



City of Columbus
Mayor Michael B. Coleman

Department of Finance and Management

Paul R. Rakosky, Director

February 2, 2010

MEMORANDUM TO: Michael B. Coleman
Mayor

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

SUBJECT: **2009 Year-End Financial Review**

The Finance and Management Department's year-end financial review is attached. This document compares overall revenues and other resources in 2009 to those in 2008 and compares the resource and expenditure projections made in the third quarter financial review to the year-end actual results, explaining significant expenditure variances. For 2009, actual revenues for the general fund were \$8.4 million, or 1.45%, above the revenue projections of the City Auditor at the third quarter. 2009 expenditures for the general fund were \$.506 million, or 0.08%, below our projections at the third quarter. These expenditures included an unbudgeted payment in excess of \$2 million to members of the Fraternal Order of Police (FOP) for retroactive payments for recently awarded pay increases. These increases were unknown at the third quarter and therefore were not projected. We ended the year with a general fund balance of \$3.29 million; and the combination of higher revenues and lower spending compared to third quarter projections allowed us to limit use of the economic stabilization fund last year to \$30.04 million, \$5.09 million below that projected at the third quarter.

Although the City continued to feel the effects of the national economic recession last year, the passage of the .5 percent increase in the income tax clearly helped stabilize the city's finances. Although income tax receipts came in \$7.3 million less than originally estimated by the City Auditor, they were \$7.9 million above the third quarter estimate. All other revenue sources came in below the Auditor's original estimate except liquor permit revenues which closely tracked the original estimate.

When comparing actual revenues to third quarter projections, notable variances were local government fund revenues and estate tax revenues which exceeded third quarter projections by \$678,261 and \$1.15 million, respectively, and investment earnings and charges for service, which came in below third quarter estimates by a combined \$1.8 million. Overall, 2009 actual general fund revenues were \$36.3 million below 2008 collections, \$25.8 million below the Auditor's 2009 original estimate and \$8.4 million above the Auditor's 2009 third quarter projection. As stated above, the 2009 shortfall was addressed through a \$30.04 million transfer from the City's economic stabilization fund.

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Many departments and divisions had reduced general fund spending from that projected at the end of the third quarter. Actual expenditures for the elected officials were over \$420,000 below third quarter projections, largely due to reduced personnel and services spending. Police personnel expenditures were higher than anticipated by nearly \$1.4 million. This was a result of the \$2 million in unbudgeted, un-projected payments to members of the FOP for the retroactive pay increases referenced above and the fact that there were seven more police officers than projected at year-end. Expenditures within the Fire Division were \$168,985 below third quarter projections, largely due to lower than projected personnel expenses. In the Finance and Management Department, citywide general fund technology billings were \$232,883 below third quarter projections and expenditures from the citywide account were nearly \$400,000 below estimate due to two projected legal claims that did not come to fruition in 2009. Finally, unfilled vacancies within the Refuse Collection Division resulted in actual expenditures that were approximately \$210,000 less than those projected at the third quarter.

Should you have any questions regarding the report, please let me know.

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

2009 YEAR-END
FINANCIAL REVIEW

As of December 31, 2009

Prepared by
Department of Finance and Management

GENERAL FUND OVERVIEW

Comparison to 2008 Actual

Resources: Total general fund resources in 2009 were \$620.3 million, \$31.7 million less than 2008. This figure is somewhat misleading in that it includes a \$30.04 million transfer from the economic stabilization fund. This transfer was necessary to meet 2009 general fund obligations, despite passage of the ½ percent income tax increase in August.

Income tax revenue growth continued to decline in 2009, even after implementation the aforementioned ½ percent income tax increase. The national recession had local repercussions such that by the end of 2009, income tax revenues were \$3.2 million, or .8 percent less than those of 2008.

Similarly, property taxes declined by 0.2 percent, while the Kilowatt-hour tax and Hotel/Motel tax were down by 3.9 and 13.3 percent, respectively.

There was also virtually no growth of shared revenues in 2009. With the very minor exception of the liquor permit fund, which grew by .2 percent in 2009, there were no increases of revenue in this category. The local government fund, the greatest source of revenue in this group, was down by nearly \$6.6 million in 2009, or 14 percent. Estate and cigarette tax revenues were also down, with a combined loss of \$2.2 million, the vast majority of which was attributable to a decline in estate tax proceeds.

Growth in 2009 in the category entitled “all other revenue” was mixed. There was marginal growth in the subcategories of license and permit fees and fines and penalties, with increases of 4.6, 3.2 percent, respectively. In the charges for service subcategory, EMS reimbursements account for the 2.0 percent increase. These increases are offset, however, by declines in investment earnings and the “all other revenue” category. The \$18.5 million loss in investment earnings reflects the exceptionally low Federal Reserve rate and its negative effect on investment instruments. There was also a decline in miscellaneous revenues, though the amount is misleading due to a large one-time payment in 2008 to the city by the Solid Waste Authority, which makes the decline appear by comparison larger than it should.

Both encumbrance cancellations and the unencumbered balance were down by significant amounts, the former by 47.5 percent and the latter by over 99 percent.

Expenditures: 2009 general fund expenditures were \$617.0 million, down from the \$652.0 million expended in 2008. This is reflective of budget cuts that were made earlier in 2009 in nearly every department due to poor revenue growth and the national recession. As a result, in 2009, significant spending reductions (greater than 10%) occurred in several city agencies, including City Council; Civil Service; the Real Estate Section of the City Attorney's Office; The Offices of the Mayor; The Development Department; the Financial Management and Finance Administration Divisions of the Finance and Management Department, the Departments of Health and Recreation and Parks; the Human Resources Department; the Public Safety Director's Office and Support Services Division; and the Public Service Department. Other divisions and departments experienced expenditure reductions to a lesser degree. (For a meaningful comparison, the \$17.6 million associated with the 27th pay period was excluded from the 2008 figure.)

Comparison to Third Quarter Projection

Resources: Total general fund resources exceeded the City Auditor's third quarter estimate by \$2.77 million. This was primarily attributable to gains in income tax revenues, primarily reflecting the ½ percent increase that went into effect on October 1st of 2009. Less significant gains were made in property taxes and the hotel/motel tax, both of which exceeded the third quarter estimate by .18 and .63 percent, respectively.

Shared revenues also exceeded third quarter projections by 3.85 percent or \$1.84 million. This was due to the strong fourth quarter growth of estate tax proceeds which, through the third quarter, had been lacking. Local Government Fund revenues also improved in the fourth quarter. Third quarter projections for this source were over \$678,000 less than actual total year-end revenues of \$40.35 million.

Conversely, within the category "all other revenue," only 98.49 percent of revenue was posted by year-end than was projected at third quarter. On a percentage basis, the weakest source of revenues was investment earnings, with only 89.01 percent of the \$7.2 million projected at third quarter being generated at year end. On a dollar basis, "charges for service" was second, falling \$1.03 million short of its third quarter projection. It is worth noting however, that the largest source of revenue in the "charges for service" subcategory is that from emergency medical billings. Since recently contracting with a new vendor and adopting performance standards, these revenues have increased. As such, the third quarter "charges for service" projection was increased by \$1.67 million over the original budget estimate. While actual, year-end revenues did not meet third quarter estimates, they did exceed the original budget estimate.

Overall, revenues of the three major categories exceeded third quarter projections by \$8.41 million. Fund transfers are discussed below.

Expenditures: Third quarter general fund expenditure projections (which include those for Health and Recreation and Parks) totaled \$617.533 million, as compared to actual year-end expenditures of \$617.027 million, netting a relatively minor variance of \$.506 million. This did, however, include an unbudgeted (and un-projected) payment in excess of \$2 million to members of the Fraternal Order of Police for retroactive payments for recently awarded pay increases.

Major variances between third quarter projections and actual expenditures are discussed below. Detailed data on budget-basis expenditures and variances can be found on Attachments A and B.

Year-End Balance: The sum of higher-than-projected resources (\$8.411 million) offset by reduced year-end expenditures (\$.506 million) combined with a lower than projected transfer from the economic stabilization fund (\$5.467 million) yields a positive year-end cash balance of \$3.279 million. The following chart depicts the changes in cash position since the third quarter review.

GENERAL FUND CARRYOVER SUMMARY			
	Projected at 3rd Quarter	Actual	Variance
Unencumbered Cash Balance (January 1, 2009)	\$ 25,000	\$ 25,676	\$ 676
2009 Receipts	579,590,000	588,001,177	8,411,177
Plus Transfers In	36,333,261	30,866,168	(5,467,093)
Plus Encumbrance Cancellations	<u>1,585,000</u>	<u>1,413,888</u>	<u>(171,112)</u>
Total Available for Appropriation	617,533,261	620,306,909	2,773,648
Less 2009 Expenditures	<u>617,533,261</u>	<u>617,027,615</u>	<u>(505,646)</u>
Fund Balance at 12/31/09	\$ -	\$ 3,279,294	\$ 3,279,294

Comparison to Third Quarter Projections by Division

- **City Council:** In the aggregate, expenditures were \$19,681 lower than third quarter projections, the majority of which is attributable to less than projected miscellaneous services expenses during the fourth quarter, offset by the addition of one employee not assumed in the third quarter calculations.
- **City Auditor:** Total expenses were \$108,800 less than anticipated at third quarter. This is largely due to a \$109,774 savings in services, reflecting less than projected contracts with external accounting and auditing firms and computer program maintenance costs. Lesser savings of \$1,383 in supplies and \$8,083 in personnel were generated by employing general

cost cutting measures throughout the division during the fourth quarter. These savings were offset by a payment of an unanticipated claim during the fourth quarter of \$10,440.

- **Income Tax:** An emphasis on fourth quarter expenditure reductions resulted in an additional savings of \$93,068 beyond what was anticipated at third quarter. A third to fourth quarter variance of \$25,077 reflects savings from contracts with employment agencies, delinquent tax filing fees, computer programs and printing services. Additional cost saving measures led to the increased supplies savings of \$10,312 while the personnel savings of \$57,678 was largely due to unanticipated departure of three full time employees during the fourth quarter.
- **City Treasurer:** Actual expenditures were lower than third quarter projections by a total of \$2,119, the result of minor savings in personnel, supplies, and services.
- **City Attorney:** Actual expenditures were \$91,657 lower than third quarter projections. Fourth quarter savings of \$121,620 were realized in personnel due to delays in filling vacant positions. There were also minor savings of \$175 in supplies and \$6,354 in services. During the fourth quarter, the division spent \$36,492 more in transfers than was anticipated at third quarter due to a grant match being accounted for in the personnel line item at that time.
- **Real Estate:** Actual year-end expenditures were less than third quarter projections by \$2,753, the entire variance being in personnel.
- **Municipal Court Judges:** Aggregate expenditures were \$101,080 lower than third quarter projections. Fourth quarter personnel savings of \$68,442 reflect less than projected costs for part-time staff and delays in filling vacant positions during that timeframe. Services expenditures were lower than third quarter projections by \$27,447 due to lower than anticipated costs for telephone services, printing, court reporter's fees, maintenance fees and other professional services. A minor savings in supplies of \$5,191 was also identified.
- **Municipal Court Clerk:** Year-end expenditures were \$8,100 less than the third quarter projection. This third quarter to year-end variance is reflected only in personnel and is due to unanticipated delays in filling vacant positions. The services expenditures, in aggregate, did not exceed third quarter projections, despite a \$28,000 increase in bank fees.
- **Civil Service Commission:** Year-end expenditures were \$43,439 less than the third quarter projection. Personnel savings of \$29,415 reflected the Commission's use of less overtime as well as temporary and part-time

employees in the fourth quarter than was anticipated. In addition, less unemployment compensation was expended than projected. Reduced expenditures totaling \$1,898 for supplies and \$12,126 for services account for the remainder.

- Public Safety Director: Expenditures were \$14,698 less than that projected in the third quarter review, primarily reflecting minor miscellaneous savings of \$5,832 in personnel, \$549 in supplies, and \$8,317 in services.
- Public Safety Support Services: Expenditures were \$45,100 less than that projected in the third quarter review mainly due to savings in supplies and contracted services of \$9,657 and \$28,438, respectively. The aforementioned savings is also comprised of less than anticipated personnel expenses of \$6,177 and payment of claims of \$828.
- Police: Aggregate expenditures were nearly \$1.38 million greater than projected at third quarter. This figure is comprised of a negative \$1.44 million personnel expenditure variance, offset by savings of \$24,118, \$21,432, and \$11,573 in supplies, services, and payment of claims respectively.

Largely contributing to the aforementioned personnel variance is the encumbering of \$2.00 million at year end to cover the approximate amount of back pay awarded to the FOP through the fact finding process. The award amount was not released until early December, and as such, projections for said back pay were not included in the third quarter report.

Offsetting the negative affect of this encumbrance were year-end savings of \$190,786 in sworn overtime, \$29,231 in shift differential, and \$127,553 in termination pay. The third quarter projections also assumed the separation of seven officers by year end that ultimately did not occur, thus saving termination compensation costs. Other expenses, related to civilian employees, were \$106,712 less than projected, mainly due to savings in wages and service credit. Other smaller line item savings in unemployment compensation of \$25,248, tuition reimbursement of \$38,679 and miscellaneous expenses totaling \$53,320 make up the difference.

Expenditures for supplies were \$24,118 less than projected, reflecting less than anticipated training supply purchases, among other things. Services costs were \$21,432 lower than expected due primarily to the projected payment to a vendor who had not successfully become contract compliant by year end. "Other" category expenditures were \$11,573 less than projected, representing unsettled claims at year end.

- Fire: Year-end expenditures were less than that projected at the third quarter review by \$168,985. Personnel expenditures reflect savings of \$143,656. Of that amount, uniformed wages account for \$66,340. These fourth quarter savings resulted from two unanticipated separations, uniformed personnel being activated to long term military leave and miscellaneous adjustments to wages. Additional savings were realized in terminal leave pay (\$33,077), shift differential (\$22,824) and unemployment compensation (\$21,099). Miscellaneous variances account for the remaining personnel balance (\$316).

