



August 5, 2011

MEMORANDUM TO: Michael B. Coleman
Mayor

FROM: Paul R. Rakosky
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 \$2.2 million less than was originally appropriated for 2011. This is a significant improvement from the first quarter. The increase in the price of fuel projected in the first quarter has not materialized and current projections have been revised downward. In addition, hiring controls and our ongoing reform efforts continue to offset increased costs associated with the Deferred Retirement Option Plan's (DROP) effect on uniformed overtime.

On the revenue side, the income tax is significantly out-performing the Auditor's current projection. These positive trends will help provide adequate carry-over in the general fund into 2012. Notwithstanding these trends, it is extremely important that we continue to control and reduce spending to offset reductions in revenue associated with cuts in local government fund distributions in 2011, 2012 and beyond. The elimination of the estate tax in 2013 will add to this burden. Without adequate carry-over the City will not be able to maintain current service levels or keep our commitment to restoring the rainy day fund.

The projected savings are derived from several areas. The Safety Director's Office currently projects savings of over \$600,000 in the reimbursement contract with Franklin County for housing prisoners in the jail. Savings from unfilled vacancies in various divisions result in projected savings of over \$2.7 million and the Finance and Management Department projects a savings of \$255,325 in the contract with the Public Defender. There are two areas where deficits are offsetting these savings. In the Divisions of Police and Fire, projected overtime expenses are \$1.6 million and \$1.5 million over budget, respectively and civilian overtime in the divisions is projected to be \$566,000 over budget. Although current uniformed and civilian strength levels are below previous staffing levels, it is critical that the Department of Public Safety pursue all available options to reduce these deficits by year-end. Finally, as mentioned above, while the cost of fuel has stabilized, we still project a deficit in the general fund fuel costs.

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As of the end of the second quarter, income tax receipts are 7.2 percent above 2010 second quarter collections. The hotel/motel tax (6.7%), local government fund distributions (8.4%), charges for service (16.8%) and license and permit fees (7.7%) are also tracking above collections during the same time period last year. All other significant sources of general fund revenue are near or below levels of a year ago. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and be prepared to act accordingly.

As always, the Finance and Management Department will do all we can to ensure the health of the general fund during uncertain economic times. 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

SECOND QUARTER FINANCIAL REVIEW

As of June 30, 2011

**Prepared by:
Department of Finance and Management**

**Paul R. Rakosky
Director**

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I. INTRODUCTION

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2011 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 \$18,698,573 unencumbered cash balance (Table A).

Details regarding other operating funds can be found in Sections III (Special Revenue Funds), IV (Internal Service Funds), V (Enterprise Funds) and VI (Community Development Block Grant).

**TABLE A
GENERAL FUND SUMMARY PROJECTION**

FUND BALANCE SUMMARY	
JUNE 30, 2011	
Beginning Cash Balance (January 1, 2011)	\$ 39,457,852
Less Outstanding Encumbrances (As of December 31, 2010)	15,811,683
Unencumbered Cash Balance (January 1, 2011)	<u>23,646,169</u>
Plus Estimated 2011 Receipts - City Auditor	695,080,831
Plus Encumbrance Cancellations	1,332,000
Plus Transfers In & Misc. Transfers	1,690,000
Plus Approved Transfer From Economic Stabilization Fund	-
Plus Transfer from Insurance Trust Fund	<u>-</u>
Total Available for Appropriation	\$ 721,749,000
Total Appropriated as of June 30, 2011	\$ 705,250,000
Less 2011 Projected Operating Expenditures	<u>703,050,427</u>
Projected Appropriation Surplus/(Deficit)	\$ 2,199,573
Projected Available Cash Balance (December 31, 2011)	<u>\$ 18,698,573</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2011)	\$ 22,723,884
Plus 2011 Deposit	10,000,000
Plus Estimated Investment Earnings	<u>300,000</u>
Projected Unencumbered Cash Balance (December 31, 2011)	\$ 33,023,884
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2011)	\$ 4,762,074
Plus 2011 Deposit	2,000,000
Plus Estimated Investment Earnings	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2011)	\$ 6,762,074

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$705.25 million, or 7.78 percent higher than actual 2010 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 revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$695.08 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. This change has helped to shore up the general fund's seriously flagging revenues, as collections from most other sources continue to decline.

Through June, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) were 6.4 percent higher than during the same time period in 2010. The vast majority of that growth is attributable to a 7.2 percent growth in income tax receipts. Income tax collections are projected to end the year up 5.5% from 2010.

Unfortunately, flat and/or declining revenues are projected for many of the general fund's other major revenue sources in 2011. These sources include state shared revenues and the property tax. Revenues projected to increase over 2010 include license and permit fees as well as charges for services.

Local government fund receipts are up 8.4 percent, although this will most likely decrease due to changes in the allocation from the state. Estate taxes fluctuate from month to month and are difficult to predict, but were up by 0.6 percent from the same time last year. Property tax collections were flat through June but are projected to end the year down 5.5%.

Fines and penalties collected through June are down 2.3 percent from June of 2010. License and permit fees are up 7.7 percent but are projected to end the year slightly less than the amount collected in 2010. Due to low interest rates, investment earnings are down 33.8 percent.

Charges for services are 16.8 percent higher than June of 2010 mainly because December 2010's pro-rata charges were realized in January of 2011. Charges for services are projected to end the year 4.7% over 2010.

Expenditures:

Expenditures are projected to total \$703.05 million or \$2.2 million below the current appropriation. The projected expenditures include a \$10 million transfer to the economic stabilization fund and a \$2 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 1645-2010, which passed, as amended by City Council on January 31st, 2011, established the 2011 general fund budget at \$705.25 million.

The personnel projections in this report reflect employees on the city payroll as of June 21st, 2011, plus costs associated with a limited number of vacant positions. Where feasible, vacancy credits¹ were applied in anticipation of resignations, terminations, layoffs and delays in filling vacancies. Current general fund personnel levels are reported in Table 9.

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 2, appears below:

City Council's projected personnel surplus of \$105,680 reflects budgeted vacant positions and delays in filling them.

The **Division of Income Tax** anticipates ending the year with a deficit of \$79,003 in personnel due to an unmet 2 percent vacancy credit.

The **City Attorney** is projecting a \$141,184 deficit in personnel due to the addition of three positions that were not included in the 2011 budget. The department is anticipating a transfer in the third quarter to cover these positions. The deficit is offset by surpluses in supplies and services of \$1,630 and \$8,929, respectively.

The **Municipal Court Clerk** is projecting an overall surplus of \$129,111. A savings of \$90,359 in personnel is largely the result of several employees out on medical leave and a \$38,752 savings in services is the product of lower than anticipated mail expenses.

The **Civil Service Commission's** projected overall surplus of \$244,130 is due to vacancies (\$150,855), savings in services related to promotional and pre-employment personnel testing (\$86,805) and a small surplus in supplies (\$6,470).

The **Department of Public Safety, Administration Division's** projected overall surplus of \$911,194 is due to savings in personnel (\$35,827), services (\$418,145) and the transfer line (\$457,222). Delays in filling a vacant position explain the anticipated personnel surplus. The projected services savings mainly reflects less than budgeted expenditures in the contract with Franklin County to house prisoners arrested under violations of City Code. The positive variance in the transfer category reflects the budgeted amount for civilianization efforts in the Police and Fire divisions, and will be transferred, where needed, later in the year.

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

A projected personnel surplus of \$196,395 in the **Support Services Division** mostly reflects three current budgeted vacancies. A services surplus of \$60,166 and a services surplus of \$109,080 represent expected savings in various line items.

The **Division of Police's** projected overall surplus of \$752,125 is the sum of shortfalls in personnel, supplies, and claims of \$2,045,647, \$120,925, and \$59,980, respectively; offset by expected surpluses in the transfer line of \$2,760,257 and in services of \$218,420. The personnel projections assume that costs charged to the general fund will be "expenditure corrected" to the E-911 fund as originally budgeted plus an additional \$400,000 in increased revenue projections. Amounts to be corrected to the Photo Red Light fund are \$540,290 less than budgeted due to the delay in camera installations. In addition, these projections assume the majority of the personnel costs related to the 115th recruit class, which entered the academy in February 2010, and a few members of the 116th recruit class, which entered the academy this past December, will be borne by the COPS grant for the remainder of the year, as budgeted. All associated termination pay for uniformed officers who separate from city employment will be assumed by the Special Income Tax (SIT) fund in 2011. The subsequent narrative, therefore, reflects only the general fund's anticipated 2011 obligation. Finally, the amount in the transfer line contains the budgeted expenses of the 117th recruit class which entered the Academy in June, along with the 118th class scheduled to begin in December. Of the total amount budgeted in that line, \$2,625,831 will be transferred to cover personnel expenses, \$120,925 to supplies, and \$13,500 to services. Taking these anticipated transfers into account, the following narrative reflects the remaining variances in each of the categories.

