

General Fund Summary

The general fund provides financial support for the city's basic services. Many divisions are funded solely by the general fund, others receive general fund subsidies, and others have multiple funding sources.

Revenues, excluding the unencumbered balance and transfers from other funds, are projected at \$615.04 million, a decrease of 1.7 percent from 2008 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary chart.

Income Tax

The primary source of revenue to the general fund is the income tax. Columbus' income tax was first instituted in 1947 at 0.5 percent. Subsequent increases occurred in 1956, to 1.0 percent; in 1971, to 1.5 percent; and in 1982, to its current 2.0 percent. Since that time, low unemployment and a high level of economic development resulted, until recently, in increased tax collections. This level of revenue growth enabled the city to expand many programs and improve services in the 1990's.

The city levies an income tax on all wages, salaries, commissions, and other compensation paid to employees and on the net proceeds of business operations in the city. Pursuant to Columbus City Codes, Section 361.36, 75 percent of all income tax collections are deposited in the general fund for general fund operations and 25 percent of collections are deposited in a separate fund to service debt on capital improvements.

Approximately 85 percent of income taxes are collected through employer withholdings. Payments are made to the city on a statutorily prescribed basis.

The income tax is the largest source of revenue for general fund operations. In 2009, income tax revenues are expected to grow by .05 percent, yielding \$393.2 million.

Property Tax

The city annually receives property taxes equal to 3.14 mills of assessed tangible and real property and public utility, located in the city. Property taxes are collected by Franklin, Fairfield, and Delaware counties and are typically remitted to the city on a semi-annual basis. Collections are based on the prior year's assessed valuations, established by state law at 35 percent of appraised market value for real property, at 88 percent for tangible personal property, and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property and in the current year for tangible personal property.

Pursuant to Ohio statute and Columbus City Codes, property tax revenue is used for three purposes: certain debt service requirements, partial payment of police and fire pension costs, and general fund operations. State law requires that the first two obligations be met before property tax revenue can be deposited into the general fund for general operations. Because the city pays debt service on non-enterprise capital improvements from the special income tax (SIT) fund, property tax revenues are deposited directly in the general fund.

Historically, large increases typically have occurred every sixth year due to comprehensive reappraisals. Less formal triennial updates which occur the third year in between the six-year appraisals have produced more modest growth. A comprehensive reappraisal took place in 2005, the effect of which was felt in 2006, since real property taxes are collected in arrears. Franklin County did not increase residential values as part of the 2008 appraisal update (payable in 2009); therefore, only a 0.14 percent growth is projected in property tax revenue in 2009.

Hotel-Motel Tax

Columbus City Code Section 371.02 authorizes the levying of a six percent excise tax on room rates at hotels and motels located in the city. In 1988, 15 percent of the hotel-motel tax was repealed to allow the Convention Facilities Authority to use 0.9 percent of the total tax to finance construction of a convention center. In 1989, the city levied the 5.1 percent tax balance. Revenues are distributed in the following manner: 29.4 percent for the advancement of cultural development in the community; between 29.4 and 36.0 percent to promote the City of Columbus; 8.2 percent for emergency human service needs; 8.4 percent for deposit into the housing trust fund, and the balance deposited into the general fund without restriction. The 2009 projection for general fund hotel-motel tax receipts is \$3.7 million.

Kilowatt-Hour Tax

Beginning in 2001, a tax was levied on users of electricity provided by the Division of Electricity. Known as the kilowatt-hour (KWH) tax, state statutes provide for these monies collected from users located within the city to be deposited to the city's general fund. These revenues are estimated at \$3.4 million for 2009.

Shared Revenues

Local government fund (LGF) revenues represent portions of various State of Ohio taxes which are shared with local governments within the state. The local community funds, formerly known as the local government fund, and the local government revenue assistance fund are now combined as the local community funds from the State of Ohio. This category also includes the city's share of estate taxes and other smaller taxes. Total revenues are projected at almost \$57 million in 2009, a 1.82 percent decline from 2008 projections.

Fines and Penalties

The City of Columbus receives 100 percent of all municipal court costs and fines assessed in cases initiated by the city (other than those that have been earmarked for special purposes; such as computerization of court functions), as well as fines assessed for traffic and parking violations. In addition, the city receives a percentage of court costs and fines assessed in cases initiated by the state, county or other municipalities and tried in the Franklin County Municipal Court. Revenues from fines and penalties are projected at \$22.35 million in 2009, a 5.1 percent increase over 2008 projections, primarily due to recently passed increases in parking fines and towing and impound fees.