The division spent less for supplies by \$7,394, services by \$6,631 and the settlement of claims by \$11,304 than was expected, all reflecting miscellaneous savings.

- The Office of the Mayor: In total, actual year-end expenditures were \$2,005 more than that projected in the third quarter due to service cost overruns in postage and telephone, among others. These overruns are offset slightly by savings in personnel of \$582 and supplies of \$61.
- Community Relations Commission: There is a third to fourth quarter positive variance of \$15,771. This is comprised of fourth quarter savings in supplies of \$2,645 and services of \$13,372 offset by a small negative variance in personnel of \$246. Less than projected expenditures associated with the New American's program and the MLK program accounted for most of the savings in services.
- Equal Business Opportunity Office: Minor fourth quarter savings in personnel totaling \$3,246, supplies of \$3, and services of \$143, reflect general year-end cost-cutting measures throughout the department.
- Office of Education: This Office was dissolved during the first quarter of 2009. First quarter expenditures were used as the projections for all three quarterly financial reviews. In April a final unemployment compensation payment totaling \$3,009 was made that was not reflected in the third quarter review, accounting for the third quarter to year-end expenditure variance.
- Development Administration: In aggregate, expenditures were \$29,362 less than third quarter projections. Lower personnel costs contributed \$3,489 toward the additional savings, supply costs for equipment, machinery and building maintenance were lower than projected by \$2,486, and additional savings in services of \$23,387 resulted from lower printing, graphics, and advertising expenditures, as well as fewer expenditures in professional and construction inspection services.

- Economic Development: The division expended \$55,784 less than third quarter projections as a result of additional savings in personnel of \$12,162, supplies of \$1,535, services of \$13,297 and in the "other" category of \$28,790. Employees working on projects funded by other sources charged less than anticipated to the general fund for personnel costs. Cost-cutting measures continued for materials and supplies. In services, an unbudgeted contract with Columbus Sister Cities was offset by additional savings in printing expenditures, a smaller contribution to the International Economic Development Council, as well as larger savings in electricity, telephone and copier leases. Actual economic development incentive payments were less than anticipated in the "other" category.
- Building Services: Actual expenditures for the year were \$32,176 less than projected at the third quarter. Employees on disability leave generated additional savings of \$16,388 in personnel costs. Expenditures for small tools and supplies were lower than anticipated at the third quarter by \$2,531. Tipping fees for refuse disposal and printing expenditures resulted in additional savings of \$8,257 for services, and a \$5,000 reserve for vehicular property damage in the "other" category was unspent.
- Planning: Expenditures were \$29,748 less than third quarter projections. Personnel costs were \$18,383 lower than anticipated, primarily due to cancellation of an encumbrance for unemployment compensation and an employee on extended disability leave. Additional savings were generated in supplies of \$7,548 for reproduction and photo supplies, and in services of \$3,817 for copier leases, graphics and printing of area plans, and training materials.
- Housing: Expenditures were \$24,185 less than third quarter projections attributable almost entirely to savings in personnel totaling \$21,978 as a result of vacancies and disabilities during the last quarter of the year. Additional savings in supplies of \$324 and services of \$1,883 were the result of continued cost-cutting measures.
- Finance and Management Administration: Total expenditures were \$19,983 less than projected in the third quarter, primarily due to fourth quarter personnel savings of \$11,177. This reflects a larger than expected energy grant reimbursement and unemployment charges that were inadvertently charged to Financial Management. Additional savings in internal postage totaling \$3,888, subscriptions of \$2,830 and memberships of \$1,380 contributed to overall savings. These savings offset unexpected expenses charged to the division for a former employee's PERS past service that the division was required to pay in December.

- Financial Management Division: At year end there was an aggregate \$550 deficit. A personnel deficit was due to unemployment charges incorrectly charged to this division instead of the Director's office. Furlough savings were slightly underestimated as well. Savings in services related to the copy machine lease as well as 2010 budget production offset the marginal personnel deficit.
- Citywide Account: Total year end expenditures for this account were less than expected by \$389,061, as the payment of two projected legal claims did not come to fruition in 2009. These payments will likely be due in 2010.
- Facilities Management Division: Aggregate expenditures were \$91,849 less than projected at the third quarter. This surplus reflects personnel savings attributable to the construction management reimbursement being greater than anticipated as well as an additional furlough savings. In the services area, \$26,840 in savings were generated beyond that expected; strictly enforced cost containment measures taken throughout the division allowed for only critical purchases. Additionally, there were very few unexpected maintenance emergencies during the last quarter. Prudence dictates the division reserve a small balance of funds should such things occur. Lastly, taxes, internal bills for construction inspection and medical services expenses came in lower than projected. These items offset a deficit in natural gas projections, due to the need to pay Columbia Gas directly for service at one city building instead of through First Energy.
- Finance Technology Billings: Actual expenditures were \$232,883 less than anticipated in the third quarter projection. Direct charge surpluses totaled \$330,669, with the largest portions being in Health (94,374), Development Director's office (\$55,343), Recreation and Parks (\$35,968) and Income Tax (\$33,552). These surpluses are partially offset by an indirect charge deficit totaling \$97,816. Additional funding totaling \$471,528 was authorized following the 3rd quarter review to provide sufficient funds to complete Phase One of the 'CHRIS' (Columbus Human Resources Information Systems) project.
- Human Resources: Actual expenditures were \$15,449 less than anticipated in the third quarter projection, primarily due to fourth quarter savings in services totaling \$14,676. The bulk of this savings is due to less than expected costs for various contracts. Additionally, there were supplies savings of \$2,943, due to the cost of employee awards being less than anticipated. Slightly offsetting these surpluses is a small personnel variance of \$2,170, due to an accounting error that has since been resolved.

- Public Service Administration: The division spent \$19,862 less than the third quarter projection. Savings were realized in personnel of \$19,517, supplies of \$94 and services of \$251.
- Refuse Division: Expenditures were lower than those projected at the third quarter by \$210,538. The personnel savings of \$172,451 reflect delays in filling vacant positions. There were also minor savings in supplies of \$6,442, services of \$28,739, and 'other' expenditures of \$2,906.
- Mobility: The division realized savings totaling \$20,137, comprised of savings from lower than anticipated expenditures for personnel totaling \$18,344, supplies of \$735 and services of \$1,058.

Other Funds Overview

Variances in the financial status of other funds are outlined on Attachment A. Major Variances between third quarter projections and actual expenditures are discussed below.

- **Street Construction Maintenance and Repair Fund:** Expenditures were \$712,867 lower than the third quarter projection. Fourth quarter savings of \$349,375 in personnel reflects delays in filling vacant positions. There were also savings in supplies, services and "other" expenditures of \$47,477, \$255,959 and \$60,056, respectively. Additionally, revenues and encumbrance cancellations were higher than the third quarter projections by \$201,801 and \$8,008, respectively. The resultant year-end cash balance of \$4,756,168 was \$922,676 higher than that projected at third quarter.
- **Private Construction Inspection Fund:** Total expenditures were \$335,517 higher than the third quarter projection. During the fourth quarter, expenditure corrections were necessary to move expenditures and revenues from the construction inspection fund into the private inspection fund. Personnel expenditures were \$309,460 higher due to these corrections. Expenditures were also higher than projections for supplies by \$1,223 and in services by \$25,434. These were offset by \$600 in savings in other expenditures. Again, because of the expenditure corrections, revenues were \$374,101 higher than the third quarter projection, resulting in a year-end unencumbered cash balance of \$38,593.
- **Construction Inspection Fund:** Total expenditures were \$317,232 lower than the third quarter projection. During the fourth quarter, expenditure corrections were necessary to move expenditures and revenues from the construction inspection fund into the private inspection fund. Personnel expenditures were \$340,158 lower than projections due to these corrections. Savings of \$4,615 and \$1,900 were also realized in supplies and "other" expenditures. Conversely, expenditures for services were \$29,441 higher than projected. Because of a decrease in activity and the aforementioned expenditure corrections, revenues were \$489,072 lower than the third quarter projection. The combined activities led to a negative year-end unencumbered cash balance of \$11,026.
- **Health Special Revenue Fund:** Total expenditures were \$443,962 lower than projected in the third quarter. A net savings in personnel of \$210,467 was due primarily to personnel costs that were charged back to a federal emergency preparedness grant, for Columbus Public Health staff who worked at pandemic influenza clinics. Additional supplies savings of \$106,496 and services savings of \$143,972 reflect fourth quarter cost

savings measures. Specifically, in supplies, expenditures for paper, medical and dental supplies, and miscellaneous office supplies were less than projected at third quarter. Reduced demand for interpretation services, machinery and equipment maintenance, postage, and computer programming led to the savings in services. The fund ended the year with a positive cash balance of \$390,781, which is \$516,473 higher than that projected at third quarter. This reflects the aforementioned savings in all categories and encumbrance cancellations that were \$107,428 higher than estimated at third quarter. The general fund subsidy of \$15,864,837 did not change from third quarter to year end. Revenues were \$5,915,429, which included an additional \$500,000 in supplemental appropriations for Columbus Neighborhood Health Centers.

- Municipal Court Computer Fund: Aggregate expenditures were \$271,926 lower than projected in the third quarter. This is almost entirely attributable to savings totaling \$271,075 by the Court Clerk, primarily in services, reflecting lower than projected computer programming expenditures. Aggregate revenues were slightly lower than third quarter projections by \$3,108. This, coupled with the aforementioned decreased expenditures, and \$88,833 increase in encumbrance cancellations, resulted in a higher than anticipated year-end cash carryover of \$1.255 million.
- Recreation and Parks Operating Fund: Aggregate expenditures were \$326,465 less than projected in the third quarter. This reflects fourth quarter personnel savings of \$166,641, supplies savings of \$8,902, services savings of \$148,922, and savings in the "other" category of \$2,000. Personnel savings were primarily due to less than projected costs for part-time staff and delays in filling vacant positions while the savings in services primarily reflects lower than anticipated costs for "other individuals" contracts. These savings, coupled with higher than projected encumbrance cancellations more than offset the fourth quarter loss in revenues, which were, in aggregate \$63,322 less than projected at third quarter. By year-end the department recorded a positive cash balance of \$263,144, reflecting transfers from the general fund which totaled nearly \$21.176 million combined with the aforementioned actions.
- Golf Operating Fund: Aggregate division expenditures were \$115,696 lower than projected at the third quarter. These savings were largely in personnel with savings of \$118,722, reflecting fourth quarter delays in filling vacant positions. Conversely, services expenditures were higher by \$11,789 reflecting higher than projected utilities expenditures. Minor savings in supplies of \$7,763 and savings totaling \$1,000 in the "other" category were also identified. Year-end revenues totaled \$4.511 million and were \$158,930 lower than projected at third quarter. The net of the lowered expenditures and revenues was a year-end a cash balance of \$268,118, or \$43,233 lower than projected.

- Development Services Fund: Total expenditures were \$146,176 lower than the third quarter projection. Savings of \$88,022 were realized in personnel due to delays in filling vacant positions. There were also savings in services of \$50,038 and in other expenditures of \$12,056. While in supplies, \$3,940 more was spent than projected at the third quarter. Revenues were \$150,386 lower than projected. At year-end there was an unencumbered cash balance of \$1,684,678, \$4,207 less than projected at the third quarter.
- Employee Benefits Fund: In the aggregate, expenditures were \$45,350 less than the third quarter projection, primarily reflecting less than expected charges for technology billings (both indirect and direct) and labor contract printing expenses that were not charged. In addition, fewer part-time hours and a reduction in clinic needs and office and copy machine supplies contributed to the overall savings. The appropriation variance reflects the fact that work done on the Columbus Human Resources Information Systems (CHRIS) project was charged to the general fund to a greater degree in 2009. This positive variance is offset by a slight fourth quarter deficit of \$665 due to overruns in the Finance Department for boiler insurance.
- Print and Mail Services Fund: Total fund expenditures were less than projected at the third quarter by \$1,298. Surpluses in the Mailroom due to less than expected expenses for maintenance of equipment and professional services offset increased expenditures in the Print Shop related to printing a training calendar for Human Resources. Fund revenues totaled \$1,522,171, \$31,327 less than projected at the third quarter, due to lower Municipal Court Clerk mail revenues. These decreases were slightly offset by increased Print Shop revenues. Encumbrance cancellations increased from the third quarter projection by \$571. The fund ended the year with a projected unencumbered cash balance of negative \$62,831; the third quarter projection was negative \$33,371. The Municipal Court Clerk revenue projection was lowered by approximately this amount.
- 1111 E. Broad Street Fund: Total expenditures were \$27,675 less than projected at the third quarter. This is primarily due to not replacing or purchasing small equipment the division had originally projected replacing, resulting in savings of \$18,525. Additional savings in electricity contributed to the services surplus of \$9,150. The division is still refining its utility projections as full occupancy becomes the norm. Typically, projections have been conservative, as price fluctuations are common. The fund ended the year with an unencumbered cash balance of \$376,792, \$56,088 higher than the third quarter estimate. Encumbrance cancellation projections exceeded expectations by \$6,402. Revenues

exceeded projections by \$22,011, due to an unanticipated tax rebate from Franklin County and an additional \$5,000 payment in December from a tenant.