The total projected personnel deficit includes a shortfall in uniformed overtime expenditures of \$1,640,979, an increase over the first quarter projection by over \$600,000. This additional projected expense is mostly attributed to the division undertaking an unbudgeted community safety initiative this summer. In addition, though the rapid loss of personnel over the past nine months due to the Deferred Retirement Option Program (DROP) was anticipated, actual numbers and timing were unknown. In expectation of these losses, several large recruit classes have been planned and funded, but time is required in order for the division to return to previous levels of staffing. The division will continue to work with the Public Safety Director's Office, the Department of Finance and Management, and the Mayor's Office throughout the remainder of the year to monitor the overtime usage and make adjustments when practicable. Also, associated sworn pension costs are expected to exceed budget authority by \$337,788.

The division's projection of uniformed wages improved by approximately \$600,000 over first quarter numbers, reflecting an anticipated savings of \$36,734. A total of 80 (net) separations² occurred in the first half of the year, slightly ahead of the budgeted assumptions. These savings, resulting from earlier separations, make up for the loss of Photo Red Light fund revenue previously mentioned, and the projected decrease of the number of total year end separations from the budgeted 98 to 94.

The budget for the physical fitness incentive line has been exceeded by \$280,300. The amount projected this year for this incentive is \$587,400 more than was expended in 2010. It is anticipated that in the coming years, participation in the physical fitness program will be easier to predict.

² Term refers to employees leaving city employment for any reason, including retirement, resignation, termination, permanent disability, etc.

Offsetting the projected uniform personnel related deficits are anticipated surpluses in worked holiday pay and service credit (\$384,663) as well as shift differential (\$194,105).

A civilian wage and pension surplus of \$733,651 is projected. Savings in insurance costs are estimated to be \$139,514, reflecting vacancies in civilian staff and delays in filling them. As such, civilian overtime is projected to be \$566,537 more than budgeted. This, like sworn overtime, will be closely monitored for the remainder of the year.

A workers' compensation surplus of \$1,950,561 is projected. For the first three pays of the year, the amount charged to divisions was 3 percent rather than the budgeted 5 percent. An anticipated Medicare deficit of \$68,319, partially offset by miscellaneous surpluses of \$34,878, accounts for the remaining variance.

A deficit of \$120,925 in supplies represents the purchase of uniforms for the December recruit class, which is budgeted in the transfer line and will be transferred as mentioned above.

A projected services surplus of \$218,420 reflects savings in fleet expenditures.

Finally, the second quarter projections for payments of adjudicated settlements are anticipated to exceed budget authority by \$59,980.

The **Division of Fire's** projected overall deficit of \$1,778,482 is comprised of shortfalls in personnel of \$4,275,972 and in supplies of \$37,672. These deficits are partially offset by the remaining budget authority in the transfer line of \$2,423,191 and projected savings in services of \$111,971. Of the amount in the transfer line, \$2,381,191 is to be transferred to offset projected personnel expenses, and the remainder is to cover supply expenditures related to the June and December recruit classes (\$42,000). The following narrative reflects the remaining variances in each of the categories. Finally, all associated termination pay for uniformed officers who separate from city employment will be assumed by the SIT fund in 2011. The following only reflects the general fund's anticipated 2011 obligation.

The division began 2011 with five more uniformed personnel than budgeted. During the first half of 2011, a net of 68 uniformed personnel separated. The budget assumed only 64 separations by mid-year. Therefore, some of the original deficit caused by a higher than budgeted beginning year strength has been made up by earlier than assumed separations. The budget and these projections assume 80 total uniformed separations or 12 additional separations by year-end. As such, deficits of \$137,180 in uniformed wages and of \$47,763 in insurance are projected.

Based on the first six months, a deficit of \$1,545,576 in uniformed overtime is anticipated. The December 2010 recruit class will graduate this month, providing some relief to the decreased personnel numbers. Overtime expenditures will continue to be monitored closely for the remainder of the year.

Projected deficits in uniformed pension costs of \$506,820 relate to the overtime and wage deficits. In addition, the division expects a deficit of \$160,740 in shift (paramedic) differential. Offsetting these negative variances are expected savings in uniformed sick leave reciprocity and worked holiday pay of \$248,136, as well as savings in workers' compensation and Medicare of \$267,503. Civilian wages are projected to be more than current budget authority by \$10,776 for

full-time employees. Miscellaneous deficits of \$1,565 account for the remainder of the total personnel variance.

A deficit of \$37,672 in supplies primarily reflects the cost of training supplies for the June and December recruit classes, which will be covered by funds budgeted in the transfer category. Projected expenses related to services are currently anticipated to be less than current budget authority by \$111,971.

A personnel surplus of \$40,742 is projected in the **Office of the Mayor**. This surplus reflects a budgeted, vacant position. A \$5,000 deficit in supplies, primarily due to higher than anticipated costs for copier replacement parts and office supplies, is offset by a \$7,137 surplus in services, reflecting lower than anticipated cell phone costs.

An overall surplus of \$30,424 is projected in the **Community Relations Commission**, due to savings in personnel costs of \$27,047 and a minor surplus of \$3,378 in services.

The **Development Department, Administration Division** is projecting an overall surplus of \$120,210. In personnel, savings of \$97,493 is projected due to three vacancies. A surplus of \$3,439 is projected in supplies, while a surplus of \$19,278 is expected in services as a result of lowered projections for telephone, fleet, and mailroom expenses.

The **Economic Development Division** anticipates a deficit of \$50,471. Personnel costs are projected to be \$7,997 higher than budgeted for a split-funded employee. In services, a deficit of \$42,524 results from increased assessments for city-owned property in special improvement districts.

The **Code Enforcement Division** projects an overall surplus of \$113,190. A personnel surplus of \$146,510 is the result of five current vacancies. A deficit of \$32,424 in services is projected as a result of revised fleet and mailroom expenditure estimates.

The **Planning Division** anticipates a deficit of \$203,130. Savings of \$42,191 are expected in personnel as a result of delays in filling vacant positions. In services, an unbudgeted consultant contract for the East Franklinton Plan creates a deficit of \$245,426. A transfer of \$100,000 from the Code Enforcement Division and \$150,000 from the city-wide account will offset this expenditure in the third quarter.

The **Housing Division projects** an overall surplus of \$22,155, primarily the result of split-funded employees working on grant-funded projects.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$94,239. A personnel surplus of \$67,368 is the result of hiring delays and adjustments for several construction management positions. A \$360,000 reimbursement of construction management personnel costs from capital project funds is assumed. In services, a projected surplus of \$26,397 is due to lower than expected expenditures for fleet, cell phones/pagers and telephone costs.

The **Financial Management Division** projects an overall surplus of \$490,030. The personnel surplus of \$216,248 is due to hiring delays and not filling two budgeted vacancies. The \$267,308 services surplus is largely due to the Public Defender contract expense being less than budgeted by \$255,325. While expenditures for the economic development incentive

program and the job growth incentives program were projected to exceed budgeted figures by \$339,352 at the first quarter, no overages are now projected.

The **Facilities Management Division** projects an overall surplus of \$377,766. In personnel, a \$192,263 surplus is projected due to hiring delays and not filling budgeted positions. The \$180,000 surplus in supplies and materials is due to part-time personnel dollars incorrectly budgeted in this area.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. A \$247,596 deficit is anticipated in indirect charges to general fund agencies, based on higher than projected billings for technology services provided to general fund departments. Billing projections are derived from the Technology Department billing model, which allocates costs based on services and a service catalogue.

The **Human Resources Department** is projecting a \$126,058 surplus, \$124,479 of which is in personnel, due to hiring delays and a decision to not replace one part-time position.

The current projected general fund transfer to the **Health Department** is \$19,428,535. Additional information on Health's second quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$28,259,025. 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** is projecting an overall surplus of \$37,401, over half of which is in personnel. The personnel surplus can be attributed to delays in hiring and savings in pension pickup. Minor surpluses are also projected in supplies and services.

The **Refuse Collection Division** projects an overall surplus of \$365,601. In personnel, the \$907,867 surplus reflects delays in filling vacant positions and savings in overtime costs. The \$12,037 surplus in supplies is associated with savings in employee uniforms and various other categories. These savings are partially offset by a projected deficit of \$554,303 in services, a result of increased fuel costs.

