

May 16, 2012

MEMORANDUM TO: Michael B. Coleman
Mayor

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

SUBJECT: First Quarter Financial Review/Three Year Financial Plan

The Finance and Management Department's First Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the City for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. While the first quarter outlook appears strong, the outlook for 2013 and 2014 are very concerning.

As of the first quarter, for the general fund, we project that we will spend approximately \$3.3 million less than the original appropriation for 2012. Current projections for the price of fuel are significantly higher than those in the budget, however, continued controls on hiring and expenditures and our ongoing reform efforts have helped to offset increased costs in this area. In addition, expenditures within the Safety Department are largely tracking to the budget. While this is positive news, it is extremely important that the positive trends in all departments be sustained for the remainder of the year. It is also imperative that we once again control spending in other departments in order to provide adequate carry-over in the general fund into 2013.

The \$3.3 million projected savings shown above and any future savings within the general fund must be used to offset the full impact of the losses from the local government fund and the estate tax. Our financial challenges grow larger over the next three years according to our projections. We expect a \$30 million 2013 deficit and the \$37 million 2014 deficit identified in the Three Year Plan. It is important that the carryover offset this significant deficit. In addition, it's essential that we maintain our cost controls, limit hiring and continue to address employee pension and healthcare costs in order to balance our budgets in future years. This projected deficit takes into consideration the collection of revenues associated with the opening of the casino and the \$11 million reserve in the 2013 basic neighborhood services fund. In addition, and of utmost importance, the City must maintain service levels and keep our commitment to restoring the rainy day fund.

The projected surplus on the expenditure side is coming from several areas. In the Divisions of Police and Fire, personnel costs are tracking below budget. These projected savings are due to the pension changes in the new contract with the IAFF, civilian vacancies in the Police division, the delay of the police class from June to July and the



fact that the Police division began the year with six less uniformed officers than budgeted. In the Safety Director's Office, savings of nearly \$700,000 are currently projected in the contract whereby we reimburse Franklin County for housing prisoners in the jail. Savings from unfilled vacancies in various divisions result in projected savings of nearly \$2.5 million.

The unprecedented increase in the price of fuel is projected to result in a \$1.1 million deficit in the Division of Fleet Management's general fund fuel budget. In addition, a revision in the estimate for school district revenue sharing and job growth incentive payments has resulted in a projected deficit of \$293,544.

As of the end of the first quarter, income tax receipts are 3.6 percent above 2011 first quarter collections. The hotel/motel tax, estate tax, license and permit fees, fines and penalties and investment earnings are all trending above collections during the same time period last year. Estate tax proceeds and investment earnings are sensitive to issues of timing and as such, trends for these sources will normalize later in the year. Local government fund distributions, charges for service and property tax collections are all tracking below collections during the same time period last year. 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. Should you have any questions concerning this report, please do not hesitate to let me know.

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



FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2012

**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 2012 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$3,320,345 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	
MARCH 31, 2012	
Beginning Cash Balance (January 1, 2012)	\$ 53,687,757
Less Outstanding Encumbrances (As of December 31, 2011)	19,895,417
Unencumbered Cash Balance (January 1, 2012)	<u>33,792,340</u>
Plus Estimated 2012 Receipts - City Auditor	701,303,000
Plus Encumbrance Cancellations	1,758,660
Plus Transfers In & Misc. Transfers	<u>1,833,000</u>
Total Available for Appropriation	\$ 738,687,000
Total Appropriated as of March 31, 2012	\$ 738,687,000
Less 2012 Projected Operating Expenditures	<u>735,366,655</u>
Projected Appropriation Surplus/(Deficit)	\$ 3,320,345
Projected Available Cash Balance (December 31, 2012)	<u>\$ 3,320,345</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2012)	\$ 32,897,212
Plus 2012 Deposit	6,725,000
Plus Estimated Investment Earnings	<u>329,000</u>
Projected Unencumbered Cash Balance (December 31, 2012)	\$ 39,951,212
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2012)	\$ 6,813,986
Plus 2012 Deposit	<u>2,060,000</u>
Projected Unencumbered Cash Balance (December 31, 2012)	\$ 8,873,986
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2012)	\$ -
Plus 2012 Deposit	<u>11,000,000</u>
Projected Unencumbered Cash Balance (December 31, 2012)	\$ 11,000,000

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$738.48 million, or 5.9 percent higher than actual 2011 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 \$701.3 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 March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 3.1 percent higher than during the same time period in 2011. The vast majority of that growth is attributable to a 3.6 percent growth in income tax receipts. Income tax collections are projected to end the year up 3.0 percent from 2011.

Unfortunately, flat and/or declining revenues are projected for many of the general fund's other major revenue sources in 2012. These sources include state shared revenues, property taxes, the estate tax and charges for services. Revenues projected to increase over 2011 include investment earnings, and the hotel/motel tax.

Due to the State of Ohio cuts to localities, local government fund receipts are down 17.6 percent and are projected to end the year down 29.6 percent from 2011. Estate taxes fluctuate from month to month and are difficult to predict, but collections are up over \$3 million from the same time last year. Property taxes are down 5.5 percent through March and are projected to end the year down 7.0 percent.

Receipts for fines and penalties are doing better than expected and are up 13.4 percent from March of 2011. License and permit fees are up 5.4 percent but are projected to end the year 2.0 percent below the amount collected in 2011. Investment earnings are projected to end the year 35.1 percent above 2011 and are currently over \$1 million above 2011 year-to-date figures.

Charges for services are 2 percent lower than March of 2011 and are projected to end the year 1.5% below 2011.

Expenditures:

Expenditures are projected to total \$735.37 million or \$3.3 million below the current appropriation. The projected expenditures include a \$6.73 million transfer to the economic stabilization fund, an \$11 million transfer to the 2013 basic city services fund and a \$2.06 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2001-2011, which passed, as amended by City Council on January 30th, 2012, established the 2012 general fund budget at \$738.48 million.

The personnel projections in this report reflect employees on the city payroll as of March 27th, 2012, 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 March 31st and adding the result to the projected costs, by division, for these items for the balance of the year. A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

The **Division of Income Tax** anticipates ending the year with an overall surplus of \$146,820, due to savings in personnel costs from three vacant positions. At this time, the division projects spending the entirety of their supplies and services budgets for the year.

The **City Treasurer** is projecting a surplus of \$21,975. The surplus is a result of the delay in hiring a vacant position (\$40,508). Savings in personnel are being offset by a projected deficit in services (\$18,533) to account for an upcoming service which is expected to improve operational efficiencies.

The **Municipal Court Clerk** is projecting an overall surplus of \$63,005. A savings of \$23,307 in personnel is largely the result of delays in filling vacant positions and a \$39,698 savings in services is the product of prior year expenditure corrections within internal service line items.

The **Civil Service Commission** is anticipating an overall savings of \$54,852. The savings is due to the delay in hiring a vacant position coupled with a small savings in services as a result of an internal credit of postage/mail services.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$706,715. Savings in personnel of \$23,493 are attributed to the lower than anticipated part-time wages and associated benefits. A projected savings in services of \$532,702 primarily reflects less than budgeted expenditures for the contract with Franklin County to house prisoners arrested under violations of City Code. The surplus in the transfer line of \$150,000 reflects the budgeted amount for Community Crime Patrol which will be transferred to and expended from services.

A projected surplus of \$222,733 in the **Support Services Division** reflects a savings in personnel of \$221,590 due to budgeted vacancies. Additional savings of \$1,143 in various supplies and services line items are also projected.

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

The **Division of Police's** projected overall surplus of \$3,036,301 is a result of savings in personnel (\$934,416) and the transfer line (\$3,110,697) being offset by deficits in supplies (\$324,800), services (\$484,013) and claims (\$200,000). The transfer line represents the budget authority for the 119th recruit class scheduled to begin in July and the 120th class scheduled to begin in December. Originally the 119th class was scheduled to begin in June and has been delayed to July.

The projected surplus assumes that personnel costs associated with the E-911 and Photo Red Light operations will relieve the general fund by a year-end total of \$1,653,613 and \$1,607,175, respectively. Additionally, the projection assumes the COPS grant will relieve the general fund by \$3,634,475.

The majority of the savings in personnel and the transfer line are represented by the ongoing negotiation of the FOP contract causing uniformed personnel wages and pension pickup not matching budgeted assumptions. Additional savings are projected in the physical fitness incentive (\$135,100), worked holiday pay (\$270,088), termination pay (\$219,044), and civilian wages (\$666,725) as the result of unbudgeted vacancies which are being offset by a projected deficit in civilian overtime (\$471,048). Based on usage through the first quarter, uniformed overtime is projecting a shortfall of \$1,031,568; of which 52% is to account for the summer initiative which was budgeted in the transfer line.

