

August 19, 2015

**MEMORANDUM TO:** Michael B. Coleman  
Mayor

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

**SUBJECT:** Second Quarter Financial Review

The Finance and Management Department's Second Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the city for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the second quarter, for the general fund, we project that we will spend approximately \$8.9 million less than the original appropriation for 2015, an improvement of \$4.5 million from the first quarter. Income tax collections have recovered since the first quarter and should meet the Auditor's current estimate. All 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 continue to track below budget. The price of unleaded fuel and diesel has remained lower than the budgeted assumptions and, therefore, significant savings are anticipated in projected fuel costs. It is hoped that these positive trends in expenditures and revenues will continue for the remainder of the year so that the necessary carry-over funds will be available to balance next year's budget. This carry-over within the general fund is essential to maintain service levels and keep the commitment to restoring the rainy day fund.

As in the first quarter, the projected surplus on the expenditure side mainly comes from four departments. In the Department of Public Safety, savings are currently being projected in all four divisions. In the Safety Director's Office, an overall projected surplus exceeding \$586,000 is expected primarily due to savings in the contract whereby we reimburse Franklin County for housing prisoners in the jail and delays in filling two vacant positions. Delays in hiring and savings in supplies and fleet maintenance charges account for the projected savings of \$64,354 in the Support Services Division. In the Fire Division, savings in sworn wages and associated benefits due to greater than anticipated retirements and fleet maintenance savings contribute to a positive budget variance of over \$1 million. The same is true in the Police Division where savings due to greater than anticipated retirements, sworn overtime savings and lower fleet maintenance and helicopter fuel costs result in projected savings of \$1.8 million. In addition, replacement tasers and related supplies were originally budgeted in the general fund but were purchased using permanent improvement funds resulting in savings of \$200,000. In the Development Department, overall savings of \$834,014 are projected mainly due to vacancies. In the Finance and Management Department, overall savings of \$1.7 million are projected mainly due to vacancies in several divisions and lower than budgeted costs for utility services in the Facilities Management Division. Projected savings of \$2.2 million 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 \$650,786.

There are no significant deficits projected in the general fund at this time.

As of the end of the second quarter, income tax receipts were 3.8 percent above 2014 second quarter collections. Local government fund (7.0%), property tax collections (3.2%), license and permit fees (17.5%), investment earnings (77.7%) and charges for service (4.1%) are trending above collections during the same time period last year. All other sources are trending below levels experienced during the second quarter of last year. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and report any significant issues that arise.

As always, the Finance and Management Department will do all it can to ensure the health of the general fund. Should you have any questions concerning this report, please do not hesitate to let me know.

- c. City Council  
City Auditor Hugh J. Dorrian  
City Attorney Richard Pfeiffer  
City Treasurer Deb Klie  
Department Directors



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# **SECOND QUARTER FINANCIAL REVIEW**

As of June 30, 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 an \$8,858,556 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 June 30, 2015	
Beginning Cash Balance (January 1, 2015)	\$ 62,889,557
Less Outstanding Encumbrances (As of December 31, 2014)	33,718,544
Misc. Adjustment to the cash balance in order to match the Auditor's est.	418
Unencumbered Cash Balance (January 1, 2015)*	<u>29,171,431</u>
Plus Estimated 2015 Receipts - City Auditor	\$ 772,963,753
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 June 30, 2015	\$ 813,902,000
Less 2015 Projected Operating Expenditures	<u>805,043,875</u>
Projected Appropriation Surplus/(Deficit)	\$ 8,858,125
Projected Available Cash Balance (December 31, 2015)	<u>\$ 8,858,556</u>
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

\*Actual unencumbered cash balance was \$29,171,013 as reported in Finance & Mgmt.'s 2014 year-end report.

## 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 June, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 5.0 percent higher than during the same time period in 2014. Income tax receipts are currently up 3.8 percent, but are projected to end the year up only 3.1 percent from 2014.

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

Local government fund receipts are up 7 percent through the first six months of this year, but are projected to end the year up only 2.4 percent from 2014. Property taxes are up 3.2 percent through June, 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 second quarter, the city had not received any proceeds related to estate taxes.

Receipts for fines and penalties are down 1.6 percent, but are projected to end the year 2.1 percent above 2014. At the end of the second quarter, revenues for license and permit fees were up 17.5 percent, but are projected to end the year 1.3 percent below the amount collected in 2014. Investment earnings are projected to end the year 51.4 percent above 2014, and are currently 77.7 percent above 2014 year-to-date figures. Charges for services are 4.1 percent higher than June of 2014, but are projected to end the year only 1.5 percent above 2014.

### **Expenditures:**

Expenditures are projected to total \$805 million, or \$8.86 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 June 22, 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 June 30th and adding the result to the projected costs, by division, for these items for the balance of the year. A discussion of major anticipated appropriation variances, as shown in Table 3, appears below:

A projected surplus of \$122,519 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 \$51,620, all of which is in personnel and due to several budgeted vacant positions.

The **Division of Income Tax** projects an overall surplus of \$28,706, due entirely to personnel savings from delays in hiring budgeted vacant positions.

An overall projected surplus of \$26,228 for the **City Treasurer** is anticipated. The delay in hiring a budgeted vacant management analyst results in a surplus in personnel of \$48,634. The variance in personnel offsets the projected deficits in supplies and services totaling \$22,407, which primarily is to account for banking services being higher than anticipated.

The **Municipal Court Judges** project an overall surplus of \$13,711, primarily due to savings in personnel resulting from delays in filling vacant positions.

A surplus of \$98,370 is projected in the **Civil Service Commission**. A personnel surplus of \$60,403 is the result of replacement positions being hired in at lower rates than budgeted and later in the year than anticipated. A small surplus of \$37,967 in services reflects anticipated savings for pre-employment medical and psychological screening services for entry-level police and fire candidates.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$586,624. A personnel surplus of \$237,727 reflects savings from the delay in hiring two vacant budgeted positions, and savings in part-time wages. A surplus in supplies and services totaling \$348,896 is mostly anticipated from the jail contract between the city and Franklin County. Jail contract savings are

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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.



offset by higher costs associated with the mass notification system managed by Franklin County Emergency Management and Homeland Security.

A projected surplus of \$64,354 is anticipated in the **Support Services Division**. The division projects a surplus in personnel of \$31,867, resulting from the delay in hiring an office assistant for the license section. A surplus in various supplies and fleet services is anticipated to total \$32,127.

The **Police Division** projects an overall surplus of \$1,759,415. The surplus is the result of projected savings in supplies (\$350,822), services (\$687,460) and the transfer line (\$2,334,528) offset by a projected deficit in personnel (\$1,613,395).

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 surplus of \$727,890.

The projected personnel savings is mainly attributed to sworn overtime, termination pay, and civilian wages projected lower than budget. The projected savings is offset by sworn pension, clothing allowance, and civilian overtime. The city and the Fraternal Order of Police (FOP) agreed to a successor collective bargaining agreement after the submission of the proposed budget. The agreement resulted in two varying budget assumptions. Pension pick up rates used for budget purposes were lower than the actual rates negotiated, and uniform maintenance allowance increased by \$225 per sworn employee. An anticipated deficit of \$400,000 in civilian overtime reflects mandatory training at the Communication Center. All communication technicians are in the process of becoming certified to answer 911 emergency medical and fire calls, which results 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.

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 \$1,709,406, respectively.

Supplies are projected to be under budget by \$350,822, which is related to savings in helicopter fuel and tasers. Replacement tasers were originally budgeted in the general fund, however, were purchased using general permanent improvement funds, resulting in savings in the general fund. A positive variance of \$687,460 is anticipated in services, and is mainly attributed to fleet services being under budget, coupled with savings anticipated in helicopter maintenance.

The **Division of Fire** anticipates an overall surplus of \$1,043,687. The expected deficit in personnel (\$1,749,415) 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 \$428,756.

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 projected retirements 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 \$36,308 is offset by the transfer line which represents budgeted supplies for the June recruit class; the true variance in supplies is a surplus of \$2,192. A variance of \$592,739 is anticipated in services. This variance is mainly attributed to fleet services being under

budget, coupled with savings anticipated in telephone services, leases, and turn-out-gear cleaning services. Fire claims are currently projected under budget by \$20,000.

A surplus of \$182,618 is projected in the **Office of the Mayor** due to budgeted vacant positions.

The **Community Relations Commission** projects an overall appropriations surplus of \$50,814, 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 \$33,850. The majority of this 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 \$53,276. A personnel surplus of \$43,276 is the result of one vacancy. A \$10,000 surplus in services reflects reduced advertising costs related to the Land Bank program.

In the **Economic Development Division**, an overall surplus of \$104,394 is projected, entirely in personnel. This is primarily due to two positions that, until recently, were vacant.

The **Code Enforcement Division** projects a personnel surplus of \$545,628 due to property maintenance inspector trainee and solid waste inspector vacancies. Surpluses of \$4,031 in supplies and \$2,091 in services reflect reduced lumber costs and lower than anticipated copier costs, respectively. A surplus of \$7,893 in the "other" category is due a lowered incidence of claims than was budgeted. Therefore, the total projected savings in this division at the end of the second quarter is \$559,644.