The **Mobility Division** projects an overall surplus of \$345,593. In personnel, the \$179,586 surplus is due to delays in filling vacant positions. A surplus of \$165,977 is projected in services due to savings associated with the new parking meter fees being paid out of capital funds, which are partially offset by a small fleet deficit.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 4,904,267
Plus Estimated 2011 Revenues	45,789,022
Plus Estimated Encumbrance Cancellations	949,548
Total Estimated Available For Appropriation	<u>51,642,837</u>
Less Projected 2011 Expenditures Public Service Director's Office	(2,812,433)
Less Projected 2011 Expenditures Refuse Division	(3,010,940)
Less Projected 2011 Expenditures Mobility Division	(2,098,227)
Less Projected 2011 Expenditures Planning & Operations Division	(35,605,646)
Less Projected 2011 Expenditures Design & Construction Division	<u>(3,399,147)</u>
Less Total Projected 2011 Expenditures	<u>(46,926,393)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 4,716,444</u>
Total Appropriated	<u>\$ 49,487,099</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,560,706</u>

REVENUE SUMMARY

At the beginning of 2011, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$4,904,267. Revenues for 2011 are estimated at \$45,789,022, while encumbrance cancellations are projected to total \$949,548. It is projected that the SCMR fund will have an unencumbered cash balance of \$4,716,444 at the end of 2011.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,560,706 is projected. In the Public Service Director's Office, a personnel surplus of \$85,651 is due to delays in filling vacant positions. In the Refuse Division, a \$450,043 personnel surplus is the result of delays in filling vacant positions and reduced overtime costs. The Mobility Division is projecting a \$77,505 deficit in personnel due to the temporary transfer of four employees from the Construction Inspection Fund. That deficit is partially offset by a \$20,005 projected surplus in services. In the Planning & Operations Division, an \$803,370 personnel surplus is primarily the result of savings from the Energy Efficiency and Conservation Block Grant (EECBG) program and holding positions vacant. The division is projecting savings in supplies and other expenditures of \$76,737 and \$41,070, respectively. In addition, a \$663,524 surplus is anticipated in capital expenditures due to the division forgoing 80 percent of its equipment purchases. The division is also projecting savings of \$215,594 in services, due primarily to decreased fuel projections. In the Design and Construction Division, the \$189,971 personnel surplus reflects delays in filling vacant positions. The division is also projecting a \$75,360 surplus in services, \$50,000 of which is in services- other professionals. However, the majority of the \$50,000 surplus in services- other professionals will be spent during the third quarter on fuel tank removal.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 33,309
Plus Estimated 2011 Revenues	5,565,756
Plus Estimated General Fund Transfer	19,428,535
Plus Estimated Encumbrance Cancellations	<u>200,000</u>
Total Estimated Available For Appropriation	25,227,600
Less Projected 2011 Expenditures	<u>(24,414,779)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 812,821</u>
Total Appropriated	<u>\$ 24,982,356</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 567,577</u>

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$33,309. Anticipated revenues have been adjusted upwards slightly from the budget and from first quarter and are expected to total \$5,565,756. Encumbrance cancellations are estimated at \$200,000, an increase of over \$100,000 from first quarter projections. With a general fund transfer of \$19,428,535, total resources available for appropriation are \$25,227,600. It is projected that the fund will end the year with an unencumbered cash balance of \$812,821, an increase of \$430,402 over first quarter projections.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$567,577 is projected, the majority of which is due to personnel savings of \$431,910 from delays in filling vacant positions.

It is anticipated that the department will spend all but \$6,818 of its supplies budget of \$712,400. The projected surplus of \$116,349 in services reflects savings in rental costs for clinic space and copy machines, fleet costs and expenditures for laboratory services.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 162,857
Plus Estimated 2011 Revenues	6,020,600
Plus Estimated General Fund Transfer	28,259,025
Plus Estimated Encumbrance Cancellations	504,000
Total Estimated Available For Appropriation	<u>34,946,482</u>
Less Projected 2011 Expenditures	(33,891,830)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,054,652</u>
Total Appropriated	<u>\$ 34,815,072</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 923,242</u>

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2011 with an unencumbered cash balance of \$162,857. Revenue projections are down slightly and are expected to total \$6,020,600. The decline in revenue is largely the result of lower participation rates in adult sports programs and fewer classes at the Cultural Arts Center. Encumbrance cancellations are expected to increase to \$504,000. An unencumbered cash balance at year-end of \$1,054,652 is projected.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$923,242 is projected. Personnel surpluses account for \$721,818 of these savings and are the result of delays in filling vacant positions. A surplus of \$191,999 is expected in services, where lower than projected natural gas costs are expected to compensate for higher costs from other utilities. Other significant savings from first quarter projections are expected in fleet charges and computer programming.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 176,908
Plus Estimated 2011 Revenues	3,889,142
Plus Estimated Encumbrance Cancellations	<u>122,800</u>
Total Estimated Available For Appropriation	4,188,850
Less Projected 2011 Expenditures	<u>(4,187,370)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,480</u>
Total Appropriated	\$ 4,585,134
Projected Appropriation Surplus/(Deficit)	<u>\$ 397,764</u>

REVENUE SUMMARY

The recreation and parks golf operation fund began 2011 with an unencumbered cash balance of \$176,908. Revenue collections in the first half of 2011 are lower than previously projected. Revised revenue projections for the year are estimated to total \$3.889 million, an 8 percent decrease from actual 2010 revenues. Extreme weather in 2011, including severe rains in the spring and intense heat in the early summer, has taken a toll on the golf division. Encumbrance cancellations are estimated to total \$122,800. The division projects an unencumbered cash balance at year-end of \$1,480. Revenues will be very closely monitored for the remainder of the year.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$397,764. This surplus is the result of reduced expenditure projections for most line items in both supplies and services, along with a slight reduction in personnel. The largest expected savings is in services and totals \$275,823. The majority of these savings derives from a reduction in expenses related to the lease of golf carts, gas, building maintenance and internal charges. The division expects to have a surplus in supplies totaling \$46,585. Most of this surplus is in agricultural supplies, where savings are expected to be \$39,945. Additional savings of \$74,356 are anticipated in personnel due to vacancies. All of Golf's purchases will continue to be scrutinized to ensure the division remains solvent.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 1,132,441
Plus Estimated 2011 Revenues-Municipal Court Clerk	1,400,000
Plus Estimated 2011 Revenues-Municipal Court Judges	362,150
Plus Estimated Encumbrance Cancellations	<u>187,570</u>
Total Estimated Available For Appropriation	3,082,161
Less Projected 2011 Expenditures-Municipal Court Clerk	(1,388,304)
Less Projected 2011 Expenditures-Municipal Court Judges	<u>(645,774)</u>
Less Total Projected 2011 Expenditures	<u>(2,034,078)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,048,083</u>
Total Appropriated	<u>\$ 2,414,476</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 380,398</u>

REVENUE SUMMARY

This fund provides the Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through court costs. 2011 revenue projections are down from the original estimate of \$1,915,000 to \$1,762,150. Encumbrance cancellations are expected to increase from first quarter projections, leaving the fund with a projected unencumbered cash balance at year-end of \$1,048,083.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$380,398.

The Municipal Court Clerk projects an overall appropriation surplus of \$309,107 entirely in personnel, reflecting terminations that are being left vacant and the transfer of an employee to the general fund.

The Municipal Court Judges project a personnel surplus of \$71,291, reflecting delays in filling vacant positions.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 2,754,253
Plus Estimated 2011 Revenues	15,207,000
Plus Estimated Encumbrance Cancellations	<u>29,751</u>
Total Estimated Available For Appropriation	17,991,004
Less Total Projected 2011 Expenditures	<u>(15,336,927)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 2,654,077</u>
Total Appropriated	\$ 15,488,374
Projected Appropriation Surplus/(Deficit)	<u>\$ 151,447</u>

REVENUE SUMMARY

The development services fund began 2011 with an unencumbered cash balance of \$2,754,253. Revenues for 2011 are estimated at \$15,207,000, while encumbrance cancellations are projected to total \$29,751. The fund is projected to end the year with an unencumbered cash balance of \$2,654,077.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$151,447 is projected. The personnel surplus of \$79,599 is due to delays in filling vacant positions. A surplus of \$37,841 in supplies is due lower than expected spending on furniture and fixtures and other materials and supplies. The surplus of \$36,632 in other expenditures is due to lower than anticipated refunds and claims.

G. EAST BROAD STREET OPERATION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 458,118
Plus Estimated 2011 Revenues	1,510,948
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	102,344
Total Estimated Available For Appropriation	<u>2,071,410</u>
Less Projected 2011 Expenditures	<u>(1,526,874)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 544,536</u>
Total Appropriated	<u>\$ 1,673,380</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 146,506</u>

REVENUE SUMMARY

The East Broad Street operation fund is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include COWIC, the Departments of Recreation and Parks and Technology and the Community Relations Commission. The unencumbered balance at the beginning of 2011 was \$458,118, with a projected unencumbered cash balance at year-end of \$544,536. Revenues received from tenants are projected at \$1,510,948 with \$500,865 generated from the Department of Technology and \$1,010,083 from COWIC. COWIC rent was increased \$29,582 from 2010.

OPERATING BUDGET SUMMARY

Based on current projections, the fund will end the year with an appropriation surplus of \$146,506, entirely in services, due to lower than projected building maintenance and repair costs. Included in projected expenditures are sufficient funds to cover costs associated with expected HVAC/air handler and roof repairs. Utility projections are not expected to deviate from budgeted levels.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 231,147
Plus Estimated 2011 Revenues	2,227,982
Plus Estimated Encumbrance Cancellations	<u>1,000</u>
Total Estimated Available For Appropriation	2,460,129
Less Projected 2011 Expenditures	<u>(2,014,543)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 445,586</u>
Total Appropriated	<u>\$ 1,745,536</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (269,007)</u>

REVENUE SUMMARY

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. The 2011 beginning unencumbered cash balance was \$231,147. Because of increased activity, the revenue projection for the fund grew \$327,526 over the first quarter projection to \$2,227,982. The projected year-end unencumbered cash balance for the fund is \$445,586.

