

May 2, 2014

MEMORANDUM TO: Michael B. Coleman
Mayor

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

SUBJECT: First Quarter Financial Review

The Finance and Management Department's First 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 first quarter, for the general fund, we project that we will spend approximately \$4.95 million less than the original appropriation for 2014. While the first quarter review is the least predictive of the quarterly reviews, current expenditure and revenue trends are encouraging. Controls on hiring and our ongoing reform efforts continue to result in positive variances within the general fund. Once again, expenditures within the Safety Department are tracking below budget. The price of unleaded fuel has been higher than the budget but overall projected fuel costs are within budget. All of this is good news but these positive trends must be maintained for the remainder of the year. As in previous years, significant carry-over funds will be necessary to balance next year's budget. This carry-over within the general fund will ensure that the city can maintain service levels and keep its commitment to restoring the rainy day fund.

The projected surplus on the expenditure side is coming from several areas. In the Division of Police, personnel costs are tracking below budget due to savings in civilian wages, insurance and sworn termination pay. In the Fire Division, there are savings in worked holiday pay, insurance and civilian wages. In the Safety Director's Office, savings of nearly \$200,000 are currently projected in the contract whereby we reimburse Franklin County for housing prisoners in the jail. In the Facilities Management Division, savings of nearly \$1.2 million are projected in utility expenses. Citywide technology billings are projected to be \$167,000 below budgeted levels due to hiring delays and adjustments related to the transition of PoliceNet functions to the Department of Technology. Savings from unfilled vacancies in various divisions result in projected savings of nearly \$2.5 million.

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

As of the end of the first quarter, income tax receipts are 2.5 percent above 2013 first quarter collections. Local government fund (1.0%), fines and penalties (2.1%), investment earnings (29.7%), charges for service (6.1%) all other revenue (221.1%) are trending above collections during the same time period last year. All other sources are trending below levels experienced during the first quarter of last year. It should be noted, however, that there is no indication that these revenue sources will not meet the Auditor's projection for the full 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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2014

Prepared by:
Department of Finance and Management

Paul R. Rakosky
Director

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1. Introduction

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

For purposes of this report, it is assumed that the general fund will end the year with a \$4,952,307 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 March 31, 2014 | |
|---------------------------------------------------------|---------------------|
| Beginning Cash Balance (January 1, 2014) | \$ 73,576,196 |
| Less Outstanding Encumbrances (As of December 31, 2013) | <u>29,119,330</u> |
| Unencumbered Cash Balance (January 1, 2014) | 44,456,866 |
| Plus Estimated 2014 Receipts - City Auditor | \$ 750,219,637 |
| Plus Encumbrance Cancellations | 3,238,519 |
| Plus Transfers In & Misc. Transfers | <u>8,180,000</u> |
| Total Available for Appropriation | \$ 806,095,022 |
| Total Appropriated as of March 31, 2014 | \$ 806,095,022 |
| Less 2014 Projected Operating Expenditures | <u>801,142,715</u> |
| Projected Appropriation Surplus/(Deficit) | \$ 4,952,307 |
| Projected Available Cash Balance (December 31, 2014) | <u>\$ 4,952,307</u> |
| ECONOMIC STABILIZATION FUND BALANCE SUMMARY | |
| Beginning Unencumbered Cash Balance (January 1, 2014) | \$ 56,144,941 |
| Plus 2014 Deposit | 7,600,000 |
| Plus Estimated Investment Earnings | <u>296,000</u> |
| Projected Unencumbered Cash Balance (December 31, 2013) | \$ 64,040,941 |
| ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY | |
| Beginning Unencumbered Cash Balance (January 1, 2014) | \$ 10,995,786 |
| Plus 2014 Deposit | <u>2,185,000</u> |
| Projected Unencumbered Cash Balance (December 31, 2014) | \$ 13,180,786 |
| 2013 BASIC CITY SERVICES FUND | |
| Beginning Unencumbered Cash Balance (January 1, 2014) | \$ 5,000,000 |
| Less 2014 Transfer to the General Fund | (5,000,000) |
| Plus 2014 Deposit | <u>5,714,000</u> |
| Projected Unencumbered Cash Balance (December 31, 2014) | \$ 5,714,000 |

2. General Fund Overview

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

Revenues:

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

Through March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 1.8 percent higher than during the same time period in 2013. Income tax receipts are up 2.5 percent and are projected to end the year up 3 percent from 2013.

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

Local government fund receipts are up 1 percent through the first three months of this year, but are projected to end the year down 5 percent from 2013 due to the State of Ohio's continued cuts to localities. Property taxes are down 6.2 percent through March, and are projected to end the year down .3 percent. Estate taxes were phased out at the end of 2012 but some residual dollars (\$2 million) are expected in 2014. Year to date receipts related to the estate tax total \$337,829.

Receipts for fines and penalties are up 2.1 percent, and are projected to end the year 2.6 percent above 2013. License and permit fees are down 4.2 percent but are projected to end the year 4 percent above the amount collected in 2013. Investment earnings are projected to end the year 52.3 percent above 2013 but are currently only 29.7 percent above 2013 year-to-date figures. Charges for services are 6.1 percent higher than March of 2013, and are projected to end the year 1 percent above 2013.

Expenditures:

Expenditures are projected to total \$801.1 million, or \$4.95 million below the current appropriation. The projected expenditures include a \$7.6 million transfer to the economic stabilization fund and a \$2.19 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2730-2013, which passed, as amended by City Council on February 10th, 2014, established the 2014 general fund budget at \$807.4 million. Subsequently, 0485-2014, passed by City Council on March 3rd, 2014, authorized a reduction of appropriation by \$1.31 million. Therefore, the current general fund appropriation is \$806.1 million.

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

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

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

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing expenditures and encumbrances through March 31st 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 \$303,951 in **City Council** reflects savings in personnel of \$299,889 as a result of delays in hiring vacant positions. Additional savings of \$4,062 are anticipated in services primarily due to reduced expenditures for internal mail and print services.

The **Division of Income Tax** projects an overall surplus of \$216,713, largely due to personnel savings from several budgeted vacant positions. A small deficit in services is related to higher than anticipated costs for delivery and internal print services.

The **City Treasurer** is projecting an overall surplus of \$11,211. The delay in hiring a budgeted vacant management analyst is resulting in a surplus in personnel of \$36,581. The variance in personnel is offsetting the projected deficit in services of \$26,502, credited to an increase in needs for banking services. A minimal surplus in supplies of \$1,132 is being projected.

The **Municipal Court Judges** are projecting an overall surplus of \$36,953. A personnel surplus of \$11,349 is due to delays in hiring vacant positions. Savings of \$25,604 in services are due to lower than expected internal services charges.

The **Municipal Court Clerk** projects an overall surplus of \$75,888. The savings is primarily in services due to lower than expected charges related to internal services.

A deficit of \$71,674 is projected in the **Civil Service Commission**. A personnel deficit of \$17,772 is the result of an increased need for part-time staff hours to administer the 2014 firefighter physical capabilities component of the entry level examination. The projected deficit of \$53,902 in services is the direct result of the December 2014 firefighter recruit class of 40, which was added through City Council's amendment process. Civil Service manages the contracts for psychological and medical screenings for all police and fire recruits.

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

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$391,130. A personnel surplus of \$151,440 reflects savings from a vacant budgeted building maintenance manager position and savings in part-time wages. A surplus in services of \$239,690 is anticipated from expenditures being less than budgeted for the Franklin County Jail contract and the Franklin County Emergency Management and Homeland Security Program.

A projected surplus of \$215,912 is anticipated in the **Support Services Division**. The division is projecting a surplus in personnel of \$125,535 and is the result of savings in part-time wages and from the delay in hiring the vacant budgeted license manager position that will be filled with a management analyst. CAD related maintenance expenses are projected to be lower than budgeted, resulting in the majority of the surplus in services reflected at \$133,573. A deficit in supplies of \$43,196 is being projected for the purchase of locution computers.

The **Police Division** is projecting an overall surplus of \$617,911. The surplus is the result of projected savings in services (\$125,647) and the transfer line (\$2,687,906) offset by projected deficits in personnel (\$1,871,682) and supplies (\$323,960). The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 122nd (June) and 123rd (December) recruit classes, as well as the community summer initiative. As a result, the true personnel variance is a surplus of \$416,651. The resulting variance is primarily attributed to civilian wages, insurance, and sworn termination pay being offset by sworn wages. Additional impacts on personnel are the E-911 and Photo Red Light funds. Personnel costs associated with these operations will relieve the general fund by \$2,700,000 and \$1,344,300, respectively. Both sworn and civilian overtime is currently projected at budget.

A projected supplies deficit of \$323,960 is offset by the transfer line which holds the budget authority for supplies for the upcoming recruit classes; the true variance in supplies is a surplus of \$21,000. The projected true variance in supplies is the result of Police utilizing an existing gun supply to outfit an upcoming recruit class. The anticipated services surplus of \$125,647 is largely related to savings in fleet services coupled with savings in the psychotherapy contract and various miscellaneous contracts. Police claims are projected at budget.

The **Division of Fire** is projecting an overall surplus of \$247,899. The anticipated deficit in personnel (\$1,685,935) is offset by the transfer line which represents the budget authority for the June recruit class and civilianization efforts. As a result, the true personnel variance is a surplus of \$120,586.

The savings in personnel is primarily reflected in worked holiday pay (\$369,490); insurance (\$250,754) and civilian wages (\$70,435) offset by anticipated deficits in sworn wages (\$355,312), pensions (\$173,253) and various miscellaneous personnel costs (\$41,528).

The anticipated supplies deficit of \$280,960 is offset by the transfer line which represents budgeted supplies for the upcoming June recruit class; the true variance in supplies is \$0. A projected surplus in services of \$127,313 is primarily the result of fleet services being less than budgeted. Fire claims are projected at budget.

A surplus of \$92,560 is projected in the **Office of the Mayor** due to delays in filling vacant positions.

The **Community Relations Commission** is projecting an overall appropriations surplus of \$17,888, which includes a personnel surplus of \$19,873 resulting from less than anticipated miscellaneous personnel expenses. This surplus is offset by small deficits in supplies and services.

The **Equal Business Opportunity Commission Office** is projecting a surplus of \$18,319. The variance is entirely in personnel, the result of an unfilled vacancy.

