

December 4, 2015

**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 Second Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the third quarter, for the general fund, we project that we will spend approximately \$17.7 million less than the original appropriation for 2015, an improvement of \$8.9 million from the second quarter projection and \$13.3 million from the first quarter. Revenues are also following this positive trend. Income tax collections are trending above the Auditor's estimate and most other revenues are above prior year-to-date figures. Hiring controls remain in place and our ongoing reform efforts continue to result in positive variances within the general fund. Expenditures in all departments are tracking below budget. Savings are projected in fuel costs as prices of unleaded and diesel continue to be lower than the budget. As in previous years, significant carry-over funds are necessary in order 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 expenditure surplus is due to several factors. In the Division of Police, personnel costs are tracking below budget due to savings in civilian wages and sworn overtime as well as savings in supplies (\$559,567) and services (\$1,660,974). In the Safety Director's Office, savings of \$413,705 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 over \$2 million are projected in the services category primarily due to lower utility expenses. The Department of Education is projecting savings of \$692,074 mainly because of reduced expenses associated with the Early Start Columbus program. Reductions to the subsidies given to the Recreation and Parks and Health operating funds result in savings of \$1.8 million and \$1.4 million, respectively. Finally, reduced payroll from unfilled vacancies across all general fund supported agencies result in projected savings of almost \$2.4 million.

The only significant general fund deficit is projected in the Division of Fire. The overage of \$834,007 is primarily due to increased costs associated with sworn overtime and associated benefits.



As of the end of the third quarter, income tax receipts were 3.7 percent above 2014 third quarter collections. Local government fund (5.8%), license and permit fees (14.3%), investment earnings (60.7%) and charges for service (7.4%) are trending above collections during the same time period last year. All other sources are trending below levels experienced during 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



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# **THIRD QUARTER FINANCIAL REVIEW**

As of September 30, 2015

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Prepared by:  
Department of Finance and Management

Paul R. Rakosky  
Director

# TABLE OF CONTENTS

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	<u>PAGE</u>
<b>1. INTRODUCTION</b> .....	1
<b>2. GENERAL FUND OVERVIEW</b> .....	2
Table A .....	2-1
Revenue and Expenditure Summaries .....	2-2
<b>3. SPECIAL REVENUE FUNDS</b> .....	3
Street Construction Maintenance & Repair .....	3-1
Health Special Revenue .....	3-2
Recreation and Parks Operations .....	3-3
Municipal Court Computer .....	3-4
Development Services .....	3-5
Property Management Fund .....	3-6
Private Construction Inspection .....	3-7
Parking Meter Program .....	3-8
<b>4. INTERNAL SERVICE FUNDS</b> .....	4
Employee Benefits .....	4-1
Print Services .....	4-2
Land Acquisition .....	4-3
Technology Services .....	4-4
Fleet Management Services .....	4-6
Construction Inspection .....	4-7
<b>5. ENTERPRISE FUNDS</b> .....	5
Water Operating .....	5-1
Sewerage System Operating .....	5-3
Storm Sewer Maintenance .....	5-5
Electricity Enterprise .....	5-6
<b>6. COMMUNITY DEVELOPMENT BLOCK GRANT</b> .....	6
<b>7. TABLE REPORTS</b>	
Table 1: General Fund Appropriation Summary	7
Table 2: General Fund Projections by Object of Expenditure	8
Table 3: General Fund Variances by Object of Expenditure	9
Table 4: City Auditor's Current General Fund Revenue Estimate	10
Table 5: General Fund Revenue Summary Year-to-Date Comparison	11
Table 6: General Fund Legislative Appropriations Summary	12
Table 7: All Operating Funds Revenue and Appropriation Summary	13
Table 8: All Funds Variances by Object of Expenditure	14
Table 9: General Fund and All Funds Vacant Positions To Be Filled	15
Table 10: General Fund and Other City Funds Personnel Levels	17
Table 11: Citywide Account Projected Use	19
Table 12: Safety Overtime Report	20

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# 1. Introduction

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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 2015 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 \$17,717,617 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, 2015	
Beginning Cash Balance (January 1, 2015)	\$ 62,889,557
Less Outstanding Encumbrances (As of December 31, 2014)	33,718,544
Misc. Adjustment to the cash balance in order to match the Auditor's est.	418
Unencumbered Cash Balance (January 1, 2015)*	<u>29,171,431</u>
Plus Estimated 2015 Receipts - City Auditor	\$ 772,870,125
Plus Encumbrance Cancellations	2,366,875
Plus Transfers In & Misc. Transfers	<u>9,494,000</u>
Total Available for Appropriation	\$ 813,902,431
Total Appropriated as of September 30, 2015	\$ 813,902,000
Less 2015 Projected Operating Expenditures	<u>796,184,814</u>
Projected Appropriation Surplus/(Deficit)	\$ 17,717,186
Projected Available Cash Balance (December 31, 2015)	<u>\$ 17,717,617</u>
*Actual unencumbered cash balance was \$29,171,013 as reported in Finance & Mgmt.'s 2014 year-end report.	
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2015)	\$ 64,074,811
Plus 2015 Deposit	2,200,000
Plus Estimated Investment Earnings	<u>640,000</u>
Projected Unencumbered Cash Balance (December 31, 2015)	\$ 66,914,811
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2015)	\$ 13,180,786
Plus 2015 Deposit	<u>2,251,000</u>
Projected Unencumbered Cash Balance (December 31, 2015)	\$ 15,431,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2015)	\$ 5,714,000
Less 2015 Transfer to the General Fund	(5,714,000)
Plus 2015 Deposit	<u>5,160,000</u>
Projected Unencumbered Cash Balance (December 31, 2015)	\$ 5,160,000

## 2. General Fund Overview

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The general fund budget, as amended, is \$813.9 million, or 4.3 percent higher than actual 2014 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 \$773 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 4.6 percent higher than during the same time period in 2014. Income tax receipts are currently up 3.7 percent, but are projected to end the year up only 3.1 percent from 2014.

Unfortunately, flat and/or declining revenues are projected for several of the general fund's other major revenue sources in 2015. These sources include estate taxes, liquor and cigarette taxes, and license and permit fees. In addition, the projection for the "all other revenue" category assumes a 79.4% decrease from 2014 due to the one-time receipt of a workers' compensation rebate from the state late last year. On a positive note, anticipated casino revenues totaling \$6.7 million will help offset some of these losses. Other revenues projected to increase over 2014 include property taxes, fines and penalties, investment earnings, and charges for service. Lastly, due to a change in the distribution of the kilowatt hour tax, 100% of revenues will be deposited into the general fund in 2015, resulting in a projected 115.3% increase over 2014.

Local government fund receipts are up 5.8 percent through the first nine months of this year, but are projected to end the year up only 2.4 percent from 2014. Estate taxes were phased out at the end of 2012, but some residual dollars (\$100,000) are expected in 2015. As of the end of the third quarter, the city had not received any proceeds related to estate taxes. Investment earnings are projected to end the year 51.4 percent above 2014, and are currently 60.7 percent above 2014 year-to-date figures.

Receipts for fines and penalties are down 1.5 percent, but are projected to end the year 2.1 percent above 2014. At the end of the third quarter, revenues for license and permit fees were up 14.3 percent, but are projected to end the year 1.3 percent below the amount collected in 2014. Charges for services are 7.4 percent higher than September of 2014, but are projected to end the year only 1.5 percent above 2014. Property tax receipts slowed during the third quarter such that by the close of September, revenue for this line item was 3.5 percent below that collected during the same period in 2014. The revenue estimate for property tax receipts assumes a 4 percent growth in 2015.

### **Expenditures:**

Expenditures are projected to total \$796.2 million, or \$17.7 million below the current appropriation. The projected expenditures include a \$2.2 million transfer to the economic stabilization fund and a \$2.25 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period). Ordinance 2620-2014, which passed, as amended by City Council on February 9<sup>th</sup>, 2015, established the 2015 general fund budget at \$813.9 million.

The personnel projections in this report reflect employees on the city payroll as of September 21, 2015, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> 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, as appropriate. 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. The monthly contribution rates were adjusted in the third quarter, and the projections included in this report reflect those adjustments. 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. A discussion of major anticipated appropriation variances, as shown in Table 3, appears below:

A projected surplus of \$219,405 in **City Council** primarily reflects savings in personnel as a result of delays in hiring vacant positions.

The **Auditor's Office** projects an overall surplus of \$206,317. A personnel surplus of \$125,867 reflects savings from several budgeted vacant positions, and a surplus of \$80,449 in services is due to changes in consulting services.

The **Division of Income Tax** projects an overall surplus of \$88,293, primarily due to personnel savings from delays in hiring budgeted vacant positions.

A surplus of \$70,162 for the **City Treasurer** is anticipated. The surplus is due to savings in personnel from the delay in hiring a budgeted vacancy and in services from G-Treasury costs being paid from the City Auditor's capital funds.

The **City Attorney's Office** projects an overall appropriation surplus of \$166,035. The decision to delay filling vacant positions contributes to anticipated personnel savings of \$160,578. Lower than expected costs in various supplies and services categories account for the remainder of the projected surplus.

The **City Attorney Real Estate Division** projects an overall surplus of \$15,857. These savings are entirely due to lower than expected personnel costs.

Total savings of \$309,966 are estimated in the **Municipal Court Judges** general fund allocation by year end. Of that amount, \$195,435 reflects delays in filling vacant positions. Various projected supply and services surpluses account for the remaining positive variances of \$5,000 and \$109,531 respectively.

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<sup>1</sup> 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 **Municipal Court Clerk's** projected year end surplus of \$22,750 reflects personnel savings of \$31,351 caused by delays in hiring vacant positions, offset by a small anticipated deficit of \$8,601 in services, primarily due to higher than budgeted internal service expenses.

A surplus of \$153,103 is projected in the **Civil Service Commission**. Personnel savings of \$98,252 are the result of replacement positions being hired in at lower rates than budgeted and later in the year than anticipated. Services are projected to be \$51,311 below budget appropriation, which is mostly attributed to lower than anticipated pre-employment medical and psychological screenings for entry-level police and fire candidates.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$654,954. A surplus in personnel of \$237,017 is anticipated from the delay in hiring two vacant budgeted positions. A surplus in supplies and services totaling \$417,937 is primarily projected savings from the jail contract between the city and Franklin County. These savings are offset by higher than budgeted costs associated with the mass notification system managed by Franklin County Emergency Management and Homeland Security.