Charges for Service

Sources of revenue in this category include pro-rata charges, parking meter revenues and other parking charges, and revenue from various divisions that charge for services. These include auto impounding fees, sales of impounded autos and other police service charges, certain fire protection and dispatching service charges, third party reimbursements for emergency medical services (EMS), and revenue from the collection of income taxes and prosecution services for other municipalities and villages. Total revenues from charges for service are projected at \$54.1 million in 2009, a 1.9 percent increase over 2008.

Pursuant to Ordinance 2956-96, all independent funds are assessed an administrative service charge of 4.5 percent of revenues, the proceeds of which are deposited into the general fund. This charge, referred to as "pro-rata", represents a fee for certain services performed by administrative divisions for enterprise, special revenue, grant and internal service divisions, and for which no specific service charge is assessed. Services include, but are not limited to, debt administration and budget preparation provided by the Finance and Management Department, legal services provided by the City Attorney, financial reporting and assistance provided by the City Auditor, and maintenance and cleaning services provided by the Division of Facilities Management.

Investment Earnings

Investment earnings are deposited into the fund in which they were earned. The Treasury Investment Board, consisting of the City Treasurer, City Auditor, and the Finance and Management Director, is responsible for investing the city's liquid assets. In order to ensure the credit-worthiness of the investment of public monies, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. General fund investment earnings are projected to yield \$17 million in 2009.

License and Permit Fees

This category consists primarily of cable communications fees and fees charged by the Department of Public Safety for the issuance and enforcement of City of Columbus licenses and permits. The city charges cable companies a service permit fee for the ability to operate a cable system in the City of Columbus, equal to five percent of cable operator gross revenues. Fees in this category are estimated at \$9.25 million in 2009, of which Cable TV permits are expected to be approximately \$7.7 million.

Other Revenue

This category includes various unclaimed funds, refunds and miscellaneous revenue. The 2009 estimate is \$2.4 million.

Encumbrance Cancellations

These funds represent monies set aside in prior fiscal years for expenditures that subsequently were not made. Funds then can be made available for use through the cancellation of encumbrances. The estimate for 2009 is \$1.2 million.

GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2005-2009											
SOURCE	2005 ACTUAL	PERCENT CHANGE	2006 ACTUAL	PERCENT CHANGE	2007 ACTUAL	PERCENT CHANGE	2008 PROJECTED	PERCENT CHANGE	2009 PROJECTED	PERCENT CHANGE	2009 PERCENT OF TOTAL
Income Tax	\$ 352,984,355	3.70%	\$ 376,365,049	6.62%	\$ 391,176,817	3.94%	\$ 391,200,000	0.01%	\$ 393,200,000	0.51%	61.10%
Property Tax	45,461,426	0.72%	51,048,472	12.29%	51,607,785	1.10%	51,427,000	-0.35%	51,500,000	0.14%	8.00%
Kilowatt Hour Tax	3,364,132	3.05%	3,334,596	-0.88%	3,449,344	3.44%	3,380,000	-2.01%	3,400,000	0.59%	0.53%
Hotel/Motel Tax	3,204,310	11.44%	3,418,590	6.69%	3,647,763	6.70%	3,636,000	-0.32%	3,700,000	1.76%	0.57%
TOTAL TAXES	405,014,223	3.41%	434,166,707	7.20%	449,881,709	3.62%	449,643,000	-0.05%	451,800,000	0.48%	70.21%
Local Government Fund	43,557,960	1.35%	43,995,413	1.00%	47,271,190	7.45%	47,409,000	0.29%	47,420,000	0.02%	7.37%
Revenue Assistance Fund	3,841,665	0.31%	3,840,772	-0.02%	-	-100.00%	-	-	-	-	-
Estate Tax	8,941,328	11.33%	9,926,200	11.01%	7,642,210	-23.01%	9,500,000	24.31%	8,500,000	-10.53%	1.32%
Liquor Permit Fee, Other	1,124,614	3.74%	1,145,859	1.89%	1,138,142	-0.67%	1,139,000	0.08%	1,070,000	-6.06%	0.17%
TOTAL SHARED REVENUE	57,465,567	2.76%	58,908,244	2.51%	56,051,542	-4.85%	58,048,000	3.56%	56,990,000	-1.82%	106.16%
License and Permit Fees	1,882,351	-7.90%	8,473,898	350.18%	8,566,982	1.10%	9,017,000	5.25%	9,250,000	2.58%	1.44%
Fines and Penalties	20,543,981	15.73%	20,669,858	0.61%	21,313,071	3.11%	21,257,000	-0.26%	22,350,000	5.14%	3.47%
Investment Earnings	10,200,767	85.78%	20,411,101	100.09%	30,944,294	51.61%	24,500,000	-20.83%	17,000,000	-30.61%	2.64%
Charges for Service	39,603,856	4.41%	42,447,529	7.18%	46,727,981	10.08%	53,069,000	13.57%	54,050,000	1.85%	8.40%
All Other	5,159,701	230.93%	2,326,655	-54.91%	1,948,329	-16.26%	7,732,000	296.85%	2,398,000	-68.99%	0.37%
TOTAL OTHER REVENUES	77,390,656	19.48%	94,329,041	21.89%	109,500,657	16.08%	115,575,000	5.55%	105,048,000	-9.11%	16.32%
TOTAL ALL REVENUES	539,870,446	5.37%	587,403,992	8.80%	615,433,908	4.77%	623,266,000	1.27%	613,838,000	-1.51%	95.39%
Encumbrance Cancellations	1,016,008	-49.27%	1,242,793	22.32%	5,936,479	377.67%	2,114,000	-64.39%	1,197,000	-43.38%	0.19%
Unencumbered Balance	21,678,390	141.99%	20,196,928	-6.83%	26,359,754	30.51%	17,277,690	-34.45%	-	-100.00%	0.00%
Fund Transfers	13,000,000	-48.00%	13,630,895	4.85%	100,198	-99.26%	12,118,661	11994.71%	28,500,000	135.17%	4.43%
Other Misc. Transfers	-	-100.00%	-	-	-	-	-	-	-	-	0.00%
Total Annual Resources	575,564,844	4.97%	622,474,608	8.15%	647,830,339	4.07%	654,776,351	1.07%	643,535,000	-1.72%	100.00%
27th Pay Period Reserve Fund	13,552,237	5.86%	15,402,237	13.65%	17,252,237	12.01%	1,752,237	-89.84%	3,503,237	99.93%	-
Economic Stabilization Fund	41,737,978	-22.08%	41,812,246	0.18%	44,480,652	6.38%	40,104,652	-9.84%	12,406,652	-69.06%	-
TOTAL GENERAL FUND AVAILABLE RESOURCES	\$ 630,855,059	2.63%	\$ 679,689,091	7.74%	\$ 709,563,228	4.40%	\$ 696,633,240	-1.82%	\$ 659,444,889	-5.34%	

Expenditures and Personnel

The following tables provide summary detail on general fund expenditures and personnel levels.