The **Development Department, Administration Division** is projecting an overall deficit of \$483,821. A personnel deficit of \$128,669 is the result of an unbudgeted deputy director position and an unbudgeted outreach worker for the mobile city hall program. A deficit of \$6,867 in services reflects an increase of \$12,500 for the advocacy contract to pursue federal funding for transportation and infrastructure improvements, offset by savings in internal bill estimates. A deficit of \$350,000 in "other" will be eliminated by a transfer from the city-wide account during the second quarter for income tax sharing with Franklin Township. Finally, a small savings of \$1,715 in capital has been realized from the purchase of new vehicles.

In the **Economic Development Division**, an overall deficit of \$70,403 is projected. Personnel costs are expected to be \$64,519 higher than budgeted as a result of two positions transferring from another department. The purchase of computers for the new positions creates a deficit of \$2,975 in supplies. A deficit of \$2,909 in services results from an increase in the estimates for mail room and print shop costs.

The **Code Enforcement Division** projects an overall surplus of \$234,058. Personnel costs are estimated to save \$237,550 due to delays in filing vacancies for the start-up of a new pro-active code enforcement team. Higher projections for mailroom and print shop costs create a deficit of \$3,927 in services, while the purchase of new vehicles has generated a small savings of \$435 in capital items.

A surplus of \$35,536 is projected in the **Planning Division**. Three current vacancies create a personnel surplus of \$47,652, while a deficit of \$12,116 in services is the result of an unbudgeted contract for public art maintenance.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$60,554. The personnel surplus (\$62,867) results from hiring delays and unfilled vacancies. The estimate of reimbursement of construction management personnel costs from capital project funds remains consistent with budgeted projections. Lower than budgeted general office items account for the savings in the supplies category (\$3,424). In services, the projected deficit (\$5,737) is due to an unbudgeted lease payment offset by surpluses in expenses associated with building assessment software, computer programs and internal print charges.

The **Financial Management Division** projects an overall surplus of \$698,941. A personnel surplus of \$281,392 is due to hiring delays and budgeted vacancies. In services, the \$413,106 surplus is largely due to lower than budgeted costs associated with the public defender contract, citywide memberships, and maintenance service for copiers. Projections for the citywide account are currently at budgeted levels.

An overall surplus of \$1,308,772 is anticipated in the **Facilities Management Division**. In personnel, a \$156,182 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,152,590 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 \$166,539 less than budgeted due to delays in filling vacant positions associated with the PoliceNet transition.

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

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

The **Department of Public Service, Director's Office** is projecting an overall deficit of \$20,409. Of this deficit, \$17,073 is in personnel costs due to the transfer of an employee from another department.

The **Refuse Collection Division** projects an overall surplus of \$736,778. In personnel, savings of \$589,191 are anticipated due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects miscellaneous savings of \$15,838 in supplies, and of \$141,749 in service expenses due to lower than expected internal billing charges.

The **Division of Mobility Options** projects overall savings of \$99,437. This surplus is mostly attributable to personnel costs projected at \$93,223 less than the budgeted amount. The late hiring of two employees, coupled with further savings in insurance and workers' compensation costs, contribute to this surplus.

3. Special Revenue Funds

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

| FUND BALANCE SUMMARY | |
|-------------------------------------------------------------------|----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 7,411,645 |
| Plus Estimated 2014 Revenues | 47,187,827 |
| Plus Estimated Encumbrance Cancellations | 400,000 |
| Total Estimated Available For Appropriation | <u>54,999,472</u> |
| Less Projected 2014 Expenditures Public Service Director's Office | (3,012,445) |
| Less Projected 2014 Expenditures Mobility Division | (1,228,526) |
| Less Projected 2014 Expenditures Planning & Operations Division | (36,702,628) |
| Less Projected 2014 Expenditures Design & Construction Division | (4,091,124) |
| Less Total Projected 2014 Expenditures | <u>(45,034,723)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 9,964,749</u> |
| | |
| Total Appropriated | <u>\$ 45,459,827</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 425,104</u> |

REVENUE SUMMARY

At the beginning of 2014, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$7,411,645. Revenues for 2014 are estimated at \$47,187,827, while encumbrance cancellations are projected to total \$400,000. It is projected that the SCMR fund will have an unencumbered cash balance of \$9,964,749 at the end of 2014.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$425,104 is projected in 2014. In the Public Service Director's Office, a personnel surplus of \$244,854 is due to the delayed hiring of vacant positions. The Mobility Division is projecting an overall surplus of \$152,756 stemming from delays in hiring and further savings in insurance, pensions, and sick leave. In the Planning & Operations Division a deficit of \$84,553 is projected. The division is projecting a deficit of \$146,394 due to overtime and associated benefits stemming from the very snowy winter and the Mayor's pot-hole initiative. This personnel deficit is offset by projected savings of \$20,000 in supplies and \$41,181 in services. In the Design and Construction Division, a \$124,171 surplus is projected in personnel costs due to the delayed hiring of vacant positions.

B. HEALTH SPECIAL REVENUE FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|---------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 644,621 |
| Plus Estimated 2014 Revenues | 6,759,532 |
| Plus Estimated General Fund Transfer | 21,315,183 |
| Plus Estimated Encumbrance Cancellations | 150,000 |
| Total Estimated Available For Appropriation | <u>28,869,336</u> |
| Less Projected 2014 Expenditures | <u>(27,675,698)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$1,193,638</u> |
| | |
| Total Appropriated | <u>\$ 28,547,125</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 871,427</u> |

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$644,621. Anticipated overall revenues are currently projected at \$6,759,532, slightly higher than originally budgeted. Encumbrance cancellations are estimated at \$150,000. The general fund transfer is projected as budgeted at \$21,315,183. The fund is expected to end the year with an unencumbered cash balance of 1,193,638. During the first quarter, overall revenue projections were fairly stable, with a small increase expected from a recently funded contract with Columbus Public Schools for general consultation and input on school health procedures and protocols. Decreases in revenue are projected in food service operation license fees due to a correction in 2013 billings and fee rates, as well as in immunization vaccine reimbursements.

OPERATING BUDGET SUMMARY

This year, the fund received additional appropriation for council funded programs. These programs address public health issues and serve to fund an infant mortality taskforce, a community garden grant program, and healthy food programs for children in Columbus. Projected personnel surpluses (\$916,633) are largely due to hiring delays and unfilled vacancies. A \$16,775 deficit in materials and supplies is due to an unanticipated need to purchase mumps vaccines to address the current outbreak. A services deficit of \$28,431 reflects unanticipated expenditures for internal pro rata fees, cell phones, and mileage offset by surpluses in real estate lease/rent payments, laboratory services, and outside printing.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 1,077,658 |
| Plus Estimated 2014 Revenues | 5,045,300 |
| Plus Estimated General Fund Transfer | 35,927,112 |
| Plus Estimated Encumbrance Cancellations | 550,000 |
| Total Estimated Available For Appropriation | <u>42,600,070</u> |
| Less Projected 2014 Expenditures | <u>(41,026,474)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u><u>\$ 1,573,597</u></u> |
| Total Appropriated | <u>\$ 41,213,112</u> |
| Projected Appropriation Surplus/(Deficit) | <u><u>\$ 186,638</u></u> |

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2014 with an unencumbered cash balance of \$1,077,658. Revenue projections are higher than the original budgeted amount largely due to increased prior year encumbrance cancellations and City Council transfers. Approximately \$500,000 is attributed to funds transferred to the department as a function of City Council amendments to the 2014 operating budget. In addition, the department has been able to expand adult sports programs resulting in increased participation. Revenue derived from permit fees is also higher than originally projected. Encumbrance cancellations are expected to be \$550,000, an increase of \$70,000 from the budgeted amount. The general fund transfer is projected to be \$35,927,112, which will leave a year-end fund balance of \$1,573,597.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$186,638 is projected. A personnel surplus of \$278,771 is the result of delays in filling vacant full-time and part-time positions. The department is projecting to fully expend its budget for supplies, while a deficit of \$92,133 is projected in services, in part due to higher utility expenses resulting from the cold winter weather. The department is also anticipating higher than budgeted expenditures for security services as they increase the rollout of security cameras at recreational centers.

D. RECREATION AND PARKS GOLF OPERATION FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|--------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ (150,212) |
| Plus Estimated 2014 Revenues | 4,273,000 |
| Plus Estimated Encumbrance Cancellations | 100,000 |
| Total Estimated Available For Appropriation | <u>4,222,788</u> |
| Less Projected 2014 Expenditures | <u>(4,176,992)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 45,796</u> |
| | |
| Total Appropriated | <u>\$ 4,290,914</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 113,922</u> |

REVENUE SUMMARY

The recreation and parks golf operation fund began 2014 with an unencumbered cash balance deficit of \$150,212. Revenue collections to date are up 10% from average revenue for the years 2005-2013, although weather continues to be a factor in the playability of the courses. For the year, revenue is projected to be \$4,273,000, an 8.2% increase over 2012. Encumbrance cancellations are estimated to total \$100,000, up from the original budgeted amount of \$50,000. The division permanently closed Walnut Hill Golf Course in January of 2013, and while the closure has impacted revenue, the division has seen an increase in play at the reopened Airport Golf Course and an increase in associated revenue. The division projects an unencumbered cash balance at year-end of \$45,796.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$113,922, with savings of \$87,215 in personnel, \$12,300 in supplies, and \$14,407 in services. The projected personnel surplus is the result of a recently vacated course superintendent position, while there are additional anticipated savings in agronomics supplies and other course maintenance materials. The division is also projecting lower than expected utility expenses and maintenance services, although costs for advertising and banking services are greater than budgeted. The division's expenditures will continue to be closely monitored to ensure fund solvency for the remainder of the year.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------|---------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (March 31, 2014) | \$ 1,092,848 |
| Plus Estimated 2014 Revenues-Municipal Court Clerk | 1,392,000 |
| Plus Estimated 2014 Revenues-Municipal Court Judges | 322,970 |
| Plus Estimated Encumbrance Cancellations | 25,651 |
| Total Estimated Available For Appropriation | 2,833,469 |
| Less Projected 2014 Expenditures-Municipal Court Clerk | (1,365,578) |
| Less Projected 2014 Expenditures-Municipal Court Judges | (332,085) |
| Less Total Projected 2014 Expenditures | (1,697,663) |
| Projected Unencumbered Cash at Dec. 31, 2014 | \$ 1,135,806 |
| Total Appropriated | \$ 2,085,504 |
| Projected Appropriation Surplus/(Deficit) | \$ 387,841 |

REVENUE SUMMARY

This fund provides the Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through court costs. Projected revenues at the first quarter total \$1,714,970. The total revenue projection is the combination of the revenue projections provided by the Municipal Court Clerk and Municipal Court Judges offices. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. It is projected that the fund will have an unencumbered cash balance of \$1,135,806 at the end of 2014.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$387,841.

