

October 25, 2013

MEMORANDUM TO: Michael B. Coleman
Mayor

FROM: Paul R. Rakosky
Finance and Management Director

SUBJECT: Third Quarter Financial Review

The Finance and Management Department's Third 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 third quarter, for the general fund, we project that we will spend approximately \$16.4 million less than the original appropriation for 2013, which is a \$7.1 million savings increase from the second quarter projection and \$10.5 million above the first quarter projection. As of the end of the third quarter, expenditure and revenue trends continue to remain positive. In accordance with your directives, controls on hiring and our ongoing reform efforts have solidified positive variances within the general fund. Expenditures within the Safety Department continue to track significantly below budget. The price of fuel has been stable and fleet savings are now projected in the general fund. These positive trends have resulted in adequate carry-over funds to balance next year's budget. Our efforts ensure that the city can maintain service levels and keep the commitment to restore the balance in the rainy day fund to a level of \$75 million by the end of 2018.

The projected surplus on the expenditure side is coming from many of the same areas as in the first two quarters. In the Division of Police, personnel costs are tracking below budget due to savings in workers' compensation, Medicare and insurance expenditures. In addition, sworn overtime expenditures in the division are projected to be over \$410,000 below budgeted levels. In the Safety Director's Office, savings of nearly \$400,000 are projected in the contract whereby we reimburse Franklin County for housing prisoners in the jail. In the Facilities Management Division, savings of \$1.8 million are projected in utility expenses and various service contracts. Citywide technology billings are projected to be over \$738,000 below budgeted levels due to hiring delays and adjustments related to the transition of PoliceNet functions to the Department of Technology. Savings from unfilled vacancies in various general fund divisions result in projected savings of nearly \$4.2 million.

There are currently no significant general fund deficits projected in any city departments or offices.

As of the end of the third quarter, income tax receipts are 5.1 percent above 2012 third quarter collections. License and permit fees (7.6%), charges for service (2.6%) and property tax collections (0.8%) are trending above collections during the same time period last year. All other



major sources are trending below levels experienced at the end of the third quarter of last year. It should be noted, however, that there is no indication that these revenue sources will not meet the Auditor's projection for the full year. Reductions in local government fund distributions and the elimination of the estate tax were fully known at the time the Auditor prepared his official estimate. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and report any significant issues that arise.

As always, the Finance and Management Department will do all 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



THIRD QUARTER FINANCIAL REVIEW

As of September 30, 2013

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

**Paul R. Rakosky
Director**

TABLE OF CONTENTS

	<u>PAGE</u>
I. INTRODUCTION	1
II. GENERAL FUND OVERVIEW	2
Table A	2
Revenue and Expenditure Summaries	3
III. SPECIAL REVENUE FUNDS	8
Street Construction Maintenance & Repair	8
Health Special Revenue	9
Recreation and Parks Operations.....	10
Recreation and Parks - Golf Operations	11
Municipal Court Computer	12
Development Services	13
Property Management Fund	14
Private Construction Inspection.....	15
Parking Meter Program.....	16
IV. INTERNAL SERVICE FUNDS	17
Employee Benefits.....	17
Print Services.....	18
Land Acquisition	19
Technology Services	20
Fleet Management Services	21
Construction Inspection.....	22
V. ENTERPRISE FUNDS	23
Water Operating	23
Sewerage System Operating	25
Storm Sewer Maintenance	27
Electricity Enterprise	29
VI. COMMUNITY DEVELOPMENT BLOCK GRANT	30

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 2013 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 \$16,441,767 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	
SEPTEMBER 30, 2013	
Beginning Cash Balance (January 1, 2013)	\$ 65,131,944
Less Outstanding Encumbrances (As of December 31, 2012)	<u>25,228,465</u>
Unencumbered Cash Balance (January 1, 2013)	39,903,479
Plus Estimated 2013 Receipts - City Auditor	723,478,513
Plus Encumbrance Cancellations	1,483,615
Plus Transfers In & Misc. Transfers	<u>8,800,000</u>
Total Available for Appropriation	\$ 773,665,607
Total Appropriated as of September 30, 2013	\$ 773,665,000
Less 2013 Projected Operating Expenditures	<u>757,223,840</u>
Projected Appropriation Surplus/(Deficit)	\$ 16,441,160
Projected Available Cash Balance (December 31, 2013)	<u>\$ 16,441,767</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 39,805,276
Plus 2013 Deposit	13,048,788
Plus Estimated Investment Earnings	<u>250,000</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 53,104,064
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 8,873,986
Plus 2013 Deposit	<u>2,121,800</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 10,995,786
2013 BASIC CITY SERVICES FUND	
Beginning Unencumbered Cash Balance (January 1, 2013)	\$ 11,000,000
Less 2013 Transfer to the General Fund	<u>(6,000,000)</u>
Projected Unencumbered Cash Balance (December 31, 2013)	\$ 5,000,000

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$773.67 million, or 6.4 percent higher than actual 2012 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 \$723.5 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009 the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent.

Through September, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) are 1.8 percent higher than during the same time period in 2012. Income tax receipts are up 5.1% and are projected to end the year up 2.2 percent from 2012.

Unfortunately, flat and/or declining revenues are projected for many of the general fund's other major revenue sources in 2013. These sources include local government funds, hotel/motel taxes, license and permit fees, the estate tax and charges for services. On a positive note, new casino revenues totaling \$5.5 million will help offset some of these losses. Revenues projected to increase over 2012 include property taxes and investment earnings.

Due to the State of Ohio cuts to localities, local government fund receipts are down 29.4 percent and are projected to end the year down 23.7 percent from 2012. Estate taxes were phased out at the end of 2012 but some residual dollars (\$8.5 million to-date) are expected in 2013. Property taxes are up 0.8 percent through September and are projected to end the year up 2.2 percent. Because of a change in its distribution, the majority of hotel/motel tax receipts have been transferred out of the general fund and only \$1.3 million is expected in 2013.

Receipts for fines and penalties are down 8 percent but are projected to end the year 0.3 percent above 2012. License and permit fees are up 7.6 percent but are projected to end the year 5.1 percent below the amount collected in 2012. Investment earnings are projected to end the year 20 percent above 2012 but are currently 21.8 percent below 2012 year-to-date figures. Charges for services are 2.6 percent higher than September of 2012 and are projected to end the year 2 percent below 2012.

Expenditures:

Expenditures are projected to total \$757.2 million, or \$16.4 million below the current appropriation. The projected expenditures include a \$13.05 million transfer to the economic stabilization fund and a \$2.1 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 2630-2012, which passed, as amended by City Council on February 4th, 2013, established the 2013 general fund budget at \$773.67 million.

The personnel projections in this report reflect employees on the city payroll as of September 19th, 2013, plus costs associated with a limited number of vacant positions. Where feasible, vacancy

credits¹ were applied in anticipation of resignations, terminations, 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 September 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:

A projected surplus of \$370,248 in **City Council** reflects savings in personnel of \$356,780 as a result of delays in hiring vacant positions. Additional savings of \$13,468 are anticipated in services primarily due to reduced expenditures for internal mail and print services.

The **Auditor's Office** is projecting a \$64,134 deficit due to the addition of one new staff position.

The **Division of Income Tax** anticipates ending the year with an overall surplus of \$565,410 largely due to personnel savings from several budgeted vacant positions. Savings in services are largely related to less than anticipated costs for outside printing, internal postage, and travel.

The **Municipal Court Clerk** projects an overall surplus of \$95,037. The savings is primarily in personnel and due to hiring delays and employees on disability.

A surplus of \$125,561 is projected in the **Civil Service Commission**. A personnel surplus of \$80,169 is due to savings in part-time wages and the delay in hiring a vacancy. Savings in supplies (\$1,298) and services (\$44,094) are also anticipated.

The **Department of Public Safety, Administration Division** is projecting an overall surplus of \$520,534. A personnel surplus of \$96,306 reflects savings from the delay in filling positions coupled with reduced part-time wages. A surplus in supplies and services of \$5,194 and \$419,034 are anticipated. The variance in services is primarily from expenditures being less than budgeted for the Franklin County Jail contract.

A projected surplus of \$213,278 is anticipated in the **Support Services Division**. The division is projecting a surplus in personnel of \$94,214 which is the result of delays in filling vacant positions. CAD maintenance is projected to be lower than budgeted resulting in a surplus in services of \$105,647.

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 **Police Division** is projecting an overall surplus of \$5,238,307. The surplus is the result of projected savings in services (\$1,106,794) and the transfer line (\$6,290,715) offset by projected deficits in personnel (\$2,019,893), supplies (\$34,894) and claims (\$104,415). The anticipated variance in personnel is offset by the transfer line which represents the budget authority for the 120th (January) and 121st (June) recruit classes, the civilianization budget and the summer initiative. As a result, the true personnel variance is a surplus of \$4,280,547. Additional impacts on personnel are the E-911 fund, Photo Red Light fund and the COPs grant. Personnel costs associated with these operations and the grant will relieve the general fund by \$2,700,000, \$1,390,000 and \$818,961, respectively.