An overall surplus of \$83,609 is projected in the **Planning Division**, mostly in personnel. This is due to one Planner I and three Planner II vacancies. One of the Planner II positions is intended for the recently expanded infant mortality initiative.

The **Housing Division** projects a surplus of \$33,091 in personnel, reflecting savings from one vacancy.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$109,322. The personnel deficit of \$65,854 is the result of reimbursement of construction management personnel costs from capital project funds being less than budgeted. This variance is due to a policy change related to qualifying reimbursable expenditures. In services, a surplus of \$179,252 is expected, negating the personnel deficit. The surplus is largely due to lower than anticipated costs for real estate lease payments and asset calculation software maintenance and support.

The **Financial Management Division** projects an overall surplus of \$47,206, primarily due to savings in professional services and citywide membership costs. Projections for the citywide account are currently at budgeted levels.

An overall surplus of \$1,489,998 is anticipated in the **Facilities Management Division**. In personnel, a \$130,023 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,355,014 is primarily the result of savings in utility expenses.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are projected to be \$17,177,099, resulting in a projected surplus of \$19,104.

The **Department of Human Resources** projects a deficit of \$19,591, 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 second 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' second quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** projects an appropriation surplus of \$222,241. This surplus is slightly higher than the \$171,383 appropriation surplus that the department projected at the end of the first quarter. Of this second quarter surplus, \$220,540 is in personnel costs due to hiring adjustments and delays in the filling of vacant positions.

The **Refuse Collection Division** projects an appropriation surplus of \$1,623,653. By comparison, at the end of the first quarter, the division projected a year end surplus of \$997,777. The division anticipates saving \$1,017,957 in personnel costs due to the delayed filling of vacant positions and the corresponding savings in wages, insurance, and other benefits. In addition, the division projects spending \$603,696 less than budgeted amounts in the services category, mainly related to savings in fleet charges and outside contracts.

The **Division of Traffic Management** projects an overall surplus of \$329,254 by year end, primarily in personnel (\$309,821). The elimination of two positions and the delayed hiring of vacant positions account for most of these savings. The division projects miscellaneous savings of \$9,256 in supplies and \$10,178 in services.

### 3. Special Revenue Funds

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

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 11,494,263
Plus Estimated 2015 Revenues	49,463,561
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>61,657,824</u>
Less Projected 2015 Expenditures Public Service Director's Office	(3,196,562)
Less Projected 2015 Expenditures Traffic Management Division	(10,999,940)
Less Projected 2015 Expenditures Infrastructure Management Division	(28,312,776)
Less Projected 2015 Expenditures Design & Construction Division	(4,449,378)
Less Total Projected 2015 Expenditures	<u>(46,958,656)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 14,699,168</b></u>
Total Appropriated	<u>\$ 48,982,927</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 2,024,271</b></u>

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

#### REVENUE SUMMARY

At the beginning of 2015, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$11,494,263. At the end of the second quarter, the department projects revenue of \$49,463,561, which is \$802,098 more than budgeted. In addition, the department expects to cancel \$700,000 in encumbrances by year end, \$200,000 more than was projected last quarter. As a result, the anticipated year-end cash balance in the fund will be \$14,699,168.

#### OPERATING BUDGET SUMMARY

The department projects the fund to end the year with an appropriation surplus of \$2,024,271, an increase of over \$361,000 from the first quarter projection. In the Public Service Director's Office, total savings of \$372,767 is almost entirely in personnel and is due to the delayed hiring of vacant positions. The Traffic Management Division projects an overall surplus of \$784,083 stemming from delays in hiring as well as further savings in insurance, pensions, and sick leave. The division projects a deficit in services due to higher than anticipated natural gas prices and building repairs. The Infrastructure Management Division's anticipated year end surplus of \$308,899 reflects savings in personnel (\$10,734) and services (\$685,148) offset by projected deficits in supplies (\$236,982) and capital costs (\$150,000). The division currently projects spending an additional \$238,000 on

salt and needed radios, accounting for the deficits in supplies and capital respectively. Savings of \$685,148 in services from lower than expected fleet and technology costs offset these unbudgeted expenses. In the Design and Construction Division, a \$594,523 surplus is projected, the majority of which is in personnel due to delays in hiring vacant positions.

## B. HEALTH SPECIAL REVENUE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 357,848
Plus Estimated 2015 Revenues	7,296,492
Plus Estimated General Fund Transfer	22,059,245
Plus Estimated Encumbrance Cancellations	260,015
Total Estimated Available For Appropriation	<u>29,973,600</u>
Less Projected 2015 Expenditures	<u>(28,455,230)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ 1,518,370</u></u>
Total Appropriated	<u>\$ 29,195,653</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 740,423</u></u>

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

### REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$357,848. At the second quarter, total estimated resources (available for appropriation) increased by a total of \$358,664 from that which was reported at the end of the first quarter. This projected increase is comprised of \$248,649 in additional revenues (primarily in the areas of food service licenses, vital statistics and immunizations) and a \$110,015 increase in encumbrance cancellations. The general fund transfer remains unchanged at \$22,059,245. After accounting for a slight increase in projected personnel expenditures (discussed below) the projected year end 2015 unencumbered cash balance is \$1,518,370.

### OPERATING BUDGET SUMMARY

This year, the fund received an additional \$468,762 in appropriation authority as part of council's amendments (via ordinance #0540-2015) for increased programming and staff to enhance the CelebrateOne infant mortality initiative. An overall surplus of \$740,423 is projected in the fund.

A projected personnel surplus of \$730,644 is largely due to hiring delays, unfilled vacancies, and an assumed vacancy credit of seven percent. This surplus is slightly lower than that of first quarter. A supplies deficit of \$39,221 is primarily attributable to a deficit in medical supplies related to vaccinations. Expenditures for these supplies have tended to vary, sometimes significantly, from year to year. A \$48,999 surplus in services reflects the discontinuation of two budgeted contracts. Rather than contract for the services, the department opted to hire employees to provide the same. This projected services surplus is higher than that of first quarter by over \$43,000.

## C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 486,011
Plus Estimated 2015 Revenues	9,097,518
Plus Estimated General Fund Transfer	36,421,420
Plus Estimated Encumbrance Cancellations	455,000
Total Estimated Available For Appropriation	46,459,949
Less Projected 2015 Expenditures	(45,531,079)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 928,870</b>
Total Appropriated	\$ 45,733,420
Projected Appropriation Surplus/(Deficit)	<b>\$ 202,341</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 5.3% higher than the original budgeted amount, in part due to increased activity for most departmental programming. Adult sports leagues, aquatics utilization, participation in recreation center classes, and permits for facility rentals are all greater than anticipated. Golf revenue has also been strong, despite adverse weather conditions. Encumbrance cancellations are expected to be \$455,000, lower than the budgeted amount and a decrease of \$70,000 from the first quarter. The general fund transfer is projected to be even with the budgeted amount of \$36,421,420, which will result in a year end fund balance of \$928,870.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$202,341 is projected. A personnel surplus of \$175,299, an increase of \$148,089 from the first quarter, is the result of delays in filling vacant full-time and part-time positions. The department projects a minor surplus of \$2,108 in supplies, and a surplus of \$24,935 in services. Lower than anticipated utility expenses are partially offset by higher than budgeted expenditures for support of community agencies and events as well as individual service agreements associated with recreation classes.

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

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 1,234,247
Plus Estimated 2015 Revenues-Municipal Court Clerk	1,280,000
Plus Estimated 2015 Revenues-Municipal Court Judges	300,000
Plus Estimated Encumbrance Cancellations	35,009
Total Estimated Available For Appropriation	2,849,256
Less Projected 2015 Expenditures-Municipal Court Clerk	(1,429,128)
Less Projected 2015 Expenditures-Municipal Court Judges	(367,699)
Less Total Projected 2015 Expenditures	(1,796,827)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 1,052,429</b>
Total Appropriated	\$ 2,103,223
Projected Appropriation Surplus/(Deficit)	<b>\$ 306,396</b>

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

### REVENUE SUMMARY

Projected revenues at the second quarter total \$1,580,000, a \$105,000 decrease from the first quarter. The total revenue projection is the sum of the revenue projections provided by the Municipal Court Clerk and Municipal Court Judges. These projections are based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. Encumbrance cancellations of \$35,009 are expected, which is slightly higher than the first quarter projection of \$27,719. It is projected that the fund will have an unencumbered cash balance of \$1,052,429 at the end of 2015, a two percent increase over the first quarter estimate due to decreased spending projections (discussed below).

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$306,396 is currently projected for the computer fund, up from \$186,595 at the end of the first quarter.

The Municipal Court Clerk projects an appropriation surplus of \$232,804, which is the result of transferring a portion of employees' salaries to the general fund and delays in filling vacant positions.

The Municipal Court Judges project an overall surplus of \$73,592, almost 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 later this year.