The Municipal Court Clerk projects an appropriation surplus of \$300,539, entirely in personnel. The surplus is due to moving three employees' salaries from the fund to the general fund.

The Municipal Court Judges project an overall surplus of \$87,302. Personnel savings of \$87,415 are the result of three employees who were originally budgeted to be paid from the fund being paid out of a different subfund instead.

F. DEVELOPMENT SERVICES FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|-----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 8,544,085 |
| Plus Estimated 2014 Revenues | 19,048,754 |
| Plus Estimated Encumbrance Cancellations | 254,799 |
| Total Estimated Available For Appropriation | <u>27,847,638</u> |
| Less Total Projected 2014 Expenditures | (16,797,608) |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 11,050,030</u> |
| Total Appropriated | \$ 17,185,296 |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 387,688</u> |

REVENUE SUMMARY

The development services fund began 2014 with an unencumbered cash balance of \$8,544,085. Revenues for 2014 are estimated at \$19,048,754, which is consistent with the budgeted projection. Encumbrance cancellations are projected to total \$254,799, an increase of \$214,146 over the original budget. The fund is projected to end the year with an unencumbered cash balance of \$11,050,030, an increase of 4% over the budgeted projection. The department introduced a revised permit and fee schedule this year, resulting in variations in the collection of certain revenue classes relative to prior years. However, revenue has been strong during the first quarter, the result of continuing healthy commercial building activity and economic development.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$387,688 is projected. The personnel surplus of \$309,125 is due to delays in filling vacant positions and lower than anticipated part-time staffing expenses, as well as savings in tuition reimbursement and term pay. The department is projecting no variance in supplies expenditures and savings of \$74,113 in services, largely due to less than expected costs for internal services, training, and equipment rental.

G. PROPERTY MANAGEMENT FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|--------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 492,117 |
| Plus Estimated 2014 Revenues | 1,279,196 |
| Plus Estimated General Fund Transfer | - |
| Plus Estimated Encumbrance Cancellations | 100,000 |
| Total Estimated Available For Appropriation | <u>1,871,313</u> |
| Less Projected 2014 Expenditures | <u>(1,415,854)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u><u>\$ 455,459</u></u> |
| Total Appropriated | <u>\$ 1,415,854</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ -</u> |

REVENUE SUMMARY

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 COWIC and the Departments of Recreation and Parks and Technology. The unencumbered balance at the beginning of 2014 was \$492,117. The projected unencumbered cash balance at year-end is \$455,459. Revenues received from tenants are projected at \$1,279,196, with \$742,896 generated from COWIC and \$536,300 from the Department of Technology.

OPERATING BUDGET SUMMARY

As of the first quarter, neither an appropriation surplus nor deficit is projected.

H. PRIVATE CONSTRUCTION INSPECTION FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|---------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 689,748 |
| Plus Estimated 2014 Revenues | 2,574,521 |
| Plus Estimated Encumbrance Cancellations | 2,500 |
| Total Estimated Available For Appropriation | <u>3,266,769</u> |
| Less Projected 2014 Expenditures | <u>(2,913,649)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 353,120</u> |
| Total Appropriated | <u>\$ 2,869,130</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ (44,519)</u> |

REVENUE SUMMARY

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. The 2014 beginning unencumbered cash balance was \$689,748. The revenue projection for the fund is \$2,574,521, and encumbrance cancellations of \$2,500 are expected. The projected year-end unencumbered cash balance for the fund is \$353,120.

OPERATING BUDGET SUMMARY

An appropriation deficit of \$44,519 is projected for 2014. This amount is the result of five employees being hired earlier than was expected and due to inspectors normally paid from the public construction inspection fund performing private inspection work.

I. PARKING METER PROGRAM FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------|--------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 711,457 |
| Plus Estimated 2014 Revenues | 1,910,904 |
| Plus Estimated Encumbrance Cancellations | 25,000 |
| Total Estimated Available For Appropriation | <u>2,647,361</u> |
| Less Projected 2014 Expenditures | <u>(2,266,683)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 380,679</u> |
| | |
| Total Appropriated | <u>\$ 2,267,294</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 611</u> |

REVENUE SUMMARY

The parking meter program fund was established in 2010. Monies in the fund are available to replace the current parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations. The 2014 beginning unencumbered cash balance was \$711,457. The revenue projection for the fund is \$1,910,904 and encumbrance cancellations of \$25,000 are expected by year end. The projected year-end unencumbered cash balance for the fund is \$380,679.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$611 is projected for 2014.

4. Internal Service Funds

A. EMPLOYEE BENEFITS FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------------------------------|---------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ - |
| Plus Estimated 2014 Revenues- Human Resources | 3,939,603 |
| Plus Estimated 2014 Revenues- Boiler/Property Insurance | 406,000 |
| Total Estimated Available For Appropriation | <u>4,345,603</u> |
| Less Estimated 2014 Projected Expenditures- Human Resources | (3,939,603) |
| Less Estimated 2014 Projected Expenditures-Boiler/Property Insurance | (406,000) |
| Less Total Projected 2014 Expenditures | <u>(4,345,603)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ -</u> |
| | |
| Appropriated- Human Resources | 4,026,756 |
| Appropriated-Boiler/Property Insurance | 406,000 |
| Grand Total Appropriation | <u>\$ 4,432,756</u> |
| | |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 87,153</u> |

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.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$87,153 is generated from the Human Resources portion of the fund. Of this, savings of \$79,442 in personnel are primarily due to hiring delays. Property and boiler insurance estimates remain at budgeted levels at this time.

B. PRINT AND MAIL SERVICES FUND

| FUND BALANCE SUMMARY | |
|----------------------------------------------------|--------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ (39,228) |
| Plus Estimated 2014 Revenues - Mail | 1,036,130 |
| Plus Estimated 2014 Revenues - Print | 376,325 |
| Plus Estimated Encumbrance Cancellations | 35,000 |
| Total Estimated Available For Appropriation | <u>1,408,227</u> |
| Less Projected 2014 Print Expenditures | (373,817) |
| Less Projected 2014 Purchasing Stores Expenditures | (12) |
| Less Projected 2014 Mailroom Expenditures | <u>(1,036,673)</u> |
| Less Total Projected 2014 Expenditures | <u>(1,410,502)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u><u>\$ (2,275)</u></u> |
| | |
| Total Appropriated | <u>\$ 1,582,840</u> |
| Projected Appropriation Surplus/(Deficit) | <u><u>\$ 172,338</u></u> |

REVENUE SUMMARY

The print and mail services fund represents a consolidation of print and mail functions provided to all city departments. The fund provides an accounting of the city's print, resale, and copy center transactions as well as mailroom activity. The fund began the year with a negative unencumbered cash balance of \$39,228. By year-end, the fund's unencumbered balance is projected to improve to a deficit of \$2,275. Print shop revenues are projected at \$376,325, slightly less than budgeted. Print revenues and expenditures remain closely monitored and evaluated, as variables related to the print operations continue to be resolved. The city upgraded print capabilities in 2013 and as a result, a higher volume of print jobs is expected; the goal is to have the print shop become self-sustaining. A more accurate print billing system has been implemented and a small increase in staff is anticipated in 2014 to help meet this goal. The city continues to work towards encouraging city agencies to use the print shop for the majority of their needs and is planning to pilot programs this year to ensure departmental needs across the city are met. Mailroom revenues are currently projected at \$1,036,130, slightly less than originally projected.

OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$172,338 is primarily due to lower than projected expenses for postage, outside printing, and maintenance service on color/copy print equipment.

C. LAND ACQUISITION FUND

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

REVENUE SUMMARY

The land acquisition fund began 2014 with an unencumbered cash balance of \$330,039. Revenues are estimated at \$846,750. The fund is projected to end 2014 with an unencumbered cash balance of \$412,449.

OPERATING BUDGET SUMMARY

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

D. TECHNOLOGY SERVICES FUND

| FUND BALANCE SUMMARY | |
|-------------------------------------------------------|----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 910,462 |
| Plus Estimated 2014 Revenues | 33,601,552 |
| Plus Estimated Encumbrance Cancellations | 225,000 |
| Total Estimated Available For Appropriation | <u>34,737,014</u> |
| Less Estimated Technology Administration Expenditures | (7,725,541) |
| Less Estimated Information Services Expenditures | <u>(25,913,569)</u> |
| Less Total Projected 2014 Expenditures | <u>(33,639,110)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u><u>\$ 1,097,904</u></u> |
| Total Appropriated | <u>\$ 35,625,509</u> |
| Projected Appropriation Surplus/(Deficit) | <u><u>\$ 1,986,399</u></u> |

REVENUE SUMMARY

The technology services fund began 2014 with an unencumbered cash balance of \$910,462. Revenues are \$2,057,438 lower than projected, almost entirely due to the Department of Public Utilities electing to outsource print and mail services that were previously provided by the Department of Technology. Encumbrance cancellations are estimated to be \$225,000, or \$50,000 higher than the initial projection of \$175,000. Revenues from general fund departments and divisions, for which the equivalent charges are budgeted within the Department of Finance and Management, are expected to be \$166,539 less than budgeted. The fund is projected to end the year with a \$1,097,904 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,160,465. Of this total, a personnel surplus of \$404,497 is the result of vacant budgeted positions. In materials and supplies, the projected \$21,500 deficit is a reallocation of funds originally budgeted in services, for which the transfer of appropriations will appear on the next quarterly report. The projected surplus of \$777,468 in services is the result of significantly reduced direct charges to the Department of Utilities for form printing and postage, as a result of the Department of Public Utilities outsourcing of print services. Capital expenditures are projected as fully spent.

In the Information Services Division, an overall \$825,934 surplus is projected primarily due to an anticipated personnel surplus of \$724,674 related to unfilled budgeted positions designated for PoliceNet. The division's supplies budget is projected to be fully spent, while the department is projecting a surplus of \$11,260 in services due to lower than expected costs for utilities and professional service contracts. Lastly, the department is projecting a \$90,000 surplus in debt service principal payments. The department will closely monitor savings and expenditure projections, adjusting workload and hiring decisions, as necessary, to keep within budget projections.