The majority of the savings in personnel is reflected in workers' compensation (\$1,559,811) and Medicare (\$331,879) due to a budgeting error. Additional significant sworn savings are anticipated in overtime (\$410,811), worked holiday pay (\$207,792), shift differential (\$194,007), and insurance (\$486,478). Anticipated savings in civilian salaries and associated benefits (\$977,947) are projected to be offset by projected deficits in civilian overtime (\$279,341), and termination pay (\$148,706).

Various items contribute to the \$34,894 deficit in supplies. The anticipated services surplus of \$1,106,794 is largely related to savings in fleet services coupled with savings in the physical fitness testing contract, copier lease contract and miscellaneous maintenance contracts. The savings is being reduced by anticipated deficits in the towing contract, helicopter maintenance and prisoner medical services.

A deficit of \$104,415 is projected for Police claims.

The **Division of Fire** is projecting an overall surplus of \$975,240. The anticipated deficit in personnel (\$642,093) is offset by the transfer line which represents the budget authority for the June recruit class. As a result, the true personnel variance is a surplus of \$658,055.

The savings in personnel is reflected in sworn wages (\$236,826), shift differential (\$135,182), sick leave reciprocity and worked holiday pay (\$266,767), insurance (\$116,710) and civilian wages (\$124,771) offset by anticipated deficits in termination pay and various miscellaneous personnel costs (\$222,201).

The anticipated supplies deficit of \$145,033 represents an increase in uniform maintenance allowance and an increase in needed supplies for the division's self-contained breathing apparatus.

The projected services surplus of \$506,547 represents a savings of \$823,971 in various contracts anticipated to be lower than budgeted; EMS billing, TOG cleaning, physical fitness testing, CAD maintenance and telephone services. The savings from these contracts are being reduced by an anticipated deficit of \$317,424 in fleet services, training and various miscellaneous service contracts.

A deficit of \$44,329 is projected in Fire claims.

A surplus of \$227,857 is projected in the **Office of the Mayor** mostly due to delays in filling vacant positions.

The **Development Department, Administration Division** is projecting an overall surplus of \$63,784. In personnel, employee vacancies offset the cost of two unfunded positions for a net deficit of \$33,256. The division is projecting a savings of \$91,444 for community agency support. Funds will be transferred to the economic development division for a similar purpose.

In the **Economic Development Division**, an overall deficit of \$65,428 is projected. Savings in personnel of \$40,669 result from vacancies and disability leave. A deficit of \$15,217 in supplies is related to the purchase of furniture and VOIP telephones. A deficit of \$90,880 in services results from an increase in a contract for the Near East Partnership and will be offset by a transfer from the administration division.

The **Code Enforcement Division** projects an overall surplus of \$68,438, primarily from personnel vacancies and disabilities. Overages in lumber and replacement tools for the environmental blight program result in a deficit of \$17,422 in supplies. The deficit is offset with savings of \$6,186 in communication services and \$10,000 in damage claims.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$291,690. The personnel surplus (\$156,686) results from hiring delays and unfilled vacancies. The estimate of reimbursement of construction management personnel costs from capital project funds remains consistent with the second quarter projection. In services, the projected surplus (\$130,088) is due to lower than expected expenditures for building assessment software, professional services, accreditation fees and construction inspection internal bills.

The **Financial Management Division** projects an overall surplus of \$115,651. A personnel surplus of \$238,162 is due to hiring delays and budgeted vacancies. In services, the \$97,447 surplus is largely due to lower than budgeted costs associated with the public defender contract, citywide memberships, outside printing and accreditation fees. A \$220,000 deficit is reflected in the citywide account to cover various expenditures.

The **Facilities Management Division** projects an overall surplus of \$2,842,944. In personnel, a \$793,308 surplus is projected due to hiring adjustments and delays in filling vacant positions. The services surplus of \$1,795,164 is primarily the result of savings in utility expenses and fleet costs.

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 be less than projected by \$738,924 due to hiring delays and adjustments related to the transition of PoliceNet functions to the Department of Technology.

The **Human Resources Department** is projecting a \$73,651 surplus. This is a direct result of hiring delays and subsequent delays in the transition of several staff from the employee benefits fund to the general fund. The \$12,936 services surplus is the result of less than budgeted expenditures on recruitment, training course updated and software license fees. Work on Clean Fuels Ohio continues in conjunction with the Mayor's Green Driver program.

The current projected general fund transfer to the **Health Department** is \$19,282,890, less than budgeted by \$860,442. Additional information on Health's third quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$32,588,742, a surplus of \$1,295,332 over the budgeted amount. 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 a surplus of \$306,579 and can be attributed to delays in filling vacant positions.

The **Refuse Collection Division** projects an overall surplus of \$1,444,333. In personnel, the \$984,550 surplus reflects delays in filling vacant positions. In services, the \$459,242 surplus is a result of lower than expected fleet expenditures.

The **Division of Mobility Options** projects an overall surplus of \$111,597. The \$85,367 savings in personnel can be attributed to delays in filling vacant positions while the \$20,595 savings in services is due to lower than expected fleet and mail expenditures.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 3,829,805
Plus Estimated 2013 Revenues	46,593,946
Plus Estimated Encumbrance Cancellations	<u>393,583</u>
Total Estimated Available For Appropriation	50,817,334
Less Projected 2013 Expenditures Public Service Director's Office	(2,970,984)
Less Projected 2013 Expenditures Refuse Division	(2,817,629)
Less Projected 2013 Expenditures Mobility Division	(1,191,599)
Less Projected 2013 Expenditures Planning & Operations Division	(34,123,779)
Less Projected 2013 Expenditures Design & Construction Division	<u>(3,907,459)</u>
Less Total Projected 2013 Expenditures	<u>(45,011,450)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 5,805,884</u>
Total Appropriated	<u>\$ 47,688,332</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,676,882</u>

REVENUE SUMMARY

At the beginning of 2013, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$3,829,805. Revenues for 2013 are estimated at \$46,593,946, while encumbrance cancellations are projected to total \$393,583. It is projected that the SCMR fund will have an unencumbered cash balance of \$5,805,884 at the end of 2013.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$2,676,882 is projected. In the Public Service Director's Office, a personnel deficit of \$56,677 is due to reclassification of personnel. In the Refuse Division, a \$647,277 personnel surplus is the result of delays in filling vacant positions. The Mobility Division is projecting a \$121,981 surplus in personnel due to filling vacant positions at lower rates and delays in hiring. In the Planning & Operations Division, a \$841,731 personnel surplus is the result of holding positions vacant. The division is also projecting savings of \$772,101 in services due to lower than expected fleet and technology expenditures and savings of \$102,939 in supplies due to reduced spending on computer equipment. In the Design and Construction Division, the \$131,909 personnel surplus reflects delays in filling vacant positions. The division is also projecting a \$40,200 surplus in services, which is mainly the result of lower than expected contract expenditures.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 131,127
Plus Estimated 2013 Revenues	7,224,792
Plus Estimated General Fund Transfer	19,282,890
Plus Estimated Encumbrance Cancellations	<u>200,000</u>
Total Estimated Available For Appropriation	26,838,809
Less Projected 2013 Expenditures	<u>(26,838,809)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 27,324,099</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 485,290</u></u>

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$131,127. Anticipated revenues are currently projected at \$7,224,792, higher than at the second quarter by \$144,710. Encumbrance cancellations are estimated at \$200,000. The general fund transfer is projected to be \$19,282,890, less than budgeted by \$860,442. The fund is expected to end the year with a zero unencumbered cash balance. During the third quarter, projections for increased revenues are seen in food service inspection fees, Medicare administrative match and birth and death certificate fees.

OPERATING BUDGET SUMMARY

This year, the fund received \$661,700 in additional appropriation for council funded programs. These programs address public health issues related to opiate addiction and assessment, obesity epidemic, infant mortality and prevention and investigation of infectious and chronic diseases. Projected personnel surpluses (\$574,344) are largely due to hiring delays and unfilled vacancies. A \$43,087 deficit in materials and supplies is due to a need for additional general medical supplies. A services deficit of \$45,967 reflects unanticipated expenditures related to the early opening of a new health center, employee mileage, and outside building security.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 188,521
Plus Estimated 2013 Revenues	4,891,367
Plus Estimated General Fund Transfer	32,588,742
Plus Estimated Encumbrance Cancellations	<u>522,699</u>
Total Estimated Available For Appropriation	38,191,329
Less Projected 2013 Expenditures	<u>(38,191,329)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u><u>\$ -</u></u>
Total Appropriated	<u>\$ 39,253,430</u>
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,062,101</u></u>

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2013 with an unencumbered cash balance of \$188,521. Revenue projections are higher than the original budgeted amount largely due to increased prior year encumbrance cancellations and City Council transfers. In addition, revenue has been affected by both reduced participation in specific adult sports as well as increased membership activity at recreation centers. Approximately \$600,385 is attributed to funds transferred to the department as a function of City Council amendments to the 2013 operating budget. Encumbrance cancellations are expected to be \$522,699. The general fund transfer is projected to be \$32,588,742, a reduction of \$1,295,332 from the budgeted amount and will leave the fund with no balance at the end of the year.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1,062,101 is projected. A personnel surplus of \$966,161 is the result of delays in filling vacant full-time and part-time positions. The department is projecting a surplus of \$20,552 in supplies and a surplus of \$75,388 in services, in part due to lower utility expenses and costs for professional service contracts. The department also anticipates savings in phone services, individual service agreements, and internal service charges for postage.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (63,336)
Plus Estimated 2013 Revenues	4,173,793
Plus Estimated Encumbrance Cancellations	52,795
Total Estimated Available For Appropriation	<u>4,163,252</u>
Less Projected 2013 Expenditures	<u>(4,123,815)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 39,437</u>
Total Appropriated	<u>\$ 4,198,878</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 75,063</u>