- Land Acquisition Fund: Total expenditures were \$30,538 lower than the third quarter projection. The year-end to third quarter surplus was generated with savings in personnel of \$4,697, in supplies of \$13,299 and in services of \$12,542. Revenues were \$31,744 lower than the third quarter projection, resulting in a year-end unencumbered cash balance of \$102,900.
- Fleet Management Fund: In total, expenditures were \$42,911 lower than projected at the third quarter. Savings were realized in supplies of \$74,196, in services of \$54,314, in capital expenses of \$6,822 and in interest payments of \$9,355. Expenses were higher than projected for personnel by \$31,319, other expenditures by \$645 and debt principal payments by \$69,812. The debt principal payments were higher because debt was paid off earlier than anticipated due to a debt refunding. This action will reduce future debt payments. Additionally, revenues were \$147,915 higher than the third quarter projection. Encumbrance cancellations tracked projections. As in previous years, to better align current year expenditures with budget, additional fourth quarter encumbrances were established for fuel and automotive parts and supplies to carry forward into January to ensure that the division could continue to obtain these commodities until passage of the 2010 budget. The combination of the afore-described events led to a year-end negative unencumbered cash carryover of \$1,398,878, or a \$191,021 difference than that projected at third quarter (to the positive). After passage of the 2010 budget, the division will cancel the balance of the large fuel encumbrance, currently at \$1.5 million, which will lower the cash deficit by a commensurate amount. The balance of the cash deficit will be made up during the course of the year through user agency billings for fuel consumption and services rendered.
- Technology Services Fund: An aggregate surplus of \$2,144,024 above third quarter projections represents savings in both the Director's Office of \$834,723 and the Information Services Division (ISD) of \$1,309,290. The Director's Office appropriation funds both administrative and city departmental direct bill expenses and ISD funds technology staff and indirect bill charges. In the Director's office, a \$165,569 personnel surplus primarily results from an expenditure correction that was inadvertently double counted in the third quarter review. Also contributing are insurance expenses for several staff members that were incorrectly charged to ISD and a planned part time hire that did not occur. Substantial surpluses are evident in the direct charge area in supplies totaling 112,573 and in services totaling \$671,086. While the largest area of general fund savings

in services came from not contracting for staff augmentation for the VoIP project (\$200,000) the balance is primarily seen in other non-general funds. Of particular note are expenses related to Oracle licenses in utilities, budgeted projects that were not completed (e.g. mobile computing) and items inappropriately designated as direct charge items. Other areas reflecting large surpluses include: computer purchases (64,915), computer programs (\$39,067), computer program maintenance (\$430,825), and machinery and equipment (\$47,163). Deficits in the "other" category and capital areas totaling \$114,505 reflect expenses related to the 2009 bond sale that should have been charged to ISD. In ISD, the \$39,505 personnel deficit results from the loss of two employees, offset by an increase in unemployment expenses. A \$130,862 supplies surplus is due to less than anticipated expenditures in equipment and machinery (\$28,374), diesel fuel (\$15,000), reproduction and photographic materials (\$14,635) and computers (\$14,000). The largest services surpluses are seen in computer maintenance service (\$209,637), machinery maintenance (\$198,561), software license fees (\$154,857), in service training (\$60,769), and professional services (\$73,769). These surpluses are primarily in non-general fund divisions, particularly utilities. Upon finalization of the of the 2009 bond sale, additional premiums (\$114,505) were allocated to Technology which were used to pay down additional principal and other issuance expenses. The \$9,908 deficit in Bond/Note Issuance Expense reflects the net effect of the additional funds less actual expenses. The \$160,241 capital surplus reflects expense reductions in communication and reproduction equipment as well as information processing equipment. Lastly, the \$76,163 interest surplus represents a more accurate representation of actual payments due. Encumbrance cancellations were lower than expected by \$203,441 and the fund is projected to end the year with a negative unencumbered cash balance of \$82,180. At the 3rd quarter, a negative unencumbered cash balance of \$405,006 was projected, primarily related to implementation of Phase 1 of CHRIS, the Columbus Human Resource Information System. Overall revenues totaled \$23,182,022, less than projected by \$1.6 million.

- Community Development Block Grant (CDBG): Actual expenditures on a budget basis across the fund were \$239,720 less than projected at the third quarter review. Expenditure variances occurred totaling \$172,092 in personnel, \$5,736 in supplies, \$62,163 in services, and a negative \$271 in the "other" category. In personnel, many employees of the Development Department, as well as staff under Finance & Management, Health and Recreation & Parks departments perform work under various grant sources. Amounts charged to other grants during the last quarter of the year resulted in reduced expenditures for CDBG. In addition, unemployment costs were significantly less than expected at the third quarter review. Cost-cutting measures across departments resulted in additional savings for supplies. Expenditures for contracts with outside

agencies in the Housing Division were \$50,000 less than anticipated, with small variances in travel, training, subscriptions, and leases generating additional savings in services. The small increase in expenditures in the "other" category represents encumbered funds for the School's Out program which were not cancelled as anticipated.

- **Water System Enterprise Fund:** The division's aggregate budget-basis expenditures were \$579,429 less than the third quarter projections while actual cash-basis expenditures were \$4.592 million less than the same. Year-end revenues were lower than projected by \$4.04 million, due to the continued decline in development charge revenues and losses in investment earnings. The loss in revenues however, were offset by the aforementioned decreased expenditures, including the pro-rated expenditures of the Director's Office, resulting in a year-end balance of \$551,063 higher than that projected at third quarter.
- **Sewerage System Enterprise Fund:** The division's aggregate budget-basis expenditures were \$6.4 million less than the third quarter projection while actual cash-basis expenditures were \$11.92 million lower than the third quarter projection. Tracking parallel with water revenues, actual sanitary sewerage system revenues were \$13.57 million lower than projected, again due to the decline in development charge revenues and losses in investment earnings. Unlike the scenario in the water system enterprise fund, however, these decreased expenditures were not sufficient to offset the loss in revenues. In this case, the actual year-end cash balance of \$132.63 million is \$1.64 million lower than that projected at third quarter, inclusive of the pro-rated expenditures of the Director's Office.
- **Stormwater Operating Fund:** The division's aggregate budget-basis expenditures were \$2.49 million lower than projected at the third quarter, while actual cash-basis expenditures were \$2.97 million lower. There was a similar decline in revenues, with actual collections being \$2.19 million lower than that projected at third quarter, again related to the decline in development charge revenues and losses in investment earnings. The loss in revenues is somewhat offset by the reduction in expenditures, inclusive of the pro-rated expenditures of the Director's Office, resulted in an actual year-end cash balance of \$10.02 million, or \$779,218 higher than projected.
- **Electricity Enterprise Fund:** The division's aggregate budget-basis expenditures were below third quarter estimates by \$28,821, while actual cash-basis expenditures were below third quarter estimates by \$4.07 million. Additionally, actual revenues were lower than third quarter projections by \$3.83 million. This is due to the continued decline in development charge revenues and losses in investment earnings. It also

reflects the deferral of revenue into the future due to issues related to the implementation of a new version of the billing system. This revenue reduction coupled with lowered expenditures, including the pro-rated expenditures of the Director's Office, resulted in a cash carryover of \$4.37 million, or \$242,488 greater than that projected at third quarter.

**TABLE A
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
December 31, 2009**

CATEGORY	FY 2009 YEAR-TO-DATE	FY 2008 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 385,893,203	\$ 389,117,331	\$ (3,224,128)	(0.8%)
Property Tax	51,354,472	51,435,378	(80,906)	(0.2%)
KWH Tax	3,233,877	3,365,494	(131,617)	(3.9%)
Hotel/Motel Tax	3,119,446	3,597,542	(478,096)	(13.3%)
Total Taxes and Assessments	443,600,998	447,515,745	(3,914,747)	(0.9%)
Local Government Fund	40,348,261	46,942,285	(6,594,024)	(14.0%)
Estate Tax	8,149,168	10,342,393	(2,193,225)	(21.2%)
Liquor Permit Fund	1,109,461	1,107,248	2,213	0.2%
Cigarette Tax, Other	22,314	32,045	(9,731)	(30.4%)
Total Shared Revenue	49,629,204	58,423,971	(8,794,767)	(15.1%)
License and Permit Fees	9,654,066	9,231,736	422,330	4.6%
Fines and Penalties	22,095,545	21,403,177	692,368	3.2%
Investment Earnings	6,408,932	24,923,854	(18,514,922)	(74.3%)
Charges for Service	54,694,107	53,625,518	1,068,589	2.0%
All Other Revenue	1,918,325	9,207,047	(7,288,722)	(79.2%)
Total Other Revenue	94,770,975	118,391,332	(23,620,357)	(20.0%)
Total Revenues	588,001,177	624,331,048	(36,329,871)	(5.8%)
Encumbrance Cancellations	1,413,888	2,693,177	(1,279,289)	(47.5%)
Unencumbered Balance	25,676	17,277,690	(17,252,014)	(99.9%)
Fund Transfers*	30,866,168	7,716,112	23,150,056	300.0%
Total Resources	\$ 620,306,909	\$ 652,018,027	\$ (31,711,118)	(4.9%)

*2009 figure includes a \$30.40 million transfer from the economic stabilization fund.

TABLE A-1
General Fund Revenue
Actual 2009 vs. Third Quarter Projection
December 31, 2009

CATEGORY	Original Budget	Projection at Third Quarter	Actual Revenue	Dollar Variance	% of 3rd Quarter Estimate Rec'd
Income Tax	\$ 393,200,000	\$ 377,950,000	\$ 385,893,203	7,943,203	102.10%
Property Tax	51,500,000	51,262,000	51,354,472	92,472	100.18%
KWH Tax	3,400,000	3,260,000	3,233,877	(26,123)	99.20%
Hotel/Motel Tax	3,700,000	3,100,000	3,119,446	19,446	100.63%
Total Taxes and Assessments	451,800,000	435,572,000	443,600,998	8,028,998	101.84%
Local Government Fund	47,420,000	39,670,000	40,348,261	678,261	101.71%
Estate Tax	8,500,000	7,000,000	8,149,168	1,149,168	116.42%
Liquor Permit Fund	1,070,000	1,100,000	1,109,461	9,461	100.86%
Cigarette Tax, Other	-	20,000	22,314	2,314	N/A
Total Shared Revenue	56,990,000	47,790,000	49,629,204	1,839,204	103.85%
License and Permit Fees	9,250,000	9,762,000	9,654,066	(107,934)	98.89%
Fines and Penalties	22,350,000	21,993,000	22,095,545	102,545	100.47%
Investment Earnings	17,000,000	7,200,000	6,408,932	(791,068)	89.01%
Charges for Service	54,050,000	55,724,000	54,694,107	(1,029,893)	98.15%
All Other Revenue	2,398,000	1,549,000	1,918,325	369,325	123.84%
Total Other Revenue	105,048,000	96,228,000	94,770,975	(1,457,025)	98.49%
Total Revenues	613,838,000	579,590,000	588,001,177	8,411,177	101.45%
Encumbrance Cancellations	1,197,000	1,585,000	1,413,888	(171,112)	89.20%
Unencumbered Balance	-	25,000	25,676	676	102.70%
Fund Transfers*	28,500,000	36,333,261	30,866,168	(5,467,093)	N/A
Total Resources	\$ 643,535,000	\$ 617,533,261	\$ 620,306,909	\$ 2,773,648	100.45%

*2009 figure includes a \$30.04 million transfer from the economic stabilization fund.

TABLE B
Other Fund Revenue
Actual 2009 vs. Third Quarter Projection
December 31, 2009

	Original Budget	Projection at Third Quarter	Actual Revenue	Dollar Variance	% of 3rd Quarter Estimate Rec'd
<u>SPECIAL REVENUE FUNDS</u>					
Municipal Court Computer	\$1,991,851	\$ 2,255,500	\$ 2,252,392	\$ (3,108)	99.86%
Street Construction, Main. & Repair	\$34,017,016	44,976,332	45,178,133	201,801	100.45%
Health Special Revenue ⁽¹⁾	\$28,028,589	5,956,645	5,915,429	(41,215)	99.31%
Rec. and Parks Oper. & Extension ⁽¹⁾	\$32,743,963	6,715,405	6,652,083	(63,322)	99.06%
Golf Operations	\$5,101,809	4,670,000	4,511,070	(158,930)	96.60%
East Broad Street Operation		1,337,134	1,359,145	22,011	101.65%
Development Services	\$6,718,036	16,630,219	16,479,833	(150,386)	99.10%
Private Construction Inspection		1,160,040	1,534,141	374,101	132.25%
<u>INTERNAL SERVICE FUNDS</u>					
Employee Benefits	\$1,166,560	2,561,432	2,515,417	(46,015)	98.20%
Print and Mail Services	\$351,014	1,554,171	1,522,844	(31,327)	97.98%
Land Acquisition	\$626,569	718,688	686,944	(31,744)	95.58%
Technology Services	\$18,050,224	24,799,768	23,182,022	(1,617,746)	93.48%
Fleet Management Services	\$19,050,122	28,079,171	28,227,085	147,914	100.53%
Construction Inspection		4,698,449	4,209,377	(489,072)	89.59%
<u>ENTERPRISE FUNDS</u>					
Water System Enterprise	\$113,513,360	146,813,125	142,771,761	(4,041,364)	97.25%
Sewerage System Enterprise	\$141,011,180	236,728,720	223,161,637	(13,567,083)	94.27%
Storm System Enterprise	\$17,530,192	35,648,703	33,457,555	(2,191,148)	93.85%
Electricity Enterprise	\$55,423,832	79,815,386	75,983,616	(3,831,770)	95.20%
<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>					
		7,807,587	7,682,440	(125,147)	98.40%

Note: Does not include encumbrance cancellations

⁽¹⁾ Excludes general fund transfers

TABLE C
General Fund Divisions Personnel Levels
Full - Time Staff

<u>Division</u>	<u>2009 Budgeted Strength</u>	<u>Authorized Strength as of 12/31/09</u>	<u>Actual Strength As of 12/31/09</u>
City Council	38	38	33
City Auditor	24	34	26
Income Tax	82	82	71
City Treasurer	12	12	10
City Attorney	109	119	105
Real Estate	4	7	1
Municipal Court Judges	184	184	175
Municipal Court Clerk	149	172	147
Civil Service	33	33	32
Public Safety - Admin.	10	10	9
Support Services	50	50	49
Police - Civilian	327	326	300
Police - Uniformed	1,909	1,909	1,872
Fire - Civilian	36	37	37
Fire - Uniformed	1,525	1,525	1,497
Mayor	14	22	14
Community Relations	7	7	7
Equal Business Opportunity	7	7	7
Office of Education	-	-	-
Development Admin.	25	25	25
Economic Development	3	3	3
Building Services	55	55	55
Planning	14	14	14
Housing	2	2	1
Finance and Management Administration	22	22	20
Financial Management	25	25	25
Facilities Management	71	71	71
Department of Human Resources	11	11	11
Public Service - Dir's Ofc.	30	30	29
Refuse Collection	158	158	156
Parking Violations Bureau	34	34	33
Total General Fund	4,970	5,024	4,835