A projected surplus of \$69,875 is anticipated in the **Support Services Division**. The majority of the surplus is the result of various supplies and fleet services being lower than anticipated.

The **Police Division** projects an overall surplus of \$2,114,158. The surplus is the result of projected savings in supplies (\$559,567), services (\$1,660,974) and the transfer line (\$1,022,528) offset by projected deficits in personnel (\$863,911) and claims (\$265,000).

The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 124<sup>th</sup> (July) and 125<sup>th</sup> (December) recruit classes, as well as the community summer initiative and civilianization efforts. As a result, the true personnel variance reflects a surplus.

The projected personnel savings is mainly attributed to sworn overtime, termination pay, and civilian wages being offset mostly by sworn pension and clothing allowance costs. The city and the Fraternal Order of Police (FOP) agreed to a successor collective bargaining agreement after the submission of the proposed budget. The agreement resulted in two items that varied from the budget assumptions. Pension pick up rates used for budget purposes were lower than the actual rates negotiated, and uniform maintenance allowance increased by \$225 per sworn employee. 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 \$1,479,393 and \$1,744,716 respectively.

A supply surplus of \$559,567 is related to savings in helicopter fuel, tasers, and lab supplies. The division's helicopter fleet is undergoing an upgrade of four helicopters; the conversion has had an impact on helicopter fuel and maintenance expenses. Replacement tasers were originally budgeted in the general fund. However, they were purchased using general permanent improvement funds, resulting in savings to the general fund. A positive variance of \$1,660,974 is anticipated in services, mainly attributed to lower than budgeted fleet services, coupled with savings in helicopter maintenance and prisoner medical bills. Projected savings in services are being offset by an unbudgeted consultant contract.

Claims are anticipated to be over budget appropriation by \$265,000.

The **Division of Fire** anticipates an overall deficit of \$834,007. The expected deficit in personnel (\$3,093,543) is partially offset by the transfer line which represents the budget authority for the June recruit class and civilianization efforts.

The deficit in personnel is primarily reflected in sworn overtime and associated benefits; sworn overtime is anticipated to be over budget by \$2,177,151 at year end. Anticipated savings in sworn and civilian wages partially offset the projected overtime deficit. Sworn wages continue to trend under budget, the result of an increased number of projected retirements compared to budget assumptions. Civilian wages are expected to be less than budgeted due to the delay in hiring eight civilianization positions. Smaller savings in various other personnel expenses also contribute to the offset of the overtime deficit.

The division projects a surplus in supplies totaling \$172,516, mostly from savings in pharmaceutical, furniture, and uniform supplies. The projected services surplus of \$1,164,114 is mainly attributed to fleet services coupled with anticipated savings in leases and turn-out-gear cleaning services. Claims are currently projected under budget by \$53,734.

Of note, contract negotiations are currently ongoing with the International Association of Fire Fighters (IAFF) and could have an impact on the division's anticipated overall deficit to the extent that the negotiated contract deviates from budget assumptions.

A surplus of \$522,208 is projected in the **Office of the Mayor** primarily due to budgeted vacant positions.

The **Community Relations Commission** projects an overall appropriation surplus of \$67,517, which is the result of a personnel surplus of \$69,149 partially offset by a services deficit of \$1,632. The personnel surplus is associated with the delayed hiring of a vacant position, while the deficit in services is the result of greater than anticipated internal service charges.

The **Equal Business Opportunity Commission Office** is projecting an overall deficit of \$4,827, which is the result of a services surplus of \$2,334 and a personnel deficit of \$7,161. The deficit in personnel is a function of higher than anticipated insurance expenses.

A \$692,074 surplus is anticipated in the **Department of Education**. The majority of this surplus, \$651,360, is the result of reduced expenses associated with the Early Start program, as well as various savings of \$35,714 in personnel.

The **Development Department, Administration Division** anticipates an overall surplus of \$181,937. A personnel surplus of \$141,770 is the result of two vacant deputy director positions. Lower than budgeted expenses in office supplies and paper result in a projected surplus of \$9,428 in the supplies category. A \$19,950 surplus in services primarily reflects reduced advertising costs related to the Land Bank program. The surplus of \$10,790 in the other category is due to fewer funds needed for area commission payments.

In the **Economic Development Division**, an overall surplus of \$171,591 is projected. Of that, a personnel surplus of \$123,098 is the result of delays in hiring vacant positions. Lower than budgeted spending for various supplies accounts for a small surplus of \$3,044. Projected savings of \$45,449 in services are the result of lower than anticipated spending in professional services and travel.

The **Code Enforcement Division** projects a personnel surplus of \$496,300 due to delays in hiring vacant budgeted positions. A surplus of \$20,345 in supplies reflects reduced needs for lumber and furnished uniforms. Lower than projected spending on tipping fees and internal fleet management charges result in a projected surplus of \$28,479 in services. Therefore, the total anticipated year end savings in this division as of the end of the third quarter is \$545,124.

An overall surplus of \$129,831 is projected in the **Planning Division**, mostly in personnel. Vacancies, and delays in filling them, account for the anticipated personnel savings of \$107,663. A small surplus of \$3,949 in office supplies is coupled with services savings of \$18,219 primarily due to lower than budgeted spending for equipment maintenance and travel.

The **Housing Division** projects an overall surplus of \$29,492, including \$26,010 in personnel, due to a delay in filling one vacancy. Miscellaneous surpluses of \$832 and \$2,650 are projected in supplies and services respectively.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$306,882. The anticipated personnel deficit of \$97,837 is the result of reimbursement of construction management personnel costs from capital project funds being less than budgeted. This variance is due to a policy change related to qualifying reimbursable expenditures. In services, a surplus of \$402,986 is expected, negating the aforementioned personnel deficit. The surplus is largely due to lower than anticipated costs for real estate lease payments.

The **Financial Management Division** projects an overall surplus of \$107,765, primarily due to savings in professional services and citywide membership costs. Projections for the citywide account are currently \$3,008,031 lower than budgeted.

An overall surplus of \$2,234,085 is anticipated in the **Facilities Management Division**. In personnel, a \$225,603 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$2,005,309 is primarily the result of savings in utility expenses.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are projected to be \$17,062,393, resulting in a projected surplus of \$133,810.

The **Department of Human Resources** projects an overall surplus of \$21,587. Delays in hiring two vacant positions result in an anticipated personnel surplus of \$16,757. Small surpluses in supplies and services, of \$1,441 and \$3,390 respectively, account for the remainder.

The current projected general fund transfer to the **Health Department** is estimated at \$20,614,038, which is \$1,445,207 less than budget. 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 \$34,577,258, less than budgeted by \$1,844,162. Additional information on Recreation and Parks' third quarter projection is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** projects an appropriation surplus of \$229,543. Of this amount, \$222,812 is in personnel costs due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an appropriation surplus of \$2,507,189. The division anticipates saving \$1,143,507 in personnel costs by year end due to the delayed filling of vacant positions and the corresponding savings in wages, insurance, and other benefits. In addition, the division projects spending \$1,358,325 less than budgeted amounts in the services category. These savings are due to lower than expected fleet expenses and outside service contract costs.

The **Division of Traffic Management** projects an overall surplus of \$287,111 by year end, primarily in personnel (\$262,627). The division's decision to eliminate two vacant positions in the second

quarter and the delayed hiring of existing vacant positions, account for most of these savings. The division projects miscellaneous savings of \$10,224 in supplies and \$13,340 in services.

## 3. Special Revenue Funds

### A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 11,494,263
Plus Estimated 2015 Revenues	49,603,460
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>61,797,723</u>
Less Projected 2015 Expenditures Public Service Director's Office	(3,329,572)
Less Projected 2015 Expenditures Traffic Management Division	(11,063,488)
Less Projected 2015 Expenditures Infrastructure Management Division	(27,890,111)
Less Projected 2015 Expenditures Design & Construction Division	(4,527,758)
Less Total Projected 2015 Expenditures	<u>(46,810,929)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 14,986,794</b></u>
Total Appropriated	<u>\$ 49,697,098</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,886,169</b></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 2015, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$11,494,263. At the end of the third quarter, the department projects revenue of \$49,603,460, which is \$941,997 more than budgeted. In addition, the department expects to cancel \$700,000 in encumbrances by year end, \$200,000 more than was budgeted. As a result, the anticipated year-end cash balance is \$14,986,794.

#### OPERATING BUDGET SUMMARY

The department projects the fund to end the year with an appropriation surplus of \$2,286,169, an increase of \$861,898 from the second quarter projection. In the Public Service Director's Office, total savings of \$300,132 are expected. Delayed hiring and related personnel savings are responsible for \$237,720 of the total. Savings in outside contracts and various other services resulted in a \$62,412 projected surplus for the division. The Traffic Management Division expects an overall surplus of \$734,535 despite an anticipated deficit in services (\$96,126) due to higher than budgeted natural gas usage and unforeseen building repairs. Delayed hiring of vacant positions accounts for a \$811,174 surplus in that division.

The Infrastructure Management Division's anticipates year end surplus of \$1,120,359. This reflects savings in personnel (\$58,346), supplies (\$45,834), services (\$1,008,181), and capital costs

(\$7,998). The savings in services from lower than expected fleet and technology costs offset unbudgeted expenses in building repairs and higher than expected costs for bridge cleaning, snow removal contracts, cellular service, and pro rata charges. In the Design and Construction Division, a \$731,143 surplus is projected, the majority of which is in personnel due to delays in hiring vacant positions (\$671,065). Additionally, the division expects to save \$59,100 in service expenses due to lower than expected outside contracts costs.

## B. HEALTH SPECIAL REVENUE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 357,848
Plus Estimated 2015 Revenues	7,318,906
Plus Estimated General Fund Transfer	20,614,038
Plus Estimated Encumbrance Cancellations	334,001
Total Estimated Available For Appropriation	<u>28,624,793</u>
Less Projected 2015 Expenditures	<u>(28,624,793)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 29,315,653</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 690,860</u></u>

The 2015 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 75% of the department’s operating revenue.

### REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$357,848. Overall revenues are currently projected at \$7,318,906, just slightly higher than the second quarter projection of \$7,296,492. Encumbrance cancellations are estimated at \$334,001, higher than the budgeted projection of \$150,000. The general fund transfer was originally budgeted at \$22,059,245. Current expenditure and revenue projections only necessitate a transfer of \$20,614,038, reducing the budgeted assumption by \$1,445,207. The division is able to absorb this reduction largely because of savings in personnel expenditures and professional services. In addition, revenue is trending positively for birth and death certificates, sexually transmitted disease testing, Medicare immunizations, and demolition/construction fees and licenses. The fund is expected to end the year with a zero unencumbered cash balance.

**OPERATING BUDGET SUMMARY**

This year, the fund received an additional \$468,762 in appropriation authority as part of council's amendments (via ordinance #0540-2015) for increased programming and staff to enhance the CelebrateOne infant mortality initiative. An overall surplus of \$690,860 is projected in the fund.

A projected personnel surplus of \$785,858 is largely due to hiring delays, unfilled vacancies, and an assumed vacancy credit of seven percent. An anticipated supplies deficit of \$47,045 is primarily attributable to a higher than budgeted need for medical supplies related to vaccinations. Expenditures for these supplies have tended to vary, sometimes significantly, from year to year. A \$133,547 surplus in services reflects the discontinuation of two budgeted contracts. Rather than contract for the services, the department opted to hire employees to provide the same. A deficit of \$182,000 in capital is due to the planned purchase of an imaging system to be used by the department to process birth and death certificates. A new system will need to be in place by June of 2016 and an upgrade of the current system is estimated to cost \$350,000.

**C. RECREATION AND PARKS OPERATION AND EXTENSION FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 486,011
Plus Estimated 2015 Revenues	9,354,995
Plus Estimated General Fund Transfer	34,577,258
Plus Estimated Encumbrance Cancellations	440,000
Total Estimated Available For Appropriation	<u>44,858,264</u>
Less Projected 2015 Expenditures	<u>(44,858,264)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u>\$ -</u>
Total Appropriated	<u>\$ 46,008,420</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,150,156</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. Of note, in 2015 the golf section, formerly operating as a separate division, was absorbed by the larger Recreation and Parks Department; golf revenue accounts for roughly 40 percent of non-transfer revenue. 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 2015 with an unencumbered cash balance of \$486,011. Revenue projections are 8.3% higher than the original budgeted amount, in part due to increased activity for most departmental programming. Adult sports leagues, aquatics utilization, participation in recreation center classes, and permits for facility rentals are all greater than anticipated. Golf revenue has also been strong, despite adverse weather conditions. Encumbrance

cancellations are expected to be \$440,000, lower than the budgeted amount of \$550,000. The general fund transfer is projected at \$34,577,258, which will result in a zero unencumbered cash balance in the fund at the end of the year.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1,150,156 is projected. A personnel surplus of \$975,272, an increase of \$799,973 from the second quarter, is the result of delays in filling vacant full-time and part-time positions. The department projects a minor surplus of \$2,615 in supplies, and a surplus of \$171,036 in services. Lower than anticipated utility expenses are partially offset by higher than budgeted expenditures for support of community agencies and events, as well as individual service agreements associated with recreation classes.

**D. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 1,234,247
Plus Estimated 2015 Revenues-Municipal Court Clerk	1,315,300
Plus Estimated 2015 Revenues-Municipal Court Judges	371,934
Plus Estimated Encumbrance Cancellations	37,000
Total Estimated Available For Appropriation	<u>2,958,481</u>
Less Projected 2015 Expenditures-Municipal Court Clerk	(1,420,762)
Less Projected 2015 Expenditures-Municipal Court Judges	(321,886)
Less Total Projected 2015 Expenditures	<u>(1,742,648)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 1,215,833</b></u>
Total Appropriated	<u>\$ 2,103,223</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 360,575</b></u>

The municipal court computer system procurement and maintenance fund provides the Franklin County Municipal 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 \$1,687,234, or \$93,196 short of the budgeted assumptions. The total revenue projection is the sum of the revenue projections provided by the Municipal Court Clerk and Municipal Court Judges. These projections are based primarily on the number of cases seen by the court, which has been down for the first three quarters of the year. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Encumbrance cancellations of \$37,000 are expected, which is 14,392 lower than expected at the time of budget formation. Despite the third quarter revenue estimates, the fund



will have an unencumbered cash balance of \$1,215,833 at the end of 2015, which is \$365,103 higher than was predicted this time last year. This is due to decreased spending projections (discussed below).

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$360,575 is currently projected for the computer fund, up from \$186,595 and \$306,396 at the end of the first and second quarters, respectively.

The Municipal Court Clerk projects an appropriation surplus of \$241,170, which is primarily a function of less than budgeted filled positions.

The Municipal Court Judges project an overall surplus of \$119,405, mostly due to the delayed hiring of a budgeted position, along with small savings in supplies and services. One employee's salary was budgeted in this fund. That position is currently vacant and is not projected to be filled until later this year.

### E. DEVELOPMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 9,644,342
Plus Estimated 2015 Revenues	19,046,518
Plus Estimated Encumbrance Cancellations	55,000
Total Estimated Available For Appropriation	<u>28,745,860</u>
Less Total Projected 2015 Expenditures	<u>(17,658,370)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 11,087,490</b></u>
Total Appropriated	<u>\$ 18,344,498</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 686,128</b></u>

The development services fund supports the operations of the Department of Building and Zoning Services, which 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 2015 with an unencumbered cash balance of \$9,644,342. Revenues for 2015 are estimated at \$19,046,518, which is \$306,427 above the budgeted projection. The department continues to realize increases in all revenue areas as a function of ongoing commercial and residential building activity. Encumbrance cancellations are projected to total \$55,000, below the budgeted projection of \$119,490 and unchanged from the second quarter. The fund is projected to end the year with an unencumbered cash balance of \$11,087,490, an increase of 1% from the budgeted projection.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$686,128 is projected. An anticipated personnel savings of \$434,950 is due to delays in filling vacant positions and associated insurance and other benefit expenses. The department projects surpluses of \$28,816 and \$10,040 in services and other expenditures, respectively, which is largely the result of lower than expected internal services charges and refunds. A projected deficit of \$21,488 in supplies reflects greater than budgeted needs across various supply line items. Finally, a surplus of \$233,810 in capital expenses reflects the department's decision to forgo the purchase of replacement vehicles.

**F. PROPERTY MANAGEMENT FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 459,808
Plus Estimated 2015 Revenues	1,408,055
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>1,967,863</u>
Less Projected 2015 Expenditures	<u>(1,377,948)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 589,915</b></u>
Total Appropriated	<u>\$ 1,421,615</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 43,667</b></u>

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

**REVENUE SUMMARY**

The unencumbered cash balance at the beginning of 2015 was \$459,808, lower than originally budgeted by \$22,722. However, the projected unencumbered cash balance at year end is \$589,915, which is \$152,445 higher than originally budgeted due, in large part, to the unanticipated library revenues. Revenues received from all other tenants are currently projected in alignment with budget figures: \$742,896 generated from COWIC and \$533,659 from the Department of Technology. Encumbrance cancellations presently reflect budgeted levels.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$43,667 is projected. The department projects surpluses of \$25,000 and \$18,667 in supplies and services, respectively, which is largely the result of lower than expected expenses related to equipment and machinery purchases and maintenance.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 1,939,338
Plus Estimated 2015 Revenues	2,912,962
Plus Estimated Encumbrance Cancellations	<u>17,533</u>
Total Estimated Available For Appropriation	4,869,833
Less Projected 2015 Expenditures	<u>(2,404,054)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 2,465,779</b></u>
Total Appropriated	<u>\$ 2,907,249</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 503,195</b></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 2015 beginning unencumbered cash balance in this fund was \$1,939,338, or \$1,076,194 more than was assumed in the budget. The higher beginning cash balance was mostly due to stronger than anticipated demand for inspection services and slight savings in personnel costs in the fourth quarter of 2014. The current revenue projection for the fund is \$2,912,962, which is up from the second quarter projection of \$2,500,000. The department expects to cancel \$17,533 in encumbrances this year. Because of increased revenue estimates and savings in spending (discussed below), the projected year end unencumbered cash balance for the fund is now \$2,465,779, \$462,506 more than projected at the end of the second quarter.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$503,195 is anticipated in this fund by year end. Personnel savings of \$432,541 reflect lower than budgeted part-time expenses and reimbursement billings to the Public Construction Fund for work performed on those projects. The department also projects savings in miscellaneous services (\$22,185) and in the capital category due to the delay of several capital purchases (\$45,000).

**H. PARKING METER PROGRAM FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 817,987
Plus Estimated 2015 Revenues	2,398,098
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	<u>3,224,158</u>
Less Projected 2015 Expenditures	<u>(2,167,107)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 1,057,051</b></u>
Total Appropriated	\$ 2,237,388
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 70,281</b></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 2015 beginning unencumbered cash balance was \$817,987, over \$311,000 higher than budgeted. In addition, the department projects increased revenue totaling \$2,398,098, up from the budgeted assumption of \$2,066,941. Due mainly to the increased revenue projection, the unencumbered cash balance at the end of 2015 for the fund is anticipated to be \$1,057,050, almost \$700,000 more than assumed in the budget.

**OPERATING BUDGET SUMMARY**

The department projects to end the year with an appropriation surplus of \$70,281. These savings are mainly due to lower than expected miscellaneous supply costs and savings from various outside service contracts.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ -
Plus Estimated 2015 Revenues- Human Resources	4,046,259
Plus Estimated 2015 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,441,259</u>
Less Estimated 2015 Projected Expenditures- Human Resources	(4,046,259)
Less Estimated 2015 Projected Expenditures-Boiler/Property Insurance	(395,000)
Less Total Projected 2015 Expenditures	<u>(4,441,259)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,306,536
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 4,701,536</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 260,277</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 cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance, which is managed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document. Current revenue projections for the fund are even with projected expenditures.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$260,277 is generated from the Human Resources portion of the fund. Of this, a savings of \$125,429 in personnel is due to hiring delays of budgeted vacant positions and the anticipation of lower than budgeted service credit expenditures. A \$2,838 surplus in supplies is the result of lower than projected spending on furniture and office supplies. In services, a projected surplus of \$132,190 reflects costs associated with professional service contracts, outside printing, travel, and lower than projected internal direct charges for information technology. The division

realized savings by printing labor contracts internally. Property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ (89,974)
Plus Estimated 2015 Revenues - Mail	1,202,851
Plus Estimated 2015 Revenues - Print	406,037
Plus Estimated Encumbrance Cancellations	30,000
Total Estimated Available For Appropriation	1,548,914
Less Projected 2015 Print Expenditures	(411,179)
Less Projected 2015 Mailroom Expenditures	(1,203,688)
Less Total Projected 2015 Expenditures	(1,614,867)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ (65,953)</b>
Total Appropriated	\$ 1,631,198
Projected Appropriation Surplus/(Deficit)	<b>\$ 16,331</b>

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 available cash balance of \$89,974. The department projects an unencumbered cash deficit of \$65,953 by year end. Projected revenues and encumbrance cancellations at the end of the third quarter are higher than at the second by \$10,349 and \$12,000 respectively. The budgeted revenue projections for this fund assumed the majority of the city's printing needs would be handled by the city print shop. While the city continues to work towards encouraging city agencies to use the print shop, it has also put into place agreements with outside vendors to accommodate varying workload and timeframes. The department will continue to monitor the fund's balance and revenues, making adjustments as necessary.

### OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$16,331 is due to lower than budgeted expenses for postage meter rental and service, as well as personnel costs. All efforts will be made to continue to control costs in this fund for the remainder of the year.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 527,488
Plus Estimated 2015 Revenues	828,450
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,355,938</u>
Less Projected 2015 Expenditures	<u>(857,568)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 498,370</b></u>
Total Appropriated	<u>\$ 946,183</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 88,615</b></u>

The City Attorney's Real Estate division engages in land acquisition activities on behalf of the city. Revenues to the land acquisition fund are comprised of charges to other city divisions for these services.

### REVENUE SUMMARY

The land acquisition fund began 2015 with an unencumbered cash balance of \$527,488. As of the end of the third quarter, the year end fund balance is expected to be roughly \$30,000 lower than that figure. As the table above demonstrates, anticipated costs for 2015 are projected to exceed anticipated revenues. Despite that, the fund is projected to maintain a healthy cash balance into 2016.

### OPERATING BUDGET SUMMARY

The division projects the land acquisition fund to end the year with an appropriation balance of \$88,615, primarily due to lower than expected personnel costs.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 740,512
Plus Estimated 2015 Revenues	30,051,597
Plus Estimated Encumbrance Cancellations	655,000
Total Estimated Available For Appropriation	<u>31,447,109</u>
Less Estimated Technology Administration Expenditures	(5,462,178)
Less Estimated Information Services Expenditures	<u>(25,943,540)</u>
Less Total Projected 2015 Expenditures	<u>(31,405,718)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ 41,391</u></u>
Total Appropriated	<u>\$ 33,855,676</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,449,958</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 2015 with an unencumbered cash balance of \$740,512. Current revenue projections are approximately \$3.6 million lower than budgeted, in part due to reduced direct and indirect service charges to the Department of Public Utilities. In addition, direct charge revenue for all funds is lower than budgeted as a result of reduced departmental equipment replacement needs. Encumbrance cancellations are estimated to be \$655,000, \$455,000 more than the budgeted projection but \$45,000 less than projected at the second quarter. Revenue from general fund agencies, for which equivalent charges are budgeted within the Department of Finance and Management, is expected to be \$17,062,393. The fund is projected to end the year with an unencumbered cash balance of \$41,391.

### OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,849,361, an increase of \$604,199 from the second quarter. Of this total, a personnel surplus of \$207,104 is the result of vacant budgeted positions. In materials and supplies, the projected savings of \$209,096 represent fewer replacement computer purchases on behalf of departments. The projected surplus of \$1,316,139 in services reflects lower than budgeted costs for professional services, software licenses, and maintenance and support agreements.

The Information Services Division projects an overall appropriation surplus of \$600,597, which includes a \$529,824 surplus in personnel, a \$61,302 surplus in supplies, and a \$9,472 surplus in services. The division continues to fill vacant positions in response to the increased demand



associated with PoliceNet activities. Furthermore, expansion of the Department of Technology associated with PoliceNet has resulted in some unanticipated expenses for professional services and support, and some contracts and maintenance agreements have exceeded their budgeted estimates. Services expenses will be closely monitored for the balance of the year in an effort to derive additional savings. The division's capital and debt service budgets are projected to be fully spent.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 318,581
Plus Estimated 2015 Revenues	31,109,355
Plus Estimated Encumbrance Cancellations	379,318
Total Estimated Available For Appropriation	<u>31,807,254</u>
Less Projected 2015 Fleet Management Division Expenditures	(31,060,601)
Less Projected 2015 Finance and Management Director's Office Expenditures	(746,504)
Less Total Projected 2015 Expenditures	<u>(31,807,105)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ 149</u></u>
Total Appropriated	<u>\$ 35,256,693</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 3,449,588</u></u>

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

### REVENUE SUMMARY

The fleet management fund began the year with an unencumbered cash balance of \$318,581 and is projected to end the year with a balance of \$149, a decrease of \$1,144,352 from the second quarter review. This is a function of utilizing the projected fund balance to reduce internal service bills to city departments; as a result, revenues are projected to total \$31,109,355 or \$2,063,353 less than projected at the second quarter review and \$4,633,994 less than originally budgeted. Encumbrance cancellations are expected to be \$379,318, an increase of \$64,318 from the second quarter review, but \$120,682 less than budgeted. Sales to date of compressed natural gas to outside entities have been strong for the Fleet Management Services Fund and helped to offset charges to city departments.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3,449,588 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$486,803 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. The deficit of \$170,797 in services is primarily the result of unanticipated environmental cleanup costs, security expenses, and slightly higher automotive repair contract costs. This deficit, however, is offset by the \$3,080,735 surplus in

supplies. Both unleaded and diesel fuel prices have remained substantially lower than budgeted, resulting in a significant cost reduction for the division. In addition, overall unleaded and diesel utilization continues to decrease. Oil and tire expenses are expected to be lower than originally budgeted, while the cost for automotive repair parts has continued to increase and is expected to exceed the budgeted amount. Fleet administrative expenses within the Finance and Management Director's Office are currently anticipated to be even with the budgeted projections.

## F. CONSTRUCTION INSPECTION FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 514,648
Plus Estimated 2015 Revenue Receipts	9,192,100
Plus Estimated Encumbrance Cancellations	45,128
Total Estimated Available For Appropriation	<u>9,751,876</u>
Less Projected 2015 Expenditures Design & Construction Division	(7,747,231)
Less Projected 2015 Expenditures Public Service Director's Office	(527,266)
Less Total Projected 2015 Expenditures	<u>(8,274,497)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 1,477,379</b></u>
Total Appropriated	<u>\$ 8,920,607</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 646,110</b></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

The beginning year unencumbered cash balance was \$514,648, over \$1.1 million less than budgeted. Demand for inspections during the fourth quarter of 2014 rested more heavily in private construction projects than anticipated. As a result, the department charged fewer fees for services rendered on public construction projects, which led to a lower than expected 2014 year end cash balance.

The department expects current year revenues to total \$9,192,100. This projection is lower than the budgeted revenue projection of \$9,505,051. The trend of fewer than anticipated public construction project inspections has continued into this year. In addition, the department expects to cancel \$45,128 worth of encumbrances by the end of the year. This figure is higher than the second quarter projection of \$40,913, but still significantly lower than the budgeted amount of \$130,000.

Due to both the lowered revenue expectations and the less than budgeted beginning year available cash balance, the fund is currently projected to end 2015 at an unencumbered cash balance of

\$1,477,379, rather than the \$2.4 million originally anticipated. Helping to offset some of these lowered revenue assumptions are projected savings in expenditures (discussed below).

**OPERATING BUDGET SUMMARY**

The department projects an appropriation surplus of \$646,110. The Design and Construction Division projects total savings of \$503,354 by year end. Of this, \$35,696 stems from lower than expected technology costs, \$50,996 from outside contract savings, and \$34,830 from employee mileage costs, among other services savings. In addition, the division projects \$131,942 in various capital savings. Lastly, the division projects savings \$207,190 in personnel costs primarily due to savings in part-time wages and associated benefits. The Public Service Director's Office projects a surplus of \$142,756 due to expected savings related to retirement, personnel changes, and delayed hirings to fill vacancies. Finally, the Director's Office anticipates a services savings of \$78,347 related to technology charges for a new billing system.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Cash Balance (January 1, 2015)	\$ 81,037,631
Plus Estimated 2015 Revenues	182,585,231
Plus Estimated 2015 Encumbrance Cancellations	5,130,521
Total Estimated Available For Appropriation	<u>268,753,383</u>
Less Projected 2015 Expenditures Water Division	(190,675,249)
Less Projected 2015 Expenditures Public Utilities Director's Office	(6,151,762)
Less Total Projected 2015 Expenditures	<u>(196,827,011)</u>
Projected Cash at Dec. 31, 2015	<u><u>\$ 71,926,372</u></u>
Total Appropriated	\$ 210,722,557
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 13,895,546</u></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, 2015, the beginning cash balance in the water enterprise fund was \$81.0 million, comprised of operating fund moneys totaling just over \$41 million and reserve funds totaling approximately \$40 million. Through the third quarter, estimated 2015 revenue from all sources, including water sales, system capacity fees, interest income, and miscellaneous "other" sources totals \$182.6 million, a reduction of over 3.9 percent from the original estimate. The reduction in revenue growth is likely attributable to the wet weather during the early part of the year, coupled with the department's successful promotion of consumer water conservation.

As a result of the afore-described decline in expected revenues, total available resources are also reduced. Subsequently, the current projected year-end balance of \$72 million is \$7.7 million less than that projected at second quarter.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$13.9 million is projected in the water enterprise fund, comprised of a \$7.8 million surplus in the Water Division and a \$6.1 million surplus in the water enterprise fund's allocation to the Public Utilities Director's Office.

In the Water Division, surpluses are projected in all categories, except for materials and supplies. The \$1.97 million projected personnel surplus is related to employee turnover and subsequent delays in filling vacancies. A \$227,010 surplus in service reflects lower than anticipated professional services contracts. A \$5.7 million debt interest surplus reflects funds that were

budgeted but not needed until 2016. The nominal supplies and materials deficit of \$132,910 is the sum of minor deficits in various areas, including furniture and fixtures, safety equipment, salt and repair parts.