REVENUE SUMMARY

The recreation and parks golf operation fund began 2013 with an unencumbered cash balance deficit of \$63,336. Revenue collections to date are down 12% from average revenue for the years 2005-2012. Revenue collection improved significantly during the third quarter, though weather continued to be a factor. For the year, revenue is projected to be \$4,173,793, a 1.2% increase over 2012. Encumbrance cancellations are estimated to total \$52,795. The division permanently closed Walnut Hill Golf Course in January of this year, and while the closure has impacted revenue, the division has seen an increase in play at the reopened Airport Golf Course and an increase in associated revenue. The division projects an unencumbered cash balance at year-end of \$39,437. Revenues will continue to be closely monitored for the remainder of the year.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$75,063, with savings of \$28,774 in personnel, \$12,350 in supplies, \$32,938 in services, and \$1,000 in other expenditures. The division has effectively managed its supply budget by deriving savings in agronomics and small tools, while the services surplus is largely attributed to reduced leasing expenses, utilities, and lower than anticipated internal service 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	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 1,153,849
Plus Estimated 2013 Revenues-Municipal Court Clerk	1,370,000
Plus Estimated 2013 Revenues-Municipal Court Judges	310,000
Plus Estimated Encumbrance Cancellations	<u>52,527</u>
Total Estimated Available For Appropriation	2,886,376
Less Projected 2013 Expenditures-Municipal Court Clerk	(1,312,694)
Less Projected 2013 Expenditures-Municipal Court Judges	<u>(600,401)</u>
Less Total Projected 2013 Expenditures	<u>(1,906,753)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 979,623</u>
Total Appropriated	<u>\$ 2,360,906</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 454,153</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 third quarter total \$1,680,000. The total revenue projection is the combination of the revenue projections provided by the Municipal Court Clerk and Municipal Court Judges offices. Updated projections are slightly higher for the Court Clerk than the second quarter estimate and lower for the Court Judges. These projections continue to be based primarily on the number of cases seen by the court. The number of court cases and the associated revenue will continue to be closely monitored for the remainder of the year. It is projected that the fund will have an unencumbered cash balance of \$979,623 at the end of 2013.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$454,153.

The Municipal Court Clerk projects an overall appropriation surplus of \$395,076. The personnel surplus totals \$259,276 and reflects the transfer of employees to the general fund. In supplies, the \$28,217 surplus is due to less than anticipated expenses for computers, paper and computer firewall supplies. The \$107,583 services surplus reflects savings in training, electronic filing software and maintenance agreements.

The Municipal Court Judges projects an overall surplus of \$59,077, all of which is in personnel and due to hiring delays.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 5,337,010
Plus Estimated 2013 Revenues	19,042,101
Plus Estimated Encumbrance Cancellations	<u>38,459</u>
Total Estimated Available For Appropriation	24,417,570
Less Total Projected 2013 Expenditures	<u>(15,701,180)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 8,716,390</u>
Total Appropriated	<u>\$ 16,456,582</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 755,402</u>

REVENUE SUMMARY

The development services fund began 2013 with an unencumbered cash balance of \$5,337,010. Revenues for 2013 are estimated at \$19,042,101, a 12.7% increase over the budgeted projection, and encumbrance cancellations are projected to total \$38,459. The fund is projected to end the year with an unencumbered cash balance of \$8,716,390, an increase of 53% over the budgeted projection. Revenue has been very strong through the first three quarters, the result of significantly higher commercial building activity and economic development.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$755,402 is projected. The personnel surplus of \$577,067 is due to delays in filling vacant positions and lower than anticipated part-time staffing expenses, as well as savings in tuition reimbursement and term pay. The department is projecting minor savings in supplies and a surplus of \$125,865 in services. The services surplus is due to lower than expected technology expenses, which are offset by increased banking service charges and pro rata expenses. The department is also projecting a surplus of \$34,945 in other expenditures due to lower than expected damage claims and refunds, as well as a surplus of \$17,026 in capital expenses due to fewer replacement vehicle purchases.

G. PROPERTY MANAGEMENT FUND

FUND BALANCE SUMMARY September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 501,980
Plus Estimated 2013 Revenues	1,250,401
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	120,000
Total Estimated Available For Appropriation	<u>1,872,381</u>
Less Projected 2013 Expenditures	<u>(1,370,230)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 502,151</u>
Total Appropriated	<u>\$ 1,414,983</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 44,753</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 2013 was \$501,980. The projected unencumbered cash balance at year-end is \$502,151, slightly higher than projected at the second quarter. Revenues received from tenants are projected at \$1,250,401, with \$731,288 generated from COWIC and \$519,113 from the Department of Technology.

OPERATING BUDGET SUMMARY

The fund is projecting an appropriation surplus of \$44,753, slightly lower than projected at the second quarter and due to projected utility and machine maintenance service savings.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 560,530
Plus Estimated 2013 Revenues	2,509,224
Plus Estimated Encumbrance Cancellations	<u>17,220</u>
Total Estimated Available For Appropriation	3,086,974
Less Projected 2013 Expenditures	<u>(2,559,689)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 527,285</u>
Total Appropriated	<u>\$ 2,408,716</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ (150,973)</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 2013 beginning unencumbered cash balance was \$560,530. The revenue projection for the fund is \$2,509,224, and encumbrance cancellations of \$17,220 are expected. The projected year-end unencumbered cash balance for the fund is \$527,285.

OPERATING BUDGET SUMMARY

An appropriation deficit of \$150,973 is projected and is the result of inspectors normally paid from the public construction inspection fund performing private inspection work.

I. PARKING METER PROGRAM FUND

FUND BALANCE SUMMARY September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 770,265
Plus Estimated 2013 Revenues	1,628,721
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>2,398,986</u>
Less Projected 2013 Expenditures	<u>(1,905,017)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 493,969</u>
Total Appropriated	<u>\$ 1,926,286</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 21,269</u>

REVENUE SUMMARY

The parking meter program fund was established in 2010. Monies in the fund are available to replace the current parking meters, to manage, operate, and maintain the replacement meter system, and to enforce parking regulations. The 2013 beginning unencumbered cash balance was \$770,265. The revenue projection for the fund is \$1,628,721. No encumbrance cancellations are expected. The projected year-end unencumbered cash balance for the fund is \$493,969.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$21,269 is projected due to savings in personnel of \$22,592. The savings in personnel are due to a delay in moving staff to the fund and are partially offset by a small projected deficit in services.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ -
Plus Estimated 2013 Revenues- Human Resources	3,305,766
Plus Estimated 2013 Revenues- Boiler/Property Insurance	<u>386,500</u>
Total Estimated Available For Appropriation	3,692,266
Less Estimated 2013 Projected Expenditures- Human Resources	(3,305,766)
Less Estimated 2013 Projected Expenditures-Boiler/Property Insurance	<u>(386,500)</u>
Less Total Projected 2013 Expenditures	(3,692,266)
Projected Unencumbered Cash at Dec. 31, 2013	<u><u>\$ -</u></u>
Appropriated- Human Resources	3,514,300
Appropriated-Boiler/Property Insurance	<u>386,500</u>
Grand Total Appropriation	\$ 3,900,800
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 208,534</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 \$208,534 is generated from the Human Resources portion of the fund. In Human Resources, a \$169,295 personnel surplus is primarily due to hiring delays. The \$39,239 services surplus is largely due to expenditures for technology direct charges and labor relations professional services being less than expected. Property and boiler insurance estimates remain at budgeted levels at this time.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (115,489)
Plus Estimated 2013 Revenues - Mail	1,092,687
Plus Estimated 2013 Revenues - Print	339,344
Plus Estimated Encumbrance Cancellations	<u>35,000</u>
Total Estimated Available For Appropriation	1,351,542
Less Projected 2013 Print Expenditures	(335,323)
Less Projected 2013 Purchasing Stores Expenditures	(141)
Less Projected 2013 Mailroom Expenditures	<u>(1,091,470)</u>
Less Total Projected 2013 Expenditures	<u>(1,426,934)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ (75,392)</u>
Total Appropriated	<u>\$ 1,525,814</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 98,880</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 \$115,489. By year-end, the fund’s unencumbered balance is projected to improve to a deficit of \$75,392. Print shop revenues are projected at \$339,344, a small decrease over earlier projections. Print revenues and expenditures continue to be monitored and evaluated closely as variables related to the print operations continue to be resolved. The city upgraded print capabilities in 2013 and is projecting a higher volume of print jobs; the goal is to have the print shop become self-sustaining. A more accurate print billing system has been implemented to help meet this goal. The city continues to work towards enticing city agencies to use the print shop for the majority of their needs. Mailroom revenues are currently projected at \$1,092,687, slightly lower than originally projected.