**E. DEVELOPMENT SERVICES FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 9,644,342
Plus Estimated 2015 Revenues	18,600,000
Plus Estimated Encumbrance Cancellations	55,000
Total Estimated Available For Appropriation	<u>28,299,342</u>
Less Total Projected 2015 Expenditures	(17,555,902)
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 10,743,440</b></u>
Total Appropriated	\$ 18,234,498
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 678,596</b></u>

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

**REVENUE SUMMARY**

The development services fund began 2015 with an unencumbered cash balance of \$9,644,342. Revenues for 2015 are estimated at \$18,600,000, which is \$140,091 below the budgeted projection but \$400,000 higher than the estimate in the first quarter. The department experienced increases in all revenue areas as a function of ongoing commercial and residential building activity. Encumbrance cancellations are projected to total \$55,000, below the budgeted projection of \$119,490 and unchanged from the first quarter. The fund is projected to end the year with an unencumbered cash balance of \$10,743,440, a decrease of 2.1% from the budgeted projection.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$678,596 is projected. An anticipated personnel savings of \$315,786 is due to delays in filling vacant positions and associated insurance and other benefit expenses. The department projects minor surpluses of \$2,964 and \$6,975 in supplies and other expenditures, respectively, as well as a surplus of \$149,062 in services, which is largely the result of lower than expected internal services charges. Finally, a surplus of \$203,810 in capital expenses reflects the department's decision to forgo the purchase of replacement vehicles.

## F. PROPERTY MANAGEMENT FUND

<b>FUND BALANCE SUMMARY</b> June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 459,808
Plus Estimated 2015 Revenues	1,408,055
Plus Estimated Encumbrance Cancellations	100,000
Total Estimated Available For Appropriation	1,967,863
Less Projected 2015 Expenditures	(1,377,898)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 589,965</b>
Total Appropriated	\$ 1,421,615
Projected Appropriation Surplus/(Deficit)	<b>\$ 43,717</b>

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

### REVENUE SUMMARY

The unencumbered cash balance at the beginning of 2015 was \$459,808, lower than originally budgeted by \$22,722. However, the projected unencumbered cash balance at year end is \$589,965, which is \$152,495 higher than originally budgeted due, in large part, to the unanticipated library revenues. Revenues received from all other tenants are currently projected in alignment with budget figures: \$742,896 generated from COWIC and \$533,659 from the Department of Technology. Encumbrance cancellations presently reflect budgeted levels.

### OPERATING BUDGET SUMMARY

At the first quarter, a minimal deficit was projected due to higher than expected natural gas costs. Now, an overall surplus of \$43,717 is anticipated, comprised of a projected \$25,000 surplus in supplies and a projected \$18,717 surplus in services. The savings in supplies and services are both due to lower than expected expenses related to equipment and machinery.

**G. PRIVATE CONSTRUCTION INSPECTION FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 1,939,338
Plus Estimated 2015 Revenues	2,500,000
Plus Estimated Encumbrance Cancellations	<u>17,278</u>
Total Estimated Available For Appropriation	4,456,616
Less Projected 2015 Expenditures	<u>(2,453,343)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 2,003,273</b></u>
Total Appropriated	<u>\$ 2,907,249</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 453,906</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 \$2,500,000, which is up from the first quarter projection of \$2,375,213. Revenue will continue to be monitored for the remainder of the year, with adjustments made as necessary. The department expects to cancel \$17,278 in encumbrances this year, which is slightly up from the \$13,869 projected at the end of the first quarter. Because of increased revenue estimates and savings in spending (discussed below), the projected year end unencumbered cash balance for the fund is now \$2,003,273, approximately \$500,000 more than projected in the first quarter.

**OPERATING BUDGET SUMMARY**

An appropriation surplus of \$453,906 is anticipated in this fund by year end. Personnel savings of \$405,982 reflect lower than budgeted insurance and benefit costs, as well as reimbursement billings to the Public Construction Fund for work performed on those projects. The department also projects savings in miscellaneous services (\$21,619) and in the capital category due to the delay of several capital purchases (\$25,000).

## H. PARKING METER PROGRAM FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 817,987
Plus Estimated 2015 Revenues	2,387,722
Plus Estimated Encumbrance Cancellations	8,073
Total Estimated Available For Appropriation	3,213,782
Less Projected 2015 Expenditures	(2,158,208)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 1,055,575</b>
Total Appropriated	\$ 2,237,388
Projected Appropriation Surplus/(Deficit)	<b>\$ 79,180</b>

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

### REVENUE SUMMARY

The 2015 beginning unencumbered cash balance was \$817,987, over \$311,000 higher than budgeted. In addition, the department projects increased revenue totaling \$2,387,722, up from \$2,221,062 in the first quarter and the budgeted assumption of \$2,066,941. Due mainly to the increased revenue projection, the unencumbered cash balance at the end of 2015 for the fund is anticipated to be \$1,055,575, almost \$700,000 more than assumed in the budget.

### OPERATING BUDGET SUMMARY

The department projects to end the year with an appropriation surplus of \$79,180. These savings are mainly due to lower than expected miscellaneous supply costs and savings from various outside service contracts.

## 4. Internal Service Funds

### A. EMPLOYEE BENEFITS FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ -
Plus Estimated 2015 Revenues- Human Resources	4,154,752
Plus Estimated 2015 Revenues- Boiler/Property Insurance	395,000
Total Estimated Available For Appropriation	<u>4,549,752</u>
Less Estimated 2015 Projected Expenditures- Human Resources	(4,154,752)
Less Estimated 2015 Projected Expenditures-Boiler/Property Insurance	<u>(395,000)</u>
Less Total Projected 2015 Expenditures	(4,549,752)
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ -</u></u>
Appropriated- Human Resources	4,306,536
Appropriated-Boiler/Property Insurance	395,000
Grand Total Appropriation	<u>\$ 4,701,536</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 151,784</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 \$151,784 is generated from the Human Resources portion of the fund. Of this, a savings of \$100,368 in personnel is due to hiring delays of budgeted vacant positions and the anticipation of lower than budgeted service credit expenditures. In services, a projected surplus of \$51,036 reflects costs associated with professional service contracts, outside printing, and travel. The division realized savings by printing labor contracts internally. Property and boiler insurance estimates continue to remain at budgeted levels.

## B. PRINT AND MAIL SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ (89,974)
Plus Estimated 2015 Revenues - Mail	1,202,851
Plus Estimated 2015 Revenues - Print	395,688
Plus Estimated Encumbrance Cancellations	18,000
Total Estimated Available For Appropriation	1,526,565
Less Projected 2015 Print Expenditures	(397,795)
Less Projected 2015 Mailroom Expenditures	(1,202,380)
Less Total Projected 2015 Expenditures	(1,600,175)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ (73,610)</b>
Total Appropriated	\$ 1,631,198
Projected Appropriation Surplus/(Deficit)	<b>\$ 31,023</b>

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

### REVENUE SUMMARY

The fund began the year with a negative available cash balance of \$89,974. The department projects a cash deficit of \$73,610 by year end. Projected revenues and encumbrance cancellations at the end of the second quarter are lower than at the first by \$33,363 and \$12,000 respectively. The budgeted revenue projections for this fund assumed the majority of the city's printing needs would be handled by the city print shop. While the city continues to work towards encouraging city agencies to use the print shop, it has also put into place agreements with outside vendors to accommodate varying workload and timeframes. The department will continue to monitor the fund's balance and revenues, making adjustments as necessary.

### OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$31,023 is primarily due to lower than budgeted expenses for postage meter rental and service. All efforts will be made to continue to control costs in this fund for the remainder of the year.

## C. LAND ACQUISITION FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 527,488
Plus Estimated 2015 Revenues	832,800
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,360,288</u>
Less Projected 2015 Expenditures	<u>(887,987)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><b>\$ 472,301</b></u>
Total Appropriated	<u>\$ 946,183</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 58,196</b></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. As of the second quarter, the year end fund balance is expected to be roughly \$55,000 lower than that figure. As the table above demonstrates, anticipated costs for 2015 are projected to exceed anticipated revenues. Despite that, the fund is projected to maintain a healthy cash balance into 2016.

### OPERATING BUDGET SUMMARY

The division projects the land acquisition fund to end the year with an appropriation balance of \$58,196 primarily due to lower than expected costs associated with wages, insurance, and benefits.

## D. TECHNOLOGY SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 775,741
Plus Estimated 2015 Revenues	30,853,307
Plus Estimated Encumbrance Cancellations	700,000
Total Estimated Available For Appropriation	<u>32,329,048</u>
Less Estimated Technology Administration Expenditures	(6,066,377)
Less Estimated Information Services Expenditures	<u>(26,262,671)</u>
Less Total Projected 2015 Expenditures	<u>(32,329,048)</u>
Projected Unencumbered Cash at Dec. 31, 2015	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 33,755,676</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,426,628</u></u>

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

### REVENUE SUMMARY

The technology services fund began 2015 with an unencumbered cash balance of \$775,741. Current revenue projections are approximately \$2.8 million lower than budgeted, in part due to reduced indirect service charges to the Department of Public Utilities. In addition, direct charge revenue is lower than budgeted as a result of reduced departmental equipment replacement needs. Encumbrance cancellations are estimated to be \$700,000, \$500,000 more than the budgeted projection and \$475,000 higher than the first quarter. Revenue from general fund agencies, for which equivalent charges are budgeted within the Department of Finance and Management, are expected to be \$17,177,099. The fund is projected to end the year with a zero unencumbered cash balance.

### OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,245,162, an increase of \$1,059,079 from the first quarter. Of this total, a personnel surplus of \$219,949 is the result of vacant budgeted positions. In materials and supplies, the projected savings of \$250,653 represent fewer replacement computer purchases on behalf of departments. The projected surplus of \$764,560 in services reflects lower than budgeted costs for professional services, software licenses, and maintenance and support agreements.

The Information Services Division projects an overall appropriation surplus of \$181,466, which is the net effect of a personnel surplus of \$306,666 and a projected deficit in services. The division continues to fill vacant positions in response to the increased demand associated with PoliceNet activities. Furthermore, expansion of the Department of Technology associated with PoliceNet has



resulted in some unanticipated expenses for professional services and support. As a result, the department projects a deficit in services of \$125,200. The division's supplies and capital budget is projected to be fully spent.

## E. FLEET MANAGEMENT SERVICES FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 318,581
Plus Estimated 2015 Revenues	33,172,708
Plus Estimated Encumbrance Cancellations	315,000
Total Estimated Available For Appropriation	33,806,289
Less Projected 2015 Fleet Management Division Expenditures	(31,915,284)
Less Projected 2015 Finance and Management Director's Office Expenditures	(746,504)
Less Total Projected 2015 Expenditures	(32,661,788)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 1,144,501</b>
Total Appropriated	\$ 35,150,944
Projected Appropriation Surplus/(Deficit)	<b>\$ 2,489,156</b>

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 \$1,144,501, an increase of \$338,704 from the first quarter review. Revenues are projected to total \$33,172,708, or \$2,570,641 less than originally budgeted. Encumbrance cancellations are expected to be \$315,000, an increase of approximately \$100,000 from the first quarter, but \$185,000 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 \$2,489,156 is projected in the fleet management fund. In the Fleet Management Division, a personnel surplus of \$449,304 reflects savings from unfilled budgeted positions and expenses associated with insurance and benefits. The \$13,016 surplus in services is primarily due to lower utility and building maintenance expenses, and is largely unchanged from the first quarter. In supplies, the division is projecting an overall surplus of \$1,973,989. 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

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 514,648
Plus Estimated 2015 Revenue Receipts	8,367,966
Plus Estimated Encumbrance Cancellations	40,913
Total Estimated Available For Appropriation	8,923,527
Less Projected 2015 Expenditures Design & Construction Division	(7,886,615)
Less Projected 2015 Expenditures Public Service Director's Office	(541,279)
Less Total Projected 2015 Expenditures	(8,427,894)
Projected Unencumbered Cash at Dec. 31, 2015	<b>\$ 495,633</b>
Total Appropriated	\$ 8,870,607
Projected Appropriation Surplus/(Deficit)	<b>\$ 442,713</b>

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

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

The department expects current year revenues to total \$8,367,966. This projection is lower than the budgeted and first quarter revenue projections of \$9,505,051. The trend of fewer than anticipated public construction project inspections has continued into this year. In addition, the department expects to cancel \$40,913 worth of encumbrances by the end of the year. This figure is higher than the first quarter projection of \$14,073, but still significantly lower than the budgeted amount of \$130,000.

Due to both the lowered revenue expectations and the less than budgeted beginning year available cash balance, the fund is currently projected to end 2015 at an unencumbered cash balance of \$495,633, or \$1,609,703 less than originally anticipated.

### OPERATING BUDGET SUMMARY

The department projects an appropriation surplus of \$442,713. The Design and Construction Division projects total savings of \$313,970, an improvement of over \$55,000 from the first quarter. Of this, \$288,032 is related to lower than expected fleet costs and \$160,000 is in savings from delayed capital expenses. These savings are offset by an anticipated personnel deficit of \$138,389, primarily due to unbudgeted insurance costs for part-time employees. The Public Service Director's Office

## Internal Service Funds

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projects a surplus of \$50,680 due to expected savings related to retirement, personnel changes, and delayed hirings to fill vacancies. Finally, the Director's Office anticipates a services savings of \$77,953 related to technology charges for a new billing system.

## 5. Enterprise Funds

### A. WATER ENTERPRISE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Cash Balance (January 1, 2015)	\$ 81,037,631
Plus Estimated 2015 Revenues	189,472,570
Plus Estimated 2015 Encumbrance Cancellations	5,600,000
Total Estimated Available For Appropriation	<u>276,110,201</u>
Less Projected 2015 Expenditures Water Division	(190,020,930)
Less Projected 2015 Expenditures Public Utilities Director's Office	(6,428,568)
Less Total Projected 2015 Expenditures	<u>(196,449,499)</u>
Projected Cash at Dec. 31, 2015	<u><b>\$ 79,660,703</b></u>
Total Appropriated	<u>\$ 205,347,557</u>
Projected Appropriation Surplus/(Deficit)	<u><b>\$ 8,898,058</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 beginning cash balance in the water enterprise fund was \$81.0 million, comprised of operating fund moneys totaling just over \$41 million and reserve funds totaling approximately \$40 million. At mid-year, estimated 2015 revenue from all sources, including water sales, system capacity fees, interest income, and miscellaneous "other" sources totals \$189.5 million, or .25% less than that projected at first quarter. The decline in revenues is attributable to lower than anticipated water consumption, likely due to the unusually rainy summer.

As a result of the afore-described decline in revenues, total resources available for appropriation is .17% less than that of first quarter. This, coupled with an increase in projected expenditures (discussed below) reduces the projected year end cash balance in the fund by 2.0 percent, to the current \$79.7 million.

#### OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$8.9 million is projected in the water enterprise fund, comprised of an \$8.1 million surplus in the Water Division and an \$806,997 surplus in the water enterprise fund's allocation to the Public Utilities Director's Office.

In the Water Division, surpluses are projected in all categories, except for debt principal and other expenditures. Debt principal expenditures are projected to be in line with the budgeted amount, while a nominal deficit is projected in other expenditures due to legal claims.

The \$1.2 million projected personnel surplus is related to employee turnover and subsequent delays in filling vacancies. While costs for salt and various other water treatment chemicals are up, these deficits are offset by savings in other supplies, resulting in the \$71,173 surplus in that category. A \$5.7 million debt interest surplus reflects funds that were budgeted for interest in 2015 but not needed until the following year. The projected surplus of \$1 million in services is due to savings in internal service charges.

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 \$1,838,799 across all enterprise funds.

**B. SEWERAGE SYSTEM ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Cash Balance (January 1, 2015)	\$ 213,732,941
Plus Estimated 2015 Revenues	248,908,392
Plus Estimated 2015 Encumbrance Cancellations	6,145,997
Total Estimated Available For Appropriation	<u>468,787,330</u>
Less Projected 2015 Expenditures Sanitary Sewer Division	(257,359,673)
Less Projected 2015 Expenditures Public Utilities Director's Office	(7,409,567)
Less Total Projected 2015 Expenditures	<u>(264,769,239)</u>
Projected Cash at Dec. 31, 2015	<u><u>\$ 204,018,091</u></u>
Total Appropriated	\$ 275,618,711
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 10,849,472</u></u>

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

**REVENUE SUMMARY**

On January 1, 2015, the cash balance in the sewerage system enterprise fund was \$213.7 million, comprised of operating fund moneys totaling \$102.7 million and reserve funds totaling \$111 million. At mid-year, estimated 2015 revenue from all sources including sewer and wet weather fees, system capacity fees, interest income, and miscellaneous other sources totals \$248.9 million (excluding encumbrance cancellations). This is slightly lower than the original, budgeted amount of \$249.1 million. The reduction is likely due to the rainy weather, which has led to reduced water consumption. Sanitary sewer bills are largely based on volume of water used by the water customer and would be affected by reduced water consumption. Projected encumbrance cancellations remain unchanged at \$6.1 million.

The projected year end cash balance is \$204 million.

**OPERATING BUDGET SUMMARY**

An overall surplus of \$10.8 million is projected in the fund, comprised of \$10.1 million in the Sanitary Sewer Division and \$703,331 in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories, except for in the supplies and other expenditure categories. A projected \$270,000 deficit in supplies reflects the division's need to replace radios earlier than expected. The "other" expenditures category is projected to be in line with the budgeted amount.

The \$1.3 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies, while the \$2.5 million services surplus primarily reflects savings in internal service charges, including those for technology and fleet maintenance. A \$303,736 surplus is projected in capital expenditures due to the division's decision to delay vehicle purchases.

A surplus of \$4.2 million is projected in debt-related expenditures, and is comprised of a \$592,430 surplus in debt interest, reflecting lower than anticipated interest on variable rate debt, and a \$3.6 million surplus in debt principal.