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 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent, and finally, the electricity enterprise funds 6 percent. The Director’s Office is projecting an overall surplus of \$21.4 million across all enterprise funds. This is primarily due to an appropriation for a reserve fund transfer that ultimately originated from other sources.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Cash Balance (January 1, 2015)	\$ 213,732,941
Plus Estimated 2015 Revenues	251,506,704
Plus Estimated 2015 Encumbrance Cancellations	5,902,287
Total Estimated Available For Appropriation	<u>471,141,932</u>
Less Projected 2015 Expenditures Sanitary Sewer Division	(256,872,248)
Less Projected 2015 Expenditures Public Utilities Director's Office	(7,206,011)
Less Total Projected 2015 Expenditures	<u>(264,078,259)</u>
Projected Cash at Dec. 31, 2015	<u><b>\$ 207,063,673</b></u>
Total Appropriated	<u>\$ 303,938,711</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 39,860,452</b></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, 2015, the cash balance in the sewerage system enterprise fund was \$213.7 million, comprised of operating fund moneys totaling \$102.7 million and reserve funds totaling \$111 million. Through the third quarter, estimated 2015 revenue from all sources including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources totals \$251.5 million (excluding encumbrance cancellations). This is slightly higher than the original, budgeted amount of \$249.2 million and is largely due to the “wet weather” portion of the rate structure which is sensitive to rain events (i.e., revenues related to this portion of the rate structure tend to increase during periods of rainy weather).

With projected encumbrance cancellations totaling \$5.9 million, the projected year end cash balance is \$207.1 million.

### OPERATING BUDGET SUMMARY

An overall surplus of \$39.9 million is projected in the fund, comprised of \$25.0 million in the Sanitary Sewer Division and \$14.9 million in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories, except for materials and supplies.

The \$1.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$3.5 million services surplus primarily reflects savings in utility costs and various contracts. A surplus of \$4.2 million is projected in debt-related expenditures, and is comprised of a \$592,430 surplus in debt interest, reflecting lower than anticipated interest on variable rate debt, and a \$3.6 million surplus in debt principal. Unbudgeted purchases of replacement radios and other electrical equipment supply needs result in the projected \$645,497 deficit in the materials and supplies category.

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 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent, and finally, the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$21.4 million across all enterprise funds. This is primarily due to an appropriation for a reserve fund transfer that ultimately originated from other sources.

### C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Cash Balance (January 1, 2015)	\$ 20,172,543
Plus Estimated 2015 Revenues	39,560,174
Plus Estimated 2015 Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	<u>59,832,717</u>
Less Projected 2015 Expenditures Storm Sewer Division	(37,872,460)
Less Projected 2015 Expenditures Public Utilities Director's Office	<u>(1,857,106)</u>
Less Total Projected 2015 Expenditures	<u>(39,729,566)</u>
Projected Cash at Dec. 31, 2015	<u><u>\$ 20,103,151</u></u>
Total Appropriated	\$ 40,517,717
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 788,151</u></u>

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, 2015, the cash balance in the storm sewer maintenance fund was \$20.2 million, comprised of carryover funds totaling \$11.2 million and reserve funds totaling \$9.0 million. Through the third quarter, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources is \$39.6 million (excluding encumbrance

cancellations). All resources combined (including \$100,000 in encumbrance cancellations) are projected to total \$59.8 million, a slight reduction from that of mid-year.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of 788,151 is projected in the fund, comprised of a \$482,627 in the storm sewer division and \$305,524 in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories, except for the other expenditures category and capital. Expenditures in those categories are projected to be in line with budgeted amounts.

The \$183,033 personnel surplus reflects delays in filling vacant positions. A projected surplus of \$283,428 in services is primarily due to savings in the budget for architects and engineers, as well as payments for services to other governments.

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 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent, and finally, the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$21.4 million across all enterprise funds. This is primarily due to an appropriation for a reserve fund transfer that ultimately originated from other sources.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
September 30, 2015	
Cash Balance (January 1, 2015)	\$ 21,127,157
Plus Estimated 2015 Revenues	80,987,865
Plus Estimated 2015 Encumbrance Cancellations	1,000,000
Total Estimated Available For Appropriation	<u>103,115,022</u>
Less Projected 2015 Expenditures Power Division	(83,919,022)
Less Projected 2015 Expenditures Public Utilities Director's Office	(1,003,091)
Less Total Projected 2015 Expenditures	<u>(84,922,113)</u>
Projected Cash at Dec. 31, 2015	<u><u>\$ 18,192,909</u></u>
Total Appropriated	\$ 86,086,850
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,164,737</u></u>

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, 2015, the cash balance in the electricity enterprise fund was \$21.1 million, comprised of carryover funds totaling \$16.8 million and reserve funds totaling \$4.35 million. Through the third quarter, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, is \$81.0 million. All resources combined, including \$1.0 million in encumbrance cancellations, are projected to total \$103.1 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1.3 million is projected in the electricity enterprise fund, comprised of a \$1.2 million surplus in the Power Division and a \$137,558 surplus in the electricity enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories except for debt principal and interest, which are projected to be in line with budgeted amounts.

The \$104,685 personnel surplus reflects employee turnover and subsequent delays in filling vacancies. A \$694,332 supplies surplus is almost exclusively due to savings in purchase power costs. This is 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 2015 and beyond. A services surplus of \$198,850 reflects various small savings across several categories. Finally, a \$29,125 surplus in other expenditures is due to fewer than expected refunds.

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 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent, and finally, the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$21.4 million across all enterprise funds. This is primarily due to an appropriation for a reserve fund transfer that ultimately originated from other sources.



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## 6. Community Development Block Grant

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### FUND BALANCE SUMMARY

September 30, 2015

Unencumbered Cash Balance (January 1, 2015)	\$ 3,111,029
Plus CDBG Entitlement Award	6,453,359
Plus Estimated Entitlement Fund Revenues	334,949
Plus Estimated Revolving Loan Fund Revenues	224,144
Plus Estimated Encumbrance Cancellations	123,698
Total Estimated Available For Appropriation	10,247,179
Less Projected 2015 Expenditures	(8,612,938)
Available Unencumbered Cash at Dec. 31, 2015	<u>\$ 1,634,241</u>
Total Appropriated	\$ 9,154,365
Projected Appropriation Surplus/(Deficit)	<u>\$ 541,427</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 (HUD) on an annual formula allocation basis since 1975. It is used to address community development needs around four broad themes: Affordable Housing; Housing for Special Needs Populations; Community and Economic Development; and Health, Human, and Social Services. At least seventy percent of the CDBG resources will be used for activities that benefit low-to moderate income persons.

#### REVENUE SUMMARY

The unencumbered cash balance at the beginning of the year of \$3,111,029 was \$346,215 higher than the amount projected during budget development. This increase has helped to offset declining revenues which, at the end of the third quarter, are lower than originally projected. As reported in both the first and second quarter reports, the 2015 CDBG entitlement award of \$6,453,359 from HUD is \$228,609 lower than the estimate used to establish the budget. The revised projection for other entitlement fund revenues of \$334,949, including housing loan repayments and miscellaneous revenues, is \$14,949 higher than the budget assumption of \$320,000. Revolving loan fund revenues of \$224,144 are estimated to fall short of the budget projection of \$515,000 by \$290,856. Total projected revenues of \$7,136,150, including encumbrance cancellations, are estimated to be \$380,818 lower than budgeted revenue of \$7,516,968. Therefore, the projected available cash balance at year end is \$1.6 million.

#### OPERATING BUDGET SUMMARY

At the end of the third quarter, an overall appropriation surplus of \$541,427 is projected in the fund. Savings in personnel of \$283,288 reflect previous and current vacancies during the year. A surplus of \$228,427 in services is primarily the result of the Housing Division utilizing available prior year appropriations for relocation services and reducing weed cutting contracts to reflect anticipated expenses. A capital surplus of \$19,000 represents unanticipated savings on a van purchased by Code Enforcement.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**SEPTEMBER 30, 2015**

	Appropriation Year-To-Date	Expenditures/ Encumbrances/ Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,714,454	\$ 2,531,048	\$ 1,183,406	\$ 3,495,049	\$ 219,405
<b>City Auditor</b>					
City Auditor	4,068,323	2,796,117	1,272,206	3,862,006	206,317
Income Tax	8,793,092	6,136,893	2,656,199	8,704,799	88,293
Total	12,861,415	8,933,010	3,928,405	12,566,806	294,610
City Treasurer	1,114,864	712,069	402,795	1,044,702	70,162
<b>City Attorney</b>					
City Attorney	11,779,274	8,296,579	3,482,695	11,613,239	166,035
Real Estate	106,631	80,884	25,747	90,774	15,857
Total	11,885,905	8,377,463	3,508,442	11,704,013	181,892
Municipal Court Judges	17,119,315	12,610,493	4,508,822	16,809,349	309,966
Municipal Court Clerk	11,576,343	8,553,771	3,022,572	11,553,593	22,750
Civil Service	3,874,824	2,712,491	1,162,333	3,721,721	153,103
<b>Public Safety</b>					
Administration	8,046,972	7,018,924	1,028,048	7,392,018	654,954
Support Services	6,857,193	5,037,029	1,820,164	6,787,318	69,875
Police	302,432,030	229,605,819	72,826,211	300,317,872	2,114,158
Fire	226,040,527	169,662,128	56,378,399	226,874,534	(834,007)
Total	543,376,722	411,323,900	132,052,822	541,371,742	2,004,980
<b>Mayor's Office</b>					
Mayor	2,430,321	1,477,073	953,248	1,908,113	522,208
Community Relations	920,505	579,304	341,201	852,988	67,517
Equal Business Opportunity	925,568	681,600	243,968	930,395	(4,827)
Total	4,276,394	2,737,977	1,538,417	3,691,496	584,898
Education	6,145,397	5,106,157	1,039,240	5,453,323	692,074
<b>Development</b>					
Administration	6,812,416	5,777,474	1,034,942	6,630,479	181,937
Econ. Development	17,171,060	16,725,804	445,257	16,999,469	171,591
Code Enforcement	7,518,045	5,286,375	2,231,670	6,972,921	545,124
Planning	1,788,019	1,177,525	610,494	1,658,188	129,831
Housing	5,255,679	5,102,113	153,566	5,226,188	29,491
Total	38,545,219	34,069,291	4,475,928	37,487,244	1,057,974
<b>Finance and Management</b>					
Administration	6,670,234	5,851,139	819,095	6,363,352	306,882
Financial Management	4,339,666	3,525,302	814,364	4,231,901	107,765
Facilities Management	15,882,325	12,635,924	3,246,402	13,648,240	2,234,085
Finance Citywide	15,521,031	10,413,000	5,108,031	12,513,000	3,008,031
Citywide Technology Billings	17,196,203	17,191,817	4,386	17,062,393	133,810
Total	59,609,459	49,617,182	9,992,277	53,818,886	5,790,573
Human Resources	2,508,865	2,079,890	428,975	2,487,278	21,587
Health	22,059,245	22,059,245	-	20,614,038	1,445,207
Recreation and Parks	36,421,420	36,421,420	-	34,577,258	1,844,162
<b>Public Service</b>					
Administration	3,135,842	2,104,408	1,031,434	2,906,299	229,543
Refuse Collection	32,446,708	26,557,665	5,889,043	29,939,519	2,507,189
Traffic	3,229,609	2,146,956	1,082,653	2,942,498	287,111
Total	38,812,159	30,809,030	8,003,129	35,788,317	3,023,843
<b>Grand Total:</b>	<b>\$ 813,902,000</b>	<b>\$ 638,654,437</b>	<b>\$ 175,247,563</b>	<b>\$ 796,184,814</b>	<b>\$ 17,717,186</b>