OPERATING BUDGET SUMMARY

An appropriation deficit of \$269,007 is projected. The \$416,043 personnel deficit reflects the transfer of staff from the construction inspection fund and an increase in employee hours due to a heavier than anticipated workload. The personnel deficit is partially offset by a \$142,037 surplus in services, which is primarily the result of a decision not to fund a planned contract to augment the inspection staff.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ -
Plus Estimated 2011 Revenues- Human Resources	3,053,894
Plus Estimated 2011 Revenues- Boiler/Property Insurance	<u>315,000</u>
Total Estimated Available For Appropriation	3,368,894
Less Estimated 2011 Projected Expenditures- Human Resources	(3,053,894)
Less Estimated 2011 Projected Expenditures-Boiler/Property Insurance	<u>(315,000)</u>
Less Total Projected 2011 Expenditures	(3,368,894)
Projected Unencumbered Cash at Dec. 31, 2011	<u><u>\$ -</u></u>
Appropriated- Human Resources	3,251,104
Appropriated-Boiler/Property Insurance	<u>315,000</u>
Grand Total Appropriation	\$ 3,566,104
Projected Appropriation Surplus	<u><u>\$ 197,210</u></u>

REVENUE SUMMARY

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

OPERATING BUDGET SUMMARY

An appropriation surplus of \$197,210 is generated from the Human Resources portion of the fund. The surplus is attributable primarily to hiring delays for several full-time employees. In services, surpluses in technology charges, copier lease payments and registrations also contribute to the overall savings. Property and boiler insurance estimates are projected on target with budgeted figures.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ (77,985)
Plus Estimated 2011 Revenues - Mail	1,120,645
Plus Estimated 2011 Revenues - Print/Copy/Purchasing Stores	197,529
Plus Estimated Encumbrance Cancellations	<u>18,680</u>
Total Estimated Available For Appropriation	1,258,869
Less Projected 2011 Print/Copy/Stores Expenditures	(255,278)
Less Projected 2011 Mailroom Expenditures	<u>(1,118,861)</u>
Less Total Projected 2011 Expenditures	<u>(1,374,139)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ (115,270)</u>
Total Appropriated	<u>\$ 1,522,432</u>
Projected Appropriation Surplus	<u>\$ 148,293</u>

REVENUE SUMMARY

The print and mail services fund represents a consolidation of print and mail functions provided to all city departments. The fund provides an accounting of the city's print, resale and copy center transactions as well as mailroom activity. The fund began the year with a negative unencumbered cash balance of \$77,985. By year-end, the fund's negative unencumbered balance is projected to worsen to a negative \$115,270. Print shop revenues are projected at \$197,529, higher than anticipated at the first quarter. Projections are cautiously optimistic as the possibility of cancellations of anticipated print jobs is possible. Print revenues overall continue to be low due to city agencies not being required to use the print shop for their print needs and the print shop, for various reasons, not being able to fulfill all the needs of city agencies. Mailroom revenues are currently projected at \$1,120,645, slightly higher than at the first quarter. Figures assume encumbrance cancellations at \$18,680, significantly lower than projected at the first quarter.

OPERATING BUDGET SUMMARY

The appropriation surplus of \$148,293 is currently projected primarily due to surpluses in postage of \$121,000. A minor print services surplus is also reflected due to lower than projected printing costs.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 49,274
Plus Estimated 2011 Revenues	720,675
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>769,949</u>
Less Projected 2011 Expenditures	<u>(738,955)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 30,994</u>
Total Appropriated	\$ 899,624
Projected Appropriation Surplus/(Deficit)	<u>\$ 160,669</u>

REVENUE SUMMARY

The land acquisition fund started 2011 with an unencumbered cash balance of \$49,274. Revenues are estimated at \$720,675. The fund is projected to end 2011 with an unencumbered cash balance of \$30,994.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$160,669 is projected, almost entirely in personnel, and is the result of holding two full-time positions vacant for the remainder of the year.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 812,520
Plus Estimated 2011 Revenues	28,867,093
Plus Estimated Encumbrance Cancellations	71,128
Plus BABs Refund	<u>24,325</u>
Total Estimated Available For Appropriation	29,775,066
Less Estimated Technology Administration Expenditures	(6,637,689)
Less Estimated Information Services Expenditures	<u>(22,090,399)</u>
Less Total Projected 2011 Expenditures	<u>(28,728,088)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,046,978</u>
Total Appropriated	<u>\$ 29,876,786</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,148,698</u>

REVENUE SUMMARY

The technology services fund began 2011 with an unencumbered cash balance of \$812,520. Revenues are estimated at \$28,867,093, encumbrance cancellations at \$71,128 and Build America Bond interest refund revenues at \$24,325. Revenues are lower than originally budgeted based on current expenditure data. The fund is projected to end 2011 with an unencumbered cash balance of \$1,046,978.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall projected surplus consists of \$96,736 in personnel, \$262,272 in materials and supplies, and \$206,277 in services. The personnel surplus is due to not filling current budgeted vacancies. The materials and supplies surplus is primarily generated from funds originally budgeted for other fund computer replacements/accessories, paper and computer programs. The services surplus is due to less than budgeted expenditures for utility postage, computer program maintenance, and travel.

In the Information Services Division, savings of \$77,518 are projected for debt service interest expenses, as revised debt schedules allowed one interest payment budgeted in 2011 to be made in 2012. The savings adds to a projected personnel surplus of \$484,928 which is due to not filling current budgeted vacancies.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ (1,999,503)
Plus Estimated 2011 Revenues	32,345,175
Plus Estimated Encumbrance Cancellations	475,284
Plus BABs Refund Revenue	17,303
Total Estimated Available For Appropriation	<u>30,838,259</u>
Less Projected 2011 Fleet Management Division Expenditures	(32,184,567)
Less Projected 2011 Finance and Management Director's Office Expenditures	(732,991)
Less Total Projected 2011 Expenditures	<u>(32,917,558)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ (2,079,299)</u>
Total Appropriated	<u>\$ 31,382,413</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (1,535,145)</u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$1,999,503, and is projected to end the year with a negative unencumbered cash balance of \$2,079,299. Revenues are projected to total \$32,345,175, with encumbrance cancellations expected to be \$475,284 and interest revenue generated from Build America Bonds sold in 2010 generating \$17,303.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$1,535,145 is projected in the fund, over one million less than at the first quarter. In the Fleet Management Division, a personnel surplus of \$370,728 reflects delays in filling several vacant positions. The \$2,000,008 deficit in supplies is due to higher than budgeted gasoline and diesel fuel expenses. This deficit, however, is \$1.17 million less than projected at the first quarter, as gasoline and diesel fuel prices have not climbed as high as projected at that time. The \$12,151 services surplus reflects savings in electricity, telephone and training. The \$81,985 personnel surplus in the Finance and Management Director's Office reflects delays in filling vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 124,737
Plus Estimated 2011 Revenue Receipts	6,735,482
Plus Estimated Encumbrance Cancellations	<u>35,000</u>
Total Estimated Available For Appropriation	6,895,219
Less Projected 2011 Expenditures Design & Construction Division	(6,163,873)
Less Projected 2011 Expenditures Public Service Director's Office	<u>(565,664)</u>
Less Total Projected 2011 Expenditures	(6,729,537)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 165,682</u>
Total Appropriated	<u>\$ 7,306,237</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 576,700</u>