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 \$1,838,799 across all enterprise funds, an increase from the \$1.6 million surplus projected at the first quarter.



## C. STORM SEWER MAINTENANCE FUND

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Cash Balance (January 1, 2015)	\$ 20,172,543
Plus Estimated 2015 Revenues	39,746,451
Plus Estimated 2015 Encumbrance Cancellations	200,000
Total Estimated Available For Appropriation	60,118,994
Less Projected 2015 Expenditures Storm Sewer Division	(37,975,373)
Less Projected 2015 Expenditures Public Utilities Director's Office	(1,935,056)
Less Total Projected 2015 Expenditures	(39,910,428)
Projected Cash at Dec. 31, 2015	<b>\$ 20,208,566</b>
Total Appropriated	\$ 40,497,717
Projected Appropriation Surplus/(Deficit)	<b>\$ 587,289</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 mid-year, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties, and miscellaneous other sources is \$39.7 million (excluding encumbrance cancellations). All resources combined (including \$200,000 in encumbrance cancellations) are projected to total \$60.1 million.

The projected year end cash balance is \$20.2 million.

### OPERATING BUDGET SUMMARY

An overall appropriation surplus of 587,289 is projected in the fund, comprised of a \$359,714 in the storm sewer division and \$227,574 in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories, except for the other expenditures category and capital. Expenditures in those categories are projected to be in line with budgeted amounts.

The \$73,625 personnel surplus reflects delays in filling vacant positions. A projected surplus of \$270,115 in services is primarily due to savings in internal services and advertising expenses. Small surpluses are also projected in supplies, debt principal, and debt interest.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro rata basis. The sanitary sewer enterprise fund provides 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 \$1,838,799 across all enterprise funds, an increase from the \$1.6 million surplus projected at the first quarter.

**D. ELECTRICITY ENTERPRISE FUND**

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Cash Balance (January 1, 2015)	\$ 21,127,157
Plus Estimated 2015 Revenues	81,719,667
Plus Estimated 2015 Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>102,846,824</u>
Less Projected 2015 Expenditures Power Division	(83,936,867)
Less Projected 2015 Expenditures Public Utilities Director's Office	<u>(1,039,753)</u>
Less Total Projected 2015 Expenditures	<u>(84,976,620)</u>
Projected Cash at Dec. 31, 2015	<u><u>\$ 17,870,204</u></u>
Total Appropriated	\$ 86,017,038
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,040,419</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 mid-year, the revenue estimate from all sources, including the sale of electricity, interest income, and miscellaneous other sources, is \$81.7 million. All resources combined are projected to total nearly \$102.8 million.

The projected year end cash balance is \$17.9 million.

**OPERATING BUDGET SUMMARY**

An overall appropriation surplus of \$1.0 million is projected in the electricity enterprise fund, comprised of a \$939,522 surplus million in the Power Division and a \$100,896 surplus in the electricity enterprise fund's allocation of the Public Utilities Director's Office. Surpluses are projected in all categories except for debt principal and interest, which are projected to be in line with budgeted amounts.

A \$640,984 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 \$247,918 reflects savings in the various categories. A \$29,550 surplus in other expenditures is due to fewer than expected refunds. Small surpluses are also projected in personnel and capital expenditures.

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 \$1,838,799 across all enterprise funds, an increase from the \$1.6 million surplus projected at the first quarter.

## 6. Community Development Block Grant

<b>FUND BALANCE SUMMARY</b>	
June 30, 2015	
Unencumbered Cash Balance (January 1, 2015)	\$ 3,111,029
Plus CDBG Entitlement Award	6,453,359
Plus Estimated Entitlement Fund Revenues	338,363
Plus Estimated Revolving Loan Fund Revenues	231,278
Plus Estimated Encumbrance Cancellations	100,167
Total Estimated Available For Appropriation	10,234,195
Less Projected 2015 Expenditures	(8,770,217)
Available Unencumbered Cash at Dec. 31, 2015	<b>\$ 1,463,978</b>
Total Appropriated	\$ 9,128,365
Projected Appropriation Surplus/(Deficit)	<b>\$ 358,148</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 (HUD) on an annual formula allocation basis since 1975. It is used to address community development needs around four broad themes: Affordable Housing Opportunities, Neighborhood Revitalization, Economic Development, 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 is \$346,215 higher than the amount projected during budget development. This increase has helped to offset declining revenues which, at the end of the second quarter, are lower than originally projected. At mid-year, the 2015 CDBG entitlement award of \$6,453,359 from HUD is \$228,609 lower than the estimate used to establish the budget. The revised projection for other entitlement fund revenues of \$338,363, including housing loan repayments and miscellaneous revenues, is \$18,363 higher than the budget assumption of \$320,000. Revolving loan fund revenues of \$231,278 are estimated to fall short of the budget projection of \$515,000 by \$283,722. Total projected revenues of \$7,123,166, including encumbrance cancellations, are estimated to be \$393,802 lower than budgeted revenue of \$7,516,968.

### OPERATING BUDGET SUMMARY

At the end of the second quarter, an overall surplus of \$358,148 is projected in the fund. Savings in personnel of \$208,624 reflects previous and current vacancies including four in the Housing Division and one in the Department of Finance and Management. A surplus of \$130,424 in services is primarily the result of the Housing Division utilizing available prior year appropriations for relocation services. A capital surplus of \$19,000 represents unanticipated savings on a van purchased by Code Enforcement.