*Includes B Step Officers (as of 07/28/09) who are partially funded on the Byrne Grant

TABLE D
Other Funds - Divisions Personnel Levels
Full - Time Staff

<u>Division</u>	<u>2009 Budgeted Strength</u>	<u>Authorized Strength as of 12/31/09</u>	<u>Actual Strength As of 12/31/09</u>
Real Estate/Land Acquisition	6	7	8
Technology: Administration	20	20	16
Information Services/Technology Services Fund	122	122	117
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	22	22	22
Health Special Revenue Fund	174	174	151
Municipal Court Computer Fund	11	15	11
Recreation and Parks Operation Fund	217	217	211
Golf Operations	33	38	31
Public Service - Dir. Office/SCMR Fund	36	36	33
Refuse Collection/SCMR Fund	51	51	48
Mobility Operations/SCMR Fund	18	18	16
Planning and Operations/SCMR Fund	284	284	276
Design and Construction/SCMR Fund	37	37	29
Fleet Management	126	126	114
Finance and Management - Dir's Ofc./Fleet Fund	8	8	7
Design and Construction/Construction Inspection	81	81	58
Public Service - Dir. Office/Construction Inspectic	5	5	5
Design and Construction/Private Construction Ins	18	18	13
Building and Dev. Services/Development Service	131	128	113
Development Admin./Development Services	5	5	4
Public Utilities: Administration	95	95	88
Sewers and Drains (Sanitary)	522	522	482
Sewers and Drains (Storm)	23	23	18
Electricity	99	99	86
Water	534	551	505
Community Development Block Grant			
Development Admin.	10	11	10
Economic Development	7	7	7
Building Services	9	9	9
Housing	10	10	8
Health	4	4	4
Finance & Management	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,729	2,754	2,511
All Funds	7,699	7,778	7,346

TABLE E
General Fund
2007-2009 Actual Expenditures and 2010 Submitted Budget

	2007 <u>ACTUAL</u>	2008 <u>ACTUAL*</u>	2009 <u>ACTUAL</u>	2010 <u>BUDGET</u>
City Council	\$ 3,734,856	\$ 3,730,757	\$ 2,935,865	\$ 3,150,309
City Auditor				
City Auditor	4,307,972	2,937,608	3,032,808	3,238,972
Income Tax	<u>7,884,358</u>	<u>6,998,369</u>	<u>6,918,798</u>	<u>7,445,494</u>
Total	12,192,330	9,935,978	9,951,607	10,684,466
City Treasurer	913,601	914,178	928,449	907,052
City Attorney				
City Attorney	10,164,795	10,157,122	10,075,531	9,916,538
Real Estate	<u>355,289</u>	<u>344,847</u>	<u>186,010</u>	<u>229,941</u>
Total	10,520,084	10,501,969	10,261,541	10,146,479
Municipal Court Judges	13,055,964	13,818,423	13,769,380	14,040,301
Municipal Court Clerk	9,867,223	10,288,378	10,163,387	10,228,721
Civil Service	3,455,856	3,219,733	2,796,366	2,949,206
Public Safety				
Administration	2,246,849	10,193,252	7,620,845	8,197,956
Support Services	6,011,379	5,699,051	5,110,962	5,760,630
Police	243,275,034	254,768,797	245,954,134	251,491,170
Fire	<u>184,106,025</u>	<u>191,844,364</u>	<u>190,164,511</u>	<u>200,059,092</u>
Total	435,639,287	462,505,463	448,850,452	465,508,848
Mayor's Office				
Mayor	2,249,992	2,067,093	1,789,110	1,720,561
Community Relations	1,063,927	877,698	703,205	687,236
Equal Business Opportunity	942,818	812,813	638,206	642,271
Office of Education	<u>1,647,730</u>	<u>963,530</u>	<u>72,417</u>	<u>-</u>
Total	5,904,467	4,721,134	3,202,938	3,050,068
Development				
Administration	4,018,712	2,973,648	4,133,602	5,350,317
Economic Development	3,937,959	4,771,708	4,510,545	5,238,613
Planning	1,619,582	1,254,428	1,337,764	1,346,354
Neighborhood Services	10,980,136	9,290,309	1,435,958	-
Building Services	-	-	4,033,544	5,242,725
Housing	<u>3,261,952</u>	<u>3,701,723</u>	<u>2,869,276</u>	<u>3,120,125</u>
Total	23,818,340	21,991,817	18,320,689	20,298,134
Finance and Management				
Finance Administration	2,774,727	2,264,725	1,938,022	2,024,893
Financial Management	4,086,407	5,052,615	3,887,607	4,273,208
Facilities Management	15,634,345	14,806,643	13,415,872	14,368,696
Fleet Management	3,491,392	1,074,253	221,921	1,000,000
Finance Tech. Billings	-	12,389,728	11,554,498	12,799,508
Finance City-wide	<u>3,565,000</u>	<u>10,000</u>	<u>1,751,000</u>	<u>5,587,466</u>
Total	29,551,871	35,597,965	32,768,919	40,053,771
Human Resources	2,118,956	1,647,552	2,962,623	1,283,669
Health	20,689,532	19,854,450	15,864,837	17,812,315
Recreation and Parks	28,038,283	26,223,096	21,175,580	23,799,132
Public Service				
Administration	2,485,719	2,095,939	2,029,759	2,001,050
Refuse Collection	25,490,766	21,750,219	18,192,271	25,543,279
Mobility Options	-	-	2,852,954	3,028,200
Parking Violations	<u>3,075,530</u>	<u>3,198,789</u>	<u>-</u>	<u>-</u>
Total	31,052,015	27,044,947	23,074,984	30,572,529
General Fund Total	630,552,666	651,995,840	617,027,615	654,485,000
General-Related Funds				
Safety Initiatives Fund	1,320,114	336,960	-	-
Safety Staffing Contingency Fund	1,000,000	-	-	-
Jobs Growth Fund	694,373	599,924	-	-
Citywide Severance Plan	-	-	-	515,000
General-Related Funds Total	\$ 633,567,153	\$ 652,932,724	\$ 617,027,615	\$ 655,000,000

*2008 actual expenditures do not include figures for the 27th pay period.

TABLE E-1
All Funds
2007 - 2009 Actual Expenditures
and 2010 Budget

	<u>2007</u> <u>ACTUAL</u>	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>BUDGET</u>
GENERAL FUND	\$ 630,552,666	\$ 651,995,840	\$ 617,027,615	\$ 654,485,000
GENERAL-RELATED FUNDS	3,014,487	936,884	-	515,000
SPECIAL REVENUE FUNDS				
Street Construction, Maint. & Repair (SCMR)				
Administration	2,090,729	2,064,605	2,812,078	3,190,999
Refuse Collection	1,386,256	5,227,056	3,847,606	3,218,984
Transportation	38,614,736	42,401,925	-	-
Mobility Options	-	-	1,759,178	2,021,525
Planning & Operations	-	-	34,368,461	34,325,059
Design & Construction	-	-	<u>3,327,854</u>	<u>3,682,683</u>
Total SCMR	<u>42,091,721</u>	<u>49,693,586</u>	<u>46,115,177</u>	<u>46,439,250</u>
Development Services Fund				
Development Administration	499,575	583,799	502,209	659,715
Service Administration	390,264	425,483	127,970	-
Transportation	9,061,166	9,988,077	-	-
Planning & Operations	-	-	233,317	-
Design & Construction	-	-	1,600,173	-
Building Services	<u>13,380,551</u>	<u>15,340,330</u>	<u>12,915,995</u>	<u>13,950,622</u>
Total Development Services	<u>23,331,556</u>	<u>26,337,689</u>	<u>15,379,664</u>	<u>14,610,337</u>
Private Inspection Fund				
Design and Construction	-	-	1,495,549	1,914,285
Health Special Revenue				
Department of Health	27,343,099	25,854,953	21,634,731	23,488,141
Recreation & Parks Operating & Extension				
Department of Recreation & Parks	34,261,311	32,835,808	27,900,643	30,141,424
Golf Operations				
Division of Golf	5,096,518	4,873,564	4,402,833	4,699,632
East Broad Street Operation Fund				
Division of Facilities Management	1,436,979	1,476,202	1,542,833	1,601,503
E-911 Fund				
Division of Police	-	-	-	1,350,000
COPS Hiring Recovery Program (CHRP) Grant Fund				
Division of Police	-	-	-	2,904,337
Photo Red Light Fund				
Division of Police	391,000	737,528	716,364	500,000
Emergency Human Services Fund				
Division of Neighborhood Services	606,312	1,425,905	5,000	-
Development Administration	-	-	<u>2,455,000</u>	<u>1,200,000</u>
Total Emergency Human Services	<u>606,312</u>	<u>1,425,905</u>	<u>2,460,000</u>	<u>1,200,000</u>
Municipal Court Computer				
Judges	462,016	714,268	480,463	533,933
Clerk	<u>2,147,356</u>	<u>2,127,845</u>	<u>1,691,548</u>	<u>1,939,638</u>
Total Municipal Court Computer	<u>2,609,372</u>	<u>2,842,113</u>	<u>2,172,010</u>	<u>2,473,571</u>

TABLE E-1
All Funds
2007 - 2009 Actual Expenditures
and 2010 Budget

	<u>2007</u> <u>ACTUAL</u>	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ACTUAL</u>	<u>2010</u> <u>BUDGET</u>
INTERNAL SERVICE FUNDS				
Print Services/Mailroom Services Fund				
Finance-Print/Copy Center	236,837	242,409	254,019	257,481
Finance-Mailroom	-	1,347,512	1,341,377	1,402,244
Total Print/Mailroom Services	236,837	1,589,921	1,595,396	1,659,725
Land Acquisition				
Division of Land Acquisition	695,624	716,162	735,297	887,671
Technology Services				
Administration	6,129,426	5,522,360	5,164,574	8,560,591
Division of Information Services	17,171,709	21,727,451	19,758,241	21,404,871
Total Technology Services	23,301,135	27,249,811	24,922,815	29,965,462
Fleet Management Services				
Division of Fleet Management	29,888,574	33,700,606	27,464,804	29,929,543
Finance Administration	505,459	823,972	718,783	852,919
Total Fleet Management Services	30,394,033	34,524,578	28,183,587	30,782,462
Construction Inspection Fund				
Service Administration	-	-	348,953	528,511
Design & Construction	-	-	3,871,450	6,004,523
Total Construction Inspection	-	-	4,220,403	6,533,034
Employee Benefits				
Department of Human Resources	2,027,029	2,416,397	2,515,417	2,954,779
Department of Finance and Management	-	237,315	241,090	295,000
Total Employee Benefits	2,027,029	2,653,712	2,756,507	3,249,779
ENTERPRISE FUNDS				
Various Enterprise funds				
Public Utilities Director's Office	15,127,547	37,153,703	8,837,183	10,827,135
Various Enterprise funds				
Operations Support	26,893,790	-	-	-
Water System Enterprise				
Division of Water	109,354,161	140,240,849	147,478,224	153,558,568
Sewerage System Enterprise				
Division of Sewers and Drains	164,155,508	207,164,706	213,448,926	226,245,950
Storm System Enterprise				
Division of Sewers and Drains	31,162,067	40,063,594	31,926,050	33,670,100
Electricity Enterprise				
Division of Electricity	82,061,452	83,088,996	93,006,378	94,973,303
GRANT FUNDS				
Community Development Block Grant (CDBG)				
Office of Education	405,899	398,550	(19)	-
Development Administration	679,535	662,845	824,121	1,179,923
Economic Development	2,857,615	2,204,829	1,502,666	1,828,899
Neighborhood Services	1,498,412	1,511,714	349,471	-
Planning	134,282	64,108	-	-

**TABLE E-1
All Funds
2007 - 2009 Actual Expenditures
and 2010 Budget**

	<u>2007 ACTUAL</u>	<u>2008 ACTUAL</u>	<u>2009 ACTUAL</u>	<u>2010 BUDGET</u>
Building Services	-	-	679,092	1,020,747
Housing	4,541,880	3,948,947	2,247,725	2,804,952
Department of Finance and Management	1,078,333	868,371	673,001	607,673
Department of Health	352,933	308,106	247,251	248,035
Department of Recreation and Parks	244,450	236,199	713,830	833,568
Transportation	-	-	-	-
Total CDBG	<u>11,793,339</u>	<u>10,203,669</u>	<u>7,237,138</u>	<u>8,523,797</u>
				-
Neighborhood Stabilization Fund				
Development Administration	-	-	3,979,633	975,356
Building Services	-	-	42,397	344,471
Housing	-	-	10,575,699	975,042
Neighborhood Services	-	-	21,011	-
Department of Finance and Management	-	-	133,823	566,629
	<u>-</u>	<u>-</u>	<u>14,752,563</u>	<u>2,861,498</u>
Grand Total All Funds:	1,267,937,543	1,383,659,772	1,319,947,887	1,390,060,964

TABLE E-2
General Fund 2009 Actual Expenditures
vs Compared to 3rd Quarter Projections

	<u>2009</u> <u>ACTUAL EXP.</u>	<u>2009</u> <u>PROJ. EXP.</u>	<u>\$ DIFF.</u> <u>(C-D)</u>	<u>% DIFF.</u> <u>(D/C)</u>
City Council	\$ 2,935,865	\$ 2,955,545	19,680	0.67%
City Auditor				
City Auditor	3,032,808	3,141,608	108,800	3.46%
Income Tax	6,918,798	7,011,866	93,068	1.33%
Total	9,951,607	10,153,474	201,868	1.99%
City Treasurer	928,449	930,568	2,119	0.23%
City Attorney				
City Attorney	10,075,531	10,167,188	91,657	0.90%
Real Estate	186,010	188,763	2,753	1.46%
Total	10,261,541	10,355,951	94,410	0.91%
Municipal Court Judges	13,769,380	13,870,460	101,080	0.73%
Municipal Court Clerk	10,163,387	10,171,487	8,100	0.08%
Civil Service	2,796,366	2,839,805	43,439	1.53%
Public Safety				
Administration	7,620,845	7,635,544	14,699	0.19%
Support Services	5,110,962	5,156,062	45,100	0.87%
Police	245,954,134	244,575,878	(1,378,256)	-0.56%
Fire	190,164,511	190,333,496	168,985	0.09%
Total	448,850,452	447,700,980	(1,149,472)	-0.26%
Mayor's Office				
Mayor	1,789,110	1,787,105	(2,005)	-0.11%
Community Relations	703,205	718,977	15,772	2.19%
Equal Business Opportunity	638,206	641,599	3,393	0.53%
Office of Education	72,417	69,409	(3,008)	-4.33%
Total	3,202,938	3,217,089	14,151	0.44%
Development				
Administration	4,133,602	4,162,964	29,362	0.71%
Economic Development	4,510,545	4,566,329	55,784	1.22%
Planning	1,337,764	1,367,512	29,748	2.18%
Neighborhood Services	1,435,958	1,435,958	-	0.00%
Building Services	4,033,544	4,065,720	32,176	0.79%
Housing	2,869,276	2,893,461	24,185	0.84%
Total	18,320,689	18,491,944	171,256	0.93%

