



DEPARTMENT OF FINANCE
AND MANAGEMENT

City of Columbus 2015 Adopted Budget

**Prepared by:
Department of Finance and Management
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City of Columbus 2015 Adopted Budget

2015 Budget Process

The City of Columbus' 2015 budget was developed using a "target level" budgeting approach, the same as that used for the past several years. This year, the process for the 2015 budget began in June, 2014 when the Department of Finance and Management staff projected total 2015 general fund resources. That figure was then reduced by, among other items, a reserve amount for claims against the city, economic development incentive payments, and the transfer to the 27th pay period fund. General fund department target amounts were determined by applying each department's adjusted percentage of the 2014 general fund amended budget to Finance and Management's 2015 general fund resource projection at that time, less the aforementioned deductions.

On October 31, 2014, the auditor's estimate of available resources for 2015 totaled \$813,100,000, including a carry over fund balance of \$28,369,000. Therefore, the administration's proposed 2015 general fund operating budget, as submitted to city council, totaled \$813,100,000. At year-end, the auditor revised his estimate to include \$802,431 in additional resources. As a result, the 2015 amended general fund budget of \$813,902,000 was adopted by city council on February 19, 2015 (ordinance 2620-2014). Council authorized the city auditor to transfer \$5,714,000 to the basic city services fund (017) and appropriated its other amendments in the following funds: the neighborhood initiatives fund (018), the public safety initiatives fund (016), and the jobs growth fund (015). The following totals represent the amendments to each fund.

<u>Neighborhood Initiative Fund</u>	\$445,906
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<u>Public Safety Initiatives Fund</u>	\$74,113
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<u>Jobs Growth Fund</u>	\$281,981
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2015 AMENDED APPROPRIATIONS - ALL FUNDS SUMMARY BY OBJECT LEVEL ONE (CONTINUED)

	PERSONNEL	MATERIALS	SERVICES	OTHER	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	AMENDED TRANSFERS	TOTAL	AMENDED TOTAL
INTERNAL SERVICE FUNDS										
Print and Mailroom Services Fund										
Financial Management	\$ 457,935	\$ 51,220	\$ 1,122,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,631,198	\$ 1,631,198
Land Acquisition										
Division of Land Acquisition	840,583	17,500	88,100	-	-	-	-	-	946,183	946,183
Technology Services										
Administration	1,984,644	1,228,928	3,947,967	-	150,000	-	-	-	7,311,539	7,311,539
Information Services	14,888,783	292,212	6,107,796	-	91,000	5,064,346	-	-	26,444,137	26,444,137
Total Technology Services	16,873,427	1,521,140	10,055,763	-	241,000	5,064,346	-	-	33,755,676	33,755,676
Fleet Management Services										
Division of Fleet Management	10,635,901	15,825,389	4,073,554	5,000	50,000	3,840,344	-	-	34,430,188	34,430,188
Finance and Management Administration	746,504	-	-	-	-	-	-	-	746,504	746,504
Total Fleet Management Services	11,382,405	15,825,389	4,073,554	5,000	50,000	3,840,344	-	-	35,176,692	35,176,692
Construction Inspection Fund										
Service Administration	455	79,091	670,022	-	-	-	-	-	749,568	670,022
Design & Construction	100,300	1,173,435	2,000	260,000	8,200,585	-	-	-	9,736,320	8,200,585
Total Construction Inspection Fund	100,755	1,252,526	672,022	260,000	8,200,585	-	-	-	10,485,888	8,870,607
Employee Benefits										
Department of Human Resources	2,955,780	39,100	1,311,656	-	-	-	-	-	4,306,536	4,306,536
Department of Finance and Management	-	-	395,000	-	-	-	-	-	395,000	395,000
Total Employee Benefits	2,955,780	39,100	1,706,656	-	-	-	-	-	4,701,536	4,701,536
ENTERPRISE FUNDS										
Various Enterprise Funds										
Public Utilities Director's Office	15,143,247	350,202	3,086,743	71,550	-	-	-	-	18,651,742	18,651,742
Water System Enterprise										
Division of Water	49,744,101	22,648,656	35,925,202	260,680	2,432,400	86,194,729	-	-	197,205,768	197,205,768
Sewerage System Enterprise										
Division of Sewers and Drains	45,584,863	8,141,088	56,284,739	298,409	4,518,626	131,678,088	19,689,463	19,689,463	266,195,276	266,195,276
Storm System Enterprise										
Division of Sewers and Drains	1,731,523	25,514	22,140,699	27,841	50,000	14,359,510	-	-	38,335,087	38,335,087
Electricity Enterprise										
Division of Electricity	10,327,665	57,505,450	10,874,805	50,550	2,804,000	3,313,919	-	-	84,876,389	84,876,389
COMMUNITY DEVELOPMENT BLOCK GRANT										
Dept of Development - Administration	928,477	8,024	253,250	-	-	-	-	-	1,189,751	1,189,751
Economic Development	790,814	3,850	747,995	-	-	-	-	-	1,542,659	1,542,659
Code Enforcement	859,348	13,500	166,000	-	55,000	-	-	-	1,093,848	1,093,848
Housing	1,217,385	20,250	1,455,339	950,000	-	-	-	-	3,642,974	3,642,974
Department of Finance and Management	435,629	2,500	148,797	12,000	-	-	-	-	598,926	598,926
Department of Public Health	212,275	-	4,000	-	-	-	-	-	216,275	216,275
Department of Recreation and Parks	748,844	3,033	91,555	500	-	-	-	-	843,932	843,932
	5,192,772	51,157	2,866,936	962,500	55,000	-	-	-	9,128,365	9,128,365
Grand Total All Funds	\$ 837,428,259	\$ 133,333,629	\$ 283,079,176	\$ 7,906,726	\$ 32,878,693	\$ 244,450,936	\$ 113,703,533	\$ 114,505,533	\$ 1,652,780,952	\$ 1,668,306,123