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**SEPTEMBER 30, 2015**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,357,179	\$ 20,500	\$ 117,370	\$ -	\$ -	\$ -	3,495,049
City Auditor							
City Auditor	3,032,362	34,600	795,045	-	-	-	3,862,006
Income Tax	7,281,832	78,985	1,343,982	-	-	-	8,704,799
Total	10,314,194	113,585	2,139,027	-	-	-	12,566,806
City Treasurer	889,870	12,171	142,661	-	-	-	1,044,702
City Attorney							
City Attorney	11,115,809	86,105	411,325	-	-	-	11,613,239
Real Estate	90,774	-	-	-	-	-	90,774
Total	11,206,584	86,105	411,325	-	-	-	11,704,013
Municipal Court Judges	15,096,206	36,906	1,336,237	-	-	340,000	16,809,349
Municipal Court Clerk	10,613,686	127,301	812,606	-	-	-	11,553,593
Civil Service	3,230,994	42,395	448,332	-	-	-	3,721,721
Public Safety							
Administration	1,170,612	6,135	6,215,271	-	-	-	7,392,018
Support Services	4,821,151	508,499	1,456,522	1,145	-	-	6,787,318
Police	282,612,695	3,239,026	13,961,151	490,000	15,000	-	300,317,872
Fire	213,218,100	3,574,353	9,935,816	146,266	-	-	226,874,534
Total	501,822,558	7,328,013	31,568,760	637,411	15,000	-	541,371,742
Mayor's Office							
Mayor	1,617,784	4,667	80,271	-	-	205,391	1,908,113
Community Relations	776,490	2,040	74,458	-	-	-	852,988
Equal Business Opportunity	853,043	5,000	72,352	-	-	-	930,395
Total	3,247,317	11,707	227,081	-	-	205,391	3,691,496
Education	480,658	2,500	4,970,165	-	-	-	5,453,323
Development							
Administration	3,187,439	24,083	3,241,746	177,210	-	-	6,630,479
Econ. Development	735,337	3,406	2,637,140	13,623,586	-	-	16,999,469
Code Enforcement	6,126,889	53,705	782,327	10,000	-	-	6,972,921
Planning	1,587,354	12,801	58,033	-	-	-	1,658,188
Housing	406,072	1,118	4,818,998	-	-	-	5,226,188
Total	12,043,091	95,114	11,538,244	13,810,796	-	-	37,487,244
Finance and Management							
Administration	2,130,389	16,567	4,216,396	-	-	-	6,363,352
Financial Management	2,743,796	13,268	1,474,837	-	-	-	4,231,901
Facilities Management	5,907,208	608,788	7,126,455	5,789	-	-	13,648,240
Citywide Technology Billings	-	-	17,062,393	-	-	-	17,062,393
Finance Citywide	-	-	-	-	-	12,513,000	12,513,000
Total	10,781,392	638,623	29,880,081	5,789	-	12,513,000	53,818,886
Human Resources	1,304,015	54,791	1,128,471	-	-	-	2,487,278
Health	-	-	-	-	-	20,614,038	20,614,038
Recreation and Parks	-	-	-	-	-	34,577,258	34,577,258
Public Service							
Administration	2,880,935	2,660	22,704	-	-	-	2,906,299
Refuse Collection	16,221,199	116,788	13,501,128	-	91,510	8,895	29,939,519
Traffic	2,819,483	25,376	91,924	5,715	-	-	2,942,498
Total	21,921,617	144,824	13,615,756	5,715	91,510	8,895	35,788,317
<b>Grand Total:</b>	<b>\$ 606,309,361</b>	<b>\$ 8,714,535</b>	<b>\$ 98,336,115</b>	<b>\$ 14,459,711</b>	<b>\$ 106,510</b>	<b>\$ 68,258,581</b>	<b>\$ 796,184,814</b>

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**SEPTEMBER 30, 2015**

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 199,673	\$ 2,000	\$ 17,732	\$ -	\$ -	\$ -	\$ 219,405
<b>City Auditor</b>							
City Auditor	125,867	-	80,449	-	-	-	206,317
Income Tax	82,922	15	5,356	-	-	-	88,293
Total	208,789	15	85,805	-	-	-	294,609
<b>City Treasurer</b>							
City Treasurer	56,016	29	14,117	-	-	-	70,162
<b>City Attorney</b>							
City Attorney	160,578	4,995	462	-	-	-	166,035
Real Estate	15,857	-	-	-	-	-	15,857
Total	176,434	4,995	462	-	-	-	181,892
<b>Municipal Court Judges</b>							
Municipal Court Judges	195,435	5,000	109,531	-	-	-	309,966
<b>Municipal Court Clerk</b>							
Municipal Court Clerk	31,351	-	(8,601)	-	-	-	22,750
<b>Civil Service</b>							
Civil Service	98,252	3,540	51,311	-	-	-	153,103
<b>Public Safety</b>							
Administration	237,017	4,232	413,705	-	-	-	654,954
Support Services	5,340	52,676	12,005	(145)	-	-	69,875
Police	(863,911)	559,567	1,660,974	(265,000)	-	1,022,528	2,114,158
Fire	(3,093,543)	172,516	1,164,114	53,734	-	869,171	(834,007)
Total	(3,715,097)	788,991	3,250,798	(211,411)	-	1,891,699	2,004,980
<b>Mayor's Office</b>							
Mayor	486,803	9,377	25,778	250	-	-	522,208
Community Relations	69,149	-	(1,632)	-	-	-	67,517
Equal Business Opportunity	(7,161)	-	2,334	-	-	-	(4,827)
Total	548,791	9,377	26,480	250	-	-	584,898
<b>Education</b>							
Education	35,714	5,000	651,360	-	-	-	692,074
<b>Development</b>							
Administration	141,770	9,428	19,950	10,790	-	-	181,937
Econ. Development	123,098	3,044	45,449	-	-	-	171,591
Code Enforcement	496,300	20,345	28,479	-	-	-	545,124
Planning	107,663	3,949	18,219	-	-	-	129,831
Housing	26,010	832	2,650	-	-	-	29,492
Total	894,842	37,597	114,746	10,790	-	-	1,057,975
<b>Finance and Management</b>							
Administration	(97,837)	1,733	402,986	-	-	-	306,882
Financial Management	(20,351)	1,172	126,944	-	-	-	107,765
Facilities Management	225,603	3,212	2,005,309	(39)	-	-	2,234,085
Citywide Technology Billings	-	-	133,810	-	-	-	133,810
Finance Citywide	-	-	-	-	-	3,008,031	3,008,031
Total	107,416	6,117	2,669,049	(39)	-	3,008,031	5,790,573
<b>Human Resources</b>							
Human Resources	16,757	1,441	3,390	-	-	-	21,587
<b>Health</b>							
Health	-	-	-	-	-	1,445,207	1,445,207
<b>Recreation and Parks</b>							
Recreation and Parks	-	-	-	-	-	1,844,162	1,844,162
<b>Public Service</b>							
Administration	222,812	2,082	4,649	-	-	-	229,543
Refuse Collection	1,143,507	4,251	1,358,325	-	1,105	-	2,507,189
Traffic	262,627	10,224	13,340	-	920	-	287,111
Total	1,628,946	16,557	1,376,314	-	2,025	-	3,023,842
<b>Grand Total:</b>	\$ 483,319	\$ 880,659	\$ 8,362,495	\$ (200,410)	\$ 2,025	\$ 8,189,100	\$ 17,717,186

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**SEPTEMBER 30, 2015**

CATEGORY	FY 2015 CITY AUDITOR'S REVENUE ESTIMATE	FY 2014 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 596,500,000	\$ 578,645,323	\$ 17,854,677	3.1%
Property Tax	43,839,000	42,149,260	1,689,740	4.0%
KWH Tax	3,400,000	1,578,866	1,821,134	115.3%
<b>Total Taxes and Assessments</b>	<b>643,739,000</b>	<b>622,373,449</b>	<b>21,365,551</b>	<b>3.4%</b>
Local Government Fund	21,677,000	21,169,452	507,548	2.4%
Estate Tax	100,000	742,692	(642,692)	(86.5%)
Liquor Permit Fund	1,200,000	1,220,966	(20,966)	(1.7%)
Cigarette Tax, Other	32,000	47,710	(15,710)	(32.9%)
Casino Revenue	6,742,000	6,231,173	510,827	8.2%
<b>Total Shared Revenues</b>	<b>29,751,000</b>	<b>29,411,993</b>	<b>339,007</b>	<b>1.2%</b>
License and Permit Fees	11,457,000	11,606,993	(149,993)	(1.3%)
Fines and Penalties	19,385,125	18,984,036	401,089	2.1%
Investment Earnings	5,550,000	3,665,626	1,884,374	51.4%
Charges for Service	61,482,000	60,594,504	887,496	1.5%
All Other Revenue	1,506,000	7,313,252	(5,807,252)	(79.4%)
<b>Total Other Revenue</b>	<b>99,380,125</b>	<b>102,164,411</b>	<b>(2,784,286)</b>	<b>(2.7%)</b>
<b>Total Revenues</b>	<b>\$ 772,870,125</b>	<b>\$ 753,949,853</b>	<b>\$ 18,920,272</b>	<b>2.5%</b>
Encumbrance Cancellations	2,366,875	3,440,407	(1,073,532)	(31.2%)
Unencumbered Balance	29,171,431	44,456,866	(15,285,435)	(34.4%)
Other Fund Transfers	9,494,000	7,367,187	2,126,813	28.9%
<b>Total Resources</b>	<b>\$ 813,902,431</b>	<b>\$ 809,214,313</b>	<b>\$ 4,688,118</b>	<b>0.6%</b>