TABLE E-2
General Fund 2009 Actual Expenditures
vs Compared to 3rd Quarter Projections

	<u>2009</u> <u>ACTUAL EXP.</u>	<u>2009</u> <u>PROJ. EXP.</u>	<u>\$ DIFF.</u> <u>(C-D)</u>	<u>% DIFF.</u> <u>(D/C)</u>
Finance and Management				
Finance Administration	1,938,022	1,958,004	19,983	1.02%
Financial Management	3,887,607	3,887,056	(551)	-0.01%
Facilities Management	13,415,872	13,507,721	91,849	0.68%
Fleet Management	221,921	221,726	(195)	-0.09%
Finance Tech. Billings	11,554,498	11,787,380	232,883	1.98%
Finance City-wide	<u>1,751,000</u>	<u>2,140,061</u>	<u>389,061</u>	<u>18.18%</u>
Total	32,768,919	33,501,948	733,029	2.19%
Human Resources	2,962,623	2,978,072	15,449	0.52%
Health	15,864,837	15,864,837	-	0.00%
Recreation and Parks	21,175,580	21,175,580	-	0.00%
Public Service				
Administration	2,029,759	2,049,621	19,862	0.97%
Refuse Collection	18,192,271	18,402,809	210,538	1.14%
Mobility Options	2,852,954	2,873,090	20,136	0.70%
Parking Violations	-	-	-	<u>NA</u>
Total	<u>23,074,984</u>	<u>23,325,520</u>	<u>250,536</u>	<u>1.07%</u>
General Fund Total	617,027,615	617,533,261	505,646	0.08%

TABLE F
Cash Balance Summary
December 31, 2009

	<u>Cash Balance</u> <u>at 1/1/2009</u>	<u>Revenues</u>	<u>Encumbrance</u> <u>Cancellations</u>	<u>Expenditures</u>	<u>Cash Balance</u> <u>at 12/31/2009</u>
<u>GENERAL FUND</u>	\$ 25,676	\$ 618,867,345	\$ 1,413,888	\$ 617,027,616	\$ 3,279,293
Economic Stabilization Fund	43,580,652	1,459,230	-	30,039,882	15,000,000
Anticipated Expenditures Fund	1,225,074	1,751,000	-	-	2,976,074
<u>SPECIAL REVENUE FUNDS</u>					
Municipal Court Computer Fund	1,056,242	2,252,392	118,650	2,172,010	1,255,273
Street Construction, Main. & Repair	5,596,488	45,178,133	96,724	46,115,177	4,756,168
Health Special Revenue	(482)	21,780,266	245,728	21,634,731	390,781
Rec. and Parks Oper. & Extension	20,726	27,827,663	315,398	27,900,643	263,144
Golf Operations	109,049	4,511,070	50,832	4,402,833	268,118
East Broad Street Operation Fund	508,911	1,359,145	51,569	1,542,833	376,792
Development Services	486,662	16,479,833	97,847	15,379,664	1,684,678
Private Construction Inspection Fund	-	1,534,142	-	1,495,549	38,593
<u>INTERNAL SERVICE FUNDS</u>					
Employee Benefits Fund	-	2,515,417	-	2,515,417	-
Print and Mail Services	(58,051)	1,522,844	67,772	1,595,396	(62,831)
Land Acquisition	146,145	686,944	5,108	735,297	102,900
Technology Services	1,016,380	23,182,022	642,233	24,922,815	(82,180)
Fleet Management Services	(2,460,174)	28,227,085	1,017,800	28,183,589	(1,398,878)
Construction Inspection Fund	-	4,209,377	-	4,220,403	(11,026)
<u>ENTERPRISE FUNDS</u>					
Water System Enterprise	34,746,266	142,771,761	NA	146,219,718	31,298,309
Sewerage System Enterprise	115,595,315	223,161,637	NA	206,118,474	132,638,478
Storm System Enterprise	9,229,497	33,457,555	NA	32,669,879	10,017,173
Electricity Enterprise	11,868,639	75,983,616	NA	83,478,383	4,373,872
<u>GRANT FUNDS</u>					
Community Development Block Grant	538,564	7,682,440	366,402	7,237,138	1,350,268

TABLE G
Actual Versus Projected Cash Balance Summary
December 31, 2009

	AVAILABLE CASH BALANCE	PROJECTED UNENC BAL. AT 3RD QTR	ACTUAL UNENC BAL. AT 12/31/09	VARIANCE
<u>GENERAL FUND</u>	\$ 21,960,301	\$ -	\$ 3,279,294	\$ 3,279,294
Economic Stabilization Fund	41,737,978	9,866,739	15,000,000	5,133,261
Anticipated Expenditures Fund	13,552,237	2,976,074	2,976,074	-
<u>SPECIAL REVENUE FUNDS</u>				
Municipal Court Computer Fund	2,034,463	897,620	1,255,273	357,653
Street Construction, Main. & Repair	3,909,923	3,833,490	4,756,168	922,678
Health Special Revenue	821,664	(125,692)	390,781	516,473
Rec. and Parks Oper. & Extension	297,002	0	263,144	263,144
Golf Operations	834,173	311,351	268,118	(43,233)
East Broad Street Operation Fund		320,704	376,792	56,088
Development Services	2,042,320	1,688,885	1,684,678	(4,207)
Private Construction Inspection Fund		7	38,593	38,586
<u>INTERNAL SERVICE FUNDS</u>				
Employee Benefits		-	-	-
Print and Mail Services	37,484	(33,372)	(62,831)	(29,459)
Land Acquisition	23,261	102,970	102,900	(70)
Technology Services	2,409,011	(405,006)	(82,180)	322,826
Fleet Management Services	(884,153)	(1,589,899)	(1,398,878)	191,021
Construction Inspection		160,814	(11,026)	(171,840)
<u>ENTERPRISE FUNDS</u>				
Water System Enterprise		30,747,246	31,298,309	551,064
Sewerage System Enterprise		134,282,865	132,638,478	(1,644,386)
Storm System Enterprise		9,237,955	10,017,173	779,217
Electricity Enterprise		4,131,384	4,373,872	242,488
<u>GRANT FUNDS</u>				
Community Development Block Grant	3,098,261	1,223,108	1,350,268	127,160

ATTACHMENT A
General Fund
Budget Basis Expenses
December 31, 2009

	<u>PERSONNEL</u>	<u>SUPPLIES & MATERIALS</u>	<u>SERVICES</u>	<u>OTHER</u>	<u>CAPITAL OUTLAY</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
City Council	\$ 2,672,447	\$ 27,489	\$ 235,929	\$ -	\$ -	\$ -	\$ 2,935,865
City Auditor							
City Auditor	2,389,856	26,717	605,795	10,440	-	-	3,032,808
Income Tax	5,878,717	101,883	938,199	-	-	-	6,918,798
Total	8,268,573	128,600	1,543,993	10,440	-	-	9,951,607
City Treasurer	747,089	3,382	177,979	-	-	-	928,449
City Attorney							
City Attorney	9,426,536	111,032	348,166	63,243	-	126,554	10,075,531
Real Estate	186,010	-	-	-	-	-	186,010
Total	9,612,546	111,032	348,166	63,243	-	126,554	10,261,541
Municipal Court Judges	12,745,565	27,801	996,014	-	-	-	13,769,380
Municipal Court Clerk	8,978,092	135,500	1,049,795	-	-	-	10,163,387
Civil Service	2,629,945	20,324	140,978	-	5,119	-	2,796,366
Public Safety							
Administration	1,088,567	4,896	6,527,382	-	-	-	7,620,845
Support Services	4,007,318	382,142	721,330	172	-	-	5,110,962
Police	229,349,571	4,107,455	12,275,181	218,427	3,500	-	245,954,134
Fire	176,521,156	3,755,135	9,763,955	86,196	-	38,069	190,164,511
Total	410,966,612	8,249,628	29,287,848	304,794	3,500	38,069	448,850,452
Mayor's Office							
Mayor	1,721,644	6,242	61,223	-	-	-	1,789,110
Community Relations	617,350	3,633	82,222	-	-	-	703,205
Equal Business Opportunity	622,616	1,137	14,454	-	-	-	638,206
Office of Education	72,502	-	(85)	-	-	-	72,417
Total	3,034,111	11,013	157,814	-	-	-	3,202,938
Development							
Administration	2,456,301	25,451	1,651,850	-	-	-	4,133,602
Economic Development	378,578	3,516	490,803	3,637,649	-	-	4,510,545
Building Services	3,284,966	38,888	709,690	-	-	-	4,033,544
Planning	1,276,930	8,340	52,495	-	-	-	1,337,764
Neighborhood Services	1,402,254	-	33,704	-	-	-	1,435,958
Housing	146,022	826	2,722,428	-	-	-	2,869,276
Total	8,945,050	77,021	5,660,970	3,637,649	-	-	18,320,690
Finance and Management							
Administration	1,819,931	5,390	112,700	-	-	-	1,938,021
Financial Management	2,400,163	8,067	1,479,377	-	-	-	3,887,606
Facilities Management	4,676,344	374,402	8,365,127	-	-	-	13,415,872
Fleet	-	-	-	-	221,921	-	221,921
Finance Technology Billing	-	-	11,554,497	-	-	-	11,554,497
Finance Citywide	-	-	-	-	-	1,751,000	1,751,000
Total	7,076,506	382,468	21,399,000	-	221,921	1,751,000	32,768,917
Human Resources	1,190,918	21,672	1,750,034	-	-	-	2,962,623
Health	-	-	-	-	-	15,864,837	15,864,837
Recreation and Parks	-	-	-	-	-	21,175,580	21,175,580
Public Service							
Administration	2,006,074	3,545	20,140	-	-	-	2,029,759
Refuse Collection	10,508,509	88,699	7,445,969	149,094	-	-	18,192,271
Mobility	2,298,231	18,303	516,920	19,500	-	-	2,852,954
Total	14,812,814	110,547	7,983,029	168,594	-	-	23,074,984
Grand Total:	\$ 491,680,268	\$ 9,306,476	\$ 70,731,550	\$ 4,184,720	\$ 230,540	\$ 38,956,040	\$ 617,027,616

ATTACHMENT A-1
General Fund
\$ Comparison of Third Quarter Projections to Year-End Expenditures
as of 12/31/2009

	<u>PERSONNEL</u>	<u>SUPPLIES & MATERIALS</u>	<u>SERVICES</u>	<u>OTHER</u>	<u>CAPITAL OUTLAY</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
City Council	\$ (11,179)	\$ 3,029	\$ 27,830	\$ -	\$ -	\$ -	\$ 19,680
City Auditor							
City Auditor	8,083	1,383	109,774	(10,440)	-	-	108,800
Income Tax	57,678	10,312	25,077	-	-	-	93,068
Total	65,761	11,695	134,852	(10,440)	-	-	201,868
City Treasurer	459	419	1,241	-	-	-	2,119
City Attorney							
City Attorney	121,620	175	6,354	-	-	(36,492)	91,657
Real Estate	2,753	-	-	-	-	-	2,753
Total	124,373	175	6,354	-	-	(36,492)	94,410
Municipal Court Judges	68,442	5,191	27,447	-	-	-	101,080
Municipal Court Clerk	8,100	-	0	-	-	-	8,100
Civil Service	29,415	1,898	12,125	-	-	-	43,438
Public Safety							
Administration	5,833	549	8,317	-	-	-	14,699
Support Services	6,177	9,657	28,438	828	-	-	45,100
Police	(1,435,379)	24,118	21,432	11,573	-	-	(1,378,255)
Fire	143,656	7,393	6,631	11,304	-	-	168,985
Total	(1,279,713)	41,718	64,818	23,706	-	-	(1,149,472)
Mayor's Office							
Mayor	581	61	(2,647)	-	-	-	(2,005)
Community Relations	(245)	2,645	13,372	-	-	-	15,772
Equal Business Opportunity	3,247	3	143	-	-	-	3,393
Office of Education	(3,006)	-	(3)	-	-	-	(3,009)
Total	577	2,709	10,865	-	-	-	14,151
Development							
Administration	3,489	2,486	23,387	-	-	-	29,362
Economic Development	12,162	1,535	13,297	28,790	-	-	55,784
Building Services	16,388	2,531	8,257	5,000	-	-	32,176
Planning	18,383	7,548	3,817	-	-	-	29,748
Neighborhood Services	-	-	-	-	-	-	-
Housing	21,978	324	1,883	-	-	-	24,185
Total	72,400	14,423	50,641	33,790	-	-	171,255
Finance and Management							
Administration	11,177	(51)	8,857	-	-	-	19,983
Financial Management	(9,126)	619	7,957	-	-	-	(550)
Facilities Management	63,719	1,290	26,840	-	-	-	91,849
Fleet	-	-	-	-	(195)	-	(195)
Finance Technology Billing	-	-	232,883	-	-	-	232,883
Finance Citywide	-	-	-	-	-	389,061	389,061
Total	54,593	1,909	267,681	-	(195)	389,061	733,031
Human Resources	(2,170)	2,943	14,676	-	-	-	15,449
Health	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-
Public Service							
Administration	19,517	94	251	-	-	-	19,862
Refuse Collection	172,451	6,442	28,739	2,906	-	-	210,538
Mobility	18,344	735	1,058	-	-	-	20,136
Total	210,311	7,271	30,049	2,906	-	-	250,536
Grand Total:	\$ (658,632)	\$ 93,380	\$ 648,579	\$ 49,961	\$ (195)	\$ 352,569	\$ 505,646