REVENUE SUMMARY

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power and signal infrastructure for the City of Columbus. At the beginning of 2011, the unencumbered cash balance in the fund was \$124,737. Revenues are projected to total \$6,735,482 in 2011 and encumbrance cancellations are estimated at \$35,000. Currently, an unencumbered cash balance of \$165,682 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$576,700 is projected in this fund. The Design and Construction Division projects a personnel surplus of \$380,669 due primarily to the reallocation of some employees to the private construction inspection fund. Also, a \$92,925 surplus in services reflects savings in copier leases, employee mileage, and a \$25,000 savings from not needing the testing services contract. A \$15,825 surplus in capital expenses is due to the split funding of vehicle purchases. The Public Service Director's Office projects a surplus of \$93,281, almost entirely in personnel.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Cash Balance (January 1, 2011)	\$ 35,368,274
Plus Estimated 2011 Revenues	<u>164,635,155</u>
Total Estimated Available For Appropriation	200,003,430
Less Projected 2011 Expenditures Water Division	(159,350,474)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(3,779,522)</u>
Less Total Projected 2011 Expenditures	(163,129,996)
Projected Cash at Dec. 31, 2011	<u>\$ 36,873,433</u>
Total Appropriated	\$ 164,985,892
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,855,896</u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the water enterprise fund was \$35.4 million, an increase of \$4.5 million over the original projection. This balance is comprised of the water enterprise fund totaling \$6.7 million and the water reserve fund totaling \$28.7 million. Projected revenues are \$1.5 million higher than the budget projection, almost entirely due to the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits. Without the bond credits, projected revenues would be slightly lower due to lower than anticipated water sales, interest earnings and miscellaneous other revenue. Second quarter projected revenues are slightly lower than those of the first quarter due to the aforementioned decline in water sales. It is anticipated that third quarter revenues will be improved reflecting increased water sales, typical during a hot, relatively dry summer.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.9 million is projected in the water enterprise fund, comprised of a \$1.4 million surplus in the Water section of the Division of Power and Water (DoPW) and a \$476,996 surplus in the water enterprise fund's allocation to the Public Utilities Director's Office. In the Water Section of DoPW, surpluses are projected in personnel, principal, capital outlay and interest expenses. The most significant savings are expected in interest expenses due to a difference between the budgeted and the actual interest rates charged on the department's variable rate debt. The department also expects a large savings in personnel due to employee turnover and vacant positions. These surpluses are partially offset by deficits in supplies, services and other expenses. The largest projected deficit is in supplies. This is due almost entirely to higher than anticipated chemical costs. The deficit in the services categories is related to higher than anticipated cost for electricity and natural gas. A deficit is also projected in the other expenses category reflecting recent arbitrage penalty payments.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund at 38 percent; the storm sewer enterprise provides 12 percent and finally the electricity enterprise fund 6 percent. The Director's office is projecting an overall surplus of \$1.35 million, \$476,996 of which, as mentioned above, is in the water enterprise fund.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Cash Balance (January 1, 2011)	\$ 152,746,467
Plus Estimated 2011 Revenues	237,699,137
Total Estimated Available For Appropriation	<u>390,445,604</u>
Less Projected 2011 Expenditures Sanitary Sewers Division	(229,220,588)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(4,195,334)</u>
Less Total Projected 2011 Expenditures	<u>(233,415,922)</u>
Projected Cash at Dec. 31, 2011	<u>\$ 157,029,682</u>
Total Appropriated	<u>\$ 240,815,574</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 7,399,652</u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the sewerage system enterprise fund was \$152.7 million, an increase of \$15.4 million over the original projection. This balance is comprised of the sewerage enterprise fund totaling \$84.9 million and the sewerage reserve fund totaling \$67.8 million. Projected revenue for 2011 is \$237.7 million. This is an increase of \$1.5 million from the original budget projection and a \$3.8 million increase from the first quarter projection. The increased revenue projection reflects higher than anticipated extra strength sewer service charges and interest income. The greatest increase is due to the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits, which added \$1.7 million to the original projection. These increases are offset slightly by a decrease in system capacity charges.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.4 million is projected in the sanitary sewer enterprise fund. This surplus is comprised of \$6.8 million in the Sanitary Sewer Division and \$576,812 in the sanitary sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). The Division of Sewers and Drains projects surpluses in personnel, supplies, services, principal, capital, interest and transfers. The largest surplus is projected in interest expenses due to a difference between the budgeted and the actual interest rates charged on the department's variable rate debt. A \$1.5 million surplus is expected in personnel due to delays in hiring. The projected personnel surplus would have been higher but a second quarter \$1.1 million appropriation transfer from personnel to services reduced it. Most of the transferred appropriation was used for facility upgrades but a small amount remains and is reflected as a surplus. The supplies surplus is the result of savings in chemical costs. At this time, the only projected deficit is in the other category and is the result of arbitrage penalties and claims.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.35 million, \$576,812 of which, as mentioned above, is in the sewer enterprise fund.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Cash Balance (January 1, 2011)	\$ 14,589,534
Plus Estimated 2011 Revenues	39,347,787
Total Estimated Available For Appropriation	<u>53,937,321</u>
Less Projected 2011 Expenditures Storm Division	(34,404,674)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(1,080,718)</u>
Less Total Projected 2011 Expenditures	<u>(35,485,392)</u>
Projected Cash at Dec. 31, 2011	<u>\$ 18,451,929</u>
Total Appropriated	\$ 36,335,250
Projected Appropriation Surplus/(Deficit)	<u>\$ 849,858</u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the storm sewer maintenance fund was \$14.6 million, an increase of \$1.5 million over the original projection. This balance is comprised of the storm sewer maintenance fund totaling \$5.6 million and the storm sewer reserve fund totaling \$9.0 million. Projected 2011 revenue is 3.3 percent higher than originally budgeted, but due only to the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credit. In the absence of this credit, revenue growth would have been less than 1.5 percent, as only occurred storm sewer service charges have increased since the beginning of the year. Other revenue sources, including investment earnings, penalties and miscellaneous revenues, are lagging.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$849,858 is projected in the storm sewer maintenance enterprise fund. This is comprised of a \$644,887 surplus in the Storm Sewer Division and a \$204,971 surplus in the storm sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). Surpluses are projected in personnel, supplies and services while a deficit is projected in the "other" expense category. The largest projected surplus is in services and reflects savings in engineering, architectural and computer programming services. The other noteworthy projected surplus is in personnel and is attributable to vacant positions. The projected deficit in the other category reflects the payment of arbitrage penalties and claims.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.35 million, \$204,971 of which, as mentioned above, is in the storm sewer enterprise fund.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
June 30, 2011	
Cash Balance (January 1, 2011)	\$ 2,869,937
Plus Estimated 2011 Revenues	91,059,802
Total Estimated Available For Appropriation	<u>93,929,739</u>
Less Projected 2011 Expenditures Power Division	(89,914,127)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(574,188)</u>
Less Total Projected 2011 Expenditures	<u>(90,488,315)</u>
Projected Cash at Dec. 31, 2011	<u>\$ 3,441,424</u>
Total Appropriated	<u>\$ 94,920,422</u>
Projected Appropriation Surplus/(Deficit)*	<u>\$ 2,951,107</u>
*Reflects reserve fund transfer from operating fund of \$1.481 million.	

REVENUE SUMMARY

On January 1, 2011 the cash balance in the electricity enterprise fund was \$2.9 million, a decrease of \$.5 million from the original projection. This cash balance is made up of an electricity enterprise fund balance of \$937 and the electricity enterprise reserve fund totaling \$2.8 million. Projected 2011 revenue is down by nearly 1.9 percent from the original budget reflecting lower than anticipated sales of electricity, primarily to commercial customers. "Other" revenues are down as well, reflecting decreases in the areas of new customer installation, construction charges and miscellaneous charges.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.95 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.8 million in the Power section of the Division of Power and Water (DoPW) and \$95,015 in the electricity enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). Surpluses are projected in personnel, supplies, services, other and capital. The largest surplus is in personnel and reflects on-going vacancies, with only the most critical positions being filled. The power generation for resale expense is expected to be lower than originally budgeted and is largely responsible for the surplus in supplies.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.35 million, \$95,015 of which, as mentioned above, is in the electricity enterprise fund.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
June 30, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 1,643,489
Plus CDBG Entitlement Award	5,844,549
Plus Estimated Entitlement Fund Revenues	513,606
Plus Estimated Revolving Loan Fund Revenues	653,267
Plus Estimated Encumbrance Cancellations	<u>638,750</u>
Total Estimated Available For Appropriation	9,293,661
Less Projected 2011 Expenditures	<u>(7,284,112)</u>
Available Unencumbered Cash at Dec. 31, 2011	<u>\$ 2,009,549</u>
Total Appropriated	<u>\$ 7,706,472</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 422,360</u>

REVENUE SUMMARY

The 2011 entitlement award from HUD was projected during the budget process to be level with the 2010 award of \$6,986,116. A reduction by the federal government of 16.5 percent occurred, resulting in a decrease of \$1,141,567. Other entitlement fund revenues, including housing loan repayments and miscellaneous revenues, are 73.37 percent of budget, resulting in an increase of \$163,606 in the overall projected other entitlement fund revenues. Revolving loan repayments total 70.58 percent of budget projections, increasing the annual estimate by \$190,467. The improvement in revenue receipts, as well as cancellations of \$638,750 in prior year encumbrances, significantly offset the reduction in the entitlement award. Total revenues are estimated to be \$148,744 less than the budgeted assumption of \$7,798,916.

