation	332,474	Development Administration	0518-2014
Transfer for Community Shelter Board	954,612	Development Administration	0549-2014
Transfer for Veterans Comprehensive Assistance Program	75,000	Development Administration	0646-2014
Transfer for Franklin Township Annexation	350,000	Development Administration	0830-2014
Transfer for the establishment of Education Department	6,560,179	Education and Health	0948-2014
	<u>28,982,176</u>		
Total Transferred and Expended	28,982,176		

TABLE 12
SAFETY OVERTIME REPORT
JUNE 30, 2014

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	3,090,824	1,429,329	46.24%	1,661,495	3,090,824	-
Police Uniformed*	9,774,811	4,865,439	49.78%	5,035,047	9,900,486	(125,675)
Fire Uniformed	6,218,746	3,006,942	48.35%	3,211,804	6,218,746	-

*Includes the appropriation budgeted in the transfer line for the Community Summer Initiative.