ATTACHMENT B City Council

City Council - 20-01 General Fund 010

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Personnel	2,799,421	2,661,268	2,672,447	(11,179)	-0.42%	126,974	4.54%
Supplies	42,000	30,519	27,489	3,030	9.93%	14,511	34.55%
Services	339,266	263,759	235,929	27,830	10.55%	103,337	30.46%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	3,180,687	2,955,546	2,935,865	19,681	0.67%	244,822	7.70%

City Treasurer - 23-01 General Fund 010

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Personnel	852,185	747,548	747,089	459	0.06%	105,096	12.33%
Supplies	3,800	3,800	3,382	419	11.01%	419	11.01%
Services	74,583	179,220	177,979	1,241	0.69%	(103,396)	-138.63%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	930,568	930,568	928,449	2,119	0.23%	2,119	0.23%

City Auditor

City Auditor - 22-01 General Fund 010

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Personnel	2,491,531	2,397,939	2,389,856	8,083	0.34%	101,675	4.08%
Supplies	28,100	28,100	26,717	1,383	4.92%	1,383	4.92%
Services	742,340	715,569	605,795	109,774	15.34%	136,545	18.39%
Other	-	-	10,440	(10,440)	N/A	(10,440)	NA
Capital	-	-	-	-	N/A	-	NA
Transfer	-	-	-	-	N/A	-	NA
TOTAL:	3,261,971	3,141,608	3,032,808	108,800	3.46%	229,163	7.03%

Income Tax - 22-02 General Fund 010

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Personnel	6,048,098	5,936,395	5,878,717	57,678	0.97%	169,381	2.80%
Supplies	120,000	112,195	101,883	10,312	9.19%	18,117	15.10%
Services	1,195,222	963,276	938,199	25,077	2.60%	257,023	21.50%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfer	-	-	-	-	N/A	-	NA
TOTAL:	7,363,320	7,011,866	6,918,798	93,068	1.33%	444,522	6.04%

City Attorney

City Attorney - 24-01 General Fund 010

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Personnel	-	9,548,156	9,426,536	121,620	1.27%	(9,426,536)	NA
Supplies	9,839,265	111,207	111,032	175	0.16%	9,728,233	98.87%
Services	65,750	354,520	348,166	6,354	1.79%	(282,416)	-429.53%
Other	416,621	63,243	63,243	-	0.00%	353,378	84.82%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	90,062	126,554	(36,492)	-40.52%	(126,554)	NA
TOTAL:	10,321,636	10,167,188	10,075,531	91,657	0.90%	246,105	2.38%

City Attorney continued

**Real Estate - 24-04
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	220,095	188,763	186,010	2,753	1.46%	34,085	15.49%
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	-	-	N/A	-	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	220,095	188,763	186,010	2,753	1.46%	34,085	15.49%

**Land Acquisition - 24-03
Land Acquisition 525**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	790,456	696,915	692,218	4,697	0.67%	98,238	12.43%
Supplies	17,300	17,036	3,737	13,299	78.06%	13,563	78.40%
Services	97,144	51,884	39,342	12,542	24.17%	57,802	59.50%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	904,900	765,835	735,297	30,538	3.99%	169,603	18.74%

Municipal Court

**Municipal Court Judges - 25-01
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	13,007,345	12,814,007	12,745,565	68,442	0.53%	261,780	2.01%
Supplies	37,600	32,992	27,801	5,191	15.73%	9,799	26.06%
Services	1,069,045	1,023,461	996,014	27,447	2.68%	73,031	6.83%
Other	-	-	-	-	NA	-	NA
Capital	-	-	-	-	NA	-	NA
Transfers	-	-	-	-	NA	-	NA
TOTAL:	14,113,990	13,870,460	13,769,380	101,080	0.73%	344,610	2.44%

**Municipal Court Judges - 25-01
Computer Fund 227**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	257,388	189,461	161,254	28,207	14.89%	96,134	37.35%
Supplies	113,700	113,700	169,451	(55,751)	-49.03%	(55,751)	-49.03%
Services	227,805	178,153	149,757	28,396	15.94%	78,048	34.26%
Other	-	-	-	-	NA	-	NA
Capital	-	-	-	-	NA	-	NA
Transfers	-	-	-	-	NA	-	NA
TOTAL:	598,893	481,314	480,463	851	0.18%	118,430	19.77%

**Municipal Court Clerk - 26-01
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	9,133,541	8,986,192	8,978,092	8,100	0.09%	155,449	1.70%
Supplies	157,500	135,500	135,500	-	0.00%	22,000	13.97%
Services	1,103,968	1,049,795	1,049,795	-	0.00%	54,173	4.91%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	10,395,009	10,171,487	10,163,387	8,100	0.08%	231,622	2.23%

Municipal Court continued

**Municipal Court Clerk - 26-01
Computer Fund 227**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	773,910	688,548	667,830	20,718	3.01%	106,080	13.71%
Supplies	80,000	80,000	30,455	49,545	61.93%	49,545	61.93%
Services	754,241	738,783	538,676	200,107	27.09%	215,565	28.58%
Other	-	-	-	-	N/A	-	NA
Capital	-	98,542	97,036	1,506	1.53%	(97,036)	NA
Transfers	357,550	356,750	357,550	(800)	-0.22%	-	0.00%
TOTAL:	1,965,701	1,962,623	1,691,548	271,075	13.81%	274,153	13.95%

Mayor's Office

**Office of the Mayor- 40-01
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,684,827	1,722,226	1,721,644	582	0.03%	(36,817)	-2.19%
Supplies	6,027	6,303	6,242	61	0.96%	(215)	-3.57%
Services	72,045	58,576	61,223	(2,647)	-4.52%	10,822	15.02%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	1,762,899	1,787,105	1,789,110	(2,005)	-0.11%	(26,211)	-1.49%

**Community Relations Commission- 40-02
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	600,494	617,104	617,350	(246)	-0.04%	(16,856)	-2.81%
Supplies	4,194	6,278	3,633	2,645	42.12%	561	13.37%
Services	107,480	95,594	82,222	13,372	13.99%	25,258	23.50%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	712,168	718,976	703,205	15,771	2.19%	8,963	1.26%

**Equal Business Opportunity Commission Office - 40-03
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	641,662	625,862	622,616	3,246	0.52%	19,046	2.97%
Supplies	544	1,140	1,137	3	0.29%	(593)	-108.95%
Services	16,499	14,597	14,454	143	0.98%	2,045	12.39%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	658,705	641,599	638,206	3,393	0.53%	20,499	3.11%

**Office of Education - 40-04
General Fund 010**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	81,600	69,496	72,502	(3,006)	-4.33%	9,098	11.15%
Supplies	-	-	-	-	N/A	-	N/A
Services	-	(87)	(85)	(3)	2.87%	85	N/A
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	81,600	69,409	72,417	(3,009)	-4.33%	9,183	11.25%

Civil Service Commission

Civil Service Commission - 27-01

General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	2,775,438	2,659,360	2,629,945	29,415	1.11%	145,493	5.24%
Supplies	44,160	22,222	20,324	1,898	8.54%	23,836	53.98%
Services	167,944	153,104	140,978	12,126	7.92%	26,966	16.06%
Other	-	-	-	-	N/A	-	N/A
Capital	-	5,119	5,119	-	0.00%	(5,119)	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	2,987,542	2,839,805	2,796,366	43,439	1.53%	191,176	6.40%

Public Safety

Public Safety Administration - 30-01

General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,144,240	1,094,399	1,088,567	5,832	0.53%	55,673	4.87%
Supplies	6,367	5,445	4,896	549	10.07%	1,471	23.10%
Services	7,949,709	6,535,699	6,527,382	8,317	0.13%	1,422,327	17.89%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	9,100,316	7,635,543	7,620,845	14,698	0.19%	1,479,471	16.26%

Safety Support Services - 30-02

General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	4,072,203	4,013,495	4,007,318	6,177	0.15%	64,885	1.59%
Supplies	468,233	391,799	382,142	9,657	2.46%	86,091	18.39%
Services	929,790	749,768	721,330	28,438	3.79%	208,460	22.42%
Other	1,000	1,000	172	828	82.80%	828	82.80%
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	5,471,226	5,156,062	5,110,962	45,100	0.87%	360,264	6.58%

Police- 30-03

General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	231,769,763	227,914,192	229,349,571	(1,435,379)	-0.63%	2,420,192	1.04%
Supplies	4,221,055	4,131,573	4,107,455	24,118	0.58%	113,600	2.69%
Services	13,847,756	12,296,613	12,275,181	21,432	0.17%	1,572,575	11.36%
Other	225,000	230,000	218,427	11,573	5.03%	6,573	2.92%
Capital	3,510	3,500	3,500	-	0.00%	10	0.28%
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	250,067,084	244,575,878	245,954,134	(1,378,256)	-0.56%	4,112,950	1.64%

Police- 30-03

Photo Red Light Fund 293

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	750,000	-	516,364	(516,364)	N/A	233,636	31.15%
Supplies	-	-	-	-	N/A	-	N/A
Services	200,000	-	200,000	(200,000)	N/A	-	0.00%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	950,000	-	716,364	(716,364)	N/A	233,636	24.59%

Public Safety continued

Fire - 30-04

General Fund 010

	<u>Original</u> <u>Budget</u>	<u>Projected</u> <u>at Third</u> <u>Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>
Object Level 1							
Personnel	177,933,371	176,664,812	176,521,156	143,656	0.08%	1,412,215	0.79%
Supplies	4,031,315	3,762,529	3,755,135	7,394	0.20%	276,180	6.85%
Services	9,430,449	9,770,586	9,763,955	6,631	0.07%	(333,506)	-3.54%
Other	22,500	97,500	86,196	11,304	11.59%	(63,696)	-283.09%
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	38,069	38,069	-	0.00%	(38,069)	N/A
TOTAL:	191,417,635	190,333,496	190,164,511	168,985	0.09%	1,253,124	0.65%

Development

Development Administration -44-01

General Fund 010

	<u>Original</u> <u>Budget</u>	<u>Projected</u> <u>at Third</u> <u>Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>
Object Level 1							
Personnel	2,206,500	2,459,790	2,456,301	3,489	0.14%	(249,801)	-11.32%
Supplies	28,412	27,937	25,451	2,486	8.90%	2,961	10.42%
Services	263,745	1,675,237	1,651,850	23,387	1.40%	(1,388,105)	-526.31%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,498,657	4,162,964	4,133,602	29,362	0.71%	(1,634,945)	-65.43%

Development Administration -44-01

Dev. Services Fund 240

	<u>Original</u> <u>Budget</u>	<u>Projected</u> <u>at Third</u> <u>Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>
Object Level 1							
Personnel	521,717	509,121	502,209	6,912	1.36%	19,508	3.74%
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	-	-	N/A	-	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	521,717	509,121	502,209	6,912	1.36%	19,508	3.74%

Building and Development Services -44-03

Dev. Services Fund 240

	<u>Original</u> <u>Budget</u>	<u>Projected</u> <u>at Third</u> <u>Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>
Object Level 1							
Personnel	11,866,935	10,737,906	10,656,796	81,110	0.76%	1,210,139	10.20%
Supplies	67,675	38,493	40,342	(1,849)	-4.80%	27,333	40.39%
Services	2,907,102	2,226,860	2,178,913	47,947	2.15%	728,189	25.05%
Other	32,500	52,000	39,944	12,056	23.18%	(7,444)	-22.90%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	14,874,212	13,055,259	12,915,995	139,264	1.07%	1,958,217	13.17%

Development Administration -44-01

Emer. Human Svc. Fund 232

	<u>Original</u> <u>Budget</u>	<u>Projected</u> <u>at Third</u> <u>Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from 3rd</u> <u>Qtr. to Actual</u>	<u>(\$)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>	<u>(%)</u> <u>Variance</u> <u>from Budget</u> <u>to Actual</u>
Object Level 1							
Personnel	-	-	-	-	N/A	-	NA
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	2,105,000	(2,105,000)	N/A	(2,105,000)	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	350,000	(350,000)	N/A	(350,000)	NA
TOTAL:	-	-	2,455,000	(2,455,000)	N/A	(2,455,000)	NA

Development continued

Economic Development -44-02

General Fund 010

	Original	Projected		(%) Variance	(%) Variance	(%) Variance	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	from Budget	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	295,822	390,740	378,578	12,162	3.11%	(2,989,144)	-1010.45%
Supplies	6,950	5,050	3,516	1,535	30.39%	(31,938)	-459.54%
Services	478,367	504,100	490,803	13,297	2.64%	(231,323)	-48.36%
Other	4,744,160	3,666,439	3,637,649	28,790	0.79%	4,744,160	100.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	5,525,299	4,566,329	4,510,545	55,784	1.22%	1,491,755	27.00%

Building and Development Services -44-03

General Fund 010

	Original	Projected		(%) Variance	(%) Variance	(%) Variance	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	from Budget	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	-	3,301,354	3,284,966	16,388	0.50%	(3,284,966)	NA
Supplies	-	41,419	38,888	2,531	6.11%	(38,888)	NA
Services	-	717,947	709,690	8,257	1.15%	(709,690)	NA
Other	-	5,000	-	5,000	100.00%	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	-	4,065,720	4,033,544	32,176	0.79%	(4,033,544)	NA

Neighborhood Services - 44-05

General Fund 010

	Original	Projected		(%) Variance	(%) Variance	(%) Variance	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	from Budget	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	4,962,150	1,402,254	1,402,254	-	0.00%	3,559,896	71.74%
Supplies	64,628	-	-	-	N/A	64,628	100.00%
Services	2,111,827	33,704	33,704	-	0.00%	2,078,123	98.40%
Other	10,000	-	-	-	N/A	10,000	100.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	19,000	-	-	-	N/A	19,000	100.00%
TOTAL:	7,167,605	1,435,958	1,435,958	-	0.00%	5,731,647	79.97%

