

May 18, 2015

**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 \$4.38 million less than the original appropriation for 2015. While the first quarter review is the least predictive of the quarterly reviews, current expenditure trends are encouraging. However, income tax collections are, at the time of publication of this review, trending below the current estimate and will need to recover over the next three quarters in order to meet the Auditor's current estimate. Controls on hiring remain in place and our ongoing reform efforts continue to result in positive variances within the general fund. Expenditures in the Safety Department are tracking below budget. The price of unleaded fuel and diesel has been lower than the budgeted assumptions. Therefore, savings are anticipated in the overall projected fuel costs. These positive trends in expenditures must be maintained for the remainder of the year given that income tax revenues are lagging the projection. 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 mainly comes from four departments. In the Department of Public Safety, savings are currently being projected in the Directors Office, the Support Services Division, and the Fire Division. In the Safety Director's Office, savings of nearly \$345,000 are expected in the contract whereby we reimburse Franklin County for housing prisoners in the jail. In addition, delays in filling two vacant positions result in projected savings of \$240,000. Delays in hiring and savings in supplies and services account for the projected savings of \$72,330 in the Support Services Division. In the Fire Division, savings in sworn wages and associated benefits due to greater than anticipated retirements in the first quarter contribute to a positive budget variance. In the Development Department, overall savings of \$576,245 are projected mainly due to vacancies. In the Finance and Management Department, overall savings of \$565,379 are projected due to vacancies in several divisions and lower than budgeted costs for utility services in the Facilities Management Division. Savings in the Public Service Department are largely due to unfilled vacancies in various divisions and fleet savings in the Refuse Division due to lower than projected fuel costs. Unfilled vacancies in the offices of the city's elected officials result in projected savings of nearly \$842,000.



The only significant deficit projected in general fund is in the Police Division (\$456,762) and is mainly due to the fact that the division started the year with 14 more officers than projected in the budget.

As of the end of the first quarter, income tax receipts were 4.5 percent above 2014 first quarter collections. It is important to note that this is strictly due to a timing issue in regard to receipts. As of the end of April, income tax receipts are only 2.5 % above 2014 first quarter collections, which is .5% below the current projection. Local government fund (6.1%), liquor permit fund (15.7%), license and permit fees (25.4%), investment earnings (70.1%) and charges for service (13.7%) 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, overall, the city will not meet the Auditor's revenue 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



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# **FIRST QUARTER FINANCIAL REVIEW**

As of March 31, 2015

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Prepared by:  
Department of Finance and Management

Paul R. Rakosky  
Director

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# 1. Introduction

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This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2015 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$4,376,837 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, 2015  |                     |
| Beginning Cash Balance (January 1, 2015)  | \$ 62,889,557       |
| Less Outstanding Encumbrances (As of December 31, 2014)   | 33,718,544          |
| Misc. Adjustment to the cash balance in order to match the Auditor's est.                                 | 418                 |
| Unencumbered Cash Balance (January 1, 2015)*  | <u>29,171,431</u>   |
| Plus Estimated 2015 Receipts - City Auditor   | \$ 772,963,753      |
| Plus Encumbrance Cancellations  | 2,273,247           |
| Plus Transfers In & Misc. Transfers   | <u>9,494,000</u>    |
| Total Available for Appropriation   | \$ 813,902,431      |
| Total Appropriated as of March 31, 2015   | \$ 813,902,000      |
| Less 2015 Projected Operating Expenditures  | <u>809,525,594</u>  |
| Projected Appropriation Surplus/(Deficit)   | \$ 4,376,406        |
| Projected Available Cash Balance (December 31, 2015)  | <u>\$ 4,376,837</u> |
| *Actual unencumbered cash balance was \$29,171,013 as reported in Finance & Mgmt.'s 2014 year-end report. |                     |
| ECONOMIC STABILIZATION FUND BALANCE SUMMARY   |                     |
| Beginning Unencumbered Cash Balance (January 1, 2015)   | \$ 64,074,811       |
| Plus 2015 Deposit   | 2,200,000           |
| Plus Estimated Investment Earnings  | <u>640,000</u>      |
| Projected Unencumbered Cash Balance (December 31, 2015)   | \$ 66,914,811       |
| ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY  |                     |
| Beginning Unencumbered Cash Balance (January 1, 2015)   | \$ 13,180,786       |
| Plus 2015 Deposit   | <u>2,251,000</u>    |
| Projected Unencumbered Cash Balance (December 31, 2015)   | \$ 15,431,786       |
| 2013 BASIC CITY SERVICES FUND   |                     |
| Beginning Unencumbered Cash Balance (January 1, 2015)   | \$ 5,714,000        |
| Less 2015 Transfer to the General Fund  | (5,714,000)         |
| Plus 2015 Deposit   | <u>5,160,000</u>    |
| Projected Unencumbered Cash Balance (December 31, 2015)   | \$ 5,160,000        |

## 2. General Fund Overview

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The general fund budget, as amended, is \$813.9 million, or 4.3 percent higher than actual 2014 year-end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

### **Revenues:**

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revised revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$773 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009, the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 5.5 percent higher than during the same time period in 2014. Income tax receipts are currently up 4.5 percent, but are projected to end the year up only 3.1 percent from 2014.

Unfortunately, flat and/or declining revenues are projected for several of the general fund's other major revenue sources in 2015. These sources include estate taxes, liquor and cigarette taxes, and license and permit fees. In addition, the projection for the "all other revenue" category assumes a 79.4% decrease from 2014 due to the one-time receipt of a workers' compensation rebate from the state late last year. On a positive note, anticipated casino revenues totaling \$6.7 million will help offset some of these losses. Other revenues projected to increase over 2014 include property taxes, fines and penalties, investment earnings, and charges for service. Lastly, due to a change in the distribution of the kilowatt hour tax, 100% of revenues will be deposited into the general fund in 2015, resulting in a projected 96.3% increase over 2014.

Local government fund receipts are up 6.1 percent through the first three months of this year, but are projected to end the year up only 2.4 percent from 2014. Property taxes are up .7 percent through March, and are projected to end the year up 4 percent. Estate taxes were phased out at the end of 2012, but some residual dollars (\$100,000) are expected in 2015. As of the end of the first quarter, the city had not received any proceeds related to estate taxes.

Receipts for fines and penalties are down 4.2 percent, but are projected to end the year 5.2 percent above 2014. At the end of the first quarter, revenues for license and permit fees were up 25.4 percent, but are projected to end the year 3 percent below the amount collected in 2014. Investment earnings are projected to end the year 51.4 percent above 2014, and are currently 70.1 percent above 2014 year-to-date figures. Charges for services are 13.7 percent higher than March of 2014, but are projected to end the year only 1.5 percent above 2014.

### **Expenditures:**

Expenditures are projected to total \$809.5 million, or \$4.38 million below the current appropriation. The projected expenditures include a \$2.2 million transfer to the economic stabilization fund and a \$2.25 million transfer to the anticipated expenditure fund (for the 27<sup>th</sup> pay period). Ordinance 2620-2014, which passed, as amended by City Council on February 9<sup>th</sup>, 2015, established the 2015 general fund budget at \$813.9 million.

The personnel projections in this report reflect employees on the city payroll as of March 25, 2015, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits<sup>1</sup> were applied in anticipation of resignations, terminations, and delays in filling vacancies. Current general fund personnel levels are reported in Table 10.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements. 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 31<sup>st</sup> 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 \$221,712 in **City Council** reflects savings in personnel as a result of delays in hiring vacant positions.

The **Auditor's Office** projects an overall surplus of \$60,200, all of which is in personnel and due to delays in hiring budgeted vacancies.

The **Division of Income Tax** projects an overall surplus of \$177,548, due entirely to personnel savings from several budgeted vacant positions.

An overall projected surplus of \$15,567 for the **City Treasurer** is anticipated. The delay in hiring a budgeted vacant cashier results in a surplus in personnel of \$18,979. The variance in personnel offsets the minimal projected deficit in supplies and services totaling \$3,413.

The **Municipal Court Judges** project an overall surplus of \$191,382, primarily due to savings in personnel resulting from delays in filling vacant positions.

A surplus of \$20,128 is projected in the **Civil Service Commission**. A personnel surplus of \$15,528 is the result of three replacement positions hired in at lower rates than budgeted. A small surplus of \$4,600 in services reflects anticipated savings in print and mail services.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$585,243. A personnel surplus of \$240,009 reflects savings from the delay in hiring two vacant budgeted positions, and savings in part-time wages. A surplus in services of \$344,668 is anticipated from the jail contract between the city and Franklin County. Jail contract savings are offset by higher costs associated with the mass notification system managed by Franklin County Emergency Management and Homeland Security.

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



A projected surplus of \$72,330 is anticipated in the **Support Services Division**. The division projects a surplus in personnel of \$44,862, resulting from the delay in hiring an office assistant for the license section. As of the first quarter, various supplies and services are expected to be under budget, producing a projected surplus totaling \$27,468.

The **Police Division** projects an overall deficit of \$456,762. The deficit is the result of projected savings in services (\$102,684) and the transfer line (\$2,691,578) offset by projected deficits in personnel (\$3,055,343) and supplies (\$195,680).

The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 124<sup>th</sup> (July) and 125<sup>th</sup> (December) recruit classes, as well as the community summer initiative and civilianization efforts. As a result, the true personnel variance is a negative \$714,058. The resulting variance is primarily attributed to projected deficits in sworn wages, pensions, clothing allowance, and civilian overtime.

The division currently projects a year-end deficit in sworn wages which is attributed, in part, to starting the year with 14 more officers than budgeted. Additionally, the city and the Fraternal Order of Police (FOP) agreed to a successor collective bargaining agreement after the submission of the proposed budget, in which several modeling assumptions were applied. Pension costs and the uniform maintenance allowance were directly impacted by the negotiated FOP contract. The pension “pick up” rates (reflecting the amount of the employee share of pension costs the city pays on his/her behalf) used for budget purposes were lower than the actual rates realized. Finally, uniform maintenance allowance increased by \$225 per sworn employee as a result of the new contract. This increase was not budgeted.

On the civilian side, projected savings in wages is offset by an anticipated deficit of \$702,248 in civilian overtime. Two factors influence the projected civilian overtime deficit. The largest impact is related to mandatory training at the Communication Center. All communication technicians are becoming certified to answer 911 emergency medical and fire calls, which will result in a significant increase in overtime needed to cover incoming 911 calls. Currently, 911 emergency medical and fire calls are transferred to Fire Division personnel to handle and dispatch. The other influence on civilian overtime is the current rate of vacant civilian positions. Delays in filling vacant positions cause the division to use overtime in existing positions in order to cover the 24/7 operations.

Additional impacts on personnel are the E-911 and Photo Red Light funds. Personnel costs associated with these operations will relieve the general fund by \$1,479,393 and \$1,344,300, respectively. Sworn overtime is currently trending below budget by \$445,592.

A projected supplies deficit of \$195,680 is also offset by the transfer line, which holds the budget authority for supplies for the upcoming recruit classes. Once that amount is transferred for the purchase of recruit supplies, a positive variance related to savings in helicopter fuel of \$100,000 is anticipated. After the anticipated services surplus of \$102,684 is offset by the transfer line, the true variance in services is a positive \$157,684. This variance is largely related to savings in helicopter maintenance resulting from the upcoming engine conversion, and savings in fleet services. The engine conversion will be funded with capital funds, decreasing the necessity for some budgeted maintenance work, as the engines installed will be new. Police claims are currently projected at budget levels.

The **Division of Fire** anticipates an overall surplus of \$791,750. The expected deficit in personnel (\$1,572,615) 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 \$605,556.

The savings in personnel is primarily reflected in sworn and civilian wages and associated benefits. Sworn wages are trending under budget, the result of an increased number of retirements in the first quarter compared to budget assumptions. It is important to note that contract negotiations are currently ongoing with the International Association of Fire Fighters (IAFF) and could have an impact on the division's anticipated surplus if the negotiated contract deviates from budget assumptions. Civilian wages are also trending under budget due to the delay in hiring eight civilianization positions.

The anticipated supplies deficit of \$35,719 is offset by the transfer line which represents budgeted supplies for the upcoming June recruit class; the true variance in supplies is a positive \$2,781. An expected surplus in services of \$229,178 is primarily the result of fleet services projected less than budgeted. Fire claims are currently projected under budget by \$5,932.

A surplus of \$97,334 is projected in the **Office of the Mayor** due to delays in filling vacant positions.

The **Community Relations Commission** projects an overall appropriations surplus of \$57,283, entirely in personnel. This surplus is associated with the delayed hiring of the vacant deputy director position.

The **Department of Education** projects an overall surplus of \$13,384. The majority of the surplus is the result of the delay in the transfer of a part-time employee who will manage the after-school programs from another department.

The **Development Department, Administration Division** anticipates an overall surplus of \$58,669. A personnel surplus of \$61,459 is the result of two current vacancies. Expenditures in supplies are projected to be \$2,066 lower than the budget for office and equipment supplies. A deficit of \$15,647 in services is projected as a result of the need to use current year funding to complete a prior year contract cancelled in error. A transfer for area commissions reflects a surplus of \$10,790 as a result of higher than anticipated carryover funds.

In the **Economic Development Division**, an overall surplus of \$111,536 is projected. Of that, personnel costs are expected to generate savings of \$109,356 as a result of two current vacancies.

