

October 27, 2014

MEMORANDUM TO: Michael B. Coleman
Mayor

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

SUBJECT: Third Quarter Financial Review

The Finance and Management Department's Third 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 third quarter, for the general fund, we project that we will spend approximately \$25.6 million less than the original appropriation for 2014. While current expenditure trends are encouraging, revenues into the general fund, outside of the income tax, remain flat or in decline. Unfortunately, unlike in previous years, income tax growth remains very close to the Auditor's original estimate. Therefore, it is unlikely that we will realize revenue in 2014 beyond the original estimate. Hiring controls and our ongoing reform efforts have resulted in positive variances within the general fund and expenditures within the Safety Department are tracking significantly below budget. The price of diesel fuel continues to be higher than the budget but overall projected fuel costs remain under budget. This total fuel savings has helped offset higher than expected costs for replacement auto parts and tires. As in previous years, significant carry-over funds will be necessary to balance next year's budget. These savings 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 many of the same areas projected at mid-year. 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 (\$389,205) and services (\$924,290). In the Fire Division, there are savings in uniformed wages due to higher than budgeted retirements, overtime, sick leave reciprocity, worked holiday pay, insurance, shift differential, pension and civilian wages. In the Safety Director's Office, savings of \$425,279 are currently projected in the services category, primarily related to the contract whereby the city reimburses Franklin County for housing prisoners in the jail.

In the Facilities Management Division, savings of nearly \$1.4 million are projected in the services category largely due to lower utility expenses. Technology billing to the general fund is projected to be \$1.5 million below budgeted amount. Savings have been achieved through delays in filling vacancies as well as the decision to purchase replacement computer equipment with special income tax funds rather than the general funds. The decision to spend down some of the technology services fund balance will also result in additional savings. The Department of Education is projecting savings of over \$712,000 mainly due to lower costs associated with the Early Start Columbus program. The Administrative Division of the Development Department anticipates an overall surplus of \$739,700 largely due to savings in professional service contracts and lower payments to Franklin Township due to less than projected income tax revenues associated with the city's revenue sharing agreement on the casino. Finally, savings from unfilled vacancies across all general fund supported agencies result in projected savings of over \$4.6 million.



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

As of the end of the third quarter, income tax receipts are 3.1 percent above 2013 third quarter collections. Investment earnings (37.9%), license and permit fees (3.4%), all other revenue (7.3%) and cigarette tax, other (0.6%) are also trending above collections during the same time period last year. All other sources are trending below levels experienced as of the third 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



THIRD QUARTER FINANCIAL REVIEW

As of September 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 \$25,594,364 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	
September 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 September 30, 2014	\$ 806,095,022
Less 2014 Projected Operating Expenditures	<u>780,500,658</u>
Projected Appropriation Surplus/(Deficit)	\$ 25,594,364
Projected Available Cash Balance (December 31, 2014)	<u>\$ 25,594,364</u>
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, 2014)	\$ 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 September, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are .4 percent higher than during the same time period in 2013. Income tax receipts are up 3.1 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 4.3 percent through the first nine 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 3.9 percent through September, 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 \$843,330.

Receipts for fines and penalties are down 1.9 percent, but are projected to end the year 2.6 percent above 2013. License and permit fees are up 3.4 percent through the end of September, and 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 37.9 percent above 2013 year-to-date figures. Charges for services are 1.5 percent lower than September of 2013, but are projected to end the year 1 percent above 2013.

Expenditures:

Expenditures are projected to total \$780.5 million, or \$25.6 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 September 18, 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 September 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:

An overall projected surplus of \$479,605 in **City Council** reflects savings in personnel of \$467,257 as a result of delays in hiring vacant positions. Additional savings of \$12,348 are anticipated in supplies and services primarily due to a reduced projection for internal mail and print services.

The **City Auditor's Office** is projecting an overall surplus of \$57,422, largely due to savings generated from hiring delays. Projections in supplies and services include expected expenditures associated with and in preparation for the new financial accounting system.

The **Division of Income Tax** anticipates an overall surplus of \$469,407. This projected surplus primarily results from personnel savings generated hiring delays and not filling several budgeted vacant positions.

The **City Treasurer** is projecting an overall surplus of \$39,005. The delay in hiring a budgeted vacant position results in a surplus in personnel of \$61,873. The variance in personnel offsets the projected deficit in services of \$31,290, credited to an increase in the need 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 \$8,422.

The **City Attorney's Office** is projecting a surplus of \$144,895, largely due to \$74,734 in savings generated from delays in hiring. In addition, the City Attorney's Office projects to save \$25,532 in supplies, mostly from postponing the purchase of new computers, and \$44,630 in services due to less than budgeted costs in miscellaneous items.

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.

The **City Attorney Real Estate Division** is projecting a surplus of \$15,492 due to lower than anticipated personnel costs.

The **Municipal Court Clerk** projects an overall surplus of \$32,049. This savings is primarily in personnel costs due to delays in filling vacant positions and employee disability leave.

An overall surplus of \$194,352 is projected in the **Civil Service Commission**. The \$92,893 personnel surplus reflects savings attributed to hiring delays, coupled with a position hired at a lower rate than budgeted. These savings are offset by part-time staff hours which are higher than budgeted due to the administration of the firefighter physical capabilities examination. Supplies needed for the administration of the firefighter physical capabilities examination are less than anticipated, causing a projected surplus of \$33,170. A surplus in services of \$68,289 is projected due to the utilization of prior year encumbrances for psychological/medical screenings of the 2014 police and fire recruits, and for costs associated with the police promotional exam.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$598,601. A personnel surplus of \$170,727 reflects savings in part-time wages, a vacant budgeted position, and the retirement of the Public Safety Director. A surplus in services of \$425,279 savings related to the Franklin County Jail contract and the Franklin County Emergency Management and Homeland Security Program.

A projected surplus of \$448,539 is expected in the **Support Services Division**. The division anticipates a surplus in personnel of \$299,907. The majority of this projected savings is the result of less than budgeted part-time wages and the delay in hiring vacant budgeted positions. Additionally, in September, four employees in the telephone services section transferred to the Department of Technology. Computer aided dispatch (CAD) related maintenance expenses are projected to be lower than budgeted, causing the majority of the surplus in services (\$181,266). A deficit in supplies of \$33,359 results from the purchase of locution and 911 computers.

The **Police Division** is projecting an overall surplus of \$2,487,286. The surplus is the result of projected savings in supplies (\$347,205), services (\$869,677), and the transfer line (\$2,384,946), offset by projected deficits in personnel (\$991,027) and claims (\$123,515). 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 \$1,297,306. These savings are primarily attributed to lower than budgeted civilian wages and insurance offset by projected deficits in sworn wages, termination pay, holiday worked and sworn service credit. 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 tracking to end the year \$67,871 under 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 \$389,205. This variance is primarily the result of utilizing a prior year encumbrance to purchase helicopter fuel, coupled with less than anticipated expenses for lab supplies. In addition, the division used an existing firearm stock to outfit the December recruit class, further contributing to the projected supply savings. The anticipated surplus in services of \$869,677 increases to a projected \$924,290 due to the remaining budget authority in the transfer line. Savings here reflect the net effect of lower than budgeted towing costs, fleet services, and medical prisoner bills and a projected deficit in helicopter maintenance. Police claims are projected at a deficit of \$123,515.

The **Division of Fire** is projecting an overall surplus of \$2,257,712. The anticipated surplus in personnel of \$472,173 increases to \$2,264,750 upon consideration of the transfer line which holds the budget authority for the June recruit class and civilianization efforts.

The savings in personnel are primarily reflected in sworn wages (\$834,713) resulting from an increased number of retirements throughout the year. Other major line items contributing to the projected personnel savings are overtime (\$45,533), sick leave reciprocity and worked holiday pay (\$392,564), insurance (\$161,165), shift differential (\$334,141), pensions (\$257,762) and civilian wages (\$177,005). These surpluses are offset by anticipated deficits in the physical fitness incentive (\$72,600) and various other personnel costs, notably tuition reimbursement.

A projected deficit in services of \$21,348 is primarily the result of fleet services, advertising, and miscellaneous services offset by a projected surplus in costs associated with multi-functional copying devices, telephone services, and turn out gear cleaning. Fire claims are projected at budgeted levels.