OPERATING BUDGET SUMMARY

The projected appropriation surplus of \$98,880 is primarily due to lower than projected expenses for postage, paper, envelopes, copy charges and copier rent payments.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 90,590
Plus Estimated 2013 Revenues	865,050
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	955,640
Less Projected 2013 Expenditures	(727,766)
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 227,874</u>
Total Appropriated	\$ 743,025
Projected Appropriation Surplus/(Deficit)	<u>\$ 15,259</u>

REVENUE SUMMARY

The land acquisition fund began 2013 with an unencumbered cash balance of \$90,590. Revenues are estimated at \$865,050. The fund is projected to end 2013 with an unencumbered cash balance of \$227,874.

OPERATING BUDGET SUMMARY

The land acquisition fund is projected to end the year with a small appropriation surplus of \$15,259 due to savings in personnel, supplies, and services.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 227,041
Plus Estimated 2013 Revenues	31,002,986
Plus Estimated Encumbrance Cancellations	268,339
Total Estimated Available For Appropriation	<u>31,498,366</u>
Less Estimated Technology Administration Expenditures	(7,450,900)
Less Estimated Information Services Expenditures	<u>(23,568,684)</u>
Less Total Projected 2013 Expenditures	<u>(31,019,583)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u><u>\$ 478,783</u></u>
Total Appropriated	\$ 33,279,452
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 2,259,868</u></u>

REVENUE SUMMARY

The technology services fund began 2013 with an unencumbered cash balance of \$227,041. Revenues are estimated at \$31,002,986 and encumbrance cancellations at \$268,339. Both revenues and expenditures are lower than originally budgeted based on current data. The fund is projected to end the year with a \$478,783 unencumbered cash balance.

OPERATING BUDGET SUMMARY

In the Director's Office, the overall surplus is projected to be \$1,409,561. Of this total, a personnel surplus of \$1,010,346 is largely the result of hiring delays related to the transition of PoliceNet functions to the Department of Technology. In materials and supplies, the \$275,823 surplus is due to savings in computer and program purchases for non-general fund supported agencies. In services, the \$196,464 surplus is largely due to less than expected expenses for software licenses, maintenance and support in the utility divisions, and reduced costs for travel and training.

In the Information Services Division, an overall \$850,307 surplus is projected primarily due to unfilled budgeted vacancies, with a projected personnel surplus of \$607,463. A projected deficit of \$16,400 in supplies is due to higher than anticipated equipment and machinery parts, while the department is projecting a surplus of \$196,444 in services due to lower than expected costs for utilities, maintenance contracts, rent, and telephone services. Finally, the \$62,800 surplus in interest reflects less than projected expenses for interest payments. The department will closely monitor savings and expenditure projections and adjust workload and hiring decisions, as necessary, to keep well within budget projections.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ (4,656,313)
Plus Estimated 2013 Revenues	\$32,341,430
Plus Estimated Encumbrance Cancellations	437,093
Plus BABs Refund Revenue	-
Total Estimated Available For Appropriation	<u>28,122,210</u>
Less Projected 2013 Fleet Management Division Expenditures	(31,692,452)
Less Projected 2013 Finance and Management Director's Office Expenditure:	<u>(651,444)</u>
Less Total Projected 2013 Expenditures	<u>(32,343,896)</u>
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ (4,221,686)</u>
Total Appropriated	<u>\$ 34,699,455</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,355,559</u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$4,656,313 and is projected to end the year with a negative unencumbered cash balance of \$4,221,686. Revenues are projected to total \$32,341,430, with encumbrance cancellations expected to be \$437,093. Revenue from the second quarter has been revised down as a function of less than anticipated fuel and automotive service contract expenses that would be charged to departments.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2,355,559 is projected in the Fleet Management Fund. In the Fleet Management Division, a personnel surplus of \$783,935 reflects savings from unfilled vacant positions. The savings are somewhat offset by greater than anticipated expenses for term pay. The \$1,018,630 savings in supplies is primarily due to increased savings in unleaded fuel purchases, as well as relatively stable fuel prices and savings yielded through the increased implementation of compressed natural gas vehicles within the city fleet. The \$444,207 surplus in services reflects savings in utilities, building maintenance expenses, and outsourced automotive service contracts, the latter of which can be attributed to the efficient vehicle replacement schedule in the last several years. In the Finance and Management Director's Office, a \$28,783 surplus reflects savings from insurance costs and other minor personnel expenses.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 1,027,939
Plus Estimated 2013 Revenue Receipts	7,520,874
Plus Estimated Encumbrance Cancellations	108,881
Total Estimated Available For Appropriation	<u>8,657,694</u>
Less Projected 2013 Expenditures Design & Construction Division	(6,902,503)
Less Projected 2013 Expenditures Public Service Director's Office	<u>(555,687)</u>
Less Total Projected 2013 Expenditures	(7,458,190)
Projected Unencumbered Cash at Dec. 31, 2013	<u>\$ 1,199,504</u>
Total Appropriated	<u>\$ 8,658,123</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,199,933</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 2013, the unencumbered cash balance in the fund was \$1,027,939. Revenues are projected to total \$7,520,874 in 2013 and encumbrance cancellations are estimated at \$108,881. Currently, an unencumbered cash balance of \$1,199,504 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,199,933 is projected in this fund. The Design and Construction Division projects a personnel surplus of \$943,746 due to delays in filling vacant part-time positions. The division is also projecting savings of \$135,436 in services due to lower than expected fleet and technology expenditures and the decision to forego some smaller design/study contracts. The Public Service Director's Office projects a surplus of \$107,133, almost entirely in personnel.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY September 30, 2013	
Cash Balance (January 1, 2013)	\$ 71,225,117
Plus Estimated 2013 Revenues	190,277,379
Total Estimated Available For Appropriation	<u>261,502,496</u>
Less Projected 2013 Expenditures Water Division	(175,677,164)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(4,731,205)</u>
Less Total Projected 2013 Expenditures	<u>(180,408,369)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 81,094,127</u>
Total Appropriated	\$ 184,379,040
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,970,671</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the water enterprise fund was \$71.2 million, comprised of carryover funds totaling \$32.3 million and reserve funds totaling \$38.9 million. At that time, the revenue estimate from all sources, including water sales, system capacity fees, interest income and miscellaneous other sources, was \$184.1 million. All resources combined (including \$4.5 million in encumbrance cancellations) were projected to total \$255.3 million.

Projections for the above-noted revenues are now up by 3.4 percent (*not* including the \$4.5 million in encumbrance cancellations) over the original 2013 estimate. The increase is almost entirely attributable to a one-time receipt of funds from a class action atrazine lawsuit. The balance is income from water sales, the fee for which increased by four percent at the beginning of the year. However, lower consumption offsets the effect of the rate increase, and as such, at third quarter, water sales revenues are projected to grow by only 1.4 percent.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$4.0 million is projected in the water enterprise fund. The surplus is comprised of a \$3.5 million surplus in the Water Division and a \$485,277 surplus in the water enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in most categories, except for services and debt principal.

The \$2.8 million personnel surplus reflects employee turnover and the subsequent delays in filling vacancies. The \$.3 million supplies surplus reflects optimal pricing and timing on chemical purchases. A \$1.2 million debt principal deficit is more than offset by a surplus in debt interest and is partially the result of an optional refunding of outstanding debt in which the division participated earlier in the year. This refunding will help reduce debt service costs over time.

The \$1.5 million services deficit is comprised of several items, the most significant of which is a service contract with 'InfoSend' for bill print and e-billing services for \$1.3 million. Also included in this figure

are extensions of banking contracts as well as a contract for dead ash tree removal in and around the city's reservoirs.

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 funds 6 percent. The Director's Office is projecting an overall surplus of \$971,220.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Cash Balance (January 1, 2013)	\$ 186,076,576
Plus Estimated 2013 Revenues	242,569,977
Total Estimated Available For Appropriation	<u>428,646,553</u>
Less Projected 2013 Expenditures Sanitary Sewers Division	(229,370,259)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(5,548,628)</u>
Less Total Projected 2013 Expenditures	<u>(234,918,887)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 193,727,666</u>
Total Appropriated	<u>\$ 244,482,453</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 9,563,566</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the sewerage system enterprise fund was \$186.1 million, comprised of carryover funds totaling \$108.6 million and reserve funds totaling \$77.5 million. At that time, the revenue estimate from all sources, including sewer and wet weather fees, system capacity fees, interest income and miscellaneous other sources was \$243.7 million. All resources combined (including \$4.0 million in encumbrance cancellations) were projected to total \$429.7 million

Projections for the above-noted revenues are now up by 1.2 percent (*not* including the \$4.0 million in encumbrance cancellations) or slightly over \$2.9 million. The primary source of the increase is higher than anticipated revenues from sewer fees, both "sales" and sewer capacity, the latter being nearly 22 percent over the original projection. Revenues from the recent bond refunding also account for the small increase. Increases in the 2013 projection are somewhat offset by less than anticipated growth in "other revenues."