A projected deficit of \$324,800 in supplies and \$40,000 in services reflects the uniforms, guns and psychotherapy contract for the two scheduled recruit classes. Funds from the transfer line will be utilized to account for the recruit classes' supplies and services. An additional deficit of \$444,013 in services is the result of a higher than anticipated expense for fleet services.

The projected deficit of \$200,000 in claims represents a settled lawsuit in which funds from the city-wide account will be transferred to relieve the deficit.

The **Division of Fire's** projected overall surplus of \$160,901 is a result of savings in personnel (\$77,583) and the transfer line (\$646,174) being offset by a deficit in supplies (\$423,283) and services (\$139,574). The transfer line represents the budget authority for the December recruit class and civilianization efforts and funds will be transferred to compensate personnel and supplies for these activities.

Personnel savings of \$77,583 is primarily the result of the renegotiated IAFF contract changes that occurred after the budget was created. The contract renegotiation directly impacted uniformed wages, pension pickup and employee insurance and indirectly impacted pension city share, workers' compensation and Medicare. The contract impact is a projected deficit of \$129,143 which is being offset by a projected surplus in uniformed sick leave reciprocity (\$137,299) and shift differential (\$181,247). Additional savings of \$52,527 in various line items (physical fitness incentive, civilian wages and pension pickup) are being offset by projected deficits of \$164,347 in various line items (termination pay, tuition reimbursement, part-time wages and unemployment compensation). Uniformed overtime is being projected at budget authority.

A deficit of \$423,283 in supplies reflects the training materials and clothing for the December recruit class and the increased uniform allowance expense. Funds from the transfer line will be utilized to account for the recruit classes' supplies. The uniform allowance realized an 11% increase over budget as a result of the renegotiated IAFF contract.

Projected expenses related to services are currently anticipated to be higher than current budget authority by \$139,574. A deficit in fleet services of \$310,809 is being offset by savings from the lower than anticipated contract prices for the physical fitness testing as well as less than anticipated turnout gear cleaning services.

An overall surplus of \$64,895 is projected in the **Equal Business Opportunity Commission Office**, due to savings in personnel costs attributed to the delayed hiring of vacant positions.

The **Community Relations Commission** is projecting an overall deficit of \$17,017, entirely in personnel. This is largely the result of insufficient funding related to staffing changes within the Commission.

The **Development Department, Administration Division** is projecting an overall deficit of \$136,261. In personnel, savings of \$11,453 are projected due to delays in filling vacancies. A surplus of \$12,262 is projected in supplies due to savings in various materials, replacement parts and equipment. A deficit of \$144,976 is expected in services as a result of additional costs related to the new vacant and abandoned properties (VAP) program. A capital deficit of \$15,000 for the purchase of one vehicle is also related to the VAP program.

In the **Economic Development Division**, an overall surplus of \$27,041 is projected, primarily a result of vacancies in personnel. A current surplus in services of \$62,891 will offset deficits of \$2,970 in supplies and \$60,000 in capital items. These revised expenditures are for new and upgraded communications equipment for use in economic development initiative activities.

The **Code Enforcement Division** projects an overall surplus of \$55,065, almost entirely the result of vacancies in personnel. The surplus of \$16,010 in services for weed contracts offsets a deficit of \$1,030 in supplies and \$15,000 in capital for the purchase of one new vehicle for the vacant and abandoned properties program.

The **Housing Division** projects an overall deficit of \$70,364 resulting from the addition of two new unfunded positions in the vacant and abandoned properties initiative and computers for the employees.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$68,417. The personnel surplus (\$41,557) results from hiring delays and higher than projected reimbursement of construction management personnel costs from capital project funds. In services, the projected surplus of \$25,157 is due to lower than expected expenditures for cell phones, accreditation fees, outside printing and equipment maintenance services.

The **Financial Management Division** projects an overall surplus of \$135,103 excluding citywide account projections. The personnel surplus of \$122,524 is due to hiring delays of two currently budgeted vacancies. The \$10,210 services surplus is due to projected savings in copy machine lease and telephone expenses. At this time, expenditures in the citywide account reflect a deficit of \$1,880,990.

The **Facilities Management Division** projects an overall surplus of \$193,318. In personnel, a \$164,308 surplus is projected due to hiring adjustments and delays as well as not filling budgeted positions. The services surplus of \$29,010 reflects a net savings in lease and

custodial maintenance service expenses, offsetting small deficits in machinery maintenance services.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. At this time, expenditures are expected to match budget projections.

The **Human Resources Department** is projecting a \$188,980 surplus. A \$187,222 personnel surplus is due to three currently vacant full-time budgeted positions. Figures include expenses related to moving the Training and Development section to the Jerry Hammond Center in June.

The current projected general fund transfer to the **Health Department** is \$19,740,623. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$30,471,376. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** is projecting an overall surplus of \$128,321. The personnel surplus of \$127,532 can be attributed to delays in filling vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$107,985. In personnel, the \$458,618 surplus reflects delays in filling vacant positions and savings from employees opting out of health insurance coverage. The personnel surplus is partially offset by a \$351,633 deficit in services, which is the result of higher than budgeted fleet expenditures.

The **Mobility Division** projects an overall surplus of \$32,298. In personnel, the \$70,274 surplus is due to delays in filling vacant positions. The personnel surplus is partially offset by a \$37,976 deficit in services, which is due to higher than expected banking fees.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 3,406,848
Plus Estimated 2012 Revenues	46,353,501
Plus Estimated Encumbrance Cancellations	<u>1,834,565</u>
Total Estimated Available For Appropriation	51,594,914
Less Projected 2012 Expenditures Public Service Director's Office	(2,888,465)
Less Projected 2012 Expenditures Refuse Division	(3,306,915)
Less Projected 2012 Expenditures Mobility Division	(1,937,767)
Less Projected 2012 Expenditures Planning & Operations Division	(36,405,849)
Less Projected 2012 Expenditures Design & Construction Division	<u>(3,591,902)</u>
Less Total Projected 2012 Expenditures	<u>(48,130,898)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 3,464,016</u>
Total Appropriated	<u>\$ 49,648,165</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,517,267</u>

REVENUE SUMMARY

At the beginning of 2012, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$3,406,848. Revenues for 2012 are estimated at \$46,353,501, while encumbrance cancellations are projected to total \$1,834,565. It is projected that the SCMR fund will have an unencumbered cash balance of \$3,464,016 at the end of 2012.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,517,267 is projected. In the Public Service Director's Office, a personnel surplus of \$74,022 is due to delays in filling vacant positions. In the Refuse Division, a \$195,781 personnel surplus is also the result of delays in filling vacant positions and a \$34,454 projected deficit in services is due mainly to higher than expected fleet expenditures. The Mobility Division is projecting a \$207,165 surplus in personnel due to filling vacant positions at lower rates and delays in hiring. In the Planning & Operations Division, a \$686,690 personnel surplus is the result of holding positions vacant, along with decreased overtime due to the mild winter. The division is projecting savings in supplies, services, other expenditures, and capital of \$110,768, \$78,124, \$27,693, and \$5,323, respectively. Projected expenditures in these categories were reduced from the original budgeted amounts in order to be consistent with 2011 actual expenditures and to maintain a healthy fund balance. In the Design and Construction Division, the \$132,611 personnel surplus reflects delays in filling vacant positions. The division is also projecting a \$26,875 surplus in services, which is the result of reducing expenditure projections from the original budgeted amounts in order to be consistent with 2011 actual expenditures and to maintain a healthy fund balance.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 88,431
Plus Estimated 2012 Revenues	6,017,532
Plus Estimated General Fund Transfer	19,740,623
Plus Estimated Encumbrance Cancellations	<u>100,000</u>
Total Estimated Available For Appropriation	25,946,586
Less Projected 2012 Expenditures	<u>(25,583,780)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 362,806</u>
Total Appropriated	<u>\$ 25,802,694</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 218,914</u>