General Fund Summary

GENERAL FUND 2009 PROPOSED BUDGET SUMMARY BY CHARACTER							
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 2,911,673	\$ 42,000	\$ 624,266	\$ -	\$ -	\$ -	\$ 3,577,939
City Auditor							
City Auditor	2,524,531	28,100	742,340	-	-	-	3,294,971
Income Tax	6,325,276	120,000	1,195,222	-	-	-	7,640,498
Total	8,849,807	148,100	1,937,562	-	-	-	10,935,469
City Treasurer	815,779	3,800	74,583	-	-	-	894,162
City Attorney							
City Attorney	9,839,265	65,750	416,621	-	-	-	10,321,636
Real Estate	220,095	-	-	-	-	-	220,095
Total	10,059,360	65,750	416,621	-	-	-	10,541,731
Municipal Court Judges	13,292,345	37,600	1,069,045	-	-	-	14,398,990
Municipal Court Clerk	9,233,541	157,500	1,103,968	-	-	-	10,495,009
Civil Service	2,722,373	44,160	167,944	-	-	-	2,934,477
Public Safety							
Administration	1,165,165	6,367	7,949,709	-	-	-	9,121,241
Support Services	4,063,625	468,233	929,790	1,000	-	-	5,462,648
Police	233,881,478	4,221,055	14,079,562	225,000	-	-	252,407,095
Fire	181,346,893	4,031,315	9,718,959	22,500	-	-	195,119,667
Total	420,457,161	8,726,970	32,678,020	248,500	-	-	462,110,651
Mayor's Office							
Mayor	1,718,699	6,027	72,045	-	-	-	1,796,771
Community Relations	613,631	4,194	107,480	-	-	-	725,305
Equal Business Opportunity	652,053	544	16,499	-	-	-	669,096
Office of Education	409,302	2,411	817,185	250	-	-	1,229,148
Total	3,393,685	13,176	1,013,209	250	-	-	4,420,320
Development							
Administration	2,123,485	28,412	263,745	-	-	-	2,415,642
Econ. Development	270,666	6,950	568,177	4,744,160	-	-	5,589,953
Planning	1,336,193	18,234	64,906	-	-	-	1,419,333
Neighborhood Services	5,031,730	64,628	2,111,827	10,000	-	19,000	7,237,185
Housing	226,405	2,500	2,726,108	-	-	-	2,955,013
Total	8,988,479	120,724	5,734,763	4,754,160	-	19,000	19,617,126
Finance and Management							
Finance Administration	1,816,351	11,950	149,109	-	-	-	1,977,410
Financial Management	2,271,625	23,900	1,841,064	-	-	-	4,136,589
Facilities Management	4,617,548	408,106	9,600,542	15,750	-	-	14,641,946
Total	8,705,524	443,956	11,590,715	15,750	-	-	20,755,945
Fleet- General Fund Vehicles	-	-	-	-	1,517,413	-	1,517,413
Finance City-wide	-	-	-	-	-	2,400,000	2,400,000
Finance Technology (Pays gf agency bills)	-	-	12,291,852	-	-	-	12,291,852
Human Resources	1,150,466	24,825	121,342	-	-	-	1,296,633
Citywide Severance Plan	-	-	3,230,322	-	-	-	3,230,322
Health	-	-	-	-	-	16,117,938	16,117,938
Recreation and Parks	-	-	-	-	-	20,636,333	20,636,333
Public Service							
Administration	2,106,220	4,788	22,927	-	-	-	2,133,935
Refuse Collection	10,416,485	136,109	9,706,011	102,000	-	-	20,360,605
Mobility Options	2,270,252	25,205	553,193	19,500	-	-	2,868,150
Total	14,792,957	166,102	10,282,131	121,500	-	-	25,362,690
Total General Operating Fund	\$ 505,373,150	\$ 9,994,663	\$ 82,336,343	\$ 5,140,160	\$ 1,517,413	\$ 39,173,271	\$ 643,535,000