An overall surplus of \$171,582 is projected in the **Office of the Mayor** due mainly to delays in filling vacant positions.

The **Department of Education** projects an overall surplus of \$712,634. A personnel surplus of \$74,722 reflects the actual timing of the establishment of the department and the start date of the director in early June. A surplus of \$10,672 is anticipated in various supply line items. A services surplus of \$627,240 is primarily the result of projected savings in the Early Start Columbus program.

The **Development Department, Administration Division** anticipates an overall surplus of \$739,700. A personnel deficit of \$64,235 is the result of hiring an unbudgeted deputy director position and an unbudgeted outreach worker for the mobile city hall program. A surplus of \$12,931 in supplies reflects savings in furniture, office supplies, and paper. In services, savings of \$588,814 is primarily the result of savings for southside initiatives, as well as savings in cellphones, copiers, advertising, and maintenance costs. A savings of \$200,000 in "Other" is realized from lower than anticipated annexation payments to Franklin Township.

A deficit of \$147,556 is projected in the **Economic Development Division**. Multiple vacancies during the year have resulted in a personnel surplus of \$59,084, as well as a savings of \$1,252 in supplies. An unbudgeted contract with the Greater Columbus Sports Commission is anticipated and is the primary reason for the services deficit of \$207,893.

The **Code Enforcement Division** projects an overall surplus of \$713,254, with \$489,963 of savings in personnel due to delays in filling new and vacant positions. Savings in supplies of \$16,436 are expected in lumber, small tools, and photo supplies. A surplus of \$192,155 is projected in services, reflecting savings in demolition costs, cellphones, copiers, and computer access. Other expenditures reflect lower than expected medical and damage claims of \$10,000.

A surplus of \$217,022 is projected in the **Planning Division**. Extended vacancies during the year create a personnel surplus of \$170,190, while savings of \$9,145 in supplies and \$37,687 in services (copiers, phones, travel, training, and printing) add to the overall surplus.

The **Housing Division** projects a surplus of \$25,922, including savings of \$21,866 in personnel for a current vacancy and less than budgeted sick leave payments.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$533,277, higher than projected at the second quarter by \$354,696. The surplus is largely due to

increased savings in personnel and services. The personnel surplus of \$182,407 results from significant hiring delays and two unfilled budgeted vacancies. Reimbursement estimates for construction management personnel costs from capital project funds remain consistent with budgeted projections. In services, the \$348,888 surplus is primarily due to much lower than anticipated utility projections for the Municipal Court building. At the second quarter, projections were close to budgeted levels. Net expenditures for public safety leases are estimated at approximately budgeted levels. Additional services savings are also reflected in building assessment software maintenance and support, accreditation fees, travel and real estate computer program access fees.

The **Financial Management Division** projects a \$358,481 personnel surplus, due to several budgeted, but vacant positions. The anticipated \$453,480 services surplus is largely due to lower than budgeted costs associated with the public defender contract. Surpluses in professional services contracts, outside printing needs, and equipment maintenance costs contribute as well. Current projections for the citywide account reflect a substantial savings of \$5,302,541. At the second quarter, estimated expenses were projected at budgeted levels.

An overall surplus of \$1,702,444 is anticipated in the **Facilities Management Division**, higher than projected at the second quarter by over \$300,000. The personnel surplus of \$381,994 is larger than previously projected due to leaving several budgeted positions vacant. Significant savings are reflected in part-time salaries and employee insurance as well. A \$50,000 supplies deficit is projected due to an increased need for various building maintenance supplies as the division continues to emphasize preventative maintenance schedules. The projected services surplus of \$1,370,450 can be tied directly to savings in utility expenses, although savings are also expected in custodial maintenance services and in-service training.

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 \$1,521,572 less than budgeted, due largely to computer purchases originating in the special income tax fund rather than the general fund and the determination for the Department of Technology to reduce overall charges by utilizing the technology services fund balance.

The **Human Resources Department** is projecting overall savings of \$48,285, the majority of which is the result of a personnel surplus of \$39,155. These savings reflect staff changes and subsequent hiring delays of executive and part-time staff. The small material and supplies deficit results from the purchase of CPR and AED supplies for the occupational safety and wellness program; items were expended in this area, but budgeted in the services category. The services surplus of \$18,196 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 \$20,025,818, less than budgeted by \$1,289,365. Additional information on Health's third quarter projection is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$32,863,530, a savings of \$3,063,582 over the budgeted amount. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

The **Refuse Collection Division** projects an overall surplus of \$1,365,837. The division anticipates personnel savings of \$814,677 due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects savings of \$30,810 in supplies, reflecting

lower than budgeted needs for miscellaneous items. Projected savings in internal fleet charges account for the majority of the expected \$510,350 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 was an effort to better streamline processes and procedures in the department. The new Division of Traffic Management projects an overall surplus of \$244,652, the majority of which is due to personnel savings resulting from new and existing vacancies that have not been filled.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 7,411,645
Plus Estimated 2014 Revenues	48,707,272
Plus Estimated Encumbrance Cancellations	575,000
Total Estimated Available For Appropriation	<u>56,693,917</u>
Less Projected 2014 Expenditures Public Service Director's Office	(3,009,902)
Less Projected 2014 Expenditures Traffic Management Division	(5,255,143)
Less Projected 2014 Expenditures Mobility Division	(511,744)
Less Projected 2014 Expenditures Infrastructure Management Division	(33,415,396)
Less Projected 2014 Expenditures Design & Construction Division	(4,044,179)
Less Total Projected 2014 Expenditures	<u>(46,236,364)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 10,457,553</u>
Total Appropriated	\$ 46,064,827
Projected Appropriation Surplus/(Deficit)	<u>\$ (171,537)</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. Estimated revenues for 2014 are \$48,702,272, while projected encumbrance cancellations total \$575,000. The estimated year-end SCMR fund unencumbered cash balance is \$10,457,553.

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.

The year-end projected deficit for the fund is \$171,537. In the Public Service Director's Office, a personnel surplus of \$192,867 is due to the delayed hiring of vacant positions and shifting personnel costs to other divisions. The second quarter review reported a significant projected surplus in the Division of Traffic Management and an almost equal deficit in the Division of

Infrastructure Management. Legislation passed by City Council in September partially corrected these differences by transferring funds between the two divisions, resulting in a projected surplus of \$211,723 for the Division of Traffic Management and a deficit of \$667,237 in the Division of Infrastructure Management. The deficit in the Division of Infrastructure Management is due to unforeseen overtime expenses and higher than expected rock salt prices. The Design and Construction Division is projected to end the year with a \$95,207 surplus due to the delayed hiring of vacant positions.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 644,621
Plus Estimated 2014 Revenues	6,982,876
Plus Estimated General Fund Transfer	20,025,818
Plus Estimated Encumbrance Cancellations	183,320
Total Estimated Available For Appropriation	<u>27,836,635</u>
Less Projected 2014 Expenditures	<u>(27,836,635)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ -</u>
Total Appropriated	\$ 28,673,707
Projected Appropriation Surplus/(Deficit)	<u>\$ 837,072</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 \$6,982,876, higher than reflected at the second quarter. Encumbrance cancellations are estimated at \$183,320, higher than the budgeted projection of \$150,000. The general fund transfer was originally budgeted at \$21,315,183. Current projections reduce the transfer by \$1,289,365, bringing the general fund transfer total to \$20,025,818. The division is able to absorb this reduction largely because of savings in personnel expenditures. The fund is expected to end the year with a zero unencumbered cash balance. During the third quarter, overall revenue projections were fairly stable, with a small increase expected from a contract with Columbus Public Schools for general consultation and input on school health procedures and protocols. In addition, revenue increases are seen in funds collected for sexual health exam fees, certified pool operator training classes, food establishment inspection fees and sexually transmitted disease testing. These revenue gains are offset by decreases projected in food service operations license fees, due to a correction in 2013 billings and fee rates, as well as in immunization vaccine reimbursements, food safety program fees, and death certificate fee collections.