The **Code Enforcement Division** projects a surplus of \$340,192, almost entirely in personnel. Seven current vacancies include five property maintenance inspector trainees, one supervisor, and a solid waste inspector. These vacancies are projected to be filled during May and June.

A surplus of \$43,760 is projected in the **Planning Division**, all within personnel. The division projects the costs of one position, funded fifty percent in the general fund and fifty percent by the Neighborhood Initiative Fund, for the infant mortality initiative. The general fund budget authority for the infant mortality position currently resides in the Health Department, and will be transferred to the Planning Division later in the year if necessary. This "unbudgeted" expense to the division is offset by two additional vacancies.

The **Housing Division** projects a surplus of \$22,089, all in personnel, for one current vacancy.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$67,775. The personnel deficit of \$87,070 is the result of reimbursement of construction management personnel costs from capital project funds being less than budgeted by \$128,184. This variance is due to a policy change related to qualifying reimbursable expenditures. In services, a surplus of \$153,445 is expected, negating the personnel deficit. The surplus is largely due to less than anticipated costs for real estate lease payments and asset calculation software maintenance and support.

The **Financial Management Division** projects an overall deficit of \$161,008. Of this total, \$40,530 is in personnel and is primarily due to the addition of one unbudgeted position in the Purchasing division which will focus on the new accounting/purchasing system project. In addition, one budget related position will become funded exclusively by the general fund mid-year, as opposed to being split funded as it was budgeted. In services, the \$126,016 deficit is the net result of contract costs due to Franklin County for the public defender contract being significantly larger than originally budgeted. Language changes to this contract are currently being drafted to allow for prior notification and agreement from the city for significant cost reconciliations. Smaller surpluses in outside printing and equipment maintenance services expenditure projections partially offset this deficit. Projections for the citywide account are currently at budgeted levels.

An overall surplus of \$658,612 is anticipated in the **Facilities Management Division**. In personnel, a \$147,323 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$511,288 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 even with the budgeted amount of \$17,196,203.

The **Department of Human Resources** projects a deficit of \$14,309, largely in personnel and due to one position transitioning from part-time to full-time.

The current projected general fund transfer to the **Health Department** is estimated at the budgeted level of \$22,059,245. 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 \$36,421,420. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

An overall surplus of \$171,383 is anticipated in the **Department of Public Service, Director's Office**. Of this surplus, \$170,497 is in personnel costs due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$997,777. The division projects to save \$433,737 in personal costs due to the delayed hiring of vacant positions and the corresponding savings in fringe benefits. In addition, the division projects savings of \$562,693 in service expenses due to lower than expected internal billing charges.

The **Division of Traffic Management** projects overall savings of \$221,394. This surplus is mostly attributable to personnel savings of \$228,994. The elimination of two positions and the delayed hiring of vacant positions account for most of these savings. Higher than expected fleet expenses are responsible for the \$7,599 deficit in projected service costs.

## 3. Special Revenue Funds

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

| <b>FUND BALANCE SUMMARY</b>   |                             |
|---|-----------------------------|
| March 31, 2015  |                             |
| Unencumbered Cash Balance (January 1, 2015)                         | \$ 11,494,263               |
| Plus Estimated 2015 Revenues  | 48,661,463                  |
| Plus Estimated Encumbrance Cancellations                            | 500,000                     |
| Total Estimated Available For Appropriation                         | <u>60,655,726</u>           |
| Less Projected 2015 Expenditures Public Service Director's Office   | (2,991,051)                 |
| Less Projected 2015 Expenditures Traffic Management Division        | (10,681,490)                |
| Less Projected 2015 Expenditures Infrastructure Management Division | (28,672,936)                |
| Less Projected 2015 Expenditures Design & Construction Division     | (4,652,981)                 |
| Less Total Projected 2015 Expenditures                              | <u>(46,998,458)</u>         |
| Projected Unencumbered Cash at Dec. 31, 2015                        | <u><b>\$ 13,657,269</b></u> |
| <br>  |                             |
| Total Appropriated  | <u>\$ 48,660,927</u>        |
| Projected Appropriation Surplus/(Deficit)                           | <u><b>\$ 1,662,469</b></u>  |

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

#### REVENUE SUMMARY

At the beginning of 2015, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$11,494,263. Revenues for 2015 are estimated at \$48,661,463, while encumbrance cancellations are projected to total \$500,000. It is projected that the SCMR fund will have an unencumbered cash balance of \$13,657,269 at the end of 2015.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,662,469 is projected in 2015. In the Public Service Director's Office, a personnel surplus of \$328,080 is due to the delayed hiring of vacant positions. The Traffic Management Division is projecting an overall surplus of \$694,533 stemming from delays in hiring and further savings in insurance, pensions, and sick leave. The division is also projecting savings from lower than expected utility costs and internal service charges. In the Infrastructure Management Division, a surplus of \$248,739 is projected, mainly due to savings in utility and fleet management costs. In the Design and Construction Division, a \$390,920 surplus is projected, the majority of which is personnel savings due to delays in hiring vacant positions.

**B. HEALTH SPECIAL REVENUE FUND**

| <b>FUND BALANCE SUMMARY</b>                  |                            |
|--|----------------------------|
| March 31, 2015                               |                            |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 357,848                 |
| Plus Estimated 2015 Revenues                 | 7,047,843                  |
| Plus Estimated General Fund Transfer         | 22,059,245                 |
| Plus Estimated Encumbrance Cancellations     | 150,000                    |
| Total Estimated Available For Appropriation  | <u>29,614,936</u>          |
| Less Projected 2015 Expenditures             | <u>(28,456,934)</u>        |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><b>\$ 1,158,002</b></u> |
| <br>   |                            |
| Total Appropriated                           | \$ 29,195,653              |
| Projected Appropriation Surplus/(Deficit)    | <u><b>\$ 738,719</b></u>   |

The 2015 Health Department budget allows for the continued provision of public health mandated services, as well as services that meet the priorities within the Columbus Covenant and those deemed essential by the Board of Health. Health's special revenue fund receives funding from the city's general fund each year to cover all budgeted operating expenses that cannot be supported solely by other revenue sources. Typically, the general fund subsidy represents approximately 75% of the department's operating revenue.

**REVENUE SUMMARY**

The health special revenue fund began the year with an unencumbered cash balance of \$357,848. Anticipated overall revenues are currently projected at \$7,047,843, higher than originally budgeted primarily due to council amendments for infant mortality programs. Encumbrance cancellations are estimated at \$150,000. The general fund transfer is projected as budgeted at \$22,059,245. The fund is expected to end the year with an unencumbered cash balance of 1,158,002. This is attributed to the substantial beginning year balance as well as the increased revenue from council amendments. The fund was budgeted to begin and end the year with a zero cash balance. During the first quarter, overall general revenue projections were fairly stable, with a small increase seen in food service collections and food establishment licenses.

**OPERATING BUDGET SUMMARY**

This year, the fund received an additional \$468,762 in appropriation authority as part of council's amendments (via legislation #0540-2015) for increased programming and staff to enhance the CelebrateOne infant mortality initiative. Projected personnel surpluses of \$733,265 are largely due to hiring delays and unfilled vacancies. A services deficit of \$5,454 reflects small surpluses in rental, outside printing, and fleet expenses partially offsetting unanticipated costs associated with security services, advertising, and cellphones/pagers.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

| <b>FUND BALANCE SUMMARY</b>                  |                   |
|--|-------------------|
| March 31, 2015                               |                   |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 486,011        |
| Plus Estimated 2015 Revenues                 | 8,801,337         |
| Plus Estimated General Fund Transfer         | 36,421,420        |
| Plus Estimated Encumbrance Cancellations     | 525,000           |
| Total Estimated Available For Appropriation  | 46,233,768        |
| Less Projected 2015 Expenditures             | (45,587,361)      |
| Projected Unencumbered Cash at Dec. 31, 2015 | <b>\$ 646,407</b> |
| Total Appropriated                           | \$ 45,653,420     |
| Projected Appropriation Surplus/(Deficit)    | <b>\$ 66,059</b>  |

The recreation and parks operation and extension fund is the primary operating fund supporting the department's activities. The largest revenue source for the fund is the annual transfer from the general fund. Of note, in 2015 the golf section, formerly operating as a separate division, was absorbed by the larger Recreation and Parks Department; golf revenue accounts for roughly 40 percent of non-transfer revenue. Other major revenue sources include fees paid by participants in adult/youth sports and recreation classes, permits for facility rentals, memberships to the city's community recreation centers, and fees for boat docks and stakes at the city's waterfront facilities.

### REVENUE SUMMARY

The recreation and parks operation and extension fund began 2015 with an unencumbered cash balance of \$486,011. Revenue projections are modestly higher than the original budgeted amount, in part due to increased activity in adult sports, participation in recreation center classes, and permits for facility rentals. These increases are partially offset by lower than anticipated golf revenue, which itself is a function of weather conditions in the first quarter that were highly adverse to course play. Encumbrance cancellations are expected to be \$525,000, a slight decrease of \$25,000 from the budgeted amount. The general fund transfer is projected to be even with the budgeted amount of \$36,421,420, which will leave a year-end fund balance of \$646,407.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$66,059 is projected. A personnel surplus of \$27,210 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 surplus of \$38,849 is projected in services. Lower than anticipated utility expenses are partially offset by higher than budgeted expenditures for individual service agreements associated with recreation classes.

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

| <b>FUND BALANCE SUMMARY</b>                             |                     |
|---|---------------------|
| March 31, 2015  |                     |
| Unencumbered Cash Balance (January 1, 2015)             | \$ 1,234,247        |
| Plus Estimated 2015 Revenues-Municipal Court Clerk      | 1,385,000           |
| Plus Estimated 2015 Revenues-Municipal Court Judges     | 300,000             |
| Plus Estimated Encumbrance Cancellations                | 27,719              |
| Total Estimated Available For Appropriation             | 2,946,966           |
| Less Projected 2015 Expenditures-Municipal Court Clerk  | (1,548,657)         |
| Less Projected 2015 Expenditures-Municipal Court Judges | (367,971)           |
| Less Total Projected 2015 Expenditures                  | (1,916,628)         |
| Projected Unencumbered Cash at Dec. 31, 2015            | <b>\$ 1,030,338</b> |
| Total Appropriated                                      | \$ 2,103,223        |
| Projected Appropriation Surplus/(Deficit)               | <b>\$ 186,595</b>   |

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

### REVENUE SUMMARY

Projected revenues at the first quarter total \$1,685,000. 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. Encumbrance cancellations of \$27,719 are expected. It is projected that the fund will have an unencumbered cash balance of \$1,030,338 at the end of 2015.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$186,595 is currently projected for the computer fund.

The Municipal Court Clerk projects an appropriation surplus of \$112,091, which is the result of savings of \$109,991 in personnel and \$2,100 in other expenditures. The savings in personnel are due to vacant positions.

The Municipal Court Judges project an overall surplus of \$73,320, entirely in personnel. One employee's salary was budgeted in this fund. That position is currently vacant and is not projected to be filled until late this year.

**E. DEVELOPMENT SERVICES FUND**

| <b>FUND BALANCE SUMMARY</b>                  |                            |
|--|----------------------------|
| March 31, 2015                               |                            |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 9,644,342               |
| Plus Estimated 2015 Revenues                 | 18,200,000                 |
| Plus Estimated Encumbrance Cancellations     | 55,000                     |
| Total Estimated Available For Appropriation  | <u>27,899,342</u>          |
| Less Total Projected 2015 Expenditures       | (17,964,628)               |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><u>\$ 9,934,714</u></u> |
| <br>   |                            |
| Total Appropriated                           | \$ 18,234,498              |
| Projected Appropriation Surplus/(Deficit)    | <u><u>\$ 269,870</u></u>   |

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

**REVENUE SUMMARY**

The development services fund began 2015 with an unencumbered cash balance of \$9,644,342. Revenues for 2015 are estimated at \$18,200,000, which is \$540,091 below the budgeted projection. Encumbrance cancellations are projected to total \$55,000, below the budgeted projection of \$119,490. The fund is projected to end the year with an unencumbered cash balance of \$9,934,714, a decrease of 9.5% from the budgeted projection. Revenue associated with permitting and plans review remained consistent during the first quarter, although there was a modest impact due to the highly adverse weather conditions.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$269,870 is projected. The personnel surplus of \$233,618 is due to delays in filling vacant positions and associated insurance and other benefit expenses. The department is projecting no variance in supplies expenditures and savings of \$36,051 in services, largely due to less than expected costs for internal services, training materials, and reduced pro rata expenses associated with a lower revenue estimate.



## F. PROPERTY MANAGEMENT FUND

| <b>FUND BALANCE SUMMARY</b>                  |                          |
|--|--------------------------|
| March 31, 2015                               |                          |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 459,808               |
| Plus Estimated 2015 Revenues                 | 1,408,055                |
| Plus Estimated Encumbrance Cancellations     | 100,000                  |
| Total Estimated Available For Appropriation  | <u>1,967,863</u>         |
| Less Projected 2015 Expenditures             | <u>(1,426,500)</u>       |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><b>\$ 541,363</b></u> |
| Total Appropriated                           | \$ 1,421,615             |
| Projected Appropriation Surplus/(Deficit)    | <u><b>\$ (4,885)</b></u> |

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

### REVENUE SUMMARY

The unencumbered balance at the beginning of 2015 was \$459,808, lower than originally budgeted by \$22,722. The projected unencumbered cash balance at year-end is \$541,363, which is higher than originally budgeted, largely due to unanticipated library revenues. Revenues received from tenants are projected higher than budgeted levels and total \$1,408,055, with \$742,896 generated from COWIC, \$533,659 from the Department of Technology, and \$131,500 from the Columbus Metropolitan Libraries. Encumbrance cancellations presently reflect budgeted levels.