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$88,431. Anticipated revenues have been adjusted upwards slightly from the budget and are expected to total \$6,017,532 for the year. Encumbrance cancellations are estimated at \$100,000. The general fund transfer is projected at \$19,740,623 and total resources available for appropriation are \$25,946,586. With expenses estimated at \$25,583,780, it is projected that the fund will end the year with a positive unencumbered cash balance of \$362,806.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$218,914 is projected for the year. Savings in personnel of \$251,172 are due primarily to delays in filling vacant positions. The department anticipates spending the entirety of their supplies budget. A projected deficit of \$32,258 in services reflects higher than budgeted pro-rata costs and print shop services. However, it is expected that this deficit will be made up by savings in other service areas as the year progresses. The department projects spending all of its refunds and capital expenditures for the year.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 454,771
Plus Estimated 2012 Revenues	6,880,000
Plus Estimated General Fund Transfer	30,471,376
Plus Estimated Encumbrance Cancellations	<u>516,877</u>
Total Estimated Available For Appropriation	38,323,024
Less Projected 2012 Expenditures	<u>(37,346,010)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 977,014</u>
Total Appropriated	<u>\$ 37,746,951</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 400,941</u>

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2012 with an unencumbered cash balance of \$454,771. Revenue projections are slightly down from the budgeted projection due to lower participation in adult sports; in addition, membership activity at specific recreation centers is lower due to ongoing renovations. Encumbrance cancellations are expected to be \$516,877. The general fund transfer is projected to be \$30,471,376, leaving a projected year-end unencumbered cash balance of \$977,014.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$400,941 is projected. A personnel surplus of \$530,820 is the result of delays in filling vacant full-time and part-time positions. A deficit of \$132,762 is expected in services, largely due to new executive programs and initiatives that were not originally budgeted. The deficit will likely be reduced by anticipated savings in utility costs and in-service training expenses.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ (101,818)
Plus Estimated 2012 Revenues	4,238,000
Plus Estimated Encumbrance Cancellations	<u>214,429</u>
Total Estimated Available For Appropriation	4,350,611
Less Projected 2012 Expenditures	<u>(4,314,579)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 36,033</u>
Total Appropriated	<u>\$ 4,338,365</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 23,786</u>

REVENUE SUMMARY

The recreation and parks golf operation fund began 2012 with an unencumbered cash balance deficit of \$101,818. Revenue collections to date are up 224% from the same period in 2011 due to highly favorable weather conditions. For the year, revenue is projected to be \$4,238,000. Encumbrance cancellations are estimated to total \$214,429. Airport Golf Course will remain closed for the entire year, but expected revenue will be replaced through an agreement with the Columbus Regional Airport Authority. The division projects an unencumbered cash balance at year-end of \$36,033. Revenues will continue to be closely monitored for the remainder of the year.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$23,786, with minor savings of \$2,966 in personnel. There is an expected surplus of \$11,251 in supplies due to less than expected chemical costs. A surplus of \$8,569 in services is due to lower than anticipated utility and fleet expenses. The division's expenditures will continue to be closely monitored to ensure fund solvency for the remainder of the year.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 1,059,520
Plus Estimated 2012 Revenues-Municipal Court Clerk	1,463,000
Plus Estimated 2012 Revenues-Municipal Court Judges	352,709
Plus Estimated Encumbrance Cancellations	<u>132,316</u>
Total Estimated Available For Appropriation	3,007,545
Less Projected 2012 Expenditures-Municipal Court Clerk	(1,752,842)
Less Projected 2012 Expenditures-Municipal Court Judges	<u>(339,913)</u>
Less Total Projected 2012 Expenditures	<u>(2,092,755)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 914,790</u>
Total Appropriated	<u>\$ 2,191,565</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 98,810</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. Projected revenues at the first quarter total \$1,815,709. This is an increase from the budgeted revenue projection by 5.5%, or \$95,709. The fund is expected to end the year with an unencumbered cash balance of \$914,790.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$98,810.

The Municipal Court Clerk projects an overall appropriation surplus of \$86,345. The entire surplus is projected in personnel and reflects the transfer of an employee to the general fund. The department anticipates a balanced budget in supplies and services.

The Municipal Court Judges project an overall appropriation surplus of \$12,465. The entire surplus is projected in personnel and reflects several positions being transferred to the general fund along with one budgeted full time vacant position still left in this fund. The department anticipates a balanced budget in supplies and services.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 3,110,312
Plus Estimated 2012 Revenues	15,583,864
Plus Estimated Encumbrance Cancellations	<u>292,030</u>
Total Estimated Available For Appropriation	18,986,206
Less Total Projected 2012 Expenditures	<u>(15,375,869)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 3,610,337</u>
Total Appropriated	<u>\$ 15,568,821</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 192,952</u>

REVENUE SUMMARY

The development services fund began 2012 with an unencumbered cash balance of \$3,110,312. Revenues for 2012 are estimated at \$15,583,864, and encumbrance cancellations are projected to total \$292,030. The fund is projected to end the year with an unencumbered cash balance of \$3,610,337.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$192,952 is projected. The personnel surplus of \$98,365 is due to delays in filling vacant positions. A surplus of \$7,536 in supplies is due to lower than expected costs for replacement supplies and materials; while a surplus of \$51,181 in services is the result of less than expected costs for phone and banking services, travel expenses, and training. The surplus of \$35,870 in other expenditures is due to fewer refunds, rebates, and damage claims than were originally anticipated.

G. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 387,086
Plus Estimated 2012 Revenues	1,250,400
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,637,486</u>
Less Projected 2012 Expenditures	<u>(1,441,236)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 196,250</u>
Total Appropriated	<u>\$ 1,635,630</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 194,394</u>

REVENUE SUMMARY

The East Broad Street operation fund is the largest fund within the Property Management Fund and is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include COWIC and the Departments of Recreation and Parks and Technology. The unencumbered balance at the beginning of 2012 was \$387,086, with a projected unencumbered cash balance at year-end of \$196,250. Revenues received from tenants are projected at \$1,250,400, with \$731,288 generated from COWIC and \$519,112 from the Department of Technology.

OPERATING BUDGET SUMMARY

The fund is projecting an appropriation surplus of \$194,394, the largest portion of which (\$183,394) is in services and is attributable to lower than projected operating and maintenance costs. Natural gas expenditures are also projected to be lower than budgeted as well as machinery maintenance service costs. In materials and supplies, an \$11,000 surplus is projected in miscellaneous operating supplies.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 298,035
Plus Estimated 2012 Revenues	2,030,059
Plus Estimated Encumbrance Cancellations	<u>44,851</u>
Total Estimated Available For Appropriation	2,372,945
Less Projected 2012 Expenditures	<u>(2,104,204)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 268,741</u>
Total Appropriated	<u>\$ 2,104,204</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ -</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 2012 beginning unencumbered cash balance was \$298,035. The revenue projection for the fund is \$2,030,059, and encumbrance cancellations of \$44,851 are expected. The projected year-end unencumbered cash balance for the fund is \$268,741.

OPERATING BUDGET SUMMARY

The private construction inspection fund is projected to end the year with a balanced budget.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ -
Plus Estimated 2012 Revenues- Human Resources	3,322,693
Plus Estimated 2012 Revenues- Boiler/Property Insurance	325,000
Total Estimated Available For Appropriation	<u>3,647,693</u>
Less Estimated 2012 Projected Expenditures- Human Resources	(3,322,693)
Less Estimated 2012 Projected Expenditures-Boiler/Property Insurance	(325,000)
Less Total Projected 2012 Expenditures	<u>(3,647,693)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u><u>\$ -</u></u>
Appropriated- Human Resources	3,337,914
Appropriated-Boiler/Property Insurance	325,000
Grand Total Appropriation	<u>\$ 3,662,914</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 15,221</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 \$15,221 is generated from the Human Resources portion of the fund. In Human Resources, a \$12,601 personnel surplus is primarily due to hiring delays offset by small deficits in pension and insurance. The services surplus of \$2,420 is due to savings in outside printing and health care audit projections. Property and boiler insurance estimates are at budgeted levels at this time.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 7,805
Plus Estimated 2012 Revenues - Mail	1,072,535
Plus Estimated 2012 Revenues - Print	222,641
Plus Estimated Encumbrance Cancellations	14
Total Estimated Available For Appropriation	1,302,995
Less Projected 2012 Print and Stores Expenditures	(271,375)
Less Projected 2012 Purchasing Stores Expenditures	(100)
Less Projected 2012 Mailroom Expenditures	(1,046,492)
Less Total Projected 2012 Expenditures	(1,317,967)
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ (14,972)</u>
Total Appropriated	<u>\$1,507,101</u>
Projected Appropriation Surplus	<u>\$ 189,134</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 an unencumbered cash balance of \$7,805. By year-end, the fund's unencumbered balance is projected to be a negative \$14,972. Print shop revenues are projected at \$222,641, higher than budgeted but less than current projected expenditures. Overall revenues continue to be low as city agencies are not currently required to use the print shop and the print shop, for various reasons, not being able to fulfill all the needs of city agencies. Print revenues and expenditures will be monitored and evaluated closely in the upcoming quarter as variables related to the print operations continue to be resolved. Mailroom revenues are currently projected at \$1,072,535, slightly higher than originally projected.

OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$189,134 is primarily due to surpluses in postage. This is offset by a small deficit in print services, due to higher than projected costs for supplies, purchase of a small laser printer, outside printing and machinery maintenance services. The newly adopted city branding requirements also impact expenditures in that expenditures related to this were not known when the budget was adopted.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 69,939
Plus Estimated 2012 Revenues	713,700
Plus Estimated Encumbrance Cancellations	<u>-</u>
Total Estimated Available For Appropriation	783,639
Less Projected 2012 Expenditures	<u>(733,487)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 50,152</u>
Total Appropriated	\$ 734,005
Projected Appropriation Surplus/(Deficit)	<u>\$ 518</u>

REVENUE SUMMARY

The land acquisition fund began 2012 with an unencumbered cash balance of \$69,939. Revenues are estimated at \$713,700. The fund is projected to end 2012 with an unencumbered cash balance of \$50,152.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$518 is projected, which is the result of a \$691 surplus in personnel being offset by small deficits in fleet and mail expenditures.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 335,202
Plus Estimated 2012 Revenues	29,647,848
Plus Estimated Encumbrance Cancellations	150,000
Total Estimated Available For Appropriation	<u>30,133,050</u>
Less Estimated Technology Administration Expenditures	(7,032,205)
Less Estimated Information Services Expenditures	<u>(22,305,838)</u>
Less Total Projected 2012 Expenditures	<u>(29,338,043)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u><u>\$ 795,007</u></u>
Total Appropriated	<u>\$ 30,332,857</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 994,814</u></u>

REVENUE SUMMARY

The technology services fund began 2012 with an unencumbered cash balance of \$335,202. Revenues are estimated at \$29,647,848 and encumbrance cancellations at \$150,000. Revenues are lower than originally budgeted based on current expenditure data. The fund is projected to end the year with a \$994,814 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall projected surplus is projected at \$180,103. In personnel, the \$96,553 surplus is due to budgeted vacancies. In materials and supplies, the \$6,750 surplus is due to savings in computer programs and machinery supplies. In services, the \$85,800 surplus is due to utility postage (\$150,000) and computer and equipment maintenance services savings, offset by small deficits in various contractual projections. A \$9,000 deficit is projected in capital outlay due to increased expenditures in utility video equipment.

In the Information Services Division, a \$814,711 surplus is due to unfilled budgeted vacancies and related pension and insurance expenses. An overtime deficit is projected, slightly offsetting these savings. Additional savings are expected in supplies (\$10,000) primarily due to lower than expected diesel fuel costs. In services, a \$119,015 surplus is projected resulting from decreased expenditures in professional service contracts, other communication, construction internal billing, electricity, and offsite storage. The department will closely monitor savings and expenditure projections and adjust workload and hiring decisions, as necessary, to keep within budget projections.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ (2,718,501)
Plus Estimated 2012 Revenues	33,197,651
Plus Estimated Encumbrance Cancellations	1,650,000
Plus BABs Refund Revenue	<u>0</u>
Total Estimated Available For Appropriation	32,129,150
Less Projected 2012 Fleet Management Division Expenditures	(32,511,480)
Less Projected 2012 Finance and Management Director's Office Expenditure:	<u>(686,171)</u>
Less Total Projected 2012 Expenditures	<u>(33,197,651)</u>
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ (1,068,501)</u>
Total Appropriated	<u>\$ 32,148,048</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (1,049,603)</u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$2,718,501, and is projected to end the year with a negative unencumbered cash balance of \$1,049,603. Revenues are projected to total \$33,197,651, with encumbrance cancellations expected to be \$1,650,000.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$1,068,501 is projected in the Fleet Management Fund. In the Fleet Management Division, a personnel surplus of \$61,952 reflects savings from several unfilled vacant positions and delays in hiring others. The \$1,285,979 deficit in supplies is due to higher than budgeted gasoline and diesel fuel expenses. The \$59,458 services surplus reflects savings in utilities, building maintenance expenses, and various contract services. There is a projected savings of \$84,000 in interest paid in debt service. In the Finance and Management Director's Office, a \$30,966 surplus reflects savings from a budgeted unfilled vacant position.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 228,144
Plus Estimated 2012 Revenue Receipts	7,800,836
Plus Estimated Encumbrance Cancellations	<u>290,324</u>
Total Estimated Available For Appropriation	8,319,304
Less Projected 2012 Expenditures Design & Construction Division	(6,993,225)
Less Projected 2012 Expenditures Public Service Director's Office	<u>(624,001)</u>
Less Total Projected 2012 Expenditures	(7,617,226)
Projected Unencumbered Cash at Dec. 31, 2012	<u>\$ 702,078</u>
Total Appropriated	<u>\$ 8,249,798</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 632,572</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 2012, the unencumbered cash balance in the fund was \$228,144. Revenues are projected to total \$7,800,836 in 2012 and encumbrance cancellations are estimated at \$290,324. Currently, an unencumbered cash balance of \$702,078 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$632,572 is projected in this fund. The Design and Construction Division projects a personnel surplus of \$607,878 due to delays in filling vacant positions and reduced overtime costs because of the mild winter and a slow start to the construction season. An \$8,664 surplus in services is also projected for the division. The Public Service Director's Office projects a surplus of \$16,030, almost entirely in personnel.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY March 31, 2012	
Cash Balance (January 1, 2012)	\$ 53,589,873
Plus Estimated 2012 Revenues	<u>178,455,465</u>
Total Estimated Available For Appropriation	232,045,338
Less Projected 2012 Expenditures Water Division	(169,615,053)
Less Projected 2012 Expenditures Public Utilities Director's Office	<u>(3,748,735)</u>
Less Total Projected 2011 Expenditures	<u>(173,363,788)</u>
Projected Cash at Dec. 31, 2012	<u><u>\$ 58,681,550</u></u>
Total Appropriated	\$ 180,680,570
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 7,316,782</u></u>

REVENUE SUMMARY

On January 1, 2012 the cash balance in the water enterprise fund was \$53.6 million, an increase of \$13.0 million over the original budget projection. This balance is comprised of water enterprise fund moneys totaling \$14.7 million and the water reserve fund totaling \$38.9 million. The increased cash balance is largely the result of a \$10 million transfer from the water revenue bond reserve fund to the water reserve fund. The water revenue bond reserve fund is no longer required, as those debts have been retired. Projected revenues at the first quarter total \$178.5 million. Of the \$5.3 million increase over the original budget projection, \$3.6 million is due to the inclusion of Build America Bond and Recovery Zone Economic Development Bond credits. The balance reflects increased water sales, higher system capacity charges and other fees, marginally offset by lower interest income.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.3 million is projected in the water enterprise fund, comprised of a \$6.9 million surplus in the Water section of the Division of Power and Water (DoPW) and a \$326,656 surplus in the water enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). In the Water Section of DoPW, surpluses are projected in personnel, supplies, principal and interest expenses. The most noteworthy variances are the \$3.1 million surplus in principal and the \$2.4 million surplus in interest. Current interest rates on variable rate debt are less than projected when the budget was determined resulting in an appropriation surplus. Additional appropriation variances are the result of refinancing long term fixed-rate and variable-rate debt, originally issued in 2005-2006 and 1995-1996, respectively. Additionally, the issuance of new debt will likely not occur in the first half of 2012 further reducing anticipated debt payments in the current year. A personnel surplus of \$1.7 million reflects employee separations and the subsequent interval time in filling the vacant positions. The only noteworthy deficit projected at this time is in services. This deficit is attributed to one time tax charges for the conversion of farm land into the upground reservoir, unexpected pump repairs and higher fleet 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 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 \$679,694.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Cash Balance (January 1, 2012)	\$ 165,836,239
Plus Estimated 2012 Revenues	239,336,098
Total Estimated Available For Appropriation	<u>405,172,337</u>
Less Projected 2012 Expenditures Sanitary Sewers Division	(243,530,516)
Less Projected 2012 Expenditures Public Utilities Director's Office	<u>(4,378,874)</u>
Less Total Projected 2012 Expenditures	<u>(247,909,390)</u>
Projected Cash at Dec. 31, 2012	<u>\$ 157,262,947</u>
Total Appropriated	<u>\$ 256,721,575</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 8,812,185</u>