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 moneys to support two positions related to the scope of the newly created Education

Department. Increased expenditures related to health center funding continue to be projected. A projected personnel surplus of \$978,790 is largely due to hiring delays and unfilled vacancies. An anticipated deficit of \$29,974 in materials and supplies reflects higher than budgeted expenditures for mumps vaccinations, protective safety clothing, and mosquito medical test kits. The mumps vaccinations were purchased in larger than usual quantities to address an outbreak earlier this year. A services deficit of \$111,744 reflects higher than budgeted expenditures for fleet and pro rata bills, mileage, and continued support of the newest community health center. These projections are partially offset by savings in professional service contracts, cell phones, outside printing, and postage.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,077,658
Plus Estimated 2014 Revenues	5,618,905
Plus Estimated General Fund Transfer	32,863,530
Plus Estimated Encumbrance Cancellations	752,380
Total Estimated Available For Appropriation	<u>40,312,472</u>
Less Projected 2014 Expenditures	<u>(40,312,472)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 41,213,112</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 900,640</u></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 lower than budgeted, which is largely a function of reduced spending and a corresponding reduction in the general fund transfer. Approximately \$500,000 of departmental revenue 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 \$752,380, a slight increase from the second quarter review and \$272,380 more than the original budgeted amount. The general fund transfer is projected to be \$32,863,530, which will leave no unencumbered fund balance at the end of the year.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$900,640 is projected, an increase of \$248,465 from the second quarter. A personnel surplus of \$848,094 is the result of delays in filling vacant full-time and part-time positions. The department is projecting a surplus in supplies of \$56,809, but a deficit of \$25,980 in services. This is due, in part, to higher utility expenses resulting from the cold winter weather early in the year. The department is projecting a surplus of \$21,717 in other expenses reflecting lower than anticipated claims and legal fees.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (150,212)
Plus Estimated 2014 Revenues	4,093,063
Plus Estimated Encumbrance Cancellations	97,535
Total Estimated Available For Appropriation	<u>4,040,386</u>
Less Projected 2014 Expenditures	<u>(4,103,805)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ (63,419)</u></u>
Total Appropriated	<u>\$ 4,290,914</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 187,109</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 12.2% from average revenue for the years 2005-2013. Weather continues to be a factor in the playability of the courses, as precipitation during the third quarter was significantly above average. For the year, revenue is projected to be \$4,093,063, a 3.7% increase over 2013 but a decrease of \$104,937 from the second quarter review. Encumbrance cancellations are estimated to total \$97,535, 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, and therefore, revenue, at the reopened Airport Golf Course. The division projects an unencumbered cash balance deficit at year-end of \$63,419.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$187,109, an increase of \$13,838 from the second quarter. The division is projecting savings of \$125,877 in personnel, \$3,545 in supplies, and \$56,688 in services, as well as a minor surplus in the other expenses category. The projected personnel surplus is mainly the result of a recently vacated course superintendent position. The division is also projecting lower than expected utility, technology, and fleet management expenses. Fourth quarter expenditures for the division will be closely monitored through the end of the year to accrue additional savings and to ensure the division ends the year with a positive unencumbered cash balance.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,092,848
Plus Estimated 2014 Revenues-Municipal Court Clerk	1,400,000
Plus Estimated 2014 Revenues-Municipal Court Judges	359,430
Plus Estimated Encumbrance Cancellations	50,621
Total Estimated Available For Appropriation	<u>2,902,899</u>
Less Projected 2014 Expenditures-Municipal Court Clerk	(1,253,881)
Less Projected 2014 Expenditures-Municipal Court Judges	(526,887)
Less Total Projected 2014 Expenditures	<u>(1,780,768)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 1,122,131</u>
Total Appropriated	\$ 2,190,504
Projected Appropriation Surplus/(Deficit)	<u>\$ 409,736</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 third quarter total \$1,759,430, which is a 2.6 percent increase over the second quarter projection. 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 \$50,621 are expected. It is projected that the fund will have an unencumbered cash balance of \$1,122,131 at the end of 2014.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$409,736 is projected in the computer fund.

The Municipal Court Clerk projects an appropriation surplus of \$412,236. The \$300,685 personnel surplus is due to the movement of three employees' salaries from this fund to the general fund. The \$106,551 surplus in services is a result of the use of capital funding for eligible purchases. The remainder of the savings is in supplies.

The Municipal Court Judges project an overall appropriation deficit of \$2,500, which is the net result of higher than expected personnel costs partially offset by small savings in supplies and services.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 8,544,085
Plus Estimated 2014 Revenues	18,488,638
Plus Estimated Encumbrance Cancellations	81,949
Total Estimated Available For Appropriation	27,114,672
Less Total Projected 2014 Expenditures	(16,760,521)
Projected Unencumbered Cash at Dec. 31, 2014	\$ 10,354,151
Total Appropriated	\$ 17,285,296
Projected Appropriation Surplus/(Deficit)	\$ 524,775

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 \$18,488,638, which is \$560,116 less than the budgeted projection but \$461,575 higher than the second quarter 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 \$81,949, an increase of \$41,296 over the original budget but \$37,541 less than the second quarter review projection. The fund is projected to end the year with an unencumbered cash balance of \$10,354,151, or 2.6% lower than the budgeted projection.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$524,775 is projected, \$82,567 more than what was projected at the second quarter. The personnel surplus of \$363,393 reflects delays in filling vacant positions and lower than anticipated part-time staffing expenses. The department projects a supplies surplus of \$26,186, the result of less than anticipated spending on Customer Service Center equipment, and savings of \$112,581 in services, largely due to less than expected costs for internal service charges. Finally, costs related to the other expenses category are projected \$22,615 less than budget authority.

G. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
September 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	1,871,313
Less Projected 2014 Expenditures	(1,388,783)
Projected Unencumbered Cash at Dec. 31, 2014	\$ 482,530
Total Appropriated	\$ 1,415,854
Projected Appropriation Surplus/(Deficit)	\$ 27,071

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 expected to be \$482,530, \$23,068 higher than projected at the second quarter. 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

An appropriation surplus of \$27,071 results from lower than anticipated expenses for equipment supplies and maintenance service offsetting higher than expected costs for building management and natural gas. All other utilities are expected to come in under budget.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 689,748
Plus Estimated 2014 Revenues	2,466,435
Plus Estimated Encumbrance Cancellations	42,500
Total Estimated Available For Appropriation	<u>3,198,683</u>
Less Projected 2014 Expenditures	<u>(2,335,540)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 863,144</u>
Total Appropriated	<u>\$ 2,869,130</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 533,590</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 in the private construction inspection fund was \$689,748. In addition to \$42,500 in projected encumbrance cancellations, revenue should exceed \$2.4 million by year end. The projected year-end unencumbered cash balance for the fund is \$863,144, an increase of \$458,861 over second quarter projections.

OPERATING BUDGET SUMMARY

By the end of 2014, the appropriation surplus is projected to be \$533,590. This amount reflects employees working on public construction projects as opposed to private projects in volumes exceeding the budgeted assumptions. The resulting personnel surplus of \$525,515 is supplemented by modest savings in supplies, services, and capital expenditures.

I. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 711,458
Plus Estimated 2014 Revenues	2,019,159
Plus Estimated Encumbrance Cancellations	5,500
Total Estimated Available For Appropriation	<u>2,736,117</u>
Less Projected 2014 Expenditures Traffic Management	(2,022,101)
Less Projected 2014 Expenditures Mobility	<u>(207,828)</u>
Less Total 2014 Projected Expenditures	<u>(2,229,929)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 506,188</u>
Total Appropriated	<u>\$ 2,267,294</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 37,365</u>

The parking meter program fund was established in 2010 to collect a portion of parking meter revenue. This revenue is 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 in the parking meter program fund was \$711,458. The current revenue projection for the fund is \$2,019,159. By year end, encumbrance cancellations projections are projected to total \$5,500. The projected year end unencumbered cash balance is \$506,188, a slight decrease of \$6,489 relative to second quarter projections.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$37,365 is expected by the end of 2014, most of which represents delayed purchases of miscellaneous materials and supplies in the Division of Traffic Management.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ -
Plus Estimated 2014 Revenues- Human Resources	3,674,643
Plus Estimated 2014 Revenues- Boiler/Property Insurance	406,000
Total Estimated Available For Appropriation	<u>4,080,643</u>
Less Estimated 2014 Projected Expenditures- Human Resources	(3,674,643)
Less Estimated 2014 Projected Expenditures-Boiler/Property Insurance	<u>(406,000)</u>
Less Total Projected 2014 Expenditures	(4,080,643)
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>\$ 352,113</u></u>

The employee benefits fund was established in 1993 and 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 of 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 \$352,113 is generated from the Human Resources portion of the fund and is slightly higher than reflected at the second quarter. Of this, personnel savings of \$147,658 are primarily due to continued hiring delays. Significant savings of \$204,455 are projected in services due to less than projected costs for technology direct charges and independent medical claim evaluators. Property and boiler insurance estimates remain at budgeted levels as of the end of the third quarter.