ALL FUNDS PERSONNEL SUMMARY (FTE'S)

Fund Name Division or Department	2012 Actual	2013 Actual	2014 Budgeted	2015 Budgeted	2015 As Amended
GENERAL FUND	4,945	5,022	5,288	5,270	5,270
COPS Hiring Recovery Program (CHRP) Grant Fund					
Division of Police	48	0	0	0	0
SPECIAL REVENUE FUNDS					
Street Construction, Main. & Repair					
Service Administration	27	30	30	31	31
Refuse Collection	30	26	0	0	0
Traffic Management	0	0	0	114	114
Mobility Options	14	9	13	0	0
Infrastructure Management	277	276	291	192	192
Design & Construction	28	34	36	42	42
Total SCMR	<u>376</u>	<u>375</u>	<u>370</u>	<u>379</u>	<u>379</u>
Development Services Fund					
Building & Zoning	126	126	136	144	144
Private Inspection Fund					
Design & Construction	16	16	25	19	19
Health Special Revenue					
Department of Public Health	189	196	223	228	228
Rec. and Parks Oper. & Extension					
Department of Recreation & Parks	250	267	296	325	325
Golf Operations					
Division of Golf	27	26	26	0	0
Municipal Court Computer Fund					
Judges	0	1	1	1	1
Clerk	4	3	12	12	12
Total Municipal Court Computer	<u>4</u>	<u>4</u>	<u>13</u>	<u>13</u>	<u>13</u>
Parking Meter Program Fund					
Traffic Management	0	0	0	4	4
Mobility Options	0	4	4	0	0
Total Parking Meter Fund	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
INTERNAL SERVICE FUNDS					
Print and Mail Services					
Mailroom Services	3	3	3	3	3
Print Services	2	2	2	3	3
Total Print and Mail Services	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>
Land Acquisition					
Division of Land Acquisition	5	5	8	8	8
Technology Services					
Technology Administration	15	24	18	17	17
Division of Information Services	112	110	137	138	138
Fleet Management Services					
Finance and Management Administration	6	6	7	7	7
Division of Fleet Management	116	117	128	128	128
Construction Inspection Fund					
Service Administration	6	6	7	6	6
Design & Construction	61	60	60	63	63
Employee Benefits					
Department of Human Resources	21	24	26	26	26
ENTERPRISE FUNDS					
Water System Enterprise					
Division of Power and Water	499	482	535	535	535
Sewerage System Enterprise					
Division of Sewers and Drains	466	467	516	487	487
Storm System Enterprise					
Division of Sewers and Drains	15	14	16	16	16
Electricity Enterprise					
Division of Power and Water	70	82	95	98	98
Various Enterprise Funds					
Public Utilities Director's Office	89	95	112	142	142
COMMUNITY DEVELOPMENT BLOCK GRANT					
Development Administration	8	9	9	9	9
Economic Development	7	8	8	7	7
Code Enforcement	8	9	9	9	9
Housing	7	10	14	15	15
Department of Finance and Management	3	4	4	4	4
Department of Public Health	3	4	4	4	4
Department of Recreation and Parks	3	4	4	4	4
Total CDBG	<u>39</u>	<u>48</u>	<u>52</u>	<u>52</u>	<u>52</u>
Grand Total All Funds	<u><u>7,506</u></u>	<u><u>7,581</u></u>	<u><u>8,103</u></u>	<u><u>8,111</u></u>	<u><u>8,111</u></u>