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

	Appropriation Year-To-Date	Expenditures/ Encumbrances/ Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,714,454	\$ 1,706,315	\$ 2,008,139	\$ 3,591,935	\$ 122,519
City Auditor					
City Auditor	4,068,323	2,047,678	2,020,645	4,016,703	51,620
Income Tax	8,793,092	4,074,810	4,718,282	8,764,386	28,706
Total	12,861,415	6,122,489	6,738,926	12,781,090	80,326
City Treasurer	1,114,864	504,703	610,161	1,088,636	26,228
City Attorney					
City Attorney	11,779,274	5,822,062	5,957,212	11,642,606	136,668
Real Estate	106,631	62,836	43,795	100,641	5,990
Total	11,885,905	5,884,898	6,001,007	11,743,247	142,658
Municipal Court Judges	17,119,315	9,115,784	8,003,531	17,105,604	13,711
Municipal Court Clerk	11,576,343	6,038,088	5,538,255	11,578,591	(2,248)
Civil Service	3,874,824	1,914,266	1,960,558	3,776,454	98,370
Public Safety					
Administration	8,046,972	6,710,878	1,336,094	7,460,349	586,624
Support Services	6,857,193	3,701,611	3,155,582	6,792,839	64,354
Police	302,432,030	163,975,280	138,456,750	300,672,615	1,759,415
Fire	226,040,527	122,799,804	103,240,723	224,996,840	1,043,687
Total	543,376,722	297,187,572	246,189,150	539,922,642	3,454,080
Mayor's Office					
Mayor	2,430,321	1,087,945	1,342,376	2,247,703	182,618
Community Relations	920,505	398,569	521,936	869,691	50,814
Equal Business Opportunity	925,568	470,693	454,875	925,568	-
Total	4,276,394	1,957,207	2,319,187	4,042,963	233,432
Education	6,145,397	4,889,466	1,255,931	6,111,547	33,850
Development					
Administration	6,812,416	4,991,514	1,820,902	6,759,140	53,276
Econ. Development	17,091,060	16,252,091	838,970	16,986,666	104,394
Code Enforcement	7,518,045	3,825,795	3,692,250	6,958,401	559,644
Planning	1,788,019	803,833	984,186	1,704,410	83,609
Housing	5,255,679	5,005,040	250,639	5,222,588	33,091
Total	38,465,219	30,878,272	7,586,947	37,631,206	834,014
Finance and Management					
Administration	5,470,234	4,294,875	1,175,359	5,360,912	109,322
Financial Management	4,339,666	2,877,316	1,462,350	4,292,460	47,206
Facilities Management	15,882,325	9,937,643	5,944,683	14,392,328	1,489,998
Finance Citywide	16,801,031	10,413,000	6,388,031	16,801,031	-
Citywide Technology Billings	17,196,203	17,196,094	109	17,177,099	19,104
Total	59,689,459	44,718,928	14,970,531	58,023,829	1,665,630
Human Resources	2,508,865	1,747,896	760,969	2,528,456	(19,591)
Health	22,059,245	22,059,245	-	22,059,245	-
Recreation and Parks	36,421,420	36,421,420	-	36,421,420	-
Public Service					
Administration	3,135,842	1,440,037	1,695,805	2,913,601	222,241
Refuse Collection	32,446,708	22,621,528	9,825,180	30,823,054	1,623,653
Traffic	3,229,609	1,471,627	1,757,982	2,900,355	329,254
Total	38,812,159	25,533,192	13,278,967	36,637,010	2,175,148
<b>Grand Total:</b>	<b>\$ 813,902,000</b>	<b>\$ 496,679,742</b>	<b>\$ 317,222,258</b>	<b>\$ 805,043,875</b>	<b>\$ 8,858,125</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfers	Total
City Council	\$ 3,434,333	\$ 22,500	\$ 135,102	\$ -	\$ -	\$ -	\$ 3,591,935
City Auditor							
City Auditor	3,116,609	24,600	875,494	-	-	-	4,016,703
Income Tax	7,336,048	79,000	1,349,338	-	-	-	8,764,386
Total	10,452,658	103,600	2,224,832	-	-	-	12,781,090
City Treasurer	903,252	8,815	176,570	-	-	-	1,088,636
City Attorney							
City Attorney	11,140,337	91,015	411,254	-	-	-	11,642,606
Real Estate	100,641	-	-	-	-	-	100,641
Total	11,240,978	91,015	411,254	-	-	-	11,743,247
Municipal Court Judges	15,274,476	41,906	1,449,221	-	-	340,000	17,105,604
Municipal Court Clerk	10,638,365	127,301	812,925	-	-	-	11,578,591
Civil Service	3,268,843	45,935	461,676	-	-	-	3,776,454
Public Safety							
Administration	1,169,902	8,800	6,281,647	-	-	-	7,460,349
Support Services	4,794,624	539,048	1,458,527	640	-	-	6,792,839
Police	282,050,179	3,462,771	14,934,665	225,000	-	-	300,672,615
Fire	210,561,972	3,747,677	10,507,191	180,000	-	-	224,996,840
Total	498,576,677	7,758,296	33,182,030	405,640	-	-	539,922,642
Mayor's Office							
Mayor	1,921,969	14,044	106,049	250	-	205,391	2,247,703
Community Relations	794,825	2,040	72,826	-	-	-	869,691
Equal Business Opportunity	845,882	5,000	74,686	-	-	-	925,568
Total	3,562,677	21,084	253,561	250	-	205,391	4,042,963
Education	483,883	7,500	5,620,164	-	-	-	6,111,547
Development							
Administration	3,285,933	33,511	3,251,696	150,000	-	38,000	6,759,140
Econ. Development	754,041	6,450	2,602,589	13,623,586	-	-	16,986,666
Code Enforcement	6,077,561	70,019	808,715	2,107	-	-	6,958,401
Planning	1,612,105	16,750	75,555	-	-	-	1,704,410
Housing	398,991	1,950	4,821,647	-	-	-	5,222,588
Total	12,128,632	128,680	11,560,202	13,775,693	-	38,000	37,631,206
Finance and Management							
Administration	2,098,406	12,376	3,250,130	-	-	-	5,360,912
Financial Management	2,726,833	12,170	1,553,457	-	-	-	4,292,460
Facilities Management	6,002,788	612,000	7,776,751	789	-	-	14,392,328
Citywide Technology Billings	-	-	17,177,099	-	-	-	17,177,099
Finance Citywide	-	-	-	-	-	16,801,031	16,801,031
Total	10,828,026	636,546	29,757,437	789	-	16,801,031	58,023,829
Human Resources	1,343,512	55,388	1,129,557	-	-	-	2,528,456
Health	-	-	-	-	-	22,059,245	22,059,245
Recreation and Parks	-	-	-	-	-	36,421,420	36,421,420
Public Service							
Administration	2,883,207	4,552	25,842	-	-	-	2,913,601
Refuse Collection	16,346,749	119,039	14,255,757	-	91,510	10,000	30,823,055
Traffic	2,772,289	26,344	95,086	6,635	-	-	2,900,355
Total	22,002,245	149,935	14,376,685	6,635	91,510	10,000	36,637,011
<b>Grand Total:</b>	<b>\$ 604,138,555</b>	<b>\$ 9,198,500</b>	<b>\$ 101,551,216</b>	<b>\$ 14,189,007</b>	<b>\$ 91,510</b>	<b>\$ 75,875,087</b>	<b>\$ 805,043,875</b>

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

	Personnel	Supplies & Materials	Services	Other	Capital Outlay	Transfer	Total
City Council	\$ 122,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,519
<b>City Auditor</b>							
City Auditor	51,620	-	-	-	-	-	51,620
Income Tax	28,706	-	-	-	-	-	28,706
Total	80,325	-	-	-	-	-	80,326
<b>City Treasurer</b>							
City Treasurer	48,634	(2,615)	(19,792)	-	-	-	26,228
<b>City Attorney</b>							
City Attorney	136,050	85	533	-	-	-	136,668
Real Estate	5,990	-	-	-	-	-	5,990
Total	142,040	85	533	-	-	-	142,658
<b>Municipal Court Judges</b>							
Municipal Court Judges	17,165	-	(3,453)	-	-	-	13,711
<b>Municipal Court Clerk</b>							
Municipal Court Clerk	6,672	-	(8,920)	-	-	-	(2,248)
<b>Civil Service</b>							
Civil Service	60,403	-	37,967	-	-	-	98,370
<b>Public Safety</b>							
Administration	237,727	1,567	347,329	-	-	-	586,624
Support Services	31,867	22,127	10,000	360	-	-	64,354
Police	(1,613,395)	350,822	687,460	-	-	2,334,528	1,759,415
Fire	(1,749,415)	(36,308)	592,739	20,000	-	2,216,671	1,043,687
Total	(3,093,216)	338,208	1,637,528	20,360	-	4,551,199	3,454,080
<b>Mayor's Office</b>							
Mayor	182,618	-	-	-	-	-	182,618
Community Relations	50,814	-	-	-	-	-	50,814
Equal Business Opportunity	-	-	-	-	-	-	-
Total	233,431	-	-	-	-	-	233,432
<b>Education</b>							
Education	32,489	-	1,361	-	-	-	33,850
<b>Development</b>							
Administration	43,276	-	10,000	-	-	-	53,276
Econ. Development	104,394	-	-	-	-	-	104,394
Code Enforcement	545,628	4,031	2,091	7,893	-	-	559,644
Planning	82,912	-	697	-	-	-	83,609
Housing	33,091	-	-	-	-	-	33,091
Total	809,301	4,031	12,788	7,893	-	-	834,014
<b>Finance and Management</b>							
Administration	(65,854)	(4,076)	179,252	-	-	-	109,322
Financial Management	(3,388)	2,270	48,323	-	-	-	47,206
Facilities Management	130,023	-	1,355,014	4,961	-	-	1,489,998
Citywide Technology Billings	-	-	19,104	-	-	-	19,104
Finance Citywide	-	-	-	-	-	-	-
Total	60,782	(1,806)	1,601,693	4,961	-	-	1,665,630
<b>Human Resources</b>							
Human Resources	(22,740)	844	2,304	-	-	-	(19,591)
<b>Health</b>							
Health	-	-	-	-	-	-	-
<b>Recreation and Parks</b>							
Recreation and Parks	-	-	-	-	-	-	-
<b>Public Service</b>							
Administration	220,540	190	1,511	-	-	-	222,241
Refuse Collection	1,017,957	2,000	603,696	-	-	-	1,623,653
Traffic	309,821	9,256	10,178	-	-	-	329,254
Total	1,548,318	11,446	615,385	-	-	-	2,175,148
<b>Grand Total:</b>	\$ 46,123	\$ 350,193	\$ 3,877,394	\$ 33,214	\$ -	\$ 4,551,199	\$ 8,858,125

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

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

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

CATEGORY	FY 2015 YEAR-TO-DATE	FY 2014 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 321,363,350	\$ 309,603,893	\$ 11,759,457	3.8%
Property Tax	22,760,945	22,060,276	700,669	3.2%
KWH Tax	1,582,420	758,125	824,295	108.7%
<b>Total Taxes &amp; Assessments</b>	<b>345,706,715</b>	<b>332,422,294</b>	<b>13,284,421</b>	<b>4.0%</b>
Local Government Fund	11,309,214	10,570,861	738,353	7.0%
Estate Tax	-	389,362	(389,362)	(100.0%)
Liquor Permit Fund	1,062,073	1,081,440	(19,367)	(1.8%)
Cigarette Tax, Other	29,452	30,032	(580)	(1.9%)
Casino Revenue	2,413,220	-	2,413,220	NA
<b>Total Shared Revenue</b>	<b>14,813,959</b>	<b>12,071,695</b>	<b>2,742,264</b>	<b>22.7%</b>
License and Permit Fees	6,607,433	5,624,716	982,717	17.5%
Fines and Penalties	8,777,519	8,922,147	(144,628)	(1.6%)
Investment Earnings	4,268,972	2,402,521	1,866,451	77.7%
Charges for Service	33,007,771	31,699,160	1,308,611	4.1%
All Other Revenue	1,045,031	1,246,804	(201,773)	(16.2%)
<b>Total Other Revenue</b>	<b>53,706,726</b>	<b>49,895,348</b>	<b>3,811,378</b>	<b>7.6%</b>
<b>Total Revenues</b>	<b>414,227,400</b>	<b>394,389,337</b>	<b>19,838,063</b>	<b>5.0%</b>
Encumbrance Cancellations	1,928,090	3,163,747	(1,235,657)	(39.1%)
Unencumbered Balance	29,171,431	44,456,866	(15,285,435)	(34.4%)
Fund Transfers	9,123,239	7,366,968	1,756,271	23.8%
<b>Total Resources</b>	<b>\$ 454,450,160</b>	<b>\$ 449,376,918</b>	<b>\$ 5,073,242</b>	<b>1.1%</b>