Neighborhood Services - 44-05

Emer. Human Svc. Fund 232

	Original	Projected		(%) Variance	(%) Variance	(%) Variance	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	from Budget	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	-	-	-	-	N/A	-	NA
Supplies	-	-	-	-	N/A	-	NA
Services	1,610,000	-	5,000	(5,000)	N/A	1,605,000	99.69%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	1,610,000	-	5,000	(5,000)	N/A	1,605,000	99.69%

Planning - 44-06

General Fund 010

	Original	Projected		(%) Variance	(%) Variance	(%) Variance	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	from Budget	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	1,317,202	1,295,312	1,276,930	18,383	1.42%	40,272	3.06%
Supplies	18,234	15,888	8,340	7,548	47.51%	9,894	54.26%
Services	64,906	56,312	52,495	3,817	6.78%	12,411	19.12%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	1,400,342	1,367,512	1,337,764	29,748	2.18%	62,578	4.47%

Development continued

**Housing - 44-10
General Fund 010**

	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Object Level 1							
Personnel	139,750	168,000	146,022	21,978	13.08%	(6,272)	-4.49%
Supplies	2,500	1,150	826	324	28.18%	1,674	66.96%
Services	2,726,108	2,724,311	2,722,428	1,883	0.07%	3,680	0.13%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,868,358	2,893,461	2,869,276	24,185	0.84%	(918)	-0.03%

Finance and Management

**Financial Management - 45-01
General Fund 010**

	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Object Level 1							
Personnel	2,356,639	2,391,037	2,400,163	(9,126)	-0.38%	(43,524)	-1.85%
Supplies	23,900	8,686	8,067	620	7.13%	15,834	66.25%
Services	1,841,064	1,487,333	1,479,377	7,956	0.53%	361,687	19.65%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	4,221,603	3,887,056	3,887,606	(550)	-0.01%	333,997	7.91%

**Citywide Account - 45-01
General Fund 010**

	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Object Level 1							
Transfers	2,400,000	2,140,061	1,751,000	389,061	18.18%	649,000	27.04%
TOTAL:	2,400,000	2,140,061	1,751,000	389,061	18.18%	649,000	27.04%

**Financial Management - 45-01
Print & Mail Services Fund 517**

	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Object Level 1							
Personnel	274,957	267,595	268,958	(1,363)	-0.51%	5,999	2.18%
Supplies	46,350	31,937	43,237	(11,300)	-35.38%	3,113	6.72%
Services	1,443,129	1,297,162	1,283,201	13,961	1.08%	159,928	11.08%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	1,764,436	1,596,694	1,595,396	1,298	0.08%	169,040	9.58%

**Finance and Management Administration- 45-50 and 45-51
General Fund 010**

	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Object Level 1							
Personnel	1,914,437	1,831,108	1,819,931	11,177	0.61%	94,506	4.94%
Supplies	11,950	5,339	5,390	(51)	-0.96%	6,560	54.90%
Services	149,109	121,557	112,700	8,857	7.29%	36,409	24.42%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,075,496	1,958,004	1,938,021	19,983	1.02%	137,475	6.62%

Finance and Management continued

Finance and Management Administration- 45-50 and 45-51

<u>Employee Benefits Fund 502</u>		Projected		(\$)	(%)	(\$)	(%)
	Original	at Third	Actual	Variance	Variance	Variance	Variance
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>		<u>from 3rd</u>	<u>from 3rd</u>	<u>from Budget</u>	<u>from Budget</u>
				<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	-	-	-	-	N/A	-	NA
Supplies	-	-	-	-	N/A	-	NA
Services	295,000	-	241,090	(241,090)	N/A	53,910	18.27%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	295,000	-	241,090	(241,090)	N/A	53,910	18.27%

Finance and Management Administration - 45-50

<u>Fleet Management Fund 513</u>		Projected		(\$)	(%)	(\$)	(%)
	Original	at Third	Actual	Variance	Variance	Variance	Variance
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>		<u>from 3rd</u>	<u>from 3rd</u>	<u>from Budget</u>	<u>from Budget</u>
				<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	907,223	739,090	718,783	20,307	2.75%	188,440	20.77%
TOTAL:	907,223	739,090	718,783	20,307	2.75%	188,440	20.77%

Fleet Management - 45-05

<u>Fleet Management Fund 513</u>		Projected		(\$)	(%)	(\$)	(%)
	Original	at Third	Actual	Variance	Variance	Variance	Variance
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>		<u>from 3rd</u>	<u>from 3rd</u>	<u>from Budget</u>	<u>from Budget</u>
				<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	9,075,664	8,853,734	8,905,359	(51,625)	-0.58%	170,305	1.88%
Supplies	15,639,205	12,474,653	12,400,457	74,196	0.59%	3,238,748	20.71%
Services	4,251,900	3,605,763	3,551,449	54,314	1.51%	700,451	16.47%
Principal	1,420,000	1,420,000	1,489,812	(69,812)	-4.92%	(69,812)	-4.92%
Other	-	-	645	(645)	N/A	(645)	NA
Capital	90,000	61,398	54,576	6,822	11.11%	35,424	39.36%
Interest	1,071,861	1,071,861	1,062,506	9,355	0.87%	9,355	0.87%
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	31,548,630	27,487,409	27,464,804	22,605	0.08%	4,083,826	12.94%

Fleet Management - 45-05

<u>General Fund 010</u>		Projected		(\$)	(%)	(\$)	(%)
	Original	at Third	Actual	Variance	Variance	Variance	Variance
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>		<u>from 3rd</u>	<u>from 3rd</u>	<u>from Budget</u>	<u>from Budget</u>
				<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	-	-	-	-	N/A	-	NA
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	-	-	N/A	-	NA
Principal	-	-	-	-	N/A	-	NA
Other	-	-	-	-	N/A	-	NA
Capital	717,413	221,726	221,921	(195)	-0.09%	495,492	69.07%
Interest on Debt	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	717,413	221,726	221,921	(195)	-0.09%	495,492	69.07%

Facilities Managements - 45-07

<u>General Fund 010</u>		Projected		(\$)	(%)	(\$)	(%)
	Original	at Third	Actual	Variance	Variance	Variance	Variance
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>		<u>from 3rd</u>	<u>from 3rd</u>	<u>from Budget</u>	<u>from Budget</u>
				<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	4,655,184	4,740,063	4,676,344	63,719	1.34%	(21,160)	-0.45%
Supplies	408,106	375,691	374,402	1,290	0.34%	33,704	8.26%
Services	9,291,020	8,391,967	8,365,127	26,840	0.32%	925,893	9.97%
Other	15,750	-	-	-	N/A	15,750	100.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	14,370,060	13,507,721	13,415,872	91,849	0.68%	954,188	6.64%

Finance and Management continued

Facilities Managements - 45-07 Broad St. Operations Fund 294

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	-	-	-	-	N/A	-	NA
Supplies	52,200	48,903	30,378	18,525	37.88%	21,822	41.80%
Services	1,577,105	1,445,172	1,436,022	9,150	0.63%	141,083	8.95%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	76,433	76,433	-	0.00%	(76,433)	NA
TOTAL:	1,629,305	1,570,508	1,542,833	27,675	1.76%	86,472	5.31%

Finance Technology Billing - 45-47 General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Services	12,291,852	11,787,380	11,554,497	232,883	1.98%	737,355	6.00%
TOTAL:	12,291,852	11,787,380	11,554,497	232,883	1.98%	737,355	6.00%

Human Resources

Human Resources - 46-01 General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,169,290	1,188,747	1,190,918	(2,170)	-0.18%	(21,628)	-1.85%
Supplies	24,825	24,615	21,672	2,943	11.96%	3,154	12.70%
Services	1,755,837	1,764,710	1,750,034	14,676	0.83%	5,803	0.33%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	2,949,952	2,978,072	2,962,623	15,449	0.52%	(12,671)	-0.43%

Employee Benefits Administration - 46-02 Employee Benefits Fund 502

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	2,032,222	1,907,952	1,893,459	14,493	0.76%	138,763	6.83%
Supplies	20,720	15,393	8,785	6,608	42.93%	11,935	57.60%
Services	810,064	638,087	613,173	24,914	3.90%	196,891	24.31%
Other	-	-	-	-	N/A	-	N/A
Capital	-	-	-	-	N/A	-	N/A
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	2,863,006	2,561,432	2,515,417	46,015	1.80%	347,589	12.14%

Technology

Technology Administration -47-01 Information Services Fund 514

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	2,415,687	1,906,227	1,740,658	165,569	8.69%	675,029	27.94%
Supplies	1,308,050	885,646	773,073	112,573	12.71%	534,977	40.90%
Services	4,640,212	3,174,653	2,503,567	671,086	21.14%	2,136,645	46.05%
Other	-	-	83,760	(83,760)	N/A	(83,760)	NA
Capital	-	-	30,745	(30,745)	N/A	(30,745)	NA
Transfers	117,800	32,771	32,771	-	0.00%	85,029	72.18%
TOTAL:	8,481,749	5,999,297	5,164,574	834,723	13.91%	3,317,175	39.11%

Technology continued

Information Services -47-02
Information Services Fund 514

	Original	Projected		(%) Variance	(%) Variance	(\$)	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	Variance	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	12,543,285	11,453,758	11,493,263	(39,505)	-0.34%	1,050,022	8.37%
Supplies	426,245	362,245	231,383	130,862	36.13%	194,862	45.72%
Services	6,510,411	5,318,505	4,410,828	907,677	17.07%	2,099,583	32.25%
Principal	2,964,897	2,964,898	2,881,138	83,760	2.83%	83,759	2.83%
Other	-	-	9,908	(9,908)	N/A	(9,908)	NA
Capital	354,600	246,906	86,665	160,241	64.90%	267,935	75.56%
Interest	797,382	721,219	645,056	76,163	10.56%	152,326	19.10%
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	23,596,820	21,067,531	19,758,241	1,309,290	6.21%	3,838,579	16.27%

Health

Health - 50-01
Health Spec. Rev. Fund 250

	Original	Projected		(%) Variance	(%) Variance	(\$)	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	Variance	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	14,888,987	15,099,259	14,888,792	210,467	1.39%	195	0.00%
Supplies	634,375	629,999	523,503	106,496	16.90%	110,872	17.48%
Services	6,508,681	6,329,735	6,185,763	143,972	2.27%	322,918	4.96%
Other	19,700	19,700	16,673	3,027	15.37%	3,027	15.37%
Capital	-	-	20,000	(20,000)	N/A	(20,000)	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	22,051,743	22,078,693	21,634,731	443,962	2.01%	417,012	1.89%

Health - 50-01
General Fund Transfer -010

	Original	Projected		(%) Variance	(%) Variance	(\$)	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	Variance	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Transfers	15,864,837	15,864,837	15,864,837	-	0.00%	-	0.00%
TOTAL:	15,864,837	15,864,837	15,864,837	-	0.00%	-	0.00%

Recreation and Parks

Golf - 51-03
Golf Spec. Rev. Fund 284

	Original	Projected		(%) Variance	(%) Variance	(\$)	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	Variance	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	3,183,583	3,049,644	2,930,922	118,722	3.89%	252,661	7.94%
Supplies	283,000	220,395	212,632	7,763	3.52%	70,368	24.87%
Services	1,271,700	1,246,490	1,258,279	(11,789)	-0.95%	13,421	1.06%
Other	2,000	2,000	1,000	1,000	50.00%	1,000	50.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	4,740,283	4,518,529	4,402,833	115,696	2.56%	337,450	7.12%

Recreation and Parks - 51-01
R&P Spec. Rev. Fund 285

	Original	Projected		(%) Variance	(%) Variance	(\$)	(%) Variance
	Budget	at Third	Actual	from 3rd	from 3rd	Variance	from Budget
<u>Object Level 1</u>	<u>Budget</u>	<u>Quarter</u>	<u>Actual</u>	<u>Qtr. to Actual</u>	<u>Qtr. to Actual</u>	<u>to Actual</u>	<u>to Actual</u>
Personnel	18,523,164	19,895,383	19,728,742	166,641	0.84%	(1,205,578)	-6.51%
Supplies	821,612	769,116	760,214	8,902	1.16%	61,398	7.47%
Services	7,822,017	7,285,109	7,136,187	148,922	2.04%	685,830	8.77%
Other	126,250	95,500	93,500	2,000	2.09%	32,750	25.94%
Capital	-	-	-	-	N/A	-	NA
Transfers	182,000	182,000	182,000	-	0.00%	-	0.00%
TOTAL:	27,475,043	28,227,108	27,900,643	326,465	1.16%	(425,600)	-1.55%

Recreation and Parks continued

Recreation and Parks - 51-01

General Fund Transfer 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Transfers	20,842,530	21,175,580	21,175,580	-	0.00%	(333,050)	-1.60%
TOTAL:	20,842,530	21,175,580	21,175,580	-	0.00%	(333,050)	-1.60%

Public Service

Public Service Administration - 59-01

General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	2,051,222	2,025,591	2,006,074	19,517	0.96%	45,148	2.20%
Supplies	4,788	3,639	3,545	94	2.58%	1,243	25.96%
Services	22,927	20,391	20,140	251	1.23%	2,787	12.16%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,078,937	2,049,621	2,029,759	19,862	0.97%	49,178	2.37%

Public Service Administration - 59-01

Dev. Services Fund 240

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	650,752	123,838	123,838	-	0.00%	526,914	80.97%
Supplies	496	-	-	-	N/A	496	100.00%
Services	83,871	4,132	4,132	-	0.00%	79,739	95.07%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	735,119	127,970	127,970	-	0.00%	607,149	82.59%

Public Service Administration - 59-01

Street Maintenance Fund 265

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	2,598,954	2,711,718	2,684,407	27,311	1.01%	(85,453)	-3.29%
Supplies	2,807	2,691	2,575	116	4.31%	232	8.27%
Services	318,999	135,480	125,096	10,384	7.66%	193,903	60.78%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,920,760	2,849,889	2,812,078	37,811	1.33%	108,682	3.72%