REVENUE SUMMARY

On January 1, 2012 the cash balance in the sewerage system enterprise fund was \$165.8 million, an increase of \$7.9 million over the original projection. This balance is comprised of sewerage enterprise fund moneys totaling \$99.3 million and the sewerage reserve fund totaling \$66.5 million. Projected 2012 revenues at the first quarter total \$239.3 million. Though this is a slight decrease from the original budget revenue projection, the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits totaling \$1.7 million and higher anticipated interest income, system capacity charges, and miscellaneous revenue help offset the reduction in projected standard strength sewer sales. The projected year end cash balance is projected to be \$10 million lower than originally anticipated due to the payment of a legal claim.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$8.8 million is projected in the sanitary sewer enterprise fund. This surplus is comprised of \$8.6 million in the Sanitary Sewer Division and \$190,368 in the sanitary sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). The Division of Sewers and Drains projects surpluses in personnel, supplies, principal, interest and transfers. The majority of the appropriation surplus is debt related. Current interest rates on variable rate debt are less than projected when the budget was determined resulting in an appropriation surplus. Additional appropriation variances are the result of refinancing long term fixed-rate debt that was originally issued in 2004-2005. It is assumed that the issuance of new debt will not occur in the first half of 2012 further reducing anticipated debt payments in the current year. A personnel surplus of \$1.9 million reflects employee separations and the subsequent interval in time in filling the vacant positions. The supplies surplus of \$940,676 reflects reductions in projected chemical costs, machinery parts and reduced fuel oil consumption.

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 \$679,694.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Cash Balance (January 1, 2012)	\$ 17,198,170
Plus Estimated 2012 Revenues	<u>37,788,804</u>
Total Estimated Available For Appropriation	54,986,974
Less Projected 2012 Expenditures Storm Division	(36,901,299)
Less Projected 2012 Expenditures Public Utilities Director's Office	<u>(1,123,041)</u>
Less Total Projected 2012 Expenditures	<u>(38,024,340)</u>
Projected Cash at Dec. 31, 2012	<u>\$ 16,962,634</u>
Total Appropriated	<u>\$ 38,494,272</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 469,932</u>

REVENUE SUMMARY

On January 1, 2012 the cash balance in the storm sewer maintenance fund was \$17.2 million, a decrease of \$447,184 over the original projection. This balance is comprised of storm sewer maintenance operating fund moneys totaling \$8.2 million and the storm sewer reserve fund totaling \$9.0 million. Projected revenues at the first quarter total \$37.8 million, or \$565,377 higher than the original budget projection, reflecting the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits of \$731,761. Revenue projections for service charges are revised downward due to the 2% rate decrease implemented in 2012.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$469,932 is projected in the storm sewer maintenance enterprise fund. This is comprised of a \$374,528 surplus in the Storm Sewer Division and a \$95,404 surplus in the storm sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). Notable surpluses are projected in personnel and interest. Less notable are the surpluses in supplies and services and the very minor projected deficit the "other" expense category. The \$216,074 personnel surplus reflects delays in filling vacant positions while the \$142,488 surplus in interest is the result of refinancing long term fixed-rate debt, originally issued in 2004, 2005 and 2006.

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 \$679,694.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2012	
Cash Balance (January 1, 2012)	\$ 6,688,474
Plus Estimated 2012 Revenues	87,094,675
Total Estimated Available For Appropriation	<u>93,783,149</u>
Less Projected 2012 Expenditures Power Division	(89,003,469)
Less Projected 2012 Expenditures Public Utilities Director's Office	<u>(591,156)</u>
Less Total Projected 2012 Expenditures	<u>(89,594,625)</u>
Projected Cash at Dec. 31, 2012	<u>\$ 4,188,525</u>
Total Appropriated	<u>\$ 91,353,494</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,758,869</u>

REVENUE SUMMARY

On January 1, 2012 the cash balance in the electricity enterprise fund was \$6.7 million, an increase of \$3.5 million from the original budget projection. This cash balance is made up of electricity enterprise fund moneys totaling \$2.3 million and the balance in the electricity enterprise reserve fund, currently at \$4.4 million. Projected revenues at the first quarter total \$87.1 million, a decrease from the budget projection of \$3.9 million.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.8 million is projected in the electricity enterprise fund. This surplus is comprised of \$1.7 million in the Power section of the Division of Power and Water (DoPW) and \$67,266 in the electricity enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rata basis by the four utility funds). Surpluses are projected in all areas. The largest surplus of \$836,706 is projected in personnel and reflects delays in filling vacant positions, with only mission critical positions being filled at this time. The projected supplies surplus of \$779,445 is primarily due to less than anticipated expenditures for the purchase of power. A new cost blending agreement for the purchase of power is expected to provide substantial savings to the division in 2012 and in the future. The services surplus of \$34,591 reflects decreases in the cost of natural gas and minor savings for professional services of engineers, architects and attorneys.

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 \$679,694.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
March 31, 2012	
Unencumbered Cash Balance (January 1, 2012)	\$ 2,002,164
Plus CDBG Entitlement Award	6,297,996
Plus Estimated Entitlement Fund Revenues	348,778
Plus Estimated Revolving Loan Fund Revenues	426,919
Plus Estimated Encumbrance Cancellations	174,455
Total Estimated Available For Appropriation	<u>9,250,312</u>
Less Projected 2012 Expenditures	<u>(7,978,100)</u>
Available Unencumbered Cash at Dec. 31, 2012	<u>\$ 1,272,212</u>
Total Appropriated	<u>\$ 8,179,091</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 200,991</u>

REVENUE SUMMARY

The 2012 entitlement award from the U.S. Department of Housing & Urban Development (\$6,297,996) was projected during the budget process to be \$4,675,639. The actual award was higher by \$1,622,357, the result of updated census data used in the federal formula allocation process. Other entitlement fund receipts, including housing loan repayments and miscellaneous revenues of \$348,778, are projected to fall below the annual estimate of \$425,000 at this time; however, the revolving loan fund revenues of \$426,919 are higher than the budget of \$362,720. Total revenues, including encumbrance cancellations, are estimated to be \$1,784,789 more than the budgeted assumption of \$5,463,359.

OPERATING BUDGET SUMMARY

Divisions project an overall surplus of \$200,991. Personnel savings of \$187,332 are the result of vacancies during the first quarter and employees working on grant-funded projects. Revised plans to purchase computers and vehicles in the housing division create overall deficits in the fund of \$10,900 in supplies and \$70,000 in capital. These deficits are offset by a surplus of \$84,939 in services resulting from budgets for fleet and technology charges that exceeded the final internal service billing estimates. In the "other" category, interest earnings payable to HUD for the revolving loan fund were \$9,620 less than budgeted.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2012**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 5,292,126	\$ 2,744,833	\$ 2,547,293	\$ 5,291,525	\$ 601
<u>City Auditor</u>					
City Auditor	3,459,034	823,299	2,635,735	3,459,034	-
Income Tax	8,295,710	1,860,646	6,435,064	8,148,890	146,820
Total	11,754,744	2,683,945	9,070,799	11,607,924	146,820
City Treasurer	1,032,064	207,662	824,402	1,010,089	21,975
<u>City Attorney</u>					
City Attorney	10,703,099	2,842,659	7,860,440	10,702,599	500
Real Estate	212,038	51,818	160,220	211,312	726
Total	10,915,137	2,894,477	8,020,660	10,913,911	1,226
Municipal Court Judges	15,197,960	3,943,314	11,254,646	15,196,815	1,145
Municipal Court Clerk	10,705,794	3,000,471	7,705,323	10,642,789	63,005
Civil Service	3,425,754	731,207	2,694,547	3,370,902	54,852
<u>Public Safety</u>					
Administration	8,577,039	5,449,677	3,127,363	7,870,324	706,715
Support Services	6,272,845	1,334,680	4,938,165	6,050,112	222,733
Police	272,804,192	74,460,293	198,343,899	269,767,891	3,036,301
Fire	217,205,870	64,209,484	152,996,386	217,044,969	160,901
Total	504,859,946	145,454,134	359,405,812	500,733,296	4,126,650
<u>Mayor's Office</u>					
Mayor	2,106,109	442,228	1,663,881	2,103,169	2,940
Community Relations	754,410	179,698	574,712	771,427	(17,017)
Equal Business Opportunity	865,710	179,234	686,476	800,815	64,895
Total	3,726,229	801,160	2,925,069	3,675,412	50,817
<u>Development</u>					
Administration	6,484,038	3,710,073	2,773,965	6,620,299	(136,261)
Econ. Development	2,834,220	1,195,117	1,639,103	2,807,179	27,041
Code Enforcement	6,366,032	1,966,785	4,399,247	6,310,967	55,065
Planning	1,640,931	385,963	1,254,968	1,636,593	4,338
Housing	3,941,964	3,765,257	176,707	4,012,328	(70,364)
Total	21,267,185	11,023,195	10,243,990	21,387,365	(120,180)
<u>Finance and Management</u>					
Administration	1,866,617	502,166	1,364,451	1,798,200	68,417
Financial Management	4,048,836	655,307	3,393,529	3,913,733	135,103
Facilities Management	16,023,691	9,459,905	6,563,786	15,830,373	193,318
Finance Citywide	29,722,953	21,797,000	7,925,953	31,603,943	(1,880,990)
Citywide Technology Billings	13,367,465	13,356,520	10,945	13,367,465	-
Fleet Management	-	-	-	-	-
Total	65,029,562	45,770,898	19,258,664	66,513,714	(1,484,152)
Human Resources	1,391,327	261,748	1,129,579	1,202,347	188,980
Health	19,740,623	19,740,623	-	19,740,623	-
Recreation and Parks	30,471,376	30,471,376	-	30,471,376	-
<u>Public Service</u>					
Administration	2,758,938	592,292	2,166,646	2,630,617	128,321
Refuse Collection	27,025,846	15,184,565	11,841,281	26,917,861	107,985
Mobility	4,092,389	1,344,727	2,747,662	4,060,091	32,298
Total	33,877,173	17,121,584	16,755,589	33,608,569	268,604
Grand Total:	\$ 738,687,000	\$ 286,850,627	\$ 451,836,373	\$ 735,366,655	\$ 3,320,345

**TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2012**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 575	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	601
<u>City Auditor</u>									
City Auditor	-	-	-	-	-	-	-	-	-
Income Tax	146,820	-	-	-	-	-	-	-	146,820
Total	146,820	-	-	-	-	-	-	-	146,820
City Treasurer	40,508	-	(18,533)	-	-	-	-	-	21,975
<u>City Attorney</u>									
City Attorney	500	-	-	-	-	-	-	-	500
Real Estate	726	-	-	-	-	-	-	-	726
Total	1,226	-	-	-	-	-	-	-	1,226
Municipal Court Judges	1,145	-	-	-	-	-	-	-	1,145
Municipal Court Clerk	23,307	-	39,698	-	-	-	-	-	63,005
Civil Service	45,634	-	9,219	-	-	-	-	-	54,852
<u>Public Safety</u>									
Administration	23,493	520	532,702	-	-	-	-	150,000	706,715
Support Services	221,590	720	423	-	-	-	-	-	222,733
Police	934,416	(324,800)	(484,013)	-	(200,000)	-	-	3,110,697	3,036,301
Fire	77,583	(423,283)	(139,574)	-	-	-	-	646,174	160,901
Total	1,257,082	(746,842)	(90,462)	-	(200,000)	-	-	3,906,871	4,126,651
<u>Mayor's Office</u>									
Mayor	2,940	-	-	-	-	-	-	-	2,940
Community Relations	(17,017)	-	-	-	-	-	-	-	(17,017)
Equal Business Opportunity	64,895	-	-	-	-	-	-	-	64,895
Total	50,817	-	-	-	-	-	-	-	50,818
<u>Development</u>									
Administration	11,453	12,262	(144,976)	-	-	(15,000)	-	-	(136,261)
Econ. Development	27,120	(2,970)	62,891	-	-	(60,000)	-	-	27,041
Code Enforcement	55,085	(1,030)	16,010	-	-	(15,000)	-	-	55,065
Planning	2,957	(6,650)	8,031	-	-	-	-	-	4,338
Housing	(68,114)	(3,250)	1,000	-	-	-	-	-	(70,364)
Total	28,502	(1,638)	(57,044)	-	-	(90,000)	-	-	(120,180)
<u>Finance and Management</u>									
Administration	41,557	1,702	25,157	-	-	-	-	-	68,417
Financial Management	122,524	2,369	10,210	-	-	-	-	-	135,103
Facilities Management	164,308	-	29,010	-	-	-	-	-	193,318
Citywide Technology Billings	-	-	-	-	-	-	-	-	-
Finance Citywide	-	-	-	-	-	-	-	(1,880,990)	(1,880,990)
Fleet	-	-	-	-	-	-	-	-	-
Total	328,389	4,071	64,377	-	-	-	-	(1,880,990)	(1,484,152)
Human Resources	187,222	234	1,524	-	-	-	-	-	188,980
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	-	-
<u>Public Service</u>									
Administration	127,532	-	789	-	-	-	-	-	128,321
Refuse Collection	458,618	1,000	(351,633)	-	-	-	-	-	107,985
Mobility	70,274	-	(37,976)	-	-	-	-	-	32,298
Total	656,424	1,000	(388,820)	-	-	-	-	-	268,604
Grand Total:	\$ 2,767,652	\$ (743,175)	\$ (440,014)	\$ -	\$ (200,000)	\$ (90,000)	\$ -	\$ 2,025,881	\$ 3,320,345

**TABLE 3
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
MARCH 31, 2012**

CATEGORY	FY 2012 CITY AUDITOR'S REVENUE ESTIMATE	FY 2011 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 523,650,000	\$ 508,233,548	\$ 15,416,452	3.0%
Property Tax	44,227,000	47,567,650	(3,340,650)	(7.0%)
KWH Tax	1,650,000	1,582,944	67,056	4.2%
Hotel/Motel Tax	3,700,000	3,631,349	68,651	1.9%
Total Taxes and Assessments	573,227,000	561,015,491	12,211,509	2.2%
Local Government Fund	28,426,000	40,400,233	(11,974,233)	(29.6%)
Estate Tax	7,500,000	9,162,689	(1,662,689)	(18.1%)
Liquor Permit Fund	1,100,000	1,150,149	(50,149)	(4.4%)
Cigarette Tax, Other	30,000	33,624	(3,624)	(10.8%)
Total Shared Revenues	37,056,000	50,746,695	(13,690,695)	(27.0%)
License and Permit Fees	10,290,000	10,496,787	(206,787)	(2.0%)
Fines and Penalties	18,459,000	18,906,269	(447,269)	(2.4%)
Investment Earnings	4,000,000	2,959,964	1,040,036	35.1%
Charges for Service	56,871,000	57,763,323	(892,323)	(1.5%)
All Other Revenue	1,400,000	1,767,310	(367,310)	(20.8%)
Total Other Revenue	91,020,000	91,893,653	(873,653)	(1.0%)
Total Revenues	\$ 701,303,000	\$ 703,655,839	\$ (2,352,839)	(0.3%)
Encumbrance Cancellations	1,758,660	2,103,364	(344,704)	(16.4%)
Unencumbered Balance	33,792,340	23,646,169	10,146,171	42.9%
Transfer from Economic Stabilization Fund	-	-	-	0.0%
Other Fund Transfers	1,833,000	1,715,917	117,083	6.8%
Total Resources	\$ 738,687,000	\$ 731,121,289	\$ 7,565,711	1.0%

TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2012

CATEGORY	FY 2012 YEAR-TO-DATE	FY 2011 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 135,828,320	\$ 131,094,414	\$ 4,733,906	3.6%
Property Tax	20,895,675	22,112,373	(1,216,698)	(5.5%)
KWH Tax	382,424	394,850	(12,426)	(3.1%)
Hotel/Motel Tax	774,177	652,853	121,324	18.6%
Total Taxes & Assessments:	157,880,596	154,254,490	3,626,106	2.4%
Local Government Fund	8,455,929	10,257,762	(1,801,833)	(17.6%)
Estate Tax	3,222,126	182,959	3,039,167	1661.1%
Liquor Permit Fund	43,212	27,523	15,689	57.0%
Cigarette Tax, Other	627	532	95	17.9%
Total Shared Revenue	11,721,894	10,468,776	1,253,118	12.0%
License and Permit Fees	2,671,710	2,535,242	136,468	5.4%
Fines and Penalties	4,594,708	4,051,290	543,418	13.4%
Investment Earnings	1,465,976	373,767	1,092,209	292.2%
Charges for Service	13,222,028	13,495,476	(273,448)	(2.0%)
All Other Revenue	359,064	903,696	(544,632)	(60.3%)
Total Other Revenue	22,313,486	21,359,471	954,015	4.5%
Total Revenues	191,915,976	186,082,737	5,833,239	3.1%
Encumbrance Cancellation:	1,170,771	177,260	993,511	560.5%
Unencumbered Balance	33,792,340	23,646,169	10,146,171	42.9%
Fund Transfers	298,347	165,825	132,522	79.9%
Total Resources	\$ 227,177,434	\$ 210,071,991	\$ 17,105,443	8.1%