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

**Appropriation/Transfer Ordinances**

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
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>\$ 431</u>

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2015	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2015 (E-G)
		ORIGINAL (JAN. 2015) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
<b>GENERAL FUND</b>	\$ 29,171,431	\$ 784,731,000	\$ 784,731,000	\$ -	\$ 813,902,431	\$ 813,902,000	\$ 805,043,875	\$ 8,858,125	\$ 8,858,556
<b>SPECIAL REVENUE FUNDS</b>									
Street Construction, Main. & Repair	11,494,263	49,161,463	50,163,561	1,002,098	61,657,824	48,982,927	46,958,656	2,024,271	14,699,168
Health Special Revenue	357,848	28,726,891	29,615,752	888,861	29,973,600	29,195,653	28,455,230	740,423	1,518,370
Rec. and Parks Oper. & Extension	486,011	45,613,420	45,973,938	360,518	46,459,949	45,733,420	45,531,079	202,341	928,870
Municipal Court Computer Fund	1,234,247	1,831,822	1,615,009	(216,813)	2,849,256	2,103,223	1,796,827	306,396	1,052,429
Development Services	9,644,342	18,859,581	18,655,000	(204,581)	28,299,342	18,234,498	17,555,902	678,596	10,743,440
Property Mgt./East Broad Street Operation	459,808	1,376,555	1,508,055	131,500	1,967,863	1,421,615	1,377,898	43,717	589,965
Private Construction Inspection Fund	1,939,338	2,639,368	2,517,278	(122,090)	4,456,616	2,907,249	2,453,343	453,906	2,003,273
Parking Meter Program Fund	817,987	2,091,941	2,395,795	303,854	3,213,782	2,237,388	2,158,208	79,180	1,055,574
<b>INTERNAL SERVICE FUNDS</b>									
Employee Benefits Fund	-	4,701,536	4,549,752	(151,784)	4,549,752	4,701,536	4,549,752	151,784	-
Print and Mail Services	(89,974)	1,666,198	1,616,539	(49,659)	1,526,565	1,631,198	1,600,175	31,023	(73,610)
Land Acquisition	527,488	858,000	832,800	(25,200)	1,360,288	946,183	887,987	58,196	472,301
Technology Services	775,741	33,898,452	31,553,307	(2,345,145)	32,329,048	33,755,676	32,329,048	1,426,628	-
Fleet Management Services	318,581	36,243,349	33,487,708	(2,755,641)	33,806,289	35,150,944	32,661,788	2,489,156	1,144,501
Construction Inspection Fund	514,648	9,635,051	8,408,879	(1,226,172)	8,923,527	8,870,607	8,427,894	442,713	495,633
<b>ENTERPRISE FUNDS</b>									
Water System Enterprise	81,037,631	195,825,207	195,072,570	(752,637)	276,110,201	205,347,557	196,449,499	8,898,058	79,660,703
Sewerage System Enterprise	213,732,941	255,319,860	255,054,389	(265,471)	468,787,330	275,618,711	264,769,239	10,849,472	204,018,091
Storm Sewer System Enterprise	20,172,543	40,136,128	39,946,451	(189,677)	60,118,994	40,497,717	39,910,428	587,289	20,208,566
Electricity Enterprise	21,127,157	85,206,612	81,719,667	(3,486,945)	102,846,824	86,017,038	84,976,620	1,040,419	17,870,204
<b>GRANT FUNDS</b>									
Community Development Block Grant	3,111,029	7,516,968	7,123,166	(393,802)	10,234,195	9,128,365	8,770,217	358,148	1,463,978

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**  
**JUNE 30, 2015**

<u>Fund Name</u>	<u>Personnel</u>	<u>Materials &amp; Supplies</u>	<u>Services</u>	<u>Principal</u>	<u>Other</u>	<u>Capital Outlay</u>	<u>Interest</u>	<u>Transfers</u>	<u>Total</u>
<b>GENERAL FUND</b>	46,123	350,193	3,877,394	-	33,214	-	-	4,551,199	8,858,125
<b>SPECIAL REVENUE FUNDS</b>									
<b>Municipal Court Computer Fund</b>									
Municipal Court Clerk	232,434	-	370	-	-	-	-	-	232,804
Municipal Court Judges	73,320	-	272	-	-	-	-	-	73,592
<b>Total Municipal Court Computer Fund</b>	<b>305,754</b>	<b>-</b>	<b>642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306,396</b>
<b>Street Construction, Main. &amp; Repair</b>									
Traffic Management	784,910	-	(36,826)	-	-	-	-	-	748,083
Infrastructure Management	10,734	(236,982)	685,148	-	-	(150,000)	-	-	308,899
Design and Construction	565,736	501	28,286	-	-	-	-	-	594,523
Service Director	371,710	-	1,057	-	-	-	-	-	372,767
<b>Total SCMR</b>	<b>1,733,089</b>	<b>(236,482)</b>	<b>677,664</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>2,024,271</b>
<b>Health Special Revenue</b>									
Department of Health	730,644	(39,221)	48,999	-	-	-	-	-	740,423
<b>Rec. and Parks Oper. &amp; Extension</b>									
Department of Recreation & Parks	175,299	2,108	24,935	-	-	-	-	-	202,341
<b>Development Services Fund</b>									
Building and Zoning Services	315,786	2,964	149,062	-	6,975	203,810	-	-	678,596
<b>Property Mgt./E. Broad Street Operation Fund</b>									
Department of Finance and Management	-	25,000	18,717	-	-	-	-	-	43,717
<b>Private Construction Inspection Fund</b>									
Design and Construction	405,982	805	21,619	-	500	25,000	-	-	453,906
<b>Parking Meter Program Fund</b>									
Traffic Management	1,759	67,294	10,127	-	-	-	-	-	79,180
<b>INTERNAL SERVICE FUNDS</b>									
<b>Employee Benefits</b>									
Department of Human Resources	100,368	381	51,036	-	-	-	-	-	151,784
Department of Finance and Management	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>100,368</b>	<b>381</b>	<b>51,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,784</b>
<b>Print &amp; Mail Services</b>									
Department of Finance	11,322	3,215	16,487	-	-	-	-	-	31,023
<b>Land Acquisition</b>									
Division of Real Estate	56,832	-	1,364	-	-	-	-	-	58,196
<b>Technology Services</b>									
Division of Information Services	306,666	-	(125,200)	-	-	-	-	-	181,466
Department of Technology	219,949	250,653	764,560	-	-	10,000	-	-	1,245,162
<b>Total Technology Services</b>	<b>526,615</b>	<b>250,652</b>	<b>639,360</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>1,426,628</b>
<b>Fleet Management Services</b>									
Division of Fleet Management	449,304	1,973,989	13,016	-	2,847	50,000	-	-	2,489,156
Finance and Management Director	-	-	-	-	-	-	-	-	-
<b>Total Fleet</b>	<b>449,304</b>	<b>1,973,989</b>	<b>13,016</b>	<b>-</b>	<b>2,847</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>2,489,156</b>
<b>Construction Inspection Fund</b>									
Design and Construction	(138,389)	4,328	288,032	-	-	160,000	-	-	313,970
Service Director	50,680	110	77,953	-	-	-	-	-	128,743
<b>Total Construction Inspection</b>	<b>(87,709)</b>	<b>4,438</b>	<b>365,985</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>442,713</b>
<b>ENTERPRISE FUNDS</b>									
<b>Water System Enterprise</b>									
Division of Water	1,220,475	71,173	1,039,385	-	(25,921)	704	5,718,435	66,810	8,091,061
<b>Sewerage System Enterprise</b>									
Division of Sewers and Drains	1,265,642	(270,000)	2,489,792	3,610,790	-	303,736	592,430	2,153,750	10,146,141
<b>Storm System Enterprise</b>									
Division of Sewers and Drains	73,625	856	270,115	15,000	-	-	118	-	359,714
<b>Electricity Enterprise</b>									
Division of Electricity	1,082	640,984	247,918	-	29,550	19,988	-	-	939,522
<b>Various Enterprise Funds</b>									
Public Utilities Director's Office	1,824,622	1,758	10,560	-	-	1,859	-	-	1,838,799
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>									
Division of Development Administration	76,363	-	-	-	-	-	-	-	76,363
Division of Economic Development	1,147	-	1,187	-	-	-	-	-	2,334
Division of Code Enforcement	35,814	-	3,000	-	-	19,000	-	-	57,814
Division of Housing	68,836	-	116,794	-	-	-	-	-	185,630
Department of Finance and Management	17,720	-	9,443	-	100	-	-	-	27,262
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	8,745	-	-	-	-	-	-	-	8,745
<b>Total CDBG</b>	<b>208,624</b>	<b>-</b>	<b>130,424</b>	<b>-</b>	<b>100</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>358,148</b>