GENERAL FUND 2015 AMENDED BUDGET SUMMARY BY AREA OF EXPENSE

Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Amended Transfers	Totals	Amended Totals
City Council	\$ 3,556,852	\$ 22,500	\$ 135,102	\$ -	\$ -	\$ -	\$ -	\$ 3,714,454	\$ 3,714,454
City Auditor									
City Auditor	3,168,229	24,600	875,494	-	-	-	-	4,068,323	4,068,323
Income Tax	7,364,754	79,000	1,349,338	-	-	-	-	8,793,092	8,793,092
Total	10,532,983	103,600	2,224,832	-	-	-	-	12,861,415	12,861,415
City Treasurer									
City Treasurer	951,886	6,200	156,778	-	-	-	-	1,114,864	1,114,864
City Attorney									
City Attorney	11,276,387	91,100	411,787	-	-	-	-	11,779,274	11,779,274
Real Estate	106,631	-	-	-	-	-	-	106,631	106,631
Total	11,383,018	91,100	411,787	-	-	-	-	11,885,905	11,885,905
Municipal Court Judges									
Municipal Court Judges	15,291,641	41,906	1,445,768	-	-	340,000	340,000	17,119,315	17,119,315
Municipal Court Clerk									
Municipal Court Clerk	10,645,037	127,301	804,005	-	-	-	-	11,576,343	11,576,343
Civil Service									
Civil Service	3,329,246	45,935	499,643	-	-	-	-	3,874,824	3,874,824
Public Safety									
Administration	1,407,629	10,367	6,628,976	-	-	-	-	8,046,972	8,046,972
Support Services	4,826,491	561,175	1,468,527	1,000	-	-	-	6,857,193	6,857,193
Police	280,436,784	3,532,043	15,546,625	225,000	-	2,691,578	2,691,578	302,432,030	302,432,030
Fire	208,812,557	3,711,369	11,099,930	200,000	-	2,216,671	2,216,671	226,040,527	226,040,527
Total	495,483,461	7,814,954	34,744,058	426,000	-	4,908,249	4,908,249	543,376,722	543,376,722
Mayor's Office									
Mayor	2,176,228	14,044	239,799	250	-	-	-	2,430,321	2,430,321
Community Relations	845,639	2,040	72,826	-	-	-	-	920,505	920,505
Equal Business Opportunity	845,882	5,000	74,686	-	-	-	-	925,568	925,568
Total	3,867,749	21,084	387,311	250	-	-	-	4,276,394	4,276,394
Education									
Education	516,372	7,500	5,621,525	-	-	-	-	6,145,397	6,145,397
Development									
Administration	3,329,209	33,511	3,261,696	-	-	38,000	38,000	6,662,416	6,662,416
Econ. Development	858,435	6,450	2,152,589	-	-	-	-	3,017,474	3,017,474
Code Enforcement	6,623,189	74,050	810,806	10,000	-	-	-	7,518,045	7,518,045
Planning	1,695,017	16,750	76,252	-	-	-	-	1,788,019	1,788,019
Housing	432,082	1,950	4,821,647	-	-	-	-	5,255,679	5,255,679
Total	12,937,932	132,711	11,122,990	10,000	-	38,000	38,000	24,241,633	24,241,633
Finance and Management									
Finance Administration	2,032,552	8,300	3,879,382	-	-	-	-	5,920,234	5,920,234
Financial Management	2,723,445	14,440	1,448,635	-	-	-	-	4,186,520	4,186,520
Facilities Management	6,132,811	612,000	9,284,910	5,750	-	-	-	16,035,471	16,035,471
Total	10,888,808	634,740	14,612,927	5,750	-	-	-	26,142,225	26,142,225
Fleet- General Fund Vehicles									
Fleet- General Fund Vehicles	-	-	-	-	-	-	-	-	-
Finance City-wide									
Finance City-wide	-	-	-	-	-	29,772,617	30,574,617	29,772,617	30,574,617
Finance Technology (Pays gf agency bills)									
Finance Technology (Pays gf agency bills)	-	-	17,196,203	-	-	-	-	17,196,203	17,196,203
Human Resources									
Human Resources	1,320,772	56,232	1,131,861	-	-	-	-	2,508,865	2,508,865
Health									
Health	-	-	-	-	-	22,059,245	22,059,245	22,059,245	22,059,245
Recreation and Parks									
Recreation and Parks	-	-	-	-	-	36,421,420	36,421,420	36,421,420	36,421,420
Public Service									
Administration	3,103,747	4,742	27,353	-	-	-	-	3,135,842	3,135,842
Refuse Collection	17,364,706	121,039	14,859,453	91,510	10,000	-	-	32,446,708	32,446,708
Traffic Management	3,082,110	35,600	105,264	6,635	-	-	-	3,229,609	3,229,609
Total	23,550,563	161,381	14,992,070	98,145	10,000	-	-	38,812,159	38,812,159
Total General Operating Fund	\$ 604,256,320	\$ 9,267,144	\$ 105,486,860	\$ 540,145	\$ 10,000	\$ -93,539,531	\$ 94,341,531	\$ -813,100,000	\$ 813,902,000