### OPERATING BUDGET SUMMARY

At this time, a minimal deficit is projected due to higher than expected natural gas costs.

## G. PRIVATE CONSTRUCTION INSPECTION FUND

| <b>FUND BALANCE SUMMARY</b>                  |                            |
|--|----------------------------|
| March 31, 2015                               |                            |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 1,939,338               |
| Plus Estimated 2015 Revenues                 | 2,375,213                  |
| Plus Estimated Encumbrance Cancellations     | 13,869                     |
| Total Estimated Available For Appropriation  | <u>4,328,420</u>           |
| Less Projected 2015 Expenditures             | <u>(2,820,862)</u>         |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><b>\$ 1,507,558</b></u> |
|  |                            |
| Total Appropriated                           | \$ 2,907,249               |
| Projected Appropriation Surplus/(Deficit)    | <u><b>\$ 86,387</b></u>    |

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

### REVENUE SUMMARY

The 2015 beginning unencumbered cash balance was \$1,939,338, or \$1,076,194 more than was assumed in the budget. The higher beginning cash balance was mostly due to demand for inspection services being stronger than anticipated and slight savings in personnel costs in the fourth quarter of 2014. The current revenue projection for the fund is \$2,375,213, approximately \$234,000 less than budgeted. Revenue projections will continue to be monitored for the remainder of the year, with adjustments made as necessary. Encumbrance cancellations of \$13,869 are expected. The projected year-end unencumbered cash balance for the fund is \$1,507,558.

### OPERATING BUDGET SUMMARY

The private construction fund projects to end the year with an appropriation surplus of \$86,387. These savings are primarily due to lower than projected insurance and benefit costs.

**H. PARKING METER PROGRAM FUND**

| <b>FUND BALANCE SUMMARY</b>                  |                          |
|--|--------------------------|
| March 31, 2015                               |                          |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 817,987               |
| Plus Estimated 2015 Revenues                 | 2,221,062                |
| Plus Estimated Encumbrance Cancellations     | 8,073                    |
| Total Estimated Available For Appropriation  | <u>3,047,122</u>         |
| Less Projected 2015 Expenditures             | <u>(2,230,398)</u>       |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><b>\$ 816,724</b></u> |
| <br>   |                          |
| Total Appropriated                           | <u>\$ 2,237,388</u>      |
| Projected Appropriation Surplus/(Deficit)    | <u><b>\$ 6,990</b></u>   |

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

**REVENUE SUMMARY**

The 2015 beginning unencumbered cash balance was \$817,987, over \$311,000 higher than budgeted. The higher than projected beginning cash balance is due to personnel costs in the fourth quarter of 2014 being slightly lower than expected and ticket revenue being stronger than anticipated. Revenue projections for the fund are currently \$2,221,062, a \$154,121 increase over budgeted assumptions. This projected revenue growth is due to parking meter revenue growing over the first quarter of the year faster than anticipated. Encumbrance cancellations of \$8,073 are expected by year-end. The projected unencumbered cash balance at the end of 2015 for the fund is \$816,724.

**OPERATING BUDGET SUMMARY**

The parking meter program fund is projected to end the year with an appropriation surplus of \$6,990. These savings are mainly due to lower than projected service costs, including professional services and fleet management services.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

| <b>FUND BALANCE SUMMARY</b>  |                          |
|--|--------------------------|
| March 31, 2015   |                          |
| Unencumbered Cash Balance (January 1, 2015)                          | \$ -                     |
| Plus Estimated 2015 Revenues- Human Resources                        | 4,104,685                |
| Plus Estimated 2015 Revenues- Boiler/Property Insurance              | 395,000                  |
| Total Estimated Available For Appropriation                          | <u>4,499,685</u>         |
| Less Estimated 2015 Projected Expenditures- Human Resources          | (4,104,685)              |
| Less Estimated 2015 Projected Expenditures-Boiler/Property Insurance | <u>(395,000)</u>         |
| Less Total Projected 2015 Expenditures                               | (4,499,685)              |
| Projected Unencumbered Cash at Dec. 31, 2015                         | <u><u>\$ -</u></u>       |
| <br>   |                          |
| Appropriated- Human Resources  | 4,306,536                |
| Appropriated-Boiler/Property Insurance                               | 395,000                  |
| Grand Total Appropriation  | <u>\$ 4,701,536</u>      |
| <br>   |                          |
| Projected Appropriation Surplus/(Deficit)                            | <u><u>\$ 201,851</u></u> |

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

#### REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance which is managed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document. Current revenue projections are even with budget assumptions.

#### OPERATING BUDGET SUMMARY

An appropriation surplus of \$201,851 is generated from the Human Resources portion of the fund. Of this, a savings of \$139,232 in personnel is due to hiring delays for budgeted vacant positions and anticipated service credit expenditures being less than budgeted. In services, a \$62,619 savings is reflected in costs associated with professional service contracts, outside printing, and travel. The division realized savings by printing labor contracts internally. Property and boiler insurance estimates remain at budgeted levels at this time.

## B. PRINT AND MAIL SERVICES FUND

| <b>FUND BALANCE SUMMARY</b>                  |                           |
|--|---------------------------|
| March 31, 2015                               |                           |
| Unencumbered Cash Balance (January 1, 2015)  | \$ (89,974)               |
| Plus Estimated 2015 Revenues - Mail          | 1,236,214                 |
| Plus Estimated 2015 Revenues - Print         | 379,060                   |
| Plus Estimated Encumbrance Cancellations     | 30,000                    |
| Total Estimated Available For Appropriation  | <u>1,555,300</u>          |
| Less Projected 2015 Print Expenditures       | (379,645)                 |
| Less Projected 2015 Mailroom Expenditures    | (1,233,265)               |
| Less Total Projected 2015 Expenditures       | <u>(1,612,910)</u>        |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><b>\$ (57,610)</b></u> |
| Total Appropriated                           | <u>\$ 1,631,198</u>       |
| Projected Appropriation Surplus/(Deficit)    | <u><b>\$ 18,288</b></u>   |

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

### REVENUE SUMMARY

The fund began the year with a negative available cash balance of \$89,974. By year-end, the fund's unencumbered balance is projected to improve to a negative \$57,610. This improvement is largely due to structural changes in the billing model for both print and mail. Figures and fund balances will be monitored quarterly and adjustments will be made, as necessary. Print shop revenues are projected at \$379,060, somewhat 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 continues to work towards encouraging city agencies to use the print shop for the majority of their needs and has put into place agreements with outside vendors to accommodate varying workload and timeframes. Mailroom revenues are currently projected at \$1,236,214, slightly higher than budgeted figures.

### OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$18,288 is primarily due to lower than projected expenses for postage meter rental and service, paper, and miscellaneous supplies.

## C. LAND ACQUISITION FUND

| <b>FUND BALANCE SUMMARY</b>                  |                          |
|--|--------------------------|
| March 31, 2015                               |                          |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 527,488               |
| Plus Estimated 2015 Revenues                 | 823,050                  |
| Plus Estimated Encumbrance Cancellations     | -                        |
| Total Estimated Available For Appropriation  | <u>1,350,538</u>         |
| Less Projected 2015 Expenditures             | <u>(909,802)</u>         |
| Projected Unencumbered Cash at Dec. 31, 2015 | <u><u>\$ 440,736</u></u> |
| Total Appropriated                           | <u>\$ 946,183</u>        |
| Projected Appropriation Surplus/(Deficit)    | <u><u>\$ 36,381</u></u>  |

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

### REVENUE SUMMARY

The land acquisition fund began 2015 with an unencumbered cash balance of \$527,488. Revenues are estimated at \$823,050, slightly less than budgeted. The fund is projected to end 2015 with an unencumbered cash balance of \$440,736.

### OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with an appropriation balance of \$36,381 primarily due to lower than expected costs associated with wages, insurance, and benefits.

## D. TECHNOLOGY SERVICES FUND

| <b>FUND BALANCE SUMMARY</b>                           |                          |
|---|--------------------------|
| March 31, 2015  |                          |
| Unencumbered Cash Balance (January 1, 2015)           | \$ 775,741               |
| Plus Estimated 2015 Revenues                          | 33,470,915               |
| Plus Estimated Encumbrance Cancellations              | 225,000                  |
| Total Estimated Available For Appropriation           | <u>34,471,656</u>        |
| Less Estimated Technology Administration Expenditures | (7,125,456)              |
| Less Estimated Information Services Expenditures      | <u>(26,440,307)</u>      |
| Less Total Projected 2015 Expenditures                | <u>(33,565,763)</u>      |
| Projected Unencumbered Cash at Dec. 31, 2015          | <u><b>\$ 905,893</b></u> |
|   |                          |
| Total Appropriated                                    | <u>\$ 33,755,676</u>     |
| Projected Appropriation Surplus/(Deficit)             | <u><b>\$ 189,913</b></u> |

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

### REVENUE SUMMARY

The technology services fund began 2015 with an unencumbered cash balance of \$775,741. Revenues are \$227,537 lower than projected, almost entirely due to reduced indirect service charges to the Department of Public Utilities. Encumbrance cancellations are estimated to be \$225,000, or \$25,000 higher than the initial projection of \$200,000. Revenue from general fund agencies, for which equivalent charges are budgeted within the Department of Finance and Management, are expected to be equal to the budgeted amount of \$17,196,203. The fund is projected to end the year with a \$905,893 unencumbered cash balance.

### OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$186,083. Of this total, a personnel surplus of \$182,416 is the result of vacant budgeted positions. In materials and supplies, the projected \$35,671 deficit is a function of increased demand for technology purchases on behalf of the Department of Public Utilities and a few general fund agencies. The projected deficit of \$110,662 in services is the result of significantly higher demand for contracted services associated with Department of Public Utilities technology infrastructure initiatives. It is anticipated that the \$150,000 projected surplus in capital appropriations will be transferred to supplies and services during the balance of this year.

The Information Services Division is reflecting a minor overall appropriation surplus of \$3,830, which is a net effect of a personnel deficit of \$27,594 and a surplus in services of \$31,424. The division continues to fill vacant positions in response to the increased demand associated with PoliceNet

activities. The division's supplies and capital budget is projected to be fully spent. 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

| <b>FUND BALANCE SUMMARY</b>   |                            |
|---|----------------------------|
| March 31, 2015  |                            |
| Unencumbered Cash Balance (January 1, 2015)                               | \$ 318,581                 |
| Plus Estimated 2015 Revenues  | 34,118,552                 |
| Plus Estimated Encumbrance Cancellations                                  | 215,304                    |
| Total Estimated Available For Appropriation                               | <u>34,652,437</u>          |
| Less Projected 2015 Fleet Management Division Expenditures                | (33,100,136)               |
| Less Projected 2015 Finance and Management Director's Office Expenditures | (746,504)                  |
| Less Total Projected 2015 Expenditures                                    | <u>(33,846,640)</u>        |
| Projected Unencumbered Cash at Dec. 31, 2015                              | <u><u>\$ 805,797</u></u>   |
| Total Appropriated  | <u>\$ 35,176,693</u>       |
| Projected Appropriation Surplus/(Deficit)                                 | <u><u>\$ 1,330,053</u></u> |

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

### REVENUE SUMMARY

The fleet management fund began the year with an unencumbered cash balance of \$318,581 and is projected to end the year with a balance of \$805,797. Revenues are projected to total \$34,118,552, or \$1,624,797 less than originally budgeted. Encumbrance cancellations are expected to be \$215,304 or \$284,696 less than budgeted. Revenue estimates have been revised downward from budgeted projections primarily as a function of significantly lower fuel charges to departments.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,330,053 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$404,924 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. The \$13,424 surplus in services is primarily due to lower utility and building maintenances expenses, although those savings are partially offset by unanticipated environmental remediation costs. In supplies, the division is projecting an overall surplus of \$911,705. Both unleaded and diesel fuel prices have remained substantially lower than budgeted, resulting in a significant cost reduction for the division. Oil and tire expenses are expected to remain at the budgeted amounts, while the cost for automotive repair parts has continued to increase and is expected to exceed the budgeted amount. Fleet administrative expenses within the Finance and Management Director's Office are currently anticipated to be even with the budgeted projections.