B. PRINT AND MAIL SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (39,228)
Plus Estimated 2014 Revenues - Mail	1,160,788
Plus Estimated 2014 Revenues - Print	354,010
Plus Estimated Encumbrance Cancellations	35,137
Total Estimated Available For Appropriation	<u>1,510,707</u>
Less Projected 2014 Print Expenditures	(352,442)
Less Projected 2014 Purchasing Stores Expenditures	(12)
Less Projected 2014 Mailroom Expenditures	<u>(1,170,000)</u>
Less Total Projected 2014 Expenditures	<u>(1,522,454)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ (11,747)</u></u>
Total Appropriated	<u>\$ 1,582,840</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 60,386</u></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 \$11,747, a slightly higher deficit than projected at the second quarter, but an improved position from beginning year projections. Print shop revenues are projected at \$354,010, less than budgeted and projected at the second quarter. The city upgraded print capabilities in 2013 and as a result, the volume of print jobs has increased, although not as much as expected earlier this year. Steps are being taken towards ensuring the print shop becomes entirely self-sustaining in the coming years. A more accurate print billing system has been implemented and a small increase in staff has been necessary to help meet this goal. The administration is encouraging city agencies to use the print shop for the majority of needs and will pilot programs in 2015 to verify departmental requirements are met. Mailroom revenues are currently projected at \$1,160,788, or \$50,057 lower than projected at the second quarter due to decreased projections for utility and elected official postage.

OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$60,386 is primarily due to surpluses in postage, the mail presort contract, and outside printing.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 330,039
Plus Estimated 2014 Revenues	943,050
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,273,089</u>
Less Projected 2014 Expenditures	<u>(746,034)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 527,055</u>
Total Appropriated	<u>\$ 765,562</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 19,528</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. By the end of 2014, the fund projects to collect \$943,050 in revenue. The projected year-end unencumbered cash balance is \$527,055, an increase of over \$100,000 from the second quarter analysis.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation surplus of \$19,528 due to small savings in personnel, supplies, and services within the City Attorney's Real Estate Division.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 910,462
Plus Estimated 2014 Revenues	29,207,635
Plus Estimated Encumbrance Cancellations	550,400
Total Estimated Available For Appropriation	<u>30,668,497</u>
Less Estimated Technology Administration Expenditures	(5,434,621)
Less Estimated Information Services Expenditures	<u>(25,233,876)</u>
Less Total Projected 2014 Expenditures	<u>(30,668,497)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 35,632,140</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 4,963,643</u></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 \$6,451,355 lower than the budgeted amount. The revenue reduction is the result of significantly lower charges to the Department of Public Utilities as a function of electing to outsource print and mail services previously provided by the Department of Technology. In addition, charges to the general fund are projected lower due to expenses associated with computer replacements spent from the special income tax fund rather than the general fund as originally budgeted. Finally, charges to all city departments are reduced in order to eliminate the technology services fund balance at year end. Encumbrance cancellations are estimated to be \$550,400, or \$375,400 higher than the initial projection of \$175,000. Revenues from general fund agencies, for which the equivalent charges are budgeted within the Department of Finance and Management, are expected to be \$1,521,572 less than budgeted. The fund is projected to end the year with no unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$3,451,385, an increase of \$1,868,997 from the second quarter. Of this total, a personnel surplus of \$342,469 is the result of vacant budgeted positions. In materials and supplies, the projected \$865,542 surplus is the result of savings from charging computer replacements against the special income tax fund rather than the general fund. The projected services surplus of \$2,182,339 is attributed to the outsourcing of print and mail services for the Department of Public Utilities, as well as lower professional services expenses and reduced software maintenance and support agreement costs. The division is also projecting savings of \$78,317 in capital expenses due to lower than anticipated equipment replacement costs.

The Information Services Division projects an overall appropriation surplus of \$1,512,258, which is \$271,360 higher than what was projected during the second quarter. A personnel surplus of \$1,143,398 is the result of delays in filling vacancies. The division projects a minor supplies surplus of \$16,215, while the services surplus is projected to be \$262,645, the result of less than anticipated contract and equipment maintenances expenses. Lastly, the division 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	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ (5,382,391)
Plus Estimated 2014 Revenues	33,826,019
Plus Estimated Encumbrance Cancellations	5,024,202
Total Estimated Available For Appropriation	33,467,830
Less Projected 2014 Fleet Management Division Expenditures	(32,706,165)
Less Projected 2014 Finance and Management Director's Office Expenditures	(632,320)
Less Total Projected 2014 Expenditures	(33,338,485)
Projected Unencumbered Cash at Dec. 31, 2014	\$ 129,345
Total Appropriated	\$ 33,850,722
Projected Appropriation Surplus/(Deficit)	\$ 512,237

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 \$129,345. Revenues are projected to total \$33,826,019, or \$932,113 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 \$5,024,202, or \$4,524,202 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 \$512,237 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$555,940 reflects savings from unfilled budgeted positions, and expenses associated with insurance and benefits. The division is projecting a supplies deficit of \$210,208, which is a function of rapidly increasing costs for replacement auto parts and tires partially offset by lower fuel prices. The services surplus of \$10,745 reflects lower than anticipated technology service charges. A projected surplus of \$86,179 in debt service interest is due to debt refunding that resulted in lower interest expenses. In the Finance and Management Director's Office, a \$68,854 surplus reflects savings in insurance costs and other minor personnel expenses for vacancies.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 1,708,687
Plus Estimated 2014 Revenue Receipts	8,096,868
Plus Estimated Encumbrance Cancellations	130,437
Total Estimated Available For Appropriation	<u>9,935,992</u>
Less Projected 2014 Expenditures Design & Construction Division	(7,751,811)
Less Projected 2014 Expenditures Public Service Director's Office	(544,985)
Less Total Projected 2014 Expenditures	<u>(8,296,797)</u>
Projected Unencumbered Cash at Dec. 31, 2014	<u>\$ 1,639,195</u>
Total Appropriated	<u>\$ 9,114,440</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 817,643</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. Projected revenues into the fund are projected at \$8,096,868 with an additional \$130,437 in encumbrance cancellations expected. The division anticipates a year-end unencumbered cash balance of \$1,639,195 in the fund. This projected cash balance is down from the \$3,111,087 estimated at the second quarter due to revenue coming in lower than projected.