General Fund Summary

ADJUSTED* EXPENDITURE AND BUDGET SUMMARY - GENERAL OPERATING FUND WITH DoT COSTS					
	2006 ACTUAL	2007 ACTUAL	2008 WITH DoT	2009 WITH DoT	% CHANGE
City Council	\$ 4,398,148	\$ 3,734,856	\$ 3,890,248	\$ 3,740,191	-3.86%
City Auditor					
City Auditor	4,211,433	4,307,972	3,951,227	4,579,470	15.90%
Income Tax	6,959,481	7,884,358	8,136,403	9,024,561	10.92%
Total	11,170,914	12,192,330	12,087,630	13,604,030	12.55%
City Treasurer	879,184	913,600	975,881	951,934	-2.45%
City Attorney					
City Attorney	9,710,450	10,164,795	10,336,802	10,321,636	-0.15%
Real Estate	344,297	355,289	342,795	220,095	-35.79%
Total	10,054,747	10,520,084	10,679,597	10,541,731	-1.29%
Municipal Court Judges	12,610,066	13,055,964	13,895,423	14,398,990	3.62%
Municipal Court Clerk	9,527,255	9,867,223	10,293,264	10,495,009	1.96%
Civil Service	2,952,162	3,455,856	3,478,204	3,286,024	-5.53%
Public Safety (1)					
Administration	12,174,782	2,246,849	10,346,426	9,182,700	-11.25%
Support Services	5,519,251	6,011,379	6,270,389	5,838,779	-6.88%
Police	229,726,983	246,295,311	257,380,719	254,233,068	-1.22%
Fire	171,432,131	184,247,864	193,664,400	197,873,081	2.17%
Total	418,853,147	438,801,403	467,661,934	467,127,628	-0.11%
Mayor's Office					
Mayor	2,209,683	2,249,992	2,256,447	1,941,815	-13.94%
Community Relations	881,645	1,063,927	999,101	759,722	-23.96%
Equal Business Opportunity	962,940	942,818	1,007,755	713,347	-29.21%
Office of Education (3)	800,422	1,647,730	1,710,982	1,284,461	-24.93%
Total	4,854,690	5,904,467	5,974,285	4,699,345	-21.34%
Development					
Administration	3,367,357	4,018,712	3,795,643	2,882,732	-24.05%
Economic Development	3,026,108	3,937,959	4,681,707	5,604,703	19.71%
Planning	1,038,117	1,619,582	1,360,068	1,439,000	5.80%
Neighborhood Services	10,103,546	10,980,136	9,662,568	7,626,837	-21.07%
Housing	2,599,592	3,261,952	3,811,703	3,045,973	-20.09%
Total	20,134,720	23,818,341	23,311,689	20,599,245	-11.64%
Finance and Management					
Finance Administration	2,740,199	2,774,727	2,211,238	1,977,410	-10.57%
Financial Management	1,440,965	4,086,407	5,437,851	4,376,280	-19.52%
Facilities Management	14,313,321	15,634,345	15,624,786	14,804,198	-5.25%
	18,494,485	22,495,479	23,273,874	21,157,889	-9.09%
Finance City-wide	4,679,480	3,565,000	179,000	2,400,000	1240.78%
Fleet- General Fund Vehicles (Non Safety)	163,300	315,354	944,263	517,413	-45.20%
Human Resources	1,952,392	2,118,956	1,844,659	1,626,055	-11.85%
Citywide Severance Plan	-	-	-	3,230,322	
Health	20,093,916	20,689,532	21,523,122	17,570,835	-18.36%
Recreation and Parks	25,438,910	28,038,283	27,068,738	21,448,824	-20.76%
Public Service					
Administration	2,242,312	2,485,719	2,296,472	2,551,858	11.12%
Refuse Collection (2)	23,897,762	25,490,766	22,706,759	20,662,985	-9.00%
Mobility Options	3,303,745	3,075,530	3,291,309	2,924,693	-11.14%
Total	29,443,819	31,052,015	28,294,540	26,139,535	-7.62%
Total General Operating Fund	\$ 595,701,335	\$ 630,538,743	\$ 655,376,352 (3)	\$ 643,535,000	-1.81%

* Divisional 2008 and 2009 budgets, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. This table shows an adjusted historical comparison.

(1) Public Safety figures include vehicles purchased out of Fleet Management General Fund.

(2) Most of bulk collection expense in 2006 and 2007 was paid from the general fund. In 2008 and 2009, all bulk waste expense will be paid from SCMRF.

(3) 2008 total includes \$600,000 of Jobs Growth Fund monies for the summer employment initiative in the Office of Education.