## F. CONSTRUCTION INSPECTION FUND

| FUND BALANCE SUMMARY  |                            |
|---|----------------------------|
| March 31, 2015  |                            |
| Unencumbered Cash Balance (January 1, 2015)                       | \$ 514,648                 |
| Plus Estimated 2015 Revenue Receipts                              | 9,505,051                  |
| Plus Estimated Encumbrance Cancellations                          | 14,073                     |
| Total Estimated Available For Appropriation                       | <u>10,033,772</u>          |
| Less Projected 2015 Expenditures Design & Construction Division   | (7,942,265)                |
| Less Projected 2015 Expenditures Public Service Director's Office | (514,891)                  |
| Less Total Projected 2015 Expenditures                            | <u>(8,457,156)</u>         |
| Projected Unencumbered Cash at Dec. 31, 2015                      | <u><b>\$ 1,576,616</b></u> |
|   |                            |
| Total Appropriated  | <u>\$ 8,870,607</u>        |
| Projected Appropriation Surplus/(Deficit)                         | <u><b>\$ 413,451</b></u>   |

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

### REVENUE SUMMARY

At the beginning of 2015, the unencumbered cash balance in the fund was \$514,648, over \$1.1 million less than budgeted. Demand for inspections during the fourth quarter of 2014 rested more heavily in private construction projects than anticipated. As a result, fewer fees for services rendered on public construction projects were charged. Current year revenues are projected to total \$9,505,051, even with budget assumptions. Encumbrance cancellations are estimated at \$14,073, \$115,927 less than budgeted levels. Currently, an unencumbered cash balance of \$1,576,616 is projected at year end.

### OPERATING BUDGET SUMMARY

An appropriation surplus of \$413,451 is projected in this fund. The Design and Construction Division projects a surplus of \$258,320. Of this, \$137,831 reflects savings in personnel due to delays in filling vacant positions. The division projects to save \$115,000 in capital costs by the end of the year due to savings in various planned purchases. The Public Service Director's Office projects a surplus of \$155,131 due to expected savings related to an upcoming retirement and other personnel changes. Finally, the Director's Office anticipates a services savings of \$78,073 related to technology charges for a new billing system.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

| <b>FUND BALANCE SUMMARY</b>   |                             |
|---|-----------------------------|
| March 31, 2015  |                             |
| Cash Balance (January 1, 2015)                                      | \$ 81,037,631               |
| Plus Estimated 2015 Revenues  | 189,942,716                 |
| Plus Estimated 2015 Encumbrance Cancellations                       | 5,600,000                   |
| Total Estimated Available For Appropriation                         | <u>276,580,347</u>          |
| Less Projected 2015 Expenditures Water Division                     | (188,644,230)               |
| Less Projected 2015 Expenditures Public Utilities Director's Office | (6,615,593)                 |
| Less Total Projected 2015 Expenditures                              | <u>(195,259,822)</u>        |
| Projected Cash at Dec. 31, 2015                                     | <u><b>\$ 81,320,525</b></u> |
| <br>  |                             |
| Total Appropriated  | <u>\$ 205,237,878</u>       |
| Projected Appropriation Surplus/(Deficit)                           | <u><b>\$ 9,978,056</b></u>  |

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

#### REVENUE SUMMARY

On January 1, 2015, the cash balance in the water enterprise fund was just over \$81 million, comprised of carryover funds totaling over \$41 million and reserve funds totaling approximately \$40 million. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income, and miscellaneous other sources was \$189.9 million. All resources combined (including \$5.9 million in encumbrance cancellations) were projected to total \$276.9 million.

Projections for the above-noted revenues are now up by less than .2 percent, while encumbrance cancellations are down by 5.1 percent. Total resources available for appropriation are down by less than 1 percent from the budgeted amount. The projected year end cash balance in the fund is \$81.3 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$10 million is projected in the water enterprise fund. The surplus is comprised of a nearly \$9.4 million surplus in the Water Division and a \$619,972 surplus in the water enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories.

The \$154,556 projected personnel surplus is related to employee turnover and subsequent delays in filling vacancies. The \$95,609 supplies surplus reflects optimal pricing and timing on chemical

purchases. A \$1.2 million debt principal surplus is combined with a surplus in debt interest of \$7 million. The projected surplus of \$649,012 in services is due to savings in internal service charges and other contracts. In addition, the Upground Reservoir will not need to be filled this year as originally planned.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent, and finally, the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,601,245 across all enterprise funds.

## B. SEWERAGE SYSTEM ENTERPRISE FUND

| <b>FUND BALANCE SUMMARY</b>   |                              |
|---|------------------------------|
| March 31, 2015  |                              |
| Cash Balance (January 1, 2015)                                      | \$ 213,732,941               |
| Plus Estimated 2015 Revenues  | 250,676,556                  |
| Plus Estimated 2015 Encumbrance Cancellations                       | 6,145,997                    |
| Total Estimated Available For Appropriation                         | <u>470,555,494</u>           |
| Less Projected 2015 Expenditures Sanitary Sewer Division            | (261,856,428)                |
| Less Projected 2015 Expenditures Public Utilities Director's Office | (7,416,966)                  |
| Less Total Projected 2015 Expenditures                              | <u>(269,273,394)</u>         |
| Projected Cash at Dec. 31, 2015                                     | <u><b>\$ 201,282,100</b></u> |
| Total Appropriated  | <u>\$ 275,118,711</u>        |
| Projected Appropriation Surplus/(Deficit)                           | <u><b>\$ 5,845,317</b></u>   |

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

### REVENUE SUMMARY

On January 1, 2015, the cash balance in the sewerage system enterprise fund was \$213.7 million, comprised of carryover funds totaling \$102.7 million and reserve funds totaling \$111 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 \$249.2 million. All resources combined (including \$6.1 million in encumbrance cancellations) were projected to total \$469.1 million.

Revenue projections are up by nearly 1 percent from the budgeted amount, while encumbrance cancellations are projected to be in line with the budget. Total resources available for appropriation, including encumbrance cancellations, are up by .3 percent. The projected year end cash balance in the fund is \$201.3 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$5.8 million is projected in the sewer system enterprise fund, comprised of a \$5.1 million surplus in the Sanitary Sewer Division and a \$695,932 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 supplies and debt interest.

The \$1.7 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$155,518 services surplus primarily reflects savings in internal service charges and STEP contractor payments.

A surplus of nearly \$2.2 million is projected in other expenditures due to lower than expected bond payments. Those savings are partially offset by a projected \$270,000 deficit in supplies, which is due to the division's need to replace radios earlier than expected.

The \$243,162 deficit in debt interest is more than offset by a projected \$1.7 million surplus in debt principal.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,601,245 across all enterprise funds.

## C. STORM SEWER MAINTENANCE FUND

| <b>FUND BALANCE SUMMARY</b>   |                      |
|---|----------------------|
| March 31, 2015  |                      |
| Cash Balance (January 1, 2015)                                      | \$ 20,172,543        |
| Plus Estimated 2015 Revenues  | 40,010,065           |
| Plus Estimated 2015 Encumbrance Cancellations                       | 200,000              |
| Total Estimated Available For Appropriation                         | 60,382,608           |
| Less Projected 2015 Expenditures Storm Sewer Division               | (38,272,990)         |
| Less Projected 2015 Expenditures Public Utilities Director's Office | (1,977,858)          |
| Less Total Projected 2015 Expenditures                              | (40,250,848)         |
| Projected Cash at Dec. 31, 2015                                     | <b>\$ 20,131,760</b> |
| Total Appropriated  | \$ 40,497,717        |
| Projected Appropriation Surplus/(Deficit)                           | <b>\$ 246,869</b>    |

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

### REVENUE SUMMARY

On January 1, 2015, the cash balance in the storm sewer maintenance fund was \$20.2 million, comprised of carryover funds totaling \$11.2 million and reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources, was \$39.9 million. All resources combined (including \$200,000 in encumbrance cancellations) were projected to total \$60.3 million.

Projections for the above-noted revenues are now up by less than .2 percent (excluding the \$200,000 in encumbrance cancellations). The projected year end cash balance in the fund is \$20.1 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$246,869 is projected in the storm sewer maintenance fund, comprised of a \$62,097 surplus in the storm sewer division and a \$184,772 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 \$62,016 personnel surplus reflects the delay in filling vacant positions. A projected surplus of \$5,114 in services is primarily due to contract savings. A deficit of \$5,034 is projected in supplies and is the result of higher than expected spending on protective equipment.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer enterprise fund provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,601,245 across all enterprise funds.

**D. ELECTRICITY ENTERPRISE FUND**

| <b>FUND BALANCE SUMMARY</b>   |                             |
|---|-----------------------------|
| March 31, 2015  |                             |
| Cash Balance (January 1, 2015)                                      | \$ 21,127,156               |
| Plus Estimated 2015 Revenues  | 84,004,233                  |
| Plus Estimated 2015 Encumbrance Cancellations                       | -                           |
| Total Estimated Available For Appropriation                         | <u>105,131,389</u>          |
| Less Projected 2015 Expenditures Power Division                     | (83,845,137)                |
| Less Projected 2015 Expenditures Public Utilities Director's Office | <u>(1,040,080)</u>          |
| Less Total Projected 2015 Expenditures                              | <u>(84,885,218)</u>         |
| Projected Cash at Dec. 31, 2015                                     | <u><u>\$ 20,246,172</u></u> |
| <br>  |                             |
| Total Appropriated  | \$ 86,017,038               |
| Projected Appropriation Surplus/(Deficit)                           | <u><u>\$ 1,131,820</u></u>  |

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

**REVENUE SUMMARY**

On January 1, 2015, the cash balance in the electricity enterprise fund was \$21.1 million, comprised of carryover funds totaling \$16.8 million and reserve funds totaling \$4.35 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, was \$83.7 million. All resources combined were projected to total nearly \$104.8 million.

Projections for the above-noted revenues are now up by less than .3 percent. Encumbrance cancellations are no longer expected. The projected year end cash balance in the fund is \$20.2 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1.1 million is projected in the electricity enterprise fund. This surplus is comprised of \$1.03 million in the Power Division and \$100,569 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).

Personnel projections are in line with the budget. A \$735,455 supplies surplus is almost exclusively due to savings in purchase power costs. This is due to recently negotiated purchase power agreements that take advantage of cost blending agreements and are expected to provide substantial savings to the division in 2015 and beyond. A services surplus of \$266,247 reflects savings in the various categories. A \$29,550 surplus in other expenditures is due to fewer than expected refunds.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 43 percent of its budget, followed by the water enterprise fund at 39 percent; the storm sewer



enterprise fund provides 12 percent and finally the electricity enterprise funds 6 percent. The Director's Office is projecting an overall surplus of \$1,601,245 across all enterprise funds.

## 6. Community Development Block Grant

| <b>FUND BALANCE SUMMARY</b>                  |                     |
|--|---------------------|
| March 31, 2015                               |                     |
| Unencumbered Cash Balance (January 1, 2015)  | \$ 3,111,029        |
| Plus CDBG Entitlement Award                  | 6,453,359           |
| Plus Estimated Entitlement Fund Revenues     | 114,897             |
| Plus Estimated Revolving Loan Fund Revenues  | 243,965             |
| Plus Estimated Encumbrance Cancellations     | 44,931              |
| Total Estimated Available For Appropriation  | 9,968,181           |
| Less Projected 2015 Expenditures             | (8,967,071)         |
| Available Unencumbered Cash at Dec. 31, 2015 | <b>\$ 1,001,110</b> |
| Total Appropriated                           | \$ 9,128,365        |
| Projected Appropriation Surplus/(Deficit)    | <b>\$ 161,294</b>   |

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

### REVENUE SUMMARY

The unencumbered cash balance at the beginning of the year of \$3,111,029 was \$346,215 higher than the amount projected during budget development. This surplus helps offset revenue estimates which, at the end of the first quarter, are lower than projected. The 2015 CDBG entitlement award of \$6,453,359 from the U.S. Department of Housing & Urban Development is \$228,609 lower than projected during the budget process. The revised projection for other entitlement fund revenues (\$114,897), including housing loan repayments and miscellaneous revenues, is \$205,103 lower than the budget assumption of \$320,000. Revolving loan fund revenues of \$243,965 are estimated to fall short of the budget projection of \$515,000 by \$271,035. Total projected revenues of \$6,857,152, including encumbrance cancellations, are estimated to be \$659,816 lower than budgeted revenue of \$7,516,968.

### OPERATING BUDGET SUMMARY

At the end of the first quarter, divisions project an overall surplus of \$161,294. Savings in personnel of \$137,070 are generated by four vacancies: one in Administration, one in Code Enforcement, and two in the Housing divisions. A surplus of \$24,124 in services is the result of lower projections for internal bills, such as mailroom, print shop, and data processing services. A small surplus of \$100 in the "other" category represents interest earnings on revolving loan funds retained by the city for administrative purposes.