OPERATING BUDGET SUMMARY

An appropriation reduction of \$694,112 occurred during the second quarter as a result of the decreased entitlement award from HUD, for a revised operating budget of \$7,706,472. In addition to the 2011 appropriation reduction, divisions project an overall surplus of \$422,360, comprised of savings of \$261,846 in personnel, \$2,251 in supplies, \$148,380 in services, \$9,679 in other expenditures and \$204 in capital items. Personnel surpluses reflect vacancies in several divisions, the elimination of one vacant position, and split-funded personnel working on other grant sources. Savings in supplies are expected for miscellaneous items. Costs for services are reduced through the public service competitive fund, cell phone usage, copier leases, training, travel, fleet and technology charges. In the "other" category, interest earnings to HUD for the revolving loan fund were \$9,678 less than budgeted.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
JUNE 30, 2011**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,343,084	\$ 2,691,880	\$ 1,651,204	\$ 4,237,404	\$ 105,680
<u>City Auditor</u>					
City Auditor	3,386,129	1,488,348	1,897,781	3,392,192	(6,063)
Income Tax	7,834,566	3,697,444	4,137,122	7,913,569	(79,003)
Total	11,220,695	5,185,792	6,034,903	11,305,761	(85,066)
City Treasurer	1,015,822	471,485	544,337	1,008,484	7,338
<u>City Attorney</u>					
City Attorney	10,204,737	5,360,686	4,844,051	10,335,362	(130,625)
Real Estate	212,953	104,108	108,845	212,814	139
Total	10,417,690	5,464,794	4,952,896	10,548,176	(130,486)
Municipal Court Judges	14,787,228	7,554,743	7,232,485	14,784,068	3,160
Municipal Court Clerk	10,629,479	5,543,785	5,085,694	10,500,368	129,111
Civil Service	3,722,157	1,656,506	2,065,651	3,478,027	244,130
<u>Public Safety</u>					
Administration	8,014,757	5,527,270	2,487,487	7,103,563	911,194
Support Services	5,828,048	2,726,685	3,101,363	5,462,407	365,641
Police	265,629,382	143,051,441	122,577,941	264,877,257	752,125
Fire	211,115,451	114,657,372	96,458,079	212,893,933	(1,778,482)
Total	490,587,638	265,962,768	224,624,870	490,337,161	250,478
<u>Mayor's Office</u>					
Mayor	1,836,625	884,709	951,916	1,793,746	42,879
Community Relations	718,889	326,712	392,177	688,465	30,424
Equal Business Opportunity	679,349	316,966	362,383	669,787	9,562
Total	3,234,863	1,528,388	1,706,475	3,151,998	82,865
<u>Development</u>					
Administration	5,883,666	4,291,828	1,591,838	5,763,456	120,210
Econ. Development	7,570,841	6,191,514	1,379,327	7,621,312	(50,471)
Code Enforcement	5,749,431	2,857,190	2,892,241	5,636,241	113,190
Planning	1,538,818	737,145	801,673	1,741,948	(203,130)
Housing	3,568,542	3,504,478	64,064	3,546,387	22,155
Total	24,311,298	17,582,155	6,729,143	24,309,344	1,954
<u>Finance and Management</u>					
Administration	1,728,611	923,586	805,025	1,634,372	94,239
Financial Management	3,986,063	2,345,249	1,640,814	3,496,033	490,030
Facilities Management	15,227,166	11,513,913	3,713,253	14,849,400	377,766
Finance Citywide	15,387,846	-	15,387,846	15,387,846	-
Citywide Technology Billings	13,084,178	13,070,726	13,452	13,331,774	(247,596)
Fleet Management	1,580,000	1,636	1,578,364	1,578,681	1,319
Total	50,993,864	27,855,110	23,138,754	50,278,106	715,758
Human Resources	1,829,535	1,061,126	768,409	1,703,477	126,058
Health	19,428,535	19,428,535	-	19,428,535	-
Recreation and Parks	28,259,025	28,259,025	-	28,259,025	-
<u>Public Service</u>					
Administration	2,604,357	1,242,537	1,361,820	2,566,956	37,401
Refuse Collection	24,076,099	16,515,339	7,560,760	23,710,498	365,601
Mobility	3,788,631	1,915,292	1,873,339	3,443,038	345,593
Total	30,469,087	19,673,168	10,795,919	29,720,492	748,595
Grand Total:	\$ 705,250,000	\$ 409,919,261	\$ 295,330,738	\$ 703,050,427	\$ 2,199,574

**TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
JUNE 30, 2011**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 102,805	\$ 14	\$ 2,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,680
<u>City Auditor</u>									
City Auditor	(17,151)	2,000	9,088	-	-	-	-	-	(6,063)
Income Tax	(79,003)	-	-	-	-	-	-	-	(79,003)
Total	(96,154)	2,000	9,088	-	-	-	-	-	(85,066)
City Treasurer	9,572	(635)	(1,599)	-	-	-	-	-	7,338
<u>City Attorney</u>									
City Attorney	(141,184)	1,630	8,929	-	-	-	-	-	(130,625)
Real Estate	139	-	-	-	-	-	-	-	139
Total	(141,045)	1,630	8,929	-	-	-	-	-	(130,486)
Municipal Court Judges	20,206	(1,068)	(15,978)	-	-	-	-	-	3,160
Municipal Court Clerk	90,359	-	38,752	-	-	-	-	-	129,111
Civil Service	150,855	6,470	86,805	-	-	-	-	-	244,130
<u>Public Safety</u>									
Administration	35,827	-	418,145	-	-	-	-	457,222	911,194
Support Services	196,395	60,166	109,080	-	-	-	-	-	365,641
Police	(2,045,647)	(120,925)	218,420	-	(59,980)	-	-	2,760,256	752,125
Fire	(4,275,972)	(37,672)	111,971	-	-	-	-	2,423,191	(1,778,482)
Total	(6,089,397)	(98,431)	857,616	-	(59,980)	-	-	5,640,669	250,478
<u>Mayor's Office</u>									
Mayor	40,742	(5,000)	7,137	-	-	-	-	-	42,879
Community Relations	27,047	-	3,378	-	-	-	-	-	30,424
Equal Business Opportunity	9,495	-	67	-	-	-	-	-	9,562
Total	77,283	(5,000)	10,582	-	-	-	-	-	82,865
<u>Development</u>									
Administration	97,493	3,439	19,278	-	-	-	-	-	120,210
Econ. Development	(7,997)	50	(42,524)	-	-	-	-	-	(50,471)
Code Enforcement	146,510	(896)	(32,424)	-	-	-	-	-	113,190
Planning	42,191	105	(245,426)	-	-	-	-	-	(203,130)
Housing	21,043	121	991	-	-	-	-	-	22,155
Total	299,240	2,819	(300,105)	-	-	-	-	-	1,954
<u>Finance and Management</u>									
Administration	67,368	475	26,397	-	-	-	-	-	94,239
Financial Management	216,248	6,475	267,308	-	-	-	-	-	490,030
Facilities Management	192,263	180,000	5,503	-	-	-	-	-	377,766
Citywide Technology Billings	-	-	(247,596)	-	-	-	-	-	(247,596)
Finance Citywide	-	-	-	-	-	-	-	-	-
Fleet	-	-	-	-	-	1,319	-	-	1,319
Total	475,878	186,950	51,611	-	-	1,319	-	-	715,758
Human Resources	124,479	684	895	-	-	-	-	-	126,058
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	-	-
<u>Public Service</u>									
Administration	23,599	3,585	10,216	-	-	-	-	-	37,401
Refuse Collection	907,867	12,037	(554,303)	-	-	-	-	-	365,601
Mobility	179,586	30	165,977	-	-	-	-	-	345,593
Total	1,111,052	15,652	(378,110)	-	-	-	-	-	748,595
Grand Total:	\$ (3,864,867)	\$ 111,085	\$ 371,346	\$ -	\$ (59,980)	\$ 1,319	\$ -	\$ 5,640,669	\$ 2,199,574

**TABLE 3
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
JUNE 30, 2011**

CATEGORY	FY 2011 CITY AUDITOR'S REVENUE ESTIMATE	FY 2010 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 504,300,000	\$ 478,007,153	\$ 26,292,847	5.5%
Property Tax	48,397,000	51,222,426	(2,825,426)	(5.5%)
KWH Tax	1,650,000	3,284,329	(1,634,329)	(49.8%)
Hotel/Motel Tax	3,500,000	3,377,838	122,162	3.6%
Total Taxes and Assessments	557,847,000	535,891,746	21,955,254	4.1%
	-			
Local Government Fund	39,249,000	40,672,985	(1,423,985)	(3.5%)
Estate Tax	7,500,000	7,681,025	(181,025)	(2.4%)
Liquor Permit Fund	1,100,000	1,151,823	(51,823)	(4.5%)
Cigarette Tax, Other	20,000	42,759	(22,759)	(53.2%)
Total Shared Revenues	47,869,000	49,548,592	(1,679,592)	(3.4%)
License and Permit Fees	9,997,000	9,958,061	38,939	0.4%
Fines and Penalties	19,069,000	19,375,824	(306,824)	(1.6%)
Investment Earnings	3,600,000	3,595,212	4,788	0.1%
Charges for Service	55,272,000	52,799,216	2,472,784	4.7%
All Other Revenue	1,426,831	1,630,772	(203,941)	(12.5%)
Total Other Revenue	89,364,831	87,359,085	2,005,746	2.3%
Total Revenues	\$ 695,080,831	\$ 672,799,423	\$ 22,281,408	3.3%
Encumbrance Cancellations	1,332,000	1,124,676	207,324	18.4%
Unencumbered Balance	23,646,169	3,278,792	20,367,377	621.2%
Transfer from Economic Stabilization Fund	-	-	-	0.0%
Other Fund Transfers	1,690,000	793,529	896,471	113.0%
Total Resources	\$ 721,749,000	\$ 677,996,420	\$ 43,752,580	6.5%

TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
JUNE 30, 2011

CATEGORY	FY 2011 YEAR-TO-DATE	FY 2010 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 268,611,254	\$ 250,649,611	\$ 17,961,643	7.2%
Property Tax	25,087,774	25,171,204	(83,430)	(0.3%)
KWH Tax	776,092	1,582,783	(806,691)	(51.0%)
Hotel/Motel Tax	1,612,338	1,511,388	100,950	6.7%
Total Taxes & Assessments	296,087,458	278,914,986	17,172,472	6.2%
Local Government Fund	22,511,455	20,763,847	1,747,608	8.4%
Estate Tax	3,043,874	3,025,786	18,088	0.6%
Liquor Permit Fund	985,536	1,008,291	(22,755)	(2.3%)
Cigarette Tax, Other	26,756	33,616	(6,860)	(20.4%)
Total Shared Revenue	26,567,621	24,831,540	1,736,081	7.0%
License and Permit Fees	5,294,146	4,915,406	378,740	7.7%
Fines and Penalties	8,757,852	8,963,375	(205,523)	(2.3%)
Investment Earnings	1,899,389	2,871,304	(971,915)	(33.8%)
Charges for Service	28,400,892	24,319,980	4,080,912	16.8%
All Other Revenue	1,103,348	1,129,049	(25,701)	(2.3%)
Total Other Revenue	45,455,627	42,199,114	3,256,513	7.7%
Total Revenues	368,110,706	345,945,640	22,165,066	6.4%
Encumbrance Cancellations	1,435,150	723,964	711,186	98.2%
Unencumbered Balance	23,646,169	3,278,792	20,367,377	621.2%
Fund Transfers	1,244,745	200,254	1,044,491	521.6%
Total Resources	\$ 394,436,770	\$ 350,148,650	\$ 44,288,120	12.6%

TABLE 5

2011 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
1645-2010	31-Jan-11	2011 General Fund Budget Appropriation	\$ 705,250,000
		Changes to Appropriation	-
		Total Operating Appropriation:	<u><u>\$ 705,250,000</u></u>
		Total Estimated Available Resources:	721,749,000
		Less Total Operating Appropriation:	(705,250,000)
		Less Total Reserve Deposits to Date:	-
		Projected Unappropriated Operating Balance:	<u><u>\$ 16,499,000</u></u>

**TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
JUNE 30, 2011**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2011	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES		SURPLUS/ DEFICIT (F-G)	PROJECTED CASH BALANCE DEC. 31, 2011 (E-G)
		ORIGINAL (JAN. 2011) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS		
GENERAL FUND	\$ 23,646,169	\$ 682,703,831	\$ 698,102,831	\$ 15,399,000	\$ 721,749,000	\$ 705,250,000	\$ 703,050,427	\$ 2,199,573	\$ 18,698,573
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	4,904,267	47,609,699	46,738,570	(871,129)	51,642,837	49,487,099	46,926,393	2,560,706	4,716,444
Health Special Revenue	33,309	24,987,356	25,194,291	206,935	25,227,600	24,982,356	24,414,779	567,577	812,821
Rec. and Parks Oper. & Extension	162,857	34,841,336	34,783,625	(57,711)	34,946,482	34,815,072	33,891,830	923,242	1,054,652
Golf Operations	176,908	4,620,650	4,011,942	(608,708)	4,188,850	4,585,134	4,187,370	397,764	1,480
Municipal Court Computer Fund	1,132,441	1,966,392	1,949,720	(16,672)	3,082,161	2,414,476	2,034,078	380,398	1,048,083
Development Services	2,754,253	15,650,000	15,236,751	(413,249)	17,991,004	15,488,374	15,336,927	151,447	2,654,077
East Broad Street Operation	458,118	1,481,366	1,613,292	131,926	2,071,410	1,673,380	1,526,874	146,506	544,536
Private Construction Inspection Fund	231,147	1,917,569	2,228,982	311,413	2,460,129	1,745,536	2,014,543	(269,007)	445,586
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,116,104	3,368,894	252,790	3,368,894	3,566,104	3,368,894	197,210	-
Print Services	(77,985)	1,596,647	1,336,854	(259,793)	1,258,869	1,522,432	1,374,139	148,293	(115,270)
Land Acquisition	49,274	1,029,000	720,675	(308,325)	769,949	899,624	738,955	160,669	30,994
Technology Services	812,520	29,856,779	28,962,546	(894,233)	29,775,066	29,876,786	28,728,088	1,148,698	1,046,978
Fleet Management Services	(1,999,503)	31,837,502	32,837,762	1,000,260	30,838,259	31,382,413	32,917,558	(1,535,145)	(2,079,299)
Construction Inspection Fund	124,737	7,268,454	6,770,482	(497,972)	6,895,219	7,306,237	6,729,537	576,700	165,682
ENTERPRISE FUNDS									
Water System Enterprise	35,368,274	163,175,256	164,635,155	1,459,899	200,003,430	164,985,892	163,129,996	1,855,896	36,873,433
Sewerage System Enterprise	152,746,467	236,170,563	237,699,137	1,528,574	390,445,604	240,815,574	233,415,922	7,399,652	157,029,682
Storm Sewer System Enterprise	14,589,534	38,089,373	39,347,787	1,258,414	53,937,321	36,335,250	35,485,392	849,858	18,451,929
Electricity Enterprise	2,869,937	93,120,399	91,059,802	(2,060,597)	93,929,739	94,920,422	90,488,315	2,951,107	3,441,424
GRANT FUNDS									
Community Development Block Grant	1,643,489	7,798,916	7,650,172	(148,744)	9,293,661	7,706,472	7,284,112	422,360	2,009,549

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 surplus in the Electricity Enterprise Fund does not reflect a \$1.48 million reserve fund transfer. After backing out this transfer, the projected appropriation surplus is \$2.95 million.

The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

TABLE 7
PROJECTION BY OBJECT OF VARIANCE - ALL FUNDS
JUNE 30, 2011

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	(3,864,867)	111,085	371,346	-	(59,980)	1,319	-	5,640,669	2,199,572
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	309,107	-	-	-	-	-	-	-	309,107
Municipal Court Judges	71,291	-	-	-	-	-	-	-	71,291
Total Municipal Court Computer Fund	380,398	-	-	-	-	-	-	-	380,398
Street Construction, Main. & Repair									
Refuse Collection	450,043	3,000	214	-	-	-	-	-	453,257
Mobility	(77,505)	2,321	20,005	-	-	-	-	-	(55,179)
Planning and Operations	803,370	76,737	215,594	-	41,070	663,524	-	-	1,800,295
Design and Construction	189,971	(6,500)	75,360	-	-	-	-	-	258,831
Service Director	85,651	1,524	16,327	-	-	-	-	-	103,502
Total SCMR	1,451,531	77,082	327,499	-	41,070	663,524	-	-	2,560,706
Health Special Revenue									
Department of Health	431,910	6,818	116,349	-	12,500	-	-	-	567,577
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	721,818	9,426	191,999	-	-	-	-	-	923,243
Golf Operations									
Division of Golf	74,356	46,585	275,823	-	1,000	-	-	-	397,764
Development Services Fund									
Building and Zoning Services	79,599	37,841	(2,626)	-	36,632	-	-	-	151,447
East Broad Street Operation Fund									
Department of Finance and Management	-	-	146,506	-	-	-	-	-	146,506
Private Construction Inspection Fund									
Design and Construction	(416,043)	-	142,037	-	-	5,000	-	-	(269,007)
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	173,372	543	23,295	-	-	-	-	-	197,210
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	173,372	543	23,295	-	-	-	-	-	197,210
Print & Mail Services									
Department of Finance	(6,059)	1,000	153,352	-	-	-	-	-	148,293
Land Acquisition									
Division of Real Estate	147,744	1,900	11,024	-	-	-	-	-	160,669
Technology Services									
Division of Information Services	484,928	-	-	200	-	-	77,518	-	562,646
Department of Technology	96,736	262,272	206,277	-	-	761	-	-	566,045
Total Technology Services	581,664	262,272	206,277	200	-	761	77,518	-	1,128,691
Fleet Management Services									
Division of Fleet Management	370,728	(2,000,008)	12,151	-	-	-	-	-	(1,617,129)
Finance and Management Director	81,985	-	-	-	-	-	-	-	81,985
Total Fleet	452,713	(2,000,008)	12,151	-	-	-	-	-	(1,535,144)
Construction Inspection Fund									
Design and Construction	380,669	(6,000)	92,925	-	-	15,825	-	-	483,419
Service Director	80,160	130	12,991	-	-	-	-	-	93,281
	460,829	(5,870)	105,916	-	-	15,825	-	-	576,700
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,123,363	(651,795)	(279,115)	148,383	(568,142)	242,206	1,363,999	-	1,378,900
Sewerage System Enterprise									
Division of Sewers and Drains	1,478,898	717,065	454,229	844,411	(666,760)	530,151	2,346,313	1,118,533	6,822,840
Storm System Enterprise									
Division of Sewers and Drains	264,141	18,126	572,620	-	(210,000)	-	-	-	644,887
Electricity Enterprise									
Division of Electricity	1,578,263	1,060,695	53,474	-	30	163,630	-	-	2,856,092
Various Enterprise Funds									
Public Utilities Director's Office	1,209,461	137,591	3,740	-	-	3,000	-	-	1,353,792
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	112,374	750	65,464	-	-	-	-	-	178,588
Division of Economic Development	(4,440)	61	4,635	-	-	-	-	-	256
Division of Code Enforcement	72,745	-	-	-	-	102	-	-	72,847
Division of Housing	69,651	440	68,702	-	-	102	-	-	138,895
Department of Finance and Management	6,112	1,000	9,579	-	9,679	-	-	-	26,370
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	5,404	-	-	-	-	-	-	-	5,404
Total CDBG	261,846	2,251	148,380	-	9,679	204	-	-	422,360