Public Service Administration - 59-01

Const. Insp. Fund 518

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	-	311,070	312,424	(1,354)	-0.44%	(312,424)	NA
Supplies	-	200	-	200	100.00%	-	NA
Services	-	42,688	36,529	6,159	14.43%	(36,529)	NA
TOTAL:	-	353,958	348,953	5,005	1.41%	(348,953)	NA

Public Service continued

Refuse Collection - 59-02
General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	10,695,398	10,680,960	10,508,509	172,451	1.61%	186,889	1.75%
Supplies	136,109	95,141	88,699	6,442	6.77%	47,410	34.83%
Services	7,318,817	7,474,708	7,445,969	28,739	0.38%	(127,152)	-1.74%
Other	102,000	152,000	149,094	2,906	1.91%	(47,094)	-46.17%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	18,252,324	18,402,809	18,192,271	210,538	1.14%	60,053	0.33%

Refuse Collection - 59-02
Street Maintenance Fund 265

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	4,112,729	3,634,201	3,468,113	166,088	4.57%	644,616	15.67%
Supplies	4,030	6,030	5,311	719	11.92%	(1,281)	-31.79%
Services	1,230,744	378,333	374,182	4,151	1.10%	856,562	69.60%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	5,347,503	4,018,564	3,847,606	170,958	4.25%	1,499,897	28.05%

Mobility
General Fund 010

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	2,365,386	2,316,575	2,298,231	18,344	0.79%	67,155	2.84%
Supplies	25,205	19,038	18,303	735	3.86%	6,902	27.38%
Services	553,193	517,978	516,920	1,058	0.20%	36,273	6.56%
Other	19,500	19,500	19,500	-	0.00%	-	0.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,963,284	2,873,091	2,852,954	20,137	0.70%	110,330	3.72%

Mobility
Street Maintenance Fund 265

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,606,420	1,594,638	1,585,773	8,865	0.56%	20,647	1.29%
Supplies	8,000	5,000	4,400	600	12.00%	3,600	45.00%
Services	128,189	62,029	49,005	13,024	21.00%	79,184	61.77%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	120,000	120,000	-	0.00%	(120,000)	NA
TOTAL:	1,742,609	1,781,667	1,759,178	22,489	1.26%	(16,569)	-0.95%

Planning & Operations - 59-11
Street Maintenance Fund 265

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	20,494,901	20,765,697	20,628,816	136,881	0.66%	(133,915)	-0.65%
Supplies	2,309,143	2,027,054	1,980,482	46,572	2.30%	328,661	14.23%
Services	12,538,519	11,890,545	11,663,177	227,368	1.91%	875,342	6.98%
Other	82,600	63,304	3,248	60,056	94.87%	79,352	96.07%
Capital	30,000	92,738	92,738	-	0.00%	(62,738)	-209.13%
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	35,455,163	34,839,338	34,368,461	470,877	1.35%	1,086,702	3.07%

Public Service continued

Planning & Operations - 59-11
Dev. Services Fund 240

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Object Level 1							
Personnel	812,062	235,408	235,408	-	0.00%	576,654	71.01%
Supplies	27,800	(2,091)	(2,091)	-	0.00%	29,891	107.52%
Services	1,000	-	-	-	N/A	1,000	100.00%
TOTAL:	840,862	233,317	233,317	-	0.00%	607,545	72.25%

Design & Construction - 59-12
Street Maintenance Fund 265

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Object Level 1							
Personnel	3,111,497	2,877,309	2,867,078	10,231	0.36%	244,419	7.86%
Supplies	7,000	3,000	3,530	(530)	-17.67%	3,470	49.57%
Services	538,169	458,277	457,246	1,031	0.22%	80,923	15.04%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	3,656,666	3,338,586	3,327,854	10,732	0.32%	328,812	8.99%

Design & Construction - 59-12
Dev. Services Fund 240

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Object Level 1							
Personnel	7,843,707	1,578,188	1,578,188	-	0.00%	6,265,519	79.88%
Supplies	80,350	1,168	1,168	-	0.00%	79,182	98.55%
Services	1,626,317	20,817	20,817	-	0.00%	1,605,500	98.72%
Other	2,500	-	-	-	N/A	2,500	100.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	9,552,874	1,600,173	1,600,173	-	0.00%	7,952,701	83.25%

Design & Construction - 59-12
Const. Insp. Fund 518

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Object Level 1							
Personnel	-	3,806,262	3,464,750	341,512	8.97%	(3,464,750)	NA
Supplies	-	19,030	14,615	4,415	23.20%	(14,615)	NA
Services	-	356,485	392,085	(35,600)	-9.99%	(392,085)	NA
Other	-	1,900	-	1,900	100.00%	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	-	4,183,677	3,871,450	312,227	7.46%	(3,871,450)	NA

Design & Construction - 59-12
Private Inspection Fund 241

	Original Budget	Projected at Third Quarter	Actual	(\$) Variance from 3rd Qtr. to Actual	(%) Variance from 3rd Qtr. to Actual	(\$) Variance from Budget to Actual	(%) Variance from Budget to Actual
Object Level 1							
Personnel	-	1,101,830	1,411,290	(309,460)	-28.09%	(1,411,290)	NA
Supplies	-	2,400	3,623	(1,223)	-50.96%	(3,623)	NA
Services	-	55,202	80,636	(25,434)	-46.07%	(80,636)	NA
Other	-	600	-	600	100.00%	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	-	1,160,032	1,495,549	(335,517)	-28.92%	(1,495,549)	NA

Community Development Block Grant (CDBG)

Office of Education - 4004

CDBG 248

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	-	-	(19)	19	N/A	19	NA
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	-	-	N/A	-	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	-	-	(19)	19	N/A	19	NA

Development Administration - 4401

CDBG 248

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	564,480	758,887	742,604	16,283	2.15%	(178,124)	-31.56%
Supplies	3,000	2,288	1,178	1,110	48.51%	1,822	60.73%
Services	3,725	80,189	80,339	(150)	-0.19%	(76,614)	-2056.75%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	571,205	841,364	824,121	17,243	2.05%	(252,916)	-44.28%

Economic Development - 4402

CDBG 248

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	716,385	652,360	634,691	17,669	2.71%	81,694	11.40%
Supplies	4,350	3,649	2,964	685	18.77%	1,386	31.86%
Services	986,041	874,991	865,011	9,980	1.14%	121,030	12.27%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	1,706,776	1,531,000	1,502,666	28,334	1.85%	204,110	11.96%

Neighborhood Services - 4405

CDBG 248

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,240,171	349,471	349,471	-	0.00%	890,700	71.82%
Supplies	2,000	-	-	-	N/A	2,000	100.00%
Services	199,489	-	-	-	N/A	199,489	100.00%
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	1,441,660	349,471	349,471	-	0.00%	1,092,189	75.76%

Building Services - 4406

CDBG 248

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	-	563,961	559,093	4,868	0.86%	(559,093)	NA
Supplies	-	2,000	-	2,000	100.00%	-	NA
Services	-	120,000	119,999	1	0.00%	(119,999)	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	-	685,961	679,092	6,869	1.00%	(679,092)	NA

Community Development Block Grant continued

**Housing - 4410
CDBG 248**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	1,333,879	1,229,945	1,136,089	93,856	7.63%	197,790	14.83%
Supplies	16,100	10,050	7,749	2,301	22.90%	8,351	51.87%
Services	766,053	843,205	791,653	51,552	6.11%	(25,600)	-3.34%
Other	512,262	312,262	312,234	28	0.01%	200,028	39.05%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	2,628,294	2,395,462	2,247,725	147,737	6.17%	380,569	14.48%

**Finance - 4501
CDBG 248**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	339,262	324,023	338,893	(14,870)	-4.59%	369	0.11%
Supplies	1,000	925	892	33	3.57%	108	10.80%
Services	182,964	177,680	176,900	780	0.44%	6,064	3.31%
Other	48,831	48,831	48,830	1	0.00%	1	0.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	107,486	107,486	-	0.00%	(107,486)	NA
TOTAL:	572,057	658,945	673,001	(14,056)	-2.13%	(100,944)	-17.65%

**Health - 5001
CDBG 248**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	253,496	253,496	247,251	6,245	2.46%	6,245	2.46%
Supplies	-	-	-	-	N/A	-	NA
Services	-	-	-	-	N/A	-	NA
Other	-	-	-	-	N/A	-	NA
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	253,496	253,496	247,251	6,245	2.46%	6,245	2.46%

**Recreation and Parks - 5101
CDBG 248**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	786,242	741,207	693,185	48,022	6.48%	93,057	11.84%
Supplies	1,172	779	1,172	(393)	-50.45%	-	0.00%
Services	19,270	19,173	19,173	-	0.00%	97	0.50%
Other	300	-	300	(300)	N/A	-	0.00%
Capital	-	-	-	-	N/A	-	NA
Transfers	-	-	-	-	N/A	-	NA
TOTAL:	806,984	761,159	713,830	47,329	6.22%	93,154	11.54%

Public Utilities

**Public Utilities Administration - 60-01*
Various Utility Funds**

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$) Variance from 3rd Qtr. to Actual</u>	<u>(%) Variance from 3rd Qtr. to Actual</u>	<u>(\$) Variance from Budget to Actual</u>	<u>(%) Variance from Budget to Actual</u>
Personnel	8,596,357	8,110,292	8,026,297	83,995	1.04%	570,060	6.63%
Supplies	242,715	242,716	204,287	38,429	15.83%	38,428	15.83%
Services	1,857,338	1,311,880	597,381	714,499	54.46%	1,259,957	67.84%
Other	-	-	-	-	N/A	-	NA
Capital	17,000	17,000	9,200	7,800	45.88%	7,800	45.88%
Transfers	7,000,000	-	19	(19)	N/A	6,999,981	100.00%
TOTAL:	17,713,410	9,681,888	8,837,183	844,705	8.72%	8,876,227	50.11%

Public Utilities continued

Electricity - 60-07

Electricity Enterprise Fund 550

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	9,530,074	8,899,963	8,611,593	288,370	3.24%	\$918,481	9.64%
Supplies	63,661,050	61,734,483	63,093,308	(1,358,825)	-2.20%	567,742	0.89%
Services	8,412,266	8,083,997	7,393,547	690,450	8.54%	1,018,719	12.11%
Principal	5,544,213	5,544,213	5,528,245	15,968	0.29%	15,968	0.29%
Other	221,520	221,560	159,646	61,914	27.94%	61,874	27.93%
Capital	1,559,600	1,170,106	848,965	321,141	27.45%	710,635	45.57%
Interest	1,695,961	1,380,877	1,371,074	9,803	0.71%	324,887	19.16%
Transfers	6,000,000	6,000,000	6,000,000	-	0.00%	-	0.00%
TOTAL:	96,624,684	93,035,199	93,006,378	28,821	0.03%	3,618,306	3.74%

Water - 60-09

Water Enterprise Fund 600

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	44,856,413	42,560,293	42,224,377	335,916	0.79%	2,632,036	5.87%
Supplies	23,608,768	25,014,388	24,913,734	100,654	0.40%	(1,304,966)	-5.53%
Services	29,041,842	27,503,024	27,593,630	(90,606)	-0.33%	1,448,212	4.99%
Principal	28,032,331	29,201,006	29,063,692	137,314	0.47%	(1,031,361)	-3.68%
Other	104,000	69,243	223,155	(153,912)	-222.28%	(119,155)	-114.57%
Capital	2,005,500	544,507	537,235	7,272	1.34%	1,468,265	73.21%
Interest	15,698,105	14,189,840	13,911,663	278,177	1.96%	1,786,442	11.38%
Transfers	12,334,226	8,975,352	9,010,738	(35,386)	-0.39%	3,323,488	26.95%
TOTAL:	155,681,185	148,057,653	147,478,224	579,429	0.39%	8,202,961	5.27%

Sewers and Drains - 60-05

Sewer Enterprise Fund 650

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	42,862,264	40,058,648	39,752,214	306,434	0.76%	3,110,050	7.26%
Supplies	7,993,847	7,998,868	7,457,957	540,911	6.76%	535,890	6.70%
Services	50,077,401	49,381,426	46,060,136	3,321,290	6.73%	4,017,265	8.02%
Principal	60,292,075	59,128,534	59,024,295	104,239	0.18%	1,267,780	2.10%
Other	377,000	130,474	186,665	(56,191)	-43.07%	190,335	50.49%
Capital	6,895,473	1,585,141	898,991	686,150	43.29%	5,996,482	86.96%
Interest	40,194,716	36,318,210	35,557,539	760,671	2.09%	4,637,177	11.54%
Transfers	33,495,597	25,252,458	24,511,130	741,328	2.94%	8,984,467	26.82%
TOTAL:	242,188,373	219,853,759	213,448,926	6,404,833	2.91%	28,739,447	11.87%

Stormwater - 60-15

Storm Enterprise Fund 675

<u>Object Level 1</u>	<u>Original Budget</u>	<u>Projected at Third Quarter</u>	<u>Actual</u>	<u>(\$)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(%)</u> <u>Variance from 3rd Qtr. to Actual</u>	<u>(\$)</u> <u>Variance from Budget to Actual</u>	<u>(%)</u> <u>Variance from Budget to Actual</u>
Personnel	1,652,072	1,343,034	1,330,946	12,088	0.90%	321,126	19.44%
Supplies	113,677	62,897	18,482	44,415	70.62%	95,195	83.74%
Services	21,194,355	19,842,870	17,686,400	2,156,470	10.87%	3,507,955	16.55%
Principal	7,547,000	7,547,100	7,268,649	278,451	3.69%	278,351	3.69%
Other	110,000	20,000	19,773	227	1.14%	90,227	82.02%
Capital	38,000	32,989	32,989	-	0.00%	5,011	13.19%
Interest	6,361,950	5,568,811	5,568,811	(0)	0.00%	793,139	12.47%
Transfers	-	-	-	-	N/A	-	N/A
TOTAL:	37,017,054	34,417,701	31,926,050	2,491,651	7.24%	5,091,004	13.75%

*Includes all operating funds