**TABLE 1**  
**GENERAL FUND**  
**APPROPRIATION SUMMARY**  
**MARCH 31, 2015**

|                               | Appropriation<br>Year-To-Date | Expenditures/<br>Encumbrances/<br>Year-To-Date | Unencumbered<br>Balance | Projected<br>Expenditures | Projected<br>Variance |
|-------------------------------|-------------------------------|--|-------------------------|---------------------------|-----------------------|
| City Council                  | \$ 3,714,454                  | \$ 787,209                                     | \$ 2,927,245            | \$ 3,492,742              | \$ 221,712            |
| <b>City Auditor</b>           |                               |  |                         |                           |                       |
| City Auditor                  | 4,068,323                     | 846,720  | 3,221,603               | 4,008,123                 | 60,200                |
| Income Tax                    | 8,793,092                     | 1,935,938                                      | 6,857,154               | 8,615,544                 | 177,548               |
| Total                         | <u>12,861,415</u>             | <u>2,782,658</u>                               | <u>10,078,757</u>       | <u>12,623,667</u>         | <u>237,748</u>        |
| City Treasurer                | 1,114,864                     | 210,234  | 904,630                 | 1,099,297                 | 15,567                |
| <b>City Attorney</b>          |                               |  |                         |                           |                       |
| City Attorney                 | 11,779,274                    | 2,837,349                                      | 8,941,925               | 11,774,503                | 4,771                 |
| Real Estate                   | 106,631                       | 31,764   | 74,867                  | 106,338                   | 293                   |
| Total                         | <u>11,885,905</u>             | <u>2,869,114</u>                               | <u>9,016,791</u>        | <u>11,880,841</u>         | <u>5,064</u>          |
| Municipal Court Judges        | 17,119,315                    | 5,133,269                                      | 11,986,046              | 16,927,933                | 191,382               |
| Municipal Court Clerk         | 11,576,343                    | 3,113,261                                      | 8,463,082               | 11,572,413                | 3,930                 |
| Civil Service                 | 3,874,824                     | 966,506  | 2,908,318               | 3,854,696                 | 20,128                |
| <b>Public Safety</b>          |                               |  |                         |                           |                       |
| Administration                | 8,046,972                     | 6,323,982                                      | 1,722,990               | 7,461,729                 | 585,243               |
| Support Services              | 6,857,193                     | 1,620,246                                      | 5,236,947               | 6,784,863                 | 72,330                |
| Police                        | 302,432,030                   | 84,873,296                                     | 217,558,734             | 302,888,792               | (456,762)             |
| Fire                          | 226,040,527                   | 69,440,613                                     | 156,599,914             | 225,248,777               | 791,750               |
| Total                         | <u>543,376,722</u>            | <u>162,258,138</u>                             | <u>381,118,584</u>      | <u>542,384,161</u>        | <u>992,561</u>        |
| <b>Mayor's Office</b>         |                               |  |                         |                           |                       |
| Mayor                         | 2,430,321                     | 611,071  | 1,819,250               | 2,332,987                 | 97,334                |
| Community Relations           | 920,505                       | 187,024  | 733,481                 | 863,222                   | 57,283                |
| Equal Business Opportunity    | 925,568                       | 238,137  | 687,431                 | 923,123                   | 2,445                 |
| Total                         | <u>4,276,394</u>              | <u>1,036,233</u>                               | <u>3,240,161</u>        | <u>4,119,331</u>          | <u>157,063</u>        |
| Education                     | 6,145,397                     | 540,842  | 5,604,555               | 6,132,013                 | 13,384                |
| <b>Development</b>            |                               |  |                         |                           |                       |
| Administration                | 6,812,416                     | 4,071,116                                      | 2,741,300               | 6,753,747                 | 58,669                |
| Econ. Development             | 3,245,888                     | 1,944,122                                      | 1,301,766               | 3,134,352                 | 111,536               |
| Code Enforcement              | 7,518,045                     | 1,595,511                                      | 5,922,534               | 7,177,853                 | 340,192               |
| Planning                      | 1,788,019                     | 395,898  | 1,392,121               | 1,744,259                 | 43,760                |
| Housing                       | 5,255,679                     | 4,905,260                                      | 350,419                 | 5,233,590                 | 22,089                |
| Total                         | <u>24,620,047</u>             | <u>12,911,906</u>                              | <u>11,708,140</u>       | <u>24,043,802</u>         | <u>576,245</u>        |
| <b>Finance and Management</b> |                               |  |                         |                           |                       |
| Administration                | 5,920,234                     | 3,110,847                                      | 2,809,387               | 5,852,459                 | 67,775                |
| Financial Management          | 4,186,520                     | 651,278  | 3,535,242               | 4,347,528                 | (161,008)             |
| Facilities Management         | 16,035,471                    | 8,199,403                                      | 7,836,068               | 15,376,859                | 658,612               |
| Finance Citywide              | 30,196,203                    | 10,413,000                                     | 19,783,203              | 30,196,203                | -                     |
| Citywide Technology Billings  | 17,196,203                    | 17,196,073                                     | 130                     | 17,196,203                | -                     |
| Total                         | <u>73,534,631</u>             | <u>39,570,601</u>                              | <u>33,964,031</u>       | <u>72,969,252</u>         | <u>565,379</u>        |
| Human Resources               | 2,508,865                     | 1,419,083                                      | 1,089,782               | 2,523,174                 | (14,309)              |
| Health                        | 22,059,245                    | 22,059,245                                     | -                       | 22,059,245                | -                     |
| Recreation and Parks          | 36,421,420                    | 36,421,420                                     | -                       | 36,421,420                | -                     |
| <b>Public Service</b>         |                               |  |                         |                           |                       |
| Administration                | 3,135,842                     | 696,595  | 2,439,247               | 2,964,459                 | 171,383               |
| Refuse Collection             | 32,446,708                    | 12,086,468                                     | 20,360,240              | 31,448,931                | 997,777               |
| Traffic                       | 3,229,609                     | 750,030  | 2,479,579               | 3,008,215                 | 221,394               |
| Total                         | <u>38,812,159</u>             | <u>13,533,094</u>                              | <u>25,279,065</u>       | <u>37,421,606</u>         | <u>1,390,554</u>      |
| <b>Grand Total:</b>           | <b>\$ 813,902,000</b>         | <b>\$ 305,612,811</b>                          | <b>\$ 508,289,189</b>   | <b>\$ 809,525,594</b>     | <b>\$ 4,376,406</b>   |

**TABLE 2**  
**GENERAL FUND**  
**PROJECTIONS BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2015**

|                              | Personnel             | Supplies & Materials | Services              | Other               | Capital Outlay   | Transfers            | Total                 |
|------------------------------|-----------------------|----------------------|-----------------------|---------------------|------------------|----------------------|-----------------------|
| City Council                 | \$ 3,335,140          | \$ 22,500            | \$ 135,102            | \$ -                | \$ -             | \$ -                 | 3,492,742             |
| City Auditor                 |                       |                      |                       |                     |                  |                      |                       |
| City Auditor                 | 3,108,029             | 24,600               | 875,494               | -                   | -                | -                    | 4,008,123             |
| Income Tax                   | 7,187,206             | 79,000               | 1,349,338             | -                   | -                | -                    | 8,615,544             |
| Total                        | 10,295,235            | 103,600              | 2,224,832             | -                   | -                | -                    | 12,623,667            |
| City Treasurer               | 932,907               | 9,107                | 157,284               | -                   | -                | -                    | 1,099,297             |
| City Attorney                |                       |                      |                       |                     |                  |                      |                       |
| City Attorney                | 11,276,138            | 91,100               | 407,265               | -                   | -                | -                    | 11,774,503            |
| Real Estate                  | 106,338               | -                    | -                     | -                   | -                | -                    | 106,338               |
| Total                        | 11,382,476            | 91,100               | 407,265               | -                   | -                | -                    | 11,880,841            |
| Municipal Court Judges       | 15,098,061            | 41,906               | 1,447,966             | 340,000             | -                | -                    | 16,927,933            |
| Municipal Court Clerk        | 10,630,677            | 127,301              | 814,435               | -                   | -                | -                    | 11,572,413            |
| Civil Service                | 3,313,718             | 45,935               | 495,043               | -                   | -                | -                    | 3,854,696             |
| Public Safety                |                       |                      |                       |                     |                  |                      |                       |
| Administration               | 1,167,620             | 9,800                | 6,284,308             | -                   | -                | -                    | 7,461,729             |
| Support Services             | 4,781,629             | 554,038              | 1,448,196             | 1,000               | -                | -                    | 6,784,863             |
| Police                       | 283,492,127           | 3,727,723            | 15,443,941            | 225,000             | -                | -                    | 302,888,792           |
| Fire                         | 210,385,172           | 3,747,088            | 10,870,752            | 194,069             | -                | 51,696               | 225,248,777           |
| Total                        | 499,826,548           | 8,038,649            | 34,047,198            | 420,069             | -                | 51,696               | 542,384,161           |
| Mayor's Office               |                       |                      |                       |                     |                  |                      |                       |
| Mayor                        | 2,007,253             | 14,044               | 106,049               | 250                 | -                | 205,391              | 2,332,987             |
| Community Relations          | 788,356               | 2,040                | 72,826                | -                   | -                | -                    | 863,222               |
| Equal Business Opportunity   | 845,439               | 5,000                | 72,684                | -                   | -                | -                    | 923,123               |
| Total                        | 3,641,047             | 21,084               | 251,559               | 250                 | -                | 205,391              | 4,119,331             |
| Education                    | 504,397               | 7,500                | 5,620,116             | -                   | -                | -                    | 6,132,013             |
| Development                  |                       |                      |                       |                     |                  |                      |                       |
| Administration               | 3,267,750             | 31,445               | 3,277,343             | 150,000             | -                | 27,210               | 6,753,747             |
| Econ. Development            | 749,079               | 6,450                | 2,150,410             | 228,414             | -                | -                    | 3,134,352             |
| Code Enforcement             | 6,284,301             | 74,050               | 809,502               | 10,000              | -                | -                    | 7,177,853             |
| Planning                     | 1,651,257             | 16,750               | 76,252                | -                   | -                | -                    | 1,744,259             |
| Housing                      | 409,993               | 1,950                | 4,821,647             | -                   | -                | -                    | 5,233,590             |
| Total                        | 12,362,380            | 130,645              | 11,135,154            | 388,414             | -                | 27,210               | 24,043,802            |
| Finance and Management       |                       |                      |                       |                     |                  |                      |                       |
| Administration               | 2,119,622             | 6,900                | 3,725,937             | -                   | -                | -                    | 5,852,459             |
| Financial Management         | 2,763,975             | 8,902                | 1,574,651             | -                   | -                | -                    | 4,347,528             |
| Facilities Management        | 5,985,488             | 612,000              | 8,773,622             | 5,750               | -                | -                    | 15,376,859            |
| Citywide Technology Billings | -                     | -                    | 17,196,203            | -                   | -                | -                    | 17,196,203            |
| Finance Citywide             | -                     | -                    | -                     | -                   | -                | 30,196,203           | 30,196,203            |
| Total                        | 10,869,085            | 627,802              | 31,270,412            | 5,750               | -                | 30,196,203           | 72,969,252            |
| Human Resources              | 1,336,345             | 56,232               | 1,130,597             | -                   | -                | -                    | 2,523,174             |
| Health                       | -                     | -                    | -                     | -                   | -                | 22,059,245           | 22,059,245            |
| Recreation and Parks         | -                     | -                    | -                     | -                   | -                | 36,421,420           | 36,421,420            |
| Public Service               |                       |                      |                       |                     |                  |                      |                       |
| Administration               | 2,933,250             | 4,742                | 26,468                | -                   | -                | -                    | 2,964,459             |
| Refuse Collection            | 16,930,969            | 119,693              | 14,296,760            | -                   | 91,510           | 10,000               | 31,448,931            |
| Traffic                      | 2,853,116             | 35,600               | 112,863               | 6,635               | -                | -                    | 3,008,215             |
| Total                        | 22,717,335            | 160,035              | 14,436,090            | 6,635               | 91,510           | 10,000               | 37,421,606            |
| <b>Grand Total:</b>          | <b>\$ 606,245,351</b> | <b>\$ 9,483,396</b>  | <b>\$ 103,573,054</b> | <b>\$ 1,161,117</b> | <b>\$ 91,510</b> | <b>\$ 88,971,166</b> | <b>\$ 809,525,594</b> |