OPERATING BUDGET SUMMARY

The year-end appropriation surplus in this fund is projected at \$817,643. Of this, the Design and Construction Division projects an overall surplus of \$759,484 due to a number of employees who worked on private construction projects and whose costs were charged to the private construction fund. In addition, the division also expects savings through the staggered hiring of seasonal employees. The Public Service Director's Office projects an overall surplus of \$58,160 due to the appropriate billing of employee expenses to the private construction fund.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Cash Balance (January 1, 2014)	\$ 82,967,405
Plus Estimated 2014 Revenues	182,807,063
Plus Estimated 2014 Encumbrance Cancellations	5,504,499
Total Estimated Available For Appropriation	<u>271,278,966</u>
Less Projected 2014 Expenditures Water Division	(184,370,796)
Less Projected 2014 Expenditures Public Utilities Director's Office	(4,942,064)
Less Total Projected 2014 Expenditures	<u>(189,312,860)</u>
Projected Cash at Dec. 31, 2014	<u>\$ 81,966,106</u>
Total Appropriated	<u>\$ 195,902,197</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 6,589,337</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 approximately 3.7 percent, while encumbrance cancellations are up by 83.5 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 \$82 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$6.6 million is projected in the water enterprise fund. The surplus is comprised of a \$5.8 million surplus in the Water Division and a \$776,375 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 \$2.8 million projected personnel surplus is related to employee turnover and subsequent delays in filling vacancies. The projected surplus of over \$1.5 million in services is due primarily to savings in utilities (mainly electric) and technology. Savings of just over \$1 million and \$465,915 are projected in debt principal and interest, respectively. Savings are also projected in supplies (\$27,554) 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 \$1,519,136 across all enterprise funds.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Cash Balance (January 1, 2014)	\$ 197,037,026
Plus Estimated 2014 Revenues	242,940,301
Plus Transfer from Reserve Fund	33,573,531
Plus Estimated 2014 Encumbrance Cancellations	5,696,868
Total Estimated Available For Appropriation	<u>479,247,726</u>
Less Projected 2014 Expenditures Sanitary Sewers Division	(232,802,501)
Less Projected 2014 Expenditures Public Utilities Director's Office	(39,598,700)
Less Total Projected 2014 Expenditures	<u>(272,401,201)</u>
Projected Cash at Dec. 31, 2014	<u><u>\$ 206,846,525</u></u>
Total Appropriated	\$ 287,190,808
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 14,789,607</u></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 1.5 percent from the budgeted amount, while encumbrance cancellations are up by 42.4 percent. Total resources available for appropriation, including encumbrance cancellations, are up by 7.8 percent, due primarily to a transfer of nearly 33.6 million from the reserve fund. The projected year end cash balance in the fund is \$206.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$14.8 million is projected in the sewer system enterprise fund, comprised of a nearly \$14.4 million surplus in the Sanitary Sewer Division and a \$412,083 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 \$2 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$2.8 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 \$5.3 million). The \$761,417 surplus in transfers is due to lower than expected revenue bond payments.

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 \$1,519,136 across all enterprise funds.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Cash Balance (January 1, 2014)	\$ 19,323,225
Plus Estimated 2014 Revenues	38,062,502
Plus Estimated 2014 Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	57,585,727
Less Projected 2014 Expenditures Storm Division	(35,327,966)
Less Projected 2014 Expenditures Public Utilities Director's Office	(1,489,124)
Less Total Projected 2014 Expenditures	(36,817,090)
Projected Cash at Dec. 31, 2014	\$ 20,768,637
Total Appropriated	\$ 38,065,192
Projected Appropriation Surplus/(Deficit)	\$ 1,248,102

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 up by nearly 1 percent (excluding \$200,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$20.8 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of over \$1.25 million is projected in the storm sewer maintenance fund, comprised of an over \$1 million surplus in the storm sewer division and a \$220,652 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 \$302,661 personnel surplus reflects the delay in filling vacant positions. A projected surplus of \$702,716 in services is primarily due to the Wet Weather Monitoring Project contract modification, which was planned and budgeted for 2014, being delayed until 2015, along with savings in technology. Minor savings are also projected in supplies and debt service.

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 \$1,519,136 across all enterprise funds.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2014	
Cash Balance (January 1, 2014)	\$ 15,700,015
Plus Estimated 2014 Revenues	85,644,679
Plus Estimated 2014 Encumbrance Cancellations	300,000
Total Estimated Available For Appropriation	101,644,694
Less Projected 2014 Expenditures Power Division	(82,005,093)
Less Projected 2014 Expenditures Public Utilities Director's Office	(789,213)
Less Total Projected 2014 Expenditures	(82,794,306)
Projected Cash at Dec. 31, 2014	\$ 18,850,388
Total Appropriated	\$ 84,953,582
Projected Appropriation Surplus/(Deficit)	\$ 2,159,276

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 1.5 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 \$2.2 million is projected in the electricity enterprise fund. This surplus is comprised of over \$2 million in the Power Division and \$110,027 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 \$1.1 million personnel surplus reflects delays in filling vacant positions. A \$310,146 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 \$502,633 reflects savings in fleet, technology, and services contracts. Savings are also projected in other expenditures (\$43,955), capital (\$125,600), and debt interest (\$12,592).

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 \$1,519,136 across all enterprise funds.

6. Community Development Block Grant

FUND BALANCE SUMMARY	
September 30, 2014	
Unencumbered Cash Balance (January 1, 2014)	\$ 2,821,757
Plus CDBG Entitlement Award	6,681,968
Plus Estimated Entitlement Fund Revenues	337,944
Plus Estimated Revolving Loan Fund Revenues	446,627
Plus Estimated Encumbrance Cancellations	674,974
Total Estimated Available For Appropriation	10,963,270
Less Projected 2014 Expenditures	(8,198,456)
Available Unencumbered Cash at Dec. 31, 2014	<u><u>\$ 2,764,814</u></u>
Total Appropriated	\$ 9,021,174
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 822,718</u></u>

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 entitlement fund revenues from other sources, namely housing loan repayments and miscellaneous receipts, are estimated to be \$17,944 higher than the budget of \$320,000, while economic development revolving loan receipts are projected to be \$65,373 lower than the budget of \$512,000. Total projected revenues of \$8,141,513, including encumbrance cancellations to date of \$674,974, are estimated to be \$432,105 higher than budgeted revenue of \$7,709,408.

OPERATING BUDGET SUMMARY

At the end of the third quarter, divisions project an overall surplus of \$822,718, an increase of \$350,459 over the second quarter projections. Savings in personnel of \$556,699 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 \$10,947 less than budgeted. A surplus of \$247,095 in services is the result of lower than budgeted contracts with subrecipients for revolving loan economic activity, as well as lower projections for internal bills, such as fleet, print shop, and data processing services. A surplus of \$7,307 in capital represents savings in the purchase of heavy equipment for the environmental nuisance program.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2014

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,797,715	\$ 2,299,201	\$ 1,498,514	\$ 3,318,110	\$ 479,605
City Auditor					
City Auditor	3,889,750	2,802,727	1,087,023	3,832,328	57,422
Income Tax	8,806,597	5,975,885	2,830,712	8,337,190	469,407
Total	12,696,347	8,778,611	3,917,736	12,169,518	526,829
City Treasurer	1,097,131	771,402	325,729	1,058,126	39,005
City Attorney					
City Attorney	11,525,998	8,280,624	3,245,374	11,381,103	144,895
Real Estate	197,450	128,127	69,323	181,958	15,492
Total	11,723,448	8,408,751	3,314,697	11,563,061	160,387
Municipal Court Judges	16,190,614	12,176,464	4,014,150	16,155,822	34,792
Municipal Court Clerk	11,395,158	8,423,044	2,972,114	11,363,109	32,049
Civil Service	3,922,012	2,842,304	1,079,708	3,727,660	194,352
Public Safety					
Administration	8,276,210	7,245,070	1,031,140	7,677,609	598,601
Support Services	7,198,845	5,050,436	2,148,409	6,750,306	448,539
Police	292,086,176	221,475,765	70,610,411	289,598,890	2,487,286
Fire	221,277,874	165,816,974	55,460,900	219,020,162	2,257,712
Total	528,839,105	399,588,246	129,250,859	523,046,967	5,792,138
Mayor's Office					
Mayor	2,431,788	1,717,887	713,901	2,260,206	171,582
Community Relations	946,986	685,681	261,305	938,377	8,609
Equal Business Opportunity	907,262	673,364	233,898	902,785	4,477
Total	4,286,036	3,076,932	1,209,104	4,101,368	184,668
Education	6,433,597	5,218,644	1,214,953	5,720,963	712,634
Development					
Administration	7,737,302	6,269,052	1,468,250	6,997,601	739,700
Econ. Development	12,343,611	11,881,579	462,032	12,491,167	(147,556)
Code Enforcement	7,631,287	5,233,766	2,397,521	6,918,033	713,254
Planning	1,692,479	1,047,031	645,448	1,475,457	217,022
Housing	5,270,385	5,146,951	123,434	5,244,463	25,922
Total	34,675,063	29,578,379	5,096,684	33,126,721	1,548,342
Finance and Management					
Administration	6,002,326	5,422,505	579,821	5,469,049	533,277
Financial Management	4,513,522	2,999,017	1,514,505	3,697,833	815,688
Facilities Management	15,411,356	11,297,230	4,114,126	13,708,912	1,702,444
Finance Citywide	25,917,123	20,614,582	5,302,541	20,614,582	5,302,541
Citywide Technology Billings	17,249,187	17,249,187	-	15,727,615	1,521,572
Fleet Management	4,000,000	4,000,000	-	4,000,000	-
Total	73,093,514	61,582,521	11,510,993	63,217,992	9,875,521
Human Resources	2,495,122	2,049,369	445,753	2,446,837	48,285
Health	21,315,183	21,315,183	-	20,025,818	1,289,365
Recreation and Parks	35,927,112	35,927,112	-	32,863,530	3,063,582
Public Service¹					
Administration	3,012,600	2,191,048	821,552	3,010,281	2,319
Refuse Collection	31,999,396	26,023,353	5,976,043	30,633,559	1,365,837
Traffic	1,744,323	709,751	1,034,572	1,499,671	244,652
Mobility	1,451,546	1,451,546	-	1,451,546	-
Total	38,207,865	30,375,698	7,832,167	36,595,057	1,612,808
Grand Total:	\$ 806,095,022	\$ 632,411,859	\$ 173,683,163	\$ 780,500,658	\$ 25,594,364