E. FLEET MANAGEMENT SERVICES FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------------------------|-------------------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ (5,382,391) |
| Plus Estimated 2014 Revenues | 33,300,284 |
| Plus Estimated Encumbrance Cancellations | 4,311,837 |
| Total Estimated Available For Appropriation | <u>32,229,730</u> |
| Less Projected 2014 Fleet Management Division Expenditures | (32,665,652) |
| Less Projected 2014 Finance and Management Director's Office Expenditures | <u>(634,632)</u> |
| Less Total Projected 2014 Expenditures | <u>(33,300,284)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u><u>\$ (1,070,554)</u></u> |
| Total Appropriated | <u>\$ 33,839,799</u> |
| Projected Appropriation Surplus/(Deficit) | <u><u>\$ 539,515</u></u> |

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$5,382,391 and is projected to end the year with a negative unencumbered cash balance of \$1,070,554. Revenues are projected to total \$33,300,284, or \$1,448,848 less than originally budgeted. Encumbrance cancellations are expected to be \$4,311,837, or \$3,811,837 more than budgeted. Revenue from the original budget has been revised down as a function of less than anticipated fuel and automotive service contract expenses charged to departments.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$539,515 is projected in the Fleet Management Fund. In the Fleet Management Division, a personnel surplus of \$238,607 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. The \$181,931 savings in supplies is primarily due to increased savings in unleaded fuel purchases, as well as relatively stable fuel prices and savings yielded through the increased implementation of compressed natural gas vehicles within the city fleet. The savings in unleaded costs are somewhat offset by greater than anticipated expenses for diesel fuel, while the costs for automotive parts and tires are flat relative to the budgeted amounts. A projected surplus of \$43,085 in debt service is a function of debt refunding that resulted in lower interest expenses. In the Finance and Management Director's Office, a \$66,542 surplus reflects savings from insurance costs and other minor personnel expenses for vacancies.

F. CONSTRUCTION INSPECTION FUND

| FUND BALANCE SUMMARY | |
|-------------------------------------------------------------------|----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 1,708,687 |
| Plus Estimated 2014 Revenue Receipts | 9,252,960 |
| Plus Estimated Encumbrance Cancellations | 155,000 |
| Total Estimated Available For Appropriation | <u>11,116,647</u> |
| Less Projected 2014 Expenditures Design & Construction Division | (8,368,243) |
| Less Projected 2014 Expenditures Public Service Director's Office | (582,043) |
| Less Total Projected 2014 Expenditures | <u>(8,950,286)</u> |
| Projected Unencumbered Cash at Dec. 31, 2014 | <u>\$ 2,166,361</u> |
| Total Appropriated | <u>\$ 9,114,440</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 164,153</u> |

REVENUE SUMMARY

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the 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. At the beginning of 2014, the unencumbered cash balance in the fund was \$1,708,687. Revenues are projected to total \$9,252,960 in 2014 and encumbrance cancellations are estimated at \$155,000. Currently, an unencumbered cash balance of \$2,166,361 is projected at year end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$164,153 is projected in this fund. The Design and Construction Division projects a surplus of \$143,052 due to a number of employees who worked on private projects and were paid out of the private construction fund. The division is also staggering the hiring of seasonal employees, which is contributing to the personnel surplus. The Public Service Director's Office projects a surplus of \$21,101 due to a number of employees choosing not to enroll in the city's health insurance program.

5. Enterprise Funds

A. WATER ENTERPRISE FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------------------|-----------------------------|
| March 31, 2014 | |
| Cash Balance (January 1, 2014) | \$ 82,967,405 |
| Plus Estimated 2014 Revenues | 182,523,335 |
| Plus Estimated 2014 Encumbrance Cancellations | 5,656,720 |
| Total Estimated Available For Appropriation | <u>271,147,460</u> |
| Less Projected 2014 Expenditures Water Division | (186,952,445) |
| Less Projected 2014 Expenditures Public Utilities Director's Office | (5,294,001) |
| Less Total Projected 2014 Expenditures | <u>(192,246,446)</u> |
| Projected Cash at Dec. 31, 2014 | <u>\$ 78,901,014</u> |
| | |
| Total Appropriated | \$ 195,902,197 |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 3,655,751</u> |

REVENUE SUMMARY

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

Projections for the above-noted revenues are now down by 3.8 percent, while encumbrance cancellations are up by 88.6 percent. Total resources available for appropriation are down 1 percent from the budgeted amount. The projected year end cash balance in the fund is \$78.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$3.7 million is projected in the water enterprise fund. The surplus is comprised of a \$3.2 million surplus in the Water Division and a \$424,438 surplus in the water enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories, except for debt principal.

The \$1.5 million projected personnel surplus is related to employee turnover and the subsequent delays in filling vacancies. The \$20,990 supplies surplus reflects optimal pricing and timing on chemical purchases. A \$70,999 debt principal deficit is more than offset by a surplus in debt interest (\$1,023,098). The projected surplus of over \$700,000 in services is due to savings in technology and fleet.

Enterprise Funds

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent, and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,115,332 across all enterprise funds.

B. SEWERAGE SYSTEM ENTERPRISE FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------------------|------------------------------|
| March 31, 2014 | |
| Cash Balance (January 1, 2014) | \$ 197,037,026 |
| Plus Estimated 2014 Revenues | 242,437,053 |
| Plus Estimated 2014 Encumbrance Cancellations | 5,880,791 |
| Total Estimated Available For Appropriation | <u>445,354,870</u> |
| Less Projected 2014 Expenditures Sanitary Sewers Division | (245,214,601) |
| Less Projected 2014 Expenditures Public Utilities Director's Office | (5,931,519) |
| Less Total Projected 2014 Expenditures | <u>(251,146,120)</u> |
| Projected Cash at Dec. 31, 2014 | <u>\$ 194,208,750</u> |
| | |
| Total Appropriated | \$ 253,617,277 |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 2,471,157</u> |

REVENUE SUMMARY

On January 1, 2014, the cash balance in the sewerage system enterprise fund was \$197 million, comprised of carryover funds totaling \$119.6 million and reserve funds totaling \$77.4 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources was \$246.7 million. All resources combined (including \$4.0 million in encumbrance cancellations) were projected to total \$444.4 million.

Revenue projections are down 1.7 percent from the budgeted amount, while encumbrance cancellations are up by 47 percent. Total resources available for appropriation, including encumbrance cancellations, are down by .9 percent. The projected year end cash balance in the fund is \$194.2 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$2.5 million is projected in the sewer system enterprise fund, comprised of a \$1.97 million surplus in the Sanitary Sewer Division and a \$505,733 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories, except for debt interest.

The \$1 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$1 million services surplus primarily reflects savings in technology, fleet, and land application fees.

Surpluses are also projected in capital (\$45,144) and transfers (\$255,298). The \$255,298 surplus in transfers is due to lower than expected revenue bond payments.

The \$575,123 deficit in debt interest is partially offset by a projected \$117,440 surplus in debt principal.

Enterprise Funds

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,115,332 across all enterprise funds.

C. STORM SEWER MAINTENANCE FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------------------|----------------------|
| March 31, 2014 | |
| Cash Balance (January 1, 2014) | \$ 19,323,225 |
| Plus Estimated 2014 Revenues | 37,011,434 |
| Plus Estimated 2014 Encumbrance Cancellations | 200,000 |
| Total Estimated Available For Appropriation | 56,534,659 |
| Less Projected 2014 Expenditures Storm Division | (36,586,980) |
| Less Projected 2014 Expenditures Public Utilities Director's Office | (1,586,749) |
| Less Total Projected 2014 Expenditures | (38,173,729) |
| Projected Cash at Dec. 31, 2014 | \$ 18,360,930 |
| Total Appropriated | \$ 38,065,192 |
| Projected Appropriation Surplus/(Deficit) | \$ (108,537) |

REVENUE SUMMARY

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

Projections for the above-noted revenues are now down by 1.9 percent (not including the \$200,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$18.4 million.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$108,537 is projected in the storm sewer maintenance fund, comprised of a \$231,564 deficit in the storm sewer division and a \$123,027 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The \$218,918 personnel surplus reflects the delay in filling vacant positions. A projected surplus of \$233,024 in services is primarily due to savings in technology billing. The projected \$746,655 deficit in debt principal is partially offset by a \$63,149 surplus in debt interest.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,115,332 across all enterprise funds.

D. ELECTRICITY ENTERPRISE FUND

| FUND BALANCE SUMMARY | |
|---------------------------------------------------------------------|-----------------------------|
| March 31, 2014 | |
| Cash Balance (January 1, 2014) | \$ 15,700,015 |
| Plus Estimated 2014 Revenues | 85,996,094 |
| Plus Estimated 2014 Encumbrance Cancellations | 300,000 |
| Total Estimated Available For Appropriation | <u>101,996,109</u> |
| Less Projected 2014 Expenditures Power Division | (83,179,641) |
| Less Projected 2014 Expenditures Public Utilities Director's Office | (837,106) |
| Less Total Projected 2014 Expenditures | <u>(84,016,747)</u> |
| Projected Cash at Dec. 31, 2014 | <u><u>\$ 17,979,362</u></u> |
| | |
| Total Appropriated | \$ 84,713,582 |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 696,835</u> |

REVENUE SUMMARY

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

Projections for the above-noted revenues are now up by 1.9 percent (not including the \$300,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$18 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$696,835 million is projected in the electricity enterprise fund. This surplus is comprised of \$634,701 in the Power Division and \$62,134 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The \$1 million personnel surplus reflects delays in filling vacant positions. A \$251,700 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 2014 and beyond. A services surplus of \$94,952 reflects savings in the internal billing areas of fleet and technology. Deficits are projected in debt principal and interest of \$565,000 and \$319,533, respectively.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,115,332 across all enterprise funds.