**TABLE 3**  
**GENERAL FUND**  
**VARIANCES BY OBJECT OF EXPENDITURE**  
**MARCH 31, 2015**

|                               | Personnel      | Supplies &<br>Materials | Services     | Other    | Capital<br>Outlay | Transfer     | Total        |
|-------------------------------|----------------|-------------------------|--------------|----------|-------------------|--------------|--------------|
| City Council                  | \$ 221,712     | \$ -                    | \$ -         | \$ -     | \$ -              | \$ -         | \$ 221,712   |
| <b>City Auditor</b>           |                |                         |              |          |                   |              |              |
| City Auditor                  | 60,200         | -                       | -            | -        | -                 | -            | 60,200       |
| Income Tax                    | 177,548        | -                       | -            | -        | -                 | -            | 177,548      |
| Total                         | 237,748        | -                       | -            | -        | -                 | -            | 237,748      |
| <b>City Treasurer</b>         |                |                         |              |          |                   |              |              |
| City Treasurer                | 18,979         | (2,907)                 | (506)        | -        | -                 | -            | 15,567       |
| <b>City Attorney</b>          |                |                         |              |          |                   |              |              |
| City Attorney                 | 249            | -                       | 4,522        | -        | -                 | -            | 4,771        |
| Real Estate                   | 293            | -                       | -            | -        | -                 | -            | 293          |
| Total                         | 542            | -                       | 4,522        | -        | -                 | -            | 5,064        |
| <b>Municipal Court Judges</b> |                |                         |              |          |                   |              |              |
| Municipal Court Judges        | 193,580        | -                       | (2,198)      | -        | -                 | -            | 191,382      |
| <b>Municipal Court Clerk</b>  |                |                         |              |          |                   |              |              |
| Municipal Court Clerk         | 14,360         | -                       | (10,430)     | -        | -                 | -            | 3,930        |
| <b>Civil Service</b>          |                |                         |              |          |                   |              |              |
| Civil Service                 | 15,528         | -                       | 4,600        | -        | -                 | -            | 20,128       |
| <b>Public Safety</b>          |                |                         |              |          |                   |              |              |
| Administration                | 240,009        | 567                     | 344,668      | -        | -                 | -            | 585,243      |
| Support Services              | 44,862         | 7,137                   | 20,331       | -        | -                 | -            | 72,330       |
| Police                        | (3,055,343)    | (195,680)               | 102,684      | -        | -                 | 2,691,578    | (456,762)    |
| Fire                          | (1,572,615)    | (35,719)                | 229,178      | 5,932    | -                 | 2,164,975    | 791,750      |
| Total                         | (4,343,087)    | (223,695)               | 696,860      | 5,932    | -                 | 4,856,553    | 992,561      |
| <b>Mayor's Office</b>         |                |                         |              |          |                   |              |              |
| Mayor                         | 97,334         | -                       | -            | -        | -                 | -            | 97,334       |
| Community Relations           | 57,283         | -                       | -            | -        | -                 | -            | 57,283       |
| Equal Business Opportunity    | 443            | -                       | 2,002        | -        | -                 | -            | 2,445        |
| Total                         | 155,061        | -                       | 2,002        | -        | -                 | -            | 157,063      |
| <b>Education</b>              |                |                         |              |          |                   |              |              |
| Education                     | 11,975         | -                       | 1,409        | -        | -                 | -            | 13,384       |
| <b>Development</b>            |                |                         |              |          |                   |              |              |
| Administration                | 61,459         | 2,066                   | (15,647)     | -        | -                 | 10,790       | 58,669       |
| Econ. Development             | 109,356        | -                       | 2,179        | -        | -                 | -            | 111,536      |
| Code Enforcement              | 338,888        | -                       | 1,304        | -        | -                 | -            | 340,192      |
| Planning                      | 43,760         | -                       | -            | -        | -                 | -            | 43,760       |
| Housing                       | 22,089         | -                       | -            | -        | -                 | -            | 22,089       |
| Total                         | 575,552        | 2,066                   | (12,164)     | -        | -                 | 10,790       | 576,245      |
| <b>Finance and Management</b> |                |                         |              |          |                   |              |              |
| Administration                | (87,070)       | 1,400                   | 153,445      | -        | -                 | -            | 67,775       |
| Financial Management          | (40,530)       | 5,538                   | (126,016)    | -        | -                 | -            | (161,008)    |
| Facilities Management         | 147,323        | -                       | 511,288      | -        | -                 | -            | 658,612      |
| Citywide Technology Billings  | -              | -                       | -            | -        | -                 | -            | -            |
| Finance Citywide              | -              | -                       | -            | -        | -                 | -            | -            |
| Total                         | 19,723         | 6,938                   | 538,718      | -        | -                 | -            | 565,379      |
| <b>Human Resources</b>        |                |                         |              |          |                   |              |              |
| Human Resources               | (15,573)       | -                       | 1,264        | -        | -                 | -            | (14,309)     |
| <b>Health</b>                 |                |                         |              |          |                   |              |              |
| Health                        | -              | -                       | -            | -        | -                 | -            | -            |
| <b>Recreation and Parks</b>   |                |                         |              |          |                   |              |              |
| Recreation and Parks          | -              | -                       | -            | -        | -                 | -            | -            |
| <b>Public Service</b>         |                |                         |              |          |                   |              |              |
| Administration                | 170,497        | -                       | 885          | -        | -                 | -            | 171,383      |
| Refuse Collection             | 433,737        | 1,346                   | 562,693      | -        | -                 | -            | 997,777      |
| Traffic                       | 228,994        | -                       | (7,599)      | -        | -                 | -            | 221,394      |
| Total                         | 833,228        | 1,346                   | 555,980      | -        | -                 | -            | 1,390,554    |
| <b>Grand Total:</b>           | \$ (2,060,672) | \$ (216,252)            | \$ 1,780,056 | \$ 5,932 | \$ -              | \$ 4,867,343 | \$ 4,376,406 |

**TABLE 4**  
**GENERAL FUND**  
**CITY AUDITOR'S CURRENT REVENUE ESTIMATE**  
**MARCH 31, 2015**

| CATEGORY                           | FY 2015<br>CITY AUDITOR'S<br>REVENUE ESTIMATE | FY 2014<br>ACTUAL REVENUES | \$ VARIANCE          | % VARIANCE    |
|------------------------------------|---|----------------------------|----------------------|---------------|
| Income Tax                         | \$ 596,500,000                                | \$ 578,645,323             | \$ 17,854,677        | 3.1%          |
| Property Tax                       | 43,839,000                                    | 42,149,260                 | 1,689,740            | 4.0%          |
| KWH Tax                            | 3,100,000                                     | 1,578,866                  | 1,521,134            | 96.3%         |
| <b>Total Taxes and Assessments</b> | <b>643,439,000</b>                            | <b>622,373,449</b>         | <b>21,065,551</b>    | <b>3.4%</b>   |
| Local Government Fund              | 21,677,000                                    | 21,169,452                 | 507,548              | 2.4%          |
| Estate Tax                         | 100,000                                       | 742,692                    | (642,692)            | (86.5%)       |
| Liquor Permit Fund                 | 1,200,000                                     | 1,220,966                  | (20,966)             | (1.7%)        |
| Cigarette Tax, Other               | 32,000  | 47,710                     | (15,710)             | (32.9%)       |
| Casino Revenue                     | 6,742,000                                     | 6,231,173                  | 510,827              | 8.2%          |
| <b>Total Shared Revenues</b>       | <b>29,751,000</b>                             | <b>29,411,993</b>          | <b>339,007</b>       | <b>1.2%</b>   |
| License and Permit Fees            | 11,257,000                                    | 11,606,993                 | (349,993)            | (3.0%)        |
| Fines and Penalties                | 19,978,753                                    | 18,984,036                 | 994,717              | 5.2%          |
| Investment Earnings                | 5,550,000                                     | 3,665,626                  | 1,884,374            | 51.4%         |
| Charges for Service                | 61,482,000                                    | 60,594,504                 | 887,496              | 1.5%          |
| All Other Revenue                  | 1,506,000                                     | 7,313,252                  | (5,807,252)          | (79.4%)       |
| <b>Total Other Revenue</b>         | <b>99,773,753</b>                             | <b>102,164,411</b>         | <b>(2,390,658)</b>   | <b>(2.3%)</b> |
| <b>Total Revenues</b>              | <b>\$ 772,963,753</b>                         | <b>\$ 753,949,853</b>      | <b>\$ 19,013,900</b> | <b>2.5%</b>   |
| Encumbrance Cancellations          | 2,273,247                                     | 3,440,407                  | (1,167,160)          | (33.9%)       |
| Unencumbered Balance               | 29,171,431                                    | 44,456,866                 | (15,285,435)         | (34.4%)       |
| Other Fund Transfers               | 9,494,000                                     | 7,367,187                  | 2,126,813            | 28.9%         |
| <b>Total Resources</b>             | <b>\$ 813,902,431</b>                         | <b>\$ 809,214,313</b>      | <b>\$ 4,688,118</b>  | <b>0.6%</b>   |

**TABLE 5**  
**GENERAL FUND**  
**REVENUE SUMMARY YEAR-TO-DATE COMPARISON**  
**MARCH 31, 2015**

| CATEGORY                             | FY 2015<br>YEAR-TO-DATE | FY 2014<br>YEAR-TO-DATE | DOLLAR<br>VARIANCE    | %<br>VARIANCE |
|--------------------------------------|-------------------------|-------------------------|-----------------------|---------------|
| Income Tax                           | \$ 153,421,640          | \$ 146,882,024          | \$ 6,539,616          | 4.5%          |
| Property Tax                         | 19,879,852              | 19,743,278              | 136,574               | 0.7%          |
| KWH Tax                              | 806,829                 | 393,570                 | 413,259               | 105.0%        |
| <b>Total Taxes &amp; Assessments</b> | <b>174,108,321</b>      | <b>167,018,872</b>      | <b>7,089,449</b>      | <b>4.2%</b>   |
| Local Government Fund                | 5,502,379               | 5,184,535               | 317,844               | 6.1%          |
| Estate Tax                           | -                       | 337,829                 | (337,829)             | (100.0%)      |
| Liquor Permit Fund                   | 31,628                  | 27,337                  | 4,291                 | 15.7%         |
| Cigarette Tax, Other                 | 392                     | 393                     | (1)                   | (0.3%)        |
| Casino Revenue                       | 349,854                 | -                       | 349,854               | NA            |
| <b>Total Shared Revenue</b>          | <b>5,884,253</b>        | <b>5,550,094</b>        | <b>334,159</b>        | <b>6.0%</b>   |
| License and Permit Fees              | 3,448,835               | 2,749,681               | 699,154               | 25.4%         |
| Fines and Penalties                  | 4,011,741               | 4,188,414               | (176,673)             | (4.2%)        |
| Investment Earnings                  | 2,028,656               | 1,192,770               | 835,886               | 70.1%         |
| Charges for Service                  | 16,647,826              | 14,642,711              | 2,005,115             | 13.7%         |
| All Other Revenue                    | 897,307                 | 930,222                 | (32,915)              | (3.5%)        |
| <b>Total Other Revenue</b>           | <b>27,034,365</b>       | <b>23,703,798</b>       | <b>3,330,567</b>      | <b>14.1%</b>  |
| <b>Total Revenues</b>                | <b>207,026,939</b>      | <b>196,272,764</b>      | <b>10,754,175</b>     | <b>5.5%</b>   |
| Encumbrance Cancellations            | 1,029,050               | 1,677,324               | (648,274)             | (38.6%)       |
| Unencumbered Balance                 | 29,171,431              | 44,456,866              | (15,285,435)          | (34.4%)       |
| Fund Transfers                       | 5,774,446               | 5,122,333               | 652,113               | 12.7%         |
| <b>Total Resources</b>               | <b>\$ 243,001,866</b>   | <b>\$ 247,529,287</b>   | <b>\$ (4,527,421)</b> | <b>(1.8%)</b> |

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

**Appropriation/Transfer Ordinances**

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



**TABLE 7**  
**ALL OPERATING FUNDS**  
**REVENUE AND APPROPRIATION SUMMARY**  
**MARCH 31, 2015**

|   | (A)                                       | (B)                                 | (C)                 | (D)               | (E)   | (F)            | (G)                    | (H)                          | (I)   |
|---|---|-------------------------------------|---------------------|-------------------|---|----------------|------------------------|------------------------------|---|
|   | AVAILABLE CASH<br>BALANCE JAN. 1,<br>2015 | REVENUES                            |                     |                   | TOTAL FUNDS<br>AVAILABLE FOR<br>APPROPRIATION<br>(A+C; See notes) | EXPENDITURES   |                        |                              | PROJECTED<br>CASH BALANCE<br>DEC. 31, 2015<br>(E-G) |
|   |   | ORIGINAL<br>(JAN. 2015)<br>ESTIMATE | CURRENT<br>ESTIMATE | VARIANCE<br>(C-B) |   | BUDGETED       | REVISED<br>PROJECTIONS | SURPLUS/<br>DEFICIT<br>(F-G) |   |
| <b>GENERAL FUND</b>                       | \$ 29,171,431                             | \$ 784,731,000                      | \$ 784,731,000      | \$ -              | \$ 813,902,431  | \$ 813,902,000 | \$ 809,525,594         | \$ 4,376,406                 | \$ 4,376,837  |
| <b>SPECIAL REVENUE FUNDS</b>              |   |                                     |                     |                   |   |                |                        |                              |   |
| Street Construction, Main. & Repair       | 11,494,263                                | 49,161,463                          | 49,161,463          | -                 | 60,655,726  | 48,660,927     | 46,998,458             | 1,662,469                    | 13,657,269  |
| Health Special Revenue                    | 357,848                                   | 28,726,891                          | 29,257,088          | 530,197           | 29,614,936  | 29,195,653     | 28,456,934             | 738,719                      | 1,158,002   |
| Rec. and Parks Oper. & Extension          | 486,011                                   | 45,613,420                          | 45,747,757          | 134,337           | 46,233,768  | 45,653,420     | 45,587,361             | 66,059                       | 646,407   |
| Municipal Court Computer Fund             | 1,234,247                                 | 1,831,822                           | 1,712,719           | (119,103)         | 2,946,966   | 2,103,223      | 1,916,628              | 186,595                      | 1,030,338   |
| Development Services                      | 9,644,342                                 | 18,859,581                          | 18,255,000          | (604,581)         | 27,899,342  | 18,234,498     | 17,964,628             | 269,870                      | 9,934,714   |
| Property Mgt./East Broad Street Operation | 459,808                                   | 1,376,555                           | 1,508,055           | 131,500           | 1,967,863   | 1,421,615      | 1,426,500              | (4,885)                      | 541,363   |
| Private Construction Inspection Fund      | 1,939,338                                 | 2,639,368                           | 2,389,082           | (250,286)         | 4,328,420   | 2,907,249      | 2,820,862              | 86,387                       | 1,507,558   |
| Parking Meter Program Fund                | 817,987                                   | 2,091,941                           | 2,229,135           | 137,194           | 3,047,122   | 2,237,388      | 2,230,398              | 6,990                        | 816,724   |
| <b>INTERNAL SERVICE FUNDS</b>             |   |                                     |                     |                   |   |                |                        |                              |   |
| Employee Benefits Fund                    | -   | 4,701,536                           | 4,499,685           | (201,851)         | 4,499,685   | 4,701,536      | 4,499,685              | 201,851                      | -   |
| Print and Mail Services                   | (89,974)                                  | 1,666,198                           | 1,645,274           | (20,924)          | 1,555,300   | 1,631,198      | 1,612,910              | 18,288                       | (57,610)  |
| Land Acquisition                          | 527,488                                   | 858,000                             | 823,050             | (34,950)          | 1,350,538   | 946,183        | 909,802                | 36,381                       | 440,736   |
| Technology Services                       | 775,741                                   | 33,898,452                          | 33,695,915          | (202,537)         | 34,471,656  | 33,755,676     | 33,565,763             | 189,913                      | 905,893   |
| Fleet Management Services                 | 318,581                                   | 36,243,349                          | 34,333,856          | (1,909,493)       | 34,652,437  | 35,176,693     | 33,846,640             | 1,330,053                    | 805,797   |
| Construction Inspection Fund              | 514,648                                   | 9,635,051                           | 9,519,124           | (115,927)         | 10,033,772  | 8,870,607      | 8,457,156              | 413,451                      | 1,576,616   |
| <b>ENTERPRISE FUNDS</b>                   |   |                                     |                     |                   |   |                |                        |                              |   |
| Water System Enterprise                   | 81,037,631                                | 195,825,207                         | 195,542,716         | (282,491)         | 276,580,347   | 205,237,878    | 195,259,822            | 9,978,056                    | 81,320,525  |
| Sewerage System Enterprise                | 213,732,941                               | 255,319,860                         | 256,822,553         | 1,502,693         | 470,555,494   | 275,118,711    | 269,273,394            | 5,845,317                    | 201,282,100   |
| Storm Sewer System Enterprise             | 20,172,543                                | 40,136,128                          | 40,210,065          | 73,937            | 60,382,608  | 40,497,717     | 40,250,848             | 246,869                      | 20,131,760  |
| Electricity Enterprise                    | 21,127,156                                | 85,206,612                          | 84,004,233          | (1,202,379)       | 105,131,389   | 86,017,038     | 84,885,218             | 1,131,820                    | 20,246,172  |
| <b>GRANT FUNDS</b>                        |   |                                     |                     |                   |   |                |                        |                              |   |
| Community Development Block Grant         | 3,111,029                                 | 7,516,968                           | 6,857,152           | (659,816)         | 9,968,181   | 9,128,365      | 8,967,071              | 161,294                      | 1,001,110   |