¹ Financial 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
SEPTEMBER 30, 2014

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,173,824	\$ 21,000	\$ 123,286	\$ -	\$ -	\$ -	\$ 3,318,110
City Auditor							
City Auditor	2,956,374	35,818	840,136	-	-	-	3,832,328
Income Tax	7,030,882	74,084	1,232,224	-	-	-	8,337,190
Total	9,987,256	109,902	2,072,360	-	-	-	12,169,518
City Treasurer	900,565	6,273	151,288	-	-	-	1,058,126
City Attorney							
City Attorney	10,985,717	63,968	313,884	17,533	-	-	11,381,103
Real Estate	181,958	-	-	-	-	-	181,958
Total	11,167,675	63,968	313,884	17,533	-	-	11,563,061
Municipal Court Judges	14,413,389	27,219	1,375,214	340,000	-	-	16,155,822
Municipal Court Clerk	10,449,941	124,430	788,738	-	-	-	11,363,109
Civil Service	3,200,713	33,839	493,108	-	-	-	3,727,660
Public Safety							
Administration	1,324,901	7,771	6,344,936	-	-	-	7,677,609
Support Services	4,766,243	500,534	1,482,254	1,275	-	-	6,750,306
Police	271,739,971	3,226,853	14,241,551	348,515	42,000	-	289,598,890
Fire	204,153,335	3,778,269	10,886,067	200,000	-	2,492	219,020,162
Total	481,984,450	7,513,427	32,954,808	549,790	42,000	2,492	523,046,967
Mayor's Office							
Mayor	1,921,769	9,901	64,896	500	-	263,140	2,260,206
Community Relations	843,655	2,914	91,808	-	-	-	938,377
Equal Business Opportunity	822,857	5,000	74,928	-	-	-	902,785
Total	3,588,281	17,815	231,632	500	-	263,140	4,101,368
Education	225,215	10,528	5,485,220	-	-	-	5,720,963
Development							
Administration	3,333,364	26,069	3,132,885	482,474	13,810	9,000	6,997,601
Econ. Development	605,277	5,198	2,680,844	9,199,849	-	-	12,491,167
Code Enforcement	5,827,798	95,814	870,121	-	124,299	-	6,918,033
Planning	1,404,262	10,605	60,590	-	-	-	1,475,457
Housing	396,491	1,910	4,846,062	-	-	-	5,244,463
Total	11,567,193	139,595	11,590,502	9,682,322	138,109	9,000	33,126,721
Finance and Management							
Administration	1,949,836	6,318	3,512,895	-	-	-	5,469,049
Financial Management	2,510,519	9,063	1,178,252	-	-	-	3,697,833
Facilities Management	5,709,905	540,200	7,453,057	5,750	-	-	13,708,912
Citywide Technology Billings	-	-	15,727,615	-	-	-	15,727,615
Finance Citywide	-	-	-	-	-	20,614,582	20,614,582
Fleet	-	-	-	-	4,000,000	-	4,000,000
Total	10,170,260	555,581	27,871,819	5,750	4,000,000	20,614,582	63,217,992
Human Resources	1,248,461	87,835	1,110,541	-	-	-	2,446,837
Health	-	-	-	-	-	20,025,818	20,025,818
Recreation and Parks	-	-	-	-	-	32,863,530	32,863,530
Public Service¹							
Administration	2,982,922	5,594	21,765	-	-	-	3,010,281
Refuse Collection	16,399,021	121,398	14,011,630	101,510	-	-	30,633,559
Traffic	1,416,340	21,034	55,662	6,635	-	-	1,499,671
Mobility	1,421,345	1,165	29,037	-	-	-	1,451,546
Total	22,219,628	149,190	14,118,094	108,145	-	-	36,595,057
Grand Total:	\$ 584,296,851	\$ 8,860,603	\$ 98,680,493	\$ 10,704,041	\$ 4,180,109	\$ 73,778,562	\$ 780,500,658

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
SEPTEMBER 30, 2014

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 467,257	\$ 1,500	\$ 10,848	\$ -	\$ -	\$ -	479,605
City Auditor							
City Auditor	64,796	(11,218)	3,844	-	-	-	57,422
Income Tax	395,183	4,916	69,308	-	-	-	469,407
Total	459,979	(6,302)	73,152	-	-	-	526,829
City Treasurer							
City Treasurer	61,873	8,422	(31,290)	-	-	-	39,005
City Attorney							
City Attorney	74,734	25,532	44,630	-	-	-	144,895
Real Estate	15,492	-	-	-	-	-	15,492
Total	90,226	25,532	44,630	-	-	-	160,387
Municipal Court Judges							
Municipal Court Judges	128	281	34,383	-	-	-	34,792
Municipal Court Clerk							
Municipal Court Clerk	22,782	1,054	8,213	-	-	-	32,049
Civil Service							
Civil Service	92,893	33,170	68,289	-	-	-	194,352
Public Safety							
Administration	170,727	2,596	425,279	-	-	-	598,601
Support Services	299,907	(33,359)	181,266	725	-	-	448,539
Police	(991,027)	347,205	869,677	(123,515)	-	2,384,946	2,487,286
Fire	472,173	365	(21,348)	-	-	1,806,521	2,257,712
Total	(48,220)	316,807	1,454,874	(122,790)	-	4,191,467	5,792,138
Mayor's Office							
Mayor	164,234	3,022	4,576	(250)	-	-	171,582
Community Relations	18,072	(914)	(8,549)	-	-	-	8,609
Equal Business Opportunity	3,641	-	836	-	-	-	4,477
Total	185,947	2,108	(3,137)	(250)	-	-	184,668
Education							
Education	74,722	10,672	627,240	-	-	-	712,634
Development							
Administration	(64,235)	12,931	588,814	200,000	2,190	-	739,700
Econ. Development	59,084	1,252	(207,893)	-	-	-	(147,556)
Code Enforcement	489,963	16,436	192,155	10,000	4,701	-	713,254
Planning	170,190	9,145	37,687	-	-	-	217,022
Housing	21,866	1,090	2,966	-	-	-	25,922
Total	676,868	40,855	613,729	210,000	6,891	-	1,548,342
Finance and Management							
Administration	182,407	1,982	348,888	-	-	-	533,277
Financial Management	358,481	3,727	453,480	-	-	-	815,688
Facilities Management	381,994	(50,000)	1,370,450	-	-	-	1,702,444
Citywide Technology Billings	-	-	1,521,572	-	-	-	1,521,572
Finance Citywide	-	-	-	-	-	5,302,541	5,302,541
Fleet	-	-	-	-	-	-	-
Total	922,882	(44,291)	3,694,390	-	-	5,302,541	9,875,521
Human Resources							
Human Resources	39,155	(9,066)	18,196	-	-	-	48,285
Health							
Health	-	-	-	-	-	1,289,365	1,289,365
Recreation and Parks							
Recreation and Parks	-	-	-	-	-	3,063,582	3,063,582
Public Service¹							
Administration	(3,447)	1,889	3,877	-	-	-	2,319
Refuse Collection	814,677	30,810	510,350	-	10,000	-	1,365,837
Traffic	237,165	10,566	(3,079)	-	-	-	244,652
Mobility	-	-	-	-	-	-	-
Total	1,048,395	43,266	511,148	-	10,000	-	1,612,808
Grand Total:	\$ 4,094,886	\$ 424,007	\$ 7,124,665	\$ 86,960	\$ 16,891	\$ 13,846,955	\$ 25,594,364