6. Community Development Block Grant

| FUND BALANCE SUMMARY | |
|----------------------------------------------|----------------------------|
| March 31, 2014 | |
| Unencumbered Cash Balance (January 1, 2014) | \$ 2,821,757 |
| Plus CDBG Entitlement Award | 6,681,968 |
| Plus Estimated Entitlement Fund Revenues | 416,002 |
| Plus Estimated Revolving Loan Fund Revenues | 852,481 |
| Plus Estimated Encumbrance Cancellations | 23,087 |
| Total Estimated Available For Appropriation | <u>10,795,295</u> |
| Less Projected 2014 Expenditures | <u>(8,731,680)</u> |
| Available Unencumbered Cash at Dec. 31, 2014 | <u>\$ 2,063,615</u> |
| | |
| Total Appropriated | <u>\$ 9,021,174</u> |
| Projected Appropriation Surplus/(Deficit) | <u>\$ 289,494</u> |

REVENUE SUMMARY

The 2014 Community Development Block Grant entitlement award of \$6,681,968 from the U.S. Department of Housing & Urban Development is \$195,440 lower than projected during the budget process. The revised projection for other entitlement fund revenues (\$416,002), including housing loan repayments and miscellaneous revenues, are \$96,002 higher than the budget assumption of \$320,000. Revolving loan fund revenues of \$852,481 are estimated to exceed the budget projection of \$512,000 by \$340,481. Total projected revenues of \$7,973,538, including encumbrance cancellations, are estimated to be \$264,130 higher than budgeted revenue of \$7,709,408.

OPERATING BUDGET SUMMARY

At the end of the first quarter, divisions project an overall surplus of \$289,494. Savings in personnel of \$264,369 are generated by vacancies and split-funded employees working on projects funded by other sources. A surplus of \$24,455 in services is the result of lower projections for internal bills, such as mailroom, print shop, and data processing services. A small surplus of \$670 in the "other" category represents interest earnings on revolving loan funds which are remitted annually to the U.S. Department of Housing and Urban Development.

TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2014

| | Appropriation Year-To-Date | Expenditures/ Encumbrances Year-To-Date | Unencumbered Balance | Projected Expenditures | Projected Variance |
|-------------------------------|-------------------------------|-----------------------------------------------|-------------------------|---------------------------|-----------------------|
| City Council | \$ 3,797,715 | \$ 750,420 | \$ 3,047,295 | \$ 3,493,764 | \$ 303,951 |
| <u>City Auditor</u> | | | | | |
| City Auditor | 3,889,750 | 890,127 | 2,999,623 | 3,884,689 | 5,061 |
| Income Tax | 8,806,597 | 1,979,892 | 6,826,705 | 8,589,884 | 216,713 |
| Total | <u>12,696,347</u> | <u>2,870,019</u> | <u>9,826,328</u> | <u>12,474,573</u> | <u>221,774</u> |
| City Treasurer | 1,097,131 | 279,011 | 818,120 | 1,085,920 | 11,211 |
| <u>City Attorney</u> | | | | | |
| City Attorney | 11,525,998 | 2,805,859 | 8,720,139 | 11,525,770 | 228 |
| Real Estate | 197,450 | 48,432 | 149,018 | 197,336 | 114 |
| Total | <u>11,723,448</u> | <u>2,854,291</u> | <u>8,869,157</u> | <u>11,723,106</u> | <u>342</u> |
| Municipal Court Judges | 16,190,614 | 4,612,852 | 11,577,762 | 16,153,661 | 36,953 |
| Municipal Court Clerk | 11,395,158 | 3,145,315 | 8,249,843 | 11,319,270 | 75,888 |
| Civil Service | 3,922,012 | 1,057,785 | 2,864,227 | 3,993,686 | (71,674) |
| <u>Public Safety</u> | | | | | |
| Administration | 8,276,210 | 6,532,269 | 1,743,941 | 7,885,080 | 391,130 |
| Support Services | 7,198,845 | 1,573,212 | 5,625,633 | 6,982,933 | 215,912 |
| Police | 292,086,176 | 81,471,672 | 210,614,504 | 291,468,265 | 617,911 |
| Fire | 221,277,874 | 68,371,888 | 152,905,986 | 221,029,975 | 247,899 |
| Total | <u>528,839,105</u> | <u>157,949,041</u> | <u>370,890,064</u> | <u>527,366,252</u> | <u>1,472,852</u> |
| <u>Mayor's Office</u> | | | | | |
| Mayor | 2,431,788 | 740,358 | 1,691,430 | 2,339,227 | 92,560 |
| Community Relations | 929,986 | 207,888 | 722,098 | 912,098 | 17,888 |
| Equal Business Opportunity | 907,262 | 213,128 | 694,134 | 888,943 | 18,319 |
| Total | <u>4,269,036</u> | <u>1,161,374</u> | <u>3,107,662</u> | <u>4,140,268</u> | <u>128,767</u> |
| <u>Development</u> | | | | | |
| Administration | 7,454,302 | 4,261,644 | 3,192,658 | 7,938,123 | (483,821) |
| Econ. Development | 3,315,674 | 2,056,750 | 1,258,924 | 3,386,077 | (70,403) |
| Code Enforcement | 7,631,287 | 1,653,003 | 5,978,284 | 7,397,229 | 234,058 |
| Planning | 1,692,479 | 407,047 | 1,285,432 | 1,656,943 | 35,536 |
| Housing | 5,270,385 | 4,935,700 | 334,685 | 5,267,653 | 2,732 |
| Total | <u>25,364,127</u> | <u>13,314,144</u> | <u>12,049,983</u> | <u>25,646,025</u> | <u>(281,898)</u> |
| <u>Finance and Management</u> | | | | | |
| Administration | 6,002,326 | 4,259,463 | 1,742,863 | 5,941,772 | 60,554 |
| Financial Management | 4,513,522 | 549,915 | 3,963,607 | 3,814,581 | 698,941 |
| Facilities Management | 15,411,356 | 7,467,918 | 7,943,438 | 14,102,584 | 1,308,772 |
| Finance Citywide | 41,678,657 | 20,488,000 | 21,190,657 | 41,678,657 | - |
| Citywide Technology Billings | 17,249,187 | 17,249,187 | - | 17,082,648 | 166,539 |
| Fleet Management | 4,000,000 | - | 4,000,000 | 4,000,000 | - |
| Total | <u>88,855,048</u> | <u>50,014,483</u> | <u>38,840,565</u> | <u>86,620,242</u> | <u>2,234,806</u> |
| Human Resources | 2,495,122 | 1,335,600 | 1,159,522 | 2,491,593 | 3,529 |
| Health | 21,315,183 | 21,315,183 | - | 21,315,183 | - |
| Recreation and Parks | 35,927,112 | 35,927,112 | - | 35,927,112 | - |
| <u>Public Service</u> | | | | | |
| Administration | 3,012,600 | 704,770 | 2,307,830 | 3,033,009 | (20,409) |
| Refuse Collection | 31,999,396 | 17,800,416 | 14,198,980 | 31,262,618 | 736,778 |
| Mobility | 3,195,869 | 757,775 | 2,438,094 | 3,096,432 | 99,437 |
| Total | <u>38,207,865</u> | <u>19,262,961</u> | <u>18,944,904</u> | <u>37,392,059</u> | <u>815,806</u> |
| Grand Total: | \$ 806,095,022 | \$ 315,849,590 | \$ 490,245,432 | \$ 801,142,715 | \$ 4,952,307 |

TABLE 2
GENERAL FUND
PROJECTIONS BY OBJECT OF EXPENDITURE
MARCH 31, 2014

| | Personnel | Supplies & Materials | Services | Other | Capital Outlay | Transfers | Total |
|------------------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|-----------------------|
| City Council | \$ 3,341,192 | \$ 22,500 | \$ 130,072 | \$ - | \$ - | \$ - | 3,493,764 |
| City Auditor | | | | | | | |
| City Auditor | 3,019,277 | 24,600 | 840,812 | - | - | - | 3,884,689 |
| Income Tax | 7,205,931 | 79,000 | 1,304,953 | - | - | - | 8,589,884 |
| Total | 10,225,208 | 103,600 | 2,145,765 | - | - | - | 12,474,573 |
| City Treasurer | 925,857 | 13,563 | 146,500 | - | - | - | 1,085,920 |
| City Attorney | | | | | | | |
| City Attorney | 11,077,756 | 89,500 | 358,514 | - | - | - | 11,525,770 |
| Real Estate | 197,336 | - | - | - | - | - | 197,336 |
| Total | 11,275,093 | 89,500 | 358,514 | - | - | - | 11,723,106 |
| Municipal Court Judges | 14,402,168 | 27,500 | 1,383,993 | 340,000 | - | - | 16,153,661 |
| Municipal Court Clerk | 10,466,346 | 125,484 | 727,440 | - | - | - | 11,319,270 |
| Civil Service | 3,311,378 | 67,009 | 615,299 | - | - | - | 3,993,686 |
| Public Safety | | | | | | | |
| Administration | 1,344,188 | 10,367 | 6,530,525 | - | - | - | 7,885,080 |
| Support Services | 4,940,615 | 510,371 | 1,529,947 | 2,000 | - | - | 6,982,933 |
| Police | 272,620,626 | 3,595,058 | 14,985,581 | 225,000 | 42,000 | - | 291,468,265 |
| Fire | 206,311,443 | 3,728,634 | 10,787,406 | 200,000 | - | 2,492 | 221,029,975 |
| Total | 485,216,872 | 7,844,430 | 33,833,459 | 427,000 | 42,000 | 2,492 | 527,366,252 |
| Mayor's Office | | | | | | | |
| Mayor | 1,993,443 | 12,923 | 69,472 | 250 | - | 263,140 | 2,339,227 |
| Community Relations | 841,854 | 3,001 | 67,243 | - | - | - | 912,098 |
| Equal Business Opportunity | 808,119 | 5,000 | 15,164 | - | - | - | 888,943 |
| Total | 3,643,476 | 20,924 | 212,479 | 250 | - | 263,140 | 4,140,268 |
| Development | | | | | | | |
| Administration | 3,397,798 | 39,000 | 3,795,566 | 682,474 | 14,285 | 9,000 | 7,938,123 |
| Econ. Development | 728,880 | 9,425 | 2,425,860 | 221,912 | - | - | 3,386,077 |
| Code Enforcement | 6,080,211 | 112,250 | 1,066,203 | 10,000 | 128,565 | - | 7,397,229 |
| Planning | 1,546,800 | 19,750 | 90,393 | - | - | - | 1,656,943 |
| Housing | 416,761 | 3,000 | 4,847,892 | - | - | - | 5,267,653 |
| Total | 12,170,450 | 183,425 | 12,225,914 | 914,386 | 142,850 | 9,000 | 25,646,025 |
| Finance and Management | | | | | | | |
| Administration | 2,069,376 | 4,876 | 3,867,520 | - | - | - | 5,941,772 |
| Financial Management | 2,587,608 | 8,347 | 1,218,626 | - | - | - | 3,814,581 |
| Facilities Management | 5,935,717 | 490,200 | 7,670,917 | 5,750 | - | - | 14,102,584 |
| Citywide Technology Billings | - | - | 17,082,648 | - | - | - | 17,082,648 |
| Finance Citywide | - | - | - | - | - | 41,678,657 | 41,678,657 |
| Fleet | - | - | - | - | 4,000,000 | - | 4,000,000 |
| Total | 10,592,701 | 503,423 | 29,839,711 | 5,750 | 4,000,000 | 41,678,657 | 86,620,242 |
| Human Resources | 1,287,342 | 95,850 | 1,108,401 | - | - | - | 2,491,593 |
| Health | - | - | - | - | - | 21,315,183 | 21,315,183 |
| Recreation and Parks | - | - | - | - | - | 35,927,112 | 35,927,112 |
| Public Service | | | | | | | |
| Administration | 2,996,548 | 7,483 | 28,978 | - | - | - | 3,033,009 |
| Refuse Collection | 16,624,507 | 136,370 | 14,380,231 | 101,510 | 20,000 | - | 31,262,618 |
| Mobility | 2,981,628 | 32,765 | 75,404 | 6,635 | - | - | 3,096,432 |
| Total | 22,602,683 | 176,618 | 14,484,613 | 108,145 | 20,000 | - | 37,392,059 |
| Grand Total: | \$ 589,460,766 | \$ 9,273,825 | \$ 97,212,159 | \$ 1,795,531 | \$ 4,204,850 | \$ 99,195,584 | \$ 801,142,715 |