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2011 Wages
City Auditor- Office of City Auditor Income Tax	Assistant Auditor	1	Full-time	12,880
	Office Assistant II	1	Full-time	15,870
	Auditor	1	Full-time	18,102
City Council	Legislative Assistant	1	Full-time	12,488
City Attorney	Legal Investigator/Paralegal	2	Full-time	24,480
	Attorney	2	Full-time	39,328
	Legal Administrative Assistant	1	Full-time	9,871
	Legal Administrative Assistant	1	Part-time	5,540
Municipal Court Judges	Probation Officer I	4	Full-time	55,576
	Probation Officer II	1	Full-time	21,947
	Service Bailiff	1	Full-time	12,684
	Intake Officer	1	Full-time	11,668
	Support Services	1	Full-time	13,490
Municipal Court Clerks	Deputy Clerks	2	Full-time	24,080
	CPA	1	Full-time	28,000
Office of the Mayor	Executive Assistant I	1	Full-time	15,653
Civil Service Commission	Executive Secretary I	1	Full-time	14,080
	Office Assistant I	1	Part-time	8,405
Human Resources	Executive Secretary- 50% GF	1	Full-time	8,280
Safety-Support Services	Communication Systems Specialist	1	Full-time	16,000
	Electrical Systems Technician	1	Full-time	2,720
Safety-Police	Office Assistant I	2	Full-time	2,398
	Office Assistant II	7	Full-time	81,337
	Police Communications Technician	10	Full-time	90,387
	Forensic Scientist I	2	Full-time	43,930
	Forensic Scientist II	1	Full-time	22,991
	Fiscal Manager	1	Full-time	30,052
	Fiscal Assistant II	1	Full-time	19,175
	Police Technical Services Manager	1	Full-time	26,356
	Information Systems Analyst	1	Full-time	17,100
	Criminal Intelligence Analyst	1	Full-time	13,517
	Police Record Technician	1	Full-time	1,199
	Claims Investigator	1	Full-time	1,703
	Evidence Technician	1	Full-time	22,541
	Office Support Clerk	1	Part-time	5,700
	Laborer	1	Part-time	5,265
	Security Specialist	1	Part-time	10,793
	Office Assistant I	1	Part-time	15,565
Police Officer-Step A	35	Full-time	61,712	
Safety-Fire	Firefighter-Step A	95	Full-time	1,327,472
Development - Administration	Executive Secretary II	1	Full-time	20,822
	Dev Program Coordinator	1	Full-time	33,328
	Payroll Specialist	1	Full-time	14,609

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Code Enforcement	Property Maintenance Trainees	4	Full-time	98,882
	Management Analyst II	1	Full-time	15,593
Housing	Office Assistant II	1	Full-time	23,792
Financial Management	Budget Management Specialist	1	Full-time	17,707
Facilities Management	HVAC Supervisor	1	Full-time	7,800
	Security Specialist Supervisor	1	Full-time	18,271
	Security Specialist	1	Full-time	12,757
	Security Specialist	1	Full-time	12,487
	Custodial Worker	1	Full-time	4,565
	Custodial Supervisor	1	Full-time	8,892
	Security Specialist	1	Part-time	7,160
	Security Specialist	1	Part-time	7,160
	Custodial Worker	1	Part-time	10,241
Public Service Director	Office Assistant I	0.32	Full-time	5,182
	311 Service Representative I	2	Full-time	25,642
	GIS Manager	0.32	Full-time	11,335
	311 Service Representative I	1	Part-time	5,905
Refuse Collection	Refuse Collection Vehicle Operator	7	Full-time	80,371
Mobility	Engineer in Training II	1	Full-time	15,257
	Parking Enforcement Agent	1	Full-time	18,164
Equal Business Opp. Comm.	Contract Compliance Investigator	1	Full-time	11,972
	Executive Director	1	Full-time	31,488
Total Wages				\$2,689,717
Pension				618,635
Insurance				726,835
W. Comp				134,486
Total Cost				\$4,169,672

TABLE 9

**General Fund Divisions Personnel Levels
Full - Time Staff**

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 06/30/11
City Council	38	38	36
City Auditor	25	34	24
Income Tax	74	82	72
City Treasurer	12	12	10
City Attorney	101	119	98
Real Estate	2	6	2
Municipal Court Judges	183	184	175
Municipal Court Clerk	150	172	150
Civil Service	33	33	32
Public Safety - Admin.	10	10	10
Support Services	50	50	47
Police - Civilian	317	325	295
Police - Uniformed*	1,909	1,909	1,893
Fire - Civilian	36	41	36
Fire - Uniformed**	1,552	1,556	1,489
Mayor	15	22	14
Community Relations	7	7	7
Equal Business Opportunity	7	8	6
Development Admin.	24	25	22
Economic Development	3	3	3
Code Enforcement	61	61	56
Planning	15	15	15
Housing	2	2	1
Finance and Management - Dir's Ofc.	21	21	21
Financial Management	26	26	25
Facilities Management	73	77	67
Department of Human Resources	10	10	9
Public Service - Dir's Ofc.	31	32	27
Refuse Collection	182	182	169
Mobility Options	38	38	36
General Fund Total	5,007	5,100	4,847

*Includes the members of the 115th/116th classes who are partially funded by the COPS grant. This number totals 50.

**Actual strength does not include the members of the June 27th recruit class, as they are not included in the official end of the second quarter payroll (pay period ending 6/25/11). This number totals 60 recruits.

TABLE 9

Other City Funds Personnel Levels
Full - Time Staff

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 6/30/11
Real Estate/Land Acquisition	8	8	6
Technology: Administration	120	121	112
Information Services/Technology Services Fund	16	17	16
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	22	23	21
Health Special Revenue Fund	190	190	180
Municipal Court Computer Fund	12	15	5
Recreation and Parks Operation Fund	261	262	246
Golf Operations	29	38	28
Public Service - Dir. Office/SCMR Fund	29	29	28
Refuse Collection/SCMR Fund	40	40	36
Mobility Operations/SCMR Fund	18	18	18
Planning and Operations/SCMR Fund	288	293	272
Design and Construction/SCMR Fund	31	36	27
Fleet Management	127	127	121
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	73	73	50
Public Service - Dir. Office/Construction Inspection	6	7	6
Design and Construction/Private Construction Inspection	19	19	16
Building and Zoning/Development Services Fund	130	133	125
Public Utilities: Administration	95	99	79
Sewers and Drains (Storm)	21	23	16
Sewers and Drains (Sanitary)	495	522	470
Electricity	90	99	76
Water	523	551	505
Community Development Block Grant			
Development Admin.	11	11	9
Economic Development	8	8	8
Code Enforcement	9	9	8
Housing	10	10	9
Health	4	4	4
Finance & Management	3	3	2
Recreation and Parks	4	4	4
Other Funds Total	2,703	2,803	2,514
All Funds	7,709	7,903	7,361

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	2,000,000
Legal Settlements	1,326,000
Transfer to the economic stabilization fund	10,000,000
Economic Development incentive payments	6,761,798
Computers	700,000
	20,787,798

TRANSFERS AND EXPENSES PASSED AS OF JUNE 30, 2011

Intended Purpose	Amount	Dept./Division	Ordinance No.
Encumbrance for 27th pay period (funds not yet expended)	2,000,000	City Auditor/Finance & Mgt.	NA
Transfer to Development for school district revenue sharing	663,298	Economic Development	0274-2011
Transfer to Public Safety for a settlement	500,000	Police	0800-2011
Transfer to Development for jobs growth incentive payments	2,114,514	Economic Development	0906-2011
Transfer to Development for downtown office incentive payme	641,640	Economic Development	0907-2011
Transfer to Development for school district revenue sharing	1,480,499	Economic Development	0908-2011
	7,399,951		
Total Transferred and Expended	7,399,951		

TABLE 11
SAFETY OVERTIME REPORT
JUNE 30, 2011

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	\$ 2,577,000	\$ 1,521,768	59.05%	\$ 1,621,768	\$ 3,143,536	\$ (566,536)
Police Uniformed	8,038,000	4,432,042	55.14%	5,246,937	9,678,979	(1,640,979)
Fire Uniformed	7,692,000	4,492,576	58.41%	4,745,000	9,237,576	(1,545,576)