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**SEPTEMBER 30, 2015**

CATEGORY	FY 2015 YEAR-TO-DATE	FY 2014 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 460,177,432	\$ 443,668,677	\$ 16,508,755	3.7%
Property Tax	40,533,935	41,998,309	(1,464,374)	(3.5%)
KWH Tax	2,455,754	1,179,840	1,275,914	108.1%
<b>Total Taxes &amp; Assessments</b>	<b>503,167,121</b>	<b>486,846,826</b>	<b>16,320,295</b>	<b>3.4%</b>
Local Government Fund	16,556,848	15,654,204	902,644	5.8%
Estate Tax	-	843,330	(843,330)	(100.0%)
Liquor Permit Fund	1,141,965	1,134,096	7,869	0.7%
Cigarette Tax, Other	31,099	32,591	(1,492)	(4.6%)
Casino Revenue	4,340,497	-	4,340,497	NA
<b>Total Shared Revenue</b>	<b>22,070,409</b>	<b>17,664,221</b>	<b>4,406,188</b>	<b>24.9%</b>
License and Permit Fees	9,873,632	8,635,080	1,238,552	14.3%
Fines and Penalties	13,606,458	13,809,578	(203,120)	(1.5%)
Investment Earnings	4,993,799	3,108,168	1,885,631	60.7%
Charges for Service	49,048,767	45,657,964	3,390,803	7.4%
All Other Revenue	1,378,815	1,577,056	(198,241)	(12.6%)
<b>Total Other Revenue</b>	<b>78,901,471</b>	<b>72,787,846</b>	<b>6,113,625</b>	<b>8.4%</b>
<b>Total Revenues</b>	<b>604,139,001</b>	<b>577,298,893</b>	<b>26,840,108</b>	<b>4.6%</b>
Encumbrance Cancellations	2,271,431	3,204,598	(933,167)	(29.1%)
Unencumbered Balance	29,171,431	44,456,866	(15,285,435)	(34.4%)
Fund Transfers	9,123,240	7,366,968	1,756,272	23.8%
<b>Total Resources</b>	<b>\$ 644,705,103</b>	<b>\$ 632,327,325</b>	<b>\$ 12,377,778</b>	<b>2.0%</b>

**TABLE 6**  
**2015 GENERAL FUND APPROPRIATION SUMMARY**

**Appropriation/Transfer Ordinances**

<b>ORDINANCE NUMBER</b>	<b>DATE PASSED</b>	<b>PURPOSE</b>	<b>TOTAL</b>
2620-2014	09-Feb-15	2015 Amended General Fund Budget Appropriation	\$ 813,902,000
<b>Total Operating Appropriation:</b>			<u>\$ 813,902,000</u>
<b>Total Estimated Available Resources:</b>			813,902,431
<b>Less Total Operating Appropriation:</b>			(813,902,000)
<b>Less Total Reserve Deposits to Date:</b>			<u>-</u>
<b>Projected Unappropriated Operating Balance:</b>			<u><u>\$ 431</u></u>

**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**SEPTEMBER 30, 2015**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2015	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2015 (E-G)
		ORIGINAL (JAN. 2015) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 29,171,431	\$ 784,731,000	\$ 784,731,000	\$ -	\$ 813,902,431	\$ 813,902,000	\$ 796,184,814	\$ 17,717,186	\$ 17,717,617
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	11,494,263	49,161,463	50,303,460	1,141,997	61,797,723	49,697,098	46,810,929	2,886,169	14,986,794
Health Special Revenue	357,848	28,726,891	28,266,945	(459,946)	28,624,793	29,315,653	28,624,793	690,860	-
Rec. and Parks Oper. & Extension	486,011	45,613,420	44,372,253	(1,241,167)	44,858,264	46,008,420	44,858,264	1,150,156	-
Municipal Court Computer Fund	1,234,247	1,831,822	1,724,234	(107,589)	2,958,481	2,103,223	1,742,648	360,575	1,215,833
Development Services	9,644,342	18,859,581	19,101,518	241,937	28,745,860	18,344,498	17,658,370	686,128	11,087,490
Property Mgt./East Broad Street Operation	459,808	1,376,555	1,508,055	131,500	1,967,863	1,421,615	1,377,948	43,667	589,915
Private Construction Inspection Fund	1,939,338	2,639,368	2,930,495	291,127	4,869,833	2,907,249	2,404,054	503,195	2,465,779
Parking Meter Program Fund	817,987	2,091,941	2,406,171	314,230	3,224,158	2,237,388	2,167,107	70,281	1,057,051
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	4,701,536	4,441,259	(260,277)	4,441,259	4,701,536	4,441,259	260,277	-
Print and Mail Services	(89,974)	1,666,198	1,638,888	(27,310)	1,548,914	1,631,198	1,614,867	16,331	(65,953)
Land Acquisition	527,488	858,000	828,450	(29,550)	1,355,938	946,183	857,568	88,615	498,370
Technology Services	740,512	33,898,452	30,706,597	(3,191,855)	31,447,109	33,855,676	31,405,718	2,449,958	41,391
Fleet Management Services	318,581	36,243,349	31,488,673	(4,754,676)	31,807,254	35,256,693	31,807,105	3,449,588	149
Construction Inspection Fund	514,648	9,635,051	9,237,228	(397,823)	9,751,876	8,920,607	8,274,498	646,110	1,477,379
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	81,037,631	195,825,207	187,715,752	(8,109,455)	268,753,383	210,722,557	196,827,011	13,895,546	71,926,372
Sewerage System Enterprise	213,732,941	255,319,860	257,408,991	2,089,131	471,141,932	303,938,711	264,078,259	39,860,452	207,063,673
Storm Sewer System Enterprise	20,172,543	40,136,128	39,660,174	(475,954)	59,832,717	40,517,717	39,729,566	788,151	20,103,151
Electricity Enterprise	21,127,157	85,206,612	81,987,865	(3,218,747)	103,115,022	86,086,850	84,922,113	1,164,737	18,192,909
<b>GRANT FUNDS</b>									
Community Development Block Grant	3,111,029	7,516,968	7,136,150	(380,818)	10,247,179	9,154,365	8,612,938	541,427	1,634,241

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 beginning year cash balances for the water and sewerage system enterprise funds have been revised to reflect mid-year cash transfers to their respective reserve funds. 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, 2015**

<u>Fund Name</u>	<u>Personnel</u>	<u>Materials &amp; Supplies</u>	<u>Services</u>	<u>Principal</u>	<u>Other</u>	<u>Capital Outlay</u>	<u>Interest</u>	<u>Transfers</u>	<u>Total</u>
<b>GENERAL FUND</b>	483,319	880,659	8,362,495	-	(200,410)	2,025	-	8,189,100	17,717,186
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	233,361	5,000	709	-	-	-	-	2,100	241,170
Municipal Court Judges	99,165	2,732	17,508	-	-	-	-	-	119,405
<b>Total Municipal Court Computer Fund</b>	332,526	7,732	18,217	-	-	-	-	2,100	360,575
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	811,174	700	(96,126)	-	-	18,786	-	-	734,535
Infrastructure Management	58,346	45,834	1,008,181	-	-	7,998	-	-	1,120,359
Design and Construction	671,065	978	59,100	-	-	-	-	-	731,143
Service Director	237,720	-	62,412	-	-	-	-	-	300,132
<b>Total SCMR</b>	1,778,305	47,512	1,033,567	-	-	26,784	-	-	2,886,169
<b>Health Special Revenue</b>									
Department of Health	785,858	(47,045)	133,547	-	500	(182,000)	-	-	690,860
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	975,272	2,615	171,036	-	1,234	-	-	-	1,150,156
<b>Development Services Fund</b>									
Building and Zoning Services	434,950	(21,488)	28,816	-	10,040	233,810	-	-	686,128
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	18,667	-	-	-	-	-	43,667
<b>Private Construction Inspection Fund</b>									
Design and Construction	432,541	3,470	22,185	-	-	45,000	-	-	503,195
<b>Parking Meter Program Fund</b>									
Traffic Management	1,616	58,369	10,295	-	-	-	-	-	70,281
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	125,429	2,838	132,190	-	(179)	-	-	-	260,277
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	125,429	2,838	132,190	-	(179)	-	-	-	260,277
<b>Print &amp; Mail Services</b>									
Department of Finance	9,992	1,037	5,301	-	-	-	-	-	16,331
<b>Land Acquisition</b>									
Division of Real Estate	70,852	1,813	15,950	-	-	-	-	-	88,615
<b>Technology Services</b>									
Division of Information Services	529,824	61,302	9,472	-	-	-	-	-	600,597
Department of Technology	207,104	209,096	1,316,139	-	-	117,022	-	-	1,849,361
<b>Total Technology Services</b>	736,928	270,398	1,325,611	-	-	117,022	-	-	2,449,958
<b>Fleet Management Services</b>									
Division of Fleet Management	486,803	3,080,735	(170,797)	-	2,847	50,000	-	-	3,449,588
Finance and Management Director	-	-	-	-	-	-	-	-	-
<b>Total Fleet</b>	486,803	3,080,735	(170,797)	-	2,847	50,000	-	-	3,449,588
<b>Construction Inspection Fund</b>									
Design and Construction	207,190	17,248	146,973	-	-	131,942	-	-	503,354
Service Director	64,289	119	78,347	-	-	-	-	-	142,756
<b>Total Construction Inspection</b>	271,479	17,367	225,321	-	-	131,942	-	-	646,110
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	1,973,779	(132,910)	227,010	-	25,430	-	5,718,435	-	7,811,743
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,716,908	(645,497)	3,484,063	3,610,790	41,120	-	592,430	16,153,751	24,953,565
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	183,033	1,049	283,428	15,000	-	-	118	-	482,627
<b>Electricity Enterprise</b>									
Division of Electricity	104,685	694,332	198,850	-	29,125	187	-	-	1,027,179
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	2,024,335	60,059	349,378	-	-	-	-	19,000,000	21,433,771
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Development Administration	83,366	8,024	22,035	-	-	-	-	-	113,425
Division of Economic Development	-	-	-	-	-	-	-	-	-
Division of Code Enforcement	9,041	2,521	26,000	-	-	19,066	-	-	56,629
Division of Housing	177,275	-	157,208	-	-	-	-	-	334,483
Department of Finance and Management	11,615	-	19,786	-	100	-	-	-	31,500
Department of Health	1,992	-	(1,992)	-	-	-	-	-	-
Department of Recreation and Parks	-	-	5,390	-	-	-	-	-	5,390
<b>Total CDBG</b>	283,288	10,545	228,427	-	100	19,066	-	-	541,427