TABLE 3
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2014

| | Personnel | Supplies & Materials | Services | Other | Capital Outlay | Transfer | Total |
|------------------------------|-----------------------|-------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| City Council | \$ 299,889 | \$ - | \$ 4,062 | \$ - | \$ - | \$ - | 303,951 |
| City Auditor | | | | | | | |
| City Auditor | 1,893 | - | 3,168 | - | - | - | 5,061 |
| Income Tax | 220,134 | - | (3,421) | - | - | - | 216,713 |
| Total | 222,027 | - | (253) | - | - | - | 221,774 |
| City Treasurer | 36,581 | 1,132 | (26,502) | - | - | - | 11,211 |
| City Attorney | | | | | | | |
| City Attorney | 228 | - | - | - | - | - | 228 |
| Real Estate | 114 | - | - | - | - | - | 114 |
| Total | 342 | - | - | - | - | - | 342 |
| Municipal Court Judges | 11,349 | - | 25,604 | - | - | - | 36,953 |
| Municipal Court Clerk | 6,377 | - | 69,511 | - | - | - | 75,888 |
| Civil Service | (17,772) | - | (53,902) | - | - | - | (71,674) |
| Public Safety | | | | | | | |
| Administration | 151,440 | - | 239,690 | - | - | - | 391,130 |
| Support Services | 125,535 | (43,196) | 133,573 | - | - | - | 215,912 |
| Police | (1,871,682) | (323,960) | 125,647 | - | - | 2,687,906 | 617,911 |
| Fire | (1,685,935) | (280,960) | 127,313 | - | - | 2,087,481 | 247,899 |
| Total | (3,280,642) | (648,116) | 626,223 | - | - | 4,775,387 | 1,472,852 |
| Mayor's Office | | | | | | | |
| Mayor | 92,560 | 250 | - | (250) | - | - | 92,560 |
| Community Relations | 19,873 | (1,001) | (984) | - | - | - | 17,888 |
| Equal Business Opportunity | 18,319 | - | - | - | - | - | 18,319 |
| Total | 130,752 | (751) | (984) | (250) | - | - | 128,767 |
| Development | | | | | | | |
| Administration | (128,669) | - | (6,867) | (350,000) | 1,715 | - | (483,821) |
| Econ. Development | (64,519) | (2,975) | (2,909) | - | - | - | (70,403) |
| Code Enforcement | 237,550 | - | (3,927) | - | 435 | - | 234,058 |
| Planning | 47,652 | - | (12,116) | - | - | - | 35,536 |
| Housing | 1,596 | - | 1,136 | - | - | - | 2,732 |
| Total | 93,610 | (2,975) | (24,683) | (350,000) | 2,150 | - | (281,898) |
| Finance and Management | | | | | | | |
| Administration | 62,867 | 3,424 | (5,737) | - | - | - | 60,554 |
| Financial Management | 281,392 | 4,443 | 413,106 | - | - | - | 698,941 |
| Facilities Management | 156,182 | - | 1,152,590 | - | - | - | 1,308,772 |
| Citywide Technology Billings | - | - | 166,539 | - | - | - | 166,539 |
| Finance Citywide | - | - | - | - | - | - | - |
| Fleet | - | - | - | - | - | - | - |
| Total | 500,441 | 7,867 | 1,726,498 | - | - | - | 2,234,806 |
| Human Resources | 274 | (17,081) | 20,336 | - | - | - | 3,529 |
| Health | - | - | - | - | - | - | - |
| Recreation and Parks | - | - | - | - | - | - | - |
| Public Service | | | | | | | |
| Administration | (17,073) | - | (3,336) | - | - | - | (20,409) |
| Refuse Collection | 589,191 | 15,838 | 141,749 | - | (10,000) | - | 736,778 |
| Mobility | 93,223 | - | 6,215 | - | - | - | 99,437 |
| Total | 665,340 | 15,838 | 144,628 | - | (10,000) | - | 815,806 |
| Grand Total: | \$ (1,331,432) | \$ (644,086) | \$ 2,510,539 | \$ (350,250) | \$ (7,850) | \$ 4,775,387 | \$ 4,952,307 |

TABLE 4
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2014

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

TABLE 5
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2014

| CATEGORY | FY 2014 YEAR-TO-DATE | FY 2013 YEAR-TO-DATE | DOLLAR VARIANCE | % VARIANCE |
|--------------------------------------|-------------------------|-------------------------|---------------------|---------------|
| Income Tax | \$ 146,882,024 | \$ 143,292,735 | \$ 3,589,289 | 2.5% |
| Property Tax | 19,743,278 | 21,045,484 | (1,302,206) | (6.2%) |
| KWH Tax | 393,570 | 474,601 | (81,031) | (17.1%) |
| Hotel/Motel Tax | - | 231,965 | (231,965) | (100.0%) |
| Total Taxes & Assessments | 167,018,872 | 165,044,785 | 1,974,087 | 1.2% |
| Local Government Fund | 5,184,535 | 5,135,131 | 49,404 | 1.0% |
| Estate Tax | 337,829 | 662,457 | (324,628) | (49.0%) |
| Liquor Permit Fund | 27,337 | 38,701 | (11,364) | (29.4%) |
| Cigarette Tax, Other | 393 | 594 | (201) | (33.8%) |
| Casino Revenue | - | - | - | - |
| Total Shared Revenue | 5,550,094 | 5,836,883 | (286,789) | (4.9%) |
| License and Permit Fees | 2,749,681 | 2,871,565 | (121,884) | (4.2%) |
| Fines and Penalties | 4,188,414 | 4,103,506 | 84,908 | 2.1% |
| Investment Earnings | 1,192,770 | 919,634 | 273,136 | 29.7% |
| Charges for Service | 14,642,711 | 13,798,661 | 844,050 | 6.1% |
| All Other Revenue | 930,222 | 289,679 | 640,543 | 221.1% |
| Total Other Revenue | 23,703,798 | 21,983,045 | 1,720,753 | 7.8% |
| Total Revenues | 196,272,764 | 192,864,713 | 3,408,051 | 1.8% |
| Encumbrance Cancellations | 1,677,324 | 471,046 | 1,206,278 | 256.1% |
| Unencumbered Balance | 44,456,866 | 39,903,479 | 4,553,387 | 11.4% |
| Fund Transfers | 5,122,333 | 6,055,427 | (933,094) | (15.4%) |
| Total Resources | \$ 247,529,287 | \$ 239,294,665 | \$ 8,234,622 | 3.4% |