TABLE 5

2012 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

<u>ORDINANCE NUMBER</u>	<u>DATE PASSED</u>	<u>PURPOSE</u>	<u>TOTAL</u>
2001-2011	30-Jan-12	2012 General Fund Budget Appropriation	\$ 738,475,000
0325-2012	27-Feb-12	Appropriation for Rec & Parks transfer for Franklin Park Conserv	150,000
0641-2012	02-Apr-12	Transfer from Jobs Growth Fund for TechColumbus	62,000
Total Operating Appropriation:			\$ 738,687,000
Total Estimated Available Resources:			738,687,000
Less Total Operating Appropriation:			(738,687,000)
Less Total Reserve Deposits to Date:			-
Projected Unappropriated Operating Balance:			\$ -

**TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
MARCH 31, 2012**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2012	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2012 (E-G)
		ORIGINAL (JAN. 2012) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 33,792,340	\$ 704,501,503	\$ 704,894,660	\$ 393,157	\$ 738,687,000	\$ 738,687,000	\$ 735,366,655	\$ 3,320,345	\$ 3,320,345
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	3,406,848	46,757,873	48,188,066	1,430,193	51,594,914	49,648,165	48,130,898	1,517,267	3,464,016
Health Special Revenue	88,431	25,787,694	25,858,155	70,461	25,946,586	25,802,694	25,583,780	218,914	362,806
Rec. and Parks Oper. & Extension	454,771	36,950,951	37,868,253	917,302	38,323,024	37,746,951	37,346,010	400,941	977,014
Golf Operations	(101,818)	4,358,000	4,452,429	94,429	4,350,611	4,338,365	4,314,579	23,786	36,033
Municipal Court Computer Fund	1,059,520	1,890,000	1,948,025	58,025	3,007,545	2,191,565	2,092,755	98,810	914,790
Development Services	3,110,312	15,611,743	15,875,894	264,151	18,986,206	15,568,821	15,375,869	192,952	3,610,337
Property Mgt/East Broad Street Operation	387,086	1,131,520	1,250,400	118,880	1,637,486	1,635,630	1,441,236	194,394	196,250
Private Construction Inspection Fund	298,035	2,298,398	2,074,910	(223,488)	2,372,945	2,104,204	2,104,204	-	268,741
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,337,914	3,647,693	309,779	3,647,693	3,662,914	3,647,693	15,221	-
Print and Mail Services	7,805	1,331,922	1,295,190	(36,732)	1,302,995	1,507,101	1,317,967	189,134	(14,972)
Land Acquisition	69,939	725,400	713,700	(11,700)	783,639	734,005	733,487	518	50,152
Technology Services	335,202	30,482,857	29,797,848	(685,009)	30,133,050	30,332,857	29,338,043	994,814	795,007
Fleet Management Services	(2,718,501)	32,483,895	34,847,651	2,363,756	32,129,150	32,148,048	33,197,651	(1,049,603)	(1,068,501)
Construction Inspection Fund	228,144	9,450,524	8,091,160	(1,359,364)	8,319,304	8,249,798	7,617,226	632,572	702,078
ENTERPRISE FUNDS									
Water System Enterprise	53,589,873	173,175,536	178,455,465	5,279,929	232,045,338	180,680,570	173,363,788	7,316,782	58,681,550
Sewerage System Enterprise	165,836,239	239,596,125	239,336,098	(260,027)	405,172,337	256,721,575	247,909,390	8,812,185	157,262,947
Storm Sewer System Enterprise	17,198,170	37,223,427	37,788,804	565,377	54,986,974	38,494,272	38,024,340	469,932	16,962,634
Electricity Enterprise	6,688,474	90,961,970	87,094,675	(3,867,295)	93,783,149	91,353,494	89,594,625	1,758,869	4,188,525
GRANT FUNDS									
Community Development Block Grant	2,002,164	5,463,359	7,248,148	1,784,789	9,250,312	8,179,091	7,978,100	200,991	1,272,212

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 7
PROJECTION BY OBJECT OF VARIANCE - ALL FUNDS
MARCH 31, 2012**

<u>FUND NAME</u>	<u>PERSONNEL</u>	<u>MATERIALS & SUPPLIES</u>	<u>SERVICES</u>	<u>PRINCIPAL</u>	<u>OTHER</u>	<u>CAPITAL OUTLAY</u>	<u>INTEREST</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
GENERAL FUND	2,767,652	(743,175)	(440,014)	-	(200,000)	(90,000)	-	2,025,881	3,320,345
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	86,345	-	-	-	-	-	-	-	86,345
Municipal Court Judges	12,465	-	-	-	-	-	-	-	12,465
Total Municipal Court Computer Fund	98,810	-	-	-	-	-	-	-	98,810
Street Construction, Main. & Repair									
Refuse Collection	195,781	-	(34,454)	-	-	-	-	-	161,327
Mobility	207,165	-	6,299	-	-	-	-	-	213,464
Planning and Operations	686,690	110,768	78,124	-	27,693	5,323	-	-	908,598
Design and Construction	132,611	-	26,875	-	-	-	-	-	159,486
Service Director	74,022	-	370	-	-	-	-	-	74,392
Total SCMR	1,296,269	110,768	77,214	-	27,693	5,323	-	-	1,517,267
Health Special Revenue									
Department of Health	251,172	-	(32,258)	-	-	-	-	-	218,914
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	530,820	3,063	(132,762)	-	(180)	-	-	-	400,941
Golf Operations									
Division of Golf	2,966	11,251	8,569	-	1,000	-	-	-	23,786
Development Services Fund									
Building and Zoning Services	98,365	7,536	51,181	-	35,870	-	-	-	192,952
East Broad Street Operation Fund									
Department of Finance and Management	-	11,000	183,394	-	-	-	-	-	194,394
Private Construction Inspection Fund									
Design and Construction	739	-	(739)	-	-	-	-	-	-
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	12,601	200	2,420	-	-	-	-	-	15,221
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	12,601	200	2,420	-	-	-	-	-	15,221
Print & Mail Services									
Department of Finance	208	(3,102)	192,028	-	-	-	-	-	189,134
Land Acquisition									
Division of Real Estate	691	-	(173)	-	-	-	-	-	518
Technology Services									
Division of Information Services	685,696	10,000	119,015	-	-	-	-	-	814,711
Department of Technology	96,553	6,750	85,800	-	-	(9,000)	-	-	180,103
Total Technology Services	782,249	16,750	204,815	-	-	(9,000)	-	-	994,814
Fleet Management Services									
Division of Fleet Management	61,952	(1,285,979)	59,458	-	-	-	84,000	-	(1,080,569)
Finance and Management Director	30,966	-	-	-	-	-	-	-	30,966
Total Fleet	92,918	(1,285,979)	59,458	-	-	-	84,000	-	(1,049,603)
Construction Inspection Fund									
Design and Construction	607,878	-	8,664	-	-	-	-	-	616,542
Service Director	15,810	-	220	-	-	-	-	-	16,030
	623,688	-	8,884	-	-	-	-	-	632,572
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	1,743,880	26,413	(337,190)	3,130,532	(278)	-	2,426,769	-	6,990,126
Sewerage System Enterprise									
Division of Sewers and Drains	1,890,377	940,676	(52,219)	1,146,092	-	-	4,125,621	571,270	8,621,817
Storm System Enterprise									
Division of Sewers and Drains	216,074	7,361	8,659	-	(54)	-	142,488	-	374,528
Electricity Enterprise									
Division of Electricity	836,706	779,445	34,591	-	39,820	-	1,043	-	1,691,604
Various Enterprise Funds									
Public Utilities Director's Office	645,335	33,300	(13,941)	-	-	15,000	-	-	679,694
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	65,908	300	-	-	-	-	-	-	66,208
Division of Economic Development	1,026	-	544	-	-	-	-	-	1,570
Division of Code Enforcement	25,404	-	-	-	-	-	-	-	25,404
Division of Housing	66,808	(11,200)	84,395	-	-	(70,000)	-	-	70,003
Department of Finance and Management	28,187	-	-	-	9,620	-	-	-	37,807
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	-	-	-	-	-	-	-	-	-
Total CDBG	187,332	(10,900)	84,939	-	9,620	(70,000)	-	-	200,991