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2015 Wages</b>
<b>City Council</b>	Legislative Assistant	2	Full-Time	6,074
	Legislative Analyst	3	Full-Time	11,722
<b>City Auditor -Income Tax</b>	Office Assistant I	1	Full-Time	6,280
	Income Tax Auditor	1	Part-Time	8,037
<b>City Treasurer</b>	Management Analyst II	1	Full-Time	10,240
	Fiscal Assistant I	1	Part-Time	2,798
<b>City Attorney</b>	Attorney	2	Full-Time	7,200
	Legal Admin Assistant	1	Full-Time	3,400
<b>Municipal Court Clerk</b>	Deputy Clerk	10	Full-Time	40,880
<b>Municipal Court Judges</b>	Assignment Clerk	1	Full-Time	3,233
	Case Coordinator	1	Full-Time	5,822
	Service Bailiff	1	Full-Time	5,669
	Probation Officer Supervisor	1	Full-Time	12,391
	Probation Officer I	3	Full-Time	21,773
	Deputy Bailiff	1	Full-Time	5,393
	Secretary	1	Full-Time	4,831
	Judges' Bailiff	1	Full-Time	7,572
	Court Services Officer	1	Full-Time	2,622
	Court Reporter	1	Full-Time	11,274
	Small Claims Supervisor	1	Full-Time	8,683
	Secretary	1	Part-Time	3,230
	Service Bailiff	1	Part-Time	2,594
	<b>Safety-Director's Office</b>	Deputy Director	1	Full-Time
<b>Safety-Police</b>	Office Assistant I	3	Full-Time	2,606
	Forensic Scientist III	1	Full-Time	6,560
	Police Records Technician	1	Full-Time	0
	Police Property Clerk	2	Full-Time	19,074
	Office Manager	1	Full-Time	0
	HR Manager	1	Full-Time	16,000
	Police Communications Technician	38	Full-Time	0
	Management Analyst II	1	Full-Time	0
	Human Resource Representative	2	Full-Time	7,234
	Business Manager	1	Full-Time	12,187
	Management Analyst I	4	Full-Time	8,364
	Forensic Scientist/Computer Crime Analyst	2	Full-Time	0
	Water Shed Specialist	1	Full-Time	0
	Criminal Intelligence Analyst	2	Full-Time	1,856
	Office Assistant II	1	Full-Time	0
	Office Assistant III	1	Full-Time	0
	Fingerprint Technician Trainee	2	Part-Time	9,724
	Office Assistant I	1	Part-Time	0
	Police Recruits	30	Full-Time	0
	<b>Safety-Fire</b>	Communications Technician Supervisor	1	Full-Time
Management Analyst I		2	Full-Time	9,192
Photo Technician		1	Full-Time	6,147
Management Analyst II		1	Full-Time	4,320
HR Analyst		2	Full-Time	8,000
Laborer		1	Full-Time	4,982
Perceptors	5	Part-Time	29,440	

**TABLE 9 (Continued)****VACANT GENERAL FUND POSITIONS PROJECTED TO BE FILLED**

<b>Development - Code Enforcement</b>	PMI	1	Full-Time	13,440
	PMI Trainee	2	Full-Time	14,804
<b>Development - Planning</b>	Planner I	1	Full-Time	10,450
<b>Finance Director</b>	Management Analyst II	1	Full-Time	960
<b>Financial Management</b>	Budget/Management Specialist	1	Full-Time	10,800
	Management Analyst II	1	Full-Time	9,859
<b>Facilities Management</b>	Custodial Worker	2	Full-Time	8,898
	Senior Storekeeper	1	Full-Time	6,406
<b>Human Resources</b>	Labor Relations Specialist	1	Full-Time	10,959
	Deputy Director	0.5	Full-Time	5,600
<b>Refuse Collection</b>	RCVOA	3	Full-Time	15,608
	RCAR	1	Full-Time	5,381
<b>Service Director</b>	Management Analyst II	1	Full-time	8,736
<b>Total Wages</b>				<b>\$459,305</b>
<b>Pension</b>				<b>68,896</b>
<b>Insurance</b>				<b>342,318</b>
<b>W. Comp</b>				<b><u>16,076</u></b>
<b>Total Cost</b>				<b>\$886,594</b>

**TABLE 10**  
**GENERAL FUND DIVISIONS PERSONNEL LEVELS**  
**FULL-TIME STAFF**

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/2015
City Council	38	40	35
City Auditor	34	34	26
Income Tax	82	82	78
City Treasurer	10	10	8
City Attorney	135	135	104
Real Estate	6	6	1
Municipal Court Judges	188	188	174
Municipal Court Clerk	172	172	153
Civil Service	35	35	35
Public Safety - Admin.	10	10	9
Support Services	49	49	49
Police - Civilian	408	409	347
Police - Uniformed	1,899	1,959	1,887
Fire - Civilian	51	51	43
Fire - Uniformed^	1,538	1,583	1,541
Mayor	19	22	11
Community Relations	8	8	8
Equal Business Opportunity	9	9	9
Education	4	5	4
Development Admin.	32	32	30
Economic Development	8	8	7
Code Enforcement	73	73	72
Planning	17	18	16
Housing	5	5	5
Finance and Management - Dir's Ofc.	26	28	28
Financial Management	27	29	26
Facilities Management	78	80	70
Department of Human Resources	10	12	10
Public Service - Dir's Ofc.	34	36	31
Refuse Collection	227	227	199
Traffic Management	38	34	33
<b>General Fund Total</b>	<b>5,270</b>	<b>5,389</b>	<b>5,049</b>

**TABLE 10**  
**OTHER CITY FUNDS PERSONNEL LEVELS**  
**FULL-TIME STAFF**

Division/Fund	Budgeted Strength*	Authorized Strength	Actual Strength As of 09/30/2015
Real Estate/Land Acquisition	8	8	8
Information Services/Technology Services Fund	138	141	123
Technology: Administration	17	17	13
Finance/Print/Mail Shop Fund	6	6	6
Human Resources/Employee Benefits	26	27	27
Facilities - Other Funds *	0	7	0
Health Special Revenue Fund	228	235	213
Municipal Court Computer Fund	13	13	3
Recreation and Parks Operation Fund	325	325	299
Public Service - Dir. Office/SCMR Fund	31	31	29
Traffic Management/SCMR Fund	114	121	103
Infrastructure Management/SCMR Fund	192	190	183
Design and Construction/SCMR Fund	42	43	37
Traffic Management/Parking Meter Fund	4	4	4
Fleet Management	128	127	118
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	63	68	59
Public Service - Dir. Office/Construction Inspection	6	6	6
Design and Construction/Private Construction Inspection	19	21	18
Building and Zoning/Development Services Fund	144	153	140
Public Utilities: Administration	142	142	128
Sewers and Drains (Storm)	16	16	15
Sewers and Drains (Sanitary)	487	493	442
Electricity	98	104	89
Water	535	535	508
Community Development Block Grant			
Development Admin.	9	9	9
Economic Development	7	7	7
Code Enforcement	9	9	9
Housing	15	15	13
Health	4	4	3
Finance & Management	4	4	4
Recreation and Parks	4	4	4
Other Funds Total	<b>2,841</b>	<b>2,892</b>	<b>2,628</b>
All Funds	<b>8,111</b>	<b>8,281</b>	<b>7,677</b>

\* Budgeted & actual strength for these positions are reflected in Public Utilities, Water Division

**TABLE 11**  
**CITYWIDE ACCOUNT**  
**PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	2,251,000
Legal settlements & miscellaneous	4,890,439
Transfer to the basic city services fund	5,160,000
Transfer to economic stabilization fund (rainy day fund)	2,200,000
Economic Development incentive payments	15,271,178
Transfers in from City Council's amendments	802,000
	<b>30,574,617</b>

**TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2015**

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,251,000	City Auditor/Finance & Mgmt	2620-2014
Transfer to the rainy day fund	2,200,000	City Auditor/Finance & Mgmt	2620-2014
Transfer to the neighborhood initiative fund	445,906	City Auditor/Finance & Mgmt	2620-2014
Transfer to the jobs growth fund	281,981	City Auditor/Finance & Mgmt	2620-2014
Transfer to the public safety initiative fund	74,113	City Auditor/Finance & Mgmt	2620-2014
Transfer to the basic city services fund	5,160,000	City Auditor/Finance & Mgmt	2620-2014
Transfer for Franklin Township Annexation	150,000	Development Administration	0430-2015
Transfer for school district revenue sharing	228,414	Economic Development	0828-2015
Transfer for school district revenue sharing	1,790,955	Economic Development	1131-2015
Transfer for downtown office incentive program	778,099	Economic Development	1690-2015
Transfer for direct air service performance incentive program	1,200,000	Finance & Management	1845-2015
Transfer for jobs growth incentive program	10,826,119	Economic Development	1937-2015
Transfer for Create Columbus Young Professional Grants Program	80,000	Economic Development	1932-2015
<b>Total Transferred and Expended</b>	<b>25,466,586</b>		

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**SEPTEMBER 30, 2015**

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,250,499	2,405,647	74.01%	886,291	3,291,938	(41,439)
Police Uniformed*	10,050,745	6,829,059	67.95%	2,481,821	9,310,880	739,865
Fire Uniformed	6,143,644	5,961,354	97.03%	2,359,441	8,320,795	(2,177,151)

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