TABLE 6
2014 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

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

TABLE 7
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2014

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-------------------------------------------|-------------------------------------------|-------------------------------------|---------------------|-------------------|-------------------------------------------------------------------|----------------|------------------------|------------------------------|-----------------------------------------------------|
| | AVAILABLE CASH BALANCE JAN. 1, 2014 | REVENUES | | | TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes) | EXPENDITURES | | | PROJECTED CASH BALANCE DEC. 31, 2014 (E-G) |
| | | ORIGINAL (JAN. 2014) ESTIMATE | CURRENT ESTIMATE | VARIANCE (C-B) | | BUDGETED | REVISED PROJECTIONS | SURPLUS/ DEFICIT (F-G) | |
| GENERAL FUND | \$ 44,456,866 | \$ 762,947,156 | \$ 761,638,156 | \$ (1,309,000) | \$ 806,095,022 | \$ 806,095,022 | \$ 801,142,715 | \$ 4,952,307 | \$ 4,952,307 |
| SPECIAL REVENUE FUNDS | | | | | | | | | |
| Street Construction, Main. & Repair | 7,411,645 | 47,120,431 | 47,587,827 | 467,396 | 54,999,472 | 45,459,827 | 45,034,723 | 425,104 | 9,964,749 |
| Health Special Revenue | 644,621 | 28,222,125 | 28,224,715 | 2,590 | 28,869,336 | 28,547,125 | 27,675,698 | 871,427 | 1,193,638 |
| Rec. and Parks Oper. & Extension | 1,077,658 | 40,713,112 | 41,522,412 | 809,300 | 42,600,070 | 41,213,112 | 41,026,474 | 186,638 | 1,573,597 |
| Golf Operations | (150,212) | 4,248,000 | 4,373,000 | 125,000 | 4,222,788 | 4,290,914 | 4,176,992 | 113,922 | 45,796 |
| Municipal Court Computer Fund | 1,092,848 | 1,671,016 | 1,740,621 | 69,605 | 2,833,469 | 2,085,504 | 1,697,663 | 387,841 | 1,135,806 |
| Development Services | 8,544,085 | 19,089,407 | 19,303,553 | 214,146 | 27,847,638 | 17,185,296 | 16,797,608 | 387,688 | 11,050,030 |
| Property Mgt./East Broad Street Operation | 492,117 | 1,379,196 | 1,379,196 | - | 1,871,313 | 1,415,854 | 1,415,854 | - | 455,459 |
| Private Construction Inspection Fund | 689,748 | 2,468,241 | 2,577,021 | 108,780 | 3,266,769 | 2,869,130 | 2,913,649 | (44,519) | 353,120 |
| Parking Meter Program Fund | 711,457 | 1,935,904 | 1,935,904 | - | 2,647,361 | 2,267,294 | 2,266,683 | 611 | 380,679 |
| INTERNAL SERVICE FUNDS | | | | | | | | | |
| Employee Benefits Fund | - | 4,026,756 | 4,345,603 | 318,847 | 4,345,603 | 4,432,756 | 4,345,603 | 87,153 | - |
| Print and Mail Services | (39,228) | 1,618,636 | 1,447,455 | (171,181) | 1,408,227 | 1,582,840 | 1,410,502 | 172,338 | (2,275) |
| Land Acquisition | 330,039 | 780,000 | 846,750 | 66,750 | 1,176,789 | 765,562 | 764,340 | 1,222 | 412,449 |
| Technology Services | 910,462 | 35,833,990 | 33,826,552 | (2,007,438) | 34,737,014 | 35,625,509 | 33,639,110 | 1,986,399 | 1,097,904 |
| Fleet Management Services | (5,382,391) | 35,249,132 | 37,612,121 | 2,362,989 | 32,229,730 | 33,839,799 | 33,300,284 | 539,515 | (1,070,554) |
| Construction Inspection Fund | 1,708,687 | 9,286,796 | 9,407,960 | 121,164 | 11,116,647 | 9,114,440 | 8,950,286 | 164,153 | 2,166,361 |
| ENTERPRISE FUNDS | | | | | | | | | |
| Water System Enterprise | 82,967,405 | 192,809,456 | 188,180,055 | (4,629,401) | 271,147,460 | 195,902,197 | 192,246,446 | 3,655,751 | 78,901,014 |
| Sewerage System Enterprise | 197,037,026 | 250,698,520 | 248,317,844 | (2,380,676) | 445,354,870 | 253,617,277 | 251,146,120 | 2,471,157 | 194,208,750 |
| Storm Sewer System Enterprise | 19,323,225 | 37,909,313 | 37,211,434 | (697,879) | 56,534,659 | 38,065,192 | 38,173,729 | (108,537) | 18,360,930 |
| Electricity Enterprise | 15,700,015 | 84,675,494 | 86,296,094 | 1,620,600 | 101,996,109 | 84,713,582 | 84,016,747 | 696,835 | 17,979,362 |
| GRANT FUNDS | | | | | | | | | |
| Community Development Block Grant | 2,821,757 | 7,709,408 | 7,973,538 | 264,130 | 10,795,295 | 9,021,174 | 8,731,680 | 289,494 | 2,063,615 |

Notes:

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

TABLE 8
ALL FUNDS
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2014

| <u>Fund Name</u> | <u>Personnel</u> | <u>Materials & Supplies</u> | <u>Services</u> | <u>Principal</u> | <u>Other</u> | <u>Capital Outlay</u> | <u>Interest</u> | <u>Transfers</u> | <u>Total</u> |
|-----------------------------------------------------|------------------|---------------------------------|-----------------|------------------|--------------|-----------------------|-----------------|------------------|------------------|
| GENERAL FUND | (1,331,432) | (644,086) | 2,510,539 | - | (350,250) | (7,850) | - | 4,775,387 | 4,952,307 |
| SPECIAL REVENUE FUNDS | | | | | | | | | |
| Municipal Court Computer Fund | | | | | | | | | |
| Municipal Court Clerk | 300,539 | - | - | - | - | - | - | - | 300,539 |
| Municipal Court Judges | 87,415 | - | (113) | - | - | - | - | - | 87,302 |
| Total Municipal Court Computer Fund | 387,954 | - | (113) | - | - | - | - | - | 387,841 |
| Street Construction, Maln. & Repair | | | | | | | | | |
| Refuse Collection | - | - | - | - | - | - | - | - | - |
| Mobility | 158,922 | - | (1,165) | - | - | (5,000) | - | - | 152,756 |
| Planning and Operations | (146,394) | 20,000 | 41,841 | - | - | - | - | - | (84,553) |
| Design and Construction | 124,171 | - | (6,719) | - | - | (5,000) | - | - | 112,453 |
| Service Director | 244,854 | - | (406) | - | - | - | - | - | 244,448 |
| Total SCMR | 381,553 | 20,000 | 33,551 | - | - | (10,000) | - | - | 425,104 |
| Health Special Revenue | | | | | | | | | |
| Department of Health | 916,633 | (16,775) | (28,431) | - | - | - | - | - | 871,427 |
| Rec. and Parks Oper. & Extension | | | | | | | | | |
| Department of Recreation & Parks | 278,771 | - | (92,133) | - | - | - | - | - | 186,638 |
| Golf Operations | | | | | | | | | |
| Division of Golf | 87,215 | 12,300 | 14,407 | - | - | - | - | - | 113,922 |
| Development Services Fund | | | | | | | | | |
| Building and Zoning Services | 309,125 | - | 74,113 | - | 4,450 | - | - | - | 387,688 |
| Property Mgt./E. Broad Street Operation Fund | | | | | | | | | |
| Department of Finance and Management | - | - | - | - | - | - | - | - | - |
| Private Construction Inspection Fund | | | | | | | | | |
| Design and Construction | (44,680) | - | 161 | - | - | - | - | - | (44,519) |
| Parking Meter Program Fund | | | | | | | | | |
| Mobility | (720) | - | 1,331 | - | - | - | - | - | 611 |
| INTERNAL SERVICE FUNDS | | | | | | | | | |
| Employee Benefits | | | | | | | | | |
| Department of Human Resources | 79,442 | 1,300 | 6,411 | - | - | - | - | - | 87,153 |
| Department of Finance and Management | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | 79,442 | 1,300 | 6,411 | - | - | - | - | - | 87,153 |
| Print & Mail Services | | | | | | | | | |
| Department of Finance | (37,127) | 2,154 | 207,276 | - | - | 35 | - | - | 172,338 |
| Land Acquisition | | | | | | | | | |
| Division of Real Estate | 485 | - | 737 | - | - | - | - | - | 1,222 |
| Technology Services | | | | | | | | | |
| Division of Information Services | 724,674 | - | 11,260 | 90,000 | - | - | - | - | 825,934 |
| Department of Technology | 404,497 | (21,500) | 777,468 | - | - | - | - | - | 1,160,465 |
| Total Technology Services | 1,129,171 | (21,500) | 788,728 | 90,000 | - | - | - | - | 1,986,399 |
| Fleet Management Services | | | | | | | | | |
| Division of Fleet Management | 238,607 | 181,931 | 4,350 | - | 5,000 | - | 43,085 | - | 472,973 |
| Finance and Management Director | 66,542 | - | - | - | - | - | - | - | 66,542 |
| Total Fleet | 305,149 | 181,931 | 4,350 | - | 5,000 | - | 43,085 | - | 539,515 |
| Construction Inspection Fund | | | | | | | | | |
| Design and Construction | 143,052 | - | - | - | - | - | - | - | 143,052 |
| Service Director | 21,101 | - | - | - | - | - | - | - | 21,101 |
| Total Construction Inspection | 164,153 | - | - | - | - | - | - | - | 164,153 |
| ENTERPRISE FUNDS | | | | | | | | | |
| Water System Enterprise | | | | | | | | | |
| Division of Water | 1,469,088 | 20,990 | 700,160 | (70,999) | 69,091 | 19,885 | 1,023,098 | - | 3,231,313 |
| Sewerage System Enterprise | | | | | | | | | |
| Division of Sewers and Drains | 1,059,594 | - | 1,063,071 | 117,440 | - | 45,144 | (575,123) | 255,298 | 1,965,424 |
| Storm System Enterprise | | | | | | | | | |
| Division of Sewers and Drains | 218,918 | - | 233,024 | (746,655) | - | - | 63,149 | - | (231,564) |
| Electricity Enterprise | | | | | | | | | |
| Division of Electricity | 1,038,032 | 251,700 | 94,952 | (565,000) | 18,550 | 116,000 | (319,533) | - | 634,701 |
| Various Enterprise Funds | | | | | | | | | |
| Public Utilities Director's Office | 1,115,157 | - | 175 | - | - | - | - | - | 1,115,332 |
| COMMUNITY DEVELOPMENT BLOCK GRANT | | | | | | | | | |
| Division of Development Administration | 37,813 | - | - | - | - | - | - | - | 37,813 |
| Division of Economic Development | 65,281 | - | - | - | - | - | - | - | 65,281 |
| Division of Code Enforcement | - | - | - | - | - | - | - | - | - |
| Division of Housing | 95,421 | - | 43,037 | - | - | - | - | - | 138,458 |
| Department of Finance and Management | 7,591 | - | 1,418 | - | 670 | - | - | - | 9,679 |
| Department of Health | 30,259 | - | (20,000) | - | - | - | - | - | 10,259 |
| Department of Recreation and Parks | 28,004 | - | - | - | - | - | - | - | 28,004 |
| Total CDBG | 264,369 | - | 24,455 | - | 670 | - | - | - | 289,494 |