General Fund Summary

COMPARISON OF 2009 GENERAL FUND BUDGET WITH CONTINUATION BUDGET				
	2008 BUDGET	2009 CONTINUATION	2009 PROPOSED	% CHANGE FROM CONTINUATION
City Council	\$ 3,901,434	\$ 4,166,665	\$ 3,577,939	-14.13%
City Auditor				
City Auditor	3,075,258	3,308,379	3,294,971	-0.41%
Income Tax	7,266,991	8,066,809	7,640,498	-5.28%
Total	10,342,249	11,375,188	10,935,469	-3.87%
City Treasurer	893,140	948,479	894,162	-5.73%
City Attorney				
City Attorney	10,490,529	10,991,993	10,321,636	-6.10%
Real Estate	390,405	375,089	220,095	-41.32%
Total	10,880,934	11,367,082	10,541,731	-7.26%
Municipal Court Judges	13,984,435	14,511,216	14,398,990	-0.77%
Municipal Court Clerk ⁽¹⁾	10,235,316	10,756,484	10,495,009	-2.43%
Civil Service	3,381,560	3,764,343	2,934,477	-22.05%
Public Safety ⁽²⁾				
Administration	10,721,060	10,985,605	9,121,241	-16.97%
Support Services	5,847,884	6,149,056	5,462,648	-11.16%
Police	253,528,094	270,673,037	253,257,095	-6.43%
Fire	191,217,869	201,139,175	195,269,667	-2.92%
Total	461,314,907	488,946,874	463,110,651	-5.28%
Mayor's Office				
Mayor	2,085,524	2,237,810	1,796,771	-19.71%
Community Relations	860,240	935,609	725,305	-22.48%
Equal Business Opportunity	750,689	896,362	669,096	-25.35%
Office of Education ⁽³⁾	981,085	1,635,465	1,229,148	-24.84%
Total	4,677,538	5,705,246	4,420,320	-22.52%
Development				
Administration	3,765,707	3,247,395	2,415,642	-25.61%
Economic Development	4,016,123	5,326,728	5,589,953	4.94%
Planning	1,244,795	1,343,737	1,419,333	5.63%
Neighborhood Services	10,187,702	10,510,123	7,237,185	-31.14%
Housing	3,320,439	3,858,248	2,955,013	-23.41%
Total	22,534,766	24,286,232	19,617,126	-19.23%
Finance and Management				
Finance Administration	2,251,133	2,384,978	1,977,410	-17.09%
Financial Management	4,137,566	4,624,487	4,136,589	-10.55%
Facilities Management	15,501,123	16,554,775	14,641,946	-11.55%
	21,889,822	23,564,240	20,755,945	-11.92%
Finance Technology (Pays for agency bills)	13,122,473	12,828,677	12,291,852	-4.18%
Finance City-wide	2,409,775	2,620,000	2,400,000	-8.40%
Fleet- General Fund Vehicles (Non Safety)	-	900,000	517,413	-42.51%
Human Resources	1,653,301	1,780,887	1,296,633	-27.19%
Citywide Severance Plan	-	-	3,230,322	
Health	19,303,319	21,029,013	16,117,938	-23.35%
Recreation and Parks	25,823,237	26,962,618	20,636,333	-23.46%
Public Service				
Administration	2,263,428	2,471,218	2,133,935	-13.65%
Refuse Collection	21,171,744	21,599,705	20,360,605	-5.74%
Mobility Options	3,347,622	3,479,496	2,868,150	-17.57%
Total	26,782,794	27,550,419	25,362,690	-7.94%
Bulk Waste Collection ⁽⁴⁾	-	4,841,713	-	
Total General Operating Fund	\$ 653,131,000	\$ 697,905,377	\$ 643,535,000	-7.79%

⁽¹⁾ 2008 budget and 2009 Continuation for Court Clerk includes postage

⁽²⁾ Public Safety figures include vehicles purchased out of Fleet Management General Fund

⁽³⁾ In 2008, the Office of Education also received \$600,000 of Jobs Growth Fund monies for the summer employment initiative.

⁽⁴⁾ Continuation budget figures presumed bulk collection would be funded through the general fund, as it mainly was prior to 2008. However, funding remains in the Street Construction Maintenance and Repair fund, as it was in 2008.

General Fund Summary

GENERAL FUND PERSONNEL SUMMARY				
	2006 Actual	2007 Actual	2008 Budgeted	2009 Budgeted
City Council	31	35	38	38
City Auditor				
City Auditor	25	24	34	34
Income Tax	77	79	82	82
Total	102	103	116	116
City Treasurer	9	10	12	12
City Attorney				
City Attorney	104	108	110	109
Real Estate	6	4	4	4
Total	110	112	114	113
Municipal Court Judges	178	180	184	184
Municipal Court Clerk	146	149	149	150
Civil Service	33	34	34	33
Public Safety				
Administration	10	10	10	10
Support Services	55	56	56	52
Police- Non Uniformed	342	358	370	345
Police- Uniformed	1,873	1,927	1,927	1,909
Fire- Non Uniformed	46	48	51	44
Fire- Uniformed	1,540	1,514	1,550	1,525
Total	3,866	3,913	3,964	3,885
Mayor's Office				
Mayor	19	20	19	14
Community Relations	8	8	8	7
Equal Business Opportunity	11	10	10	8
Office of Education	4	6	6	4
Total	42	44	43	32
Development				
Administration	20	27	24	21
Economic Development	1	3	3	2
Neighborhood Services	81	79	79	65
Planning	7	13	13	14
Housing	4	6	6	4
Total	113	128	125	106
Finance and Management				
Administration	34	24	25	21
Financial Management	11	26	27	26
Facilities Management	80	79	80	73
Total	125	129	132	120
Human Resources	16	15	13	11
Public Service				
Administration	38	34	32	31
Refuse Collection	206	203	170	159
Mobility Options	-	-	-	34
Parking Violations	35	37	37	-
Total	279	274	239	224
Total General Fund	5,050	5,126	5,163	5,024

2006 and 2007 are year-end actuals

2008 and 2009 are budgeted, except elected officials, which are authorized