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, 2015**

| <u>Fund Name</u>                                    | <u>Personnel</u> | <u>Materials &amp; Supplies</u> | <u>Services</u> | <u>Principal</u> | <u>Other</u> | <u>Capital Outlay</u> | <u>Interest</u> | <u>Transfers</u> | <u>Total</u>     |
|---|------------------|---------------------------------|-----------------|------------------|--------------|-----------------------|-----------------|------------------|------------------|
| <b>GENERAL FUND</b>                                 | (2,060,672)      | (216,252)                       | 1,780,056       | -                | 5,932        | -                     | -               | 4,867,343        | 4,376,406        |
| <b>SPECIAL REVENUE FUNDS</b>                        |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| <b>Municipal Court Computer Fund</b>                |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Municipal Court Clerk                               | 109,991          | -                               | -               | -                | 2,100        | -                     | -               | -                | 112,091          |
| Municipal Court Judges                              | 73,320           | -                               | -               | -                | -            | -                     | -               | -                | 73,320           |
| <b>Total Municipal Court Computer Fund</b>          | <b>183,311</b>   | <b>-</b>                        | <b>-</b>        | <b>-</b>         | <b>2,100</b> | <b>-</b>              | <b>-</b>        | <b>-</b>         | <b>185,411</b>   |
| <b>Street Construction, Main. &amp; Repair</b>      |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Refuse Collection                                   | -                | -                               | -               | -                | -            | -                     | -               | -                | -                |
| Traffic Management                                  | 677,833          | 5,750                           | 10,950          | -                | -            | -                     | -               | -                | 694,533          |
| Infrastructure Management                           | (720)            | 14,000                          | 235,459         | -                | -            | -                     | -               | -                | 248,739          |
| Design and Construction                             | 380,730          | -                               | 10,190          | -                | -            | -                     | -               | -                | 390,920          |
| Service Director                                    | 328,080          | -                               | 197             | -                | -            | -                     | -               | -                | 328,277          |
| <b>Total SCMR</b>                                   | <b>1,385,923</b> | <b>19,750</b>                   | <b>256,796</b>  | <b>-</b>         | <b>-</b>     | <b>-</b>              | <b>-</b>        | <b>-</b>         | <b>1,662,469</b> |
| <b>Health Special Revenue</b>                       |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Department of Health                                | 733,265          | -                               | 5,454           | -                | -            | -                     | -               | -                | 738,719          |
| <b>Rec. and Parks Oper. &amp; Extension</b>         |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Department of Recreation & Parks                    | 27,210           | -                               | 38,849          | -                | -            | -                     | -               | -                | 66,059           |
| <b>Development Services Fund</b>                    |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Building and Zoning Services                        | 233,618          | -                               | 36,051          | -                | 200          | -                     | -               | -                | 269,870          |
| <b>Property Mgt./E. Broad Street Operation Fund</b> |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Department of Finance and Management                | -                | -                               | (4,885)         | -                | -            | -                     | -               | -                | (4,885)          |
| <b>Private Construction Inspection Fund</b>         |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Design and Construction                             | 85,254           | -                               | 1,134           | -                | -            | -                     | -               | -                | 86,387           |
| <b>Parking Meter Program Fund</b>                   |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Traffic Management                                  | 836              | -                               | 6,154           | -                | -            | -                     | -               | -                | 6,990            |
| <b>INTERNAL SERVICE FUNDS</b>                       |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| <b>Employee Benefits</b>                            |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Department of Human Resources                       | 139,232          | -                               | 62,619          | -                | -            | -                     | -               | -                | 201,851          |
| Department of Finance and Management                | -                | -                               | -               | -                | -            | -                     | -               | -                | -                |
| <b>Total Employee Benefits</b>                      | <b>139,232</b>   | <b>-</b>                        | <b>62,619</b>   | <b>-</b>         | <b>-</b>     | <b>-</b>              | <b>-</b>        | <b>-</b>         | <b>201,851</b>   |
| <b>Print &amp; Mail Services</b>                    |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Department of Finance                               | (196)            | 6,705                           | 11,778          | -                | -            | -                     | -               | -                | 18,288           |
| <b>Land Acquisition</b>                             |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Real Estate                             | 37,194           | -                               | (813)           | -                | -            | -                     | -               | -                | 36,381           |
| <b>Technology Services</b>                          |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Information Services                    | (27,594)         | -                               | 31,424          | -                | -            | -                     | -               | -                | 3,830            |
| Department of Technology                            | 182,416          | (35,671)                        | (110,662)       | -                | -            | 150,000               | -               | -                | 186,083          |
| <b>Total Technology Services</b>                    | <b>154,822</b>   | <b>(35,672)</b>                 | <b>(79,238)</b> | <b>-</b>         | <b>-</b>     | <b>150,000</b>        | <b>-</b>        | <b>-</b>         | <b>189,913</b>   |
| <b>Fleet Management Services</b>                    |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Fleet Management                        | 404,924          | 911,705                         | 13,424          | -                | -            | -                     | -               | -                | 1,330,053        |
| Finance and Management Director                     | -                | -                               | -               | -                | -            | -                     | -               | -                | -                |
| <b>Total Fleet</b>                                  | <b>404,924</b>   | <b>911,705</b>                  | <b>13,424</b>   | <b>-</b>         | <b>-</b>     | <b>-</b>              | <b>-</b>        | <b>-</b>         | <b>1,330,053</b> |
| <b>Construction Inspection Fund</b>                 |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Design and Construction                             | 137,831          | -                               | 5,488           | -                | -            | 115,000               | -               | -                | 258,320          |
| Service Director                                    | 77,058           | -                               | 78,073          | -                | -            | -                     | -               | -                | 155,131          |
| <b>Total Construction Inspection</b>                | <b>214,888</b>   | <b>-</b>                        | <b>83,561</b>   | <b>-</b>         | <b>-</b>     | <b>115,000</b>        | <b>-</b>        | <b>-</b>         | <b>413,451</b>   |
| <b>ENTERPRISE FUNDS</b>                             |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| <b>Water System Enterprise</b>                      |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Water                                   | 154,556          | 95,609                          | 649,012         | 1,238,560        | 152,819      | -                     | 7,067,527       | -                | 9,358,083        |
| <b>Sewerage System Enterprise</b>                   |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Sewers and Drains                       | 1,687,048        | (270,000)                       | 155,518         | 1,665,659        | 2,154,322    | -                     | (243,162)       | -                | 5,149,385        |
| <b>Storm System Enterprise</b>                      |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Sewers and Drains                       | 62,016           | (5,034)                         | 5,114           | -                | -            | -                     | -               | -                | 62,097           |
| <b>Electricity Enterprise</b>                       |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Electricity                             | -                | 735,455                         | 266,247         | -                | 29,550       | -                     | -               | -                | 1,031,252        |
| <b>Various Enterprise Funds</b>                     |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Public Utilities Director's Office                  | 1,552,373        | 16,318                          | 32,555          | -                | -            | -                     | -               | -                | 1,601,245        |
| <b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>            |                  |                                 |                 |                  |              |                       |                 |                  |                  |
| Division of Development Administration              | 57,942           | -                               | -               | -                | -            | -                     | -               | -                | 57,942           |
| Division of Economic Development                    | 2,007            | -                               | -               | -                | -            | -                     | -               | -                | 2,007            |
| Division of Code Enforcement                        | 20,573           | -                               | -               | -                | -            | -                     | -               | -                | 20,573           |
| Division of Housing                                 | 51,750           | -                               | 4,679           | -                | -            | -                     | -               | -                | 56,429           |
| Department of Finance and Management                | (9,529)          | -                               | 19,445          | -                | 100          | -                     | -               | -                | 10,015           |
| Department of Health                                | -                | -                               | -               | -                | -            | -                     | -               | -                | -                |
| Department of Recreation and Parks                  | 14,327           | -                               | -               | -                | -            | -                     | -               | -                | 14,327           |
| <b>Total CDBG</b>                                   | <b>137,070</b>   | <b>-</b>                        | <b>24,124</b>   | <b>-</b>         | <b>100</b>   | <b>-</b>              | <b>-</b>        | <b>-</b>         | <b>161,294</b>   |

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

| <b>Division</b>                           | <b>Position Title</b>                     | <b># Positions</b> | <b>Full-time/<br/>Part-time</b> | <b>Projected<br/>2015 Wages</b> |
|---|---|--------------------|---------------------------------|---------------------------------|
| <b>City Council</b>                       | Sr. Legislative Analyst                   | 1                  | Full-Time                       | 57,806                          |
|   | Legislative Analyst                       | 4                  | Full-Time                       | 129,184                         |
| <b>City Auditor -Income Tax</b>           | Assistant Auditor II                      | 1                  | Full-Time                       | 27,984                          |
|   | Assistant Auditor III                     | 1                  | Full-Time                       | 43,139                          |
|   | Assistant Auditor III                     | 1                  | Full-Time                       | 57,240                          |
|   | Office Assistant I                        | 1                  | Full-Time                       | 23,197                          |
|   | Auditor I                                 | 1                  | Full-Time                       | 34,838                          |
| <b>City Treasurer</b>                     | Cashier                                   | 1                  | Full-Time                       | 28,928                          |
|   | Cashier                                   | 1                  | Part-Time                       | 18,989                          |
| <b>City Attorney</b>                      | Legal Advocate                            | 1                  | Full-Time                       | 29,520                          |
|   | Legal Investigator/Paralegal              | 1                  | Full-Time                       | 21,424                          |
|   | Executive Assistant                       | 0.75               | Full-Time                       | 42,710                          |
| <b>Municipal Court Clerk</b>              | Deputy Clerk                              | 7                  | Full-Time                       | 119,280                         |
| <b>Municipal Court Judges</b>             | Assignment Clerk                          | 1                  | Full-Time                       | 8,621                           |
|   | Deputy Bailiff                            | 2                  | Full-Time                       | 16,525                          |
|   | Deputy Bailiff II                         | 1                  | Full-Time                       | 7,130                           |
|   | Chief Probation Officer                   | 1                  | Full-Time                       | 39,512                          |
| <b>Civil Service</b>                      | Office Assistant II                       | 1                  | Full-Time                       | 22,440                          |
|   | Personnel Analyst I                       | 1                  | Full-Time                       | 29,158                          |
| <b>Safety-Director's Office</b>           | Assistant Director                        | 1                  | Full-Time                       | 50,920                          |
|   | Deputy Director                           | 1                  | Full-Time                       | 18,000                          |
| <b>Safety-Support Services</b>            | Office Assistant II                       | 1                  | Full-Time                       | 20,160                          |
| <b>Safety-Police</b>                      | Office Assistant II                       | 2                  | Full-Time                       | 34,322                          |
|   | Forensic Scientist III                    | 1                  | Full-Time                       | 19,680                          |
|   | Police Records Technician                 | 5                  | Full-Time                       | 80,544                          |
|   | Police Property Clerk                     | 2                  | Full-Time                       | 38,147                          |
|   | Security Specialist                       | 2                  | Full-Time                       | 32,635                          |
|   | Police Evidence Technician                | 1                  | Full-Time                       | 25,384                          |
|   | Police Communications Technician          | 30                 | Full-Time                       | 53,376                          |
|   | Crime Analyst                             | 1                  | Full-Time                       | 14,848                          |
|   | Management Analyst II                     | 1                  | Full-Time                       | 17,242                          |
|   | Human Resource Analyst                    | 1                  | Full-Time                       | 10,739                          |
|   | Business Manager                          | 1                  | Full-Time                       | 24,374                          |
|   | Management Analyst I                      | 4                  | Full-Time                       | 46,259                          |
|   | Forensic Scientist/Computer Crime Analyst | 2                  | Full-Time                       | 40,307                          |
|   | Water Shed Specialist                     | 1                  | Full-Time                       | 20,378                          |
|   | Criminal Intelligence Analyst             | 1                  | Full-Time                       | 14,694                          |
|   | Fingerprint Technician Trainee            | 1                  | Part-Time                       | 6,283                           |
|   | Office Assistant I                        | 1                  | Part-Time                       | 6,887                           |
| Police Recruits                           | 60  | Full-Time          | 702,312                         |                                 |
| <b>Safety-Fire</b>                        | Communications Technician Supervisor      | 1                  | Full-Time                       | 32,480                          |
|   | Management Analyst I                      | 1                  | Full-Time                       | 23,520                          |
|   | Photo Technician                          | 1                  | Full-Time                       | 21,515                          |
|   | Office Assistant III                      | 1                  | Full-Time                       | 23,520                          |
|   | Office Assistant II                       | 4                  | Full-Time                       | 83,552                          |
|   | Fire Recruits                             | 45                 | Full-Time                       | 1,143,576                       |
| <b>Office of the Mayor</b>                | Executive Secretary 2                     | 3                  | Full-Time                       | 108,070                         |
| <b>Community Relations<br/>Commission</b> | Deputy Director                           | 1                  | Full-Time                       | 40,600                          |
| <b>Education</b>                          | Outreach Worker                           | 1                  | Part-Time                       | 20,218                          |