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2012 Wages
City Auditor	Assistant Auditor II	2	Full-time	67,658
City Auditor -Income Tax	Income Tax Auditor	3	Full-time	98,400
City Council	Legislative Assistant	1	Full-time	22,376
City Treasurer	Management Analyst II	1	Full-time	35,405
City Attorney	Legal Administrative Assistant	2	Full-time	44,209
	Attorney	1	Full-time	34,287
	Legal Intake Counselor	1	Part-time	10,395
	Legal Intern	2	Part-time	21,924
Municipal Court Clerk	Deputy Clerks	7	Full-time	99,000
Municipal Court Judges	Probation Officer I	5	Full-time	55,040
	Service Bailiff	1	Full-time	10,061
	Intake Officer	1	Full-time	6,936
	Assignment Clerk	1	Full-time	8,448
	Support Services	1	Full-time	4,946
Office of the Mayor	Executive Assistant I	1	Full-time	38,495
	Executive Assistant II	2	Full-time	112,640
Equal Business Opportunity Commission	Executive Assistant I	1	Full-time	20,280
Community Relations Commission	Assistant Director	1	Full-time	9,829
Civil Service Commission	Office Assistant II	1	Full-time	23,393
	Office Assistant II	1	Full-time	2,462
Safety-Support Services	Office Assistant II	1	Full-time	24,691
	Electronic System Tech	1	Full-time	23,498
Safety-Police	Management Analyst II	1	Full-time	17,446
	Police Communication Tech	7	Full-time	100,145
	Police Record Tech	4	Full-time	44,035
	Office Assistant I	2	Full-time	27,029
	Forensic Scientist I	1	Full-time	12,062
	Latent Print Examiner Trainee	1	Full-time	13,514
	Admin Secretary	1	Full-time	16,884
	Property Clerk	1	Full-time	12,031
	Fingerprint Tech Trainee	1	Full-time	12,031
	Office Manager	1	Full-time	13,896
	Programmer Analyst	1	Full-time	32,953
	Industrial Hygienist	1	Full-time	30,386
	Office Assistant II	1	Part-time	17,391
	Police Officer - Step A	80	Full-time	1,089,144
Safety-Fire	Firefighter-Step A	35	Full-time	58,296
	Office Assistant I	1	Full-time	18,346
	EMS Instructor I	1	Full-time	39,024
	EMS Instructor I	2	Part-time	49,752
	Civilianization Positions	5	Full-time	48,000
Development - Administration	Assistant Director	1	Full-time	44,075
	Development Program Coordinator	1	Full-time	45,005
Economic Development	Administrator	1	Full-time	58,416
Code Enforcement	Office Assistant II	1	Full-time	24,691
	PMI Trainee	1	Full-time	25,434
Housing	Office Assistant II	2	Full-time	52,468
	Business Development Specialist	1	Full-time	32,640
Facilities Management	HVAC Supervisor	1	Full-time	27,000

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

	Custodial Supervisor	1	Full-time	21,585
	Custodial Worker	2	Full-time	43,006
	Security Specialist	1	Full-time	17,929
	Security Specialist	1	Part-time	15,194
	Security Specialist	1	Part-time	15,194
Finance Director	Management Analyst II	1	Full-time	35,040
	Management Analyst II	1	Full-time	32,744
Financial Management	Performance Management Coordinator	1	Full-time	43,000
	Management Analyst II	1	Full-time	35,367
Human Resources	Compensation Manager	1	Full-time	5,280
	Training Manager	1	Full-time	29,664
	Labor Relations Specialist	1	Full-time	33,600
Public Service Director	Management Analyst II	0.61	Full-time	17,455
	Office Assistant I	0.32	Full-time	5,729
	Fiscal Assistant I	0.32	Full-time	5,063
	Assistant Director	0.32	Full-time	21,747
	311 Service Representative	1	Full-time	19,656
	311 Service Representative	2	Part-time	28,741
Refuse Collection	Refuse Collection Vehicle Operator	9	Full-time	189,202
	Refuse Collection District Asst. Manager	2	Full-time	60,000
	Management Analyst I	1	Full-time	30,096
Mobility	Engineer in Training II	1	Full-time	29,217
	Parking Enforcement Officer	2	Full-time	48,928
	Cashier II	1	Full-time	31,503
			Total Wages	\$3,551,407
			Pension	781,310
			Insurance	1,308,740
			W. Comp	152,711
			Total Cost	\$5,794,168

TABLE 9

General Fund Divisions Personnel Levels
Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/12
City Council	37	38	36
City Auditor	25	34	23
Income Tax	75	82	72
City Treasurer	10	12	9
City Attorney	105	135	106
Real Estate	2	6	2
Municipal Court Judges	184	184	175
Municipal Court Clerk	155	172	147
Civil Service	34	34	32
Public Safety - Admin.	11	11	10
Support Services	50	50	48
Police - Civilian	325	325	307
Police - Uniformed*	1,929	1,929	1,875
Fire - Civilian	36	36	34
Fire - Uniformed	1,563	1,563	1,545
Mayor	18	22	15
Community Relations	8	8	7
Equal Business Opportunity	10	10	7
Development Admin.	25	27	25
Economic Development	3	3	2
Code Enforcement	63	64	62
Planning	15	15	15
Housing	3	5	2
Finance and Management - Dir's Ofc.	23	24	21
Financial Management	27	28	26
Facilities Management	73	77	68
Department of Human Resources	10	11	7
Public Service - Dir's Ofc.	33	34	31
Refuse Collection	182	187	173
Mobility Options	39	39	35
General Fund Total	5,073	5,165	4,917

*Includes the members of the 115th/116th classes who are partially funded by the COPS grant. This number totals 48.

TABLE 9

**Other City Funds Personnel Levels
Full - Time Staff**

Division/Fund	Budgeted Strength	Authorized Strength	Actual Strength As of 3/31/12
Real Estate/Land Acquisition	6	8	6
Information Services/Technology Services Fund	121	121	111
Technology: Administration	17	17	15
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	23	24	23
Health Special Revenue Fund	206	206	184
Municipal Court Computer Fund	8	13	6
Recreation and Parks Operation Fund	265	269	244
Golf Operations	28	28	28
Public Service - Dir. Office/SCMR Fund	29	30	29
Refuse Collection/SCMR Fund	40	40	35
Mobility Operations/SCMR Fund	18	18	17
Planning and Operations/SCMR Fund	292	297	275
Design and Construction/SCMR Fund	31	31	29
Fleet Management	126	126	119
Finance and Management - Dir's Ofc./Fleet Fund	7	7	6
Design and Construction/Construction Inspection	56	61	50
Public Service - Dir. Office/Construction Inspection	6	6	6
Design and Construction/Private Construction Inspection	16	16	16
Building and Zoning/Development Services Fund	126	133	122
Public Utilities: Administration	90	95	82
Sewers and Drains (Storm)	17	23	16
Sewers and Drains (Sanitary)	522	522	476
Electricity	82	99	70
Water	551	551	502
Community Development Block Grant			
Development Admin.	9	9	8
Economic Development	8	8	7
Code Enforcement	8	8	7
Housing	8	8	7
Health	4	4	4
Finance & Management	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,731	2,789	2,511
All Funds	7,804	7,954	7,428

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	2,060,000
Legal settlements & miscellaneous	3,141,060
Transfer to economic stabilization fund (rainy day fund)	6,725,000
Transfer to 2013 basic city services fund	11,000,000
Economic Development incentive payments	6,665,883
Transfers in from City Council's amendments	<u>2,012,000</u>
	31,603,943

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2012

Purpose	Amount	Dept./Division	Ordinance No.
Transfer to Development for school district revenue sharing	221,386	Economic Development	0633-2012
Transfer to the 27th pay period fund	2,060,000	City Auditor/Finance & Mgmt	2001-2011
Transfer to the rainy day fund	6,725,000	City Auditor/Finance & Mgmt	2001-2011
Transfer to the 2013 basic city services fund	11,000,000	City Auditor/Finance & Mgmt	2001-2011
Transfer to the neighborhood initiative fund	1,117,000	City Auditor/Finance & Mgmt	2001-2011
Transfer to the jobs growth fund	516,696	City Auditor/Finance & Mgmt	2001-2011
Transfer to the public safety initiative fund	<u>378,304</u>	City Auditor/Finance & Mgmt	2001-2011
Total Transferred and Expended	22,018,386		

TABLE 11
SAFETY OVERTIME REPORT
MARCH 31, 2012

	<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	\$ 2,714,310	\$ 775,467	28.57%	\$ 2,409,890	\$ 3,185,358	\$ (471,048)
Police Uniformed	8,794,500	2,195,065	24.96%	7,631,003	9,826,068	(1,031,568)
Fire Uniformed	8,122,760	1,236,850	15.23%	6,885,910	8,122,760	0