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

<b>Division</b>	<b>Position Title</b>	<b># Positions</b>	<b>Full-time/ Part-time</b>	<b>Projected 2015 Wages</b>
<b>City Council</b>	Legislative Assistant	1	Full-Time	18,221
	Legislative Analyst	1	Full-Time	25,397
<b>City Auditor</b>	Assistant Auditor II	1	Full-Time	42,931
<b>City Auditor -Income Tax</b>	Office Assistant II	2	Full-Time	34,725
<b>City Treasurer</b>	Management Analyst II	1	Full-Time	21,600
	Cashier	1	Part-Time	1,185
<b>City Attorney</b>	Executive Assistant to City Attorney	0.75	Full-Time	26,694
	Legal Advocate	1	Full-Time	16,800
	Legal Investigator/Paralegal	1	Full-Time	13,019
	Attorney	1	Full-Time	13,920
<b>Municipal Court Clerk</b>	Deputy Clerk	6	Full-Time	60,368
<b>Municipal Court Judges</b>	Assignment Clerk	1	Full-Time	3,233
	Case Coordinator	1	Full-Time	18,438
	Service Bailiff	1	Full-Time	13,794
	Interpreter	1	Full-Time	16,059
	Court Services Officer	1	Full-Time	9,572
	Chief Probation Officer	1	Full-Time	44,234
	Community Sanctions Officer	1	Full-Time	5,393
	Probation Officer	3	Full-Time	26,611
	Secretary	1	Part-Time	2,423
	Deputy Bailiff I	1	Part-Time	1,945
<b>Civil Service</b>	Office Assistant II	1	Full-Time	14,960
	Personnel Analyst I	1	Full-Time	12,846
<b>Safety-Director's Office</b>	Deputy Director	1	Full-Time	16,800
<b>Safety-Support Services</b>	Office Assistant II	1	Full-Time	14,400
	Office Assistant II	2	Part-Time	19,040
<b>Safety-Police</b>	Office Assistant I	4	Full-Time	34,535
	Forensic Scientist III	1	Full-Time	11,480
	Police Records Technician	8	Full-Time	112,762
	Police Property Clerk	4	Full-Time	46,950
	Security Specialist	2	Full-Time	27,403
	Police Evidence Technician	1	Full-Time	19,402
	Police Communications Technician	35	Full-Time	0
	Crime Analyst	1	Full-Time	22,272
	Management Analyst II	1	Full-Time	0
	Human Resource Representative	1	Full-Time	9,645
	Business Manager	1	Full-Time	16,250
	Management Analyst I	4	Full-Time	46,259
	Forensic Scientist/Computer Crime Analyst	2	Full-Time	20,154
	Water Shed Specialist	1	Full-Time	10,187
	Criminal Intelligence Analyst	1	Full-Time	7,347
	Office Assistant II	1	Full-Time	0
	Fingerprint Technician Trainee	1	Part-Time	0
	Office Assistant I	1	Part-Time	0
	Police Recruits	60	Full-Time	702,312
	<b>Safety-Fire</b>	Communications Technician Supervisor	1	Full-Time
Management Analyst I		1	Full-Time	15,320
Photo Technician		1	Full-Time	15,368
Management Analyst II		2	Full-Time	43,200
HR Analyst		2	Full-Time	40,000
Electrical Systems Technician		1	Full-Time	16,944
EMS Instructor I		1	Full-Time	30,638
Laborer		1	Full-Time	13,702

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

<b>Office of the Mayor</b>	Executive Assistant II	2	Full-Time	86,170
<b>Development - Code Enforcement</b>	PMI Trainee	5	Full-Time	83,880
	Solid Waste Inspector	2	Full-Time	30,720
<b>Development - Planning</b>	Planner I	1	Full-Time	15,624
	Planner II	3	Full-Time	66,560
<b>Development - Housing</b>	Office Assistant II	1	Full-Time	20,592
<b>Finance Director</b>	Facility Project Manager	1	Full-Time	36,000
<b>Financial Management</b>	Budget/Management Specialist	2	Full-Time	54,408
<b>Facilities Management</b>	Custodial Worker	1	Full-Time	12,076
	Security Specialist Supervisor	1	Full-Time	22,880
	HVAC Technician	1	Full-Time	14,068
	Custodial Worker	2	Part-Time	33,051
<b>Human Resources</b>	Labor Relations Specialist	1	Full-Time	25,913
<b>Refuse Collection</b>	RCVOA	5	Full-Time	62,120
	RCAR	2	Full-Time	7,827
<b>Service Director</b>	Office Assistant II	1	Full-time	15,558
	Management Analyst II	1.32	Full-time	21,040
			<b>Total Wages</b>	<b>\$2,388,425</b>
			<b>Pension</b>	<b>358,264</b>
			<b>Insurance</b>	<b>705,129</b>
			<b>W. Comp</b>	<b>83,595</b>
			<b>Total Cost</b>	<b>\$3,535,413</b>

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

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/2015
City Council	38	40	37
City Auditor	34	34	25
Income Tax	82	82	76
City Treasurer	10	10	8
City Attorney	135	135	103
Real Estate	6	6	1
Municipal Court Judges	188	188	177
Municipal Court Clerk	172	172	152
Civil Service	35	35	33
Public Safety - Admin.	10	10	9
Support Services	49	49	48
Police - Civilian	408	408	340
Police - Uniformed	1,899	1,959	1,875
Fire - Civilian	51	51	41
Fire - Uniformed^	1,538	1,583	1,562
Mayor	19	22	14
Community Relations	8	8	8
Equal Business Opportunity	9	9	9
Education	4	5	4
Development Admin.	32	32	31
Economic Development	8	8	8
Code Enforcement	73	73	66
Planning	17	18	14
Housing	5	5	4
Finance and Management - Dir's Ofc.	26	28	23
Financial Management	27	29	26
Facilities Management	78	80	77
Department of Human Resources	10	12	11
Public Service - Dir's Ofc.	34	34	33
Refuse Collection	227	227	204
Traffic Management	38	38	32
<b>General Fund Total</b>	<b>5,270</b>	<b>5,390</b>	<b>5,051</b>

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

Division/Fund	Budgeted Strength*	Authorized Strength	Actual Strength As of 06/30/2015
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	27
Facilities - Other Funds *	0	7	0
Health Special Revenue Fund	228	235	226
Municipal Court Computer Fund	13	13	4
Recreation and Parks Operation Fund	325	325	304
Public Service - Dir. Office/SCMR Fund	31	31	28
Traffic Management/SCMR Fund	114	121	104
Infrastructure Management/SCMR Fund	192	194	182
Design and Construction/SCMR Fund	42	42	37
Traffic Management/Parking Meter Fund	4	4	4
Fleet Management	128	127	117
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	63	68	60
Public Service - Dir. Office/Construction Inspection	6	6	6
Design and Construction/Private Construction Inspection	19	19	19
Building and Zoning/Development Services Fund	144	153	136
Public Utilities: Administration	142	142	127
Sewers and Drains (Storm)	16	16	16
Sewers and Drains (Sanitary)	487	493	446
Electricity	98	104	91
Water	535	535	498
Community Development Block Grant			
Development Admin.	9	9	9
Economic Development	7	7	7
Code Enforcement	9	9	9
Housing	15	15	11
Health	4	4	4
Finance & Management	4	4	3
Recreation and Parks	4	4	4
Other Funds Total	<b>2,841</b>	<b>2,893</b>	<b>2,635</b>
All Funds	<b>8,111</b>	<b>8,283</b>	<b>7,686</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 June 30, 2015**

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to the 27th pay period fund	2,251,000	City Auditor/Finance & Mgmt	2620-2014
Transfer to the rainy day fund	2,200,000	City Auditor/Finance & Mgmt	2620-2014
Transfer to the neighborhood initiative fund	445,906	City Auditor/Finance & Mgmt	2620-2014
Transfer to the jobs growth fund	281,981	City Auditor/Finance & Mgmt	2620-2014
Transfer to the public safety initiative fund	74,113	City Auditor/Finance & Mgmt	2620-2014
Transfer to the basic city services fund	5,160,000	City Auditor/Finance & Mgmt	2620-2014
Transfer for Franklin Township Annexation	150,000	Development Administration	0430-2015
Transfer for school district revenue sharing	228,414	Economic Development	0828-2015
Transfer for school district revenue sharing	1,790,955	Economic Development	1131-2015
<b>Total Transferred and Expended</b>	<b>12,582,369</b>		



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

	Current Appropriation	Current YTD Expenditures	Percent of Appropriation	R-O-Y Projection	Total Projection	Variance
Police Civilian	3,250,499	1,658,288	51.02%	1,992,211	3,650,499	(400,000)
Police Uniformed*	10,050,745	4,352,532	43.31%	5,215,543	9,568,076	482,669
Fire Uniformed	6,143,644	3,633,636	59.14%	3,328,017	6,961,653	(818,009)

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