**TABLE 9 (Continued)**

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

|                                     |  |             |                    |                    |
|-------------------------------------|--|-------------|--------------------|--------------------|
| <b>Development - Administration</b> | HR Officer                             | 1           | Full-Time          | 57,392             |
|                                     | Deputy Director                        | 1           | Full-time          | 67,110             |
| <b>Economic Development</b>         | Business Development Specialist        | 2           | Full-Time          | 64,000             |
| <b>Code Enforcement</b>             | Property Maint. Inspector Trainee      | 5           | Full-Time          | 117,432            |
|                                     | Property Maint. Inspector Supervisor   | 1           | Full-Time          | 35,325             |
|                                     | Solid Waste Inspector                  | 1           | Full-Time          | 30,720             |
| <b>Planning</b>                     | Planner I                              | 1           | Full-Time          | 24,304             |
|                                     | Planner II                             | 2           | Full-Time          | 45,828             |
| <b>Housing</b>                      | Office Assistant II                    | 1           | Full-Time          | 25,740             |
| <b>Finance Director</b>             | Facility Project Manager               | 1           | Full-Time          | 46,480             |
|                                     | Management Analyst II                  | 1           | Full-Time          | 51,840             |
| <b>Financial Management</b>         | Budget Management Specialist           | 1           | Full-Time          | 38,280             |
|                                     | Procurement Specialist                 | 1           | Full-Time          | 30,160             |
|                                     | Procurement Specialist                 | 1           | Full-Time          | 37,736             |
| <b>Facilities Management</b>        | Building Maintenance Worker            | 1           | Full-Time          | 32,182             |
|                                     | Custodial Worker                       | 1           | Full-Time          | 21,930             |
|                                     | Custodial Supervisor                   | 1           | Full-Time          | 20,762             |
|                                     | Custodial Worker                       | 1           | Full-Time          | 15,154             |
|                                     | Office Assistant II                    | 1           | Full-Time          | 22,721             |
|                                     | Custodial Worker                       | 1           | Full-Time          | 15,154             |
|                                     | Custodial Worker                       | 1           | Full-Time          | 15,154             |
|                                     | Custodial Worker                       | 1           | Full-Time          | 21,930             |
|                                     | Security Specialist Supervisor         | 1           | Full-Time          | 20,172             |
|                                     | Custodial Worker                       | 1           | Part-Time          | 16,047             |
|                                     | Custodial Worker                       | 1           | Part-Time          | 16,047             |
|                                     | Security Specialist                    | 1           | Part-Time          | 17,243             |
|                                     | Security Specialist                    | 1           | Part-Time          | 17,243             |
|                                     | Security Specialist                    | 1           | Part-Time          | 17,243             |
|                                     | <b>Human Resources</b>                 | EEO Manager | 1                  | Full-Time          |
| Labor Relations Specialist          |  | 1           | Full-Time          | 33,111             |
| <b>Refuse Collection</b>            | Refuse Collection Vehicle Operator     | 16          | Full-Time          | 204,043            |
|                                     | Refuse Collection Assembler & Repairer | 2           | Full-Time          | 39,872             |
|                                     | Public Relations Specialist            | 1           | Full-Time          | 13,680             |
|                                     | Refuse Division Administrator          | 1           | Full-Time          | 62,400             |
|                                     | Laborer                                | 1           | Part-Time          | 10,080             |
| <b>Traffic Management</b>           | Laborer                                | 1           | Full-Time          | 17,102             |
| <b>Service Director</b>             | HR Analyst                             | 0.32        | Full-time          | 10,688             |
|                                     | Management Analyst II                  | 0.64        | Full-time          | 17,152             |
|                                     | HR Officer                             | 0.32        | Full-time          | 9,280              |
|                                     |  |             | <b>Total Wages</b> | <b>\$4,954,264</b> |
|                                     |  |             | <b>Pension</b>     | <b>743,140</b>     |
|                                     |  |             | <b>Insurance</b>   | <b>1,399,240</b>   |
|                                     |  |             | <b>W. Comp</b>     | <b>173,399</b>     |
|                                     |  |             | <b>Total Cost</b>  | <b>\$7,270,043</b> |

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

| Division                            | Budgeted<br>Strength | Authorized<br>Strength | Actual<br>Strength<br>As of 3/31/2015 |
|-------------------------------------|----------------------|------------------------|---------------------------------------|
| City Council                        | 38                   | 40                     | 33                                    |
| City Auditor                        | 34                   | 34                     | 25                                    |
| Income Tax                          | 82                   | 82                     | 74                                    |
| City Treasurer                      | 10                   | 10                     | 8                                     |
| City Attorney                       | 135                  | 135                    | 103                                   |
| Real Estate                         | 6                    | 6                      | 1                                     |
| Municipal Court Judges              | 188                  | 188                    | 178                                   |
| Municipal Court Clerk               | 172                  | 172                    | 156                                   |
| Civil Service                       | 35                   | 35                     | 33                                    |
| Public Safety - Admin.              | 10                   | 10                     | 8                                     |
| Support Services                    | 49                   | 49                     | 48                                    |
| Police - Civilian                   | 408                  | 408                    | 353                                   |
| Police - Uniformed                  | 1,899                | 1,959                  | 1,886                                 |
| Fire - Civilian                     | 51                   | 51                     | 43                                    |
| Fire - Uniformed^                   | 1,538                | 1,583                  | 1,521                                 |
| Mayor                               | 19                   | 22                     | 14                                    |
| Community Relations                 | 8                    | 8                      | 7                                     |
| Equal Business Opportunity          | 9                    | 9                      | 9                                     |
| Education                           | 4                    | 5                      | 4                                     |
| Development Admin.                  | 32                   | 32                     | 30                                    |
| Economic Development                | 8                    | 8                      | 6                                     |
| Code Enforcement                    | 73                   | 73                     | 66                                    |
| Planning                            | 17                   | 18                     | 15                                    |
| Housing                             | 5                    | 5                      | 4                                     |
| Finance and Management - Dir's Ofc. | 26                   | 28                     | 24                                    |
| Financial Management                | 27                   | 29                     | 26                                    |
| Facilities Management               | 78                   | 80                     | 69                                    |
| Department of Human Resources       | 10                   | 11                     | 10                                    |
| Public Service - Dir's Ofc.         | 34                   | 34                     | 33                                    |
| Refuse Collection                   | 227                  | 227                    | 207                                   |
| Traffic Management                  | 38                   | 38                     | 34                                    |
| <b>General Fund Total</b>           | <b>5,270</b>         | <b>5,389</b>           | <b>5,028</b>                          |

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

| Division/Fund   | Budgeted<br>Strength* | Authorized<br>Strength | Actual<br>Strength<br>As of 03/31/2015 |
|---|-----------------------|------------------------|--|
| Real Estate/Land Acquisition                            | 8                     | 8                      | 6                                      |
| Information Services/Technology Services Fund           | 138                   | 141                    | 124                                    |
| Technology: Administration                              | 17                    | 17                     | 13                                     |
| Finance/Print/Mail Shop Fund                            | 6                     | 6                      | 6                                      |
| Human Resources/Employee Benefits                       | 26                    | 27                     | 26                                     |
| Facilities - Other Funds *                              | 0                     | 7                      | 0                                      |
| Health Special Revenue Fund                             | 228                   | 235                    | 203                                    |
| Municipal Court Computer Fund                           | 13                    | 13                     | 5                                      |
| Recreation and Parks Operation Fund                     | 325                   | 325                    | 300                                    |
| Public Service - Dir. Office/SCMR Fund                  | 31                    | 31                     | 28                                     |
| Traffic Management/SCMR Fund                            | 114                   | 121                    | 103                                    |
| Infrastructure Management/SCMR Fund                     | 192                   | 194                    | 183                                    |
| Design and Construction/SCMR Fund                       | 42                    | 42                     | 36                                     |
| Traffic Management/Parking Meter Fund                   | 4                     | 4                      | 4                                      |
| Fleet Management  | 128                   | 128                    | 116                                    |
| Finance and Management - Dir's Ofc./Fleet Fund          | 7                     | 7                      | 7                                      |
| Design and Construction/Construction Inspection         | 63                    | 68                     | 61                                     |
| Public Service - Dir. Office/Construction Inspection    | 6                     | 6                      | 6                                      |
| Design and Construction/Private Construction Inspection | 19                    | 19                     | 18                                     |
| Building and Zoning/Development Services Fund           | 144                   | 148                    | 136                                    |
| Public Utilities: Administration                        | 142                   | 142                    | 98                                     |
| Sewers and Drains (Storm)                               | 16                    | 16                     | 15                                     |
| Sewers and Drains (Sanitary)                            | 487                   | 493                    | 444                                    |
| Electricity   | 98                    | 104                    | 90                                     |
| Water   | 535                   | 535                    | 490                                    |
| Community Development Block Grant                       |                       |                        |  |
| Development Admin.                                      | 9                     | 9                      | 8                                      |
| Economic Development                                    | 7                     | 7                      | 7                                      |
| Code Enforcement  | 9                     | 9                      | 8                                      |
| Housing   | 15                    | 15                     | 13                                     |
| Health  | 4                     | 4                      | 4                                      |
| Finance & Management                                    | 4                     | 4                      | 4                                      |
| Recreation and Parks                                    | 4                     | 4                      | 4                                      |
| Other Funds Total                                       | <b>2,841</b>          | <b>2,889</b>           | <b>2,566</b>                           |
| All Funds   | <b>8,111</b>          | <b>8,278</b>           | <b>7,594</b>                           |

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

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

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

**TRANSFERS AND EXPENSES PASSED AS OF March 31, 2015**

| Purpose                                       | Amount            | Dept./Division              | Ordinance No. |
|---|-------------------|-----------------------------|---------------|
| Transfer to the 27th pay period fund          | 2,251,000         | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer to the rainy day fund                | 2,200,000         | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer to the neighborhood initiative fund  | 445,906           | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer to the jobs growth fund              | 281,981           | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer to the public safety initiative fund | 74,113            | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer to the basic city services fund      | 5,160,000         | City Auditor/Finance & Mgmt | 2620-2014     |
| Transfer for Franklin Township Annexation     | 150,000           | Development Administration  | 0430-2015     |
| Transfer for school district revenue sharing  | 228,414           | Economic Development        | 0828-2015     |
| <b>Total Transferred and Expended</b>         | <b>10,791,414</b> |                             |               |

**TABLE 12**  
**SAFETY OVERTIME REPORT**  
**MARCH 31, 2015**

|                   | Current<br>Appropriation | Current YTD<br>Expenditures | Percent of<br>Appropriation | R-O-Y<br>Projection | Total<br>Projection | Variance  |
|-------------------|--------------------------|-----------------------------|-----------------------------|---------------------|---------------------|-----------|
| Police Civilian   | 3,250,499                | 819,865                     | 25.22%                      | 3,132,882           | 3,952,747           | (702,248) |
| Police Uniformed* | 10,050,745               | 1,911,582                   | 19.02%                      | 7,693,571           | 9,605,153           | 445,592   |
| Fire Uniformed    | 6,143,644                | 1,394,821                   | 22.70%                      | 4,748,823           | 6,143,644           | -         |

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