TABLE 9

VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED

| <u>Division</u> | <u>Position Title</u> | <u># Positions</u> | <u>Full-time/ Part-time</u> | <u>Projected 2014 Wages</u> |
|-------------------------------------------------|--------------------------------------|--------------------|---------------------------------|---------------------------------|
| City Auditor -Auditor | Management Analyst II | 1 | Full-Time | 27,200 |
| City Auditor -Income Tax | Auditor I | 2 | Full-Time | 48,720 |
| | Programmer | 2 | Full-Time | 64,083 |
| | Office Support Clerk | 1 | Full-Time | 16,646 |
| City Council | Sr. Legislative Analyst | 2 | Full-Time | 93,619 |
| | Legislative Analyst | 2 | Full-Time | 60,109 |
| City Treasurer | Management Analyst II | 1 | Full-Time | 26,160 |
| City Attorney | Legal Admin Coordinator | 1 | Full-Time | 17,760 |
| | Executive Assistant to City Attorney | 0.75 | Full-Time | 33,947 |
| | Legal Secretary | 1 | Full-Time | 9,887 |
| Municipal Court Clerk | Deputy Clerk | 9 | Full-Time | 171,992 |
| Office of the Mayor | Executive Asst I | 1 | Full-Time | 26,000 |
| | Executive Secretary 2 | 2 | Full-Time | 41,600 |
| Equal Business Opportunity Commission Office | Business Development Specialist | 1 | Full-Time | 38,744 |
| Civil Service | Office Support Clerk | 4 | Part-Time | 64,961 |
| Safety - Support Services | Management Analyst II | 1 | Full-Time | 43,560 |
| Safety-Police | Office Assistant I | 1 | Full-Time | 5,592 |
| | Crime Analyst | 1 | Full-Time | 23,421 |
| | Forensic Scientist | 10 | Full-Time | 267,079 |
| | Public Relations Specialist II | 1 | Full-Time | 40,800 |
| | Police Communication Technician | 34 | Full-Time | 531,978 |
| | Human Resource Representative | 1 | Full-Time | 21,560 |
| | Office Assistant II | 1 | Full-Time | 4,887 |
| | Business Manager | 1 | Full-Time | 20,921 |
| | Management Analyst II | 2 | Full-Time | 47,242 |
| | Criminal Intelligence Analyst | 1 | Full-Time | 11,244 |
| | Record Technician | 1 | Full-Time | 16,491 |
| | Public Safety Analyst | 3 | Part-Time | 35,550 |
| | Police Recruits | 70 | Full-Time | 995,596 |
| Safety-Fire | EMS Instructor II | 1 | Full-Time | 39,437 |
| | Management Analyst II | 1 | Full-Time | 38,758 |
| | Office Assistant II | 1 | Full-Time | 23,258 |
| | GIS Technician | 2 | Full-Time | 43,994 |
| | EMS Instructor I | 1 | Part-Time | 18,131 |
| | Fire Recruits | 80 | Full-Time | 990,336 |

TABLE 9 (Continued)

VACANT GENERAL FUND BUDGETED POSITIONS PROJECTED TO BE FILLED

| | | | | |
|-------------------------------------|----------------------------------------|------|--------------------|--------------------|
| Development - Administration | Real Estate Asset Manager | 1 | Full-Time | 42,024 |
| Code Enforcement | Property Maint. Inspector Manager | 1 | Full-Time | 54,631 |
| | Property Maint. Inspector Supervisor | 1 | Full-Time | 45,261 |
| | Property Maint. Inspector Trainee | 8 | Full-Time | 182,426 |
| Planning | Administrator | 1 | Full-Time | 65,869 |
| | Planner I | 1 | Full-Time | 30,926 |
| | Planner II | 1 | Full-Time | 36,000 |
| Facilities Management | Building Management Supervisor | 1 | Full-time | 31,650 |
| | Management Analyst II | 1 | Full-time | 30,000 |
| | Building Maintenance Worker | 1 | Full-time | 24,689 |
| | Electrician | 1 | Full-time | 28,724 |
| | Security Specialist | 1 | Part-Time | 15,902 |
| | Custodial Worker | 2 | Part-Time | 32,126 |
| Finance Director | Management Analyst II | 1 | Full-time | 46,144 |
| | Energy Manager | 1 | Full-time | 48,987 |
| | Design Architect/Facilities Project Ma | 1 | Full-time | 46,787 |
| Financial Management | Management Analyst I | 1 | Full-time | 28,864 |
| | Budget Management Specialist | 1 | Full-time | 38,280 |
| | Perf. Mgt. Coordinator/MA II-Grant Wri | 1 | Full-time | 18,560 |
| | Senior Procurement Specialist | 1 | Full-time | 36,960 |
| Refuse Collection | Refuse Collection Vehicle Operator | 10 | Full-time | 164,846 |
| | Laborer 1 | 1 | Part-Time | 14,539 |
| Mobility | Parking Enforcement Officer | 1 | Full-time | 24,181 |
| | Engineer In Training I | 1 | Full-time | 21,997 |
| Service | Payroll/Benefits Clerk | 0.32 | Full-time | 8,245 |
| | Management Analyst II | 0.32 | Full-time | 10,048 |
| | 311 Service Rep | 1 | Full-time | 24,817 |
| | Fiscal Assistant II | 0.32 | Full-time | 5,673 |
| | | | Total Wages | \$5,120,419 |
| | | | Pension | 819,267 |
| | | | Insurance | 1,212,277 |
| | | | W. Comp | 153,613 |
| | | | Total Cost | \$7,305,575 |

TABLE 10
GENERAL FUND DIVISIONS PERSONNEL LEVELS
FULL-TIME STAFF

| Division | Budgeted Strength | Authorized Strength | Actual Strength As of 3/31/14 |
|-------------------------------------|----------------------|------------------------|-------------------------------------|
| City Council | 38 | 38 | 34 |
| City Auditor | 34 | 34 | 27 |
| Income Tax | 82 | 82 | 73 |
| City Treasurer | 10 | 11 | 9 |
| City Attorney | 107 | 135 | 104 |
| Real Estate | 2 | 6 | 2 |
| Municipal Court Judges | 186 | 186 | 179 |
| Municipal Court Clerk | 172 | 172 | 154 |
| Civil Service | 34 | 34 | 34 |
| Public Safety - Admin. | 11 | 11 | 10 |
| Support Services | 52 | 52 | 51 |
| Police - Civilian | 379 | 379 | 325 |
| Police - Uniformed | 1,902 | 1,972 | 1,887 |
| Fire - Civilian | 42 | 43 | 38 |
| Fire - Uniformed* | 1,588 | 1,588 | 1,540 |
| Mayor | 19 | 22 | 15 |
| Community Relations | 8 | 8 | 8 |
| Equal Business Opportunity | 9 | 10 | 8 |
| Development Admin. | 31 | 31 | 30 |
| Economic Development | 5 | 7 | 6 |
| Code Enforcement | 73 | 73 | 63 |
| Planning | 16 | 16 | 13 |
| Housing | 5 | 5 | 5 |
| Finance and Management - Dir's Ofc. | 27 | 29 | 24 |
| Financial Management | 29 | 29 | 24 |
| Facilities Management | 77 | 77 | 74 |
| Department of Human Resources | 10 | 11 | 10 |
| Public Service - Dir's Ofc. | 37 | 37 | 34 |
| Refuse Collection | 227 | 227 | 215 |
| Mobility Options | 39 | 39 | 37 |
| General Fund Total | 5,251 | 5,364 | 5,033 |

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

TABLE 10
OTHER CITY FUNDS PERSONNEL LEVELS
FULL-TIME STAFF

| Division/Fund | Budgeted Strength | Authorized Strength | Actual Strength As of 03/31/14 |
|---------------------------------------------------------|----------------------|------------------------|--------------------------------------|
| Real Estate/Land Acquisition | 5 | 8 | 5 |
| Information Services/Technology Services Fund | 137 | 137 | 116 |
| Technology: Administration | 18 | 18 | 16 |
| Finance/Print/Mail Shop Fund | 5 | 5 | 5 |
| Human Resources/Employee Benefits | 26 | 27 | 25 |
| Health Special Revenue Fund | 223 | 224 | 201 |
| Municipal Court Computer Fund | 13 | 13 | 5 |
| Recreation and Parks Operation Fund | 296 | 298 | 264 |
| Golf Operations | 26 | 26 | 25 |
| Public Service - Dir. Office/SCMR Fund | 30 | 30 | 28 |
| Mobility Options/SCMR Fund | 13 | 16 | 9 |
| Planning and Operations/SCMR Fund | 291 | 302 | 280 |
| Design and Construction/SCMR Fund | 36 | 36 | 32 |
| Mobility Options/Parking Meter Fund | 4 | 4 | 4 |
| Fleet Management | 128 | 128 | 119 |
| Finance and Management - Dir's Ofc./Fleet Fund | 7 | 7 | 7 |
| Design and Construction/Construction Inspection | 60 | 60 | 62 |
| Public Service - Dir. Office/Construction Inspection | 7 | 7 | 6 |
| Design and Construction/Private Construction Inspection | 25 | 25 | 19 |
| Building and Zoning/Development Services Fund | 136 | 141 | 130 |
| Public Utilities: Administration | 112 | 112 | 93 |
| Sewers and Drains (Storm) | 16 | 23 | 13 |
| Sewers and Drains (Sanitary) | 516 | 516 | 464 |
| Electricity | 95 | 104 | 83 |
| Water | 535 | 535 | 495 |
| Community Development Block Grant | | | |
| Development Admin. | 9 | 9 | 9 |
| Economic Development | 8 | 8 | 7 |
| Code Enforcement | 9 | 9 | 9 |
| Housing | 14 | 14 | 12 |
| Health | 4 | 4 | 3 |
| Finance & Management | 4 | 4 | 4 |
| Recreation and Parks | 4 | 4 | 3 |
| Other Funds Total | 2,812 | 2,854 | 2,553 |
| All Funds | 8,063 | 8,218 | 7,586 |

TABLE 11
CITYWIDE ACCOUNT
PROJECTED USE

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

TRANSFERS AND EXPENSES PASSED AS OF March 31, 2014

| Purpose | Amount | Dept./Division | Ordinance No. |
|--------------------------------------------------------|-------------------|-----------------------------|---------------|
| Transfer to the 27th pay period fund | 2,185,000 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer to the rainy day fund | 7,600,000 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer to the neighborhood initiative fund | 2,830,601 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer to the jobs growth fund | 1,035,000 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer to the public safety initiative fund | 1,123,399 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer to the basic city services fund | 5,714,000 | City Auditor/Finance & Mgmt | 2730-2013 |
| Transfer for school district revenue sharing | 221,912 | Development Administration | 0199-2014 |
| Transfer for Franklin Township Annexation | 332,474 | Development Administration | 0518-2014 |
| Transfer for Community Shelter Board | 954,612 | Development Administration | 0549-2014 |
| Transfer for Veterans Comprehensive Assistance Program | 75,000 | Development Administration | 0646-2014 |
| | <u>22,071,998</u> | | |
| Total Transferred and Expended | 22,071,998 | | |

TABLE 12
SAFETY OVERTIME REPORT
MARCH 31, 2014

| | <u>Current Appropriation</u> | <u>Current YTD Expenditures</u> | <u>Percent of Appropriation</u> | <u>R-O-Y Projection</u> | <u>Total Projection</u> | <u>Variance</u> |
|-------------------|----------------------------------|-------------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------|
| Police Civilian | 3,090,824 | 690,925 | 22.35% | 2,399,899 | 3,090,824 | - |
| Police Uniformed* | 9,774,811 | 2,194,219 | 22.45% | 7,580,592 | 9,774,811 | - |
| Fire Uniformed | 6,218,746 | 1,299,322 | 20.89% | 4,919,424 | 6,218,746 | - |

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