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
SEPTEMBER 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
SEPTEMBER 30, 2014

CATEGORY	FY 2014 YEAR-TO-DATE	FY 2013 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 443,668,677	\$ 430,517,607	\$ 13,151,070	3.1%
Property Tax	41,998,309	43,722,322	(1,724,013)	(3.9%)
KWH Tax	1,179,840	1,303,671	(123,831)	(9.5%)
Hotel/Motel Tax	-	905,765	(905,765)	(100.0%)
Total Taxes & Assessments	486,846,826	476,449,365	10,397,461	2.2%
Local Government Fund	15,654,204	16,351,361	(697,157)	(4.3%)
Estate Tax	843,330	8,540,359	(7,697,029)	(90.1%)
Liquor Permit Fund	1,134,096	1,150,787	(16,691)	(1.5%)
Cigarette Tax, Other	32,591	32,407	184	0.6%
Casino Revenue	-	-	-	NA
Total Shared Revenue	17,664,221	26,074,914	(8,410,693)	(32.3%)
License and Permit Fees	8,635,080	8,354,566	280,514	3.4%
Fines and Penalties	13,809,578	14,072,880	(263,302)	(1.9%)
Investment Earnings	3,108,168	2,253,803	854,365	37.9%
Charges for Service	45,657,964	46,357,287	(699,323)	(1.5%)
All Other Revenue	1,577,056	1,469,822	107,234	7.3%
Total Other Revenue	72,787,846	72,508,358	279,488	0.4%
Total Revenues	577,298,893	575,032,637	2,266,256	0.4%
Encumbrance Cancellations	3,204,598	3,002,023	202,575	6.7%
Unencumbered Balance	44,456,866	39,903,479	4,553,387	11.4%
Fund Transfers	7,366,968	8,197,035	(830,067)	(10.1%)
Total Resources	\$ 632,327,325	\$ 626,135,174	\$ 6,192,151	1.0%

TABLE 6
2014 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
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:			<u>\$ 806,095,022</u>
Total Estimated Available Resources:			806,095,022
Less Total Operating Appropriation:			(806,095,022)
Less Total Reserve Deposits to Date:			<u>-</u>
Projected Unappropriated Operating Balance:			<u><u>\$ -</u></u>

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
SEPTEMBER 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	\$ 780,500,658	\$ 25,594,364	\$ 25,594,364
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	7,411,645	47,120,431	49,282,272	2,161,841	56,693,917	46,064,827	46,236,364	(171,537)	10,457,553
Health Special Revenue	644,621	28,222,125	27,192,014	(1,030,111)	27,836,635	28,673,707	27,836,635	837,072	-
Rec. and Parks Oper. & Extension	1,077,658	40,713,112	39,234,814	(1,478,298)	40,312,472	41,213,112	40,312,472	900,640	-
Golf Operations	(150,212)	4,248,000	4,190,598	(57,402)	4,040,386	4,290,914	4,103,805	187,109	(63,419)
Municipal Court Computer Fund	1,092,848	1,671,016	1,810,051	139,035	2,902,899	2,190,504	1,780,768	409,736	1,122,131
Development Services	8,544,085	19,089,407	18,570,587	(518,820)	27,114,672	17,285,296	16,760,521	524,775	10,354,151
Property Mgt./East Broad Street Operation	492,117	1,379,196	1,379,196	-	1,871,313	1,415,854	1,388,783	27,071	482,530
Private Construction Inspection Fund	689,748	2,468,241	2,508,935	40,694	3,198,683	2,869,130	2,335,540	533,590	863,144
Parking Meter Program Fund	711,458	1,935,904	2,024,659	88,755	2,736,117	2,267,294	2,229,929	37,365	506,188
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	4,026,756	4,080,643	53,887	4,080,643	4,432,756	4,080,643	352,113	-
Print and Mail Services	(39,228)	1,618,636	1,549,935	(68,701)	1,510,707	1,582,840	1,522,454	60,386	(11,747)
Land Acquisition	330,039	780,000	943,050	163,050	1,273,089	765,562	746,034	19,528	527,055
Technology Services	910,462	35,833,990	29,758,035	(6,075,955)	30,668,497	35,632,140	30,668,497	4,963,643	-
Fleet Management Services	(5,382,391)	35,249,132	38,850,220	3,601,088	33,467,830	33,850,722	33,338,485	512,237	129,345
Construction Inspection Fund	1,708,687	9,286,796	8,227,305	(1,059,491)	9,935,992	9,114,440	8,296,797	817,643	1,639,195
ENTERPRISE FUNDS									
Water System Enterprise	82,967,405	192,809,456	188,311,562	(4,497,894)	271,278,966	195,902,197	189,312,860	6,589,337	81,966,106
Sewerage System Enterprise	197,037,026	250,698,520	282,210,700	31,512,180	479,247,726	287,190,808	272,401,201	14,789,607	206,846,525
Storm Sewer System Enterprise	19,323,225	37,909,313	38,262,502	353,189	57,585,727	38,065,192	36,817,090	1,248,102	20,768,637
Electricity Enterprise	15,700,015	84,675,494	85,944,679	1,269,185	101,644,694	84,953,582	82,794,306	2,159,276	18,850,388
GRANT FUNDS									
Community Development Block Grant	2,821,757	7,709,408	8,141,513	432,105	10,963,270	9,021,174	8,198,456	822,718	2,764,814

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
SEPTEMBER 30, 2014

Fund Name	Personnel	Materials & Supplies	Services	Principal	Other	Capital Outlay	Interest	Transfers	Total
GENERAL FUND	4,094,886	424,007	7,124,665	-	86,960	16,891	-	13,846,955	25,594,364
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	300,685	5,000	106,551	-	-	-	-	-	412,236
Municipal Court Judges	(11,160)	5,246	3,414	-	-	-	-	-	(2,500)
Total Municipal Court Computer Fund	289,525	10,246	109,965	-	-	-	-	-	409,736
Street Construction, Main. & Repair									
Refuse Collection	-	-	-	-	-	-	-	-	-
Traffic Management	45,271	33,111	133,341	-	-	-	-	-	211,723
Mobility	-	-	-	-	-	-	-	-	-
Infrastructure Management	(307,222)	(738,919)	372,632	-	-	6,272	-	-	(667,237)
Design and Construction	72,059	4,685	18,462	-	-	-	-	-	95,207
Service Director	192,867	292	(4,388)	-	-	-	-	-	188,771
Total SCMR	2,975	(700,830)	520,047	-	-	6,272	-	-	(171,537)
Health Special Revenue									
Department of Health	978,790	(29,974)	(111,744)	-	-	-	-	-	837,072
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	848,094	56,809	(25,980)	-	21,717	-	-	-	900,640
Golf Operations									
Division of Golf	125,877	3,545	56,688	-	1,000	-	-	-	187,109
Development Services Fund									
Building and Zoning Services	363,393	26,186	112,581	-	22,615	-	-	-	524,775
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	25,000	2,071	-	-	-	-	-	27,071
Private Construction Inspection Fund									
Design and Construction	525,515	1,612	5,200	-	-	1,263	-	-	533,590
Parking Meter Program Fund									
Traffic Management	1,086	34,035	2,184	-	60	-	-	-	37,365
Mobility	-	-	-	-	-	-	-	-	-
Total Municipal Court Computer Fund	1,086	34,035	2,184	-	60	-	-	-	37,365
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	147,658	-	204,455	-	-	-	-	-	352,113
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	147,658	-	204,455	-	-	-	-	-	352,113
Print & Mail Services									
Department of Finance	(26,581)	8,053	78,880	-	-	35	-	-	60,386
Land Acquisition									
Division of Real Estate	3,728	995	14,806	-	-	-	-	-	19,528
Technology Services									
Division of Information Services	1,143,398	16,215	262,645	90,000	-	-	-	-	1,512,258
Department of Technology	342,469	865,542	2,182,339	-	(17,109)	78,317	(173)	-	3,451,385
Total Technology Services	1,485,867	881,756	2,444,984	90,000	(17,109)	78,317	(173)	-	4,963,643
Fleet Management Services									
Division of Fleet Management	555,940	(210,208)	10,745	-	726	-	86,179	-	443,382
Finance and Management Director	68,854	-	-	-	-	-	-	-	68,854
Total Fleet	624,795	(210,208)	10,745	-	726	-	86,179	-	512,237
Construction Inspection Fund									
Design and Construction	562,053	14,998	182,434	-	-	-	-	-	759,484
Service Director	47,609	39	10,511	-	-	-	-	-	58,160
Total Construction Inspection	609,661	15,037	192,945	-	-	-	-	-	817,643
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	2,800,267	27,554	1,515,604	1,003,622	-	-	465,915	-	5,812,962
Sewerage System Enterprise									
Division of Sewers and Drains	1,997,167	-	2,788,716	3,249,456	116,683	101,305	5,362,780	761,417	14,377,524
Storm System Enterprise									
Division of Sewers and Drains	302,661	1,966	702,716	5,000	6,878	906	7,323	-	1,027,450
Electricity Enterprise									
Division of Electricity	1,054,324	310,146	502,633	-	43,955	125,600	12,592	-	2,049,249
Various Enterprise Funds									
Public Utilities Director's Office	1,490,344	623	28,170	-	-	-	-	-	1,519,136
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	92,146	1,802	2,150	-	-	-	-	-	96,098
Division of Economic Development	73,683	1,550	187,867	-	-	-	-	-	263,100
Division of Code Enforcement	86,649	-	-	-	-	7,307	-	-	93,956
Division of Housing	174,372	6,596	47,450	-	-	-	-	-	228,418
Department of Finance and Management	23,872	999	45,448	-	670	-	-	-	70,988
Department of Health	35,820	-	(35,820)	-	-	-	-	-	-
Department of Recreation and Parks	70,157	-	-	-	-	-	-	-	70,157
Total CDBG	556,699	10,947	247,095	-	670	7,307	-	-	822,718