GENERAL FUND PERSONNEL SUMMARY

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budgeted</u>	<u>2015 As Amended</u>
City Council	34	34	38	38	38
City Auditor					
City Auditor	24	26	34	34	34
Income Tax	73	73	82	82	82
Total	<u>97</u>	<u>99</u>	<u>116</u>	<u>116</u>	<u>116</u>
City Treasurer	9	9	11	10	10
City Attorney					
City Attorney	102	101	135	135	135
Real Estate	2	2	6	6	6
Total	<u>104</u>	<u>103</u>	<u>141</u>	<u>141</u>	<u>141</u>
Municipal Court Judges	176	179	186	188	188
Municipal Court Clerk	154	155	172	172	172
Civil Service	33	34	34	35	35
Public Safety					
Administration	10	10	11	10	10
Support Services	49	49	52	49	49
Police- Non Uniformed	307	325	379	408	408
Police- Uniformed ⁽⁴⁾	1,867	1,904	1,902	1,899	1,899
Fire- Non Uniformed	35	37	42	51	51
Fire- Uniformed	1,558	1,549	1,588	1,538	1,538
Total	<u>3,826</u>	<u>3,874</u>	<u>3,974</u>	<u>3,955</u>	<u>3,955</u>
Mayor's Office					
Mayor	15	17	19	19	19
Community Relations	8	8	8	8	8
Equal Business Opportunity	9	9	9	9	9
Total	<u>32</u>	<u>34</u>	<u>36</u>	<u>36</u>	<u>36</u>
Education	-	-	4	4	4
Development					
Administration	25	29	31	32	32
Economic Development	3	3	5	8	8
Code Enforcement	64	63	73	73	73
Planning	15	15	16	17	17
Housing	5	5	5	5	5
Total	<u>112</u>	<u>115</u>	<u>130</u>	<u>135</u>	<u>135</u>
Finance and Management					
Administration	21	23	27	26	26
Financial Management	25	22	29	27	27
Facilities Management	68	74	77	78	78
Total	<u>114</u>	<u>119</u>	<u>133</u>	<u>131</u>	<u>131</u>
Human Resources	11	10	10	10	10
Public Service					
Administration	33	35	37	34	34
Refuse Collection	173	185	227	227	227
Traffic Management	-	-	-	38	38
Mobility Options	37	37	39	-	-
Total	<u>243</u>	<u>257</u>	<u>303</u>	<u>299</u>	<u>299</u>
Total General Fund	<u><u>4,945</u></u>	<u><u>5,022</u></u>	<u><u>5,288</u></u>	<u><u>5,270</u></u>	<u><u>5,270</u></u>

2012 and 2013 are year-end actuals, while 2014 and 2015 are budgeted.

⁽⁴⁾ Actual numbers in 2012 include the use of a COPS Hiring Recovery Program (CHRP) Grant for 48 personnel, and partial year funding for the same in 2013.