OPERATING BUDGET SUMMARY

An overall appropriation surplus of nearly \$9.6 million is projected in the sewer system enterprise fund, comprised of a \$9.3 million surplus in the Sanitary Sewer Division and a \$299,740 surplus in the sanitary sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds). Surpluses are projected in all categories, except for supplies and capital outlay.

The \$2.9 million personnel surplus reflects employee turnover and subsequent delays in filling vacancies. The \$.3 million services surplus primarily reflects savings in internal billing costs for fleet and technology services. Lesser savings are also found in the areas of professional services, tipping fees and utilities. These savings are somewhat offset by costs associated with the Organic Waste Recovery & Reuse Program and Delaware County sewer services. The \$778,000 Organic Waste Recovery and Reuse program contract modification was to have been funded last year however, issues with it required that it be funded from 2013 appropriation. Delaware County sewer services were budgeted at \$2.1 million but authorizing legislation was established for \$2.8 million resulting in a potential deficit of \$720,000, depending on the reimbursement of costs for these services.

Surpluses are projected for both debt principal and interest, partially due to a bond refunding earlier this year, which will help reduce debt service costs over time.

A \$.3 million deficit in supplies reflects the need for additional flow meter sensors and parts, upgraded lamps and ballasts and heating oil (pending the Southerly Wastewater Treatment Plant's switch to natural gas). Finally, a \$137,952 deficit in capital outlay reflects multiple purchases that were planned for 2012 but not completed until this year.

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 funds 6 percent. The Director's Office is projecting an overall surplus of \$971,220.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Cash Balance (January 1, 2013)	\$ 18,380,951
Plus Estimated 2013 Revenues	37,373,054
Total Estimated Available For Appropriation	<u>55,754,005</u>
Less Projected 2013 Expenditures Storm Division	(35,311,202)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(1,428,777)</u>
Less Total Projected 2013 Expenditures	<u>(36,739,979)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 19,014,026</u>
Total Appropriated	<u>\$ 39,187,870</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 2,447,891</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the storm sewer maintenance fund was \$18.4 million, comprised of carryover funds totaling \$9.4 million and the reserve funds totaling \$9.0 million. At that time, the revenue estimate from all sources, including storm sewer maintenance fees, interest income, penalties and miscellaneous other sources, was \$37.4 million. All resources combined (including \$200,000 in encumbrance cancellations) were projected to total \$56.6 million.

Projections for the above-noted revenues are now down by 1.6 percent (*not* including the \$200,000 in encumbrance cancellations). The primary area of decline is sewer maintenance fees, which is \$.9 million less than originally anticipated. This is partially offset by a one-time cash infusion related to an earlier bond refunding.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$2.4 million is projected in the storm sewer maintenance fund, comprised of a \$2.3 million surplus in the storm sewer division and a \$130,768 surplus in the storm sewer enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The \$198,478 personnel surplus reflects the delay in filling the vacant stormwater manager position and multiple vacant part-time positions. The most significant surplus is in services with a projected \$1.6 million variance, the largest part of which reflects less than anticipated billings by the Public Service Department for street cleaning services.

A nominal \$209,228 deficit in debt principal is more than offset by a larger surplus in debt interest, which in part, reflects the bond refunding that occurred earlier this year. This refunding will help reduce debt service costs over time.

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 funds 6 percent. The Director's Office is projecting an overall surplus of \$971,220.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY	
September 30, 2013	
Cash Balance (January 1, 2013)	\$ 9,756,906
Plus Estimated 2013 Revenues	<u>88,513,651</u>
Total Estimated Available For Appropriation	98,270,557
Less Projected 2013 Expenditures Power Division	(83,300,470)
Less Projected 2013 Expenditures Public Utilities Director's Office	<u>(764,700)</u>
Less Total Projected 2013 Expenditures	<u>(84,065,170)</u>
Projected Cash at Dec. 31, 2013	<u>\$ 14,205,388</u>
Total Appropriated	<u>\$ 87,569,373</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 3,504,203</u>

REVENUE SUMMARY

On January 1, 2013 the cash balance in the electricity enterprise fund was \$9.8 million, comprised of carryover funds totaling \$5.4 million and the reserve funds totaling \$4.4 million. At that time, the revenue estimate from all sources, including the sale of electricity, interest income and miscellaneous other sources, was \$87.8 million. All resources combined (including \$300,000 in encumbrance cancellations) were projected to total \$97.6 million.

Projections for the above-noted revenues are now up by .9 percent (*not* including the \$300,000 in encumbrance cancellations). This reflects the one-time cash infusion related to the refunding of municipal bonds, which took place earlier in the year.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.5 million is projected in the electricity enterprise fund. This surplus is comprised of \$3.4 million in the Power Division and \$55,434 in the electricity enterprise fund's allocation of the Public Utilities Director's Office (funded on a pro rata basis by the four utility funds).

The \$1.5 million personnel surplus reflects delays in filling vacant positions, with only mission critical positions being filled at this time. A \$1.2 million supplies surplus is almost exclusively due to savings in purchase power costs. This is due to recently negotiated purchase power agreements that take advantage of cost blending agreements and are expected to provide substantial savings to the division in 2013 and beyond. A services surplus of \$.3 million reflects mainly year-end savings in the internal billing areas of fleet and technology. Surpluses in debt principal and interest are, in part, due to a bond refunding that took place earlier in the year. This refunding will help reduce debt service costs over time.

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 funds 6 percent. The Director's Office is projecting an overall surplus of \$971,220.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
September 30, 2013	
Unencumbered Cash Balance (January 1, 2013)	\$ 2,260,653
Plus CDBG Entitlement Award	6,877,408
Plus Estimated Entitlement Fund Revenues	353,726
Plus Estimated Revolving Loan Fund Revenues	460,243
Plus Estimated Encumbrance Cancellations	87,849
Total Estimated Available For Appropriation	10,039,879
Less Projected 2013 Expenditures	(7,453,242)
Available Unencumbered Cash at Dec. 31, 2013	<u>\$ 2,586,637</u>
Total Appropriated	<u>\$ 7,632,380</u>
Projected Appropriation Surplus/(Deficit)	<u>\$ 179,138</u>

REVENUE SUMMARY

The actual 2013 entitlement award of \$6,877,408 from the U.S. Department of Housing & Urban Development is \$579,412 higher than projected during the budget process. Other entitlement fund revenues, including housing loan repayments and miscellaneous revenues of \$353,726, are very near the budget projection of \$375,000. Revolving loan fund revenues are estimated to exceed the budget projection of \$375,000 by \$145,243. Total revenues, including encumbrance cancellations, are estimated to be \$791,230 higher than the budgeted assumption of \$6,987,996.

OPERATING BUDGET SUMMARY

At the end of the third quarter, divisions project an overall surplus of \$179,138. A supplemental appropriation of \$250,000 for homebuyer counseling, however, was not posted to the accounting records by the end of the quarter. Once posted, the year-end surplus is projected to be \$429,138. Personnel savings of \$373,328 are the result of vacancies and employees working on grant-funded projects. There is a deficit of \$2,439 in supplies for the purchase of new chairs. A deficit of \$197,807 in services is primarily the result of including anticipated expenditures of \$250,000 for the homebuyer counseling contracts. In the other category, interest earnings payable to HUD for the revolving loan fund were \$6,056 less than budgeted.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
SEPTEMBER 30, 2013**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 3,665,166	\$ 2,319,374	\$ 1,345,792	\$ 3,294,918	\$ 370,248
<u>City Auditor</u>					
City Auditor	3,736,371	2,756,409	979,962	3,800,505	(64,134)
Income Tax	8,547,614	5,670,271	2,877,343	7,982,204	565,410
Total	12,283,985	8,426,680	3,857,305	11,782,709	501,276
City Treasurer	1,062,984	742,456	320,528	1,061,434	1,550
<u>City Attorney</u>					
City Attorney	11,065,566	8,208,181	2,857,385	11,065,566	-
Real Estate	209,201	139,551	69,650	194,247	14,954
Total	11,274,767	8,347,732	2,927,035	11,259,813	14,954
Municipal Court Judges	15,837,911	11,801,097	4,036,814	15,837,911	-
Municipal Court Clerk	11,157,146	8,079,473	3,077,673	11,062,109	95,037
Civil Service	3,825,205	2,688,631	1,136,574	3,699,644	125,561
<u>Public Safety</u>					
Administration	8,511,766	7,568,769	942,997	7,991,232	520,534
Support Services	6,547,061	4,722,952	1,824,109	6,333,783	213,278
Police	286,693,013	210,315,299	76,377,714	281,454,707	5,238,307
Fire	218,691,298	164,488,381	54,202,917	217,716,058	975,240
Total	520,443,138	387,095,401	133,347,737	513,495,780	6,947,359
<u>Mayor's Office</u>					
Mayor	2,383,292	1,475,370	907,922	2,155,435	227,857
Community Relations	902,823	648,817	254,006	902,823	-
Equal Business Opportunity	942,600	703,184	239,416	937,254	5,346
Total	4,228,715	2,827,371	1,401,344	3,995,512	233,203
<u>Development</u>					
Administration	6,716,507	5,366,435	1,350,072	6,652,723	63,784
Econ. Development	11,648,605	11,178,744	469,861	11,714,033	(65,428)
Code Enforcement	6,794,618	4,965,318	1,829,300	6,726,180	68,438
Planning	1,971,896	1,482,084	489,812	1,971,896	-
Housing	4,249,022	4,151,124	97,898	4,244,986	4,036
Total	31,380,648	27,143,705	4,236,943	31,309,819	70,830
<u>Finance and Management</u>					
Administration	4,210,467	3,440,750	769,717	3,918,777	291,690
Financial Management	4,772,301	3,714,898	1,057,403	4,436,650	335,651
Facilities Management	16,967,691	12,517,446	4,450,245	14,124,747	2,842,944
Finance Citywide	27,106,349	19,735,588	7,370,761	27,326,349	(220,000)
Citywide Technology Billings	15,667,706	15,666,823	883	14,928,782	738,924
Fleet Management	-	-	-	-	-
Total	68,724,514	55,075,505	13,649,009	64,735,305	3,989,209
Human Resources	1,399,915	942,146	457,769	1,326,264	73,651
Health	20,143,332	20,143,332	-	19,282,890	860,442
Recreation and Parks	33,884,074	33,884,074	-	32,588,742	1,295,332
<u>Public Service</u>					
Administration	3,113,670	2,007,485	1,106,185	2,807,091	306,579
Refuse Collection	28,145,540	22,858,691	5,286,849	26,701,207	1,444,333
Mobility	3,094,289	2,161,040	933,249	2,982,692	111,597
Total	34,353,499	27,027,216	7,326,283	32,490,990	1,862,509
Grand Total:	\$ 773,665,000	\$ 596,544,193	\$ 177,120,806	\$ 757,223,840	\$ 16,441,160

**TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
SEPTEMBER 30, 2013**

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 356,780	\$ -	\$ 13,468	\$ -	\$ -	\$ -	\$ -	\$ -	370,248
<u>City Auditor</u>									
City Auditor	(67,501)	-	3,367	-	-	-	-	-	(64,134)
Income Tax	553,321	-	12,089	-	-	-	-	-	565,410
Total	485,820	-	15,456	-	-	-	-	-	501,276
City Treasurer	28,573	39	(27,062)	-	-	-	-	-	1,550
<u>City Attorney</u>									
City Attorney	-	-	-	-	-	-	-	-	-
Real Estate	14,954	-	-	-	-	-	-	-	14,954
Total	14,954	-	-	-	-	-	-	-	14,954
Municipal Court Judges	-	-	-	-	-	-	-	-	-
Municipal Court Clerk	100,531	(7,700)	2,206	-	-	-	-	-	95,037
Civil Service	80,169	1,298	44,094	-	-	-	-	-	125,561
<u>Public Safety</u>									
Administration	96,306	5,194	419,034	-	-	-	-	-	520,534
Support Services	94,214	13,252	105,647	-	165	-	-	-	213,278
Police	(2,019,893)	(34,894)	1,106,794	-	(104,415)	-	-	6,290,715	5,238,307
Fire	(642,093)	(145,033)	506,547	-	(44,329)	-	-	1,300,148	975,240
Total	(2,471,466)	(161,481)	2,138,022	-	(148,579)	-	-	7,590,863	6,947,359
<u>Mayor's Office</u>									
Mayor	202,093	5,586	20,178	-	-	-	-	-	227,857
Community Relations	2,730	-	(2,730)	-	-	-	-	-	-
Equal Business Opportunity	5,346	-	-	-	-	-	-	-	5,346
Total	210,169	5,586	17,448	-	-	-	-	-	233,203
<u>Development</u>									
Administration	(33,256)	5,596	91,444	-	-	-	-	-	63,784
Econ. Development	40,669	(15,217)	(90,880)	-	-	-	-	-	(65,428)
Code Enforcement	69,674	(17,422)	6,186	-	10,000	-	-	-	68,438
Planning	(1,721)	-	1,721	-	-	-	-	-	-
Housing	-	-	4,036	-	-	-	-	-	4,036
Total	75,366	(27,043)	12,507	-	10,000	-	-	-	70,830
<u>Finance and Management</u>									
Administration	156,686	4,916	130,088	-	-	-	-	-	291,690
Financial Management	238,162	42	97,447	-	-	-	-	-	335,651
Facilities Management	796,308	246,622	1,795,164	-	4,850	-	-	-	2,842,944
Citywide Technology Billings	-	-	738,924	-	-	-	-	-	738,924
Finance Citywide	-	-	-	-	-	-	-	(220,000)	(220,000)
Fleet	-	-	-	-	-	-	-	-	-
Total	1,191,156	251,580	2,761,623	-	4,850	-	-	(220,000)	3,989,209
Human Resources	53,179	7,536	12,936	-	-	-	-	-	73,651
Health	-	-	-	-	-	-	-	860,442	860,442
Recreation and Parks	-	-	-	-	-	-	-	1,295,332	1,295,332
<u>Public Service</u>									
Administration	305,549	1,030	-	-	-	-	-	-	306,579
Refuse Collection	984,550	-	459,242	-	541	-	-	-	1,444,333
Mobility	85,367	-	20,595	-	5,635	-	-	-	111,597
Total	1,375,466	1,030	479,837	-	6,176	-	-	-	1,862,509
Grand Total:	\$ 1,500,696	\$ 70,845	\$ 5,470,535	\$ -	\$ (127,553)	\$ -	\$ -	\$ 9,526,637	\$ 16,441,160

**TABLE 3
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE
SEPTEMBER 30, 2013**

CATEGORY	FY 2013 CITY AUDITOR'S REVENUE ESTIMATE	FY 2012 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 548,500,000	\$ 536,478,172	\$ 12,021,828	2.2%
Property Tax	44,768,000	43,798,362	969,638	2.2%
KWH Tax	1,530,000	1,684,756	(154,756)	(9.2%)
Hotel/Motel Tax	1,250,000	4,020,874	(2,770,874)	(68.9%)
Total Taxes and Assessments	596,048,000	585,982,164	10,065,836	1.7%
Local Government Fund	21,477,000	28,164,858	(6,687,858)	(23.7%)
Estate Tax	4,000,000	15,190,957	(11,190,957)	(73.7%)
Liquor Permit Fund	1,150,000	1,196,205	(46,205)	(3.9%)
Cigarette Tax, Other	30,000	49,809	(19,809)	(39.8%)
Casino Revenue	5,545,513	-	5,545,513	N/A
Total Shared Revenues	32,202,513	44,601,829	(12,399,316)	(27.8%)
License and Permit Fees	10,345,000	10,899,104	(554,104)	(5.1%)
Fines and Penalties	21,350,000	21,277,574	72,426	0.3%
Investment Earnings	4,000,000	3,333,197	666,803	20.0%
Charges for Service	58,113,000	59,298,119	(1,185,119)	(2.0%)
All Other Revenue	1,420,000	1,928,359	(508,359)	(26.4%)
Total Other Revenue	95,228,000	96,736,353	(1,508,353)	(1.6%)
Total Revenues	\$ 723,478,513	\$ 727,320,347	\$ (3,841,833)	(0.5%)
Encumbrance Cancellations	1,483,615	3,585,256	(2,101,641)	(58.6%)
Unencumbered Balance	39,903,479	33,792,340	6,111,139	18.1%
Transfer from Economic Stabilization Fund	-	-	-	0.0%
Other Fund Transfers	8,800,000	2,543,130	6,256,870	246.0%
Total Resources	\$ 773,665,607	\$ 767,241,073	\$ 6,424,535	0.8%

**TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
SEPTEMBER 30, 2013**

CATEGORY	FY 2013 YEAR-TO-DATE	FY 2012 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 430,517,607	\$ 409,598,804	\$ 20,918,803	5.1%
Property Tax	43,722,322	43,374,150	348,172	0.8%
KWH Tax	1,303,671	1,188,550	115,121	9.7%
Hotel/Motel Tax	905,765	2,967,125	(2,061,360)	(69.5%)
Total Taxes & Assessments:	476,449,365	457,128,629	19,320,736	4.2%
Local Government Fund	16,351,361	23,144,742	(6,793,381)	(29.4%)
Estate Tax	8,540,359	10,585,074	(2,044,715)	(19.3%)
Liquor Permit Fund	1,150,787	1,116,283	34,504	3.1%
Cigarette Tax, Other	32,407	49,205	(16,798)	(34.1%)
Casino Revenue	-	-	-	-
Total Shared Revenue	26,074,914	34,895,304	(8,820,390)	(25.3%)
License and Permit Fees	8,354,566	7,765,823	588,743	7.6%
Fines and Penalties	14,072,880	15,302,019	(1,229,139)	(8.0%)
Investment Earnings	2,253,803	2,880,996	(627,193)	(21.8%)
Charges for Service	46,357,287	45,190,657	1,166,630	2.6%
All Other Revenue	1,469,822	1,523,951	(54,129)	(3.6%)
Total Other Revenue	72,508,358	72,663,446	(155,088)	(0.2%)
Total Revenues	575,032,637	564,687,379	10,345,258	1.8%
Encumbrance Cancellation:	3,002,023	3,537,159	(535,136)	(15.1%)
Unencumbered Balance	39,903,479	33,792,340	6,111,139	18.1%
Fund Transfers	8,197,035	2,042,468	6,154,567	301.3%
Total Resources	\$ 626,135,174	\$ 604,059,346	\$ 22,075,828	3.7%