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

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2014 Wages
City Council	Sr. Legislative Analyst	2	Full-Time	29,256
	Legislative Analyst	2	Full-Time	26,478
City Auditor -Income Tax	Office Assistant 11	2	Full-Time	16,861
	Office Assistant 1	1	Full-Time	5,580
	Income Tax Supervisor	1	Full-Time	7,840
City Treasurer	Management Analyst II	1	Full-Time	3,662
City Attorney	Legal Admin Assistant	1	Full-Time	6,000
	Attorney	1	Full-Time	10,800
Municipal Court Clerk	Deputy Clerk	3	Full-Time	7,840
Municipal Court Judges	Community Sanctions Officer	1	Full-Time	5,393
Civil Service	Office Assistant III	1	Full-Time	1,572
Safety-Support Services	Office Assistant III	1	Full-Time	10,000
Safety-Police	Info Systems Manager	1	Full-Time	13,846
	Forensic Scientist I	2	Full-Time	17,832
	Forensic Scientist II	1	Full-Time	10,694
	Police Communication Technician	13	Full-Time	126,650
	Fingerprint Tech Trainee	1	Full-Time	8,467
	Management Analyst II	1	Full-Time	13,310
	Payroll Clerk	1	Full-Time	2,847
	Public Safety Analyst	3	Part-Time	10,665
	Fingerprint Tech Trainee	1	Part-Time	1,867
	Police Recruits	35	Full-Time	68,096
Safety-Fire	Payroll Benefits Clerk	1	Full-Time	7,520
	GIS Technician	2	Full-Time	9,427
Office of the Mayor	Executive Secretary 2	2	Full-Time	9,600

TABLE 9 (Continued)

VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED

Development - Administration	Fiscal Manager	1	Full-Time	8,000
Economic Development	Business Development Specialist	1	Full-Time	11,520
Code Enforcement	Property Maint. Inspector Trainee	1	Full-Time	4,790
Facilities Management	Security Specialist	1	Part-Time	6,160
	Custodial Worker	1	Part-Time	6,172
Human Resources	Executive Assistant	1	Full-Time	4,094
Refuse Collection	Refuse Collection Assembly & Repairer	1	Full-Time	6,720
Service Director	Payroll/Benefits Clerk	0.32	Full-time	2,513
			Total Wages	\$482,072
			Pension	77,132
			Insurance	174,100
			W. Comp	14,462
			Total Cost	\$747,765

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

Division	Budgeted Strength*	Authorized Strength	Actual Strength As of 9/30/14
City Council	38	38	33
City Auditor	34	34	27
Income Tax	82	82	72
City Treasurer	10	11	9
City Attorney	107	135	104
Real Estate	2	6	2
Municipal Court Judges	186	186	178
Municipal Court Clerk	172	172	158
Civil Service	34	34	33
Public Safety - Admin.	11	11	10
Support Services	52	52	47
Police - Civilian	379	379	334
Police - Uniformed	1,902	1,972	1,890
Fire - Civilian	42	43	39
Fire - Uniformed^	1,588	1,588	1,548
Mayor	19	22	14
Community Relations	8	8	8
Equal Business Opportunity	9	10	8
Education	4	5	4
Development Admin.	31	32	30
Economic Development	5	8	5
Code Enforcement	73	73	69
Planning	16	17	15
Housing	5	5	4
Finance and Management - Dir's Ofc.	27	29	26
Financial Management	29	29	26
Facilities Management	77	78	73
Department of Human Resources	10	11	10
Public Service - Dir's Ofc.	37	37	34
Refuse Collection	227	227	209
Traffic Management	37	40	35
Mobility Options	0	0	0
General Fund Total	5,253	5,374	5,054

*Reflects the reorganization of the Public Service Department effective July 1, 2014k, but not pending authorized strength changes in 2187-2014.

^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 09/30/14
Real Estate/Land Acquisition	5	8	5
Information Services/Technology Services Fund	137	137	125
Technology: Administration	18	18	16
Finance/Print/Mail Shop Fund	5	6	5
Human Resources/Employee Benefits	26	27	26
Health Special Revenue Fund	226	226	216
Municipal Court Computer Fund	13	13	4
Recreation and Parks Operation Fund	296	298	281
Golf Operations	26	26	25
Public Service - Dir. Office/SCMR Fund	30	30	28
Mobility Options/SCMR Fund	0	0	0
Traffic Management/SCMR Fund	115	111	102
Infrastructure Management/SCMR Fund	192	196	181
Design and Construction/SCMR Fund	42	41	33
Mobility Options/Parking Meter Fund	0	0	0
Traffic Management/Parking Meter Fund	4	4	4
Fleet Management	128	128	117
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	60	63	61
Public Service - Dir. Office/Construction Inspection	7	7	6
Design and Construction/Private Construction Inspection	18	18	14
Building and Zoning/Development Services Fund	136	148	134
Public Utilities: Administration	112	112	98
Sewers and Drains (Storm)	16	23	14
Sewers and Drains (Sanitary)	516	516	465
Electricity	95	104	87
Water	535	535	482
Community Development Block Grant			
Development Admin.	9	9	9
Economic Development	8	7	7
Code Enforcement	9	9	8
Housing	14	14	13
Health	4	4	3
Finance & Management	4	4	4
Recreation and Parks	4	4	4
Other Funds Total	2,817	2,853	2,584
All Funds	8,070	8,227	7,638

*Reflects the reorganization of the Public Service Department effective July 1, 2014k, but not pending authorized strength changes in 2187-2014.

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 September 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	Economic Development	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
Transfer for downtown office incentives	710,207	Economic Development	1500-2014
Transfer for jobs growth incentive program	6,108,133	Economic Development	1504-2014
Transfer for school district revenue sharing	2,159,597	Economic Development	1506-2014
Total Transferred and Expended	37,960,113		

TABLE 12
SAFETY OVERTIME REPORT
SEPTEMBER 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	2,209,081	71.47%	813,872	3,022,953	67,871
Police Uniformed*	9,774,811	7,206,853	73.73%	2,503,109	9,709,962	64,849
Fire Uniformed	6,218,746	4,511,194	72.54%	1,662,019	6,173,213	45,533

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