TABLE 5

2013 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
2630-2012	04-Feb-13	2013 General Fund Budget Appropriation	\$ 773,665,000
		Total Operating Appropriation:	<u>\$ 773,665,000</u>
		Total Estimated Available Resources:	773,665,607
		Less Total Operating Appropriation:	(773,665,000)
		Less Total Reserve Deposits to Date:	<u>-</u>
		Projected Unappropriated Operating Balance:	<u><u>\$ 607</u></u>

**TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
SEPTEMBER 30, 2013**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	AVAILABLE CASH BALANCE JAN. 1, 2013	REVENUES			TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	EXPENDITURES			PROJECTED CASH BALANCE DEC. 31, 2013 (E-G)
		ORIGINAL (JAN. 2013) ESTIMATE	CURRENT ESTIMATE	VARIANCE (C-B)		BUDGETED	REVISED PROJECTIONS	SURPLUS/ DEFICIT (F-G)	
GENERAL FUND	\$ 39,903,479	\$ 733,762,128	\$ 733,762,128	\$ -	\$ 773,665,607	\$ 773,665,000	\$ 757,223,840	\$ 16,441,160	\$ 16,441,767
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	3,829,805	47,662,739	46,987,529	(675,210)	50,817,334	47,688,332	45,011,450	2,676,882	5,805,884
Health Special Revenue	131,127	26,661,099	26,707,682	46,583	26,838,809	27,324,099	26,838,809	485,290	-
Rec. and Parks Oper. & Extension	188,521	38,653,045	38,002,808	(650,237)	38,191,329	39,253,430	38,191,329	1,062,101	-
Golf Operations	(63,336)	4,200,000	4,226,588	26,588	4,163,252	4,198,878	4,123,815	75,063	39,437
Municipal Court Computer Fund	1,153,849	2,020,800	1,732,527	(288,273)	2,886,376	2,360,906	1,906,753	454,153	979,623
Development Services	5,337,010	17,187,743	19,080,560	1,892,817	24,417,570	16,456,582	15,701,180	755,402	8,716,390
Property Mgt/East Broad Street Operation	501,980	1,348,920	1,370,401	21,481	1,872,381	1,414,983	1,370,230	44,753	502,151
Private Construction Inspection Fund	560,530	2,355,560	2,526,444	170,884	3,086,974	2,408,716	2,559,689	(150,973)	527,285
Parking Meter Program Fund	770,265	1,903,844	1,628,721	(275,123)	2,398,986	1,926,286	1,905,017	21,269	493,969
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,514,300	3,692,266	177,966	3,692,266	3,900,800	3,692,266	208,534	-
Print and Mail Services	(115,489)	1,525,778	1,467,031	(58,747)	1,351,542	1,525,814	1,426,934	98,880	(75,392)
Land Acquisition	90,590	741,000	865,050	124,050	955,640	743,025	727,766	15,259	227,874
Technology Services	227,041	33,429,452	31,271,325	(2,158,127)	31,498,366	33,279,452	31,019,584	2,259,868	478,783
Fleet Management Services	(4,656,313)	35,102,458	32,778,523	(2,323,935)	28,122,210	34,699,455	32,343,896	2,355,559	(4,221,686)
Construction Inspection Fund	1,027,939	9,428,258	7,629,755	(1,798,503)	8,657,694	8,658,123	7,458,190	1,199,933	1,199,504
ENTERPRISE FUNDS									
Water System Enterprise	71,225,117	184,064,816	190,277,379	6,212,563	261,502,496	184,379,040	180,408,369	3,970,671	81,094,127
Sewerage System Enterprise	186,076,576	243,655,625	242,569,977	(1,085,648)	428,646,553	244,482,453	234,918,887	9,563,566	193,727,666
Storm Sewer System Enterprise	18,380,951	37,459,751	37,373,054	(86,697)	55,754,005	39,187,870	36,739,979	2,447,891	19,014,027
Electricity Enterprise	9,756,906	87,890,762	88,513,651	622,889	98,270,557	87,569,373	84,065,170	3,504,203	14,205,388
GRANT FUNDS									
Community Development Block Grant	2,260,653	6,987,996	7,779,226	791,230	10,039,879	7,632,380	7,453,242	179,138	2,586,637

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
SEPTEMBER 30, 2013**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	1,500,696	70,845	5,470,535	-	(127,553)	-	-	9,526,637	16,441,160
SPECIAL REVENUE FUNDS									
Municipal Court Computer Fund									
Municipal Court Clerk	259,276	28,217	107,583	-	-	-	-	-	395,076
Municipal Court Judges	59,077	-	-	-	-	-	-	-	59,077
Total Municipal Court Computer Fund	318,353	28,217	107,583	-	-	-	-	-	454,153
Street Construction, Main. & Repair									
Refuse Collection	647,277	-	-	-	-	-	-	-	647,277
Mobility	121,981	4,957	27,083	-	1,000	-	-	-	155,021
Planning and Operations	841,731	102,939	772,101	-	22,864	11,621	-	-	1,751,256
Design and Construction	131,909	4,972	40,200	-	1,000	-	-	-	178,081
Service Director	(56,677)	709	1,215	-	-	-	-	-	(54,753)
Total SCMR	1,686,221	113,577	840,599	-	24,864	11,621	-	-	2,676,882
Health Special Revenue									
Department of Health	574,344	(43,087)	(45,967)	-	(2,500)	2,500	-	-	485,290
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	966,161	20,552	75,388	-	-	-	-	-	1,062,101
Golf Operations									
Division of Golf	28,774	12,350	32,938	-	1,000	-	-	-	75,063
Development Services Fund									
Building and Zoning Services	577,067	498	125,865	-	34,945	17,026	-	-	755,402
Property Mgt./E. Broad Street Operation Fund									
Department of Finance and Management	-	22,500	22,253	-	-	-	-	-	44,753
Private Construction Inspection Fund									
Design and Construction	(177,841)	2,470	24,398	-	-	-	-	-	(150,973)
Parking Meter Program Fund									
Mobility	22,592	-	(1,323)	-	-	-	-	-	21,269
INTERNAL SERVICE FUNDS									
Employee Benefits									
Department of Human Resources	169,295	-	39,239	-	-	-	-	-	208,534
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	169,295	-	39,239	-	-	-	-	-	208,534
Print & Mail Services									
Department of Finance	(2,251)	21,358	79,773	-	-	-	-	-	98,880
Land Acquisition									
Division of Real Estate	5,761	604	8,894	-	-	-	-	-	15,259
Technology Services									
Division of Information Services	607,463	(16,400)	196,444	-	-	-	62,800	-	850,307
Department of Technology	1,010,346	275,823	196,464	-	-	(73,072)	-	-	1,409,561
Total Technology Services	1,617,809	259,423	392,908	-	-	(73,072)	62,800	-	2,259,868
Fleet Management Services									
Division of Fleet Management	783,935	1,018,630	444,207	-	-	-	80,004	-	2,326,776
Finance and Management Director	28,783	-	-	-	-	-	-	-	28,783
Total Fleet	812,718	1,018,630	444,207	-	-	-	80,004	-	2,355,559
Construction Inspection Fund									
Design and Construction	943,746	2,781	135,436	-	-	10,837	-	-	1,092,800
Service Director	106,365	-	768	-	-	-	-	-	107,133
Total Construction Inspection	1,050,111	2,781	136,204	-	-	10,837	-	-	1,199,933
ENTERPRISE FUNDS									
Water System Enterprise									
Division of Water	2,756,378	295,239	(1,534,806)	(1,159,522)	87,560	2,288	3,038,257	-	3,485,394
Sewerage System Enterprise									
Division of Sewers and Drains	2,926,118	(315,216)	268,459	6,595	217,931	(137,952)	5,036,123	1,261,768	9,263,826
Storm System Enterprise									
Division of Sewers and Drains	198,478	8,777	1,640,718	(209,228)	76,500	24,028	577,850	-	2,317,123
Electricity Enterprise									
Division of Electricity	1,525,824	1,223,691	269,333	(80,000)	110,985	370,394	28,542	-	3,448,769
Various Enterprise Funds									
Public Utilities Director's Office	923,299	49	26,430	-	-	21,442	-	-	971,220
COMMUNITY DEVELOPMENT BLOCK GRANT									
Division of Development Administration	119,157	-	-	-	-	-	-	-	119,157
Division of Economic Development	69,795	(2,439)	1,613	-	-	-	-	-	68,969
Division of Code Enforcement	106,085	-	-	-	-	-	-	-	106,085
Division of Housing	77,107	-	(207,477)	-	-	-	-	-	(130,370)
Department of Finance and Management	536	-	8,057	-	6,056	-	-	-	14,649
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	648	-	-	-	-	-	-	-	648
Total CDBG	373,328	(2,439)	(197,807)	-	6,056	-	-	-	179,138

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2013 Wages
City Auditor -Auditor	Accountant I	1	Full-Time	7,052
City Auditor -Income Tax	Auditor I	3	Full-Time	21,648
	Programmer	2	Full-Time	16,021
	Office Support Clerk	1	Full-Time	4,161
City Council	Sr. Legislative Analyst	2	Full-Time	23,990
	Legislative Analyst	2	Full-Time	15,403
City Treasurer	Cashier I	1	Full-Time	10,247
City Attorney	Legal Secretary	1	Full-Time	4,920
	Executive Assistant to City Attorney	0.75	Full-Time	10,465
	Legal Administrative Assistant	1	Full-Time	5,806
	Legal Investigator/Paralegal	1	Full-Time	1,936
	Legal Advocate	1	Full-Time	5,924
Municipal Court Clerk	Deputy Clerk	5	Full-Time	20,000
Municipal Court Judges	Probation Officers	3	Full-Time	2,527
	Support Relief Officer	1	Full-Time	5,590
	Assignment Clerk	2	Full-Time	2,370
	Deputy Bailiff	1	Part-time	2,019
	Deputy Bailiff	1	Part-time	1,633
Office of the Mayor	Executive Asst I	1	Full-Time	3,849
	Executive Asst II	1	Full-Time	5,632
Safety - Support Services	License Manager	1	Full-Time	10,168
	Communication Systems Specialist	1	Full-Time	4,872
	Senior Storekeeper	1	Full-Time	1,584
Safety-Police	Public Safety Manager	1	Full-Time	10,414
	Forensic Scientist I	1	Full-Time	1,943
	Police Communications Technician	10	Full-Time	39,542
	Record Technician	5	Full-Time	18,052
	Forensic Scientist III	1	Full-Time	19,676
	Office Assistant II	1	Full-Time	4,367
	Public Relations Spec. II	1	Full-Time	6,753
	Mail Clerk	1	Full-Time	1,507
	Security Specialist	1	Full-Time	6,112
	Management Analyst I	2	Full-Time	4,925
	Fingerprint Technician Trainee	1	Full-Time	9,730
	Property Clerk	1	Full-Time	8,359
	Fingerprint Technician Trainee	2	Part-Time	14,698
	Public Safety Analysts	3	Part-Time	13,500
Safety-Fire	EMS Instructor I	1	Full-Time	4,856
	Storekeeper	2	Full-Time	4,248
	EMS Instructor	1	Part-Time	11,332
	Office Assistant I	1	Part-Time	2,408
Development - Economic Development	Development Program Manager	1	Full-time	9,625
	Administrator	1	Full-time	4,731
Facilities Management	Boiler Operator	1	Full-time	6,193
	Building Management Supervisor	1	Full-time	5,568
	Management Analyst II	1	Full-time	3,840

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

	HVAC Technician	1	Full-time	4,368	
	Building Maintenance Manager	1	Full-time	6,240	
	Administrative Secretary	1	Full-time	3,200	
	Electrician	1	Full-time	9,939	
	Locksmith	1	Full-time	8,902	
	Custodial Workers	2	Full-time	11,872	
	Security Specialists	2	Part-Time	9,108	
	Custodial Worker	1	Part-Time	1,958	
Finance Director	Management Analyst II	1	Full-time	3,584	
	Fiscal Assistant I	1	Full-time	5,328	
Financial Management	Management Analyst II	1	Full-time	16,330	
	Budget Management Specialist	1	Full-time	3,840	
	Procurement Specialist	1	Full-time	12,166	
	Senior Procurement Specialist	1	Full-time	3,301	
Refuse Collection	Refuse Collection Vehicle Operator	2	Full-time	16,809	
Mobility	Parking Enforcement Officer	1	Full-time	6,761	
			Total Wages	\$523,903	
			Pension	83,824	
			Insurance	164,279	
			W. Comp	20,956	
			Total Cost	\$792,963	

TABLE 9

General Fund Divisions Personnel Levels
Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 9/30/13
City Council	38	38	34
City Auditor	26	34	26
Income Tax	78	82	73
City Treasurer	9	11	8
City Attorney	105	135	101
Real Estate	2	6	2
Municipal Court Judges	184	184	179
Municipal Court Clerk	162	172	160
Civil Service	34	34	34
Public Safety - Admin.	11	11	10
Support Services*	54	54	49
Police - Civilian**	330	350	314
Police - Uniformed***	1,913	1,963	1,917
Fire - Civilian	37	37	35
Fire - Uniformed	1,552	1,587	1,552
Mayor	18	22	15
Community Relations	8	8	8
Equal Business Opportunity	9	9	9
Development Admin.	28	29	29
Economic Development	4	5	2
Code Enforcement	64	64	64
Planning	15	15	15
Housing	5	5	5
Finance and Management - Dir's Ofc.	25	27	23
Financial Management	27	28	23
Facilities Management	75	77	65
Department of Human Resources	10	11	10
Public Service - Dir's Ofc.	35	35	35
Refuse Collection	187	187	177
Mobility Options	39	39	37
General Fund Total	5,084	5,259	5,011

*Includes two (2) License Officers budgeted in the Public Safety Initiatives Fund.

**Includes one (1) Office Assistant II budgeted in the Neighborhood Initiatives Fund.

***Includes the 48 members of the 115th/116th classes who are partially funded by the COPS grant and the ten

TABLE 9

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

<u>Division/Fund</u>	<u>Budgeted Strength</u>	<u>Authorized Strength</u>	<u>Actual Strength As of 9/30/13</u>
Real Estate/Land Acquisition	5	8	5
Information Services/Technology Services Fund	121	121	109
Technology: Administration	34	34	23
Finance/Print/Mail Shop Fund	5	5	5
Human Resources/Employee Benefits	24	24	23
Health Special Revenue Fund	214	214	196
Municipal Court Computer Fund	7	13	3
Recreation and Parks Operation Fund	266	275	236
Golf Operations	26	26	26
Public Service - Dir. Office/SCMR Fund	28	30	30
Refuse Collection/SCMR Fund	40	40	27
Mobility Options/SCMR Fund	13	13	9
Planning and Operations/SCMR Fund	292	302	266
Design and Construction/SCMR Fund	34	39	34
Mobility Options/Parking Meter Fund	4	4	4
Fleet Management	128	128	114
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	56	61	58
Public Service - Dir. Office/Construction Inspection	7	7	6
Design and Construction/Private Construction Inspection	17	17	16
Building and Zoning/Development Services Fund	131	138	122
Public Utilities: Administration	100	100	95
Sewers and Drains (Storm)	16	23	14
Sewers and Drains (Sanitary)	521	521	467
Electricity	92	106	82
Water	540	540	482
Community Development Block Grant			
Development Admin.	9	9	9
Economic Development	8	8	8
Code Enforcement	9	9	8
Housing	12	12	10
Health	4	4	4
Finance & Management	4	4	4
Recreation and Parks	4	4	4
Other Funds Total	2,778	2,846	2,506
All Funds	7,862	8,105	7,517

**TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE**

Intended Purpose	Amount
Reserve for 27th pay period	2,121,800
Legal settlements & miscellaneous	2,805,330
Transfer to economic stabilization fund (rainy day fund)	13,048,788
Economic Development incentive payments	14,056,081
Transfers in from City Council's amendments	4,565,000
	36,596,999

TRANSFERS AND EXPENSES PASSED AS OF SEPTEMBER 30, 2013

Purpose	Amount	Dept./Division	Ordinance No.
Transfer for school district revenue sharing	221,707	Economic Development	0227-2013
Transfer to the 27th pay period fund	2,121,800	City Auditor/Finance & Mgmt	2630-2012
Transfer to the rainy day fund	13,048,788	City Auditor/Finance & Mgmt	2630-2012
Transfer to the neighborhood initiative fund	1,936,900	City Auditor/Finance & Mgmt	2630-2012
Transfer to the jobs growth fund	1,843,000	City Auditor/Finance & Mgmt	2630-2012
Transfer to the public safety initiative fund	785,100	City Auditor/Finance & Mgmt	2630-2012
Transfer for Columbus Education Commission	500,000	Financial Management	0270-2013
Transfer for the Chamber of Commerce	25,000	Development Administration	0557-2013
Transfer for Black Enterprise Entrepreneurs Conference	50,000	EBOCO	1083-2013
Transfer for Columbus Education Commission	100,000	Finance & Mgmt	1206-2013
Transfer for United Way Young Professionals grant program	70,000	Economic Development	1395-2013
Transfer to Economic Development	150,000	Economic Development	2268-2013
Transfer for jobs growth incentive program	5,499,072	Economic Development	1615-2013
Transfer for downtown office incentive program	875,586	Economic Development	1616-2013
Transfer for school district revenue sharing	1,999,286	Economic Development	1618-2013
	29,226,239		
Total Transferred and Expended	29,226,239		

TABLE 11
SAFETY OVERTIME REPORT
SEPTEMBER 30, 2013

	<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	2,806,625	2,240,513	79.83%	845,452	3,085,966	(279,341)
Police Uniformed*	9,625,335	6,745,248	70.08%	2,469,277	9,214,525	410,810
Fire Uniformed	6,218,746	4,812,230	77.38%	1,406,516	6,218,746	-

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